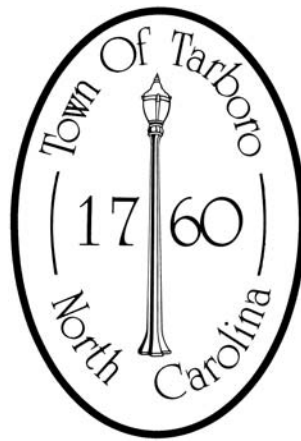




Town of Tarboro

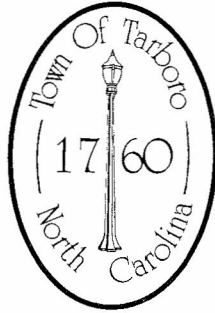
2013-2014 FY Budget



Submitted By: M. Alan Thornton, Town Manager
Karla G. McCall, Finance Director
500 N. Main Street, Tarboro, North Carolina



TOWN OF TARBORO



Donald A. Morris - Mayor

Town Council Members

Carol Ruffin	Candis B. Owens
Deborah Jordan	Al Hull
Taro Knight	Gerrelene Walker
Ricky C. Page	Garland Shepherd

Prepared By

M. Alan Thornton - Town Manager

Karla G. McCall - Finance Director

TOWN OF TARBORO
2013-2014 Fiscal Year Budget

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**FY 2013-2014
Town of Tarboro
Budget Message**

Submitted herein is the budget for Fiscal Year (FY) 2013-2014. The budget is balanced in its entirety as required by the North Carolina Local Government Budget and Fiscal Control Act.

The Town of Tarboro's overall budget for FY 2013-2014 totals \$ 44,009,227.

GENERAL FUND

The proposed ad valorem tax rate for FY 2013-2014 is to remain at \$.41 per \$100 valuation of \$884,073,000 with a collection rate of 96.40%.

The General Fund remains largely debt free. The Town of Tarboro has historically attempted to pay for capital outlay items from actual revenue sources and/or reserves rather than issuing bonds or borrowing funds and paying interest on debt. The FY 2013-2014 Town of Tarboro annual Budget represents a change from this practice as a result of reduced reserves, extremely low interest rates and the need to address significant equipment and other large capital items.

Capital outlay items contained in the FY 2013-2014 Budget within the General Fund represent a relatively small amount. Total Capital Outlay in the General Fund is \$190,000. Individual items within this total include new portable radios and self-contained breathing apparatus equipment for the Fire Department that represents \$86,000 of the Capital Outlay total in the General Fund as well as some exercise equipment for recreation centers, a new multi-function copier/office document machine and a utility vehicle for use at the Indian Lake Sports Complex. Full detail of all Capital Outlay items included in the FY 2013-2014 Annual Budget is provided in the accompanying Capital Improvement Plan document. Each penny of the Town's property tax generates \$85,225.

Anticipated State collected local revenues have been calculated utilizing data supplied by the North Carolina League of Municipalities and local economic data. As a result of the expected loss of Hold Harmless – Inventory Tax Reimbursement and the closure of all of Tarboro's Internet Café operations, the Town will experience a loss of nearly \$240,000 in revenue from the General Fund in FY 13-14 compared to that of FY 12-13.

By and large, the FY 2013-2014 Budget for the Town of Tarboro continues to conservatively hold the line on expenditures while meeting the established objectives of providing extremely high quality and desirable public services to residents.

General fund revenues and expenditures are balanced at \$9,418,586. This amount represents a \$16,309 or 0.175% increase in the FY 2013-2014 Budget in comparison to the FY 2012-2013 Budget.

SOLID WASTE MANAGEMENT FUND

The FY 2013-2014 Budget for this Fund reflects the need for new equipment to aid in the collection of solid waste in the Town of Tarboro. The budgeted amount of \$52,565 in Capital Outlay-Equipment represents the first installment of a five year lease-purchase agreement to acquire two new garbage trucks. Assessment and recalculation of Charges for Services within this Fund has resulted in the ability to assign \$91,515 to Solid Waste Management Fund Reserves that will greatly assist in the need for future

equipment, solid waste, yard waste and recycling containers as well as future increases to landfill tipping fees.

The Town anticipates an increase in of \$1.00 per ton for the Edgecombe County landfill tipping fees and has absorbed this added expense without a rate increase in FY 2013-2014.

WATER AND SEWER FUND

Water and Sewer rates will remain at FY 2012-2013 levels. The Water and Sewer Fund should continue to receive close observation and scrutiny over the course of the next few years as there are a number of identified maintenance, repair and improvement projects that warrant the attention of the Town. It is the obligation of the Town to make necessary system repairs, upgrades and improvements to not only meet State and Federal quality control standards, but to insure our citizens that the service provided is done so at the highest quality level possible.

In light of the need to build Fund reserves to address anticipated system improvements, maintain solvency and meet unanticipated emergencies, both staff and the Town Council are urged to adequately financially plan for the future.

The Water and Sewer Fund, specifically the Water Distribution System department, reflects a \$300,000 line item expense in Capital Outlay Improvements. This expenditure reflects the anticipated expense to perform needed maintenance and paint the Polylok elevated water storage tank. Financing for a new wastewater collection system Jet Vac is reflected in the Capital Outlay-Equipment line item for the waste water collection system. Financing for the Jet Vac makes sense for the Town due to low interest rates and the reduction of a dramatic dip in Fund reserves that would be created to perform an outright purchase of this expensive piece of equipment. Utilization of Fund reserves has been chosen to pay for the rehabilitation of the Polylok elevated water storage tank.

STREET IMPROVEMENT FUND

Essentially this fund encompasses the revenues and expenditures reflected by the Powell Bill program. The Town does not anticipate the need for and thus does not fund significant municipal street resurfacings during this Fiscal Year as the Town performed a significant, targeted municipal street resurfacing project in FY 2011-2012.

The Street Improvement Fund for Fiscal Year 2013-2014 does reflect the expenditure of funds for the purchase of a new street sweeper that will replace an aged sweeper that has become unreliable and expensive to repair and maintain. The addition of this new piece of equipment will aid the Street Department in the performance of their duties.

ELECTRIC FUND

The Electric Fund, like that of Water and Sewer, will not see an increase in rates to customers on the Town's electric distribution system. The Town of Tarboro does not anticipate an increase in the cost of purchased electricity until potentially FY 2014-2015.

The Electric Fund of the Town of Tarboro represents nearly 64.1% of the Town's total budget. Of the total Fund amount of \$28,218,825, \$23,610,000 is the direct expense to the Town for the purchase of power. The remainder of this Fund amount is utilized to maintain the Town's distribution system, pay for improvements and personnel costs as well as the statutorily permitted transfer that is made to the General Fund.

The purchase of a Digger Derrick vehicle, stump grinder and mower attachment has been budgeted within this Department for FY 2013-2014. Due to the expense and the lack of available funding to accommodate an outright purchase, financing has been chosen for the purchasing method for the Digger Derrick.

In that a rate increase is anticipated to begin in Fiscal Year 2014-2015 and the reality that the expense to operate and maintain an electric distribution system continues to escalate on an annual basis, the Town of Tarboro must carefully examine and plan for not only the effect that a rate increase from our wholesale provider will have on the Town, we must also consider the maintenance, operational, equipment and personnel needs of the Electric Department, their expense to the Town of Tarboro and factor all of this into a close examination of the Town's rate structure prior to the anticipated wholesale provider rate increase.

OPERATIONS

Each departmental line item within the FY 2013-2014 Town of Tarboro Budget has been carefully reviewed to maximize cost savings and improve efficiencies. The expense of vehicular fuels and chemicals for treatment facilities continues to be a concern as those costs increase.

The expense of a 4th of July Fireworks display is reflected in the FY 2013-2014 Budget.

Appropriate funding for the Carolinas Gateway Partnership, The Edgecombe County Memorial Library, the Tarboro-Edgecombe Airport Authority and the Edgecombe County Arts Council to meet the commitments of the Town are also included in the FY 2013-2014 Budget.

As Council is aware, the Town of Tarboro adjusts the Town's level of funding to outside agencies that are jointly funded by the County and Town in order to compensate for any increases or decreases the County makes to these agencies. This is done in order to keep funding levels for the outside agencies at the percentages agreed upon in previous years.

PERSONNEL

Employees of the Town of Tarboro will receive a 2.5% Cost of Living Adjustment (COLA) with the adoption of the FY 2013-2014 proposed Budget. This COLA is recommended in part due to the increase in Federal individual income tax rate which took a large percentage of the FY 2012-2013 increase that was provided to Town employees. The 2.5% increase to Town of Tarboro full-time employee salaries will be implemented by moving each current employee of the Town to the next step within the Town's Pay Plan.

No merit pay has been budgeted for Town employees in this Fiscal Year's budget.

Worker's Compensation insurance and General Liability insurance costs are projected to remain roughly at current levels.

Health Insurance costs are projected to remain at current levels. The conversion of coverage to that of being fully funded versus that of being self-funded has proven to be a very frugal decision.

Dental care insurance costs will see a slight increase from FY 12-13 levels.

CAPITAL OUTLAY

Capital outlay expenditures for the upcoming fiscal year for the Town of Tarboro are fully detailed in the Town of Tarboro FY 2014-2018 Capital Improvement Plan.

