



Approved FY2023-2024 Budget Message, Budget Ordinance, & General Fund and Water/Sewer Fund Budgets



Town Of North Wilkesboro
Post Office Box 218
North Wilkesboro, North Carolina 28659
Bus. (336) 667-7129 Fax (336) 838-1779

Honorable Mayor and Commissioners,

Submitted herein, in accordance with the Local Government and Fiscal Control Act, is the Proposed Budget for Fiscal Year 2023-2024 (FY23-24) for the Town of North Wilkesboro. This proposed budget is balanced and meets the Board's priorities and the Town's needs for the coming year. It presents financial information summarized by projected revenues and expenses categorized by departments. This budget should serve as guidance for the Staff throughout the fiscal year. I would be remiss if I did not mention finance officer Connie Bauguess's role or the role of the Board in developing this document. I thank each of you for your hard work during this process. I would also like to thank the Board for their strong leadership skills, which put us in a debt-free position as we move into an unknown economic climate. This will serve our community well as we plan to create a better North Wilkesboro in the coming year.

The total recommended budget for FY23-24 totals \$10,766,629. This figure includes both the water/sewer fund budget and the general fund budget. The proposed budget is 19 percent less than the prior year's budget. Last year, we had American Rescue Plan Act (ARPA) funds and incorporated several significant capital expenses into our operating budget. This year we are simply creating an operating budget with minor capital expenses, a cost-of-living adjustment, and service level increases in two divisions. I recommend maintaining the current millage rate of \$.52 per \$100 of valuation in the proposed general fund. This means that a homeowner with a tax value of \$150,000 will pay \$780 in town taxes.

In our enterprise fund, I propose an increase of 5.5% to \$2.50 per 1000 to our water association accounts. This increase is based on market indicators and consultation with neighboring water suppliers. The increase should maintain our competitive edge and generate increased revenue for future projects. In FY20-21, the Board agreed to commit to a 2% increase for all customers – residential, commercial, and industrial – on both their base and per 1000 rate for five years. This is the fourth of the five increases. Since this is a consumption-based system, the effect of the change will vary for every user.

I have worked hard to familiarize myself with all the departments to understand how we can use our resources to serve our constituents better and achieve results regarding the priorities you have set. Those priorities include the continued pursuit of raw water infrastructure improvements, improving facilities (higher standards for grounds, facilities, streets, and sidewalks), downtown beautification, park improvements, tax base growth (primarily through ordinance revision to encourage development), and employee compensation.

Concerning the last point, I recommend a 5% cost of living adjustment (COLA) for all eligible employees. With the current inflation rate, we are simply attempting to retain our employees at living wages comparable to towns of similar sizes and budgets. In terms of raw dollars, this increase cost approximately \$178,198. This number includes the increases across both town budgets (water/sewer and general fund). Since the town budget is two distinct budgets, I'll discuss notable changes each in turn:

Changes in The General Fund

Since my arrival, I noticed that leadership within our organization was unbalanced. In our current budget (FY22-23), we placed almost 40% of the leadership responsibility and burden in the hands of one department head rather than utilizing our human resources to create a better leadership dynamic with greater oversight and focus. Moreover, I plan to focus this year on establishing higher standards for our departments, providing each division with the resources they need to achieve those standards, and planning for our future.

My plan to achieve those goals is multifaceted. It hinges on creating strategies to make us more competitive on a state and federal level for grant opportunities, contracting to develop a capital improvement plan to ensure that we are using our taxpayers' dollars for the highest and best use, and restructuring our departments for maximum effectiveness. Speaking of that reorganization, one of the most notable changes you will see in this proposed budget is the reallocation of the movement of the green thumb division (cemetery and greens keeping) to the direction of the Parks and Recreation Department. The shift will require the addition of a supervisor position, one additional full-time maintenance worker, and transitioning all of the current part-time green thumb employees under this new leadership structure.

Attempting to predict what the economy will do in the next 12 months with the climbing interest rates of the last twelve is not something that I am comfortable doing. Moreover, individuals who are experts in the field of economics have broad sweeping predictions. Therefore, it is our fiscal duty not to make plans but to create a conservative operating budget. We can carry a balanced budget without tapping into our fund balance (currently at 78%). Moreover, we have the financial resources to create and pay for project ordinances later in the year as we see how the economic climate changes. Other changes designed to produce results and address board priorities you will see embedded in this proposed budget include:

- \$30,000 for a capital improvement plan and \$5,000 to recommit to completing the vision set forth by the outdoor economy plan.

- \$24,000 to contract a federal lobbyist in partnership with Wilkes County and the Town of Wilkesboro. We intend to utilize this lobbyist to pursue the river district and tax base development.
- The creation of a line item for the Wilkes Economic Development Corporation (EDC) and an increase of \$10,000 (total \$65,000) to the allowance allocated for the economic development arm of our community.
- An additional employee in the Streets Department to provide this division with the human resources needed to provide higher standards and achieve street and sidewalk improvement goals.
- An allocation of \$10,000 for a parks master plan to improve the competitiveness of grant applications to state and federal funders.
- An allocation of \$20,000 for the transition to LED lighting and replacing light poles at Memorial Park. A request has also been made to the County to help fund this project and provide \$25,000 toward these ends.
- An increase in the façade grant budget of \$25,000 (total line item \$40,000).
- An increase in the budget for downtown events and beatification to improve overall quality and attractions.

Changes in The Water & Sewer Fund

We have large expenditures on the horizon for this fund in the form of a new raw water intake. Luckily, this project has been largely funded by a state appropriation and will be addressed with a project ordinance in the coming year. You will not see that project in the proposed budget for FY2023-2024. With that in mind, the proposed budget for this fund has very minimal capital expenditures, and we should continue to see revenue growth, barring any major plant failures. The changes you will see proposed are as follows:

- We plan to purchase a vehicle for the public utility's director. With the separation of the public utilities and public works director positions, we currently need one more vehicle. The budget for this vehicle is \$55,000.
- Other equipment purchases outside of routine plant equipment include two sewer jet cameras to replace our current antiquated camera system, a spare pump for pump station replacement, and a hoist system to improve employee safety measures. The total cost of these new equipment purchases is \$65,000.

Conclusion

Fund	Revenues	Expenditures
General Fund	\$ 7,727,824.00	\$ 7,727,824.00
Water & Sewer Fund	\$ 3,038,805.00	\$ 3,038,805.00
Total	\$ 10,766,629.00	\$ 10,766,629.00

Overall, this proposed, balanced budget aims to create higher performance standards and plan for the future of our Town. I want this to be a year of producing results, and I hope that is reflected in this proposed budget. With that said, this budget is still built with conservative practices, with our expenditures high and our revenues low. Over recent years, this practice has created a healthier financial position for the Town, and I intend to continue that trend. At this time, this proposed budget is neither final nor necessarily a reflection of what will be approved by the Board of Commissioners. The Board will study this proposal to determine what it considers the proper program of revenues and expenditures for the Town government for the coming year.

Looking to a bright future,

A handwritten signature in blue ink that reads "Holly R. Minton". The signature is written in a cursive style with a large initial "H" and "M".

Holly Minton
Town Manager

TOWN OF NORTH WILKESBORO
BUDGET ORDINANCE
FY 2023 – 2024

BE IT ORDAINED by the Town Board of Commissioners of the Town of North Wilkesboro, North Carolina, meeting in regular session this ____ day of June, 2023, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

Section I – General Fund

A. Revenues

Taxes	\$2,435,000
State Shared Revenues and State Collected Local Taxes	2,521,350
Interest, Fees, Rents, Donations, Other	<u>2,771,474</u>
 Total	 <u>\$7,727,824</u>

B. Expenditures

Department

Governing Body	\$273,482
Administration	250,020
Finance	362,808
Christmas Cheer	8,100
Legal	60,600
Planning & Inspections	375,939
Community Development	280,842
Public Buildings	235,000
Police	2,228,943
Police Supplement	64,787
Town Garage	139,099
Fire	663,824
Public Works Director	106,780

Streets	680,998
Sanitation	800,623
Recreation	776,657
Special Appropriations	144,500
Transfers	150,000
Contingencies	124,822
Total	<u>\$7,727,824</u>

Section II – Water and Sewer Fund

A. Revenues

Charges for Utilities	\$2,850,000
Other Revenue	188,805
Total	<u>\$3,038,805</u>

B. Expenditures

Department

Special Appropriations	\$62,500
Transfers and Debt	186,160
Utility Billing	126,786
Public Utility Director	168,744
Water Treatment	994,899
Water Maintenance	526,633
Waste Treatment	699,157
Sewer Maintenance	201,750
Contingencies	72,176
Total	<u>\$3,038,805</u>

Section III – Firemen Supplementary Fund

A. Revenues

Contribution from Firemen’s Relief Fund	\$4,540
Fund Balance Appropriated	
Total	<u>\$4,540</u>

B. Expenditures \$4,540

Section IV – General Fund Capital Reserve

A. Revenues

Transfer From General Fund	\$150,000
Total	<u>\$150,000</u>

B. Expenditures \$150,000
Total \$150,000

Section V – Water Fund Capital Reserve

A. Revenues

Transfer From Water Fund	\$50,000
Total	<u>\$50,000</u>

B. Expenditures \$50,000
Total \$50,000

Section VI – Tax Rate Established

An Ad Valorem tax rate of \$0.52 per \$100 at full valuation is hereby established as the official tax rate for the Town of North Wilkesboro for the fiscal year 2023-2024.

Section VII – Privilege Licenses and Fees

Privilege License within the Town of North Wilkesboro are hereby levied at Board of Commissioners adopted rates provided by General Statute guidelines.

Section VIII – Special Authorization – Budget Officer

The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- A. He/She may transfer amounts between objects of expenditure and departments of the same fund without limit provided those transfers are reported to the Board of Commissioners at their next regular meeting.
- B. He/She may not transfer any amounts between funds nor from any contingency appropriation within any fund.

Section IX – Utilization of Budget and Budget Ordinance

This ordinance and the budget document shall be the basis of the financial plan for the North Wilkes Municipal Government during the 2023-2024 fiscal year. The Budget Officer shall administer the budget, and shall ensure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The accounting section shall establish records which are in accordance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

All ordinances or parts of ordinances in conflict are hereby repealed.

Marc R. Hauser, Mayor

ATTEST:

Meredith Detsch, Interim Town Clerk

General Fund Introduction

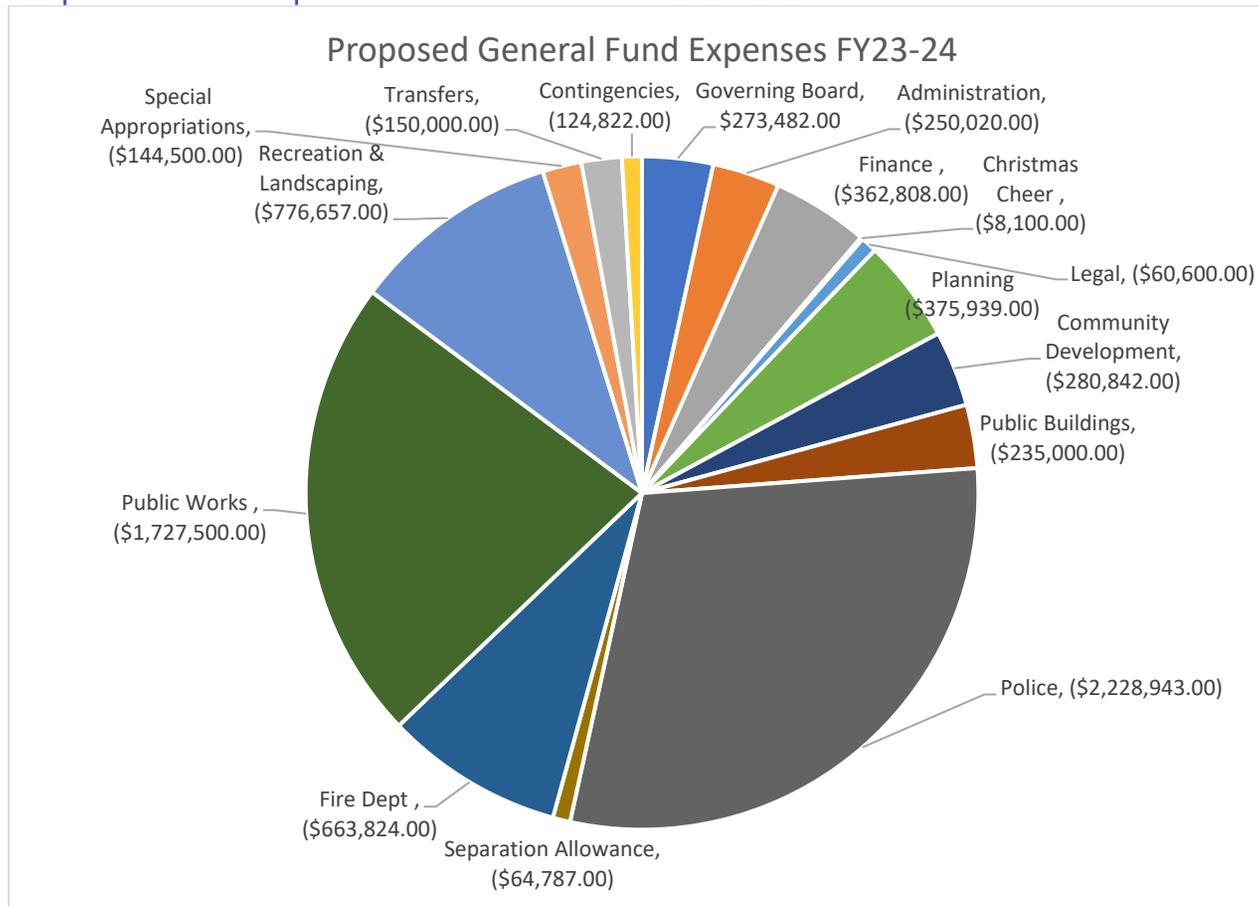
The total tax base for the Town of North Wilkesboro for FY22-23 was estimated to total approximate \$460,000,000. Just for comparison's sake, the total tax base for Wilkesboro for FY22-23 was approximately \$691,500,000. Through our tax base, we offer police and fire services, maintain 35.34 miles of roads, 36 miles of storm drains, and six parks. We provide multiple entertainment events, cultural resources, community outreach, and business incentives to our population. Moreover, our planning and inspections department serves over 9,000 people within the town proper and the extraterritorial jurisdiction.

