

# TOWN OF NORTH WILKESBORO



FY 2021-2022  
General Fund and Water/Sewer Fund Budget &  
FY 2022-30 Capital Improvement Plan

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## Budget Document Contents

The Town of North Wilkesboro's FY21-22 Budget consists of nine major sections: Budget Message and Ordinance, Community and Organizational Profile, Financial Summaries, General Fund, Water and Sewer Fund, Other Funds, Supplemental Information, and Strategic Plan.

### Budget Message & Ordinance

The Budget Message is a letter from the City Manager to Board of Commissioners that provides an overview of the upcoming fiscal year budget and how it fits with Board of Commissioners' priorities. The message includes issues facing the development of the budget, significant budgetary items and trends, and the budgetary effect on short and long-term plans. This section also contains the FY21-22 Budget Ordinance, which is the statute legally adopted by the Board of Commissioners to set the spending limits for the upcoming budget period (July 1 to June 30), and the approved Fee Schedule.

### Financial Summaries

The Financial Summaries provide a summary of revenues, expenditures, fund balance, and debt obligation for the Town's funds. Information provided in both numerical and narrative format easily helps the reader determine how much money each fund is spending and generating.

### Funds & Line Items

The fund is an independent fiscal and accounting entity. Funds make it easier to keep track of accounts that operate similar types of activity and share the same set of accounting records. The Town of North Wilkesboro operates two major funds, the General Fund and the Water and Sewer Fund and several non-major governmental funds.

### General Fund.

The General Fund accounts for most city operations such as general government and public safety. The reader will find information on each department including a description of the department's purpose, prior year accomplishments, coming year initiatives and projects, budget highlights, budget trends, personnel counts, and performance measures.

### Water & Sewer Fund.

The Water and Sewer Fund is an enterprise fund, which means it operates like a business. Customers pay fees for water consumption and sewer usage to cover the cost of water distribution and wastewater treatment. This fund includes four divisions containing information similar to the department sections in the General Fund.

### Other Funds.

The City's other funds include a Community Development Fund, a Downtown Tax District Fund, a Cemetery Fund, and a Fire Department Special Fund. Each fund accounts for revenues and expenditures associated with a special function or area.

The budget for each fund consists of individual line items that represent specific expenditures and revenues. Examples of line item expenditures include salaries, insurance, maintenance and repair, supplies, and capital outlay. Examples of line item revenues include property tax revenues, sales tax revenues, grants, and fees. Line items are the most detailed way to list budgeted expenditure and revenue information.

## How to Read the Budget Document

The budget document contains an abundance of diverse and valuable information. With all the information and numbers, wading through the document and deciphering what everything means can be difficult for any reader. This section is meant to assist the reader's understanding of presented data and show how the reader can connect the data with other supporting information.

Sections of the budget are identified in the top right corner of each page. These headings identify the subject, fund, department, or division being discussed and assist the reader in locating the information for which they are looking. Within each section, bold and underlined headings identify major topics related to that section. Under these headings, the reader may find written information as well as information presented in table or chart form. The document highlights other important terms and categories by identifying them in bold or italic.

Under the General Fund and Water and Sewer Fund, the reader will find the individual departments and divisions sections. This document places an emphasis on the City's departments and divisions because these sections represent the operational plans for those responsible for directly providing services to citizens.

## Interpreting Tables & Charts

The budget document uses tables and charts to summarize information through numbers. The tables and charts allow readers to easily compare funds and departments as well as identify trends. Most sections contain tables and charts like the ones below. The diagrams identify the major characteristics of each table and chart and explain what information the reader can find.

## Department Revenue & Expenditure Summary Tables

Highlighted area is the upcoming budget

Town Revenues				
Type	FY18-19	FY19-20	FY20-21	PERCENT CHANGE
General Fund	\$ 7,413,526	\$ 6,807,938	\$ 6,690,630	-1.7%
Water & Sewer Fund	3,044,149	2,870,786	2,870,786	0.0%
Fund 50	21,900	16,800	16,800	0.0%
Fund 70	255,000	-	140,000	0.9%
Fund 72	110,000	-	-	
<b>Total</b>	<b>\$ 10,844,575</b>	<b>\$ 9,695,524</b>	<b>\$ 9,718,216</b>	<b>2.4%</b>

Revenue/line item associated with the budget

Prior year data

Change between current year and proposed year

Includes salaries, overtime, & benefits

Includes supplies and other materials needed for daily operations

Services that are contracted by the town to other entities

Expenditures by Object Class				
Type	FY18-19	FY19-20	FY20-21	PERCENT CHANGE
Personnel Expenses	\$ 201,307	\$ 202,111	\$ 202,872	0.4%
Supplies and Maintenance	112,847	113,500	117,000	3.1%
Contractual Services	32,000	37,000	41,000	10.8%
Miscellaneous	27,800	25,000	24,000	-4.0%
Capital	102,000	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 475,954</b>	<b>\$ 377,611</b>	<b>\$ 384,872</b>	<b>1.9%</b>

Money given to other funds, departments, or agencies

Includes annual debt service payments of capital items

Other costs incurred

## Manager's Discussion

May 4, 2021

Honorable Mayor and Commissioners,

Attached herein are my recommendations for the Town of North Wilkesboro's FY21-22 general fund and water/sewer fund budgets. Before I summarize the details, I want to thank each of you for the time and attention you put into this process. This process is always challenging, but the challenge is multiplied without a focused and engaged board. Your work on the budget is commendable, and I thank you for it.

Last year's budget message was crafted at a crossroads moment during the pandemic. The impacts on the economy were still unknown, and projections were based on previous crises. The budget, therefore, was an austere one with few new investments.

Now, more than a year later, we know a bit more about how the pandemic has affected the economy. It did impact our budget, though perhaps in different ways than we originally thought. Fortunately, the coming year's budget proposals were created with the help of better information.

With that said, I still don't think FY21-22 will be a normal year. As long as the pandemic churns the chance for change is ever present.

Therefore, my proposed budget for the coming fiscal year will also be austere, though it will be larger overall than the previous year's budget. Increases in areas that are either hard for us to control (like insurance costs for employees), or things we feel very strongly about doing (like COLA increases for employees) drive up the total. It will be subsidized by limited-duration American Rescue Plan (ARP) dollars, which carries some risk since we don't know how long it will take the revenue sources ARP is meant to replace to recover.

That's the bad news.

The good news is that we'll still be able to make some progress towards our goals by responsibly using our capital reserve funds, proceeds from the sale of town-owned properties in FY20-21, funds that were saved when we received CARES Act dollars, and the FY20-21 tranche of ARP dollars. The fact that we have available cash to spend on these items means they don't have to appear in the FY21-22 budget, making it easier to balance. The details of our spending using these funds will be outlined in a supplementary document.

As I alluded to earlier, since the town budget is actually two distinct budgets -general fund (GF), and water/sewer (W/S) enterprise fund- I'll discuss each in turn:

## GENERAL FUND

I recommend that we maintain the current millage rate of \$.52 per \$100 of valuation. This means that a home with a tax value of \$150,000 will pay \$780 in town taxes.

This tax rate is decidedly average. Wilkesboro's is \$.48, Elkin's is \$.55.