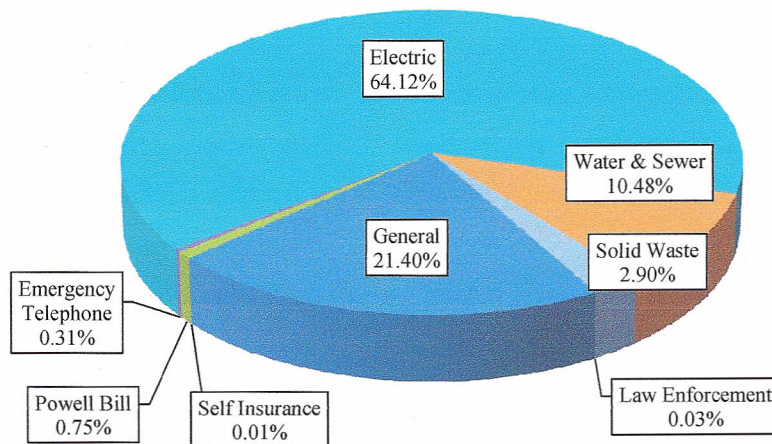
The FY 2013-2014 Budget for the Town of Tarboro continues to conservatively hold the line on expenditures while meeting the established objectives of providing extremely high quality and desirable public services to residents.

M. Alan Thornton, Mgr./Budget Officer

TOWN OF TARBORO
PROPOSED 2013-2014 FISCAL YEAR BUDGET
REVENUE SUMMARY

<u>FUND NAME</u>	<u>2011-2012 FY ACTUAL</u>	<u>2012-2013 FY BUDGET</u>	<u>2013-2014 FY BUDGET</u>
GENERAL FUND	9,938,561	9,411,653	9,418,586
SELF INSURANCE FUND	1,758,231	500,000	2,500
POWELL BILL FUND	330,878	324,500	332,000
EMERGENCY TELEPHONE FUND	107,465	107,302	135,766
LAW ENFORCEMENT FUND	5,132	21,773	12,000
ELECTRIC FUND	27,445,057	28,884,398	28,218,825
WATER & SEWER FUND	4,095,611	4,069,042	4,610,050
SOLID WASTE FUND	1,096,114	1,037,217	1,279,500
GRAND TOTAL ALL FUNDS	<u>44,777,049</u>	<u>44,355,885</u>	<u>44,009,227</u>

**Fund as Percent of Total Budget
FY 2013-2014**



TOWN OF TARBORO
PROPOSED 2013-2014 FISCAL YEAR BUDGET
EXPENDITURES SUMMARY

DEPARTMENT	2011-2012 FY ACTUAL	2012-2013 FY BUDGET	2013-2014 FY BUDGET
GENERAL FUND			
GOVERNING BODY	70,941	84,200	80,617
ADMINISTRATION	617,815	947,178	638,997
ELECTIONS	-	-	8,000
FINANCE ACCOUNTING	262,740	313,220	326,006
FINANCE ADMINISTRATION	143,390	148,865	144,226
FINANCE COLLECTIONS	265,181	279,160	294,126
PUBLIC WORKS GARAGE	222,000	184,495	215,162
PUBLIC WORKS BLDG/GRNDS	1,044,987	918,443	855,265
POLICE	2,377,311	2,556,932	2,585,696
FIRE	1,375,759	1,491,610	1,510,775
ANIMAL CONTROL	72,326	74,733	71,022
PUBLIC WORKS ADMINISTRATION	154,272	161,160	163,449
PUBLIC WORKS ENGINEERING	140,676	156,270	153,943
PUBLIC WORKS STREETS & HIGHWAYS	893,338	850,680	838,124
PLANNING & ECONOMIC DEVELOPMENT	139,595	208,850	200,427
RECREATION	676,166	831,765	811,760
RECREATION SWIMMING POOL	60,803	74,836	88,800
RECREATION INDIAN LAKE	84,960	82,190	96,700
RECREATION NUTRITION	104,728	109,255	97,134
APPROPRIATIONS	240,493	239,561	238,357
FUND TOTAL: GENERAL FUND	<u>8,947,481</u>	<u>9,713,403</u>	<u>9,418,586</u>
SELF INSURED FUND	<u>1,671,910</u>	<u>500,000</u>	<u>2,500</u>
POWELL BILL FUND	<u>554,934</u>	<u>324,500</u>	<u>332,000</u>
EMERGENCY TELEPHONE SYSTEM FUND	<u>96,255</u>	<u>107,302</u>	<u>135,766</u>
LAW ENFORCEMENT FUND	<u>2,071</u>	<u>21,773</u>	<u>12,000</u>
ELECTRIC FUND			
ADMINISTRATION	3,484,844	2,017,312	2,127,558
OPERATIONS	635,237	879,598	1,073,800
LOAD MANAGEMENT PROG	174,765	182,657	185,000
PURCHASED POWER	23,115,683	24,610,000	23,610,000
CONTR TO OTHER FUNDS	1,280,348	1,194,831	1,222,467
FUND TOTAL: ELECTRIC FUND	<u>28,690,877</u>	<u>28,884,398</u>	<u>28,218,825</u>
WATER & SEWER FUND			
ADMINISTRATION	3,201,036	2,226,048	2,345,150
WATER TREATMENT PLANT	724,066	698,557	610,000
WATER DISTR SYSTEM	75,000	290,000	414,000
WASTEWATER TREATMENT	490,777	612,380	549,000
SEWAGE COLLECTION SY	108,413	176,057	626,900
WASTEWATER PUMP STA	124,312	66,000	65,000
FUND TOTAL: WATER & SEWER FUND	<u>4,723,604</u>	<u>4,069,042</u>	<u>4,610,050</u>
SOLID WASTE FUND	<u>1,113,554</u>	<u>1,037,217</u>	<u>1,279,500</u>
GRAND TOTAL ALL FUNDS	<u><u>45,800,686</u></u>	<u><u>44,657,635</u></u>	<u><u>44,009,227</u></u>

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Revenues

		FY 2011-2012	FY 2012-2013	FY 2013-2014
		Actual	Amended	Approved
Fund #	10 GENERAL FUND			
10-3010-2002	TAXES 2002 LEVY	225	0	0
10-3010-2003	TAXES 2003 LEVY	149	0	0
10-3010-2004	TAXES 2004 LEVY	409	125	0
10-3010-2005	TAXES 2005 LEVY	599	275	125
10-3010-2006	TAXES 2006 LEVY	505	400	275
10-3010-2007	TAXES 2007 LEVY	1,351	550	400
10-3010-2008	TAXES 2008 LEVY	2,874	1,500	550
10-3010-2009	TAXES 2009 LEVY	7,770	3,200	1,500
10-3010-2010	TAXES 2010 LEVY	63,444	7,000	3,200
10-3010-2011	TAXES 2011 LEVY	3,418,514	66,950	7,000
10-3010-2012	TAXES 2012 LEVY	0	3,450,000	50,000
10-3010-2013	TAXES 2013 LEVY	0	0	3,450,000
10-3010-3100	TAXES PRIOR YEAR	403	0	0
10-3090-0100	PAYMENT IN LIEU OF TAXES	7,752	5,500	7,250
10-3140-0100	DOG LICENSE	1,269	1,250	1,250
10-3170-0100	INTEREST & PENALTIES-DEL TAXES	21,719	21,150	20,000
10-3190-0100	AUTO TAXES	41,246	40,500	40,500
10-3190-0200	RENTAL VEHICLE TAX	2,710	3,000	2,500
10-3200-0100	REFUNDS AND REIMBURSEMENTS	106,373	21,887	25,000
10-3230-4930	ASSESSMENTS	0	0	0
10-3250-0100	PRIVILEGE LICENSE	27,541	26,828	27,000
10-3250-0200	BEER AND WINE LICENSE	590	600	0
10-3250-0300	ELECTRONIC GAMING	25,000	25,000	0
10-3280-0100	VIDEO PROGRAM-FRANCHISE LICENSE FEES	214,137	215,000	212,500
10-3290-0100	INTEREST EARNED ON INVESTMENTS	7,063	3,500	19,500
10-3370-0100	UTILITIES FRANCHISE TAX	812,342	850,000	800,000
10-3410-0100	BEER AND WINE TAX	49,545	47,500	50,000
10-3450-0100	LOCAL OPTION SALES TAX	517,590	500,000	500,000
10-3450-0200	1983 1/2 CENT SALES TAX UNREST	845,479	750,000	850,000
10-3450-0300	1986 1/2 CENT SALES TAX UNREST	251,591	250,000	250,000
10-3450-0302	HOLD HARMLESS REIMBURSEMENT	189,362	187,500	0
10-3470-0100	ABC TAX	2,500	2,500	7,000
10-3480-0900	MOSQUITO CONTROL - STATE GRANT	2,220	0	0
10-3480-1000	SPAY/NEUTER	3,724	2,500	3,000
10-3480-2700	BUREAU OF JUSTICE BVP GRANT	10,528	638	0
10-3480-2900	LAW ENFORCEMENT GRANTS	2,169	7,500	7,500
10-3480-3050	TAR RIVER TRAIL GRANT	10,710	0	0
10-3480-3202	STATE GRANT PROCEEDS	218,238	0	0
10-3480-3304	OTHER GRANTS	0	0	0
10-3490-0500	SENIOR CITIZENS GEN PURPOSE GR	12,238	12,000	12,000
10-3490-0600	REGION L GRANT-NUTRITION PROG	48,368	47,500	47,500
10-3490-0800	REGION L TITLE III CONTRACT	10,228	9,000	10,000
10-3490-0900	SHIIP GRANT	4,086	3,500	4,000
10-3510-0100	WARRANT FEES	5,925	7,000	5,000
10-3510-0200	ANIMAL CONTROL FEES	3,375	3,250	3,500
10-3510-0300	CIVIL FEES - DOGS	450	300	300
10-3510-0400	NOISE VIOLATIONS	2,173	2,000	1,000
10-3510-5101	POLICE FEES	0	3,000	33,500
10-3510-5102	COURT COSTS	0	3,000	2,000