A. Revenue overview

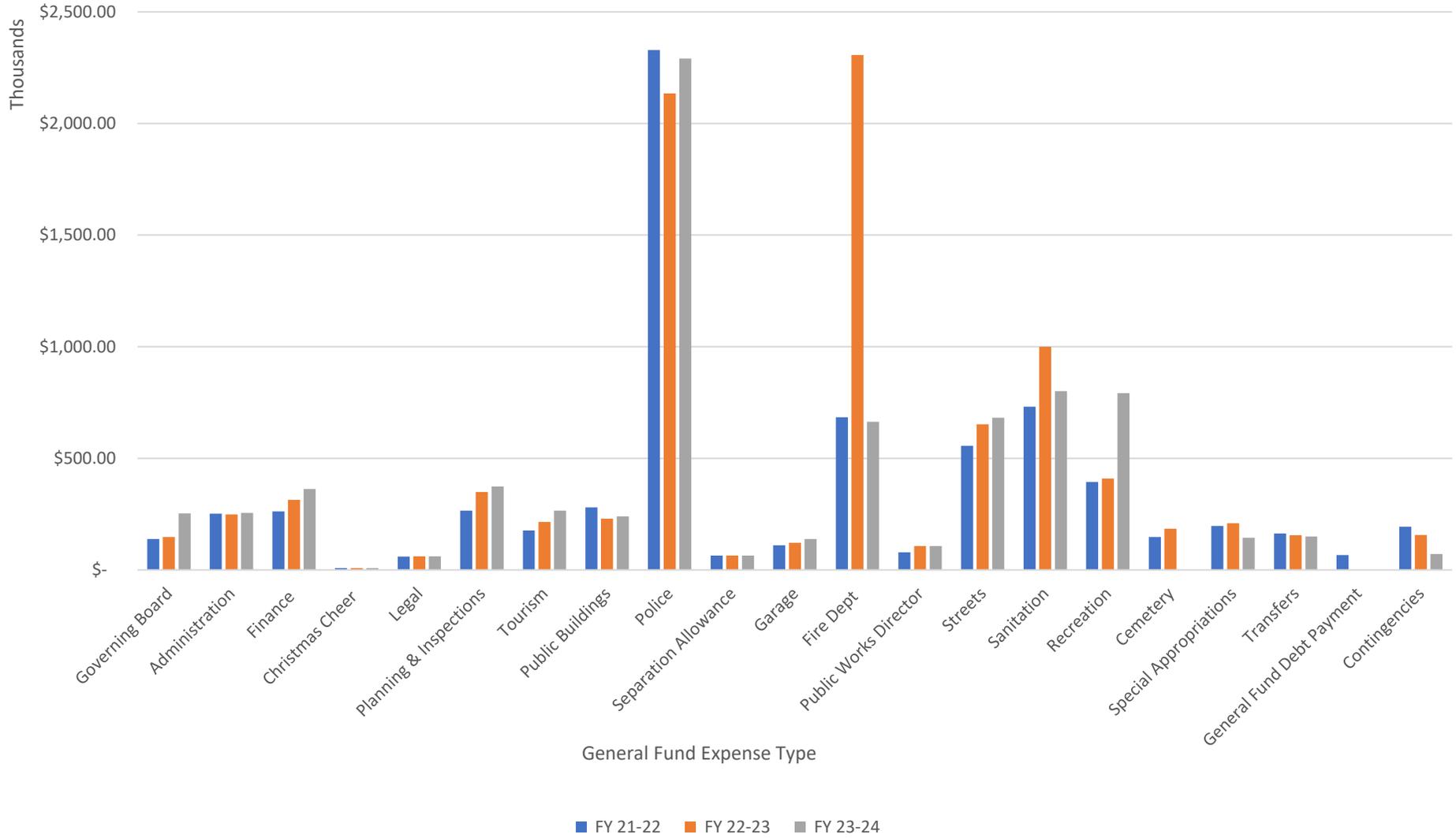
General Fund Revenue	FY 21-22	FY 22-23	FY 23-24	Percent Change
Ad Valorem Taxes	\$ 2,248,498.00	\$ 2,165,000.00	\$ 2,205,000.00	0.018141
Motor Vehicle Taxes	\$ 102,000.00	\$ 160,000.00	\$ 180,000.00	0.111111
Payments in Lieu of Taxes	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00	0
Tax Penalties & Interest	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	0
Interest on Investments	\$ 249,291.00	\$ 246,490.00	\$ 624,345.00	0.605202
Rents	\$ 40,600.00	\$ 50,100.00	\$ 49,600.00	-0.01008
Wake Forest Lease	\$ 1,549,099.00	\$ 1,570,747.00	\$ 1,592,829.00	0.013863
Donations	\$ 1,000.00	\$ 15,000.00	\$ 15,000.00	0
Christmas Cheer Donations	\$ 8,000.00	\$ 8,000.00	\$ 8,100.00	-0.23077
Utility Franchise Tax	\$ 300,000.00	\$ 325,000.00	\$ 400,000.00	0.1875
Alcohol & Beverage Taxes	\$ 18,500.00	\$ 18,500.00	\$ 17,350.00	-0.06628
Powell Bill	\$ 140,000.00	\$ 155,687.00	\$ 152,000.00	-0.02426
Sales Tax	\$ 1,475,000.00	\$ 1,700,000.00	\$ 1,950,000.00	0.128205
Federal Gov't Grants	\$ 430,000.00	\$ 1,436,949.00	\$ -	
Refunds/Reimbursements	\$ 33,700.00	\$ -	\$ -	
Court Costs, Fees & Charges	\$ 1,200.00	\$ 1,550.00	\$ 2,000.00	0.225
Court Costs Drug Fund	\$ 1,000.00	\$ 700.00	\$ 500.00	-0.4
Parking Violations	\$ -	\$ 1,000.00	\$ 600.00	-0.66667
Permits & Fees	\$ 18,000.00	\$ 33,000.00	\$ 19,500.00	-0.69231

Controlled Sub Tax	\$ 2,000.00	\$ 2,500.00	\$ 2,000.00	-0.25
Solid Waste Fees	\$ 353,000.00	\$ 416,000.00	\$ 403,000.00	-0.03226
Fire Dept Fundraising/Grants	\$ 134,100.00	\$ 179,180.00	\$ 25,000.00	-6.1672
Swimming Pool	\$ 10,000.00	\$ 20,000.00	\$ 30,000.00	0.333333
Miscellaneous Revenue	\$ -	\$ 1,000.00	\$ 1,000.00	0
Appropriated Fund Balance	\$ -	\$ 518,928.00		
Total	\$ 7,159,988.00	\$ 9,075,331.00	\$ 7,727,824.00	-0.17437

B. Proposed Expense Visual Representation Overview FY 2023-2024



General Fund Expenses Three Year Comparison



Departmental Expense Breakdown

Governing Board

The Governing Board budget consists of money allocated to fund the activities of the elected Board of Commissioners.

Notable changes:

- Additions include the cost of contracting a federal lobbyist. The Ferguson Group suggest that they provide a 20-1 return on investment. Even if this number is only 5-1, I feel that they will assist us in strategizing and finding funding for the River District. I feel strongly that the River District will be a transformational project for our downtown. After consulting with other local government representatives about the Ferguson group, I have been provided with only positive feedback about both their effectiveness and their return on investment. We would partner with both the County and Wilkesboro to retain this firm. We would be working together, but each with our own priority project. The approximate cost to contract with his organization is \$6,000 per month. We would be responsible for a maximum of \$2,000 per month. This is contingent upon the Town of Wilkesboro and the County of Wilkes agreeing to embark on this endeavor. I would ask that our board be the first one to commit to set an example for the other local governments.
- Your budget also presents a cost of \$40,000 for a Capital Improvement Plan (CIP) and Visioning Plan. This will provide us with the resources to determine our future spending. It is also a needed resource to secure grant funding.
- I would like to have a private consulting firm assist us in developing a Strategic vision for our community. We have many plans associated with streetscaping, water/sewer, facilities, parks and so forth that lay idle. After consulting with experts in this field, I would recommend using those plans, considerable input from the board, community feedback, and fresh ideas to create a strategic vision for our town. This vision will guide us as well as align with the capital improvement plan to serve as a road map for the future.
- We have moved the Wilkes Economic Development Corporation (EDC) to its own line item in this budget. The Wilkes EDC is supposed to function as an extension of our own staff. We cannot discount the additional team members, services, or resources that having the Wilkes EDC provides our Town, therefore I feel strongly it is important to institutionalize their budget request annually into the governing board's spending.
- The board has been asked to commit \$5,000 (for a five-year period totally \$25,000) to the Health Foundation's Outdoor Economy Coalition. As most of you know, this group spearheaded the design of the Outdoor Economy Plan. This fiscal investment provides us a voting seat at the table. It will serve as seed money to achieve the goals of the Outdoor Economy Plan.

Governing Board	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY 22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-4100-0200	SALARIES & WAGES GOV BODY	\$35,288.00	\$34,886.94	\$31,288.00	\$22,880.17	\$32,513.00	\$31,288.00	
10-4100-0400	PROF. SERVICES/PERSONNEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4100-0500	FICA EXPENSE	\$2,394.00	\$2,199.21	\$2,394.00	\$1,629.60	\$2,367.00	\$2,394.00	
10-4100-0600	GROUP INSURANCE EXPENSE	\$46,000.00	\$40,033.20	\$50,600.00	\$33,028.65	\$44,039.00	\$50,000.00	
10-4100-1100	TELEPHONE & POSTAGE	\$1,500.00	\$666.32	\$1,200.00	\$434.03	\$1,200.00	\$1,200.00	
10-4100-1400	TRAVEL AND TRAINING EXPENSE	\$2,400.00	\$698.56	\$10,000.00	\$929.07	\$5,000.00	\$5,000.00	
10-4100-1600	MAINT & REPAIR-EQUIP	\$500.00	\$341.98	\$500.00	\$75.00	\$500.00	\$500.00	
10-4100-2600	ADVERTISING	\$7,000.00	\$2,120.00	\$7,000.00	\$1,240.00	\$5,000.00	\$4,000.00	
10-4100-3300	DEPARTMENTAL SUPPLIES	\$3,500.00	\$2,760.54	\$1,000.00	\$785.69	\$1,000.00	\$1,000.00	
10-4100-3600	UNIFORM	\$600.00	\$260.00	\$600.00	\$0.00	\$0.00	\$600.00	
10-4100-4000	PROF.SERVICES/OT HER	\$5,000.00	\$4,211.90	\$5,000.00	\$0.00	\$0.00	\$5,000.00	
10-4100-4500	CONTRACTED SERVICES	\$6,500.00	\$4,058.00	\$6,500.00	\$950.00	\$6,500.00	\$70,500.00	-Retreat \$6,500 -Lobbyists - \$24,000 -CIP & Vision \$40,000
10-4100-5000	ECONOMIC DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,000.00	-Moved EDC from non-profit requests to - Governing Board budget.
10-4100-5100	MOU OUTDOOR ECONOMY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	-MOU Outdoor Economy \$5,000 per year for five years.
10-4100-5300	DUES & SUBSCRIPTIONS	\$12,000.00	\$10,432.00	\$12,000.00	\$11,400.00	\$12,000.00	\$12,000.00	
10-4100-5400	INSURANCE & BONDS	\$10,000.00	\$9,887.08	\$15,000.00	\$14,122.37	\$14,123.00	\$15,000.00	
10-4100-5700	MISCELLANEOUS EXPENSES	\$7,500.00	\$6,743.92	\$5,000.00	\$1,614.15	\$5,000.00	\$5,000.00	
Total:		(\$140,182.00)	(\$119,299.65)	(\$148,082.00)	(\$89,088.73)	(\$129,242.00)	(\$273,482.00)	

Administration

The Administration Department consists of the Town Manager and Town Clerk. The majority of the funds in this budget are designated for their compensation and benefits. The budget contains funding for things like dues to professional organizations and professional development activities for the Town's appointed officials. A small amount is budgeted for office supplies and other operational expenses.

Notable changes:

- I have budgeted for a NC Lead Fellow. The Lead Fellow has already been approved through the NC School of Government and discussed in prior meetings. This individual will help facilitate the CIP and create a succession guide for the future finance officer.
- I anticipate attending continuing education classes through the NC School of Government in the coming year.
- The prior year's car allowance was less than my negotiated term.
- I have postponed purchasing a new office computer but anticipate the necessity of one in the coming fiscal year.

Administration	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY 22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-4200-0200	SALARIES & WAGES ADMINISTRATION	\$184,609.00	\$152,458.82	\$169,500.00	\$124,870.94	\$174,298.00	\$151,730.00	-Current year overage due to interim Town Manager & previous Town Manager severance
10-4200-0400	PROF.SERVICES/PERSONNEL	\$300.00	\$90.00	\$150.00	\$130.00	\$230.00	\$150.00	
10-4200-0500	FICA EXPENSE	\$10,850.00	\$10,314.14	\$11,842.00	\$9,430.24	\$13,310.00	\$12,000.00	
10-4200-0600	GROUP INSURANCE EXPENSE	\$20,850.00	\$18,184.44	\$20,000.00	\$13,505.40	\$18,198.00	\$22,000.00	
10-4200-0700	RETIREMENT EXPENSE	\$17,133.00	\$15,790.53	\$18,854.00	\$12,932.59	\$18,588.00	\$19,634.00	
10-4200-0800	STATE 401 (K) EXPENSE	\$8,320.00	\$7,930.42	\$9,071.00	\$6,239.14	\$8,967.00	\$9,256.00	
10-4200-0850	STATE 457 EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4200-0900	UNEMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4200-1100	TELEPHONE & POSTAGE	\$1,300.00	\$1,121.92	\$1,500.00	\$955.35	\$1,650.00	\$1,500.00	

Administration	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY 22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-4200-1400	TRAVEL EXPENSE	\$2,100.00	\$2,861.09	\$6,500.00	\$5,431.65	\$6,500.00	\$7,500.00	-Anticipate more classes being new in the position
10-4200-1600	M & R - EQUIPMENT	\$1,500.00	\$941.76	\$1,000.00	\$111.20	\$1,000.00	\$1,000.00	
10-4200-1800	CAR ALLOWANCE	\$2,400.00	\$2,200.00	\$2,400.00	\$750.00	\$1,800.00	\$3,000.00	-Car allowance \$250 per month
10-4200-2600	ADVERTISING	\$100.00	\$25.00	\$250.00	\$243.44	\$250.00	\$0.00	
10-4200-3300	DEPARTMENTAL SUPPLIES	\$2,100.00	\$2,015.31	\$1,500.00	\$150.43	\$1,500.00	\$3,000.00	-New computer and supplies for new NCLEAD Fellow
10-4200-3600	UNIFORMS	\$200.00	\$118.00	\$200.00	\$0.00	\$200.00	\$350.00	
10-4200-4000	PROF.SERVICES/OT HER	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$13,000.00	-NCLEAD professional
10-4200-5300	DUES & SUBSCRIPTIONS	\$2,000.00	\$1,662.00	\$2,000.00	\$1,041.44	\$2,000.00	\$2,000.00	
10-4200-5400	INSURANCE & BONDS	\$3,400.00	\$2,341.84	\$3,400.00	\$3,301.07	\$3,302.00	\$3,400.00	
10-4200-5700	MISCELLANEOUS EXPENSE	\$1,000.00	\$518.06	\$500.00	\$104.00	\$500.00	\$500.00	
10-4200-7400	CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total:		(\$258,412.00)	(\$218,573.33)	(\$248,917.00)	(\$179,196.89)	(\$252,293.00)	(\$250,020.00)	

Finance

The Finance Department houses three employees: the Finance Office, payroll manager, and accounts payable officer. The majority of the funds in this budget are designated for their compensation and benefits. The Finance Department oversees the finance, HR, and AP functions for both the General Fund and Water/Sewer Fund departments, though it is funded exclusively with GF dollars.

Notable changes:

- Connie Bauguess had informed me of her intent to retire in early 2025. I strongly feel that to fill the void left by her departure as well as the transition in the position, we should allocate funding to secure a new finance officer for approximately nine months prior to her retirement. We will need to budget for advertising this position as well.
- Additional funding is allocated for turnover in auditing firms.

Finance	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY 22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-4400-0200	SALARIES & WAGES FINANCE	\$159,836.00	\$157,840.79	\$190,470.00	\$146,956.86	\$199,757.00	\$209,927.00	-Includes new Finance Officer trainee (\$25,000 6 months) -Budgeted extra last year to pay for payroll trainee
10-4400-0400	PROF.SERVICES/PERSONNEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	
10-4400-0420	SERVICE CHRG-BB&T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4400-0500	FICA EXPENSE	\$11,886.00	\$11,380.68	\$14,571.00	\$10,687.76	\$14,490.00	\$16,060.00	
10-4400-0600	GROUP INSURANCE EXPENSE	\$31,800.00	\$27,524.96	\$30,250.00	\$23,316.65	\$30,860.00	\$40,000.00	-Includes insurance for trainee
10-4400-0700	RETIREMENT EXPENSE	\$18,300.00	\$17,014.99	\$20,763.00	\$17,884.29	\$24,317.00	\$27,165.00	
10-4400-0800	STATE 401 (K) EXPENSE	\$8,890.00	\$8,444.31	\$9,990.00	\$8,625.04	\$11,722.00	\$12,806.00	
10-4400-0900	UNEMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4400-1100	TELEPHONE & POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4400-1200	PRINTING	\$0.00	\$0.00	\$50.00	\$28.00	\$28.00	\$0.00	
10-4400-1400	TRAVEL/TRAINING	\$1,000.00	\$890.00	\$2,000.00	\$430.26	\$2,000.00	\$2,000.00	

Finance	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY 22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-4400-1600	M & R - EQUIPMENT	\$3,485.00	\$2,578.98	\$5,000.00	\$4,596.13	\$5,000.00	\$5,000.00	
10-4400-2600	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	-Advertising for Finance Officer Replacement
10-4400-3300	DEPARTMENTAL SUPPLIES	\$1,500.00	\$535.97	\$1,500.00	\$790.27	\$1,500.00	\$2,000.00	
10-4400-3600	UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4400-4000	PROF.SERVICES/OTHER	\$18,000.00	\$10,807.20	\$18,000.00	\$413.55	\$18,000.00	\$25,000.00	-1/2 Southern Software Support \$2,500 -1/2 Audit -New Auditor waiting on RFPs
10-4400-4050	BANKING FEES	\$1,000.00	\$274.95	\$1,000.00	\$94.00	\$400.00	\$1,000.00	
10-4400-4060	PAY PAL CREDIT CARD FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4400-4070	INVESTMENT FEES	\$3,600.00	\$3,600.00	\$3,600.00	\$2,100.00	\$3,600.00	\$3,600.00	-Hospital Lease Investment Bank Fees
10-4400-4200	BANK STATEMENT OVER/UNDER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4400-4500	CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4400-4510	MOTOR VEHICLE COLLECTION FEE	\$6,500.00	\$6,967.58	\$6,500.00	\$4,008.93	\$7,000.00	\$7,000.00	
10-4400-4520	AD VALOREM BILLING FEE	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
10-4400-4540	PRIOR YEAR TAX ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4400-5300	DUES & SUBSCRIPTIONS	\$1,000.00	\$679.00	\$1,000.00	\$380.00	\$1,000.00	\$1,000.00	
10-4400-5400	INSURANCE & BONDS	\$2,500.00	\$2,112.98	\$3,700.00	\$6,983.52	\$3,484.00	\$3,700.00	
10-4400-5700	MISCELLANEOUS	\$1,000.00	\$156.00	\$950.00	\$213.60	\$950.00	\$950.00	
10-4400-7400	CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4400-7410	DEBT SERVICE-PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4400-7415	DEBT SERVICE-INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total:		(\$275,297.00)	(\$255,808.39)	(\$314,344.00)	(\$232,508.86)	(\$329,108.00)	(\$362,808.00)	

Legal

The Legal Department budget funds contracted legal services for the town. Though the town is required by law to have a town attorney, it is not required to have in-house counsel. Therefore, the town contracts with the firm Vannoy, Colvard, Triplett, and Vannoy for Daniel Johnson's services at a rate of \$150/hour. The money for that, along with money to pay specialized outside counsel as needed, is budgeted here.

