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2014/2015 Budget

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BUDGET MESSAGE
TOWN OF NORTH WILKESBORO
FY 2014 – 2015

May 6, 2014

Honorable Mayor and Board of Commissioners
Town of North Wilkesboro
P.O. Box 218
North Wilkesboro, NC 28659

To the Honorable Mayor and Town Board of Commissioners:

I am pleased to present to you and our public the Town's proposed budget for FY 2014/2015 for your consideration. This is a very conservative budget, necessarily so because of a still stagnant economy, level to decreasing tax base and increased health care costs. However, it does fund our continuing operations fairly, but with few major capital initiatives.

Some highlights of the budget include:

- Change in employee insurance carrier/coverage in an attempt to control costs.
- Includes the last of the pre-planned 10% increases in water rates to fund the Kerr Scott Intake project.
- Includes a one-time, \$300.00 payment to employees.
- Property tax rate remains at 52 cent per \$100 of valuation.
- \$80,000 included for streetscape improvements.
- \$44,500 to assist with the Yadkin Valley Farmers Market project.
- \$30,000 for the town's match to complete the 2nd Street hill sidewalk.
- Two replacement police cruisers.
- \$52,000 to replace SCBA tanks and turnout gear for the fire department.
- \$50,000 to replace filters at the Water Plant.
- New sewer line jetter and camera @ \$69,000.

This budget, as presented, is some \$576,000 less in the general fund than the FY 2013-2014 budget. I commend all the departments for keeping expenses as low as possible and for making only necessary requests for new spending.

In the enterprise fund (water/sewer), we are able to project adding \$238,000 to capital reserves with a balanced budget that only projects a use of \$3,248.00 of reserve funds.

The budget will utilize about \$862,631.00 of fund balance, but should still leave us with undesignated reserves of about 41% of general fund expenditures which is still a very positive fund balance and economically sound local government.

**TOWN OF NORTH WILKESBORO
BUDGET ORDINANCE
FY 2014-2015**

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, 2014, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

Section I - General Fund

A. Revenues

Taxes	\$2,109,300
State Shared Revenues and State Collected Local Taxes	1,466,500
Interest, Fees, Rents, Donations, Other	1,166,985
Transfer from General Capital Reserve Fund	201,500
Fund Balance Appropriated	<u>862,631</u>
 Total	 <u>\$5,806,916</u>

B. Expenditures

Department

Governing Body	\$78,755
Administration	209,705
Finance	246,260
Christmas Cheer	8,500
Legal	26,107
Planning & Inspections	351,485
Tourism	89,575
Public Buildings	208,000
Police Department	2,028,005
Police Supplement	28,452
Town Garage	96,287
Fire	538,826
Public Works	60,082
Streets	421,848
Powell Bill	140,683
Sanitation	639,081
Recreation	377,931
Cemeteries	100,614
Special Appropriations	<u>156,720</u>
	 <u>\$5,806,916</u>

Section II – Water and Sewer Fund

A. Revenues

Charges for Utilities	\$2,618,000
Other Revenue	214,050
Appropriated Retained Earnings	<u>3,248</u>
Total	<u>\$2,835,298</u>

B. Expenditures

Department

Special Appropriations	\$ 766,109
Billing & Receivable	88,846
Public Utilities	60,582
Water Treatment	902,497
Water Maintenance	349,069
Waste Treatment	514,995
Pump Stations	<u>153,200</u>
Total	<u>\$2,835,298</u>

Section III – Firemen’s Supplementary Fund

A. Revenues

Interest Earned on Investments	\$ 300
Contribution from Firemen’s Relief Fund	3,885
Fund Balance Appropriated	<u>13,815</u>
Total	<u>\$ 18,000</u>

B. Expenditures

Retirement Expense	<u>\$ 18,000</u>
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Section VI – Capital Reserve Water & Sewer Fund

A. Revenues

Transfer from Water & Sewer \$238,000

B. Expenditures

Retained for Future Use \$238,000

Section VII- 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 2014-2015.

Section VIII - Privilege Licenses and Fees

Privilege license for the privilege of conducting trades, businesses, professions, shows, exhibitions and amusements within the Town of North Wilkesboro are hereby levied at Board of Commissioner adopted rates provided by General Statute guidelines.

Section IX – 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 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 may not transfer any amounts between funds nor from any contingency appropriation within any fund.
- C. He may not distribute any money to the Wilkes County Economic Development Corporation without the prior approval of the Board of Commissioners.

Section X – Utilization of Budget and Budget Ordinance

This ordinance and the budget document shall be the basis of the financial plan for the North Wilkesboro Municipal Government during the 2014-2015 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 consonance 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.

Robert L. Johnson, Mayor

ATTEST:

Kay F. Minton, Town Clerk

Fund #	10	GENERAL FUND		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire	Dept Head	Manager	Board Approval
				12-13	13-14	13-14	Year	Request	Recommendations	14-15
10-3010-0000			2012 AV TAXES REVENUE	2,048,359	50,000	30,583			10,000	10,000
10-3010-0001			2013 AV TAXES REVENUE	0	1,995,531	1,906,843	1,906,843		40,000	40,000
10-3010-0009			2013 MV TAXES REVENUE	0	108,032	145,724	170,000		8,000	8,000
10-3010-0010			2012 MV TAXES REVENUE	107,343	20,000	14,610	14,609			
10-3010-0014			2014 AV TAXES REVENUE	0	0				1,900,000	1,900,000
10-3010-0020			2011 MV TAXES REVENUE	25,536	1,000	564	565			
10-3010-0030			2010 MV TAXES REVENUE	1,144	500	216	216			
10-3010-0040			2009 MV TAXES REVENUE	358	300	159	159			
10-3010-0050			2008 & PRIOR MV TAXES REVENUE	5,459	0	4,738	4,738			
10-3010-0100			2011 AV TAXES REVENUE	57,027	10,000	4,582	6,000		2,000	2,000
10-3010-0200			2010 AV TAXES REVENUE	16,350	5,000	1,702	2,000		1,000	1,000
10-3010-0300			2009 AV TAXES REVENUE	8,231	5,000	152	300		200	200
10-3010-0400			2008 & PRIOR AV TAXES REVENUE	2,602	0	795	800		100	100
10-3010-0500			TAX DISCOUNTS ALLOWED	0	0	-1,223	1,223			
10-3011-0014			2014 MV TAXES REVENUE	0	0				126,000	126,000
10-3090-0000			PAYMENTS IN LIEU OF TAXES	27,567	25,000		25,000		25,000	25,000
10-3170-0000			TAX PENALTIES & INTEREST	27,698	22,000	16,188	23,600		22,000	22,000
10-3250-0000			PRIVILEGE LICENSE	53,454	15,000	11,628	11,578		11,500	11,500
10-3270-0000			PEN. & INT. ON PRIV. LIC.	25	0	4	4			
10-3280-0000			FRANCHISE TAX - CATV	10,578	9,500	5,343	10,000		10,000	10,000

Town Of North Wilkesboro
 Revenue Budget Worksheet
 7/1/2014 Through 6/30/2015

Fund #	10	GENERAL FUND	Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire	Dept Head	Manager	Board Approval
			12-13	13-14	13-14	Year	Request	Recommendations	14-15
10-3290-0000		INTEREST EARNED ON INVESTMENTS	10,506	10,000	5,840	7,000		8,000	8,000
10-3290-0100		INT. EARN. ON INV. - POW. BILL	591	500	520	520		100	100
10-3310-0000		RENTS & CONCESSIONS	14,385	30,500	18,384	20,000		20,000	20,000
10-3310-0100		RENTS-INDUSTRIAL PARK	5,100	5,400	3,000	3,600		3,600	3,600
10-3310-0300		RENT - TOWN HALL	0	0	4,263	4,689		4,460	4,460
10-3311-0000		LEASE PMPT (MONTHLY) - WRMC	600,000	600,000	500,000	600,000		600,000	600,000
10-3350-0000		MISCELLANEOUS REVENUE	54,509	5,000	3,244	5,000		5,000	5,000
10-3350-0600		APPLE FESTIVAL REIMBURSEMENT	0	0	8,896	8,896			
10-3350-3000		GENERAL FUND DONATIONS	2,000	0					
10-3360-0000		CHRISTMAS CHEER DONATIONS	8,074	6,000	8,636	8,636		6,000	6,000
10-3370-0000		UTILITY FRANCHISE TAX	371,405	360,000	186,662	373,000		370,000	370,000
10-3410-0000		ALCOHOL & BEVERAGE TAXES	17,248	18,500		17,500		17,500	17,500
10-3430-0000		POWELL BILL STREET ALLOC.	71,396	143,000	144,413	144,413		143,000	143,000
10-3430-0100		POWELL BILL RESERVE	71,396	0					
10-3450-0000		LOCAL OPTION SALES TAX	607,415	678,000	489,615	730,000		700,000	700,000
10-3450-0050		TRANSITIONAL HOLD HARMLESS	108,078	0	55,728	55,728			
10-3450-0100		LOCAL OPTION SALES TAX HOLD HAR	232,553	235,000	152,968	236,000		236,000	236,000
10-3460-0000		ABC REVENUE - LAW ENFORCE.	0	0	1,125	1,125		1,125	1,125
10-3470-0000		ABC REVENUE - GENERAL	22,540	21,000	9,713	9,713		10,000	10,000
10-3480-0000		ABC REVENUE - RECREATION	0	0					

