



JUNE 18, 2012
8:00AM
Special Meeting

Opening of Meeting

Nondenominational Invocation

Roll Call

Adopt – Budget Ordinance for Fiscal Year 2012-2013, Set Ad valorem Tax Rate and User Fee Schedule

Adjourn - Until June 25, 2012 at 5:30 pm, in the Council Chambers at the Municipal Building.



City of Washington

REQUEST FOR CITY COUNCIL ACTION

To: Mayor Jennings & Members of the City Council
From: Matt Rauschenbach, C.F.O.
Date: June 18, 2012
Subject: Adopt Budget Ordinance for Fiscal Year 2012-2013, Set Advalorem Tax Rate and User Fee Schedule.
Applicant Presentation: N.A.
Staff Presentation: Matt Rauschenbach

RECOMMENDATION:

I move that City Council adopt the Budget Ordinance for Fiscal Year 2012-2013, set the 2012 Advalorem Tax rate at \$0.50 per \$100.00 value with \$.0144 designated for the Public Safety Capital Reserve, and set the user fee schedule included in the appendix of the budget.

BACKGROUND AND FINDINGS:

Attached is the Budget Ordinance for Fiscal Year 2012-2013, totaling \$61,749,988. This ordinance appropriates the following amounts in the funds listed for operational expenses during the fiscal year:

General Fund	\$14,491,745
Water Fund	3,051,737
Sewer Fund	3,222,139
Storm Water Management Fund	711,464
Electric Fund	37,876,373
Airport Fund	455,514
Solid Waste Fund	1,219,300
Cemetery Fund	317,115
Library Trust Fund	300
Cemetery Trust Fund	1,400
Public Safety Capital Reserve Fund	120,901
Economic Development Capital Reserve Fund	156,000
Facade Fund	10,000
Internal Service Fund	<u>116,000</u>
Grand Total	\$61,749,988

PREVIOUS LEGISLATIVE ACTION

Budget workshop discussions

FISCAL IMPACT

Currently Budgeted (Account _____) Requires additional appropriation
 No Fiscal Impact

SUPPORTING DOCUMENTS

Annual budget
Budget Ordinance

City Attorney Review: _____ Date By: _____ (if applicable)
Finance Dept Review: _____ Date By: _____ (if applicable)
City Manager Review: _____ Concur _____ Recommend Denial _____ No Recommendation
_____ Date

**CITY OF WASHINGTON, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR 2012-2013**

BE IT ORDAINED by the City Council of the City of Washington, North Carolina, as follows:

Section 1. The following amounts are hereby appropriated for the operation of the City of Washington government and its activities for the fiscal year beginning July 1, 2012, and ending June 30, 2013, according to the following schedules:

Schedule A. General Fund

General Government

City Council	53,183
Mayor	12,494
City Manager	297,803
Legal	240,000
TDA Director	116,603
Human Resources	282,685
Finance	505,088
Purchasing	128,068
Information Systems	356,136
Billing	156,083
Customer Services	682,983
Municipal Building	244,279
Miscellaneous	893,887
Economic Development	156,000
Debt Service	429,966

Public Safety

Police	2,788,069
E-911 Communication	399,445
Fire	1,672,211
Emergency Medical Services	719,151
Code Enforcement	254,350
Planning/Zoning	299,276

Public Works

Administration	66,467
Equipment Services	119,104
Street Lighting	120,000
Street Maintenance	467,465
Powell Bill	514,523
Stormwater Improvements	302,346

Cultural and Leisure

Brown Library	465,893
Recreation Administration	106,710
Recreation Events & Facilities	175,965
Athletics and Programs	0
Senior Programs	223,598
Waterfront Docks	104,106
Civic Center	254,386
Aquatic Center	296,992
Parks and Grounds	502,524
Agency Contributions	77,295

Contingency

Contingency	<u>6,611</u>
Total General Fund Appropriations	\$14,491,745

Schedule B. Water Fund

Administration	104,111
Debt Services	271,890
Miscellaneous	520,231
Water Meter Services	497,636
Water Treatment	1,291,742
Water Distribution Maintenance	227,606
Water Distribution Construction	120,806
Contingency	<u>17,715</u>
Total Water Fund Appropriations	3,051,737

Schedule C. Sewer Fund

Administration	104,538
Debt Service	564,735
Miscellaneous	462,408
Wastewater Collection Maintenance	326,338
Wastewater Collection Construction	176,963
Wastewater Treatment	1,184,062
Wastewater Stations	370,519
Contingency	<u>32,576</u>
Total Sewer Fund Appropriations	3,222,139