No changes of notes.

Legal	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-4700-0200	SALARIES & WAGES LEGAL	\$40,000.00	\$21,395.47	\$40,000.00	\$12,204.88	\$25,000.00	\$40,000.00	
10-4700-0201	LEGAL SALARIES DUE TO COVID 19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4700-0400	PROF.SERVICES/PERSONNEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4700-0500	FICA EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4700-2600	ADVERTISING	\$5,000.00	\$2,079.32	\$5,000.00	\$1,034.22	\$4,000.00	\$5,000.00	
10-4700-3300	DEPARTMENTAL SUPPLIES	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	
10-4700-4000	PROF.SERVICES/OTHER	\$5,000.00	\$4,281.65	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	
10-4700-4500	CONTRACTED SERVICES	\$205,000.00	\$197,517.40	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	
10-4700-5700	MISCELLANEOUS	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	
Total		(\$255,600.00)	(\$225,273.84)	(\$60,600.00)	(\$13,239.10)	(\$44,500.00)	(\$60,600.00)	

Planning and Inspection

The Planning and Inspections Department is responsible for zoning, permitting, and enforcement of NC Building Code and local minimum housing and non-residential code enforcement. It is also responsible for facilitating the work of the town's appointed Planning Board and Board of Adjustment. The P&I budget also contains funds for the town's GIS maintenance contract with the High-Country Council of Governments, and various subscriptions to professional publications. P&I is funded partially by the fees collected for building inspections, permit applications, and zoning applications.

Notable changes:

- Planner Detsch recommends increasing funding to maintain/attain staff certifications levels.

Planning and Inspection	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-4800-0200	SALARIES & WAGES PLANNING & ZONING	\$133,981.00	\$132,695.56	\$194,443.00	\$134,556.93	\$192,662.00	\$203,930.00	
10-4800-0400	PROF.SERVICES/PERSONNEL	\$0.00	\$0.00	\$165.00	\$165.00	\$165.00	\$85.00	
10-4800-0500	FICA EXPENSE	\$10,273.00	\$9,688.79	\$14,875.00	\$10,210.23	\$14,619.00	\$15,600.00	
10-4800-0600	GROUP INSURANCE EXPENSE	\$21,000.00	\$17,869.84	\$30,000.00	\$19,281.12	\$26,510.00	\$30,000.00	
10-4800-0700	RETIREMENT EXPENSE	\$15,493.00	\$14,245.97	\$23,684.00	\$15,948.10	\$23,029.00	\$26,388.00	
10-4800-0800	STATE 401 (K) EXPENSE	\$7,769.00	\$7,097.07	\$11,395.00	\$7,686.12	\$11,095.00	\$12,439.00	
10-4800-0900	UNEMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4800-1100	TELEPHONE & POSTAGE	\$2,000.00	\$1,484.14	\$2,000.00	\$1,691.19	\$2,200.00	\$2,200.00	
10-4800-1200	PRINTING	\$500.00	\$272.17	\$332.00	\$332.00	\$1,000.00	\$1,000.00	
10-4800-1400	TRAVEL & TRAINING	\$3,000.00	\$938.80	\$4,000.00	\$714.14	\$7,500.00	\$7,500.00	- Conference \$1500 - CZO certifications \$5500
10-4800-1600	M & R-EQUIPMENT	\$750.00	\$511.00	\$750.00	\$450.00	\$750.00	\$750.00	
10-4800-1700	M & R-AUTOS	\$500.00	\$441.04	\$1,500.00	\$463.04	\$1,500.00	\$1,500.00	
10-4800-2600	ADVERTISING	\$300.00	\$290.25	\$750.00	\$487.68	\$1,000.00	\$1,000.00	
10-4800-3100	GASOLINE	\$1,800.00	\$1,262.49	\$2,500.00	\$962.52	\$2,500.00	\$2,500.00	

Planning and Inspection	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-4800-3100	DEPARTMENTAL SUPPLIES	\$10,000.00	\$8,618.92	\$3,731.41	\$4,718.00	\$7,047.00	\$7,047.00	
10-4800-3400	SAFETY SUPPLIES/TRAINING	\$100.00	\$0.00	\$350.00	\$31.00	\$350.00	\$350.00	
10-4800-3600	UNIFORMS	\$500.00	\$266.40	\$750.00	\$0.00	\$750.00	\$750.00	
10-4800-3700	VEHICLE USE TAX	\$1,050.00	\$1,008.95	\$0.00	\$0.00	\$0.00	\$0.00	
10-4800-4000	PROF.SERVICES/OTHER	\$22,500.00	\$17,456.12	\$12,000.00	\$1,136.00	\$12,000.00	\$17,000.00	-\$6,225 GIS -\$500 GIS Services
10-4800-4500	CONTRACTED SERVICES	\$43,412.00	\$36,618.11	\$42,000.00	\$21,790.75	\$43,000.00	\$43,000.00	-Codes Enforcement
10-4800-4600	ECONOMIC INCENTIVES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4800-5300	DUES & SUBSCRIPTIONS	\$1,100.00	\$887.00	\$1,500.00	\$814.00	\$1,800.00	\$1,800.00	-CZO, Bldg codes -APA membership -ADA membership
10-4800-5400	INSURANCE & BONDS	\$600.00	\$340.98	\$535.00	\$530.61	\$531.00	\$600.00	
10-4800-5700	MISCELLANEOUS	\$150.00	\$104.00	\$500.00	\$156.00	\$500.00	\$500.00	
10-4800-7400	CAPITAL OUTLAY-EQUIPMENT	\$33,950.00	\$33,431.50	\$0.00	\$0.00	\$0.00	\$0.00	
10-4800-7410	DEBT SERVICE-PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4800-7415	DEBT SERVICE-INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total:		(\$310,728.00)	(\$285,529.10)	(\$348,747.00)	(\$221,137.84)	(\$350,508.00)	(\$375,939.00)	

Community Development

The community development budget houses one full-time employee charged with overseeing the town's tourism, marketing, and downtown-related efforts. Through a memorandum of understanding, this staff member also serves as the director of the Downtown North Wilkesboro Partnership. This budget contains the director's compensation and benefits. It includes the budget for the town's summertime Concerts on the Deck series, including artist contracts, sound equipment, and incidentals.

Notable changes:

- The board has consistently mentioned social media, advertising, and branding of our community as an important step forward. I recommend increasing advertising and promotions dollars by \$5,000 to these ends.
- Research shows parking and wayfinding signage improve the need/perceived need of parking in a community.
- To provide quality attractions at our concerts, Miss Gann is requesting additional funding for downtown events. \$70,000 includes five concerts on the deck dates, Marketplace Meltdown, Christmas carriage rides, Party in the Park, trail events, back to school event, etc.
- SMI has made a five-year commitment to the North Wilkesboro Speedway. While the NASCAR schedule is not out, we will want to be prepared to capitalize on the national spotlight to both brand and advertise our community with a Speedway related event.
- I am requesting the façade/grant programming be increased by \$25,000 this fiscal year. A Board priority is growing our tax base and improving the appearance of our community. Providing greater incentives for businesses both in our downtown footprint and in the gateways into our community will provide results.

Community Development	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-4950-0200	SALARIES & WAGES TOURISM	\$46,167.00	\$45,872.19	\$51,017.00	\$19,677.19	\$32,630.00	\$44,217.00	
10-4950-0500	FICA EXPENSE	\$3,356.00	\$2,867.71	\$3,903.00	\$1,438.69	\$2,431.00	\$3,385.00	
10-4950-0600	GROUP INSURANCE EXPENSE	\$10,500.00	\$9,121.08	\$10,025.00	\$6,409.38	\$8,756.00	\$11,021.00	
10-4950-0700	RETIREMENT EXPENSE	\$5,329.00	\$4,934.71	\$6,214.00	\$2,393.96	\$3,979.00	\$5,722.00	
10-4950-0800	STATE 401(K) EXPENSE	\$2,633.00	\$2,447.15	\$2,990.00	\$1,155.06	\$1,916.00	\$2,697.00	
10-4950-0900	UNEMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4950-1100	TELEPHONE & POSTAGE	\$1,500.00	\$1,027.79	\$1,100.00	\$558.46	\$1,100.00	\$1,100.00	
10-4950-1400	TRAVEL/TRAINING	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	
10-4950-1600	M&R EQUIPMENT	\$550.00	\$379.99	\$300.00	\$0.00	\$300.00	\$300.00	

Community Development	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-4950-2600	ADVERTISING AND PROMOTIONS	\$38,000.00	\$37,246.37	\$45,000.00	\$42,276.50	\$45,000.00	\$50,000.00	-Commercials/videos, Social Media, Billboards, Brochures for Visitor Center, Print - WNC Magazine, Our State Magazine, Yadkin Valley Magazine, Journal Patriot, Radio
10-4950-3100	GASOLINE	\$200.00	\$102.19	\$200.00	\$54.30	\$200.00	\$300.00	
10-4950-3300	DEPARTMENTAL SUPPLIES	\$5,000.00	\$4,255.42	\$9,400.00	\$6,725.49	\$9,400.00	\$6,000.00	
10-4950-3600	UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4950-4000	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-4950-4500	CONTRACTED SERVICES	\$6,000.00	\$5,899.88	\$8,000.00	\$600.00	\$8,000.00	\$4,500.00	
10-4950-5300	DUES & SUBSCRIPTIONS	\$2,000.00	\$1,580.00	\$2,000.00	\$1,074.88	\$2,000.00	\$4,100.00	
10-4950-5400	INSURANCE & BONDS	\$500.00	\$247.24	\$500.00	\$470.75	\$500.00	\$500.00	
10-4950-5700	MISCELLANEOUS	\$750.00	\$65.89	\$500.00	\$184.00	\$500.00	\$20,500.00	-\$20,000 for directional/parking
10-4950-6000	EVENTS	\$47,000.00	\$45,597.74	\$57,000.00	\$45,208.04	\$57,000.00	\$70,000.00	-Provide added attractions at events. Includes sound, lighting, generators, etc.
10-4950-6050	FACADE GRANTS	\$17,000.00	\$10,584.00	\$15,000.00	\$11,900.00	\$15,000.00	\$40,000.00	-More interest in improving store fronts, mural placement and expanding granting program.
10-4950-6100	ALL STAR RACE EVENT	\$0.00	\$0.00	\$0.00	\$1,200.00	\$15,000.00	\$15,000.00	-Event to capitalize on NW Speedway
10-4950-7300	CAPITAL OUTLAY - OTHER IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$186,485.00)	(\$172,229.35)	(\$214,649.00)	(\$141,326.70)	(\$205,212.00)	(\$280,842.00)	

Public Buildings

The Public Buildings fund exists to fund operational and maintenance costs to General Fund public buildings.

Public Buildings	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-5000-1100	TELEPHONE AND POSTAGE PUBLIC BUILDINGS	\$15,000.00	\$13,783.27	\$15,000.00	\$10,013.23	\$15,000.00	\$15,000.00	
10-5000-1200	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5000-1300	UTILITIES	\$22,000.00	\$16,789.79	\$22,000.00	\$12,622.17	\$20,000.00	\$22,000.00	
10-5000-1500	M & R - BUILDINGS & GROUNDS	\$30,000.00	\$30,265.83	\$25,000.00	\$17,516.93	\$25,000.00	\$25,000.00	
10-5000-1501	COVID RELATED M&R BUILDINGS AND GROUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5000-1600	M & R - EQUIPMENT	\$30,000.00	\$21,904.01	\$30,000.00	\$16,896.96	\$30,000.00	\$30,000.00	
10-5000-1700	M & R - AUTOS	\$500.00	\$0.00	\$100.00	\$13.60	\$100.00	\$500.00	
10-5000-1800	CONDEMNATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5000-2600	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5000-3100	GASOLINE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5000-3300	DEPARTMENTAL SUPPLIES	\$7,000.00	\$6,218.19	\$6,000.00	\$4,427.84	\$6,000.00	\$6,500.00	
10-5000-3400	SAFETY SUPPLIES AND TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5000-3700	VEHICLE USE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5000-4000	PROF.SERVICES/OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5000-4500	CONTRACTED SERVICES	\$27,500.00	\$27,053.23	\$26,000.00	\$25,398.82	\$33,000.00	\$35,000.00	
10-5000-5300	DUES & SUBSCRIPTIONS	\$1,200.00	\$1,199.93	\$0.00	\$0.00	\$0.00	\$0.00	
10-5000-5400	INSURANCE & BONDS	\$44,000.00	\$42,902.21	\$50,000.00	\$47,074.56	\$47,075.00	\$50,000.00	
10-5000-5700	MISCELLANEOUS	\$8,500.00	\$8,370.86	\$19,900.00	\$7,243.99	\$19,900.00	\$20,000.00	
10-5000-7200	CAPITAL OUTLAY - PURCHASE OF PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5000-7250	CAPITAL OUTLAY - RELINQUISHED PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5000-7300	CAPITAL OUTLAY-OTHER IMPRV	\$0.00	\$0.00	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	
10-5000-7400	CAPITAL OUTLAY EQUIP	\$35,000.00	\$32,065.00	\$25,000.00	\$5,518.00	\$25,000.00	\$20,000.00	
10-5000-7450	CAPITAL OUTLAY - STORM DAMAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5000-7500	WOODLAWN RENOVATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$220,700.00)	(\$200,552.32)	(\$230,000.00)	(\$145,261.07)	(\$232,075.00)	(\$235,000.00)	

Police	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-5100-1100	TELEPHONE & POSTAGE	\$24,000.00	\$21,033.23	\$24,000.00	\$14,874.38	\$24,000.00	\$24,000.00	
10-5100-1200	PRINTING	\$2,500.00	\$1,326.13	\$1,500.00	\$159.00	\$1,000.00	\$1,000.00	
10-5100-1300	UTILITIES	\$14,500.00	\$9,959.68	\$14,500.00	\$7,925.67	\$14,500.00	\$14,500.00	
10-5100-1400	TRAVEL/TRAINING	\$17,500.00	\$13,586.08	\$17,500.00	\$6,599.76	\$10,000.00	\$15,000.00	
10-5100-1500	BUILDING & GROUNDS	\$51,700.00	\$39,928.90	\$20,000.00	\$8,233.89	\$12,000.00	\$15,000.00	-5,000 for repair water damaged wall. Have not been able to find contractor to do the work in last year's budget.
10-5100-1501	COVID RELATED BUILDINGS AND GROUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5100-1600	M & R - EQUIPMENT	\$38,000.00	\$27,003.68	\$38,000.00	\$21,573.09	\$38,000.00	\$38,000.00	
10-5100-1700	M & R - AUTOS	\$22,500.00	\$14,912.72	\$25,000.00	\$2,474.20	\$25,000.00	\$25,000.00	
10-5100-2600	ADVERTISING	\$100.00	\$47.95	\$0.00	\$0.00	\$0.00	\$0.00	
10-5100-3100	GASOLINE	\$72,600.00	\$68,758.20	\$60,000.00	\$47,658.09	\$75,000.00	\$75,000.00	-Uncertain gas prices
10-5100-3300	DEPARTMENTAL SUPPLIES	\$30,000.00	\$22,153.92	\$23,000.00	\$7,862.44	\$23,000.00	\$28,600.00	-Two In Car Viper Radios \$5600
10-5100-3305	DRUG FORFEITURE EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5100-3309	DRUG PREVENTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5100-3310	CRIME PREVENTION & SUPPLIES	\$2,000.00	\$1,998.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	
10-5100-3312	NADDI GRANT EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5100-3313	CONTROLLED SUBSTANCE EXPENSE (FEDERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5100-3314	CONTROLLED SUBSTANCE EXPENSE (STATE)	\$500.00	\$499.00	\$720.00	\$1,046.79	\$720.00	\$0.00	
10-5100-3315	COURT ORDERED DISPOSITION TO WILKES COUNTY SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5100-3320	CRIME PREVENTION-DONATIONS	\$0.00	\$0.00	\$72.00	\$72.00	\$72.00	\$0.00	