Fund #	10	GENERAL FUND	Description	Prior Year Actual		Current Budget		Revenue to Date		Estimated Entire Year		Dept Head Request		Manager Recommends		Board Approval	
				12-13	13-14	13-14	13-14	13-14	13-14	14-15	14-15	14-15	14-15	14-15	14-15		
10-3510-0000			COURT COSTS, FEES & CHARGES	4,208	4,000	4,287	4,286							4,000			4,000
10-3515-0000			COURT COSTS DRUG FUND	0	0	1,075	1,075							1,000			1,000
10-3520-0000			PARKING VIOLATION PENALTIES	1,320	1,200	2,640	2,640							2,000			2,000
10-3550-0000			BUILDING PERMITS	15,527	11,000	15,269	15,000							14,000			14,000
10-3550-0010			PLANNING & ZONING PERMIT FEES	2,210	2,000	3,515	3,500							2,000			2,000
10-3570-0000			CONTROLLED SUBSTANCE TAX	7,570	3,000	762	800							1,000			1,000
10-3575-0000			DONATIONS TO POLICE DEPT	2,365	0	3,000	3,000										
10-3580-0000			FIRE DEPARTMENT FUNDRAISING	0	6,820	14,505	15,000							8,000			8,000
10-3590-0000			GARBAGE DISPOSAL FEES	400,759	400,000	333,645	400,000							400,000			400,000
10-3590-1000			SOLID WASTE DISPOSAL TAX	3,076	2,700	1,365	2,700							2,700			2,700
10-3660-0000			REC. REV. - SWIMMING POOL	22,795	25,000	12,604	20,000							20,000			20,000
10-3675-0000			PAID INSURANCE CLAIMS/REFUNDS	0	0	12,107	12,107										
10-3680-0000			OTHER REFUNDS	0	0	409	409										
10-3690-0000			SPECIAL EVENTS REVENUE	0	15,000	7,500	7,500							7,500			7,500
10-3810-0000			SALE OF MATERIALS	309	0	11,067	11,067										
10-3830-0000			SALE OF FIXED ASSETS	14,551	0												
10-3850-0000			PROCEEDS FROM FINANCING	427,000	0												
10-3970-7000			TRANSFER FROM CAPITAL RESERVE	100,000	0									201,500			201,500
10-3990-0000			APPROPRIATED FUND BALANCE	0	1,539,085									862,631			862,631
10-3990-0011			TRANSFER FROM FUND 60	145,965	0	102,528	102,528										
			TOTAL GENERAL FUND	5,736,582	6,389,568	4,254,393	5,005,067							5,806,916	0		5,806,916

Town Of North Wilkesboro
Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		10-4100 GOVERNING BODY							
0200		SALARIES & WAGES	28,450	22,974	80.75 %	28,450	28,450	28,450	28,450
0500		FICA EXPENSE	2,180	1,757	80.60 %	2,180	2,180	2,180	2,180
1400		TRAVEL/ TRAINING EXPENSE	6,000	7,240	120.67 %	7,240	6,000	9,000	9,000
2600		ADVERTISING	8,000	2,289	28.61 %	6,000	8,000	8,000	8,000
3300		DEPARTMENTAL SUPPLIES	1,200	92	7.67 %	600	1,200	1,000	1,000
3600		UNIFORM	600	513	85.50 %	513	600	600	600
4500		CONTRACTED SERVICES	3,000	3,101	103.37 %	3,101	3,000	3,000	3,000
5300		DUES & SUBSCRIPTIONS	10,225	10,456	102.26 %	10,456	10,225	10,225	10,225
5400		INSURANCE & BONDS	11,800	11,800	100.00 %	11,800	13,800	13,800	13,800
5700		MISCELLANEOUS EXPENSES	3,000	1,630	54.33 %	2,000	3,000	2,500	2,500
		TOTAL GOVERNING BODY	74,455	61,852	83.07 %	72,340	76,455	78,755	78,755

Town Of North Wilkesboro
Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		10-4200 ADMINISTRATION							
0200		SALARIES & WAGES	147,773	117,879	79.77 %	145,576	150,513	144,877	145,477
0400		PROF.SERVICES/PERSONNEL	500	0	0.00 %				
0500		FICA EXPENSE	11,305	9,029	79.87 %	11,040	11,514	11,083	11,129
0600		GROUP INSURANCE EXPENSE	19,148	15,945	83.27 %	19,148	23,920	20,856	20,856
0700		RETIREMENT EXPENSE	10,235	8,461	82.67 %	10,350	10,792	10,243	10,285
0800		STATE 401 (K) EXPENSE	7,543	6,215	82.39 %	7,607	8,248	7,736	7,758
0900		UNEMPLOYMENT EXPENSE	0	365	0.00 %	530			
1100		TELEPHONE & POSTAGE	700	595	85.00 %	720	700	700	700
1400		TRAVEL EXPENSE	4,500	3,462	76.93 %	4,500	4,750	4,750	4,750
1600		M & R - EQUIPMENT	200	0	0.00 %	200	200	200	200
1800		CAR ALLOWANCE	2,400	1,800	75.00 %	2,400	2,400	2,400	2,400
3300		DEPARTMENTAL SUPPLIES	500	329	65.80 %	500	500	500	500
3600		UNIFORMS	200	162	81.00 %	200	200	200	200
5300		DUES & SUBSCRIPTIONS	2,000	1,378	68.90 %	1,500	2,000	2,000	2,000
5400		INSURANCE & BONDS	2,550	2,550	100.00 %	2,550	2,980	2,700	2,700
5600		DOWNTOWN TOURISM	0	0	0.00 %				
5700		MISCELLANEOUS EXPENSE	750	179	23.87 %	300	750	750	750
		TOTAL ADMINISTRATION	210,304	168,349	80.05 %	207,121	219,467	208,995	209,705

Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	10-4400	FINANCE							
0200		SALARIES & WAGES	125,293	87,063	69.49 %	108,410	118,750	114,310	115,210
0400		PROF.SERVICES/PERSONNEL	100	0	0.00 %	100	100		
0500		FICA EXPENSE	9,585	6,513	67.95 %	8,108	9,084	8,745	8,814
0600		GROUP INSURANCE EXPENSE	28,506	22,956	80.53 %	27,410	35,605	31,064	31,064
0700		RETIREMENT EXPENSE	8,858	6,175	69.71 %	7,685	8,514	8,082	8,145
0800		STATE 401 (K) EXPENSE	6,528	4,525	69.32 %	5,640	6,507	6,104	6,152
0900		UNEMPLOYMENT EXPENSE	0	549	0.00 %	800			
1100		TELEPHONE & POSTAGE	0	0	0.00 %				
1200		PRINTING	500	0	0.00 %		500	500	500
1400		TRAVEL/TRAINING	4,000	4,223	105.58 %	4,500	5,250	5,000	5,000
1600		M & R - EQUIPMENT	17,000	15,992	94.07 %	17,000	18,000	18,000	18,000
3300		DEPARTMENTAL SUPPLIES	2,000	1,689	84.45 %	2,000	2,000	2,000	2,000
3600		UNIFORMS	350	0	0.00 %		375	375	375
4000		PROF.SERVICES/OTHER	20,000	27,638	138.19 %	30,000	20,000	20,000	20,000
4050		BANKING FEES	4,500	2,930	65.11 %	4,000	4,500	4,500	4,500
4200		FINANCE CHR.G-BB&T	0	0	0.00 %				
4500		CONTRACTED SERVICES	0	0	0.00 %		15,000	15,000	15,000
4510		MOTOR VEHICLE COLLECTION FEE	3,000	3,949	131.63 %	6,800	3,000	3,000	3,000
4520		AD VALOREM BILLING FEE	5,000	5,000	100.00 %	5,000	5,000	5,000	5,000
5300		DUES & SUBSCRIPTIONS	1,000	739	73.90 %	1,000	1,000	1,000	1,000

Town Of North Wilkesboro
Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		10-4400							
		FINANCE							
5400		INSURANCE & BONDS	1,645	1,253	76.17 %	1,253	2,000	2,000	2,000
5700		MISCELLANEOUS	300	868	289.33 %	1,000	500	500	500
		TOTAL FINANCE	238,165	192,062	80.64 %	230,706	255,685	245,180	246,260

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		10-4410 CHRISTMAS CHEER							
3300		DEPARTMENTAL SUPPLIES	7,000	8,300	118.57 %	8,300	8,500	8,500	8,500
		TOTAL CHRISTMAS CHEER	7,000	8,300	118.57 %	8,300	8,500	8,500	8,500

Town Of North Wilkesboro
Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/ Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	10-4700	LEGAL							
0200		SALARIES & WAGES	21,000	13,408	63.85 %	20,000	20,000	21,000	21,000
0500		FICA EXPENSE	1,530	1,026	67.06 %	1,530	1,607	1,607	1,607
2600		ADVERTISING	2,500	1,565	62.60 %	2,500	2,500	2,500	2,500
4000		PROF.SERVICES/OTHER	1,000	1,348	134.80 %	1,500	1,500	1,000	1,000
		TOTAL LEGAL	26,030	17,347	66.64 %	25,530	25,607	26,107	26,107

Town Of North Wilkesboro
Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est.Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	10-4800	PLANNING, ZONING AND							
0200		SALARIES & WAGES	99,778	83,581	83.77 %	94,206	109,560	106,988	107,588
0400		PROF.SERVICES/PERSONNEL	250	131	52.40 %	131	250	225	225
0500		FICA EXPENSE	7,633	6,176	80.91 %	7,207	8,381	8,185	8,230
0600		GROUP INSURANCE EXPENSE	19,148	15,130	79.02 %	17,750	23,370	20,416	20,416
0700		RETIREMENT EXPENSE	7,054	5,725	81.16 %	6,665	7,855	7,564	7,606
0800		STATE 401 (K) EXPENSE	5,198	4,206	80.92 %	4,910	6,004	5,713	5,745
0900		UNEMPLOYMENT EXPENSE	0	365	0.00 %	530	1,042		
1100		TELEPHONE & POSTAGE	2,020	2,009	99.46 %	2,760	2,800	2,800	2,800
1200		PRINTING	150	0	0.00 %		1,000	1,000	1,000
1400		TRAVEL & TRAINING	6,000	3,209	53.48 %	6,000	6,000	6,000	6,000
1600		M & R-EQUIPMENT	1,600	2,443	152.69 %	3,000	1,600	1,600	1,600
1700		M & R-AUTOS	500	512	102.40 %	600	750	750	750
2600		ADVERTISING	0	0	0.00 %		1,000	1,000	1,000
3100		GASOLINE	2,000	1,511	75.55 %	2,000	2,000	2,000	2,000
3300		DEPARTMENTAL SUPPLIES	2,500	3,673	146.92 %	3,673	3,000	3,000	3,000
3400		SAFETY SUPPLIES/TRAINING	50	65	130.00 %	65	100	100	100
3600		UNIFORMS	670	348	51.94 %	348	500	500	500
4000		PROF.SERVICES/OTHER	43,000	1,292	3.00 %	1,292	5,000	5,000	5,000
4500		CONTRACTED SERVICES	5,000	596	11.92 %	5,000	176,500	176,500	176,500
5300		DUES & SUBSCRIPTIONS	1,100	780	70.91 %	740	1,100	1,100	1,100