Schedule D. Storm Water Management Fund

Operations	119,614
Debt Payment	563,012
Nutrient Control	6,100
Contingency	<u>22,738</u>
Total Storm Water Management Fund Appropriations	711,464

Schedule E. Electric Fund

Administration	387,825
Debt Service	798,278
Miscellaneous	2,524,961
Electric Meter Services	402,692
Utility Communications	256,382
Substation Maintenance	1,142,380
Load Management	244,200
Power Line Maintenance	1,307,159
Power Line Construction	1,663,854
Purchase Power	29,105,200
Contingency	<u>43,442</u>
Total Electric Fund Appropriations	37,876,373

Schedule F. Airport Fund

Operational Expenses	455,514
Contingency	<u>0</u>
Total Airport Fund Appropriations	455,514

Schedule G. Solid Waste Fund

Debt Service	70,943
Solid Waste Operations	1,147,293
Contingency	<u>1,064</u>
Total Solid Waste Fund Appropriations	1,219,300

Schedule H. Cemetery Fund

Debt Service	2,045
Operational Expenses	314,944
Contingency	<u>126</u>
Total Cemetery Fund Appropriations	317,115

Schedule I. Library Trust Fund

Administration Charges to General Fund for Library Operations	300
Total Library Trust Fund Appropriations	300

Schedule J. Cemetery Trust Fund

Administration Charges to General Fund for Cemetery Operations	<u>1,400</u>
Total Cemetery Trust Fund Appropriations	1,400

Schedule K. E-911 Surcharge Fund

Contract Services	0
Contingency	<u>0</u>
Total E-911 Surcharge Fund Appropriations	0

Schedule L. Public Safety Capital Reserve Fund

Transfer to General Fund	<u>120,901</u>
Total Public Safety Capital Reserve Fund Appropriations	120,901

Schedule M. Economic Development/Capital Reserve Fund

Transfer to General Fund	<u>156,000</u>
Total Economic Development/Capital Reserve Fund Appropriations	156,000

Schedule N. Water Capital Reserve Fund

Transfer to Water Fund	<u>0</u>
Total Water Capital Reserve Fund Appropriations	0

Schedule O. Sewer Capital Reserve Fund

Transfer to Sewer Fund	<u>0</u>
Total Sewer Capital Reserve Fund Appropriations	0

Schedule P. Facade Fund

Economic Development-Facade Grant	<u>10,000</u>
Total Facade Fund Appropriations	10,000

Schedule Q. Internal Service Fund

Worker's Compensation Claim Payments	<u>116,000</u>
Total Internal Service Fund Appropriations	116,000

Total Appropriations for all Funds **\$61,749,988**

Section 2. It is estimated that the following revenue will be available during the year beginning July 1, 2012, and ending June 30, 2013, to meet the foregoing appropriations according to the following schedule:

Schedule A. General Fund

Ad Valorem Taxes	4,176,324
Other Taxes	2,433,263
Restricted Intergovernmental Revenue	1,663,056
Unrestricted Intergovernmental Revenue	542,483
Licenses and Permits	54,350
Rents	601,722
Sales and Services	802,060
Interest Earnings	14,830
Lease Purchase Proceeds	771,368
Private Contributions	13,250
Miscellaneous	25,000
Fund Balance Appropriated	0
Administrative Charges from Other Funds for Services:	
Electric Fund	1,202,245
Water Fund	280,087
Sewer Fund	281,121
Solid Waste Fund	179,046
Storm Water	0
Airport Fund	20,556
Cemetery Fund	21,208
Library Trust Fund	300
Tourism Development Authority	116,771
Civic Center	57,188
Transfers from Other Funds:	
Water	71,963
Sewer	40,532
Electric	846,121
Capital Reserves	<u>276,901</u>
Total General Fund Revenues	14,491,745

Schedule B. Water Fund

Water Charges	2,900,000
Sales and Services	69,460
Interest Earnings	2,500
Miscellaneous	7,000
Installment Note Proceeds	38,000
Rents	34,777
Transfer from Water Capital Reserve	0
Fund Balance Appropriated	<u>0</u>
Total Water Fund Revenues	3,051,737

Schedule C. Sewer Fund

Wastewater Charges	3,030,000
Sales and Services	25,500
Interest Earnings	6,000
Assessments	10,639
Loan Proceeds (State Revolving Loan)	0
Transfer from Capital Reserve	<u>150,000</u>
Total Sewer Fund Revenues	3,222,139