Police	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-5100-3330	K-9 SUPPLIES - DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5100-3350	EXPENDITURES FROM DONATIONS	\$4,700.00	\$4,664.39	\$865.00	\$865.60	\$866.00	\$0.00	
10-5100-3400	SAFETY SUPPLIES/TRAINING	\$3,000.00	\$2,559.84	\$13,372.00	\$14,971.99	\$18,000.00	\$5,000.00	-Current Year went over budget due to rapid deployment vests for officers Replace 6 bullet - resistant vests cost \$800 each - NCLM will reimburse 1/2 of costs
10-5100-3600	UNIFORMS	\$16,200.00	\$9,412.45	\$16,500.00	\$7,448.32	\$16,500.00	\$16,500.00	
10-5100-3700	VEHICLE USE TAX	\$3,100.00	\$2,034.00	\$3,100.00	\$1,312.23	\$1,320.00	\$1,650.00	
10-5100-4000	PROF.SERVICES/OTHER	\$2,720.00	\$2,085.00	\$2,120.00	\$769.00	\$3,000.00	\$3,000.00	-FMRT \$700 per new officer state required
10-5100-4500	CONTRACTED SERVICES	\$35,000.00	\$34,384.06	\$35,000.00	\$21,806.94	\$35,000.00	\$35,000.00	-Dispatch Services -Cleaning Services
10-5100-5300	DUES & SUBSCRIPTIONS	\$850.00	\$733.00	\$850.00	\$0.00	\$850.00	\$850.00	
10-5100-5400	INSURANCE & BONDS	\$41,000.00	\$34,895.71	\$41,587.00	\$41,586.69	\$42,500.00	\$42,000.00	
10-5100-5700	MISCELLANEOUS	\$3,000.00	\$2,460.00	\$3,000.00	\$2,573.11	\$3,000.00	\$3,000.00	
10-5100-5710	DRUG INTERVENTION/BUY	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	-No drug officer past year.
10-5100-7400	CAPITAL OUTLAY - EQUIPMENT	\$75,000.00	\$67,840.00	\$81,000.00	\$42,541.00	\$81,000.00	\$56,400.00	-One patrol vehicle with upfits and include 1 viper radio
10-5100-7410	DEBT SERVICE-PRINCIPAL	\$335,830.00	\$335,453.65	\$0.00	\$0.00	\$0.00	\$0.00	
10-5100-7415	DEBT SERVICE-INTEREST	\$8,650.00	\$8,647.75	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$2,480,208.00)	(\$2,274,618.78)	(\$2,134,486.00)	(\$1,438,382.02)	(\$2,066,788.00)	(\$2,228,943.00)	

Garage

The Garage budget is to operate and maintain the town's garage facility and support one full-time employee and one part-time employee. The actual cost of repair parts and supplies is borne by the department who owns the vehicle in question. The town's full-time mechanic is ASE certified.

No notable changes.

Garage	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-5200-0200	SALARIES & WAGES GARAGE	\$57,639.00	\$57,438.02	\$65,178.00	\$47,141.76	\$67,000.00	\$77,886.00	
10-5200-0210	SALARIES - OT	\$750.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	
10-5200-0400	PROF.SERVIES/PERSONNEL	\$200.00	\$55.50	\$0.00	\$0.00	\$0.00	\$100.00	-Random Drug tests
10-5200-0500	FICA EXPENSE	\$4,433.00	\$4,169.50	\$4,986.00	\$3,550.43	\$5,000.00	\$6,039.00	
10-5200-0600	GROUP INSURANCE EXPENSE	\$11,000.00	\$9,636.12	\$10,600.00	\$7,821.63	\$10,438.00	\$11,645.00	
10-5200-0700	RETIREMENT EXPENSE	\$6,728.00	\$6,174.08	\$7,939.00	\$5,736.79	\$8,066.00	\$10,214.00	
10-5200-0800	STATE 401 (K) EXPENSE	\$2,348.00	\$2,188.49	\$2,810.00	\$2,026.03	\$2,843.00	\$4,815.00	
10-5200-0900	UNEMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5200-1100	TELEPHONE & POSTAGE	\$4,000.00	\$2,518.78	\$4,000.00	\$2,005.56	\$4,000.00	\$3,500.00	
10-5200-1300	UTILITIES	\$6,000.00	\$4,093.43	\$6,000.00	\$3,103.49	\$6,000.00	\$5,500.00	
10-5200-1400	TRAVEL & TRAINING	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	
10-5200-1500	M & R - BUILDING & GROUNDS	\$7,500.00	\$5,859.75	\$7,500.00	\$1,449.25	\$7,500.00	\$7,500.00	
10-5200-1600	M & R - EQUIPMENT	\$1,600.00	\$1,541.56	\$1,500.00	\$1,113.24	\$1,500.00	\$1,500.00	
10-5200-1700	M & R - AUTOS	\$1,100.00	\$1,082.70	\$1,100.00	\$803.09	\$1,100.00	\$1,100.00	
10-5200-2600	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5200-3100	GASOLINE	\$600.00	\$573.07	\$700.00	\$719.82	\$1,000.00	\$1,000.00	
10-5200-3300	DEPARTMENTAL SUPPLIES	\$6,000.00	\$5,004.39	\$4,969.00	\$4,477.68	\$4,969.00	\$5,000.00	
10-5200-3400	SAFETY SUPPLIES/TRAINING	\$200.00	\$70.00	\$200.00	\$140.00	\$200.00	\$200.00	
10-5200-3600	UNIFORMS	\$1,400.00	\$1,115.36	\$1,431.00	\$1,430.23	\$1,431.00	\$700.00	

Garage	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-5200-3700	VEHICLE USE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5200-4000	PROF.SERVICES/OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5200-5400	INSURANCE & BONDS	\$1,500.00	\$1,374.35	\$1,500.00	\$1,412.24	\$1,413.00	\$1,500.00	
10-5200-5700	MISCELLANEOUS	\$150.00	\$104.00	\$150.00	\$104.00	\$150.00	\$150.00	
10-5200-7200	CAPITAL OUTLAY - BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5200-7300	CAPITAL OUTLAY - OTHER IMPR.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5200-7400	CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$113,398.00)	(\$102,999.10)	(\$121,313.00)	(\$83,035.24)	(\$122,860.00)	(\$139,099.00)	

Fire	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-5300-2600	ADVERTISING	\$500.00	\$0.00	\$500.00	\$49.70	\$500.00	\$500.00	
10-5300-2601	SAFER GRANT ADVERTISING	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5300-3100	GASOLINE	\$10,000.00	\$7,836.20	\$9,000.00	\$8,394.72	\$11,000.00	\$10,000.00	
10-5300-3200	DEPARTMENT SUPPLIES DOI - OSFM GRANT	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	
10-5300-3300	DEPARTMENTAL SUPPLIES	\$25,000.00	\$9,796.73	\$19,106.00	\$6,665.16	\$19,106.00	\$21,400.00	-2 Turnout Gear - \$7,000
10-5300-3350	DEPARTMENTAL SUPPLIES FUNDRAISING MERLE FEST	\$16,900.00	\$16,574.09	\$10,000.00	\$9,452.04	\$10,000.00	\$10,000.00	
10-5300-3360	EXPENDITURES FROM DONATIONS	\$0.00	\$0.00	\$0.00	\$1,290.61	\$1,291.00	\$0.00	
10-5300-3400	SAFETY SUPPLIES/TRAINING	\$1,620.00	\$545.69	\$1,620.00	\$149.90	\$1,620.00	\$1,620.00	
10-5300-3600	UNIFORMS	\$3,800.00	\$1,912.22	\$3,800.00	\$594.00	\$3,800.00	\$4,050.00	
10-5300-3700	VEHICLE USE TAX	\$0.00	\$0.00	\$0.00	\$2,006.00	\$0.00	\$0.00	
10-5300-4000	PROF.SERVICES/OTHER	\$1,000.00	\$500.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	
10-5300-4500	CONTRACTED SERVICES	\$5,400.00	\$4,925.17	\$5,400.00	\$217.68	\$5,400.00	\$2,400.00	-Exterminator and Printer Contract
10-5300-5300	DUES & SUBSCRIPTIONS	\$2,500.00	\$2,225.00	\$2,000.00	\$1,500.00	\$2,000.00	\$1,995.00	
10-5300-5400	INSURANCE & BONDS	\$20,000.00	\$19,002.25	\$21,125.00	\$22,626.10	\$23,000.00	\$28,000.00	-Increase due to new Fire Truck
10-5300-5700	MISCELLANEOUS	\$2,500.00	\$2,324.00	\$2,000.00	\$1,364.00	\$2,000.00	\$2,000.00	
10-5300-7300	CAPITAL OUTLAY - OTHER IMPR.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5300-7400	CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$0.00	\$1,534,084.00	\$1,497,899.33	\$1,532,900.00	\$0.00	
10-5300-7410	DEBT SERVICE- PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5300-7415	DEBT SERVICE-INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5300-7450	CAPITAL EXPENDITURES FROM FUNDRAISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5300-7500	ON BEHALF PAYMENTS FIRE	\$13,000.00	\$0.00	\$13,000.00	\$0.00	\$13,000.00	\$13,000.00	

Fire	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
Total		(\$723,482.00)	(\$548,386.67)	(\$2,306,086.00)	(\$1,973,295.95)	(\$2,252,255.00)	(\$663,824.00)	

Public Works Director:

This budget funds the newly Public Works Director position. The Public Works Director oversees Streets, Sanitation, and the Garage division. Prior to recommended restructuring discussed later in this document, the Public Director also oversaw the green thumb division. In the last six months, we filled the Public Utilities Director Position thus creating greater oversight across both departments.

With the prior year restructuring in mind (separated public works/utilities director position), no notable changes were made.

Public Works Director	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-5450-0200	SALARIES & WAGES PUBLIC SERVICES GEN FUND	\$22,100.00	\$21,828.75	\$71,600.00	\$47,885.23	\$67,119.00	\$69,981.00	
10-5450-0400	PROF. SERVICES/PERSONNEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	
10-5450-0500	FICA EXPENSE	\$2,000.00	\$1,552.19	\$5,477.00	\$3,622.28	\$5,070.00	\$5,354.00	
10-5450-0600	GROUP INSURANCE EXPENSE	\$2,000.00	\$1,622.03	\$10,600.00	\$6,917.61	\$9,534.00	\$11,645.00	
10-5450-0700	RETIREMENT EXPENSE	\$2,600.00	\$2,118.58	\$8,721.00	\$5,827.50	\$8,172.00	\$9,056.00	
10-5450-0800	STATE 401 (K) EXPENSE	\$2,755.00	\$1,100.83	\$4,196.00	\$2,810.48	\$3,939.00	\$4,269.00	
10-5450-0900	Unemployment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5450-1100	TELEPHONE & POSTAGE	\$750.00	\$50.72	\$1,000.00	\$150.60	\$1,000.00	\$500.00	
10-5450-1400	TRAVEL/TRAINING	\$400.00	\$0.00	\$400.00	\$0.00	\$400.00	\$500.00	
10-5450-1500	M&R EQUIPMENT	\$400.00	\$0.00	\$400.00	\$0.00	\$400.00	\$200.00	
10-5450-1700	M & R AUTOS	\$750.00	\$347.20	\$750.00	\$911.67	\$750.00	\$750.00	
10-5450-1800	CAR ALLOWANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5450-2600	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5450-3100	GASOLINE	\$800.00	\$503.55	\$1,000.00	\$1,040.79	\$2,000.00	\$1,000.00	
10-5450-3300	DEPARTMENTAL SUPPLIES	\$500.00	\$0.00	\$500.00	\$313.85	\$500.00	\$500.00	
10-5450-3400	SAFETY SUPPLIES/TRAINING	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	\$75.00	
10-5450-3600	UNIFORMS	\$250.00	\$0.00	\$276.00	\$275.10	\$276.00	\$450.00	
10-5450-4000	PROF.SERVICES/OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5450-5300	DUES & SUBSCRIPTIONS	\$200.00	\$95.00	\$200.00	\$110.00	\$200.00	\$200.00	
10-5450-5400	INSURANCE & BONDS	\$2,000.00	\$1,744.60	\$2,000.00	\$1,882.97	\$1,900.00	\$2,000.00	
10-5450-5700	MISCELLANEOUS	\$300.00	\$0.00	\$300.00	\$52.00	\$300.00	\$200.00	

Public Works Director	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-5450-7400	CAPITAL OUTLAY - EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$37,855.00)	(\$30,963.45)	(\$107,470.00)	(\$71,800.08)	(\$101,560.00)	(\$106,780.00)	

Streets

The Streets department is responsible for maintain town-owned streets and sidewalks. Money for asphalt patching, snow removal, sidewalk repair is housed in this budget. Money to pay for the electricity bill for town streetlights is also housed here, as is money to maintain the North Wilkesboro sections of the Yadkin River Greenway. The Streets Department's activities are partially funded by the town's yearly Powell Bill allocation. Powell Bill is money allocated to municipalities by the State of North Carolina for eligible transportation-related construction and maintenance projects.

Notable changes:

- I recommend adding one full time position. With the restructuring (referenced later in the recreation department), I believe this department will need an additional position to appropriately cover the demands of the community. In years prior, the green thumb crew has assisted as needed and filled the human resource gap. The total cost of this new position is \$54,041.

Streets	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-5600-0200	SALARIES & WAGES STREET	\$174,196.00	\$170,167.19	\$213,874.00	\$143,083.87	\$200,101.00	\$226,700.00	-Add 1 additional Full-Time Employee * Difference last year, we added overtime in regular salaries in error.
10-5600-0210	SALARIES - OT	\$10,000.00	\$7,693.28	\$20,000.00	\$22,323.56	\$22,812.00	\$21,000.00	
10-5600-0400	PROF.SERVICES/PERSONNEL	\$200.00	\$151.00	\$200.00	\$192.00	\$192.00	\$200.00	
10-5600-0500	FICA EXPENSE	\$13,709.00	\$13,101.99	\$16,300.00	\$12,584.56	\$16,966.00	\$18,947.00	
10-5600-0600	GROUP INSURANCE EXPENSE	\$37,500.00	\$36,765.48	\$41,000.00	\$29,952.27	\$40,000.00	\$50,973.00	
10-5600-0700	RETIREMENT EXPENSE	\$20,550.00	\$19,162.73	\$24,933.00	\$20,179.09	\$27,186.00	\$30,870.00	
10-5600-0800	STATE 401 (K) EXPENSE	\$9,521.00	\$9,093.28	\$12,486.00	\$9,210.34	\$12,555.00	\$15,108.00	
10-5600-0900	UNEMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5600-1100	TELEPHONE & POSTAGE	\$3,000.00	\$2,060.35	\$3,000.00	\$2,026.08	\$3,000.00	\$3,000.00	
10-5600-1300	UTILITIES	\$130,000.00	\$124,719.74	\$130,000.00	\$89,907.48	\$135,000.00	\$145,000.00	-Duke Energy notified increase of 9% Sept 2023
10-5600-1400	TRAVEL AND TRAINING	\$700.00	\$700.00	\$500.00	\$0.00	\$500.00	\$1,000.00	-Increased focus on training
10-5600-1500	M & R - BUILDINGS & GROUNDS	\$600.00	\$151.63	\$600.00	\$0.00	\$600.00	\$600.00	

Streets	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-5600-1600	M & R - EQUIPMENT	\$10,000.00	\$8,410.39	\$30,180.00	\$27,235.60	\$30,000.00	\$30,000.00	-Equipment age requiring more maintenance
10-5600-1700	M & R - TRUCKS	\$18,000.00	\$17,363.26	\$10,000.00	\$23,625.94	\$30,000.00	\$10,000.00	-Vehicles age requiring more maintenance
10-5600-1800	M & R STREETS AND SIDEWALKS	\$15,000.00	\$2,467.58	\$25,000.00	\$10,253.60	\$25,000.00	\$25,000.00	
10-5600-1850	M & R GREENWAY	\$26,000.00	\$15,160.09	\$25,000.00	\$13,105.79	\$25,000.00	\$25,000.00	
10-5600-1900	SNOW AND ICE REMOVAL	\$1,500.00	\$1,138.18	\$20,000.00	\$1,945.66	\$2,000.00	\$20,000.00	
10-5600-2000	STORM DRAIN M&R	\$10,000.00	\$8,412.77	\$30,000.00	\$26,413.40	\$30,000.00	\$5,000.00	
10-5600-2100	BLDG & EQUIP RENTS	\$3,200.00	\$2,612.25	\$2,000.00	\$1,956.84	\$2,000.00	\$2,000.00	
10-5600-2600	ADVERTISING	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	
10-5600-3100	GASOLINE	\$15,000.00	\$13,587.26	\$10,000.00	\$11,450.11	\$15,000.00	\$15,000.00	
10-5600-3300	DEPARTMENTAL SUPPLIES	\$15,000.00	\$12,332.96	\$10,000.00	\$11,508.12	\$15,000.00	\$10,000.00	
10-5600-3400	SAFETY SUPPLIES/TRAINING	\$1,500.00	\$975.30	\$1,500.00	\$530.91	\$1,500.00	\$1,500.00	
10-5600-3600	UNIFORMS	\$3,100.00	\$2,342.18	\$4,500.00	\$4,532.08	\$4,600.00	\$2,500.00	
10-5600-3700	VEHICLE USE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5600-4000	PROF.SERVICES/OTHER	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5600-4500	CONTRACTED SERVICES	\$24,000.00	\$23,654.55	\$10,000.00	\$8,429.39	\$10,000.00	\$10,000.00	
10-5600-5300	DUES & SUBSCRIPTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5600-5400	INSURANCE & BONDS	\$10,000.00	\$9,269.65	\$10,613.00	\$10,612.70	\$10,613.00	\$11,000.00	
10-5600-5700	MISCELLANEOUS	\$2,000.00	\$1,970.92	\$500.00	\$208.00	\$500.00	\$500.00	
10-5600-7300	Capital Outlay - Other Impro/	\$25,100.00	\$25,034.59	\$0.00	\$0.00	\$0.00	\$0.00	
10-5600-7400	CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5600-7410	DEBT SERVICE-PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5600-7415	DEBT SERVICE-INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$579,676.00)	(\$528,498.60)	(\$652,286.00)	(\$481,267.39)	(\$660,225.00)	(\$680,998.00)	