Keeping this rate the same gives property owners a much needed degree of certainty as they plan their expenses for the coming year.

Because of the ARP dollars intended to replace lost revenue, we didn't have to use fund balance.

There are a few notable increases in this budget:

- A 2.5% cost of living adjustment (COLA) for all eligible employees. This is about level with the Consumer Price Index (CPI) as of March (2.6%). This increase is a symbol of our appreciation for our employees' work and commitment. In terms of raw dollars, this increase costs around \$109,000.

Additionally, if you read the supplemental document referenced earlier, you'll see that I'm recommending a one-time bonus to all essential workers on the town's workforce using ARP dollars. Just about all town employees risked their health to keep town services running during the pandemic. This one-time bonus is an acknowledgment of their sacrifice.

- Health insurance premiums increased by 10%. Staff have projected this increase based on information from the insurance industry that suggests prices will increase by around this amount. This increase is attributable the ever-growing cost of healthcare and exacerbated by the effects of the pandemic. Staff are in the process of negotiating the actual rate, and are hopeful that it'll be lower than the projected increase.
- \$34,000 increase in Planning & Inspections department budget. This increase will primarily be used to fund additional contractual services that are necessary for two reasons. First, to keep pace with the volume of work that's expected to come through the door after the July 1 implementation of the Non-Residential Building and Structures Ordinance. Second, to pay for a contractor to cover ordinary plan review and other duties while a staff person is on medical leave at the end of the calendar year.
- \$13,000 net increase in Administration department budget to fund a Lead for North Carolina Fellow. The one-year project will see the placement of a recent college graduate with interest in public service into employment with the town. The project is underwritten by the UNC School of Government. This is a good way to open the door for

the next generation of public servants, but it'll also increase staff's capacity to work on emerging projects and dive deeper into current ones.

- Two new police cars outfitted with all the appropriate equipment. This will be progress towards our goals of one car per officer, which will enable us to implement the approved take-home-car policy.

## **WATER/SEWER FUND**

The recommended budget includes the second water/sewer rate increase for both in-town and wholesale customers approved last year.

Wholesale customers will see their rate per 1000 gallons (the standard unit of measure) increase from \$2.19 to \$2.28. This rate is a significant bargain: Wilkesboro is \$2.45, Elkin is \$3.50

In-town customers -residential, commercial, and industrial- will see the second of five planned 2% increases on both their base and per 1000 rate. Since this is a consumption-based system, the effect of the change will be different for every user. But for an average homeowner, a monthly bill will be about \$1.25 higher in FY21 and \$5.86 higher in FY25.

Such an increase is necessary to meet our debt service obligations on capital improvement projects in the coming years. Though we have help from the State of North Carolina on two of the projects -the Elevated Water Tank and Treatment Plant Actiflo- our responsibility will still be in the millions of dollars.

What's more, we've forecasted ten years of projects that will be needed to keep our water and sewer system operational, and we cannot afford to do them at the current rate. This increase is also a hedge against decreased consumption and delayed collections, two things that occurred in FY20-21 and may continue.

The revenue increase will not appear in the line-item details presented later in this booklet. We've budgeted as if our rates stayed level, and we'll sock the extra revenue away in a project fund to spend a later time.

Though we are able to balance this budget without the help of ARP dollars, I do propose allocating 30% of our FY21-22 allocation as a hedge against pandemic-related economic pressures. Such pressures include additional decreases in consumption and collection and increases in the costs of labor and materials on water/sewer projects.

The notable increases in this budget are:

- COLA and health insurance premium increases as discussed in the General Fund section. Water/sewer employees are considered essential and will receive the one-time bonus.

- Money for the acquisition of one 1-ton and one ¾-ton trucks for use by water/sewer crews. These trucks will replace aging trucks in the fleet that have been driven beyond the point where they are useful and economical to maintain.
- \$14,000 for the replacement of UV bulbs at the Wastewater Treatment Plant (WWTP). These bulbs are an essential part of the treatment process, and must be maintained in good working order to meet regulatory standards.

As alluded to above, this budget proposal also includes, as a complementary document, a ten-year Capital Investment Plan (CIP) for the town's water/sewer utility. CIPs are ten-year forecasts of significant capital projects. Since large projects are often financed, the CIP shows the yearly costs.

A CIP *is* a policy commitment, but it's reviewed year to year. If necessary, you can update it next year if circumstances change. But staff and I will use this document to inform our finances over the next stretch of years.

## **CONCLUSION**

The coronavirus pandemic continues to be unprecedented, ongoing situation. Even though we know more than last year, there's still significant uncertainty as to its long-term effects on our fiscal situation. This budget is very much influenced by factors related to the pandemic: it contains revenue projections influenced by economic changes, it includes revenue from federal stimulus efforts, etc.

Despite all that, it remains a manageable budget thanks to investments that will be funded with existing dollars and not included in the operating budget proposal. Day-to-day service levels should stay the same or improve, and one-time projects will begin to appear shortly.

With that said, no matter what happens with the budget in the weeks and months to come, I'm convinced that town staff will be able to adapt to the new normal and provide excellent service.

All the best,

Wilson Hooper  
Town Manager

**PROPOSED  
TOWN OF NORTH WILKESBORO  
BUDGET ORDINANCE  
FY 2021 – 2022**

BE IT ORDAINED by the Town Board of Commissioners of the Town of North Wilkesboro, North Carolina, meeting in regular session this 8th day of June, 2021, that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations, are adopted:

Section I – General Fund

A. Revenues

Taxes	\$2,395,498
State Shared Revenues and State Collected Local Taxes	2,503,100
Interest, Fees, Rents, Donations, Other	<u>2,261,890</u>
 Total	 <u>\$7,160,488</u>

B. Expenditures

Department

Governing Body	\$139,132
Administration	251,812
Finance	262,897
Christmas Cheer	8,100
Legal	60,160
Planning & Inspections	265,328
Tourism	176,735
Public Buildings	280,500
Police	2,329,032
Police Supplement	64,787
Town Garage	110,098
Fire	683,557
Public Services	78,809
Streets	555,976
Sanitation	730,952
Recreation	394,334
Cemeteries	147,736
Special Appropriations	197,000
Transfers	163,000
General Fund Project Debt	66,350
Contingencies	194,193

Total \$7,160,488

Section II – Water and Sewer Fund

A. Revenues

Charges for Utilities	\$2,621,600
Other Revenue	360,045
Total	<u>\$2,981,645</u>

B. Expenditures

Department

Special Appropriations	\$70,700
Transfers and Debt	307,464
Utility Billing	112,932
Utility Public Services	78,909
Water Treatment	846,114
Water Maintenance	642,719
Waste Treatment	644,107
Sewer Maintenance	98,700
Contingencies	180,000

Total \$2,981,645

Section III – Firemen Supplementary Fund

A. Revenues

Contribution from Firemen's Relief Fund	\$4,000
Fund Balance Appropriated	12,800
Total	<u>\$16,800</u>

B. Expenditures \$16,800

Section IV – General Fund Capital Reserve

A. Revenues	
Transfer From General Fund	\$163,000
Total	<u>\$163,000</u>
B. Expenditures	\$163,000
Total	<u>\$163,000</u>

Section V – 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 2021-2022.

