

BUDGET

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2.25% while the statewide average was 32.32%. Again, he noted that the city would have had a negative fund balance had it not transferred \$1,250,000 from the electric fund and \$740,000 from the gas fund. "As a result, the General Fund could experience cash flow problems if unanticipated expenditures arise, if transfers from the enterprise funds are reduced, or if a significant reduction in the tax base occurs," the letter said.

The letter further stated that "all funds should be self-supporting; therefore, the General Fund should not rely on transfers from other funds to support its operations."

He also declared that "the water and sewer fund, the gas fund, and the electric fund, when considered as independent fiscal and accounting entities, show signs of financial weakness because current liabilities exceed liquid assets. Thus, the potential exists for cash flow problems and possible difficulties in meeting obligations to creditors, employees, and citizens."

On December 18, 1992 Carter wrote another letter to Neisler with carbon copies to all the members of City Council, stating that the city "has serious problems that require immediate attention." He again noted inadequate percentages (2.75%) to support operations and transfers of \$1,250,000 and \$740,000 from the electric and gas funds, respectively. Once again, he said, if it had not been for those transfers the fund balance would have been negative, and he again stated that "all funds should be self-supporting."

On December 28, 1992 City Council responded to Carter's December 18, 1992 letter addressing ways it would correct the problems. The letter was signed by Mayor Scott Neisler, City Manager George Wood and Council members Norma Bridges, Al Moretz, Phillip Hager, Jim Guyton, Elvin Greene, Jerry White and Fred Finger.

"Let us assure you we are very aware of the reduced fund balances in the General Fund and the Enterprise Funds," the letter stated, and it went on to say what steps it had taken to correct the problems.

"We are aware that the General Fund's unappropriated fund balance is below the 8% of the budget required," the letter stated, and it went on to say that the city would repay \$427,609 owed to the utility funds which would return the fund balance to 11.6%.

On February 22, 1994, Craig Barfield, Director of the Fiscal Management Section of the LGC, wrote Neisler and sent carbon copies to all members of City Council, saying that the LGC continues to be "extremely concerned about the weak financial condition" of the city's general fund, and that "these deficiencies need to be addressed immediately," with the word "immediately" underlined.

"Once again this year, the fund balance available in

the city's general fund was inadequate to support current operations," he said. "As of June 30, 1993 the amount of fund balance available was (\$54,655) or 1.12% of the total general fund expenditures."

He noted that the city's fund balance available decreased from 2.75 percent at June 30, 1992 (which in its letter of response the city said it would take action to return the fund balance to 11.6%). "The city finds itself in a position where serious cash flow problems can be possible. Fund balance available should never (with "never" underlined) be less than 8% of total general fund expenditures or one month's average expenditures."

He stated once again that when considered as independent fiscal and accounting entities, "the electric fund and gas fund show signs of financial weakness because current liabilities exceed liquid assets. Therefore, the potential exists for problems in meeting obligations to creditors, employees, and citizens."

He also stated that the city failed to comply with certain purchasing and contracting laws of the state, and encouraged members of the governing board to familiarize themselves with those General Statutes.

In regards to the city's response of December 28, 1992 concerning the audit of 1992-93, he said the Kings Mountain "board indicated that it would address the financial weakness of the city's General Fund and of the various utility funds. Based upon the results reported for the fiscal year ended June 30, 1993 we urged you to implement the type of corrective action that is warranted by the city's financial situation."

Mayor Neisler responded to the letter on February 28, 1994 and said, "I have received your letter of February 22, 1994 regarding the City's 1992-93 audit and your agency's concerns about our financial condition. Let me assure you that we are keenly aware of it, and have reviewed the situation with the city manager and the auditor in January."

Neisler said the fund balance was below 8% because the fund is owed \$549,252 by the utility funds, and "if this amount were repaid, the fund balance available for appropriation would be 10.75% of General fund expenditures."

Neisler addressed how the city would correct Barfield's concerns about the utility transfers and violation of the General Statutes, and in closing said that "we believe we are on track to complete the current fiscal year with some fund balance and working capital improvement. We also believe that we can earmark at least \$150,000 in next year's budget to further improve the fund balances. If necessary in following years, we can continue that earmarking until the reserves are at a sufficient level."

Auditor Darrell Keller said the city should end the current fiscal year in better shape than last year, but because of the spending cuts and hiring freeze recently imposed by City Council.