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	10-4800	PLANNING, ZONING AND							
5400		INSURANCE & BONDS	350	350	100.00 %	350	350	225	225
5700		MISCELLANEOUS	0	211	0.00 %	211	100	100	100
		TOTAL PLANNING, ZONING AND	204,001	132,313	64.86 %	157,438	358,262	350,766	351,485

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	10-4950	TOURISM/MARKETING							
0200		SALARIES & WAGES	33,500	21,056	62.85 %	28,970	35,650	34,278	34,578
0500		FICA EXPENSE	2,565	1,635	63.74 %	2,240	2,727	2,622	2,645
0600		GROUP INSURANCE EXPENSE	9,800	6,840	69.80 %	8,040	12,235	10,648	10,648
0700		RETIREMENT EXPENSE	2,370	1,489	62.83 %	2,048	2,556	2,423	2,445
0800		STATE 401(K) EXPENSE	1,750	1,097	62.69 %	1,510	1,954	1,830	1,846
0900		UNEMPLOYMENT EXPENSE	0	183	0.00 %	300	360		
1100		TELEPHONE & POSTAGE	1,000	343	34.30 %	500	1,000	1,000	1,000
1400		TRAVEL/TRAINING	2,500	2,883	115.32 %	2,883	2,500	2,500	2,500
1600		M & R - EQUIPMENT	250	607	242.80 %	607	250	250	250
2600		ADVERTISING	5,415	5,976	110.36 %	5,976	8,000	6,500	6,500
3300		DEPARTMENTAL SUPPLIES	750	2,806	374.13 %	2,806	750	1,800	750
3600		UNIFORMS	200	37	18.50 %	37	150	150	150
5300		DUES & SUBSCRIPTIONS	500	130	26.00 %	500	780	1,000	1,000
5400		INSURANCE & BONDS	250	250	100.00 %	250	263	263	263
6000		EVENTS & PROMOTIONS	25,000	19,703	78.81 %	25,000	25,000	25,000	25,000
		TOTAL TOURISM/MARKETING	85,850	65,035	75.75 %	81,667	94,175	90,264	89,575

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Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		10-5000 PUBLIC BLDGS							
1100		TELEPHONE & POSTAGE	13,000	12,639	97.22 %	15,394	13,000	13,000	13,000
1300		UTILITIES	16,000	13,453	84.08 %	14,000	16,000	16,000	16,000
1500		M & R - BUILDINGS & GROUNDS	30,000	20,266	67.55 %	30,000	30,000	30,000	30,000
1600		M & R - EQUIPMENT	30,405	32,813	107.92 %	32,813	30,405	40,000	40,000
1700		M & R - AUTOS	0	0	0.00 %				
3300		DEPARTMENTAL SUPPLIES	5,500	4,713	85.69 %	5,500	5,500	5,500	5,500
4500		CONTRACTED SERVICES	23,500	23,293	99.12 %	27,000	25,500	25,500	25,500
5400		INSURANCE & BONDS	58,000	53,509	92.26 %	54,000	58,000	58,000	58,000
5700		MISCELLANEOUS	2,000	4,439	221.95 %	4,439	20,000	20,000	20,000
		TOTAL PUBLIC BLDGS	178,405	165,125	92.56 %	183,146	198,405	208,000	208,000

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Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/ Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15	
		10-5100	POLICE - GENERAL							
0200			SALARIES & WAGES - REGULAR	1,043,182	825,636	79.15 %	979,845	1,087,363	1,046,860	1,054,360
0300			SALARIES - AUXILIARY	6,500	6,725	103.46 %	10,000	30,200	30,200	30,200
0400			PROF.SERVICES/PERSONNEL	5,000	3,028	60.56 %	5,000		5,000	5,000
0500			FICA EXPENSE	79,803	63,086	79.05 %	74,630	85,494	80,085	80,659
0600			GROUP INSURANCE EXPENSE	238,606	197,730	82.87 %	216,832	291,139	260,078	260,078
0700			RETIREMENT EXPENSE	75,943	60,295	79.40 %	71,514	83,183	77,572	78,035
0800			STATE 401 (K) EXPENSE	52,257	41,499	79.41 %	49,218	54,368	52,343	52,811
0900			UNEMPLOYMENT EXPENSE	0	5,117	0.00 %	6,000	10,874		
1100			TELEPHONE & POSTAGE	22,200	16,124	72.63 %	19,200	22,000	22,000	22,000
1200			PRINTING	800	475	59.38 %	606	800	800	800
1300			UTILITIES	15,000	11,774	78.49 %	13,000	15,000	15,000	15,000
1400			TRAVEL/TRAINING	15,000	12,194	81.29 %	14,000	20,000	20,000	20,000
1500			BUILDING & GROUNDS	30,000	30,583	101.94 %	30,584	30,000	45,000	45,000
1600			M & R - EQUIPMENT	35,000	26,530	75.80 %	33,000	40,000	40,000	40,000
1700			M & R - AUTOS	20,000	22,516	112.58 %	22,600	25,000	25,000	25,000
2600			ADVERTISING	500	0	0.00 %	500	500	500	500
3100			GASOLINE	55,000	41,702	75.82 %	48,000	60,000	60,000	60,000
3300			DEPARTMENTAL SUPPLIES	17,000	19,379	113.99 %	16,150	20,000	20,000	20,000
3305			DRUG FORFEITURE EXPENSES	0	2,339	0.00 %	2,339	2,000	2,000	2,000
3310			CRIME PREVENTION & SUPPLIES	1,000	951	95.10 %	1,000	1,000	1,000	1,000

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Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		10-5100 POLICE - GENERAL							
3400		SAFETY SUPPLIES/TRAINING	1,000	0	0.00 %	650	1,000	1,000	1,000
3600		UNIFORMS	15,000	11,021	73.47 %	12,500	18,000	18,000	18,000
4000		PROF.SERVICES/OTHER	1,000	0	0.00 %		1,000	1,000	1,000
4500		CONTRACTED SERVICES	30,000	29,186	97.29 %	31,800	35,500	35,500	35,500
5300		DUES & SUBSCRIPTIONS	1,500	870	58.00 %	870	1,500	1,500	1,500
5400		INSURANCE & BONDS	42,050	46,582	110.78 %	46,582	50,000	50,000	50,000
5700		MISCELLANEOUS	2,000	1,194	59.70 %	1,500	2,000	2,000	2,000
5710		DRUG INTERVENTION/BUY	7,000	4,000	57.14 %	6,500	7,000	7,000	7,000
7400		CAPITAL OUTLAY - EQUIPMENT	62,000	62,877	101.41 %	64,380	68,000	68,000	68,000
7410		DEBT SERVICE-PRINCIPAL	51,917	47,012	90.55 %	52,115	30,106	30,106	30,106
7415		DEBT SERVICE-INTEREST	2,514	2,171	86.36 %	2,514	1,456	1,456	1,456
		TOTAL POLICE - GENERAL	1,928,772	1,592,596	82.57 %	1,833,429	2,094,483	2,019,000	2,028,005

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	10-5110	POLICE SUPPLEMENT							
0200		SALARIES & WAGES SEPARATION ALLOWANCE	18,219	17,919	98.35 %	22,324	26,430	26,430	26,430
0500		FICA EXPENSE	1,395	1,371	98.28 %	1,708	2,022	2,022	2,022
		TOTAL POLICE SUPPLEMENT	19,614	19,290	98.35 %	24,032	28,452	28,452	28,452

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Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	10-5200	TOWN GARAGE							
0200		SALARIES & WAGES	44,767	36,525	81.59 %	45,022	46,364	45,786	46,236
0210		SALARIES - OT	650	1,026	157.85 %	1,100	1,000	1,000	1,000
0400		PROF.SERVIES/PERSONNEL	250	239	95.60 %	250	250	250	250
0500		FICA EXPENSE	3,425	2,825	82.48 %	3,482	3,624	3,579	3,537
0600		GROUP INSURANCE EXPENSE	9,790	8,156	83.31 %	9,790	12,235	10,648	10,648
0700		RETIREMENT EXPENSE	3,166	2,655	83.86 %	3,257	2,378	3,308	3,269
0800		STATE 401 (K) EXPENSE	1,646	1,351	82.08 %	1,656	1,818	1,706	1,722
0900		UNEMPLOYMENT EXPENSE	0	365	0.00 %	366	475		
1100		TELEPHONE & POSTAGE	2,082	1,989	95.53 %	2,410	2,500	2,500	2,500
1300		UTILITIES	5,500	5,466	99.38 %	6,000	5,500	5,500	5,500
1400		TRAVEL & TRAINING	1,200	427	35.58 %	850	1,200	1,200	1,200
1500		M & R - BUILDING & GROUNDS	2,600	1,802	69.31 %	2,600	2,600	2,600	2,600
1600		M & R - EQUIPMENT	2,000	453	22.65 %	600	2,000	1,500	1,500
1700		M & R - AUTOS	1,000	547	54.70 %	1,000	1,000	1,000	1,000
3100		GASOLINE	2,000	564	28.20 %	1,000	2,000	1,200	1,200
3300		DEPARTMENTAL SUPPLIES	12,000	4,854	40.45 %	8,100	12,000	10,000	10,000
3400		SAFETY SUPPLIES/TRAINING	200	152	76.00 %	152	200	200	200
3600		UNIFORMS	1,525	1,293	84.79 %	1,550	1,600	1,600	1,600
5400		INSURANCE & BONDS	1,825	1,908	104.55 %	1,908	1,825	1,825	1,825
5700		MISCELLANEOUS	1,804	1,493	82.76 %	1,804	500	500	500

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		10-5200 TOWN GARAGE							
7400		CAPITAL OUTLAY - EQUIPMENT	0	0	0.00 %		10,000		
		TOTAL TOWN GARAGE	97,430	74,090	76.04 %	92,897	111,069	95,902	96,287