Section VI – 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 VII – 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 VIII – 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 2021-2022 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.

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Robert L. Johnson, Mayor

ATTEST:

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Debra W. Pearson, Town Clerk

## Board Priorities

Water system – Identify and pursue next steps to help protect water supply from drought. Pursue water sharing MOU with Wilkesboro. Apply for State assistance to help us pay for an engineering assessment on how to physically/chemically connect systems.

Police/Fire facilities – Work to find an economical solution to replace/update Town’s public safety facilities.

Traffic calming – Come up with a plan to reduce traffic volumes and speeds on in-town streets. Test different traffic calming options. If possible, install appropriate permanent traffic calming measures.

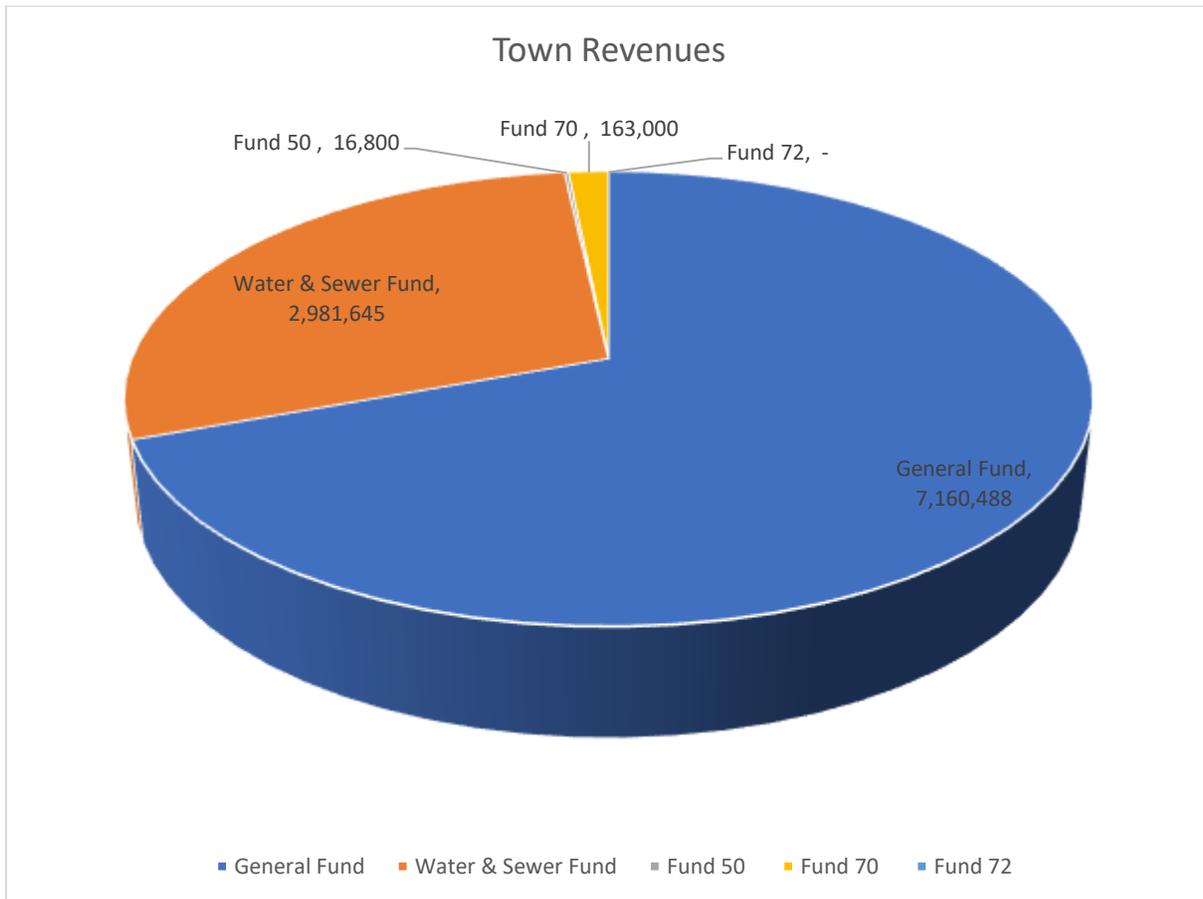
Paving/stormwater – Address infrastructure deficiencies in these two areas. Where possible, complete small projects to fix, maintain, or enhance the street and stormwater systems.

Beautification/streetscapes – Identify small projects that make the town more physically attractive.

## Town Revenues

The table and chart below show the revenue funds for the Town of North Wilkesboro. Approximately 99% of the town's funding comes from the General Fund and the Water & Sewer Fund.

Town Revenues				
Type	FY 19-20	FY 20-21	FY 21-22	PERCENT CHANGE
General Fund	\$ 6,807,938	\$ 6,690,630	\$ 7,160,488	7%
Water & Sewer	2,870,786	2,855,331	2,981,645	4.4%
Firemen's Supplementary	16,800	16,800	16,800	0%
General Fund Capital Reserve	0	0	163,000	16.4%
Water & Sewer Fund Capital Reserve	0	0	0	0%
<b>Total</b>	<b>\$9,695,524</b>	<b>\$9,562,761</b>	<b>\$10,321,933</b>	<b>27.8%</b>



Schedule of Fees

**Town of North Wilkesboro  
Departmental Fees Schedule  
FY21-22**

The Town of North Wilkesboro hereby resolves to adopt the following fee schedule for the Fiscal Year of 2019–2020.

**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
--------------------------------	--

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 <sup>st</sup> 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

<u>PLAN REVIEW:</u> (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
(Bond equivalent to the cost of demolition project)	
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

Dumpster pick up 1 time per week . . . . .	\$ 73.29
2 times per week . . . . .	\$146.64
3 times per week . . . . .	\$219.93
4 times per week . . . . .	\$ 293.29
5 times per week . . . . .	\$ 366.58
Every Two Weeks . . . . .	\$ 36.71
1 time per Month . . . . .	\$ 16.89
1 Dumpster 2 times per week + 1 Dumpster 1 time per week . . . . .	\$ 219.93
1 Dumpster 4 times per week + 1 Dumpster 1 time per week . . . . .	\$ 366.58
1 Dumpster 3 times per week + 1 Dumpster 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 1<sup>st</sup> 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
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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 Day .	\$ 50.00

**False Alarms with a 12 month period (Jan. – Dec.)** (adopted by Town Board on 2/2/2016)

First false alarm . . . . .	\$ 0.00
Second false alarm . . . . .	\$ 50.00
Third and Fourth false alarms . . . . .	\$100.00
Fifth and up to the ninth false alarm . . . . .	\$250.00
Tenth and all subsequent false alarms . . . . .	\$500.00

**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
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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**

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

**Water and Sewer Utilities**

Water Deposits.....As per Policy Adopted by Board of Commissioners

Water Tap Fees Inside City Limits

¾ Inch Tap . . . . . \$ 850.00  
1 Inch Tap . . . . . \$ 1250.00  
1 ½ Inch Tap . . . . . \$ 2,400.00  
2 Inch Tap . . . . . \$ 2,750.00  
Over 2 Inch Tap . . . . . Cost plus labor plus 10%  
Bore . . . . . \$250 if Town has equipment to complete  
Patch . . . . . \$ 250.00

Outside city limits 1.5 times the normal rate.