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Revenues

		FY 2011-2012	FY 2012-2013	FY 2013-2014
		Actual	Amended	Approved
Fund #	10 GENERAL FUND (continued)			
10-3510-5103	POLICE DONATIONS	0	5,000	3,000
10-3520-0100	PARKING VIOLATIONS	6,970	5,500	7,500
10-3520-4920	PLANNING/ZONING FEES	0	1,000	1,000
10-3520-5010	WEED LIENS	0	0	5,000
10-3520-5011	GRASS CUTTING AGREEMENT	0	0	3,000
10-3530-0100	FIRE ALARM CHARGES	0	0	800
10-3540-0200	MISCELLANEOUS REVENUE	52,756	500	3,000
10-3540-0500	RENT REVENUE-PARKING	10,414	8,500	18,000
10-3540-0600	RENT TOWN OWNED PROPERTY	13,420	12,000	16,000
10-3540-0700	RADIO ACCESS RENTAL	7,500	7,500	2,700
10-3540-0900	RENT REVENUE-ARTS COUNCIL	12,000	12,000	12,000
10-3550-0100	BUILDING PERMITS	63,878	35,000	55,100
10-3610-0100	SALE OF CEMETERY LOTS	25,000	20,000	25,000
10-3650-0200	REC SWIMMING POOL ADMISSIONS	16,090	16,000	15,000
10-3650-0400	REC ATHLETIC FEES	41,982	60,000	50,000
10-3650-0500	REC ATHLETIC CONCESSION	45,000	50,000	40,000
10-3650-0700	REC FITNESS MACHINE USER CHARG	19,110	20,000	17,500
10-3650-1000	REC MISCELLANEOUS REVENUE	9,594	8,000	7,500
10-3650-1100	REC PRIVATE DONATIONS	121	0	0
10-3650-1300	LOCAL CONTRIB - NUTRITION PROG	18,531	12,500	17,500
10-3650-1400	REC SENIOR CITIZENS ACTIVITIES	13,021	11,500	11,500
10-3750-0100	RETURN CHECK FEES	0	0	2,500
10-3810-0100	SALE OF EQUIPMENT & MATERIALS	3,362	5,000	5,000
10-3810-0300	GAIN/LOSS-INVENTORY	-872	0	0
10-3910-3000	CHARGES TO ELECTRIC FUND	570,632	546,142	640,474
10-3910-3100	CHARGES TO WATER/SEWER FUND	569,269	552,988	676,149
10-3910-3200	CHARGES TO SOLID WASTE FUND	236,696	225,901	100,664
10-3970-1000	SURPLUS FROM GEN FUND CP	63,545	0	0
10-3970-3000	CONTR FROM ELECTRIC FUND	992,725	1,000,068	1,027,704
10-3970-3001	CONTR FROM ELEC-PAY LIEU TAXES	193,333	194,763	200,145
10-3990-0100	FUND BALANCE APPROPRIATED	0	3,138	0
TOTAL GENERAL FUND		9,938,561	9,411,653	9,418,586

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Expenditures

		FY 2011-2012	FY 2012-2013	FY 2013-2014
		Actual	Amended	Approved
Fund #	10 GENERAL FUND			
	10-4110 GOVERNING BODY			
500	FICA TAX EXPENSE	4,344	4,500	4,343
1100	SALARIES AND WAGES	56,774	58,200	56,774
1400	TRAVEL AND TRAINING	8,632	10,000	12,000
3300	DEPT SUPPLIES AND MATERIALS	1,191	3,500	2,500
4300	PROFESSIONAL SERVICES	0	8,000	5,000
	TOTAL GOVERNING BODY	<u>70,941</u>	<u>84,200</u>	<u>80,617</u>
	10-4120 ADMINISTRATION			
500	FICA TAX EXPENSE	14,697	15,400	15,500
600	GROUP INSURANCE	18,498	21,460	20,214
601	GROUP INSURANCE - RETIREES	22,585	23,260	19,603
700	RETIREMENT EXPENSE	24,661	26,058	26,380
1100	SALARIES AND WAGES	203,045	207,000	208,000
1200	PRINTING	0	500	500
1300	UTILITIES	20,524	25,000	22,500
1400	TRAVEL AND TRAINING	3,822	7,500	7,500
1700	LEGAL SERVICES	27,647	30,000	27,500
3300	DEPT SUPPLIES AND MATERIALS	10,800	15,000	12,500
5300	DUES AND SUBSCRIPTIONS	18,404	20,000	22,500
5400	INSURANCE AND BONDS	249,389	250,000	250,000
5401	CLAIMS DEDUCTIBLE	665	2,500	2,000
5711	WELLNESS/EMPLOYEE APPREC	391	500	1,300
5713	COMPLIANCE TESTS	2,687	3,000	3,000
	TOTAL ADMINISTRATION	<u>617,815</u>	<u>647,178</u>	<u>638,997</u>
	10-4125 ELECTIONS			
1010	ELECTIONS	<u>0</u>	<u>0</u>	<u>8,000</u>
	TOTAL ELECTIONS	<u>0</u>	<u>0</u>	<u>8,000</u>
	10-4130 FINANCE ACCOUNTING			
500	FICA TAX EXPENSE	7,174	8,000	8,200
600	GROUP INSURANCE	18,498	21,500	20,164
601	GROUP INS RETIREES-OPEB	18,989	18,900	19,531
700	RETIREMENT EXPENSE	12,984	13,520	13,911
1100	SALARIES AND WAGES	102,384	104,200	106,500
1200	PRINTING & PUBLISHING		8,600	8,000
1400	TRAVEL AND TRAINING	1,202	2,000	2,800
1600	MAINTENANCE & REPAIR EQUIP	78,936	6,100	6,000
1800	ETHERNET & DEDICATED IP	6,869	7,000	6,900
3300	DEPT SUPPLIES AND MATERIALS	15,496	7,500	1,000
3310	OFFICE SUPPLIES			6,500
4401	BANK CHARGES		8,400	25,500
4500	CONTRACTED SERVICES	208	4,500	5,000
4550	COMPUTER SUPPORT SERVICES		73,000	68,000
7400	CAPITAL OUTLAY - EQUIPMENT	<u>0</u>	<u>30,000</u>	<u>28,000</u>
	TOTAL FINANCE	<u>262,740</u>	<u>313,220</u>	<u>326,006</u>

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Expenditures

	FY 2011-2012 Actual	FY 2012-2013 Amended	FY 2013-2014 Approved
10-4135 FINANCE ADMINISTRATION			
500 FICA TAX EXPENSE	5,428	5,900	6,050
600 GROUP INSURANCE	6,166	7,160	6,738
601 GROUP INS RETIREES-OPEB	9,572	11,140	9,788
700 RETIREMENT EXPENSE	9,389	9,950	10,275
1100 SALARIES AND WAGES	73,993	76,750	78,650
1400 TRAVEL AND TRAINING	2,672	3,000	2,800
3300 DEPT SUPPLIES AND MATERIALS	2,040	1,750	1,700
4300 PROFESSIONAL SERVICES	33,900	33,000	28,000
5300 DUES AND SUBSCRIPTIONS	230	215	225
TOTAL FINANCE	<u>143,390</u>	<u>148,865</u>	<u>144,226</u>
10-4140 FINANCE COLLECTIONS			
500 FICA TAX EXPENSE	10,207	11,300	11,550
600 GROUP INSURANCE	24,664	28,660	26,885
601 GROUP INS RETIREES-OPEB	5,772	6,730	12,294
700 RETIREMENT EXPENSE	18,088	19,120	19,543
1100 SALARIES AND WAGES	140,600	146,546	148,654
1110 OVERTIME		854	0
1200 PRINTING	2,248	1,500	3,500
1400 TRAVEL AND TRAINING	2,372	2,750	2,000
2700 MAINTENANCE OF CODE	3,688	2,000	3,500
3300 DEPT SUPPLIES AND MATERIALS	6,183	5,200	5,000
3310 OFFICE SUPPLIES			4,500
3400 POSTAGE	46,528	50,000	50,000
4500 CONTRACTED SERVICES	4,401	4,000	6,000
4550 COMPUTER SUPPORT SERVICES			500
5700 MISCELLANEOUS EXPENSE	430	500	200
TOTAL FINANCE	<u>265,181</u>	<u>279,160</u>	<u>294,126</u>
10-4250 PUBLIC WORKS GARAGE			
500 FICA TAX EXPENSE	10,338	8,450	10,700
600 GROUP INSURANCE	24,664	32,000	26,030
601 GROUP INS RETIREES-OPEB	2,886	0	6,147
700 RETIREMENT EXPENSE	18,671	14,330	17,810
1100 SALARIES AND WAGES	144,529	107,280	135,825
1110 OVERTIME		3,135	0
1400 TRAVEL AND TRAINING	310	300	400
1600 MAINTENANCE & REPAIR EQUIP	101	500	500
3100 AUTO SUPPLIES	4,997	1,000	1,750
3150 GASOLINE & FUEL		4,000	2,500
3300 DEPT SUPPLIES AND MATERIALS	10,919	10,000	10,000
3600 UNIFORMS	4,585	3,500	3,500
TOTAL PUBLIC WORKS	<u>222,000</u>	<u>184,495</u>	<u>215,162</u>