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		10-5300 FIRE							
0200		SALARIES & WAGES	127,876	102,659	80.28 %	127,876	129,040	124,414	125,314
0210		SALARIES -OT	9,000	6,307	70.08 %	9,000	9,000	9,000	9,000
0300		SALARIES - VOLUNTEER	70,000	72,937	104.20 %	72,937	75,000	75,000	75,000
0310		SALARIES - 1ST RESPONDERS	35,100	34,560	98.46 %	34,560	35,100	35,100	35,100
0400		PROF.SERVICES/PERSONNEL	4,700	713	15.17 %	4,700	4,000	4,000	4,000
0410		PROFESSIONAL - 1ST RESPONDERS	600	270	45.00 %	600	600	600	600
0500		FICA EXPENSE	18,512	16,559	89.45 %	18,512	18,984	18,629	18,698
0600		GROUP INSURANCE EXPENSE	28,590	23,831	83.35 %	28,604	35,722	31,158	31,158
0700		RETIREMENT EXPENSE	12,590	8,633	68.57 %	10,276	10,115	9,432	11,606
0800		STATE 401 (K) EXPENSE	9,278	6,342	68.36 %	7,553	7,730	8,069	8,785
0900		UNEMPLOYMENT EXPENSE	0	548	0.00 %	548	1,245		
1100		TELEPHONE & POSTAGE	3,000	2,687	89.57 %	3,214	3,000	3,000	3,000
1300		UTILITIES	6,700	5,577	83.24 %	6,100	6,700	6,700	6,700
1400		TRAVEL/TRAINING	2,500	460	18.40 %	2,500	2,500	2,500	2,500
1500		M & R - BUILDINGS & GROUNDS	9,500	5,879	61.88 %	9,500	13,550	10,000	10,000
1600		M & R - EQUIPMENT	8,895	8,632	97.04 %	11,050	8,825	8,825	8,825
1700		M & R - AUTOS	11,600	4,799	41.37 %	11,600	11,350	11,350	11,350
3100		GASOLINE	12,500	9,490	75.92 %	12,500	12,500	12,500	12,500
3300		DEPARTMENTAL SUPPLIES	25,000	17,710	70.84 %	25,000	72,990	40,000	40,000
3350		DEPARTMENTAL SUPPLIES FROM FUNDRAISING	6,820	7,433	108.99 %	7,833	8,000	8,000	8,000

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Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		10-5300 FIRE							
3400		SAFETY SUPPLIES/TRAINING	3,000	3,784	126.13 %	3,784	12,220	12,200	12,200
3600		UNIFORMS	2,100	2,100	100.00 %	2,100	2,100	2,100	2,100
4000		PROF.SERVICES/OTHER	0	353	0.00 %	400	500	500	500
4500		CONTRACTED SERVICES	1,000	2,278	227.80 %	2,278	660	660	660
5300		DUES & SUBSCRIPTIONS	1,420	1,341	94.44 %	1,420	1,635	1,635	1,635
5400		INSURANCE & BONDS	33,000	31,693	96.04 %	31,693	33,000	33,000	33,000
5700		MISCELLANEOUS	1,000	925	92.50 %	1,000	2,000	1,000	1,000
7300		CAPITAL OUTLAY - OTHER IMPR.	0	0	0.00 %				
7400		CAPITAL OUTLAY - EQUIPMENT	9,000	8,915	99.06 %	9,000	15,200		10,000
7410		DEBT SERVICE-PRINCIPAL	49,613	37,126	74.83 %	49,613	50,507	50,507	50,507
7415		DEBT SERVICE-INTEREST	5,983	4,570	76.38 %	5,983	5,088	5,088	5,088
		TOTAL FIRE	508,877	429,111	84.33 %	511,734	588,861	524,967	538,826

Expenditure Budget Worksheet
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Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est.Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		10-5450 PUBLIC WORKS							
0200		SALARIES & WAGES	38,282	31,396	82.01 %	38,287	39,780	38,336	38,486
0400		PROF. SERVICES/PERSONNEL	113	102	90.27 %	113	150	150	150
0500		FICA EXPENSE	2,929	2,215	75.62 %	2,929	3,043	2,933	2,944
0600		GROUP INSURANCE EXPENSE	4,895	4,078	83.31 %	4,895	6,118	5,151	5,151
0700		RETIREMENT EXPENSE	2,707	2,220	82.01 %	2,707	2,852	2,710	2,721
0800		STATE 401 (K) EXPENSE	1,995	1,631	81.75 %	1,995	2,180	2,047	2,055
0900		Unemployment Expense	0	0	0.00 %		400		
1100		TELEPHONE & POSTAGE	500	589	117.80 %	700	800	800	800
1400		TRAVEL/TRAINING	1,100	135	12.27 %	300	800	800	800
1500		M&R EQUIPMENT	250	0	0.00 %	250	250	250	250
1700		M & R AUTOS	750	437	58.27 %	750	750	750	750
1800		CAR ALLOWANCE	550	362	65.82 %	550	550	550	550
3100		GASOLINE	1,500	964	64.27 %	1,100	1,500	1,500	1,500
3300		DEPARTMENTAL SUPPLIES	900	291	32.33 %	400	750	750	750
3400		SAFETY SUPPLIES/TRAINING	100	31	31.00 %	100	50	50	50
3600		UNIFORMS	300	242	80.67 %	300	300	300	300
5300		DUES & SUBSCRIPTIONS	100	145	145.00 %	145	200	200	200
5400		INSURANCE & BONDS	2,275	2,275	100.00 %	2,275	2,500	2,500	2,500
5700		MISCELLANEOUS	25	13	52.00 %	25	125	125	125
7400		CAPITAL OUTLAY - EQUIP	0	0	0.00 %				

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Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/ Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		10-5450							
		TOTAL PUBLIC WORKS	59,271	47,126	79.51 %	57,821	63,098	59,902	60,082

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Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	10-5600	STREETS & HIGHWAYS							
0200		SALARIES & WAGES	88,252	72,190	81.80 %	88,338	92,448	89,090	89,690
0210		SALARIES - OT	20,000	18,130	90.65 %	20,000	20,000	20,000	20,000
0400		PROF.SERVICES/PERSONNEL	500	336	67.20 %	500	500	500	500
0500		FICA EXPENSE	8,281	6,842	82.62 %	8,281	8,602	8,345	8,391
0600		GROUP INSURANCE EXPENSE	18,800	16,237	86.37 %	19,498	23,502	20,856	20,856
0700		RETIREMENT EXPENSE	7,653	6,382	83.39 %	7,653	80,633	7,713	7,755
0800		STATE 401 (K) EXPENSE	5,640	4,660	82.62 %	5,640	6,162	5,825	5,857
0900		UNEMPLOYMENT EXPENSE	0	365	0.00 %	365	1,125		
1100		TELEPHONE & POSTAGE	3,000	2,066	68.87 %	2,500	3,000	3,000	3,000
1300		UTILITIES	155,000	118,829	76.66 %	125,000	160,000	160,000	160,000
1500		M & R - BUILDINGS & GROUNDS	1,000	105	10.50 %	1,000	31,000	31,000	31,000
1600		M & R - EQUIPMENT	2,000	1,280	64.00 %	2,000	2,000	2,000	2,000
1700		M & R - TRUCKS	3,320	3,260	98.19 %	4,200	3,320	3,320	3,320
2100		BLDG & EQUIP RENTS	0	0	0.00 %				
3100		GASOLINE	2,000	2,558	127.90 %	3,200	2,500	2,500	2,500
3300		DEPARTMENTAL SUPPLIES	25,000	24,020	96.08 %	35,000	25,000	25,000	25,000
3400		SAFETY SUPPLIES/TRAINING	1,200	839	69.92 %	839	1,200	1,200	1,200
3600		UNIFORMS	3,000	1,972	65.73 %	2,500	3,254	3,254	3,254
4000		PROF.SERVICES/OTHER	0	0	0.00 %				
4500		CONTRACTED SERVICES	15,000	8,873	59.15 %	12,000	15,000	15,000	15,000

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Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	10-5600	STREETS & HIGHWAYS							
5300		DUES & SUBSCRIPTIONS	600	0	0.00 %	200	600	600	600
5400		INSURANCE & BONDS	11,500	11,500	100.00 %	11,500	11,500	11,500	11,500
5700		MISCELLANEOUS	425	52	12.24 %	425	425	425	425
7300		Capital Outlay - Other Impro/	7,000	0	0.00 %				
7400		CAPITAL OUTLAY -EQUIPMENT	40,000	39,650	99.13 %	39,650	10,000	10,000	10,000
		TOTAL STREETS & HIGHWAYS	419,171	340,146	81.15 %	390,289	501,771	421,128	421,848

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	10-5700	POWELL BILL							
0200		SALARIES & WAGES	56,537	45,950	81.27 %	56,666	59,067	56,838	57,438
0400		PROF.SERVICES/PERSONNEL	0	131	0.00 %	131	102	102	102
0500		FICA EXPENSE	4,325	3,488	80.65 %	4,335	4,519	4,348	4,394
0600		GROUP INSURANCE EXPENSE	18,020	14,422	80.03 %	18,020	22,534	19,732	19,732
0700		RETIREMENT EXPENSE	3,997	3,249	81.29 %	4,008	4,235	4,018	4,061
0800		STATE 401(K) EXPENSE	2,946	2,386	80.99 %	2,953	3,237	3,035	3,067
0900		UNEMPLOYMENT EXPENSE	0	365	0.00 %	600	600		
1600		M & R - EQUIPMENT	10,000	7,062	70.62 %	9,000	10,000	10,000	10,000
1700		M & R - AUTOS	5,335	6,832	128.06 %	9,000	5,335	5,335	5,335
3100		GASOLINE	18,000	15,978	88.77 %	18,500	18,000	18,000	18,000
3300		DEPARTMENTAL SUPPLIES	12,000	10,658	88.82 %	14,158	13,000	13,000	13,000
4000		PROF.SERVICES/OTHER	0	254	0.00 %	254	254	254	254
4500		CONTRACTED SERVICES	190,000	551	0.29 %	168,694			
5400		INSURANCE & BONDS	5,300	5,300	100.00 %	5,300	5,300	5,300	5,300
		TOTAL POWELL BILL	326,460	116,626	35.72 %	311,619	146,183	139,962	140,683