Sewer Tap Fees

Within Corporate Limits

4 Inch Tap .....	\$ 750.00
6 Inch Tap .....	\$
1000.00	
8 Inch Tap .....	\$
2,500.00	
Bore .....	\$ 350.00
Asphalt/Concrete Patching	\$250.00

Outside Corporate Limits

4 Inch Tap .....	\$1125.00
6 Inch Tap .....	\$1,500.00
8 Inch Tap	\$3750.00
Bore .....	\$ 525.00
Patch .....	\$ 375.00

Water Rates – In Town

Per 1000 Gallons

Base Charge .....	\$ 9.26
Charge per 1,000 Gallons. ....	\$ 4.06

Water Rates – Out of Town

Base Charge .....	\$13.88
Charge per 1,000 Gallons. ....	\$ 5.91

Sewer Rates In Town (based on water consumption)

Minimum Charge .....	\$ 4.68
Charge per 1,000 Gallons .....	\$ 3.96

Sewer Rates Out of Town (based on water consumption)

Minimum Charge .....	\$ 7.03
Charge per 1,000 Gallons .....	\$ 9.93

Wholesale Rates (based on water consumption)

Wholesale Water per 1,000 Gallons (FY 2020-2021). ....	\$ 2.19
Wholesale Water per 1,000 Gallons (FY 2021-2022). ....	\$ 2.28

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 4th day of June, 2019.

\_\_\_\_\_  
 Robert L. Johnson, Mayor

ATTEST:

\_\_\_\_\_  
 Debra W. Pearson, Town Clerk

## General Fund

The General Fund is used to account for functions traditionally associated with government which are not required to be accounted for in another fund. Typically, the General Fund includes services that cannot be operated as a business enterprise and rely on tax dollars as their primary source of revenue. Expenditures are divided into functional departments.

### General Fund Revenues

General fund revenues are collected through a multitude of outlets from general taxes, such as property taxes, sales tax, and fees for services.

With a recommended property tax rate of \$.52 per \$100 there is no change for FY 2021-2022. This tax rate is applied to the total estimated tax base of \$410,140,632 with a collection rate of 96.92% to provide \$2,132,731 in revenues for the upcoming year.

General Fund Revenues by Source				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Ad Valorem Taxes	\$ 2,062,500	\$2,165,335	\$2,248,498	3.8%
Motor Vehicle Taxes	150,000	92,213	102,000	10.6%
Payments in Lieu of Taxes	30,000	30,000	30,000	0.0%
Tax Penalties & Interest	15,000	15,000	15,000	0.0%
Interest on Investments	389,891	256,491	249,291	-2.8%
Rents	47,880	41,000	40,600	-1%
Wake Forest Lease	1,466,667	1,527,875	1,549,099	1.4%
Donations	27,000	19,500	1,000	-94.9%
Christmas Cheer Donations	8,000	8,500	8,000	5.9%
Utility Franchise Tax	350,000	415,000	300,000	-27.7%
Alcohol & Beverage Taxes	18,500	18,500	18,500	0.0%
Powell Bill	142,500	140,000	140,000	0.0%
Sales Taxes	1,325,000	1,253,736	1,475,000	17.6%
Federal Gov't Grants			430,000	
Refunds/Reimbursements			33,700	
Court Costs, Fees, & Charges	3,500	2,500	1,200	-52%
Court Costs Drug Fund	1,500	500	1,000	100%
Parking Violation Penalties	1,000	350	0	-100%
Permits & Fees	18,000	20,000	18,000	-10%
Controlled Sub Tax	2,000	150	2,000	1233.3%

General Fund Revenues by Source				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Solid Waste Fees	353,000	353,200	353,000	-0.1%
Fire Dept				
Fundraising/Grants	15,000	136,680	134,100	-1.9%
Swimming Pool	25,000	10,000	10,000	0%
Proceeds and Interest-Financing	356,000	184,100	0	-100%
Transfers In	-	-	-	-
Appropriated Fund Balance	-	-	-	-
<b>Total</b>	<b>\$6,807,938</b>	<b>\$6,690,630</b>	<b>\$7,160,488</b>	<b>7.0%</b>

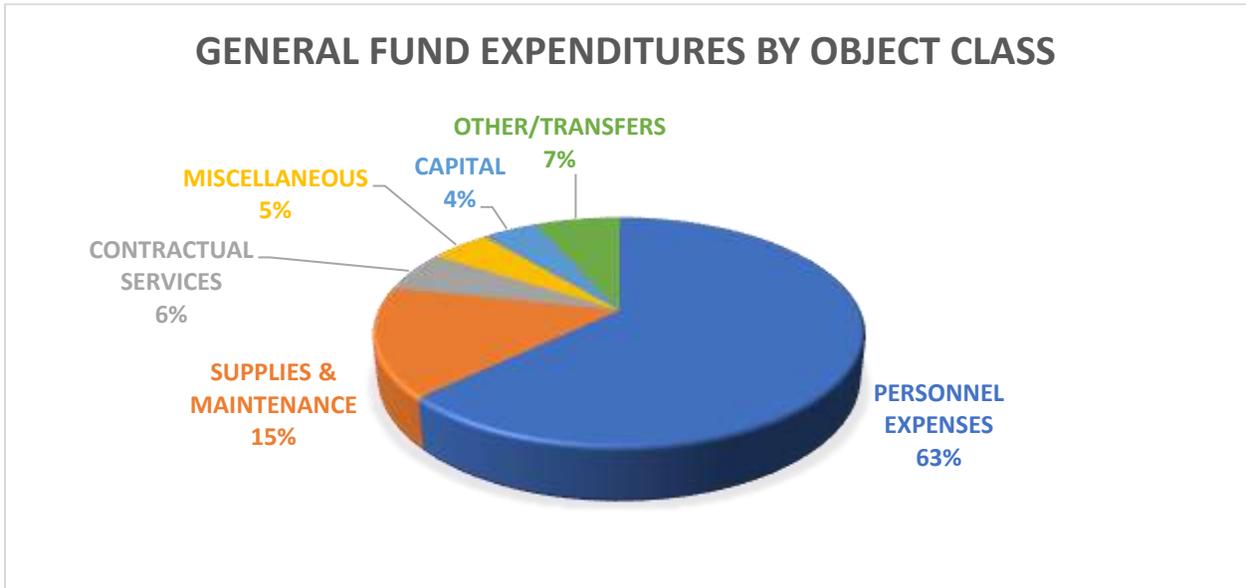
### General Fund Expenditures

Total expenditures for the General Fund total \$7,160,488. This represents a 7% increase for fiscal year 2021-2022.