"That has helped," he said, "but if the City Council doesn't go ahead and bite the bullet when it comes time for bond payments they'll be behind again."

"It will take a couple of years and budget cuts, but the Council is definitely headed in the right direction."

HUFFSTETLER

From Page 1-A

erected in its place and the first service was held on November 15, 1957. Huffstetler said the church was paid for in only eight years.

The years took its toll on the original building and finally it had to be torn down but not before being replaced by a handsome fellowship building on May 27, 1971.

By his own testimony and that of his friends, Huffstetler has never permitted anything to interfere with his duties or his love for the church. He and his late wife of 52 years, Cornelia Huffstetler, worked side by side in the church.

Church members have returned that devotion and in recent weeks, helped with yard work and house work during his illness and the illness of his second wife, Helen.

Sunday evening the congregation surprised him after the evening worship service with a birthday party.

Born and raised in a family of seven girls and two boys in the Dilling Mill village of Kings Mountain, Huffstetler went to work at age 13 for 15 cents an hour in the Dilling Mill.

He married Cornelia McWhirter in 1928 and they had one son, Rev. Boyce Huffstetler, who is pastor of Mount Pleasant Methodist Church in Mecklenburg County. There are three grandchildren, one of whom, David, has followed his father and grandfather in the ministry. Rev. David Huffstetler is associate pastor of First United Methodist Church of Gastonia. William Huffstetler is a high school coach in China Grove. Kenny Huffstetler is a junior high school teacher in Mecklenburg County.

Huffstetler was drafted by Uncle Sam Army's in May 1942 and served 37 months in World War II in the European Theatre of Operations.

After 31 years at Dilling Mill, he joined Ferguson Gear Company and retired in 1972 after 30 years of employment and became Penley's full-time minister.

Ten years ago at the age of 75 he met his second wife, Helen Greenway, at his grandson's wedding and they are happily married.

"I never thought I'd get married again but I prayed about it and God told me it was the right thing to do," said Huffstetler.

What makes Preacher Huffstetler special to his congregation?

His neighbor, Jean McAbee, says Huffstetler practices what he preaches, is dedicated, and puts God and the church first.

"He's the only father I ever knew," said one adult who grew up as a youngster in the church when Huffstetler drove a bus to pick up youth for Sunday services.

"God has blessed me and my congregation," said Huffstetler.

He preaches at Sunday morning and Sunday night services and conducts mid week prayer services.

"Ours is not a ritual church," said Huffstetler of his congregation of about 100 people.

He said the people had been faithful and the church program continued in his absence.

"Penley's is my life and my joy," said Huffstetler, who likes to preach from the New Testament, Jesus Christ crucified, buried and risen.

Huffstetler said his mother used to watch him tend a sick cat and tell him, "Leonard, someday you will minister to somebody."

The late Willie Huffstetler's prediction came true.

"I started out late but I always had a feeling I'd be in God's work," said Huffstetler.

Huffstetler's quick wit and keen memory belie his years. Friends

say one of his endearing qualities is his ability to communicate with people and share their needs.

"I greet the worshippers as they enter the church and I fellowship with them as they depart," said Huffstetler.

"People can say they worship at home but fellowship is a real part of worship and I missed that when I sat in front of my television set while out with hip surgery," said Huffstetler.

"God gave me a choice years ago on Gamble Hill and life took on a new meaning for me," said Huffstetler.

"It's hard to understand when we have hard times," says Huffstetler. "But God opens doors for us and the Lord moves in mysterious ways."

Huffstetler said it was hard for him to stand at the grave of his wife of 52 years and say goodbye.

"I grieved for a long time because I believed when God places two people together they remain together and it was a hard experience but I believe God led me to meet a widow who had attended my son's church and we have had 10 happy years together."

"The Lord moves in mysterious ways."

Huffstetler said his only regret is that he was unable to finish school. He would "learn more words if he had it to do over."



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BENEFITS

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plays an engineer for the water and sewer department at a salary of \$31,195.

The city of Lincolnton employs a utility maintenance engineer at a salary of \$32,817.

Lexington, population 17,000 with a budget of \$73.4 million, employs both a public works director and assistant who are both licensed engineers.

The City of Monroe, population 20,000 with a budget of \$54 million, employs a water/sewer and water sewer construction head who is also a registered engineer at a salary of \$46,592 and an engineering department director, also a registered engineer, at \$47,750 and an Energy Resources Gas/Electric Superintendent, also a registered engineer, at \$54,400 annual salary.