Town Of North Wilkesboro
Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		10-5800							
		SANITATION							
0200		SALARIES & WAGES	184,871	150,472	81.39 %	185,682	193,448	186,114	188,214
0210		SALARIES - OT	2,500	4,596	183.84 %	4,600	2,500	4,000	4,000
0400		PROF.SERVICES/PERSONNEL	1,100	299	27.18 %	500	1,100	1,100	1,100
0500		FICA EXPENSE	14,334	11,863	82.76 %	14,557	14,991	14,544	14,704
0600		GROUP INSURANCE EXPENSE	66,886	55,703	83.28 %	72,430	83,577	72,874	72,874
0700		RETIREMENT EXPENSE	13,247	10,968	82.80 %	13,459	14,050	13,441	13,590
0800		STATE 401 (K) EXPENSE	9,762	8,056	82.52 %	9,892	10,738	10,152	10,264
0900		UNEMPLOYMENT EXPENSE	0	1,279	0.00 %	1,280	1,960		
1100		TELEPHONE & POSTAGE	2,200	1,821	82.77 %	2,200	2,200	2,200	2,200
1400		TRAVEL & TRAINING	500	0	0.00 %		500	500	500
1600		M & R - EQUIPMENT	1,200	239	19.92 %	500	1,200	1,200	1,200
1700		M & R - TRUCKS	35,000	30,881	88.23 %	36,000	35,000	35,000	35,000
2600		ADVERTISING	300	0	0.00 %		300	300	300
3100		GASOLINE	55,000	39,098	71.09 %	45,000	55,000	55,000	55,000
3300		DEPARTMENTAL SUPPLIES	7,000	4,291	61.30 %	6,000	7,000	7,000	7,000
3400		SAFETY SUPPLIES/TRAINING	1,300	807	62.08 %	1,300	1,300	1,300	1,300
3500		DOUBTFUL DEBT EXPENSE	0	0	0.00 %				
3600		UNIFORMS	4,000	3,198	79.95 %	4,000	4,000	4,000	4,000
4500		CONTRACTED SERVICES	140,000	105,692	75.49 %	125,000	140,000	140,000	140,000
4510		CONT. SER. - GRINDING BRUSH	12,000	5,250	43.75 %	12,000	12,000	12,000	12,000

Town Of North Wilkesboro
Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	10-5800	SANITATION							
5300		DUES & SUBSCRIPTIONS	65	0	0.00 %		65	65	65
5400		INSURANCE & BONDS	19,800	19,800	100.00 %	19,800	19,800	19,800	19,800
5700		MISCELLANEOUS	200	272	136.00 %	300	300	300	300
7400		CAPITAL OUTLAY - EQUIPMENT	40,000	40,085	100.21 %	40,085			
7410		DEBT SERVICE-PRINCIPAL	49,980	18,822	37.66 %	49,980	51,402	51,402	51,402
7415		DEBT SERVICE-INTEREST	5,691	4,231	74.35 %	5,691	4,268	4,268	4,268
		TOTAL SANITATION	666,936	517,723	77.63 %	650,256	656,699	636,560	639,081

Town Of North Wilkesboro
Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		10-6200 RECREATION							
0200		SALARIES & WAGES	82,509	69,229	83.90 %	84,090	85,749	82,587	83,187
0210		SALARIES - OT	10,000	4,203	42.03 %	10,000	15,000	10,000	10,000
0300		POOL - SALARIES	25,000	12,941	51.76 %	25,000	30,000	30,000	30,000
0400		PROF.SERVICES/PERSONNEL	500	392	78.40 %	500	700	700	700
0500		FICA EXPENSE	8,990	5,931	65.97 %	8,990	9,935	9,378	9,424
0600		GROUP INSURANCE EXPENSE	19,148	16,047	83.81 %	19,287	23,920	20,856	20,856
0700		RETIREMENT EXPENSE	6,540	4,999	76.44 %	6,540	7,224	6,546	6,588
0800		STATE 401 (K) EXPENSE	4,819	3,670	76.16 %	4,819	5,521	4,944	4,976
0900		UNEMPLOYMENT EXPENSE	0	548	0.00 %	548	1,038		
1100		TELEPHONE & POSTAGE	3,000	3,463	115.43 %	3,819	4,000	4,000	4,000
1300		UTILITIES	19,000	17,511	92.16 %	19,000	35,000	25,000	25,000
1400		TRAVEL/TRAINING	600	60	10.00 %	600	600	600	600
1500		M & R - BUILDING & GROUNDS	50,000	41,670	83.34 %	50,000	75,000	50,000	50,000
1510		M & R - POOL	7,500	3,510	46.80 %	7,500	10,000	7,500	7,500
1600		M & R - EQUIPMENT	2,500	2,671	106.84 %	2,500	8,000	5,000	5,000
1700		M & R - AUTOS	4,000	635	15.88 %	4,000	5,000	4,000	4,000
1800		CAR ALLOWANCE	1,500	1,092	72.80 %	1,500	2,000	1,500	1,500
2600		ADVERTISING	3,000	925	30.83 %	3,000	3,000	3,000	3,000
3100		GASOLINE	5,000	3,738	74.76 %	4,650	6,000	6,000	6,000
3300		DEPARTMENTAL SUPPLIES	7,500	4,593	61.24 %	7,500	10,000	7,500	7,500

Town Of North Wilkesboro
Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	10-6200	RECREATION							
3310		DEPT. SUPPLIES - POOL	12,000	7,963	66.36 %	12,000	14,000	14,000	14,000
3400		SAFETY SUPPLIES/TRAINING	800	130	16.25 %	800	800	800	800
3600		UNIFORMS	2,500	908	36.32 %	2,500	2,500	2,000	2,000
4000		PROF.SERVICES/OTHER	2,000	0	0.00 %	2,000	2,000	2,000	2,000
4500		CONTRACTED SERVICES	20,000	15,650	78.25 %	20,000	20,000	20,000	20,000
5300		DUES & SUBSCRIPTIONS	1,800	919	51.06 %	1,800	2,000	1,800	1,800
5400		INSURANCE & BONDS	5,025	5,025	100.00 %	5,025	6,000	6,000	6,000
5700		MISCELLANEOUS	10,000	8,521	85.21 %	10,000	14,000	12,000	12,000
7300		CAPITAL OUTLAY - OTHER IMPR.	25,000	4,389	17.56 %	25,000	30,000	2,000	27,000
7400		CAPITAL OUTLAY - EQUIPMENT	25,000	25,000	100.00 %	25,000	30,000	12,500	12,500
		TOTAL RECREATION	365,231	266,333	72.92 %	367,968	458,987	352,211	377,931

Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		10-6400 CEMETERIES							
0200		SALARIES & WAGES	61,516	46,808	76.09 %	61,516	63,336	61,516	62,116
0400		PROF.SERVICES/PERSONNEL	800	1,012	126.50 %	1,012	1,000	1,000	1,000
0500		FICA EXPENSE	4,706	3,581	76.09 %	4,706	4,845	4,707	4,752
0700		RETIREMENT	4,350	3,309	76.07 %	4,350	4,541	4,349	4,392
0900		UNEMPLOYMENT EXPENSE	0	914	0.00 %	1,056	650		
1600		M & R - EQUIPMENT	1,900	648	34.11 %	1,900	1,900	1,900	1,900
1700		M & R - TRUCKS	1,500	1,275	85.00 %	1,500	6,400	6,400	6,400
3100		GASOLINE	5,300	5,075	95.75 %	5,418	5,300	6,000	6,000
3300		DEPARTMENTAL SUPPLIES	2,500	1,796	71.84 %	3,000	2,500	3,000	3,000
3400		SAFETY SUPPLIES/TRAINING	500	220	44.00 %	500	500	500	500
3600		UNIFORMS	4,100	2,216	54.05 %	3,000	4,354	4,354	4,354
5400		INSURANCE & BONDS	5,675	15,398	271.33 %	15,398	15,500	6,000	6,000
5700		MISCELLANEOUS	200	130	65.00 %	200	200	200	200
		TOTAL CEMETERIES	93,047	82,382	88.54 %	103,556	111,026	99,926	100,614

Town Of North Wilkesboro
Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	10	GENERAL FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	10-6900	SPEC. APPROPRIATIONS							
0093		TRANSFER TO POWERSPORT GRAFX	0	0	0.00 %				
0600		GROUP INSURANCE-RETIRES	50,000	35,099	70.20 %	41,000	50,000	40,000	40,000
1000		UNEMPLOYMENT INSURANCE BENEFIT	13,500	0	0.00 %				
4500		CONTRACTED SERVICES	0	0	0.00 %				
5000		CONT. TO FIREMEN'S SUPP. FUND	14,500	0	0.00 %				
9000		CONTRIBUTION TO OTHER AGENCIES	72,500	56,000	77.24 %	72,500	82,220	67,220	70,720
9900		CONT. TO CAPITAL RESERVE	609,000	609,000	100.00 %	609,000	46,000	46,000	46,000
9901		TRANSFER TO CAPITAL PROJECT FUND	0	0	0.00 %				
9902		PROVISION FOR CONTINGENCY	12,000	0	0.00 %				
9950		TRANSFER TO BLOCK 46 PROJECT	0	0	0.00 %				
9951		TRANSFER TO WILKES INDUSTRIAL PARK	0	0	0.00 %	122,350			
9952		TRANSFER TO SMOOT PARK IMPROVEMENTS	0	0	0.00 %				
9953		TRANSFER TO SIDEWALK EXT HWY 18 FUND 23	0	0	0.00 %	1,463			
9954		TRANSFER TO PUBLIC SERVICES BUILDING FUND 25	0	0	0.00 %	15,715			
9955		TRANSFER TO NC STEP PROGRAM	0	0	0.00 %	6,250			
		TOTAL SPEC. APPROPRIATIONS	771,500	700,099	90.75 %	868,278	178,220	153,220	156,720
		TOTAL GENERAL FUND	6,389,568	5,069,337	79.34 %	6,276,935	6,175,405	5,747,797	5,806,916