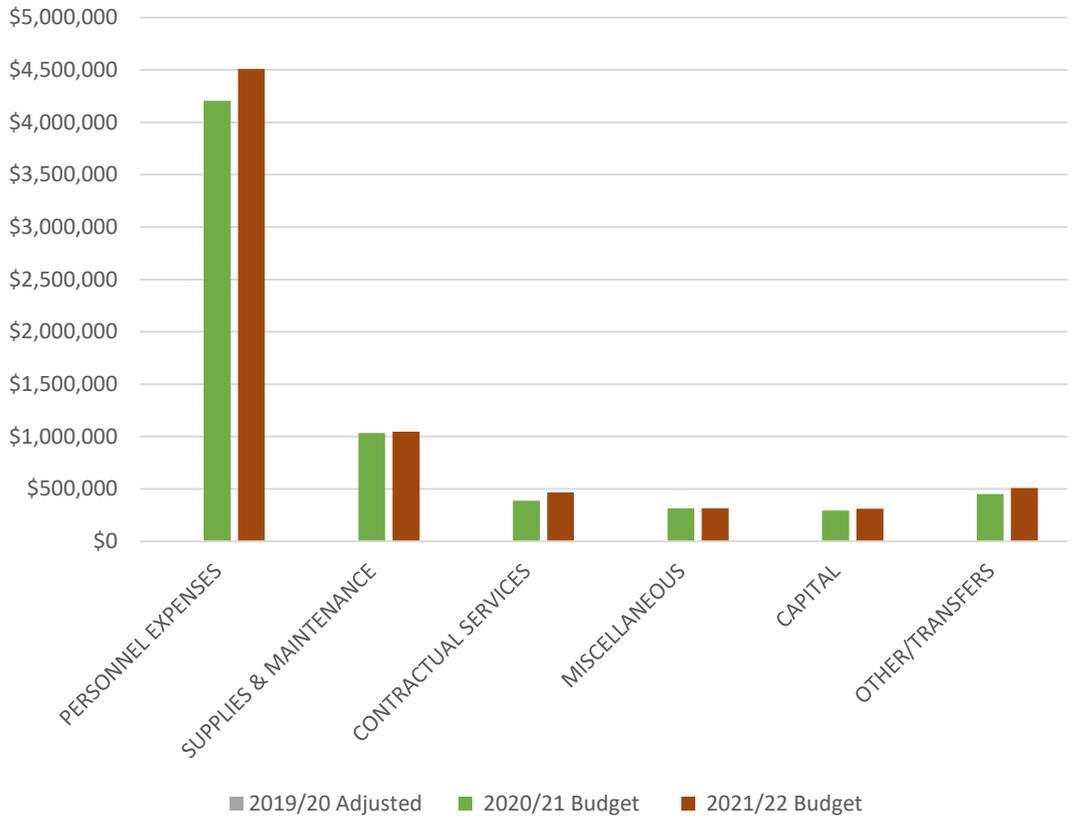
General Fund Expenditures by Department				
Type	FY 19-20	FY 20-21	FY 21-22	PERCENT CHANGE
Governing Board	\$ 133,128	\$ 136,942	\$ 139,132	2%
Administration	211,981	198,489	251,812	27%
Finance	255,006	250,573	262,897	5%
Christmas Cheer	8,100	8,100	8,100	0.00%
Legal	40,520	60,000	60,160	0%
Planning & Inspections	201,210	231,281	265,328	15%
Tourism	168,127	175,592	176,735	1%
Public Buildings	281,500	220,000	280,500	28%
Police	2,189,289	2,236,636	2,329,032	4%
Separation Allowance	71,405	64,785	64,787	0%
Garage	104,207	102,109	110,098	8%
Fire	546,820	641,745	683,557	7%
Public Services	70,015	70,175	78,809	12%
Streets	412,928	556,445	555,976	0%
Powell Bill	162,362	-	-	-100.00%
Sanitation	891,947	654,789	730,952	12%
Recreation	377,611	384,872	394,334	2%
Cemetery	129,939	133,089	147,736	11%
Special	193,348	204,408	197,000	-4%
Appropriations				
Transfers	-	140,000	163,000	16%

General Fund Project Debt Contingencies	69,338	67,844	66,350	-%
<b>Total</b>	<b>\$6,807,938</b>	<b>\$6,690,630</b>	<b>\$7,160,488</b>	<b>7.02%</b>

General Fund Expenditures by Object Class				
Type	FY 19-20	FY 20-21	FY 21-22	PERCENT CHANGE
Personnel Expenses	\$ 4,012,017	\$ 4,206,313	\$ 4,508,349	7.2%
Supplies & Maintenance	1,085,126	1,035,656	1,046,970	1.1%
Contractual Services	366,450	387,625	467,142	20.5%
Miscellaneous	351,545	316,095	314,545	-.5%
Capital	547,555	294,191	312,939	6.4%
Other/Transfers	445,245	450,750	510,543	13.3%
<b>Total</b>	<b>\$6,807,938</b>	<b>\$6,690,630</b>	<b>\$7,160,488</b>	<b>7.0%</b>