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Expenditures

		FY 2011-2012 Actual	FY 2012-2013 Amended	FY 2013-2014 Approved
10-4260	PUBLIC WORKS			
	BUILDING & GROUNDS			
500	FICA TAX EXPENSE	26,698	31,000	28,865
600	GROUP INSURANCE	86,324	100,200	100,082
601	GROUP INS RETIREES-OPEB	7,600	8,860	13,429
700	RETIREMENT EXPENSE	47,434	52,420	49,309
1100	SALARIES AND WAGES	366,907	395,475	359,880
1110	OVERTIME		8,675	7,500
1300	UTILITIES	50,896	55,000	50,000
1350	TELEPHONE	51,772	55,000	56,000
1400	TRAVEL AND TRAINING	1,042	2,200	2,200
1500	MAINTENANCE AND REPAIR	52,268	41,513	40,000
1501	MAINTENANCE & REPAIR GROUNDS	18,277	15,000	15,000
1502	MAINT & REPAIR-REC	22,474	20,000	20,000
1600	MAINTENANCE & REPAIR EQUIP	635	2,000	2,000
3100	AUTO SUPPLIES	70,760	24,000	30,000
3150	GASOLINE & FUEL		38,000	30,000
3300	DEPT SUPPLIES AND MATERIALS	22,490	21,000	20,000
3600	UNIFORMS	11,469	12,100	10,000
7300	CAPITAL OUTLAY - IMPROVEMENTS	207,599	0	0
7400	CAPITAL OUTLAY - EQUIPMENT	0	35,000	20,000
7700	CEMETERY	342	1,000	1,000
	TOTAL PUBLIC WORKS	<u>1,044,987</u>	<u>918,443</u>	<u>855,265</u>
10-4310	POLICE			
500	FICA TAX EXPENSE	110,520	121,050	123,450
600	GROUP INSURANCE	215,810	250,500	235,050
601	GROUP INS RETIREES-OPEB	72,145	85,530	74,305
700	RETIREMENT EXPENSE	187,851	197,250	206,231
1100	SALARIES AND WAGES	1,531,034	1,437,840	1,465,290
1110	OVERTIME		144,260	145,000
1200	PRINTING	259	500	500
1300	UTILITIES	31,278	36,000	36,000
1350	TELEPHONE			17,320
1400	TRAVEL AND TRAINING	3,573	8,000	10,000
1600	MAINTENANCE & REPAIR EQUIPMENT	54,321	46,500	45,000
1900	PIN RENTAL	5,256	5,400	5,900
3100	AUTO SUPPLIES	114,199	55,317	45,000
3150	GASOLINE & FUEL		86,000	86,000
3300	DEPT SUPPLIES AND MATERIALS	39,829	34,809	35,000
3301	GOVERNOR'S HWY SAFETY LIASON	2,125	0	0
3305	K-9 SUPPLIES		4,000	4,000
3310	OFFICE SUPPLIES		3,200	5,000
3600	UNIFORMS	7,525	8,000	12,000
3601	POLICE - BULLET PROOF VESTS	564	1,276	1,000
4550	COMPUTER SUPPORT SERVICES		15,500	28,500
5300	DUES AND SUBSCRIPTIONS	1,022	1,000	2,150
5701	DONATIONS/SPECIAL EVENTS		5,000	3,000
5800	GOVERNOR'S CRIME COMMISSION GRANT	0	10,000	0
	TOTAL POLICE	<u>2,377,311</u>	<u>2,556,932</u>	<u>2,585,696</u>

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Expenditures

	FY 2011-2012 Actual	FY 2012-2013 Amended	FY 2013-2014 Approved
10-4340 FIRE			
500 FICA TAX EXPENSE	65,401	72,960	69,700
600 GROUP INSURANCE	135,652	157,500	147,887
601 GROUP INS RETIREES-OPEB	36,409	42,900	46,640
700 RETIREMENT EXPENSE	116,669	122,130	117,444
701 VOLUNTEER RETIREMENT EXPENSE	3,740	3,800	3,800
1100 SALARIES AND WAGES	911,700	843,476	829,071
1110 OVERTIME		110,144	74,933
1200 PRINTING	3,365	3,400	3,500
1300 UTILITIES	27,061	33,000	33,000
1400 TRAVEL AND TRAINING	3,745	10,000	9,000
1600 MAINTENANCE & REPAIR EQUIP	11,986	15,000	15,000
3100 AUTO SUPPLIES	18,549	15,000	15,000
3150 GASOLINE & FUEL		15,000	15,000
3300 DEPT SUPPLIES AND MATERIALS	22,358	25,000	22,500
3310 OFFICE SUPPLIES		3,000	3,000
3600 UNIFORMS	17,707	17,500	17,500
5300 DUES AND SUBSCRIPTIONS	1,417	1,800	1,800
7300 CAPITAL OUTLAY - EQUIP			86,000
TOTAL FIRE	<u>1,375,759</u>	<u>1,491,610</u>	<u>1,510,775</u>
10-4380 ANIMAL CONTROL			
500 FICA TAX EXPENSE	2,531	2,615	2,700
600 GROUP INSURANCE	6,166	7,160	6,721
700 RETIREMENT EXPENSE	4,194	4,440	4,578
1100 SALARIES AND WAGES	32,772	28,233	28,908
1110 OVERTIME		5,967	6,115
1300 UTILITIES	5,876	7,000	5,000
1400 TRAVEL & TRAINING	0	400	250
3100 AUTO SUPPLIES	2,552	1,918	1,500
3150 GASOLINE & FUEL		2,000	2,000
3300 DEPT SUPPLIES AND MATERIALS	5,298	6,000	7,000
3600 UNIFORMS	1,023	1,500	1,250
3700 SPAY/NEUTER EXPENSE	3,214	7,500	5,000
7300 CAPITAL OUTLAY-IMPROVEMENTS	8,700	0	0
TOTAL ANIMAL CONTROL	<u>72,326</u>	<u>74,733</u>	<u>71,022</u>
10-4510 PUBLIC WORKS ADMINISTRATION			
500 FICA TAX EXPENSE	7,972	8,470	8,700
600 GROUP INSURANCE	12,332	14,310	13,460
601 GROUP INS RETIREES-OPEB	5,772	6,700	6,147
700 RETIREMENT EXPENSE	14,074	14,360	14,822
1100 SALARIES AND WAGES	109,833	110,670	113,450
1350 TELEPHONE			720
1400 TRAVEL AND TRAINING	1,000	1,500	1,500
1600 MAINTENANCE & REPAIR EQUIP	390	400	400
3100 AUTO SUPPLIES	517	500	500
3150 GASOLINE & FUEL		1,000	1,000
3300 DEPT SUPPLIES AND MATERIALS	2,207	1,000	1,500
3310 OFFICE SUPPLIES		2,000	1,000
5300 DUES AND SUBSCRIPTIONS	175	250	250
TOTAL PUBLIC WORKS	<u>154,272</u>	<u>161,160</u>	<u>163,449</u>

TOWN OF TARBORO
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Expenditures

		FY 2011-2012 Actual	FY 2012-2013 Amended	FY 2013-2014 Approved
10-4515	PUBLIC WORKS ENGINEERING			
500	FICA TAX EXPENSE	6,898	7,890	8,100
600	GROUP INSURANCE	12,332	14,310	13,443
700	RETIREMENT EXPENSE	12,665	13,370	13,806
1100	SALARIES AND WAGES	97,807	101,000	103,494
1110	OVERTIME		2,100	0
1400	TRAVEL AND TRAINING	849	1,500	1,000
1600	MAINTENANCE & REPAIR EQUIP	126	400	400
3100	AUTO SUPPLIES	2,142	500	750
3150	GASOLINE & FUEL		2,000	750
3300	DEPT SUPPLIES AND MATERIALS	1,758	3,500	3,000
3600	UNIFORMS	1,000	1,000	1,000
4300	PROFESSIONAL SERVICES	0	500	500
4500	CONTRACTED SERVICES	5,049	8,000	7,500
5300	DUES AND SUBSCRIPTIONS	50	200	200
	TOTAL PUBLIC WORKS	<u>140,676</u>	<u>156,270</u>	<u>153,943</u>
10-4520	PUBLIC WORKS STREETS AND HIGHWAYS			
500	FICA TAX EXPENSE	21,617	23,525	24,150
600	GROUP INSURANCE	73,992	86,000	81,072
601	GROUP INS RETIREES-OPEB	29,319	34,100	25,059
700	RETIREMENT EXPENSE	37,753	39,880	41,198
1100	SALARIES AND WAGES	292,135	299,885	307,425
1110	OVERTIME		7,590	6,000
1300	UTILITIES	1,200	1,500	1,500
1301	UTILITIES - PUBLIC LIGHTING	241,714	245,000	245,000
1350	TELEPHONE			720
1400	TRAVEL AND TRAINING	450	0,500	500
1600	MAINTENANCE & REPAIR EQUIP	55	1,500	1,000
2100	EQUIPMENT RENTAL	4,000	6,000	5,000
3100	AUTO SUPPLIES	53,147	20,000	25,000
3150	GASOLINE & FUEL		40,000	30,000
3300	DEPT SUPPLIES AND MATERIALS	26,694	25,000	24,500
3600	UNIFORMS	8,472	7,500	7,500
3800	MOSQUITO CONTROL - STATE GRANT	9,924	10,000	10,000
4300	PROFESSIONAL SERVICES	90,444	0	0
5300	DUES AND SUBSCRIPTIONS	2,422	2,700	2,500
	TOTAL PUBLIC WORKS	<u>893,338</u>	<u>850,680</u>	<u>838,124</u>
10-4900	PLANNING & ECONOMIC DEVELOPMENT			
500	FICA TAX EXPENSE	5,207	9,000	8,691
600	GROUP INSURANCE	12,332	14,310	13,460
601	GROUP INS RETIREES-OPEB	9,417	10,790	9,743
700	RETIREMENT EXPENSE	8,842	15,250	14,849
1100	SALARIES AND WAGES	68,375	114,760	108,244
1110	OVERTIME		5,240	0
1200	PRINTING	1,139	2,000	2,000
1350	TELEPHONE			1,440
1400	TRAVEL AND TRAINING	2,239	4,000	4,000
3100	AUTO SUPPLIES	3,045	1,000	1,500
3150	GASOLINE & FUEL		2,000	2,000