Sanitation	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY 22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-5800-3600	UNIFORMS	\$4,000.00	\$3,382.29	\$4,589.00	\$4,867.60	\$4,900.00	\$3,150.00	
10-5800-3700	NC USE TAX	\$0.00	\$0.00	\$6,600.00	\$0.00	\$6,600.00	\$0.00	
10-5800-4000	PROF.SERVICES/OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5800-4500	CONTRACTED SERVICES	\$178,000.00	\$176,856.94	\$200,000.00	\$115,025.74	\$200,000.00	\$200,000.00	-County Tipping Fee
10-5800-4510	CONT. SER. - GRINDING BRUSH	\$14,000.00	\$13,650.00	\$15,000.00	\$11,372.50	\$15,000.00	\$20,000.00	
10-5800-5300	DUES & SUBSCRIPTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5800-5400	INSURANCE & BONDS	\$15,000.00	\$14,590.31	\$15,000.00	\$14,122.37	\$14,200.00	\$17,000.00	
10-5800-5700	MISCELLANEOUS	\$1,000.00	\$364.00	\$1,000.00	\$312.00	\$1,000.00	\$1,000.00	
10-5800-5750	BAD DEBTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-5800-7400	CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$0.00	\$220,000.00	\$216,415.30	\$216,416.00	\$0.00	
10-5800-7410	DEBT SERVICE- PRINCIPAL	\$174,000.00	\$173,998.67	\$0.00	\$0.00	\$0.00	\$0.00	
10-5800-7415	DEBT SERVICE- INTEREST	\$5,199.00	\$5,197.27	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$870,631.00)	(\$841,200.36)	(\$999,803.00)	(\$754,471.23)	(\$994,563.00)	(\$800,623.00)	

Parks and Recreation (and proposed reallocation of the Green Thumb Division)

The Recreation Department is responsible for maintenance of Main St. Park, Smoot Park, Memorial Park, Mast St. Park, Woodlawn Rec. Center, and Municipal (aka Highland) Park. They are responsible for operating the Smoot Park pool in the summer months, and maintaining the leased daycare facility at Woodlawn to contractual standards. They are responsible for maintaining downtown bathroom facilities near the Yadkin Valley Marketplace. The budget houses two full-time employees, and funds several part-time/seasonal employees.

Notable changes:

- I recommend appointing a full-time green thumb supervisor, one full-time park maintenance worker, and moving the part-time green thumb employees to the Recreation Department. The intent behind restructuring the recreation and street departments is to create a higher level of quality regarding our greens and landscaped areas. Previously we have relied heavily on outside contractors and piecemealed the mowing and manicuring of our cemeteries, parks and right of ways. Through allocating more resources for these ends, it is my theory that we will improve the overall appearance of our green areas. Moreover, in the winter, the restructuring and added staff will allow the parks department to execute park department improvements. You may notice that for this first year I have not cut the financial resources allocated to contracted services. I anticipate it will take time to grow the green thumb department, attract quality individuals, and define their duties. I anticipate this will be a year of trial and error in this department. The total of these two new positions is \$136,100 (supervisor \$81,589 and worker \$54,511).
- There is a \$10,000 addition to contracted services for the creation of a Parks Master Plan. This will allow us to be competitive with other organizations when applying for state and federal grant opportunities.
- Mr. Martin request \$20,000 to begin the transition to LED and replace light poles at Memorial Park. I have requested the County help fund this project and provide \$25,000 toward these ends.

Recreation	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-6200-0200	SALARIES & WAGES PARKS AND REC	\$120,120.00	\$117,764.51	\$143,417.00	\$92,524.16	\$127,561.00	\$334,500.00	-Add 2 full-time positions (1 Park Maint Supervisor, 1 Park Maint. Landscaping Worker) -Add Green thumb department (6 part-time positions)
10-6200-0210	SALARIES - OT	\$11,500.00	\$9,653.52	\$10,000.00	\$9,413.52	\$10,000.00	\$10,000.00	
10-6200-0300	POOL - SALARIES	\$53,000.00	\$46,938.86	\$45,000.00	\$39,524.43	\$45,000.00	\$45,000.00	

Recreation	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-6200-0400	PROF.SERVICES/PERSONNEL	\$2,500.00	\$1,088.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	-First Aid and CPR Class
10-6200-0500	FICA EXPENSE	\$14,249.00	\$12,496.51	\$14,146.00	\$10,744.99	\$14,000.00	\$26,400.00	
10-6200-0600	GROUP INSURANCE EXPENSE	\$18,000.00	\$17,889.84	\$20,000.00	\$14,606.46	\$19,493.00	\$41,500.00	
10-6200-0700	RETIREMENT EXPENSE	\$14,024.00	\$12,920.93	\$15,815.00	\$11,954.66	\$16,235.00	\$44,564.00	
10-6200-0800	STATE 401 (K) EXPENSE	\$6,241.00	\$5,874.12	\$7,609.00	\$5,214.13	\$7,279.00	\$21,193.00	
10-6200-0900	UNEMPLOYMENT EXPENSE	\$500.00	\$433.86	\$0.00	\$0.00	\$0.00	\$0.00	
10-6200-1100	TELEPHONE & POSTAGE	\$8,000.00	\$7,257.32	\$9,000.00	\$5,752.11	\$9,000.00	\$9,200.00	
10-6200-1300	UTILITIES	\$20,000.00	\$17,422.97	\$20,000.00	\$13,942.12	\$20,000.00	\$25,000.00	
10-6200-1400	TRAVEL/TRAINING	\$600.00	(\$117.70)	\$600.00	\$264.00	\$600.00	\$600.00	
10-6200-1500	M & R - BUILDING & GROUNDS	\$6,000.00	\$5,639.42	\$10,000.00	\$8,204.50	\$10,000.00	\$20,000.00	-Memorial Park Lights/Requested \$25k from County
10-6200-1510	M & R - POOL	\$10,000.00	\$4,187.69	\$12,000.00	\$0.00	\$10,000.00	\$12,000.00	
10-6200-1600	M & R - EQUIPMENT	\$3,500.00	\$319.92	\$2,500.00	\$944.44	\$2,500.00	\$6,000.00	
10-6200-1700	M & R - AUTOS	\$3,500.00	\$841.47	\$2,000.00	\$1,963.59	\$2,200.00	\$9,000.00	
10-6200-1800	CAR ALLOWANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6200-1850	M & R GREENWAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6200-2600	ADVERTISING	\$1,000.00	\$1,607.00	\$2,000.00	\$236.25	\$2,000.00	\$500.00	
10-6200-3100	GASOLINE	\$5,000.00	\$4,712.46	\$4,000.00	\$3,534.70	\$5,000.00	\$12,000.00	
10-6200-3300	DEPARTMENTAL SUPPLIES	\$10,000.00	\$5,435.25	\$10,000.00	\$5,589.97	\$10,000.00	\$10,000.00	
10-6200-3310	DEPT. SUPPLIES - POOL	\$15,000.00	\$12,476.87	\$15,000.00	\$7,057.97	\$15,000.00	\$20,000.00	
10-6200-3400	SAFETY SUPPLIES/TRAINING	\$4,000.00	\$3,886.26	\$2,500.00	\$70.00	\$2,500.00	\$3,200.00	
10-6200-3600	UNIFORMS	\$3,000.00	\$2,157.75	\$2,000.00	\$668.88	\$2,000.00	\$5,000.00	
10-6200-4000	PROF.SERVICES/OTHER	\$0.00	\$0.00	\$2,500.00	\$180.00	\$2,500.00	\$12,500.00	-Master plan for park
10-6200-4100	WMCF GRANT PHASE ONE SMOOT PARK UPGRADE	\$15,600.00	\$13,889.50	\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	

Recreation	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-6200-4500	CONTRACTED SERVICES	\$44,000.00	\$43,792.00	\$45,000.00	\$29,128.00	\$45,000.00	\$90,000.00	-Mowing contract for parks \$45,000 Mowing contract Hwy 268 \$45,000
10-6200-5300	DUES & SUBSCRIPTIONS	\$1,000.00	\$550.00	\$1,000.00	\$100.00	\$1,000.00	\$1,000.00	
10-6200-5400	INSURANCE & BONDS	\$5,000.00	\$4,765.35	\$9,000.00	\$7,874.55	\$7,900.00	\$10,000.00	
10-6200-5700	MISCELLANEOUS	\$1,000.00	\$208.00	\$750.00	\$156.00	\$750.00	\$5,000.00	
10-6200-7300	CAPITAL OUTLAY - OTHER IMPR.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6200-7400	CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$396,334.00)	(\$354,091.68)	(\$409,587.00)	(\$270,899.43)	(\$391,268.00)	(\$776,657.00)	
Green Thumbs	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-6400-0200	SALARIES & WAGES CEMETARIES	\$74,900.00	\$71,941.25	\$72,367.00	\$33,858.16	\$50,000.00	\$0.00	-Current year salary budget has been amended to cover other expenses in other departments.
10-6400-0400	PROF.SERVICES/PERSONNEL	\$500.00	\$308.00	\$500.00	\$113.00	\$500.00	\$0.00	
10-6400-0500	FICA EXPENSE	\$5,697.00	\$5,279.07	\$5,397.00	\$2,590.27	\$5,397.00	\$0.00	
10-6400-0700	RETIREMENT	\$9,813.00	\$7,591.53	\$11,796.00	\$4,117.61	\$5,988.00	\$0.00	
10-6400-0800	STATE 401 (K) EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6400-0900	UNEMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6400-1600	M & R - EQUIPMENT	\$3,000.00	\$2,125.28	\$3,000.00	\$1,489.04	\$3,000.00	\$0.00	
10-6400-1700	M & R - TRUCKS	\$3,500.00	\$1,201.24	\$5,500.00	\$3,160.70	\$3,161.00	\$0.00	
10-6400-2600	ADVERTISING	\$300.00	\$179.81	\$300.00	\$82.30	\$300.00	\$0.00	
10-6400-3100	GASOLINE	\$4,500.00	\$4,552.38	\$6,000.00	\$2,695.19	\$6,000.00	\$0.00	

Green Thumbs	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-6400-3300	DEPARTMENTAL SUPPLIES	\$3,000.00	\$2,413.48	\$4,000.00	\$2,344.33	\$4,000.00	\$0.00	
10-6400-3400	SAFETY SUPPLIES/TRAINING	\$1,200.00	\$324.64	\$1,200.00	\$140.00	\$1,200.00	\$0.00	
10-6400-3600	UNIFORMS	\$3,300.00	\$1,217.38	\$3,300.00	\$300.00	\$3,300.00	\$0.00	
10-6400-4000	PROF.SERVICES/OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6400-4500	CONTRACTED SERVICES	\$0.00	\$0.00	\$50,000.00	\$0.00	\$35,000.00	\$0.00	
10-6400-5400	INSURANCE & BONDS	\$5,500.00	\$4,343.63	\$5,500.00	\$5,178.21	\$5,200.00	\$0.00	
10-6400-5700	MISCELLANEOUS	\$450.00	\$260.00	\$450.00	\$104.00	\$450.00	\$0.00	
10-6400-7400	CAPITAL OUTLAY-EQUIP	\$13,250.00	\$13,250.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	
Total		(\$128,910.00)	(\$114,987.69)	(\$184,310.00)	(\$56,172.81)	(\$138,496.00)	\$0.00	

Proposed special appropriations (e.g., non-profit requests)

2022-2023 Non-Profit Request	PRIOR YEAR APPROVED	2023-2024 REQUESTS	2023-2024 Recommended	2023-2024 APPROVED	Notes
WILKES ADAP	\$1,500.00	\$3,000.00	\$1,500.00		
WILKES ART GALLERY	\$6,000.00	\$7,500.00	\$6,000.00		
WILKES DEVELOPMENTAL DAY SCHOOL	\$5,000.00	\$10,000.00	\$5,000.00		
WILKES COUNTY CRIME STOPPERS	\$500.00	\$500.00	\$500.00		
YADKIN RIVER GREENWAY	\$7,500.00	\$9,000.00	\$7,500.00		
WILKES COUNTY LIBRARY	\$5,000.00	\$5,000.00	\$5,000.00		
WILKES COMMUNITY COLLEGE	\$5,000.00	\$10,000.00	\$5,000.00		
WILKES RESCUE SQUAD	\$1,500.00	\$5,500.00	\$1,500.00		
WILKES PLAYMAKERS	\$5,000.00	\$25,000.00	\$5,000.00		
SAFE SPOT CHILD ADVOCACY CENTER	\$5,000.00	\$7,000.00	\$5,000.00		
WILKES LITERACY	\$2,000.00	\$2,000.00	\$2,000.00		
WILKES YOUTH LIFE DEVELOPMENT		\$5,000.00	\$2,500.00		**\$500 sponsorship last year
TOTALS:	\$44,000.00	\$84,500.00	\$46,500.00		

Special Appropriations	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-6800-0000	SPECIAL APPROPRIATIONS GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6800-0130	REVOLVING LOANS AND GRANTS COMMERCIAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6800-0135	REVOLVING LOANS AND GRANTS RESIDENTIAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6800-0600	GROUP INSURANCE - RETIREES	\$55,000.00	\$53,902.70	\$50,000.00	\$32,078.52	\$41,988.00	\$48,000.00	
10-6800-0650	HEALTH EQUITY DEDUCTIBLE EXPENSE	\$86,000.00	\$72,116.70	\$60,000.00	\$26,994.59	\$40,000.00	\$50,000.00	
10-6800-7400	CAPITAL OUTLAY - EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10-6800-9000	CONTRIBUTION TO OTHER AGENCIES	\$89,500.00	\$89,500.00	\$99,000.00	\$83,750.00	\$99,000.00	\$46,500.00	Budgeted same amount as last year. See attached request workbook. Requested \$84,500 EDC moved to Governing Board budget.
10-6800-9001	REIMBURSEMENT FOR EDC SMALL BUSINESS RECOVERY GRAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$230,500.00)	(\$215,519.40)	(\$209,000.00)	(\$142,823.11)	(\$180,988.00)	(\$144,500.00)	

10-6900-9956	NC STATE ESCHEAT GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$883,000.00)	(\$883,000.00)	(\$155,687.00)	\$0.00	(\$152,720.00)	(\$150,000.00)	

Christmas Cheer	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-4410-3300	CHRISTMAS CHEER SUPPLIES	\$8,100.00	\$6,257.12	\$8,100.00	\$8,064.00	\$7,584.00	\$8,100.00	
Total		(\$8,100.00)	(\$6,257.12)	(\$8,100.00)	(\$8,064.00)	(\$7,584.00)	(\$8,100.00)	

Separation Allowances	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
10-5110-0200	SALARIES & WAGES SEPARATION ALLOWANCE	\$66,182.00	\$64,264.62	\$60,182.00	\$43,978.73	\$62,500.00	\$60,182.00	
10-5110-0500	FICA EXPENSE	\$5,105.00	\$4,733.52	\$4,605.00	\$3,338.30	\$4,747.00	\$4,605.00	
Total		(\$71,287.00)	(\$68,998.14)	(\$64,787.00)	(\$47,317.03)	(\$67,247.00)	(\$64,787.00)	

General Fund Contingency

Contingency	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
PROVISION FOR CONTINGENCIES	\$178,193.00	\$0.00	\$0.00	\$157,077.00	\$75,000.00	\$124,822.00	
Total	(\$178,193.00)	\$0.00	\$0.00	(\$157,077.00)	(\$75,000.00)	(\$124,822.00)	

Water/Sewer Fund Revenue

The Water/Sewer Fund encompasses all utility functions provided by the Town of North Wilkesboro's utility. This includes the production and distribution of clean drinking water, the treatment and disposal of wastewater, maintenance of pipes, and billing. It is legally a separate budget, and while the General Fund can subsidize the Water/Sewer fund, it is not considered a best-practice to do so. Subsidizing the General Fund with the Water/Sewer fund is not permitted.