Schedule D. Storm Water Management Fund

Interest Earnings	1,500
Sales & Service	38,000
Storm Water Charges	492,000
Interest Rebates (RZEDB)	97,391
Fund Balance Appropriated	<u>82,573</u>
Total Storm Water Management Fund Revenues	711,464

Schedule E. Electric Fund

Electric Charges	36,612,290
Sales and Services	512,200
Interest Earnings	10,000
Miscellaneous	65,000
Installment Note Proceeds	545,000
Administration Charges From Other Funds:	
Water	82,208
Sewer	<u>49,675</u>
Total Electric Fund Revenues	\$37,876,373

Schedule F. Airport Fund

Rentals	65,000
Sales & Services	157,356
Grants	150,000

Transfer from Other Funds:	
General Fund	<u>83,158</u>
Total Airport Fund Revenues	455,514

Schedule G. Solid Waste Fund

Interest Earnings	800
Solid Waste Tax	7,000
Fees	<u>1,211,500</u>
Total Solid Waste Fund Revenues	1,219,300

Schedule H. Cemetery Fund

Interest Earnings	0
Sales & Services	198,500
Transfer from G/F	117,215
Adm. Charges from Cemetery Trust	<u>1,400</u>
Total Cemetery Fund Revenues	317,115

Schedule I. Library Trust Fund

Interest Earnings	<u>300</u>
Total Library Trust Fund Revenues	300

Schedule J. Cemetery Trust Fund

Interest Earnings	<u>1,400</u>
Total Cemetery Trust Fund Revenues	1,400

Schedule K. E-911 Surcharge Fund

Surcharge Collections	0
Interest Earnings	<u>0</u>
Total E-911 Surcharge Fund Revenues	0

Schedule L. Public Safety Capital Reserve Fund

Transfer From General Fund	120,901
Fund Balance Appropriated	<u>0</u>
Total Public Safety Capital Reserve Fund Revenues	120,901

Schedule M. Economic Development /Capital Reserve Fund

Payments From Other Funds	<u>156,000</u>
Total Economic Development/Capital Reserve Fund Revenues	156,000

Schedule N. Water Capital Reserve Fund

Fund Balance Appropriated	<u>0</u>
Total Water Capital Reserve Fund Revenues	0

Schedule O. Sewer Capital Reserve Fund

Fund Balance Appropriated	<u>0</u>
Total Sewer Capital Reserve Fund Revenues	0

Schedule P. Façade Fund

Transfer from G/F	<u>10,000</u>
Total Façade Fund Revenues	10,000

Schedule Q. Workers Comp Internal Service Fund

Payments from Operational Funds	<u>116,000</u>
Total Workers Comp Internal Service Fund Revenues	116,000

Total Estimated Revenues for all Funds **61,749,988**

Section 3. There is hereby levied the following rate of tax on each one hundred dollars (\$100.00) valuation of estimated taxable property listed for taxes as of January 1, 2012, for the purpose of raising the revenues from property taxes, as set forth in the foregoing estimates, and in order to finance the foregoing appropriations:

General Fund	
Total Rate per \$100 of	
Valuation of Taxable Property	.50

Such rate of tax is based on an estimated total assessed valuation of property tax for the purpose of taxation of \$825,124,421 with an estimated rate of collections of ninety-five percent (95%).

Section 4. Some estimates of revenue other than the property tax exceed the amount actually realized in cash from each source in the preceding fiscal year, but the facts warrant the expectations that in each case the estimated amount will actually be realized in cash during the budget year.

Section 5. Appropriations are authorized by department totals. The Finance Officer is authorized to reallocate departmental appropriations among various line item objects of expenditures and revenues as necessary during the budget year. The City Manager is authorized to reallocate appropriations among the various departmental totals of expenditures within the General Fund, Water Fund, Sewer Fund, Electric Fund, Storm Water Management Fund, Airport Fund, Solid Waste Fund, and Cemetery Fund as allowed by North Carolina General Statute 159-15. Any such transfers between departments shall be reported to the City Council at its next regular meeting following the transfer and shall be entered into the official minutes of the City of Washington.

Section 6. Copies of this ordinance shall be filed with the Finance Director of the City of Washington, to be kept on file by him for his direction in the disbursement of City funds.

Section 7. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 8. This ordinance shall become effective July 1, 2012.

Adopted this the 18th day of June, 2012.

MAYOR

ATTEST:

CITY CLERK