Town Of North Wilkesboro
Revenue Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	30	WATER & SEWER FUND	Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire	Dept Head	Manager	Board Approval
			12-13	13-14	13-14	Year	Request	Recommendations	14-15
30-3290-0000		INTEREST EARNED ON INVESTMENTS	411	500	308	500		500	500
30-3310-0000		CELLULAR RENTS/FEES - WATER TANI	45,600	45,000	38,000	45,600		45,600	45,600
30-3350-0000		MISCELLANEOUS REVENUE	29,106	5,000	7,694	6,000		5,000	5,000
30-3675-0000		PAID INSURANCE CLAIMS	0	0	14,880	14,880			
30-3710-0000		CHARGES FOR UTILITIES	2,340,467	2,525,000	1,955,395	2,341,021		2,618,000	2,618,000
30-3710-0100		SEWER COLLECTIONS - BROADWAY	51,205	43,000	36,486	48,000		45,000	45,000
30-3710-0200		SEWER COLLECTIONS-WEST WILKES V	47,398	50,000	39,275	50,000		50,000	50,000
30-3720-0000		INSOLVENT UTILITY CHARGES COLL	0	0	275	275			
30-3730-0000		TAPS & CONNECTION FEES	3,750	2,500	3,600	3,600		2,500	2,500
30-3750-0000		RECONNECTION FEES	0	0					
30-3790-0000		PENALTIES ON UTILITY BILLS	65,113	63,000	57,878	73,000		65,000	65,000
30-3790-5700		RETURN CHECK FEE	550	450	650	575		450	450
30-3800-0000		FLOOD DISASTER REVENUE	0	0	29,640	29,640			
30-3832-0000		TRANSFER FROM FUND 29 LEAK DETE	3,700	0					
30-3833-0000		TRANSFER FROM FUND 65	44,137	0					
30-3850-0000		FINANCING PROCEEDS	0	0					
30-3970-0069		TRANSFER FROM FUND 69	35,933	0					
30-3990-0000		APPROPRIATED RETAINED EARNINGS	0	385,596				3,248	3,248
		TOTAL WATER & SEWER FUND	2,667,370	3,120,046	2,184,081	2,613,091	0	2,835,298	2,835,298

Town Of North Wilkesboro
Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	30	WATER & SEWER FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	30-6900	SPEC. APPROPRIATIONS							
0600		GROUP INSURANCE - RETIREES	9,025	7,163	79.37 %	9,025	10,500	9,500	9,500
1300		UTILITIES	1,500	988	65.87 %	1,500	1,500	1,500	1,500
4000		PROF. SERVICES/OTHER	0	0	0.00 %				
4050		BANKING FEES	4,000	2,001	50.03 %	2,500	2,500	2,500	2,500
5400		INSURANCE & BONDS	30,000	30,000	100.00 %	30,000	30,000	30,000	30,000
8100		WATER DEBT SERVICE - PRINCIPAL	136,119	136,119	100.00 %	136,119	136,119	136,119	136,119
8110		SEWER DEBT SERVICE - PRINCIPAL	211,262	211,262	100.00 %	211,262	211,262	211,266	211,266
8200		WATER DEBT SERVICE - INTEREST	34,983	34,983	100.00 %	34,983	31,485	31,485	31,485
8210		SEWER DEBT SERVICE - INTEREST	28,985	28,985	100.00 %	28,985	21,739	21,739	21,739
9900		TRANSFER TO CAPITAL RESERVE	0	0	0.00 %		84,000	84,000	84,000
9902		CONTINGENCY	382,620	366,000	95.66 %	366,000			
9903		TRANSFER TO REDDIES RIVER INTAKE FUND 28	0	0	0.00 %	101,163			
9904		TRANSFER TO PUBLIC SERVICES BLDG FUND 25	0	0	0.00 %	15,715			
9910		TRANSFER TO CAPITAL RESERVE - W&S	225,000	225,000	100.00 %	225,000		238,000	238,000
		TOTAL SPEC. APPROPRIATIONS	1,063,494	1,042,501	98.03 %	1,162,252	529,105	766,109	766,109

Expenditure Budget Worksheet

7/1/2014 Through 6/30/2015

Fund #	30	WATER & SEWER FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est.Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	30-7200	BILLING & RECEIVABLE							
0200		SALARIES & WAGES	28,247	21,049	74.52 %	26,475	29,333	28,205	28,505
0400		PROF.SERVICES/PERSONNEL	200	98	49.00 %	200	100	100	100
0500		FICA EXPENSE	2,161	1,600	74.04 %	2,026	2,244	2,158	2,181
0600		GROUP INSURANCE EXPENSE	9,358	7,238	77.35 %	8,411	12,235	10,648	10,648
0700		RETIREMENT EXPENSE	1,997	1,485	74.36 %	1,872	2,103	1,994	2,015
0800		STATE 401 (K) EXPENSE	1,472	1,093	74.25 %	1,380	1,607	1,506	1,522
0900		UNEMPLOYMENT EXPENSE	0	288	0.00 %	425	295		
1100		TELEPHONE & POSTAGE	7,600	5,947	78.25 %	7,600	7,600	7,600	7,600
1200		PRINTING	500	37	7.40 %	100	500	500	500
1400		TRAVEL/TRAINING	0	0	0.00 %		1,000	1,000	1,000
1600		M & R EQUIPMENT	15,000	14,416	96.11 %	15,000	15,500	15,500	15,500
3300		DEPARTMENTAL SUPPLIES	800	408	51.00 %	800	1,000	1,000	1,000
3500		DOUBTFUL DEBT EXPENSE	0	0	0.00 %				
3600		UNIFORMS	125	0	0.00 %		125	125	125
4000		PROF.SERVICES/OTHER	5,000	3,906	78.12 %	5,000	5,500	5,500	5,500
4200		FINANCE CHRG-BB&T	0	0	0.00 %				
4510		CONTRACTED SERVICES-15% COLLEC	12,000	10,785	89.88 %	12,505	12,000	12,000	12,000
5400		INSURANCE & BONDS	150	133	88.67 %	150	150	150	150
5700		MISCELLANEOUS	0	26	0.00 %	30	500	500	500
9999		OPEB EXPENSE	0	0	0.00 %				

Fund #	30	WATER & SEWER FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	30-7200	BILLING & RECEIVABLE	84,610	68,509	80.97 %	81,974	91,792	88,486	88,846
		TOTAL BILLING & RECEIVABLE							

Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	30	WATER & SEWER FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est.Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	30-7500	PUBLIC UTILITIES							
0200		SALARIES & WAGES	38,282	31,396	82.01 %	38,287	39,780	38,336	38,486
0400		PROFESSIONAL SERVICES/PERSONNEL	113	102	90.27 %	113	150	150	150
0500		FICA EXPENSE	2,929	2,215	75.62 %	2,929	3,043	2,933	2,944
0600		GROUP INSURANCE EXPENSE	4,895	4,078	83.31 %	4,895	6,118	5,151	5,151
0700		RETIREMENT EXPENSE	2,707	2,220	82.01 %	2,707	2,852	2,710	2,721
0800		STATE 401(K) EXPENSE	1,995	1,631	81.75 %	1,995	2,180	2,047	2,055
0900		UNEMPLOYMENT EXPENSE	0	183	0.00 %	183	400		
1100		TELEPHONE & POSTAGE	700	589	84.14 %	700	800	800	800
1400		TRAVEL & TRAINING	1,100	135	12.27 %	300	800	800	800
1500		M&R-EQUIPMENT	250	0	0.00 %		250	750	750
1700		M & R AUTOS	750	433	57.73 %	750	750	750	750
1800		CAR ALLOWANCE	550	362	65.82 %	550	550	550	550
3100		GASOLINE	1,500	964	64.27 %	1,100	1,500	1,500	1,500
3300		DEPARTMENTAL SUPPLIES	900	271	30.11 %	400	750	750	750
3400		SAFETY SUPPLIES/TRAINING	0	31	0.00 %	100	50	50	50
3600		UNIFORMS	300	242	80.67 %	300	300	300	300
5300		DUES & SUBSCRIPTIONS	100	145	145.00 %	145	200	200	200
5400		INSURANCE & BONDS	2,250	2,250	100.00 %	2,250	2,500	2,500	2,500
5700		MISCELLANEOUS	100	13	13.00 %	100	125	125	125
7400		CAPITAL OUTLAY-EQUIPMENT	0	0	0.00 %				

Town Of North Wilkesboro
Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	30	WATER & SEWER FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	30-8100	WATER TREATMENT							
0200		SALARIES & WAGES	195,134	153,618	78.72 %	188,652	202,958	195,589	197,389
0210		SALARIES - OT	4,500	2,429	53.98 %	4,500	4,500	4,500	4,500
0400		PROF.SERVICES/PERSONNEL	650	595	91.54 %	650	650	650	650
0500		FICA EXPENSE	15,272	11,882	77.80 %	14,496	15,871	15,307	15,444
0600		GROUP INSURANCE EXPENSE	56,400	46,970	83.28 %	56,400	70,506	61,542	61,542
0700		RETIREMENT EXPENSE	13,655	10,719	78.50 %	13,655	14,302	13,581	13,708
0800		STATE 401 (K) EXPENSE	10,062	7,874	78.25 %	10,062	14,302	10,258	10,354
0900		UNEMPLOYMENT EXPENSE	0	1,279	0.00 %	1,280	2,075		
1100		TELEPHONE & POSTAGE	5,500	2,692	48.95 %	5,500	4,500	4,500	4,500
1300		UTILITIES	140,000	107,492	76.78 %	140,000	147,000	147,000	147,000
1400		TRAVEL/TRAINING	2,500	955	38.20 %	1,500	2,500	2,500	2,500
1500		M & R - BUILDINGS & GROUNDS	42,000	31,058	73.95 %	42,000	42,000	42,000	42,000
1600		M & R - EQUIPMENT	61,000	36,626	60.04 %	61,000	61,000	61,000	61,000
1700		M & R - AUTOS	2,500	626	25.04 %	2,500	2,500	2,500	2,500
2100		BUILDING & EQUIPMENT RENTS	250	0	0.00 %	250	500	500	500
2600		ADVERTISING	260	0	0.00 %		260	260	260
3100		GASOLINE	4,500	1,237	27.49 %	1,560	4,500	4,500	4,500
3300		DEPARTMENTAL SUPPLIES	140,000	121,057	86.47 %	140,000	154,000	154,000	154,000
3400		SAFETY SUPPLIES/TRAINING	1,100	322	29.27 %	1,100	1,100	1,100	1,100
3600		UNIFORMS	3,700	1,780	48.11 %	2,350	3,700	3,700	3,700

Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	30	WATER & SEWER FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		30-8100							
		WATER TREATMENT							
4000		PROF.SERVICES/OTHER	14,000	19,106	136.47 %	20,000	18,000	18,000	18,000
4500		CONTRACTED SERVICES	85,000	80,351	94.53 %	85,000	80,000	80,000	80,000
5300		DUES & SUBSCRIPTIONS	3,900	2,993	76.74 %	3,900	4,700	4,700	4,700
5400		INSURANCE & BONDS	10,000	10,000	100.00 %	10,000	10,000	10,000	10,000
5700		MISCELLANEOUS EXPENSE	150	156	104.00 %	156	150	150	150
7300		CAPITAL OUTLAY - OTHER IMPR.	35,000	28,595	81.70 %	104,000	50,000	50,000	50,000
7400		CAPITAL OUTLAY-EQUIP	0	0	0.00 %		12,500	12,500	12,500
		TOTAL WATER TREATMENT	847,033	680,412	80.33 %	910,511	924,074	900,337	902,497

Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	30	WATER & SEWER FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	30-8110	WATER MAINTENANCE							
0200		SALARIES & WAGES	114,910	91,176	79.35 %	112,336	115,011	110,758	111,658
0210		SALARIES - OT	6,500	4,925	75.77 %	6,500	6,000	6,000	6,000
0400		PROF.SERVICES/PERSONNEL	200	530	265.00 %	530	350	350	350
0500		FICA EXPENSE	9,288	7,236	77.91 %	9,288	9,258	8,932	9,001
0600		GROUP INSURANCE EXPENSE	28,590	23,934	83.71 %	28,673	36,155	31,504	31,504
0700		RETIREMENT EXPENSE	8,584	6,792	79.12 %	8,584	8,677	8,255	8,318
0800		STATE 401 (K) EXPENSE	6,325	4,990	78.89 %	6,325	6,633	6,235	6,283
0900		UNEMPLOYMENT EXPENSE	0	548	0.00 %	634	1,211		
1100		TELEPHONE & POSTAGE	3,500	4,074	116.40 %	4,751	4,000	4,000	4,000
1300		UTILITIES	3,800	6,011	158.18 %	6,600	5,000	5,500	5,500
1400		TRAVEL	2,000	260	13.00 %	1,000	1,500	1,500	1,500
1500		M & R - BUILDING & GROUNDS	1,000	1,053	105.30 %	1,053	32,000	32,000	32,000
1600		M & R EQUIPMENT	3,900	802	20.56 %	1,500	3,500	3,500	3,500
1700		M & R AUTOS	3,000	3,872	129.07 %	8,000	3,500	3,500	3,500
3100		GASOLINE	12,000	11,027	91.89 %	13,118	12,500	12,500	12,500
3300		DEPARTMENTAL SUPPLIES	30,000	24,588	81.96 %	30,000	32,000	32,000	32,000
3400		SAFETY SUPPLIES/TRAINING	1,500	309	20.60 %	1,500	1,500	1,500	1,500
3600		UNIFORMS	1,950	1,885	96.67 %	2,200	2,000	2,000	2,000
5300		DUES & SUBSCRIPTIONS	4,000	60	1.50 %	4,000	3,500	3,500	3,500
5400		INSURANCE & BONDS	6,700	6,700	100.00 %	6,700	6,700	6,700	6,700

Town Of North Wilkesboro
Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	30	WATER & SEWER FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	30-8110	WATER MAINTENANCE							
5700		MISCELLANEOUS	0	104	0.00 %	105	200	200	200
7300		CAPITAL OUTLAY - OTHER IMPR.	0	0	0.00 %				
7400		CAPITAL OUTLAY - EQUIPMENT	149,000	118,221	79.34 %	118,221			
7410		DEBT SERVICE-INTEREST	7,836	12,430	158.63 %	12,430	11,570	11,570	11,570
7415		DEBT SERVICE-PRINCIPAL	68,618	23,449	34.17 %	68,617	55,985	55,985	55,985
		TOTAL WATER MAINTENANCE	473,201	354,976	75.02 %	452,665	358,750	347,989	349,069

Expenditure Budget Worksheet

7/1/2014 Through 6/30/2015

Fund #	30	WATER & SEWER FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est.Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
		30-8150 WASTE TREATMENT							
0200		SALARIES & WAGES	152,454	104,529	68.56 %	128,780	163,299	157,449	158,349
0210		SALARIES - OT	3,000	1,844	61.47 %	3,000	3,000	3,000	3,000
0400		PROF.SERVICES/PERSONNEL	650	161	24.77 %	650	650	650	650
0500		FICA EXPENSE	11,892	8,138	68.43 %	10,082	12,722	12,274	12,343
0600		GROUP INSURANCE EXPENSE	39,160	24,467	62.48 %	29,361	48,940	42,592	42,592
0700		RETIREMENT EXPENSE	10,991	6,407	58.29 %	9,317	11,351	10,778	10,842
0800		STATE 401 (K) EXPENSE	8,099	4,707	58.12 %	6,866	8,675	8,141	8,189
0900		UNEMPLOYMENT EXPENSE	0	731	0.00 %	1,663	1,663		
1100		TELEPHONE & POSTAGE	4,600	3,771	81.98 %	4,600	4,600	4,600	4,600
1200		PRINTING	400	0	0.00 %		400	400	400
1300		UTILITIES	75,000	59,783	79.71 %	61,550	59,675	59,675	59,675
1400		TRAVEL	3,800	1,376	36.21 %	3,100	3,800	3,800	3,800
1500		M & R - BUILDINGS & GROUNDS	1,950	568	29.13 %	1,950	1,950	1,950	1,950
1600		M & R - EQUIPMENT	45,300	39,829	87.92 %	45,300	48,300	48,300	48,300
1700		M & R - AUTOS	1,850	780	42.16 %	1,850	1,850	1,850	1,850
1800		CAR ALLOWANCE	667	0	0.00 %				
2100		BUILD & EQUIP RENTS	500	0	0.00 %		500	500	500
2600		ADVERTISING	250	376	150.40 %	377	250	250	250
3100		GASOLINE	4,000	1,764	44.10 %	2,500	6,000	6,000	6,000
3300		DEPARTMENTAL SUPPLIES	8,460	6,831	80.74 %	8,550	13,050	13,050	13,050

Fund #	30	WATER & SEWER FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	30-8150	WASTE TREATMENT							
3400		SAFETY SUPPLIES/TRAINING	1,155	705	61.04 %	1,155	1,155	1,155	1,155
3600		UNIFORMS	2,800	1,347	48.11 %	1,800	1,100	1,100	1,100
4000		PROF.SERVICES/OTHER	13,715	4,176	30.45 %	4,200	8,715	8,715	8,715
4500		CONTRACTED SERVICES	48,300	47,455	98.25 %	48,300	48,300	48,300	48,300
5300		DUES & SUBSCRIPTIONS	10,775	8,113	75.29 %	10,775	12,125	12,125	12,125
5400		INSURANCE & BONDS	8,060	9,099	112.89 %	10,000	10,000	10,000	10,000
5700		MISCELLANEOUS	100	225	225.00 %	226	100	100	100
7410		DEBT SERVICE-PRINCIPAL	48,158	44,107	91.59 %	48,158	49,154	49,154	49,154
7415		DEBT SERVICE-INTEREST	9,001	8,289	92.09 %	9,001	8,006	8,006	8,006
		TOTAL WASTE TREATMENT	515,087	389,578	75.63 %	453,111	529,330	513,914	514,995

Expenditure Budget Worksheet
7/1/2014 Through 6/30/2015

Fund #	30	WATER & SEWER FUND	Amended Budget 13-14	Expended/Encumbered 13-14	% Spent	Est. Exp. Entire Year 13-14	Dept Head Request 14-15	Manager Recommends 14-15	Board Approval 14-15
	30-8160	WASTE TREATMENT/PUMP							
1100		TELEPHONE & POSTAGE	5,700	0	0.00 %		5,700	700	700
1300		UTILITIES	30,000	26,864	89.55 %	28,000	35,000	35,000	35,000
1600		M & R EQUIPMENT	19,500	13,727	70.39 %	19,500	20,000	20,000	20,000
1700		M & R - AUTOS	0	25	0.00 %	25			
3300		DEPARTMENTAL SUPPLIES	15,000	4,494	29.96 %	9,000	15,000	15,000	15,000
3400		SAFETY SUPPLIES/TRAINING	1,500	1,156	77.07 %	1,500	1,500	1,500	1,500
4500		CONTRACTED SERVICES	4,000	6,720	168.00 %	9,000	11,200	11,200	11,200
5300		DUES & SUBSCRIPTIONS	1,300	120	9.23 %	120	1,300	1,300	1,300
5700		MISCELLANEOUS EXPENSE	200	0	0.00 %		200	200	200
7300		CAPITAL OUTLAY - OTHER IMPROVEMENTS	0	0	0.00 %		18,500	18,500	18,500
7400		CAPITAL OUTLAY - EQUIPMENT	0	0	0.00 %		49,800	49,800	49,800
		TOTAL WASTE TREATMENT/PUMP	77,200	53,106	68.79 %	67,145	158,200	153,200	153,200
		TOTAL WATER & SEWER FUND	3,120,046	2,636,342	84.50 %	3,185,462	2,654,349	2,830,437	2,835,298

**Town of North Wilkesboro
Departmental Fees Schedule
FY 2014-2015**

The Town of North Wilkesboro hereby resolves to adopt the following fee schedule for the Fiscal Year of 2014–2015.

Planning & Inspections

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

An additional fee of \$45.00 will be charged for inspections that were called in but not ready at time of inspection.

DOUBLE BUILDING PERMIT FEE IF CAUGHT BUILDING WITHOUT A BUILDING PERMIT

MINIMUM PERMIT FEE: \$ 45.00

BUILDING (Single Family, Two Family, and Townhouses) - New Construction:

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

Heated Areas:	0-2499 sq. ft.	\$0.20 per square ft.
	2500-4999 sq. ft.	\$0.24 per square ft.
	5000-7499 sq. ft.	\$0.28 per square ft.
	7500-9999 sq. ft.	\$0.32 per square ft.
	10000 sq. ft. and up	\$0.36 per square ft.

Unfinished Basement or Attached Garage	\$0.04 per square ft.
Detached Garage & Storage Building	\$0.10 per square ft.

ADDITIONS (Single Family, Two Family and Townhouses):

Less than 1000 sq. ft.	\$90.00 building \$45.00 electrical \$45.00 plumbing \$45.00 mechanical
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Over 1000 sq. ft. See New Construction Fees Above

COMMERCIAL per square ft. (0-20,000 Square Feet) **, ***:

Building Occupancy Classification	Individual Bldg Permit	Individual Elect Permit	Individual Mech Permit	Individual Plumb Permit	* Blanket Permit
Assembly	.14	.07	.04	.04	.26
Business	.11	.07	.06	.04	.25
Educational	.13	.07	.05	.04	.27
Factory/Ind.	.08	.05	.03	.03	.15
Hazardous	.08	.04	.03	.02	.13
Institutional	.19	.10	.09	.09	.44
Mercantile	.10	.06	.04	.05	.20
Residential-(Not Single Family, Two Family or Townhouses	.14	.07	.06	.06	.28
Storage	.07	.03	.03	.03	.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.