Enterprise Fund Revenue Type	FY 21-22	FY 22-23	FY 23-24	Percent Change
Charges for Utilities	\$ 2,621,600.00	\$ 2,650,000.00	\$ 2,850,000.00	\$ 0.07
Reimbursement from the Town of Wilkesboro	\$ -	\$ -		
Cellular Water Tank Rents	\$ 55,545.00	\$ 54,789.00	\$ 23,805.00	\$ (1.30)
Sewer Collections - West Wilkes	\$ 45,000.00	\$ 35,000.00	\$ 50,000.00	\$ 0.30
Sewer Collections - Broadway	\$ 45,000.00	\$ 45,000.00	\$ 50,000.00	\$ 0.10
Penalties on Water Bills	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00	\$ 0.33
Interest Earned on Investments	\$ -	\$ -	\$ 30,000.00	\$ 1.00
Taps & Connection Fees	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$
Miscellaneous Revenue	\$ 5,000.00	\$ 17,000.00	\$ -	
American Rescue Plan	\$ 184,500.00	\$ 184,500.00	\$ -	
Transfers In	\$ -	\$ -		
Appropriated Retained Earnings	\$ -	\$ 95,700.00		
Total	\$ 2,981,645.00	\$ 3,106,989.00	\$ 3,038,805.00	\$ (0.02)

Revenue	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-3832-0000	TRANSFER FROM FUND 29 LEAK DETECTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-3833-0000	TRANSFER FROM FUND 65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-3850-0000	FINANCING PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-3970-0069	TRANSFER FROM FUND 69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-3970-0073	TRANSFER FROM FUND 73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-3970-0091	TRANSFER FROM FUND 91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-3970-1000	TRANSFER FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-3970-7000	TRANSFER FROM CAPITAL RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-3990-0000	APPROPRIATED RETAINED EARNINGS	\$572,207.00	\$0.00	\$0.00	\$95,700.00	\$0.00	\$0.00	\$0.00	
	Total	\$3,553,852.00	\$3,369,539.48	\$2,614,802.27	\$3,106,989.00	\$3,428,918.00	\$3,038,805.00	\$3,038,805.00	

Water/Sewer Fund Expense Overview

Enterprise Fund Expenses	FY 21-22	FY 22-23	FY 23-24
Special Appropriations	\$ 70,700.00	\$ 70,000.00	\$ 62,500.00
Transfers and Debt	\$ 307,464.00	\$ 138,657.00	\$ 186,160.00
Utility Billing	\$ 112,932.00	\$ 122,037.00	\$ 126,786.00
Public Utility Director	\$ 78,909.00	\$ 74,910.00	\$ 168,891.00
Water Treatment Plant	\$ 846,114.00	\$ 1,017,571.00	\$ 994,899.00
Water Maintenance	\$ 642,719.00	\$ 551,745.00	\$ 531,633.00
Waste Water Treatment	\$ 644,107.00	\$ 693,069.00	\$ 699,157.00
Sewer Maintenance Pump Stations	\$ 98,700.00	\$ 439,000.00	\$ 201,750.00
Contingencies	\$ 180,000.00	\$ -	\$ 67,029.00
Total	\$ 2,981,645.00	\$ 3,106,989.00	\$ 3,038,805.00

Utility Billing

This budget funds one full-time employee whose primary job is to gather usage information, distribute utility bills, and collect payments. The balance of the expenses are the operational costs association with performing those functions.

No notable changes:

Utility Billing	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-7200-0200	SALARIES & WAGES UTILITY BILLING	\$2,048.00	\$1,701.59	\$3,240.00	\$5,833.00	\$7,182.00	\$45,068.00	\$45,068.00	Last year ARP Salaries \$37,000 plus Regular Salaries \$5833 Total \$42,833
30-7200-0250	ARP FUNDS UTILITY BILLING SALARIES	\$36,000.00	\$36,000.00	\$29,610.35	\$37,000.00	\$37,000.00	\$0.00	\$0.00	
30-7200-0400	PROF.SERVICES/PERSO NNEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7200-0420	SERVICE CHRГ-BB&T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7200-0500	FICA EXPENSE	\$2,958.00	\$2,795.06	\$2,508.66	\$3,277.00	\$3,378.00	\$3,448.00	\$3,448.00	
30-7200-0600	GROUP INSURANCE EXPENSE	\$10,500.00	\$8,944.92	\$7,308.44	\$10,500.00	\$9,749.00	\$10,809.00	\$10,809.00	
30-7200-0700	RETIREMENT EXPENSE	\$4,491.00	\$4,192.61	\$3,997.71	\$5,217.00	\$5,386.00	\$5,827.00	\$5,832.00	
30-7200-0710	PENSION EXPENSE/REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7200-0800	STATE 401 (K) EXPENSE	\$2,135.00	\$2,013.54	\$1,927.95	\$2,510.00	\$2,594.00	\$2,844.00	\$2,749.00	
30-7200-0900	UNEMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7200-1100	TELEPHONE & POSTAGE	\$9,000.00	\$8,711.31	\$6,340.58	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	
30-7200-1200	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7200-1400	TRAVEL/TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7200-1600	M & R EQUIPMENT	\$5,000.00	\$2,464.50	\$4,743.99	\$5,000.00	\$5,000.00	\$6,000.00	\$6,000.00	

Utility Billing	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-7200-2600	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7200-3300	DEPARTMENTAL SUPPLIES	\$1,000.00	\$450.85	\$140.94	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
30-7200-3500	DOUBTFUL DEBT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7200-3600	UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7200-4000	PROF.SERVICES/OTHER	\$25,000.00	\$18,530.75	\$5,553.23	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	1/2 Southern Software Annual Support 1/2 Audit ?
30-7200-4200	BANK FEES	\$600.00	\$468.30	\$462.94	\$600.00	\$600.00	\$600.00	\$600.00	
30-7200-4250	DEPOSIT OVER/UNDER	\$100.00	(\$8.84)	\$19.42	\$100.00	\$50.00	\$100.00	\$100.00	
30-7200-4500	CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7200-4510	CONTRACTED SERVICES-15% COLLEC	\$16,000.00	\$15,257.31	\$10,177.93	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	
30-7200-5400	INSURANCE & BONDS	\$500.00	\$206.22	\$470.76	\$500.00	\$471.00	\$500.00	\$500.00	
30-7200-5700	MISCELLANEOUS	\$500.00	\$52.00	\$52.00	\$500.00	\$500.00	\$500.00	\$680.00	
30-7200-7300	CAPITAL OUTLAY - OTHER IMPRVS.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7200-7400	CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7200-7410	DEBT SERVICE-PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7200-7415	DEBT SERVICE-INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7200-9999	OPEB EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$115,832.00)	(\$101,780.12)	(\$76,554.90)	(\$122,037.00)	(\$122,910.00)	(\$126,696.00)	(\$126,786.00)	

Public Utilities Director

The Public Utilities Director shall oversee water plant, water maintenance, wastewater plant, and wastewater maintenance.

Notable changes:

- Davie Poore, public utilities director, is currently borrowing a Ranger from the streets department. With the separation of the public utilities and public works director position we are currently in need of one more vehicle.

Public Utilities Director	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-7500-0200	SALARIES & WAGES	\$18,000.00	\$19,342.31	\$10,768.00	\$40,125.00	\$29,612.00	\$73,525.00	\$73,525.00	
30-7500-0400	PROFESSIONAL SERVICES/PERSONNEL	\$0.00	\$0.00	\$71.00	\$50.00	\$71.00	\$100.00	\$100.00	
30-7500-0500	FICA EXPENSE	\$2,140.00	\$1,351.97	\$823.72	\$6,515.00	\$2,266.00	\$5,625.00	\$5,625.00	
30-7500-0600	GROUP INSURANCE EXPENSE	\$2,250.00	\$1,581.80	\$1,668.67	\$5,600.00	\$3,263.00	\$11,645.00	\$11,645.00	
30-7500-0700	RETIREMENT EXPENSE	\$2,143.00	\$2,053.94	\$1,311.56	\$10,749.00	\$3,608.00	\$9,507.00	\$9,514.00	
30-7500-0710	PENSION EXPENSE/REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7500-0800	STATE 401(K) EXPENSE	\$2,755.00	\$986.14	\$631.00	\$5,171.00	\$1,738.00	\$4,639.00	\$4,485.00	
30-7500-0900	UNEMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7500-1100	TELEPHONE & POSTAGE	\$1,000.00	\$50.70	\$389.08	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
30-7500-1400	TRAVEL & TRAINING	\$500.00	\$50.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	
30-7500-1500	M&R-EQUIPMENT	\$400.00	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00	\$400.00	
30-7500-1700	M & R AUTOS	\$750.00	\$359.16	\$0.00	\$750.00	\$750.00	\$750.00	\$750.00	
30-7500-1800	CAR ALLOWANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7500-2600	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-7500-3100	GASOLINE	\$800.00	\$216.22	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
30-7500-3300	DEPARTMENTAL SUPPLIES	\$500.00	\$0.00	\$2,076.66	\$500.00	\$500.00	\$500.00	\$500.00	
30-7500-3400	SAFETY SUPPLIES/TRAINING	\$100.00	\$0.00	\$70.00	\$100.00	\$100.00	\$500.00	\$500.00	
30-7500-3600	UNIFORMS	\$250.00	\$0.00	\$0.00	\$250.00	\$250.00	\$350.00	\$350.00	

Public Utilities Director	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-7500-3700	VEHICLE USE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,650.00	\$1,650.00	
30-7500-5300	DUES & SUBSCRIPTIONS	\$200.00	\$95.00	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	
30-7500-5400	INSURANCE & BONDS	\$1,700.00	\$1,648.79	\$1,600.52	\$1,700.00	\$1,601.00	\$1,700.00	\$1,700.00	
30-7500-5700	MISCELLANEOUS	\$300.00	\$135.00	\$200.00	\$300.00	\$300.00	\$300.00	\$300.00	
30-7500-7400	CAPITAL OUTLAY-EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00	\$55,000.00	Truck for Public Utilities Director Previously 1 Director for Public Works and Public Utilities = 1 vehicle
Total		(\$33,788.00)	(\$27,871.03)	(\$19,610.21)	(\$74,910.00)	(\$47,159.00)	(\$168,891.00)	(\$168,744.00)	

Water Treatment

This budget funds employee compensation and operating expenses for the town's Water Treatment Plant. This facility produces clean drinking water for over 30,000 Wilkes residents who purchase water from the town either directly or via rural water associations. The budget funds five full-time and one part-time employees who are collectively responsible for operating and maintaining the plant. The balance of the budget is operating expenses associated with operating the plant.

Notable changes:

- Mr. Patrick recommends replacing rotating assembly for high level pump (\$40,000).
- We did not dredge in the last fiscal year and recommend budgeting \$55,000 for FY23-24.

Water Treatment	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-8100-0200	SALARIES & WAGES WATER TREATMENT PLANT	\$199,006.00	\$197,565.76	\$169,608.06	\$210,000.00	\$223,770.00	\$220,640.00	\$220,640.00	
30-8100-0210	SALARIES - OT	\$4,500.00	\$2,029.82	\$13,327.58	\$14,500.00	\$14,500.00	\$4,500.00	\$4,500.00	Current year short staffed
30-8100-0400	PROF.SERVICES/PERSONNEL	\$500.00	\$300.75	\$148.00	\$500.00	\$500.00	\$500.00	\$500.00	
30-8100-0500	FICA EXPENSE	\$15,439.00	\$14,741.92	\$13,895.28	\$16,500.00	\$18,000.00	\$17,223.00	\$17,223.00	
30-8100-0600	GROUP INSURANCE EXPENSE	\$44,400.00	\$43,117.04	\$30,433.87	\$48,500.00	\$40,074.00	\$53,000.00	\$53,000.00	
30-8100-0700	RETIREMENT EXPENSE	\$22,322.00	\$21,473.22	\$20,888.28	\$27,590.00	\$27,731.00	\$29,111.00	\$28,018.00	
30-8100-0710	PENSION EXPENSE/REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8100-0800	STATE 401 (K) EXPENSE	\$10,697.00	\$9,987.63	\$9,293.80	\$13,274.00	\$8,352.00	\$13,663.00	\$13,218.00	
30-8100-0900	UNEMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8100-1100	TELEPHONE & POSTAGE	\$6,000.00	\$4,277.67	\$3,737.52	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
30-8100-1300	UTILITIES	\$180,000.00	\$134,376.28	\$107,717.96	\$200,000.00	\$175,000.00	\$200,000.00	\$200,000.00	
30-8100-1400	TRAVEL/TRAINING	\$2,500.00	\$1,706.18	\$1,995.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	
30-8100-1500	M & R - BUILDINGS & GROUNDS	\$18,950.00	\$15,124.63	\$4,629.37	\$14,500.00	\$14,500.00	\$20,000.00	\$20,000.00	

Water Treatment	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-8100-7300	CAPITAL OUTLAY - OTHER IMPR.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00	\$55,000.00	Dredging
30-8100-7400	CAPITAL OUTLAY-EQUIP	\$67,050.00	\$66,654.54	\$53,222.00	\$79,950.00	\$53,222.00	\$0.00	\$0.00	
30-8100-7415	W. KERR SCOTT DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8100-9000	CONTRIBUTION TO WILKES COUNTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8100-9901	TRANSFER TO CPF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8100-9999	OPEB EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$1,059,120.00)	(\$917,071.27)	(\$779,937.18)	(\$1,017,571.00)	(\$970,681.00)	(\$976,437.00)	(\$994,899.00)	

Water Maintenance

This budget funds employee compensation and operating expenses for the town's Water Maintenance function. This function operates and maintains the various infrastructure needed to distribute clean drinking water to North Wilkesboro's customers. The budget funds four employees who collectively are responsible for performing the function. The balance of the budget is operating expenses associated with the function.

Notable changes:

- The streets department has worn the burden of all street and sidewalk repairs due to water and sewer issues. In the last year, we have found that we were not budgeting enough for these repairs. Therefore, in the current fiscal year, we are allocating funds to the water maintenance crew to address these types of repairs.
- Minor change to allocate for new laptop and tremble upgrade.

Water Maintenance	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-8110-0200	SALARIES & WAGES WATER MAINT.	\$21,173.00	\$15,683.40	\$11,200.00	\$16,450.00	\$16,450.00	\$160,102.00	\$154,852.00	Last Year ARP Salaries affected totals. Salaries went down due to employees changing positions.
30-8110-0210	SALARIES - OT	\$3,000.00	\$2,279.65	\$4,969.27	\$3,000.00	\$5,000.00	\$5,000.00	\$5,250.00	
30-8110-0250	ARP FUNDS WATER MAINT. SALARIES	\$148,500.00	\$148,500.00	\$92,892.83	\$147,500.00	\$147,500.00	\$0.00	\$0.00	
30-8110-0400	PROF.SERVICES/PERSONNEL	\$200.00	\$78.00	\$61.00	\$200.00	\$200.00	\$200.00	\$200.00	
30-8110-0500	FICA EXPENSE	\$13,745.00	\$11,982.56	\$7,900.48	\$12,550.00	\$11,000.00	\$12,248.00	\$12,248.00	
30-8110-0600	GROUP INSURANCE EXPENSE	\$38,500.00	\$37,454.47	\$27,458.03	\$40,500.00	\$37,353.00	\$45,000.00	\$45,000.00	
30-8110-0700	RETIREMENT EXPENSE	\$20,393.00	\$18,492.62	\$13,274.09	\$21,953.00	\$17,948.00	\$20,701.00	\$20,717.00	
30-8110-0710	PENSION EXPENSE/REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8110-0800	STATE 401 (K) EXPENSE	\$9,145.00	\$8,793.45	\$6,107.44	\$10,562.00	\$8,413.00	\$10,102.00	\$9,766.00	
30-8110-0900	UNEMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8110-1100	TELEPHONE & POSTAGE	\$6,400.00	\$5,615.20	\$4,576.82	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	
30-8110-1300	UTILITIES	\$5,000.00	\$4,067.38	\$2,502.48	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	