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TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Expenditures

		FY 2011-2012 Actual	FY 2012-2013 Amended	FY 2013-2014 Approved
(Cont.)	10-4900 PLANNING & ECONOMIC DEVELOPMENT			
3300	DEPT SUPPLIES AND MATERIALS	4,631	5,000	1,500
3310	OFFICE SUPPLIES		500	4,000
4300	PROFESSIONAL SERVICES	8,089	10,000	5,000
5300	DUES AND SUBSCRIPTIONS	1,527	2,000	2,000
6400	DEMOLITION	4,247	3,000	3,000
7400	CAPITAL OUTLAY - EQUIP			0
8305	STORE FRONT IMPROV. PROGRAM			4,000
8306	MARKETING TARBORO	9,046	10,000	15,000
8307	MARKETING TARBORO - DONATED	1,459	0	0
	TOTAL PLANNING & ECON DEV	<u>139,595</u>	<u>208,850</u>	<u>200,427</u>
	10-6120 RECREATION			
500	FICA TAX EXPENSE	22,471	34,500	27,350
600	GROUP INSURANCE	61,660	71,530	68,237
601	GROUP INS RETIREES-OPEB	34,864	42,340	34,346
700	RETIREMENT EXPENSE	40,090	45,125	46,680
1100	SALARIES AND WAGES	310,141	335,650	344,547
1110	OVERTIME		12,300	7,500
1120	PART-TIME WAGES		51,000	55,000
1200	PRINTING		1,100	1,500
1300	UTILITIES	71,720	77,500	75,000
1350	TELEPHONES			1,800
1400	TRAVEL AND TRAINING	2,479	3,900	3,750
1500	MAINTENANCE AND REPAIR	7,056	0	0
1501	SENIOR CENTER MAINTENANCE	0	10,000	8,000
3100	AUTO SUPPLIES	9,848	4,000	2,500
3150	GASOLINE & FUEL		5,500	6,500
3300	DEPT SUPPLIES AND MATERIALS	59,260	46,300	44,500
3310	OFFICE SUPPLIES		1,550	2,000
3500	CONCESSION SUPPLIES	17,908	16,000	10,600
3600	UNIFORMS	2,618	2,940	2,750
4300	PROFESSIONAL SERVICES	0	8,000	8,000
4500	CONTRACTED SERVICES	16,406	24,030	0
4550	COMPUTER SUPPORT SERVICES		1,000	1,000
4600	SENIOR CITIZEN ACTIVITIES	7,201	11,800	11,714
4700	SENIOR HEALTH INFO PROGRAM	554	4,100	4,000
4800	SENIOR CITIZENS GENERAL PURPOSE	11,118	15,000	12,286
5300	DUES & SUBSCRIPTIONS		1,200	1,200
5400	INSURANCE AND BONDS	772	3,900	0
5701	DONATIONS/SPECIAL EVENTS	0	1,500	1,000
7400	CAPITAL OUTLAY - EQUIPMENT	0	0	30,000
	TOTAL RECREATION	<u>676,166</u>	<u>831,765</u>	<u>811,760</u>
	10-6125 RECREATION SWIMMING POOL			
500	FICA TAX EXPENSE	2,048	1,836	1,800
1100	SALARIES AND WAGES	27,620	0	0
1120	PART-TIME WAGES		24,000	24,000
1300	UTILITIES	17,062	22,500	22,000
3300	DEPT SUPPLIES AND MATERIALS	12,872	13,000	12,000
3500	CONCESSION SUPPLIES	1,201	3,500	3,000
7300	CAPITAL OUTLAY - IMPROV			26,000
7400	CAPITAL OUTLAY - EQUIPMENT	0	10,000	0
	TOTAL RECREATION	<u>60,803</u>	<u>74,836</u>	<u>88,800</u>

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Expenditures

		FY 2011-2012 Actual	FY 2012-2013 Amended	FY 2013-2014 Approved
10-6130	RECREATION			
	INDIAN LAKE			
500	FICA TAX EXPENSE	739	690	700
1100	SALARIES AND WAGES	9,776	0	0
1120	PART-TIME WAGES		9,000	9,000
1300	UTILITIES	24,357	33,500	30,000
3300	DEPT SUPPLIES AND MATERIALS	36,211	26,000	21,000
3500	CONCESSION SUPPLIES	13,877	13,000	13,000
4500	CONTRACTED SERVICES			23,000
	TOTAL RECREATION	<u>84,960</u>	<u>82,190</u>	<u>96,700</u>
10-6170	RECREATION			
	NUTRITION			
500	FICA TAX EXPENSE	2,524	3,025	2,900
600	GROUP INSURANCE	7,721	12,570	45
601	GROUP INS RETIREES-OPEB	3,178	0	3,107
700	RETIREMENT EXPENSE	4,900	5,130	4,896
1100	SALARIES AND WAGES	37,868	39,143	37,086
1110	OVERTIME		387	0
1300	UTILITIES	4,772	5,300	5,000
1400	TRAVEL AND TRAINING	-91	450	400
1500	MAINTENANCE AND REPAIR	932	2,500	2,000
3300	DEPT SUPPLIES AND MATERIALS	3,493	3,750	3,700
3301	FOOD PURCHASE	39,431	37,000	38,000
	TOTAL RECREATION	<u>104,728</u>	<u>109,255</u>	<u>97,134</u>
10-8500	APPROPRIATIONS			
1060	TARBORO-EDGE AIRPORT APPROP	15,654	14,720	14,209
1090	EDGE COUNTY LIBRARY APPROP	146,528	146,528	146,528
1110	BLOUNT-BRIDGERS HOUSE APPROP	35,431	35,431	35,431
1180	PRINCEVILLE FIRE TAX	8,327	8,327	8,327
1190	CAROLINAS GATEWAY PARTNERSHIP	34,553	34,555	33,862
	TOTAL APPROPRIATIONS	<u>240,493</u>	<u>239,561</u>	<u>238,357</u>
	TOTAL GENERAL FUND	<u>8,947,481</u>	<u>9,413,403</u>	<u>9,418,586</u>

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Revenues

		FY 2011-2012	FY 2012-2013	FY 2013-2014
		Actual	Amended	Approved
SPECIAL REVENUE FUNDS				
Fund #	18	SELF-INSURED INSURANCE FUND		
18-3200-0100	REFUNDS AND REIMBURSEMENTS	350	0	0
18-3210-0100	TOWN CONTRIBUTIONS - SELF-INSURED	1,402,206	0	0
18-3210-0200	EMPLOYEE CONTRIB - SELF-INSURED	352,287	0	0
18-3290-0100	INTEREST EARNED ON INVESTMENTS	3,388	0	1,500
18-3990-0100	FUND BALANCE APPROPRIATED	0	500,000	1,000
TOTAL SELF-INSURED INSURANCE FUND		1,758,231	500,000	2,500
Fund #	19	POWELL BILL		
19-3200-0100	REFUNDS AND REIMBURSEMENTS	1,576	0	0
19-3290-0100	INTEREST EARNED ON INVESTMENTS	6,452	1,500	2,000
19-3430-0100	STATE STREET AID ALLOCATION	322,850	323,000	330,000
19-3990-0100	FUND BALANCE APPROPRIATED	0	0	0
TOTAL POWELL BILL		330,878	324,500	332,000
Fund #	21	EMERGENCY TELEPHONE SYSTEM		
21-3290-0100	INTEREST EARNED ON INVESTMENTS	413	250	100
21-3433-0100	911 CHARGES	107,052	107,052	135,666
21-3990-0100	FUND BALANCE APPROPRIATED	0	0	0
TOTAL EMERGENCY TELEPHONE SYSTEM		107,465	107,302	135,766
Fund #	42	LAW ENFORCEMENT FUND		
42-3290-0100	INTEREST EARNED ON INVESTMENTS	93	100	100
42-3350-0100	DRUG SEIZURE/INFORMANTS REV	5,039	15,000	5,000
42-3990-0100	FUND BALANCE APPROPRIATED	0	6,673	6,900
TOTAL LAW ENFORCEMENT FUND		5,132	21,773	12,000

TOWN OF TARBORO
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Expenditures