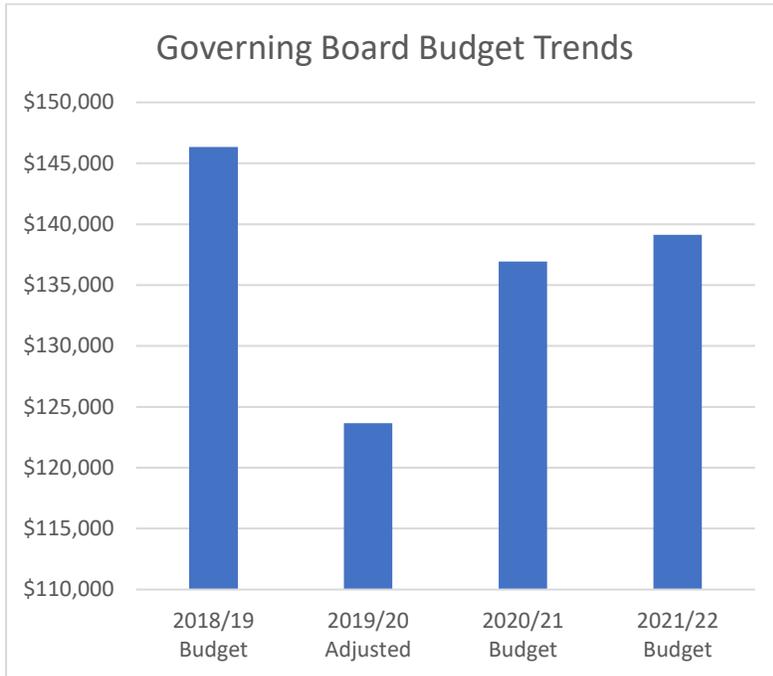


### Multiyear Comparison for General Fund Expenditures by Function



## Governing Board

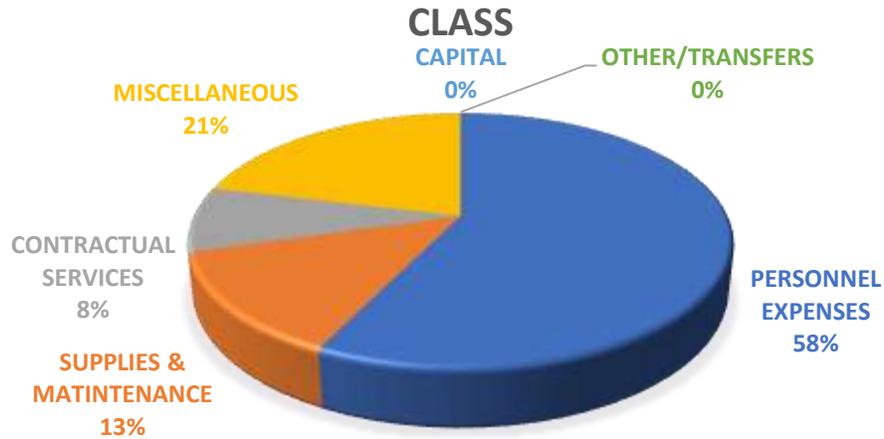
The Governing Board’s budget is 1.6 percent more in FY21-22. At \$139,132, the Governing Board’s budget accounts for 1.34 percent of the General Fund budget. This budget covers compensation, health insurance, and operating expenses for the elected officials. The City plans to spend \$32.54 per capita for the Governing Board in FY21-22. There are no capital expenditures in the FY21-22 Governing Board budget.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 74,378	\$ 75,492	\$ 79,682	5.6%
Supplies and Maintenance	23,350	21,450	18,450	-14%
Contractual Services	7,900	11,500	11,500	0%
Miscellaneous	27,500	28,500	29,500	3.5%
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 133,125</b>	<b>\$ 136,942</b>	<b>\$ 139,132</b>	<b>1.6%</b>

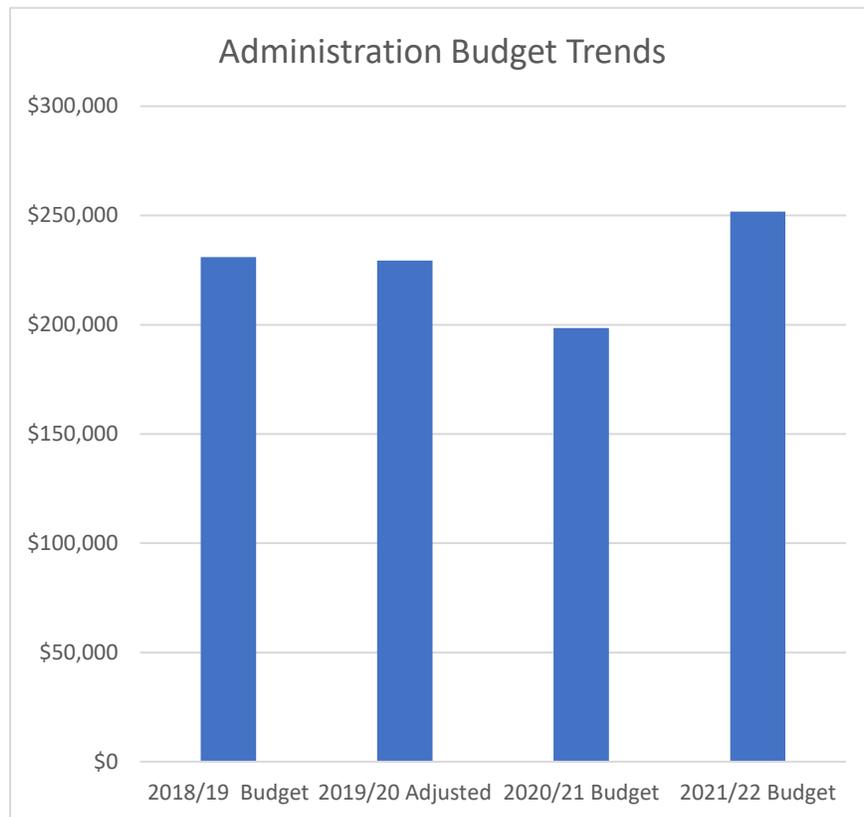
## GOVERNING BOARD EXPENDITURES BY OBJECT



Governing Board Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	PERCENT CHANGE
Salaries & Wages Gov Body	\$ 31,288	\$ 31,288	\$ 31,288	0%
FICA Expense	2,394	2,394	2,394	0%
Group Insurance Expense	40,696	41,810	46,000	10%
Telephone & Postage	0	-	-	
Travel and Training Expense	14,000	12,000	10,000	-17%
Maint & Repair-Equip	-	100	100	
Advertising	8,000	8,000	7,000	-13%
Departmental Supplies	750	750	750	0%
Uniform	600	600	600	0%
Prof. Services/Other	1,500	5,000	5,000	0%
Contracted Services	6,400	6,500	6,500	0%
Dues & Subscriptions	10,000	11,000	12,000	9%
Insurance & Bonds	15,000	15,000	15,000	0%
Miscellaneous Expenses	2,500	2,500	2,500	0%
<b>Total</b>	<b>\$133,128</b>	<b>\$ 136,942</b>	<b>\$ 139,132</b>	<b>2%</b>

## Administration

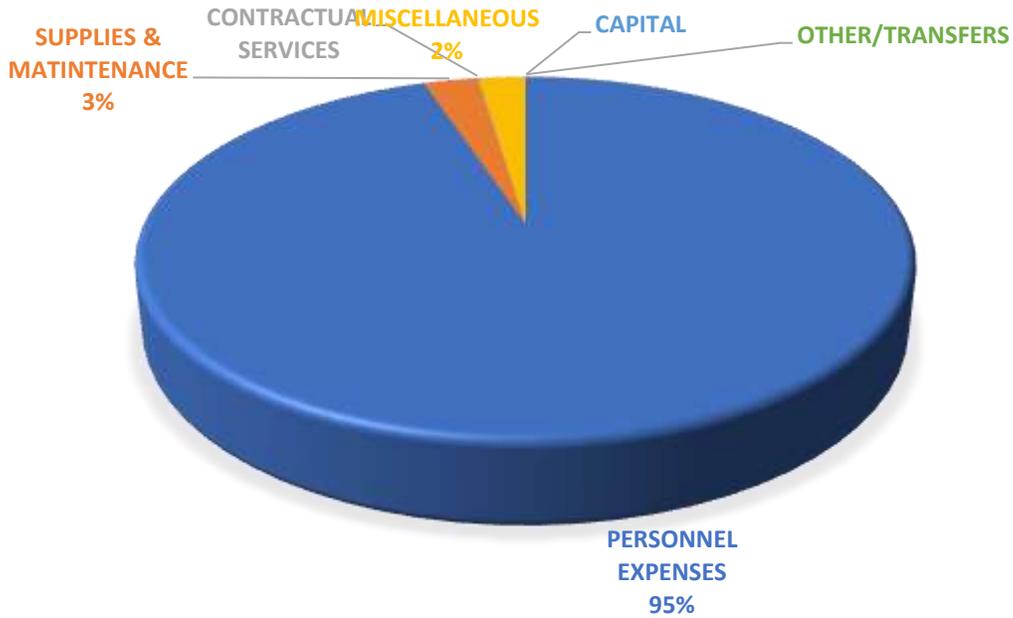
The Administration Department budget is 27 percent more in FY21-22. At \$251,812, the Administration budget accounts for 3.52 percent of the General Fund budget and funds compensation, benefits, and operational expenses for two employees. The town plans to spend \$58.89 per capita for Administration in FY21-22. The increase in the Administration budget will fund a Lead For North Carolina Fellow to be employed by the town. These additional expenses are partially offset by a \$30,000 reimbursement from the UNC School of Government