Water Maintenance	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-8110-1400	TRAVEL	\$2,000.00	\$255.00	\$965.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	
30-8110-1500	M & R - BUILDING & GROUNDS	\$5,000.00	\$4,208.92	\$819.99	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	
30-8110-1600	M & R EQUIPMENT	\$7,000.00	\$4,445.61	\$7,232.75	\$5,000.00	\$6,000.00	\$7,500.00	\$7,500.00	
30-8110-1700	M & R AUTOS	\$5,000.00	\$2,789.67	\$2,816.14	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
30-8110-1800	WATER MAINT M&R ST AND SIDEWALKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	Repair streets and sidewalks due to water break damages
30-8110-2600	ADVERTISING	\$500.00	\$230.84	\$369.22	\$0.00	\$400.00	\$500.00	\$500.00	
30-8110-3100	GASOLINE	\$12,500.00	\$10,075.18	\$9,201.13	\$9,000.00	\$10,500.00	\$13,000.00	\$13,000.00	
30-8110-3300	DEPARTMENTAL SUPPLIES	\$19,000.00	\$18,242.51	\$25,841.60	\$55,000.00	\$55,000.00	\$65,000.00	\$65,000.00	
30-8110-3400	SAFETY SUPPLIES/TRAINING	\$1,500.00	\$695.00	\$644.81	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	
30-8110-3600	UNIFORMS	\$3,900.00	\$2,131.25	\$2,335.12	\$3,900.00	\$2,500.00	\$1,800.00	\$1,800.00	
30-8110-3700	VEHICLE USE TAX	\$4,000.00	\$2,095.77	\$1,548.36	\$1,549.00	\$0.00	\$0.00	\$0.00	
30-8110-4000	PROF.SERVICES/OTHER	\$4,100.00	\$4,088.75	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	
30-8110-4500	CONTRACTED SERVICES	\$120,000.00	\$117,982.68	\$85,068.49	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	Water Tank Inspections
30-8110-5300	DUES & SUBSCRIPTIONS	\$3,000.00	\$320.00	\$30.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	
30-8110-5400	INSURANCE & BONDS	\$7,000.00	\$5,743.94	\$6,590.44	\$6,630.00	\$6,600.00	\$7,000.00	\$7,000.00	
30-8110-5700	MISCELLANEOUS	\$300.00	\$291.71	\$208.00	\$300.00	\$300.00	\$300.00	\$300.00	
30-8110-5750	BAD DEBT WRITEOFF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8110-7300	CAPITAL OUTLAY - OTHER IMPR.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8110-7400	CAPITAL OUTLAY - EQUIPMENT	\$105,000.00	\$60,615.00	\$62,907.00	\$64,151.00	\$62,907.00	\$15,000.00	\$15,000.00	Laptop and tremble upgrade to read meters
30-8110-7410	DEBT SERVICE-INTEREST	\$3,524.00	\$3,523.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8110-7415	DEBT SERVICE-PRINCIPAL	\$110,943.00	\$110,942.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8110-7420	VEHICLE LEASE PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8110-9999	OPEB EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$680,323.00)	(\$601,624.43)	(\$377,520.49)	(\$551,745.00)	(\$541,571.00)	(\$531,953.00)	(\$526,633.00)	

Wastewater Treatment Plant

This budget funds employee compensation and operating expenses for the town's Wastewater Treatment Plant. This facility treats wastewater from North Wilkesboro residents and some rural water association residents. It also provides disposal services for private septic tank companies. The budget funds four employees who collectively are responsible for operating and maintaining the plant. The balance of the budget is operating expenses associated with operating the plant.

Notable changes:

- Mr. Perry, treatment plant supervisor, foresees an increase in the cost of UV bulbs and is requesting accordingly.
- In FY22-23, Mr. Perry has had to send more samples to outside companies for analysis after a foam issue began at the plant. While the issue is being slowly resolved, he foresees the need for sample analysis to continue in the coming year. He plans to decrease in other line items to cover this overage, such as departmental supplies and dues.

Wastewater Treatment Plant	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-8150-0200	SALARIES & WAGES WASTE WATER TREATMENT PLANT	\$204,776.00	\$202,734.56	\$174,921.66	\$212,000.00	\$233,164.00	\$238,745.00	\$238,745.00	
30-8150-0210	SALARIES - OT	\$3,075.00	\$174.46	\$773.45	\$3,225.00	\$800.00	\$3,150.00	\$3,150.00	
30-8150-0400	PROF.SERVICES/PERSONNEL	\$500.00	\$311.50	\$116.50	\$500.00	\$500.00	\$500.00	\$500.00	
30-8150-0500	FICA EXPENSE	\$15,559.00	\$14,886.66	\$13,255.91	\$16,500.00	\$17,647.00	\$18,505.00	\$18,505.00	
30-8150-0600	GROUP INSURANCE EXPENSE	\$37,000.00	\$36,937.46	\$31,307.36	\$40,600.00	\$41,749.00	\$45,000.00	\$45,000.00	
30-8150-0700	RETIREMENT EXPENSE	\$23,543.00	\$22,589.12	\$21,381.81	\$28,049.00	\$28,482.00	\$31,277.00	\$31,301.00	
30-8150-0710	PENSION EXPENSE/REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8150-0800	STATE 401 (K) EXPENSE	\$11,520.00	\$10,961.16	\$10,265.91	\$13,495.00	\$13,683.00	\$15,264.00	\$14,756.00	
30-8150-0900	UNEMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8150-1100	TELEPHONE & POSTAGE	\$6,000.00	\$5,313.12	\$3,796.90	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	
30-8150-1200	PRINTING	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	
30-8150-1300	UTILITIES	\$81,000.00	\$67,624.98	\$48,616.69	\$81,000.00	\$75,000.00	\$90,000.00	\$90,000.00	9% increase in Sept
30-8150-1400	TRAVEL	\$2,000.00	\$465.00	\$427.41	\$3,000.00	\$3,000.00	\$2,000.00	\$2,000.00	
30-8150-1500	M & R - BUILDINGS & GROUNDS	\$10,000.00	\$4,864.93	\$367.34	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	
30-8150-1600	M & R - EQUIPMENT	\$29,631.00	\$26,306.59	\$87,432.00	\$109,000.00	\$109,000.00	\$92,000.00	\$92,000.00	UV Bulbs price increase
30-8150-1700	M & R - AUTOS	\$2,700.00	\$0.00	\$216.49	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	

Wastewater Treatment Plant	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-8150-2100	BUILD & EQUIP RENTS	\$300.00	\$0.00	\$426.93	\$300.00	\$300.00	\$1,000.00	\$1,000.00	
30-8150-2600	ADVERTISING	\$1,000.00	\$324.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
30-8150-3100	GASOLINE	\$2,000.00	\$822.16	\$766.43	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	
30-8150-3300	DEPARTMENTAL SUPPLIES	\$20,000.00	\$10,287.08	\$6,975.19	\$20,000.00	\$20,000.00	\$12,000.00	\$12,000.00	
30-8150-3400	SAFETY SUPPLIES/TRAINING	\$2,800.00	\$927.94	\$536.20	\$2,800.00	\$2,800.00	\$2,000.00	\$2,000.00	
30-8150-3600	UNIFORMS	\$1,500.00	\$980.40	\$1,155.68	\$1,500.00	\$1,500.00	\$2,000.00	\$2,000.00	
30-8150-3700	VEHICLE USE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8150-4000	PROF.SERVICES/OTHER	\$18,200.00	\$8,538.68	\$17,804.84	\$18,200.00	\$18,200.00	\$35,000.00	\$35,000.00	-increase due to sending more samples to Mereitch. Decrease in other line items to cover, such as departmental supplies and dues.
30-8150-4500	CONTRACTED SERVICES	\$70,000.00	\$67,227.05	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	Hauling sludge
30-8150-5300	DUES & SUBSCRIPTIONS	\$9,700.00	\$8,426.77	\$6,361.71	\$9,700.00	\$9,700.00	\$8,000.00	\$8,000.00	
30-8150-5400	INSURANCE & BONDS	\$11,000.00	\$7,471.57	\$10,356.40	\$11,000.00	\$10,400.00	\$11,000.00	\$11,000.00	
30-8150-5700	MISCELLANEOUS	\$300.00	\$156.00	\$208.00	\$300.00	\$300.00	\$300.00	\$300.00	
30-8150-6000	ASSET INVENTORY AND ASSESSMENT GRANT MATCH SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8150-6001	ASSET INVENTORY AND ASSESSMENT GRANT EXPENSE SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8150-7300	CAPITAL OUTLAY - OTHER IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8150-7400	CAPITAL OUTLAY - EQUIPMENT	\$44,000.00	\$43,238.04	\$0.00	\$30,000.00	\$30,000.00	\$15,000.00	\$0.00	
30-8150-7410	DEBT SERVICE-PRINCIPAL	\$47,189.00	\$42,506.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8150-7415	DEBT SERVICE-INTEREST	\$445.00	\$363.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8150-7450	DEBT SERVICE INTEREST - MI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8150-9999	OPEB EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$655,938.00)	(\$584,439.02)	(\$437,470.81)	(\$693,069.00)	(\$707,925.00)	(\$714,641.00)	(\$699,157.00)	

Sewer Maintenance

This budget funds operating expenses for the town's Wastewater Maintenance function. This function operates and maintains the various infrastructure needed to distribute collect wastewater. The employees of this function are paid the Water Maintenance budget. This budget covers the operating expenses associated with the function.

Notable changes:

- The streets department has worn the burden of all street and sidewalk repairs due to water and sewer issues. In the last year, we have found that we were not budgeting enough for these repairs. Therefore, in the current fiscal year, we are allocating funds to the water maintenance crew to address these types of repairs.
- The sewer camera is over 20 years old and in need of replacement. Mr. Porter has found a cost-effective replacement.
- The hoist system is a safety precaution and is necessary to meet regulatory standards(cost \$8,000).
- Mr. Porter is requesting a replacement pump for lift stations (\$25,000 - \$30,000). This is considerably less than we have paid to rent a pump from Rain for Rent and will be on hand when needed.
-

Wastewater Maintenance	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-8160-0400	PROF. SERVICES SEWER MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8160-1100	TELEPHONE & POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8160-1300	UTILITIES	\$40,000.00	\$31,799.22	\$26,205.51	\$42,000.00	\$42,000.00	\$42,000.00	\$42,000.00	
30-8160-1600	M & R EQUIPMENT	\$40,000.00	\$40,001.07	\$24,494.80	\$35,000.00	\$35,000.00	\$45,000.00	\$45,000.00	
30-8160-1700	M & R - AUTOS	\$1,200.00	\$138.28	\$746.94	\$1,000.00	\$1,000.00	\$2,500.00	\$2,500.00	
30-8160-1800	SEWER MAINT M&R ST AND SIDEWALKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	Streets and sidewalks repair due to sewer leak damage
30-8160-2100	BLDG & EQUIPMENT RENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8160-2600	ADVERTISING	\$100.00	\$92.48	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	
30-8160-3300	DEPARTMENTAL SUPPLIES	\$15,000.00	\$9,560.45	\$5,986.22	\$15,000.00	\$15,000.00	\$19,500.00	\$19,500.00	
30-8160-3400	SAFETY SUPPLIES/TRAINING	\$3,000.00	\$2,845.78	\$204.44	\$1,000.00	\$1,000.00	\$1,500.00	\$1,500.00	
30-8160-3700	VEHICLE USE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8160-4000	PROF.SERVICES/OTHER	\$2,000.00	\$1,691.80	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	

Wastewater Maintenance	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-8160-4500	CONTRACTED SERVICES	\$15,000.00	\$14,030.00	\$10,368.00	\$12,000.00	\$12,000.00	\$13,000.00	\$13,000.00	
30-8160-5300	DUES & SUBSCRIPTIONS	\$1,400.00	\$1,310.00	\$100.00	\$1,300.00	\$1,300.00	\$1,300.00	\$1,300.00	
30-8160-5400	INSURANCE & BONDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8160-5700	MISCELLANEOUS EXPENSE	\$200.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	
30-8160-7300	CAPITAL OUTLAY - OTHER IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-8160-7400	CAPITAL OUTLAY - EQUIPMENT	\$53,000.00	\$32,470.24	\$322,892.06	\$330,000.00	\$330,000.00	\$65,000.00	\$65,000.00	2 Sewer Jet Cameras \$27,000 Hoist System for confined space entry\$8000 Replacement pump for lift stations \$25 - \$30,000. Cost less than Rain for Rent bringing a pump if one goes out.
Total		(\$170,900.00)	(\$133,939.32)	(\$390,997.97)	(\$439,000.00)	(\$439,000.00)	(\$201,750.00)	(\$201,750.00)	

Transfers and Debt	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-6900-9903	TRANS TO WA FUND/ WA. FOR FUTURE USE(72-3980-9903)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-6900-9904	TRANSFER TO PUBLIC SERVICES BLDG FUND 25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-6900-9905	TRANSFER TO CAPITAL PROECT FUND	\$180,000.00	\$180,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	
30-6900-9910	TRANSFER TO CAPITAL RESERVE - W&S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-6900-9911	LOAN TO WATER PROJECT	\$150,000.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-6900-9915	TRANSFER TO BLOCK 46 FUND 27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30-6900-9956	NC STATE ESCHEAT WATER FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total		(\$774,067.00)	(\$774,064.71)	(\$17,465.19)	(\$138,657.00)	(\$138,657.00)	(\$136,160.00)	(\$186,160.00)	

Water & Sewer Fund Contingency

Contingency	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
30-9990-9900	PROVISION FOR CONTINGENCIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,777.00	\$72,176.00	
	Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$119,777.00)	(\$72,176.00)	

Fund 50 - Revenues

	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
50-3290-0000	INTEREST EARNED ON INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
50-3290-0100	INTEREST INCOME - WELLS FARGO FIRE DEPT ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
50-3290-0200	INTEREST INCOME- SURREY BANK FIREMEN RELIEF FUND	\$0.00	\$1.80	\$48.35	\$0.00	\$40.00	\$40.00	\$40.00	
50-3970-0000	CONTRIBUTION FROM FIREMEN'S RELF FND	\$4,000.00	\$4,771.57	\$4,985.26	\$4,000.00	\$4,985.00	\$4,500.00	\$4,500.00	
50-3970-1000	TRANSFER FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
50-3990-0000	FUND BALANCE APPROPRIATED	\$12,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		\$16,800.00	\$4,773.37	\$5,033.61	\$4,000.00	\$5,025.00	\$4,540.00	\$4,540.00	
		\$16,800.00	\$4,773.37	\$5,033.61	\$4,000.00	\$5,025.00	\$4,540.00	\$4,540.00	

Fund 50 - Expenses

	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
50-5300-1000	RETIREMENT EXPENSE	\$16,800.00	\$14,600.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	
50-5300-2000	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
50-5300-3000	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,540.00	\$4,540.00	
		(\$16,800.00)	(\$14,600.00)	\$0.00	(\$4,000.00)	\$0.00	(\$4,540.00)	(\$4,540.00)	
		(\$16,800.00)	(\$14,600.00)	\$0.00	(\$4,000.00)	\$0.00	(\$4,540.00)	(\$4,540.00)	
		\$0.00	(\$9,826.63)	\$5,033.61	\$0.00	\$5,025.00	\$0.00	\$0.00	

70-6990-0140	TRANSFER OUT POWELL BILL FUNDS	\$140,000.00	\$0.00	\$0.00	\$155,687.00	\$0.00	\$150,000.00	\$150,000.00	
		(\$165,500.00)	(\$23,000.00)	\$0.00	(\$155,687.00)	\$0.00	(\$150,000.00)	(\$150,000.00)	
		(\$172,500.00)	(\$30,000.00)	\$0.00	(\$155,687.00)	\$0.00	(\$150,000.00)	(\$150,000.00)	
		\$0.00	\$133,000.00	\$0.00	\$0.00	\$152,721.00	\$0.00	\$0.00	

Fund 72 - Revenues

	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
72-3290-0000	INTEREST EARNED ON INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-3980-9001	TRANSFER FROM WATER FUND FOR WATER (30-6900-9001)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-3980-9002	TRANSFER FROM WATER FUND FOR SEWER (30-6900-9002)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	
72-3980-9003	TRANS FROM WA. FUND/ PLANT EXPANSION(30-6900-9003)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-3980-9004	TRANS FROM WA. FUND/ MAJOR EQUIPMENT(30-6900-9004)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-3980-9005	TRANS. FROM WA. FUND/LINE EXTENSION(30-6900-9005)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-3980-9006	TRANS. FROM WA. FUND/VEHICLE REPLACE(30-6900-9006)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-3980-9007	REIMBURSEMENT FROM CAPITAL PROJECT FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-3980-9027	TRANSFER FROM FUND 27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-3980-9073	TRANSFER FROM CAPITAL PROJECT FUND 73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-3980-9095	TRANSFER FROM CAPITAL PROJECT FUND 95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-3980-9903	TRANS FROM WA FUND/WATER FUTURE USE (30-6900-9903)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-3990-0000	APPROPRIATED FUND BALANCE	\$191,234.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		\$191,234.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	
		\$191,234.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	

Fund 72 - Expenses

	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
72-4000-6020	TRANSFER TO CAPITAL PROJECT FUND	\$191,234.00	\$191,234.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		(\$191,234.00)	(\$191,234.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-5000-6020	LOAN TO CAPITAL PROJECT FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

	Description	FY21-22 Budget	FY21-22 Actual	FY22-23 Current Budget	FY22-23 Actual	FY22-23 Estimate	FY22-23 Estimate	FY23-24 Recommended	Budget Notes
72-6900-9001	TRANSFER TO WATER FUND FOR WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-6900-9002	TRANSFER TO WATER FUND FOR SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	
72-6900-9003	TRANSFER TO WATER FUND FOR PLANT EXPANSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-6900-9004	TRANSFER TO WATER FUND FOR MAJOR EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-6900-9005	TRANSFER TO WATER FUND FOR LINE EXTENSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-6900-9006	TRANSFER TO WATER FUND FOR VEHICLE REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-6900-9900	TRANSFER TO SEWER IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-6900-9903	TRANSFER TO WATER RETAINED FOR FUTURE USE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-6900-9904	TRANSFER TO KERR SCOTT PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
72-6900-9905	TRANSFER TO WATER FUND FOR KERR SCOTT DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$50,000.00)	(\$50,000.00)	
		(\$191,234.00)	(\$191,234.00)	\$0.00	\$0.00	\$0.00	(\$50,000.00)	(\$50,000.00)	
		\$0.00	(\$191,234.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		\$0.00	(\$63,674.48)	\$365,429.05	\$0.00	\$1,058,888.00	(\$902,840.95)	\$0.00	

d. Recommended Fee Schedule Updates

Notable changes:

In FY20-21, the Board agreed to commit to a 2% increase for all customers – residential, commercial, and industrial – on both their base and per 1000 rate for five years. Since this is a consumption-based system, the effect of the change will vary for every user. Regarding Water Associations an increase of 5.5% to \$2.50 per 1000. This increase is based on market indicators and consultation with neighboring water suppliers. This should maintain our competitive edge, but also increase revenue for future projects.