		FY 2011-2012 Actual	FY 2012-2013 Amended	FY 2013-2014 Approved
Fund # 18	SELF-INSURED INSURANCE FUND			
	18-4920 SELF-INSURANCE			
2300	CLAIMS EXPENSE	1,090,410	500,000	2,500
3700	PREMIUMS	467,254	0	0
6300	ADMINISTRATION FEE	114,246	0	0
	TOTAL SELF-INSURANCE	1,671,910	500,000	2,500
Fund # 19	POWELL BILL			
	19-4525 POWELL BILL APPROP			
1900	CONTR TO CAP RESERVES	0	110,500	34,000
3300	DEPT SUPPLIES AND MATERIALS	14,487	19,000	20,000
4300	PROFESSIONAL SERVICES	7,476	20,000	20,000
4500	CONTRACTED SERVICES	505,459	0	0
6200	STORM DRAINAGE	27,512	40,000	40,000
7400	CAPITAL OUTLAY - EQUIPMENT	0	135,000	218,000
	TOTAL POWELL BILL APPROP	554,934	324,500	332,000
Fund # 21	EMERGENCY TELEPHONE SYSTEM			
	21-4315 EMERGENCY 911 FUND			
222	OPERATING EXPENSE		4,302	2,500
1350	TELEPHONE		82,500	80,000
1900	CONT TO CAP RESERVES			33,266
4300	PROFESSIONAL SERVICES	96,255	0	0
4550	COMPUTER SUPPORT SERVICES		20,500	20,000
	TOTAL EMERGENCY 911 FUND	96,255	107,302	135,766
Fund # 42	LAW ENFORCEMENT FUND			
	42-4318			
5701	DRUG SEIZURE/INFORMANTS EXP	2,071	21,773	12,000
	TOTAL LAW ENFORCEMENT FUND	2,071	21,773	12,000

TOWN OF TARBORO
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Revenues

		FY 2011-2012	FY 2012-2013	FY 2013-2014
		Actual	Amended	Approved
Fund #	30 ELECTRIC FUND			
30-3200-0100	REFUNDS AND REIMBURSEMENTS	18,793	0	0
30-3290-0100	INTEREST EARNED ON INVESTMENTS	11,354	7,500	5,000
30-3480-3202	STATE GRANT PROCEEDS	204,674	0	0
30-3540-0200	MISCELLANEOUS REVENUE RECEIPTS	23	0	0
30-3720-0100	METERED SALES	26,008,602	27,600,000	26,305,000
30-3720-0110	SALES TAX ON METERED SALES			495,000
30-3720-0200	OLD ACCOUNTS PAID	22,515	17,500	17,500
30-3720-0400	LATE CHARGES	78,802	80,000	80,000
30-3740-0200	TEMPORARY SERVICE FEES	384	1,000	1,000
30-3750-0100	RECONNECTION FEES	21,441	25,000	25,000
30-3750-0200	CONNECTION FEES	8,241	2,500	7,500
30-3760-1000	CONTRIBUTION FROM GENERAL FUND	0	0	0
30-3770-0100	CATV POLE RENTAL	16,930	16,500	16,500
30-3810-0100	SALE OF EQUIPMENT & MATERIALS	20,137	0	0
30-3910-1000	METERED SALES - GENERAL FUND	450,701	547,800	455,725
30-3910-3000	METERED SALES - ELECTRIC FUND	18,576	22,000	20,000
30-3910-3100	METERED SALES - WATER/SEWER FN	555,350	546,000	569,000
30-3910-3200	METERED SALES - SOLID WASTE	1,658	1,500	1,600
30-3920-0001	PROCEEDS OF INSTALLMENT PURCHASE			220,000
30-3970-7000	SURPLUS FROM ELECTRIC CP	6,876	0	0
30-3990-0100	FUND BALANCE APPROPRIATED	0	17,098	
TOTAL ELECTRIC FUND		27,445,057	28,884,398	28,218,825

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Expenses

		FY 2011-2012	FY 2012-2013	FY 2013-2014
		Actual	Amended	Approved
Fund #	30			
	ELECTRIC FUND			
	30-7200 ADMINISTRATION			
46	DEPRECIATION EXPENSE	1,542,033	0	
500	FICA TAX EXPENSE	55,254	65,000	68,450
600	GROUP INSURANCE	111,296	135,900	127,723
601	GROUP INS RETIREES-OPEB	123,710	47,880	34,684
700	RETIREMENT EXPENSE	98,701	110,910	116,947
1100	SALARIES AND WAGES	777,905	777,110	811,430
1110	OVERTIME		78,590	75,000
1200	PRINTING	230	1,500	1,500
1300	UTILITIES	20,963	22,000	22,000
1330	CHRISTMAS LIGHTS		15,000	15,000
1350	TELEPHONE	487	1,800	2,520
1400	TRAVEL AND TRAINING	4,580	5,000	5,000
1500	MAINTENANCE & REPAIR BLDG	5,010	4,500	4,000
1800	ETHERNET & DEDICATED IP	6,869	7,500	7,300
2400	SERVICES - GENERAL FUND	570,632	546,122	640,474
3300	DEPT SUPPLIES AND MATERIALS	6,279	5,000	4,280
3310	OFFICE SUPPLIES		2,000	2,000
3400	ONLINE UTILITY PAYMENT SERVICE	24,953	25,000	27,500
3600	UNIFORMS	20,949	20,000	21,000
4300	PROFESSIONAL SERVICES	18,870	20,000	17,500
4550	COMPUTER SUPPORT SERVICES		13,000	18,000
5300	DUES AND SUBSCRIPTIONS	13,488	16,000	15,000
5400	INSURANCE AND BONDS	40,647	55,000	50,000
5401	CLAIMS DEDUCTIBLE	67	2,500	2,500
5500	BAD DEBT - WRITE-OFF			37,500
5700	MISCELLANEOUS EXPENSE	41,921	10,000	250
7400	CAPITAL OUTLAY - EQUIPMENT	0	30,000	0
	TOTAL ADMINISTRATION	<u>3,484,844</u>	<u>2,017,312</u>	<u>2,127,558</u>
	30-7210 OPERATIONS			
1300	UTILITIES - GENERATOR FUEL	36,873	55,000	55,000
1400	TRAVEL AND TRAINING	13,032	15,000	12,500
1511	ELECTRIC SYS MAINT OVERHEAD	179,401	75,000	75,000
1512	ELECTRIC SYS MAINT UNDERGROUND	45,139	75,000	75,000
1515	GENERATOR MAINTENANCE	29,539	35,000	35,000
1600	MAINTENANCE & REPAIR EQUIP	32,178	40,000	40,000
3100	AUTO SUPPLIES	123,856	50,000	60,000
3150	GASOLINE & FUEL		50,000	55,000
3300	DEPT SUPPLIES AND MATERIALS	47,173	35,000	35,000
3301	SAFETY	10,903	17,500	10,000
3302	METERING SUPPLIES	29,998	30,000	30,000
3303	LOAD MANAGEMENT SUPPLIES	29,240	25,000	20,000
7311	CAPITAL OUT IMPROV OVERHEAD	0	75,000	70,000
7312	CAPITAL OUT IMPROV UNDERGROUND	0	75,000	70,000
7400	CAPITAL OUTLAY - EQUIPMENT	0	127,098	290,000
9100	DEBT SERVICE PRINCIPAL PMT			42,540
9110	DEBT SERVICE INTEREST PMT			3,760
9200	MAINTENANCE-SUBSTATIONS	43,721	80,000	75,000
9700	STREET LIGHTS	6,380	10,000	10,000
9701	WHITEWAY LIGHTS	7,804	10,000	10,000
	TOTAL OPERATIONS	<u>635,237</u>	<u>879,598</u>	<u>1,073,800</u>

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Expenses

		FY 2011-2012 Actual	FY 2012-2013 Amended	FY 2013-2014 Approved
Fund #	30 ELECTRIC FUND			
	30-7220 LOAD MANAGEMENT PROG			
2800	CUSTOMER CREDITS	<u>174,765</u>	<u>182,657</u>	<u>185,000</u>
	TOTAL LOAD MANAGEMENT PROG	<u>174,765</u>	<u>182,657</u>	<u>185,000</u>
	30-7230 PURCHASED POWER			
4800	PURCHASED POWER (WHOLESALE)	22,631,700	24,100,000	23,115,000
4801	SALES TAX ON PURCHASED POWER	<u>483,983</u>	<u>510,000</u>	<u>495,000</u>
	TOTAL PURCHASED POWER	<u>23,115,683</u>	<u>24,610,000</u>	<u>23,610,000</u>
	30-8200 CONTR TO OTHER FUNDS			
1000	CONTR TO GENERAL FUND	992,725	1,000,068	1,027,704
1001	CONTR TO GENERAL FUND-PILOT	193,333	194,763	194,763
3000	CONTR TO ELEC CAP RESERVES	0	0	0
7001	CONTR TO ELECTRIC CAP PROJECTS	1,579	0	0
7200	CONTR TO ELECTRIC CAP PROJ	-7,289	0	0
7300	CONTR FROM ELECTRIC CAP PROJ	<u>100,000</u>	<u>0</u>	<u>0</u>
	TOTAL CONTR TO OTHER FUNDS	<u>1,280,348</u>	<u>1,194,831</u>	<u>1,222,467</u>
	TOTAL ELECTRIC FUND	<u>28,690,877</u>	<u>28,884,398</u>	<u>28,218,825</u>