MANUFACTURED HOMES:

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

MODULAR HOMES: 1 or 1 ½ Stories \$250.00 on crawl space

Unfinished Basement	\$0.04 per square ft.
Attached Garage	\$0.04 per square ft.
Detached Garage	\$0.10 per square ft.
Second floor finished space	\$0.20 per square ft.

ELECTRICAL:

Temporary pole, Residential service changes, Fence service, Pumps, and other misc. inspections	\$45.00
Commercial Service Changes	\$90.00
Reconnects	\$60.00
ALE inspections	\$100.00
Camper Service	\$75.00
Swimming Pools (Electrical only)	\$75.00
Gas Tanks/Dispensers (Owner or contractor, contact Fire Inspector before installing)	\$90.00
Parking Lot Lighting (per trip)	\$45.00
Poultry Houses:	
Wiring new houses or rewiring old house (each house)	\$45.00
Service	\$45.00
Temporary Permanent Power Finals	\$50.00

PLUMBING:

Minimum Fee	\$45.00
Sewer line (each trip)	\$45.00
Water lines	\$45.00

MECHANICAL:

Minimum Fee	\$45.00
Change outs (1 st unit)	\$45.00
(each additional unit)	\$20.00
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 (minimum charge)	\$0.015 per sq. ft.
Over 10,000 square feet (on first 10,000 sq. ft)	\$0.015
(per additional sq. ft.)	\$0.01

Others

Demolition Permit	\$ 45.00
(\$500.00 bond required – refundable upon satisfactory completion)	
Temporary Certificate of Occupancy	\$ 75.00

Various Petitions / Miscellaneous Fees

Rezoning Petition (\$150 refundable)	\$ 200.00
Annexation Petition (Non-refundable).	\$ 50.00
Street Closing Petition (Non-refundable)	\$ 200.00
Sign Permit (under 100 sq. ft.)	\$ 10.00
Sign Permit (over 100 sq. ft.)	\$ 100.00
Conditional Use Permit Application (Non-refundable).	\$ 75.00
Variance Hearing (Non-refundable)	\$ 175.00
Major Subdivisions (Non-refundable)	\$150.00 flat fee + \$2/lot
Cell Tower Application (Non-refundable)	\$ 2,500.00
Cell Co-location Application (Non-refundable)	\$ 500.00
Ordinance Amendment (Non-refundable)	\$ 100.00
Hard Copy Map (42 x 36)	\$ 10.00 per sheet
Hard Copy Map (Larger than 8 1/2 x 11)	\$ 5.00 per sheet
Xerox Copies (per page).	\$.10
Zoning Compliance – Residential	\$20.00
Zoning Compliance – Commercial	\$30.00
Special Called Meeting by the Planning Board.	\$175.00

Public Works

Overgrown Lot Clearing Labor and Materials

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

Equipment for Overgrown Lot Clearing

Tractor	\$ 25.00 / hour
Truck	\$ 10.00 / hour
Bush-hog attachment	\$ 10.00 / hour
Riding Mower	\$ 8.00 / hour
Push Mower	\$ 3.00 / hour
String Trimmer	\$ 5.00 / hour
Backpack Blower	\$ 5.00 / hour

Commercial Dumpster Solid Waste Collection Fees

1 Cubic Yard, 1 time per week	\$ 18.35
1 Cubic Yard, 2 times per week	\$ 36.71
1 Cubic Yard, 3 times per week	\$ 55.00
1 Cubic Yard, 4 times per week	\$ 73.29
1 Cubic Yard, 5 times per week	\$ 91.64
2 Cubic Yard, 1 time per week	\$ 36.71
2 Cubic Yard, 2 times per week	\$ 73.29
2 Cubic Yard, 3 times per week	\$ 110.00

2 Cubic Yard, 4 times per week	\$ 146.64
2 Cubic Yard, 5 times per week	\$ 183.29
3 Cubic Yard, 1 time per week	\$ 55.00
3 Cubic Yard, 2 times per week	\$ 110.00
3 Cubic Yard, 3 times per week	\$ 164.93
3 Cubic Yard, 4 times per week	\$ 219.93
3 Cubic Yard, 5 times per week	\$ 274.93
4 Cubic Yard, 1 time per week	\$ 73.29
4 Cubic Yard, 2 times per week	\$ 146.64
4 Cubic Yard, 3 times per week	\$ 219.93
4 Cubic Yard, 4 times per week	\$ 293.29
4 Cubic Yard, 5 times per week	\$ 366.58
4 Cubic Yard, Every Two Weeks	\$ 36.71
4 Cubic Yard 1 time per week and 3 Cubic Yard 1 time per week	\$ 128.29
4 Cubic Yard 2 times per week and 3 Cubic Yard 2 times per week	\$ 256.58
3 Cubic Yard 4 times per week and 1 Cubic Yard 3 times per week	\$ 274.93
4 Cubic Yard, 1 time per Month	\$ 16.89
4 Cubic Yard 2 times per week + 4 Cubic Yard 1 time per week	\$ 219.93
4 Cubic Yard 4 times per week + 4 Cubic Yard 1 time per week	\$ 366.58
4 Cubic Yard 3 times per week + 4 Cubic Yard 1 time per week	\$ 293.29

Other Solid Waste Fees (Monthly)

Commercial Solid Waste Fee for Can Service	\$ 10.00
Residential Solid Waste Disposal Fees	\$ 10.00

Bulk Flat Bed Truck Load \$ 44.50 per load after 1st load.

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

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

If fine remains unpaid 30 days from 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
Accident/Wreck Reports for Insurance Companies	\$5.00

Fire Department / Mandatory Permits

Amusement Buildings	\$ 50.00
Carnival and Fairs	\$ 50.00
Covered Mall Building	\$ 50.00
Exhibits and Trade Shows	\$ 50.00
Explosives	
Blasting Permit (48 hours)	\$ 25.00
Blasting Permit (90 days)	\$ 100.00
Blasting Permit (1 year)	\$ 200.00
Flammable and Combustible Liquids	\$ 50.00
Fumigation and Thermal Insecticide Fogging	\$ 75.00
Liquid or Gas Fueled Vehicles or Equipment in Assembly Buildings	\$ 50.00
Open Flames and Candles (Churches are Exempt)	\$ 50.00
Private Fire Hydrants	\$ 25.00
Pyrotechnic Special Effects Material	\$ 75.00
Spraying or Dipping Operations	\$ 50.00
Temporary Membrane Structures Tents and Canopies or Display Stands Used for Fireworks	
1 Day	\$ 20.00
7 Day	\$ 30.00
14 Day	\$ 45.00
30 Day	\$ 60.00
Automatic Fire Extinguishing/Hood System	\$ 50.00
Compressed Gas	\$ 40.00
Fire Alarm and Detection Systems and Related Equipment	\$ 50.00
Fire Pumps and Detection Systems and Related Equipment	\$ 50.00
Flammable and Combustible Liquids	\$ 50.00
Hazardous Materials	\$ 50.00
Industrial Ovens	\$ 50.00
Standpipe/Sprinkler Systems	\$ 50.00
Storage Tanks	
New Install	\$ 75.00
Removal or Repair Per Tank	\$ 50.00
Life Safety Violations or Major Fire Code Violations on Second Inspection, Per Violation	\$ 50.00

Cemetery Services

Cemetery Perpetual Care Fee	\$ 250.00 per grave site
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Parks and Recreation

Smoot Park Shelter Rental (Per Day)

Big Shelters	\$ 40.00
Small Shelters	\$ 20.00

Highland Park Shelter Rental (Per Day)

Big Shelters	\$ 40.00
Small Shelters	\$ 20.00

Pool Fees

Single Admission	\$ 5.00
Scholarship for Pool Committee (\$130/family of 4 or \$ 40.00 per person).	\$ 130.00
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 am).	\$ 2.00

Woodlawn Gym \$ 40.00 per hour

Bar-B-Q Pit Rental \$ 100.00 per Pit

Property Tax Rate

Tax Rate \$0.52/\$100 Valuation

Privilege License Fees

Privilege License Fees As per Ordinance Adopted by Board of Commissioners

Water and Sewer Utilities

Water Deposits. As per Policy Adopted by Board of Commissioners

Water Tap Fees

¾ Inch Tap	\$ 500.00
1 Inch Tap	\$ 600.00
1 ½ Inch Tap	\$ 1,200.00
2 Inch Tap	\$ 1,700.00
Over 2 Inch Tap	Actual Cost of Labor/Materials
Bore	\$ 150.00
Patch	\$ 150.00

Sewer Tap Fees

Within Corporate Limits

4 Inch Tap	\$ 500.00
6 Inch Tap	\$ 750.00
Bore	\$ 250.00
Patch	\$ 150.00

Outside Corporate Limits

4 Inch Tap	\$ 750.00
6 Inch Tap	\$ 1,250.00
Bore	\$ 350.00
Patch	\$ 225.00

Water Rates – In Town

Per 1000 Gallons

Base Charge	\$ 9.08
Charge per 1,000 Gallons.	\$ 3.98

Water Rates – Out of Town

Base Charge	\$13.61
Charge per 1,000 Gallons.	\$ 5.79

Sewer Rates In Town (based on water consumption)

Minimum Charge	\$ 4.59
Charge per 1,000 Gallons	\$ 3.88

Sewer Rates Out of Town (based on water consumption)

Minimum Charge	\$ 6.89
Charge per 1,000 Gallons	\$ 5.81

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	\$30.00 per 1,000 gallons

Utility Services

Service Reconnect	\$ 50.00
Late Charge	10% of Bill
Returned Check Charge	\$ 25.00

Miscellaneous

Taxi Cab Permit	\$ 3.00
Taxi Service Application Fee	\$ 50.00
Taxicab Driver Permit Application Fee	\$ 25.00
Bulk Water Rate	Specified by Contract
Town Hall Suites Rent	Based on Lease Agreements
Industrial Park Rents	Based on Schedule on File
Deer Hunting Permit	\$ 50.00

ADOPTED this 24th day of June, 2014.

Robert L. Johnson, Mayor

ATTEST:

Kay Minton, Town Clerk