A chart in this week's Herald compares salaries of Kings Mountain department heads with other cities of similar population size. The largest city on the chart is Mooresville, population 10,190, which exceeds Kings Mountain's population of nearly 10,000.

Who are the top people on Kings Mountain's payroll?

City Manager, \$57,117. In the fiscal year 1994-95 budget the new city manager will earn \$50,000 or more depending on City Council. Last year Kings Mountain paid its city manager \$57,117, higher than five of the cities surveyed and less by \$4,000 than Mooresville. Belmont funds a combined position of manager and finance director \$54,000. Both Lexington and Monroe, both of which operate four utilities, pay their managers considerably more. Lexington's manager makes \$66,745. Monroe's manager makes \$72,800.

Finance Director, \$40,019. The current interim manager will probably become finance director at an annual salary of \$39,988. In Hendersonville the finance director is also the purchasing agent and is paid \$45,180. In Mooresville, the salary difference is about \$6,000 more but Kings Mountain's rate of pay is higher than Morehead City, Belmont, Forest City and Lincolnton.

Police Chief, \$38,106. His salary is slightly lower than the chiefs of both Morehead City and Hendersonville, compares with Belmont, Forest City and Lincolnton but the position in Mooresville pays \$8,000 more.

Electric/Gas Superintendent, \$38,106. His salary is above Forest City and Lincolnton. The salary is above the beginning salary in Lexington, population 17,000

where the budget is \$73.4 million, but the salary range of the position, now vacant, is from \$37,600 to \$52,600. Lexington also employs a gas superintendent.

Water/Sewer Superintendent, \$36,296. This position is slightly lower than Hendersonville, much higher than Belmont, and lower than a similar job in Mooresville. However, Forest City employs both a water and sewer superintendent at combined salaries of \$65,000 and Lincolnton employs both a water and waste treatment director at combined salaries of \$75,000.

Planning and Development Director, \$37,170. This salary is highest of any paid in cities of comparable size. Monroe, twice the size of Kings Mountain, pays a community planner, who doubles for a codes/zoning officer \$46,592. Mooresville, slightly larger than Kings Mountain, pays its codes director in a two-person office \$31,304. In Forest City, the planning director is also in charge of codes, fire prevention and building inspection and his salary is \$36,547.

Kings Mountain's codes officer is paid \$26,998 annually, considerably higher than the salaries paid in other cities which employ both a codes officer and a planning director.

Parks and Recreation Director, \$36,244. His salary compares with the salary for a similar position in Mooresville but is higher than salaries paid in Morehead City and Belmont and lower by \$7,000 than the salary paid in Hendersonville.

Public Works Superintendent, \$34,528. This position is lowest paid among the seven cities who were surveyed. Monroe, with 290 employees and a \$54 million budget, pays its superintendent \$44,366 annually.

Fire Chief, \$30,534. This position is lower than the salaries reported by the cities surveyed. In Monroe, the city employs a Public

Safety Director of both Fire and Police who is paid \$47,757 annually. In Mooresville the fire chief is paid \$41,950. In Lincolnton, population 8,000, the fire chief is paid \$39,009.

Kings Mountain's city clerk is paid \$25,500 annually, which includes overtime pay, and this salary is slightly lower than Hendersonville and Morehead City. In Forest City, the city clerk also serves as administrative secretary and is paid \$27,206. In Mooresville, the city clerk is also assistant manager, and is paid \$44,000.

Several cities reported the finance director and/or city clerk doubles in the role of purchasing agent. Kings Mountain funds a purchasing agent position at \$23,858 annually.

Some cities reported they fund a garage supervisor position with public works. Kings Mountain funds a garage superintendent position at \$25,688 annually, higher than Forest City and lower than Hendersonville's \$31,195.

The Mauney Memorial librarian receives \$26,957 annually, higher by \$6,000 than Forest City and lower by \$1,000 than Mooresville.

Only Kings Mountain among the cities contacted by the Herald, employed a Director of Aging and operates a Senior Center.

After 25 years of service with Forest City, city employees can retire and the city pays \$100 toward medical insurance until the employee is 65.

In Kings Mountain after 20 years of employment a city employee can retire with full health benefits. Kings Mountain pays 40 percent of insurance coverage for an employee's dependents. The city contributes a percentage of the employees' salary to their state retirement fund. Uniforms are free to police and firemen. The city pays one-half of the cost of uniforms for employees in other departments.

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