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Revenues

		FY 2011-2012	FY 2012-2013	FY 2013-2014
		Actual	Amended	Approved
Fund #	31 WATER & SEWER FUND			
31-3200-0100	REFUNDS AND REIMBURSEMENTS	70,630	0	
31-3230-0100	WATER/SEWER ASSMT-PRINCIPAL	169	0	0
31-3230-0200	WATER/SEWER ASSMT-INTEREST	181	0	0
31-3290-0100	INTEREST EARNED ON INVESTMENTS	8,307	5,000	5,000
31-3540-0200	MISCELLANEOUS REVENUE RECEIPTS	4,543	0	0
31-3710-0100	WATER CHARGES	2,034,833	1,980,000	2,035,000
31-3710-0200	SEWER CHARGES	1,847,683	1,858,000	1,825,000
31-3710-0300	SEWER BOD CHARGES	22,102	20,000	25,000
31-3710-0400	LATE CHARGES	9,816	10,000	10,000
31-3710-0500	SEWER PRETREATMENT CHARGES	6,300	6,000	6,000
31-3710-0600	WATER-METAL LAB ANALYSIS	675	500	500
31-3730-0100	WATER TAPS AND FEES	12,120	10,000	10,000
31-3730-0200	SEWER TAPS AND FEES	18,198	10,000	10,000
31-3750-0100	RECONNECTION FEES	11,720	10,000	10,000
31-3750-0200	CONNECTION FEES	5,488	5,000	5,000
31-3810-0100	SALE OF EQUIPMENT & MATERIALS	0	0	0
31-3910-1000	METERED SALES - GENERAL FUND	26,208	30,000	22,000
31-3910-3000	METERED SALES - ELECTRIC FUND	1,122	1,200	1,300
31-3910-3100	METERED SALES - WATER/SEWER FD	15,516	15,000	15,250
31-3920-0001	PROCEEDS OF INSTALLMENT PURCHASE			330,000
31-3990-0100	FUND BALANCE APPROPRIATED	0	108,342	300,000
TOTAL WATER & SEWER FUND		4,095,611	4,069,042	4,610,050

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Expenses

		FY 2011-2012	FY 2012-2013	FY 2013-2014
		Actual	Amended	Approved
Fund #	31	WATER & SEWER FUND		
	31-7100 ADMINISTRATION			
46	DEPRECIATION EXPENSE	997,200	0	0
500	FICA TAX EXPENSE	69,907	68,200	70,400
600	GROUP INSURANCE	172,648	200,300	187,965
601	GROUP INS RETIREES-OPEB	139,290	46,730	50,618
700	RETIREMENT EXPENSE	122,246	115,610	121,019
1100	SALARIES AND WAGES	919,972	830,832	854,689
1110	OVERTIME		60,568	65,000
1350	TELEPHONE			720
1400	TRAVEL AND TRAINING	11,670	9,000	10,000
1600	MAINTENANCE & REPAIR EQUIP	12,890	40,000	40,000
1800	ETHERNET & DEDICATED IP	6,869	7,500	7,000
2400	SERVICES - GENERAL FUND	569,269	570,000	676,149
3301	PRIVATE LABORATORIES	25,118	40,848	30,000
3400	ONLINE UTILITY PAYMENT SERVICE	24,953	25,000	25,000
3600	UNIFORMS	19,307	18,000	17,500
4300	PROFESSIONAL SERVICES	21,994	35,000	46,500
5300	DUES AND SUBSCRIPTIONS	9,461	10,000	7,500
5301	STATE PERMITS & FEES	10,110	12,000	11,000
5400	INSURANCE AND BONDS	50,808	58,000	55,000
5401	CLAIMS DEDUCTIBLE	84	4,000	2,500
5500	BAD DEBT - WRITE-OFF			16,000
5700	MISCELLANEOUS EXPENSE	17,240	12,120	250
7400	CAPITAL OUTLAY - EQUIPMENT	0	55,000	43,000
7600	REPAY ARRA LOAN	0	7,340	7,340
	TOTAL ADMINISTRATION	<u>3,201,036</u>	<u>2,226,048</u>	<u>2,345,150</u>
	31-7110 WATER TREATMT PLANT			
1300	UTILITIES	248,839	250,000	250,000
1600	MAINTENANCE & REPAIR EQUIP	59,174	50,000	50,000
3300	DEPT SUPPLIES AND MATERIALS	416,053	300,000	310,000
7400	CAPITAL OUTLAY - EQUIPMENT	0	98,557	0
	TOTAL WATER TREATMT PLANT	<u>724,066</u>	<u>698,557</u>	<u>610,000</u>
	31-7120 WATER DISTR SYSTEM			
1500	MAINTENANCE AND REPAIR	5,644	15,000	15,000
3100	AUTO SUPPLIES	10,831	5,000	10,000
3150	GASOLINE & FUEL		10,000	4,000
3300	DEPT SUPPLIES AND MATERIALS	58,525	60,000	60,000
7300	CAPITAL OUTLAY - IMPROVEMENTS	0	200,000	325,000
7400	CAPITAL OUTLAY - EQUIPMENT	0	0	0
	TOTAL WATER DISTR SYSTEM	<u>75,000</u>	<u>290,000</u>	<u>414,000</u>

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Expenses

		FY 2011-2012 Actual	FY 2012-2013 Amended	FY 2013-2014 Approved
	31-7130 WASTEWATER TREATMENT			
1300	UTILITIES	265,770	250,000	250,000
1500	MAINTENANCE AND REPAIR	10,305	14,000	14,000
1600	MAINTENANCE & REPAIR EQUIPMENT	54,315	63,925	65,000
3300	DEPT SUPPLIES AND MATERIALS	40,387	50,000	50,000
4500	CONTRACTED SERVICES	120,000	200,000	140,000
7300	CAPITAL OUTLAY - IMPROVEMENTS	0	0	30,000
7400	CAPITAL OUTLAY - EQUIPMENT	0	34,455	0
	TOTAL WASTEWATER TREATMENT	<u>490,777</u>	<u>612,380</u>	<u>549,000</u>
	31-7140 SEWAGE COLLECTION SY			
1500	MAINTENANCE AND REPAIR	3,712	7,500	7,500
3100	AUTO SUPPLIES	72,249	15,000	25,000
3150	GASOLINE & FUEL		50,000	35,000
3300	DEPT SUPPLIES AND MATERIALS	32,452	35,000	35,000
7300	CAPITAL OUTLAY - IMPROVEMENTS	0	50,000	50,000
7400	CAPITAL OUTLAY - EQUIPMENT	0	18,557	405,000
9100	DEBT SERVICE PRINCIPAL PMT			63,810
9200	DEBT SERVICE INTEREST PMT			5,590
	TOTAL SEWAGE COLLECTION SY	<u>108,413</u>	<u>176,057</u>	<u>626,900</u>
	31-7150 SEWER PUMP STATIONS			
1300	UTILITIES	56,258	46,000	45,000
1600	MAINTENANCE & REPAIR EQUIP	68,054	20,000	20,000
	TOTAL SEWER PUMP STATIONS	<u>124,312</u>	<u>66,000</u>	<u>65,000</u>
	31-8200 CONTR TO OTHER FUNDS			
3100	CONTR TO W/S RESERVES	0	0	0
	TOTAL CONTR TO OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL WATER & SEWER FUND	<u>4,723,604</u>	<u>4,069,042</u>	<u>4,610,050</u>

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Revenues

		FY 2011-2012	FY 2012-2013	FY 2013-2014
		Actual	Amended	Approved
Fund #	32 SOLID WASTE FUND			
32-3200-0100	REFUNDS AND REIMBURSEMENTS	5,043	10,834	5,000
32-3290-0100	INTEREST EARNED ON INVESTMENTS	1,484	1,410	1,000
32-3450-0303	SOLID WASTE DISPOSAL TAX	7,646	7,500	7,500
32-3471-0100	SOLID WASTE DISPOSAL FEE	990,766	1,013,612	1,015,000
32-3480-3202	STATE GRANT PROCEEDS	89,734	0	0
32-3710-0400	LATE CHARGES	1,441	1,000	1,000
32-3920-0001	PROCEEDS OF INSTALLMENT PURCHASE			250,000
32-3990-0100	FUND BALANCE APPROPRIATED	0	2,861	0
TOTAL SOLID WASTE FUND		1,096,114	1,037,217	1,279,500

TOWN OF TARBORO
2013-2014 Fiscal Year Budget
Expenses

		FY 2011-2012	FY 2012-2013	FY 2013-2014
		Actual	Amended	Approved
Fund #	32	SOLID WASTE FUND		
	32-7500 PUBLIC WORKS			
	SOLID WASTE			
46	DEPRECIATION EXPENSE	45,288	0	0
500	FICA TAX EXPENSE	14,921	16,260	16,450
600	GROUP INSURANCE	55,494	64,380	60,428
601	GROUP INS RETIREES-OPEB	30,305	0	0
700	RETIREMENT EXPENSE	25,370	27,570	28,051
1100	SALARIES & WAGES	200,432	198,810	201,627
1110	OVERTIME		13,740	5,000
1200	PRINTING	1,369	1,000	1,000
1300	UTILITIES	1,658	1,500	1,500
1400	TRAVEL & TRAINING	515	500	500
1600	MAINTENANCE & REPAIR EQUIP	23	2,000	1,000
1800	ETHERNET & DEDICATED IP	6,869	7,500	7,500
2100	EQUIPMENT RENTAL/CHIPPER	21,350	10,000	25,000
2400	CHARGE FOR SERVICES	236,696	236,000	100,664
3100	AUTO SUPPLIES	128,249	50,000	55,000
3150	GASOLINE & FUEL		080,000	75,000
3200	SANITARY LANDFILL FEES	318,710	230,362	234,300
3300	DEPT SUPPLIES AND MATERIALS	15,986	17,500	15,000
3400	ONLINE UTILITY PAYMENT SERVICE	24,953	25,000	25,000
3600	UNIFORMS	7,436	7,400	7,400
5400	INSURANCE AND BONDS	16,936	22,000	17,500
5401	CLAIMS DEDUCTIBLE	28	1,000	1,000
5500	BAD DEBT - WRITE-OFFS			6,500
5700	MISCELLANEOUS EXPENSES	6,254	1,000	0
7400	CAPITAL OUTLAY - EQUIPMENT		23,695	250,000
9100	DEBT SERVICE PRINCIPAL PMT			48,340
9110	DEBT SERVICE INTEREST PMT			4,225
9500	CONTR TO SOLID WASTE RESERVES			91,515
	TOTAL PUBLIC WORKS	<u>1,113,554</u>	<u>1,037,217</u>	<u>1,279,500</u>
	TOTAL SOLID WASTE FUND	<u>1,158,842</u>	<u>1,037,217</u>	<u>1,279,500</u>