Recommendations from departments:

- Planning - Rezoning fee to changed from \$200 to \$250. The cost of newspaper advertisements and postage have increase.
- Planning - Zoning verification to \$45 to \$50.
- Planning - Note that zoning permit and zoning sign fees will be double if the permit is not done before work commences.
- Water Maintenance- New water tap fees listed below are predominantly the cost of materials.
 - Recommend ¾” Water Tap - \$1148.68. Current fee \$850. We are losing \$298.68 with every tap.
 - Recommend 1” Water Tap - \$1772.49. Current fee \$1250. We are losing \$522.49 with every tap.
 - Recommend 1 ½” Water Tap - \$3837.83. Current fee 2,400.00. We are losing \$1,437.83 with every tap.
 - Recommend 2” Water Tap - \$4742.99. Current fee \$ 2,750.00. We are losing \$1,992.99 with every tap.

The Town of North Wilkesboro herby resolves to adopt the following fee schedule for the Fiscal year 2023-2024.

PROPERTY TAX RATE

\$0.52/\$100 Valuation

Planning and Inspections

Note: These fees include one trip for reinspection. All additional trips are \$45.00 each.

An additional fee of \$45 will be charged for inspections that were called in but not ready at

time of inspection.

ADMINISTRATIVE FEE AND REINSTATEMENT FEE	\$	50.00
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**** DOUBLE BUILDING PERMIT FEE IF WORK HAS BEEN COMPLETED WITHOUT A BUILDING PERMIT.**

MINIMUM PERMIT FEE	\$	45.00
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BUILDING (Single Family,, Modular, Two Family and Townhouses) - New Construction

(Blanket Permit Fees will include Building, Electrical, Plumbing, and Mechanical Fees)

Heated Areas and Finished Basements		\$0.30 per square ft.
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Unfinished Basement or Attached Garage		\$0.04 per square ft.
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Detached Garage & Storage Building		\$0.10 per square ft. (900 sq ft & over)
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(Below 90 Sq.Ft. \$90 minimum)

Additions (Single Family, Two Family and Town Houses):

Less than 1000 Sq. Ft.		\$90.00 Building
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\$45.00 Electrical

\$45.00 Plumbing

\$45.00 Mechanical

Over 1000 Sq Ft. Fees Above.	See New Construction	
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Commercial per square ft. (0-20,000 Square Feet)

*** Blanket Permit**

Building Occupancy Classification	Individual Bldg Permit	Individual Elect Permit	Individual Mech Permit	Individual Plumbing Permit		
Assembly	0.14	0.07	0.04	0.04	\$	0.26
Business	0.11	0.07	0.06	0.04	\$	0.25
Educational	0.13	0.07	0.05	0.04	\$	0.27

Factory/Ind	0.08	0.05	0.03	0.03	\$	0.15
Hazardous	0.08	0.04	0.03	0.02	\$	0.13
Institutional	0.19	0.10	0.09	0.09	\$	0.44
Mercantile	0.10	0.06	0.04	0.05	\$	0.20
Residential - Not Single Family, Two Family, or Townhouses	0.14	0.07	0.06	0.06	\$	0.28
Storage	0.07	0.03	0.03	0.03	\$	0.11

* Blanket permit fees include building, electrical, plumbing, and mechanical fees.

** For buildings over 20,000 square feet, calculate fee at 100% of table for first 20,000 square feet and 50% of all additional square footage.

*** Permit Fees include heated and unheated square footage.

TEMPORARY CERTIFICATE OF OCCUPANCY					\$	100.00
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MANUFACTURED HOMES:

Singlewide					\$	75.00
Doublewide					\$	125.00
Perimeter Footings					\$	45.00

PRE-ENGINEERED METAL CARPORT

With Foundation					\$	90.00
Without Foundation					\$	45.00

With Electrical	\$	45.00
ELECTRICAL:		
Minimum Electrical Fee	\$	45.00
Rewire Home	\$130.00 + \$65.00 for service	
Temporary Pole, Residential service changes, Generators, Fence service, Pumps, and other		
misc. Inspections	\$	65.00
Commercial Generator		\$75.00 + Comm. Service Change Charge
Commercial Service Changes		
200 Amp	\$	150.00
400 Amp	\$	175.00
600 Amp	\$	200.00
800 Amp	\$	250.00
1000 Amp	\$	350.00
Over 1000 Amp		\$350 + .50 per amp over
Reconnects	\$	100.00
ALE Inspections	\$	150.00
Camper Service Per Camper	\$	100.00
Swimming Pools (Electrical Only)	\$	150.00
Solar Systems		\$65.00 + \$30.00 Per Trip
Gas Tanks/Dispensers	\$	90.00
Each additional tank \$15.00		
Park Lot Lighting (Per Trip)	\$	45.00
Poultry House		
Wiring new houses or rewiring old house (each house)	\$	45.00

Service	\$	45.00
TEMPORARY PERMANENT FINALS GOOD FOR 30 DAYS	\$	100.00
PLUMBING:		
Minimum Fee	\$	45.00
Re-plumbing		\$130 + \$65 sewer line
Sewer Line (each trip)	\$	45.00
Water Lines	\$	45.00
Special Inspections (Grease Interceptors, acid wash, Etc.)	\$	45.00
Mechanical:		
Minimum Fee	\$	45.00
Change Outs (1st Unit)	\$	45.00
Each additional Unit	\$	30.00
Gas Lines (per trip)	\$	45.00
Hood Systems	\$	75.00
Day Cares:		
Initial Fee	\$	100.00
Re-Inspections	\$	45.00
Plan Review: (Minimum)	\$	50.00
0-10,000 square feet		.015 per sq ft.
Over 10,000 square feet		.015 per sq ft. on first 10,000 sq.ft. and \$0.01 per additional sq. ft.

OTHERS

**\$65 + (Bond equivalent to
the cost of demolition project**

Demolition Permit**Cell Tower - Alter, Repair, Etc.****\$ 500.00****\$100.00 min. bldg. + \$45.00****Signs****Elect. Fee****Cemetery Services****Cemetery Perpetual Care Fee****\$250 per grave site****VARIOUS PETITIONS / MISCELLANEOUS****FEEES****Rezoning Petition (Non-
Refundable)****\$ 250.00****Annexation Petition (Non-
Refundable)****\$ 100.00****Street Closing Petition (Non-
Refundable)****\$ 400.00****Sign Permit (Under 100 sq. ft.)****\$ 25.00****Sign Permit (Over 100 sq. ft.)****\$ 100.00****Special Use Permit Application
(Non-Refundable)****\$ 75.00****Administrative Appeal (Non-
Refundable)****\$ 250.00****Variance Hearing (Non-
Refundable)****\$ 175.00**

Major Subdivisions (Non-Refundable)		\$150 Flat Fee + \$2/lot
Minor Subdivisions	\$	25.00
Cell Tower Application (Non-Refundable)	\$	2,500.00
Cell Co-Location Application (Non-Refundable)	\$	500.00
Ordinance Amendment (Non-Refundable)	\$	200.00
Hard Copy Map (42x36)		\$10 per sheet
Hard Copy Map (Larger than 8 1/2 x 11)		\$5.00 per sheet
Xerox Copies (per page)	\$	0.10
Zoning Compliance Permit - Residential	\$	20.00
Zoning Compliance Permit - Commercial	\$	30.00
Special Called Meeting by Planning Board	\$	350.00
Zoning Verification Letters	\$	50.00
** DOUBLE PERMIT FEE IF WORK HAS BEEN COMPLETED WITHOUT A PERMIT.		

PUBLIC WORKS

Over Grown Lot Clearing Labor and Materials

Labor	Actual "Man Hour" Cost
Material	At Cost
Administrative Fee	25% of Labor/Equipment

Equipment Fees

Tractor	\$25 per hour
Truck	\$10 per hour
Bush-hog attachment	\$10 per hour
Riding Mower	\$8 per hour
Push Mower	\$3 per hour
String Trimmer	\$5 per hour
Backpack Blower	\$5 per hour

**COMMERCIAL DUMPSTER
MONTHLY SOLID WASTE
COLLECTION FEES PER
DUMPSTER**

Dumpster pick up 1 time per week	\$	82.81
2 times per week	\$	165.61
3 times per week	\$	248.42
4 times per week	\$	331.23
5 times per week	\$	414.03
Every Two weeks	\$	41.40
1 time per month	\$	20.70
1 Dumpster 2 times per week + 1 Dumpster 1 time per week	\$	248.42
1 Dumpster 3 times per week + 1 Dumpster 1 time per week	\$	331.23
1 Dumpster 4 times per week + 1 Dumpster 1 time per week	\$	414.03

**OTHER SOLID WASTE FEES
(MONTHLY)**

Commercial Solid Waste Fee for Can Service	\$	12.00
Residential Solid Waste Disposal Fees	\$	12.00
Bulk Flat Bed Truck Load	Tipping Fee + \$10 fuel surcharge	
Business Bulky Items (Sofas, Mattresses, etc.)	\$5.00 per bulky item	

POLICE DEPARTMENT

Parking Violations

Exceeding Time Limit	\$	10.00
Wrong Side of Street	\$	10.00
Across Parking Line	\$	10.00
Double Parking	\$	10.00
Loading Zone	\$	10.00
Fire Hydrant	\$	10.00
On Sidewalk	\$	10.00
Handicapped Zone	\$	100.00
All Other Parking Violations	\$	10.00

Fines not paid within 10 days of the date of the ticket, \$10.00 penalty will be assessed.

Fines that remain unpaid 30 days from the date the first penalty was assessed, an additional \$5.00 per each 30 days thereafter will be accrued.

Accident/Wreck Reports for those directly involved in a wreck	\$	5.00
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Accident/Wreck Reports for Insurance Companies	\$	5.00
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FIRE DEPARTMENT/MANDATORY PERMITS

Amusement Buildings	\$	150.00
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Carnivals and Fairs	\$	125.00
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Covered Mall Building	\$	150.00
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Exhibits and Trade Shows	\$	125.00
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Explosives	\$	200.00
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Flammable and Combustible Liquids	\$	200.00
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Fumigation and Thermal Insecticide Fogging	\$	150.00
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Liquid or Gas Fueled Vehicles or Equipment in Assembly Buildings	\$	150.00
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Open Flames and Candles (Churches are Exempt)	\$	65.00
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Private Fire Hydrants	\$	200.00
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Pyrotechnic Special Effects Material	\$	200.00
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Spraying or Dipping Operations - Plan Review/Inspection/Test)	\$	200.00
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Temporary Membrane Structures Tents/Canopies or Display Stands Used for Fireworks, etc..	\$	150.00
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Automatic Fire Extinguishing/Hood System	\$	200.00
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(Plan Review/Inspect/Test		
Compressed Gas	\$	200.00
Fire Alarm and Detection Systems and Related Equipment		min. \$200.00
.02 per sq. ft.		
Repair/Replace		min. \$75.00
Fire Pumps and Detection Systems and Related Equipment	\$	200.00
Repair/Replace		min. \$75.00
Hazardous Materials	\$	200.00
Industrial Ovens	\$	200.00
Standpipe/Sprinkler Systems (.02 per sq. ft.)		min. \$200.00
<u>Storage Tanks</u>		
New Install	\$	200.00
Removal or Repair per Tank	\$	100.00
Life Safety Violations or Major Fire Code Violations on Second Inspection, Per Day	\$	50.00
<u>False Alarms with a 12-month period Jan-Dec - Adopted by Town Board 2-2-2016</u>		
First False Alarm	\$	-
Second False Alarm	\$	100.00
Third and Fourth False Alarms	\$	200.00
Fifth and up to the 9th False Alarm	\$	300.00
Tenth and all subsequent False Alarms	\$	500.00

PARKS AND RECREATION

Smoot Park Shelter Rental (per day)

Large Shelters	\$	40.00
Small Shelters	\$	20.00

Highland Park Shelter Rental (Per Day)

Large Shelters	\$	40.00
Small Shelters	\$	20.00

Pool Fees

Single Admission	\$	5.00
Scholarship for Pool Committee - Family of Four	\$	130.00
or		\$40 per person
Season Pass Per Person	\$	50.00
Pool Parties (Non-Profit Groups)	\$	130.00
Private Pool Parties	\$	130.00
4-H Pool (9:00 - 11:00 a.m.)	\$	2.00

Woodlawn Gym		\$40 per hour
Bar-B-Que Pit Rental		\$100 per pit

**WATER AND SEWER UTILITY
RATES**

**Water Deposits - As per Policy
Adopted by Board of
Commissioners**

**Water Tap Fees Inside City
Limits**

3/4 Inch Tap	\$	1,250.00
1 Inch Tap	\$	1,850.00
1 1/2 Inch Tap	\$	4,000.00
2 Inch Tap	\$	5,000.00
Over 2 Inch Tap		Cost + labor + 10%

**\$250 if Town has equipment
to complete**

Bore		
Patch	\$	250.00

**Water and Sewer Line Extension
Fee -** **Cost + labor for every foot
over 60 ft.**

**OUTSIDE CITY LIMITS 1.5 TIMES
NORMAL RATE**

**Sewer Tap Fees Inside City
Limits**

4 Inch Tap	\$	750.00
6 Inch Tap	\$	1,000.00
8 Inch Tap	\$	2,500.00
Bore	\$	350.00
Asphalt/Concrete Patching	\$	250.00

**OUTSIDE CITY LIMITS 1.5 TIMES
NORMAL RATE**

**WATER RATES INSIDE CITY
LIMITS**

Base Charge	\$	9.83
Charge per 1,000 Gallons	\$	4.30

**WATER RATES OUTSIDE CITY LIMITS (1.5 x inside
rate)**

Base Charge	\$	14.75
Charge per 1,000 Gallons	\$	6.46

**SEWER RATES IN TOWN (Based on water
consumption)**

Base Charge	\$	4.97
Charge per 1,000 Gallons	\$	4.20

**SEWER RATES OUTSIDE CITY LIMITS (1.5 x inside
rate)**

Base Charge	\$	7.46
Charge per 1,000 Gallons	\$	6.30

WHOLESALE WATER RATES

Wholesale Water per 1,000 Gallons	\$	2.50
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**Sewer Surcharges (reference section 3.3 of the
Town's SUO**

.30 per lb of excess BOD, TSS & NH3

Sewer Impact Fee (Outside Commercial)

Max. Avg. Daily Gallons x \$6.00

Commercial Sewer Truck Dump Fee

\$50.00 per \$1,000 gallons

OTHER UTILITY SERVICES

Non-Payment Fee					\$ 50.00
Late Payment Penalty					10% of Bill
Returned Check Charge					\$ 25.00
Home Water Testing					\$ 30.00

Privilege License Fees

^State repealed all municipal privilege license fees other than beer, wine and taxicab effective 7/01/2015.

<u>Taxi Cab Permit</u>					\$ 3.00
<u>Taxi Service Application Fee</u>					\$ 50.00
<u>Taxi Cab Driver Permit Application Fee</u>					\$ 25.00
<u>Beer on-premise</u>					\$ 15.00
<u>Beer off-premise</u>					\$ 5.00
<u>Wine on-premise</u>					\$ 15.00
<u>Wine off-premise</u>					\$ 10.00

Other MICELLANEOUS FEES

<u>Industrial Park Rents</u>					Based on Schedule on file
<u>Deer Hunting Permit</u>					\$ 50.00

Adopted this the _____ day of _____, 2023

Marc R. Hauser, Mayor

ATTEST:

Meredith Detsch, Interim Town Clerk