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 196,631	\$ 186,389	\$ 238,962	28.2%
Supplies and Maintenance	9,950	6,250	6,700	7.2%
Contractual Services	-	250	250	
Miscellaneous	5,400	5,600	5,900	5.4%
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 308,023</b>	<b>\$ 198,489</b>	<b>\$ 251,812</b>	<b>26.9%</b>

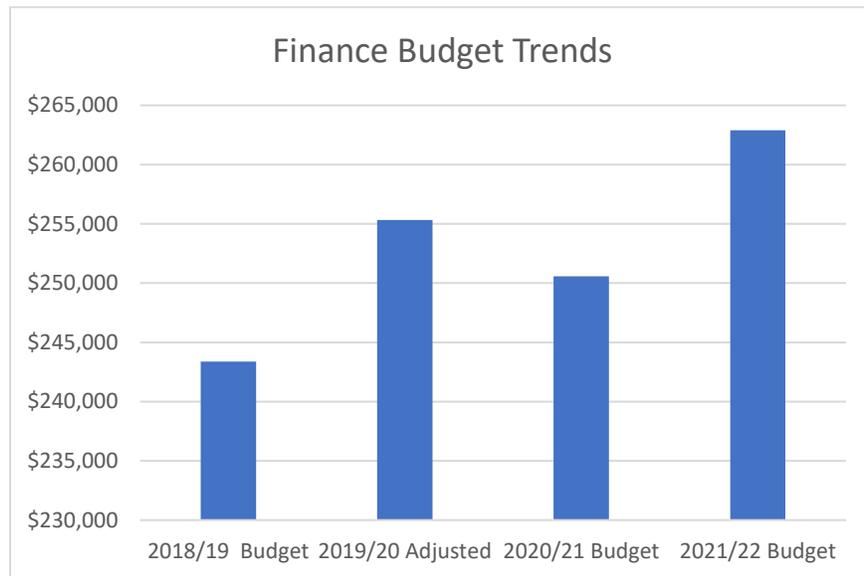
## ADMINISTRATION EXPENDITURES BY OBJECT CLASS



Administration Expenditures				
Line Item	FY 19-20 Budget	FY 20-21 Budget	FY 21-22 Budget	PERCENT CHANGE
Salaries & Wages Administration	\$ 143,249	\$ 136,490	\$ 184,609	35%
FICA Expense	10,959	10,441	10,550	1%
Prof. Services/Person	0	0	300	
Group Insurance Expense	21,366	17,756	20,850	17%
Retirement Expense	12,978	14,004	15,633	12%
State 401 (K) Expense	8,079	7,698	7,020	-9%
Telephone & Postage	850	850	1,300	53%
Travel Expense	5,000	2,000	2,000	0%
M & R - Equipment	6,000	300	300	0%
Car Allowance	2,400	2,400	2,400	0%
Departmental Supplies	900	500	500	0%
Uniforms	200	200	200	0%
Prof. Services/Other	-	250	250	0%
Dues & Subscriptions	1,000	1,700	2,000	18%
Insurance & Bonds	3,400	3,400	3,400	0%
Miscellaneous Expense	1,000	500	500	0%
<b>Total</b>	<b>\$ 211,981</b>	<b>\$ 198,489</b>	<b>\$ 251,812</b>	<b>27%</b>

## Finance

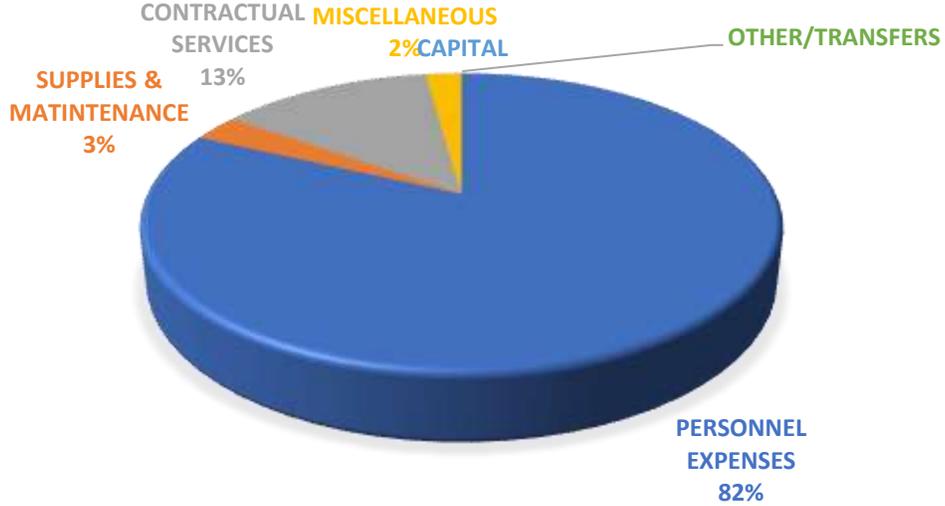
The Finance Department budget is 5 percent more in FY21-22. At \$262,897, the Finance budget accounts for 3.67 percent of the General Fund budget, and funds compensation, benefits, and operational expenses for a department with three employees. The town plans to spend \$61.48 per capita for Finance in FY21-22. There are no capital expenditures in the FY21-22 Finance budget.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 205,231	\$ 206,773	\$ 215,597	4.3%
Supplies and Maintenance	11,375	7,000	7,500	7.1%
Contractual Services	32,700	31,100	34,100	9.6%
Miscellaneous	5,700	5,700	5,700	0.0%
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 255,006</b>	<b>\$ 250,573</b>	<b>\$ 262,897</b>	<b>4.9%</b>

## FINANCE EXPENDITURES BY OBJECT CLASS

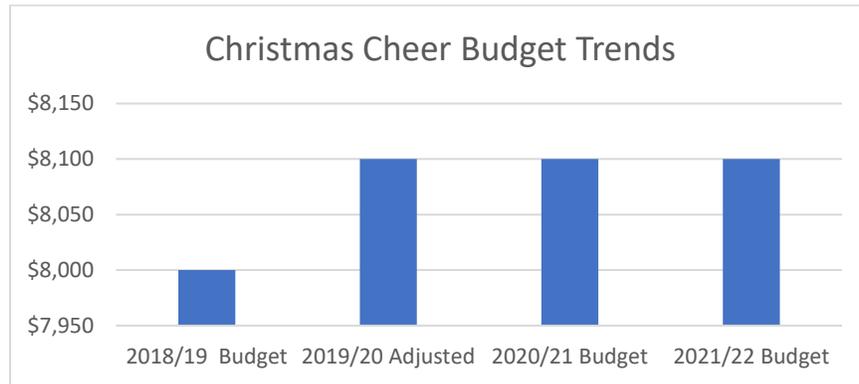


Finance Expenditures				
Line Item	FY 19-20 Budget	FY 20-21 Budget	FY 21-22 Budget	PERCENT CHANGE
Salaries & Wages Finance	\$ 141,232	\$ 144,775	\$ 148,836	3%
FICA Expense	10,804	12,075	11,386	-6%
Group Insurance Expense	32,434	26,904	31,800	18%
Retirement Expense	12,796	14,854	15,285	3%
State 401 (K) Expense	7,965	8,165	8,290	2%
Unemployment Expense	-	-	-	
Travel/Training	3,000	500	1,000	100%
M & R - Equipment	6,000	5,000	5,000	0%
Departmental Supplies	2,000	1,500	1,500	0%
Uniforms	375	-	-	0%
Prof. Services/Other	15,000	15,000	18,000	20%
Banking Fees	2,600	1,000	1,000	0%
Investment Fees	3,600	3,600	3,600	0%
Motor Vehicle Collection Fee	6,500	6,500	6,500	0%