ORDINANCE NO. 13- ____

**TOWN OF TARBORO, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR 2013-2014**

BE IT ORDAINED by the Town Council of the Town of Tarboro, North Carolina, as follows:

Section 1. The following amounts are hereby appropriated for the operation of the Town of Tarboro Government and its activities for the fiscal year beginning July 1, 2013, and ending June 30, 2014, according to the following schedules:

SCHEDULE A. GENERAL FUND

Governing Body	\$ 80,617
Administration	638,997
Elections	8,000
Finance:	
Accounting	326,006
Administration	144,226
Collections	294,126
Fire	1,510,775
Planning and Economic Development	200,427
Police	2,585,696
Public Works:	
Administration	163,449
Building and Grounds	855,265
Animal Control	71,022
Engineering	153,943
Garage	215,162
Streets	838,124
Recreation:	
Recreation	811,760
Recreation - Swimming Pool	88,800
Recreation - Indian Lake	96,700
Recreation - Nutrition	97,134
Appropriations to Other Units	<u>238,357</u>
 TOTAL GENERAL FUND	 <u>\$ 9,418,586</u>

SCHEDULE B. SELF-INSURED FUND

Self-Insurance	\$ <u>2,500</u>
 TOTAL SELF-INSURED FUND	 <u>\$ 2,500</u>

SCHEDULE C. POWELL BILL FUND

Capital Outlay and Street Construction	\$ 332,000
TOTAL POWELL BILL FUND	<u>\$ 332,000</u>

SCHEDULE D. EMERGENCY TELEPHONE FUND

Emergency Telephone Fund	\$ 135,766
TOTAL EMERGENCY TELEPHONE FUND	<u>\$ 135,766</u>

SCHEDULE E. LAW ENFORCEMENT FUND

Law Enforcement – Drug Seizure	\$ 12,000
TOTAL LAW ENFORCEMENT FUND	<u>\$ 12,000</u>

SCHEDULE F. ELECTRIC FUND

Administration	\$ 2,127,558
Operations	1,073,800
Load Management Program	185,000
Purchased Power	23,610,000
Contribution to Other Funds	<u>1,222,467</u>
TOTAL ELECTRIC FUND	<u>\$28,218,825</u>

SCHEDULE G. WATER AND SEWER FUND

Administration	\$ 2,345,150
Water Treatment Plant	610,000
Water Distribution System	414,000
Wastewater Treatment	549,000
Sewage Collection System	626,900
Wastewater Pump Station	65,000
Contribution to other Funds	<u>0</u>
TOTAL WATER AND SEWER FUND	<u>\$ 4,610,050</u>

SCHEDULE H. SOLID WASTE FUND

Public Works - Sanitation	\$ 1,279,500
TOTAL SOLID WASTE FUND	<u>\$ 1,279,500</u>

TOTAL APPROPRIATIONS FOR ALL FUNDS

\$43,209,227

Section 2. It is estimated that the following revenue will be available during the fiscal year beginning July 1, 2013, and ending June 30, 2014, to meet the foregoing appropriations according to the following schedule:

SCHEDULE A. GENERAL FUND

Ad Valorem Taxes	\$ 3,513,050
Other Taxes	328,645
Unrestricted Intergovernmental Revenues	2,612,500
Restricted Intergovernmental Revenues	84,000
Licenses, Permits and Fees	229,700
Sales and Services	186,200
Interest Earnings	19,500
Fund Balance Appropriated	0
Contributions from Other Funds:	
Electric Fund	1,027,704
Charges to Other Funds:	
Electric Fund	640,474
Water and Sewer Fund	676,149
Solid Waste Fund	<u>100,664</u>
TOTAL GENERAL FUND	<u>\$ 9,418,586</u>

SCHEDULE B. SELF-INSURED FUND

Town and Employee Contributions	\$ 1,000
Interest Earnings	<u>1,500</u>
TOTAL SELF-INSURED FUND	<u>\$ 2,500</u>

SCHEDULE C. POWELL BILL FUND

Restricted Intergovernmental Revenues	\$ 330,000
Interest Earnings	<u>2,000</u>
TOTAL POWELL BILL FUND	<u>\$ 332,000</u>

SCHEDULE D. EMERGENCY TELEPHONE FUND

Emergency Telephone Charges	\$ 135,666
Interest Earnings	<u>100</u>
TOTAL EMERGENCY TELEPHONE FUND	<u>\$ 135,766</u>

SCHEDULE E. LAW ENFORCEMENT FUND

Drug Seizure/Informants	\$ 5,000
Interest Earnings	100
Fund Balance Appropriated	<u>6,900</u>
 TOTAL LAW ENFORCEMENT FUND	 <u>\$ 12,000</u>

SCHEDULE F. ELECTRIC FUND

Sales and Services	\$ 50,000
Interest Earnings	5,000
Utilities	26,402,500
Sales Tax	495,000
Charges to Other Funds:	
Electric Fund	20,000
General Fund	455,725
Water and Sewer Fund	569,000
Solid Waste Fund	<u>1,600</u>
 TOTAL ELECTRIC FUND	 <u>\$27,998,825</u>

SCHEDULE G. WATER AND SEWER FUND

Interest Earnings	\$ 5,000
Utilities	3,936,500
Charges to Other Funds:	
General Fund	22,000
Electric Fund	1,300
Water and Sewer Fund	15,250
Fund Balance Appropriated	<u>300,000</u>
 TOTAL WATER AND SEWER FUND	 <u>\$ 4,280,050</u>

SCHEDULE H. SOLID WASTE FUND

Interest Earnings	\$ 1,000
Utilities	1,021,000
Solid Waste Disposal Tax	<u>7,500</u>
 TOTAL SOLID WASTE FUND	 <u>\$ 1,029,500</u>

TOTAL ESTIMATED REVENUE FOR ALL FUNDS	<u>\$ 43,209,227</u>
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Section 3. There is hereby levied a tax at the rate of forty-one cents (\$0.41) per one hundred dollars (\$100) valuation of estimated taxable property listed for taxes as of January 1, 2013, for the purpose of raising current year revenue listed within "Ad Velorem Taxes" in this ordinance.

Such rate of tax is based on an estimated total assessed valuation of property tax for the purpose of taxation of \$884,073,000 with an estimated rate of collections of ninety-six and 40/100 percent (96.40%).

Section 4. Privilege license and franchise taxes for the privilege of conducting trades, businesses, professions, shows, exhibitions and amusements within the Town of Tarboro are hereby levied at the maximum rate authorized and permitted for cities and towns by the General Statutes of North Carolina; and in addition thereto, privilege license and franchise taxes are hereby levied for the privilege of conducting trades, businesses, professions, shows, exhibitions and amusements within the Town of Tarboro at the maximum rate authorized and permitted by Chapter 17 entitled "Taxation, Revenue and Miscellaneous Business Regulations" of the Code of Ordinances, Town of Tarboro, North Carolina, which is hereby re-adopted in full.

Section 5. Pursuant to G.S. 20-97, a license or privilege tax in the sum of five dollars (\$5.00) is hereby levied upon each resident motor vehicle maintained and operated in the Town of Tarboro, except a motor vehicle temporarily operated for a period of time not exceeding thirty (30) days, and except motor vehicles operated for car display or car exhibition purposes by car manufacturers or dealers displaying dealer's license plates issued by the state, and said license or privilege tax is to be billed to and paid by the owner of said motor vehicle.

Section 6. Pursuant to G.S. 160A-212, a license or privilege tax in the sum of three dollars (\$3.00) is hereby levied upon each dog kept in the city limits as of January 1, 2013. This section is not intended to apply to dogs whose owners are non-residents temporarily within the town, nor to dogs brought into town for the purpose of participating in any dog show, nor to "seeing-eye" dogs properly trained to assist blind persons when such dogs are actually being used by blind persons for the purpose of aiding them in going from place to place.

Section 7. 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 expectation that in each case the estimated amount will actually be realized in cash during the budget year.

Section 8. Appropriations are authorized by department totals. The budget officer is authorized to reallocate departmental appropriations among the various line item objects of expenditure, as the same becomes necessary during the budget year, provided that such departmental reallocation shall be reported to Council within sixty (60) days. The budget officer is also authorized to transfer monies from one departmental appropriation to another department within the same fund; provided, however, that any such interdepartmental transfer of monies within the same fund shall be reported to the Town Council at its next regular meeting and the same shall be entered in the minutes. No fund contingency shall be expended without prior approval of Council, except in a case where the Town Manager deems it necessary due to an emergency, and then he shall advise Council of his action and the nature of the emergency requiring the action by no later than the next regular council meeting.

Section 9. Copies of this ordinance shall be filed with the Finance Director, Town Clerk and the Budget Officer, to be kept on file by them for their direction in the disbursement of town funds.

Section 10. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 11. This ordinance shall become effective July 1, 2013.