Ad Valorem Billing Fee	5,000	5,000	5,000	0%
Dues & Subscriptions	1,000	1,000	1,000	10%
Insurance & Bonds	3,700	3,700	3,700	0%
Miscellaneous	1,000	1,000	1,000	0%
<b>Total</b>	<b>\$ 255,006</b>	<b>\$ 250,573</b>	<b>\$ 262,897</b>	<b>5%</b>

## Christmas Cheer

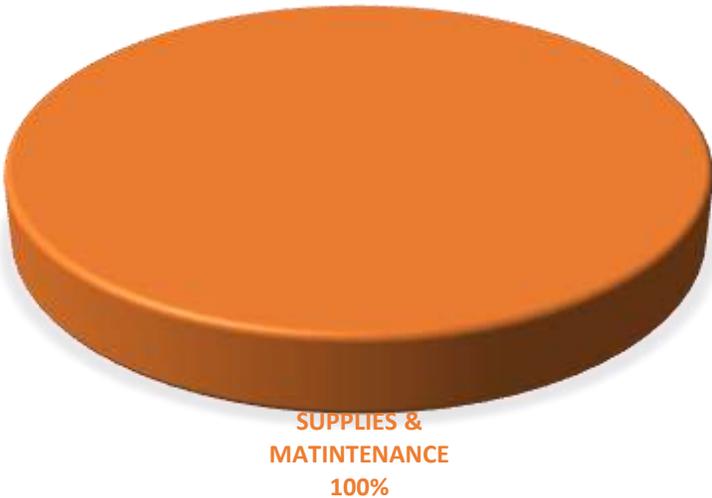
The Christmas Cheer Account budget is 0.00 percent more in FY21-22. At \$8,100, the Christmas Cheer budget accounts for .11 percent of the General Fund budget. The town plans to spend \$1.89 per capita for Christmas Cheer in FY21-22. There are no capital expenditures in the FY21-22 Christmas Cheer budget.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ -	\$ -	\$ -	
Supplies and Maintenance	8,100	8,100	8,100	0.0%
Contractual Services	-	-	-	
Miscellaneous	-	-	-	
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 8,100</b>	<b>\$ 8,100</b>	<b>\$ 8,100</b>	<b>0.0%</b>

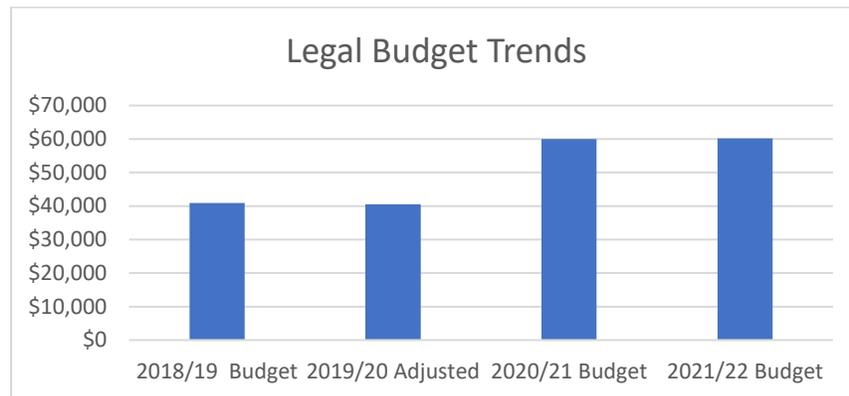
### CHRISTMAS CHEER EXPENDITURES BY OBJECT CLASS



Christmas Cheer Expenditures				
Line Item	FY 19-20 Budget	FY 20-21 Budget	FY 21-22 Budget	PERCENT CHANGE
Christmas Cheer Supplies	\$ 8,100	\$ 8,100	\$ 8,100	0%
<b>Total</b>	<b>\$ 8,100</b>	<b>\$ 8,100</b>	<b>\$ 8,100</b>	<b>0%</b>

## Legal

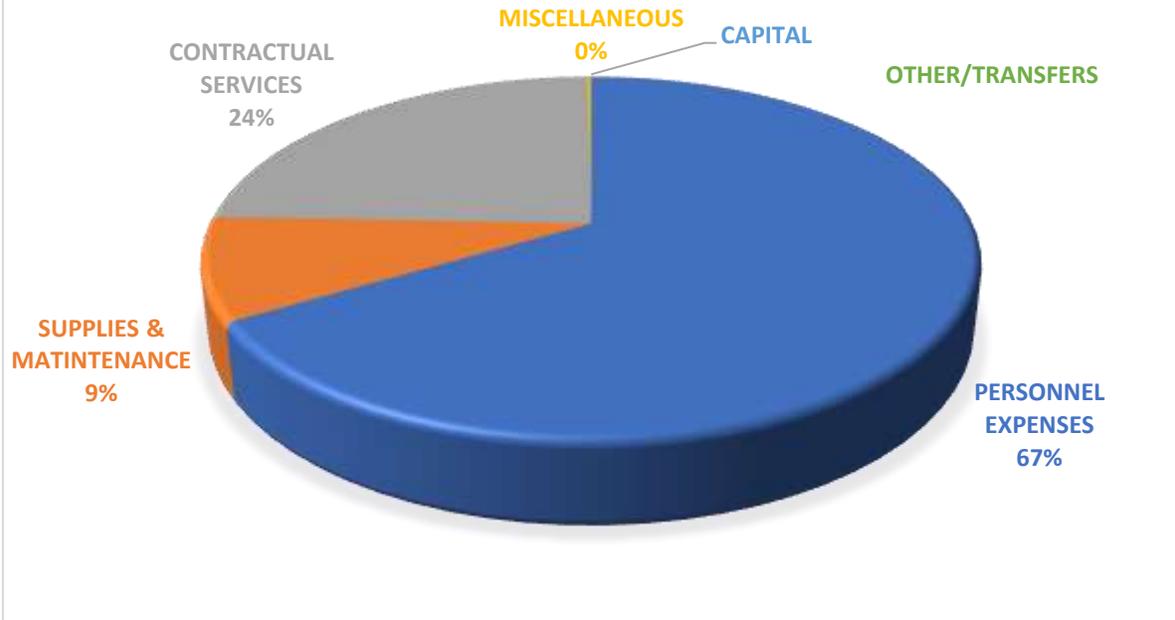
The Legal Department budget is 0 percent more in FY21-22. At \$60,160, the Legal budget accounts for .84 percent of the General Fund budget. The town plans to spend \$14.07 per capita for legal services in FY21-22. There are no capital expenditures in the FY21-22 Legal budget.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 26,920	\$ 43,060	\$ 40,000	-7.1%
Supplies and Maintenance	2,000	5,340	5,500	3%
Other Contractual Services	11,500	11,500	14,560	26.6%
Miscellaneous	100	100	100	0.0%
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 40,520</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>.3%</b>

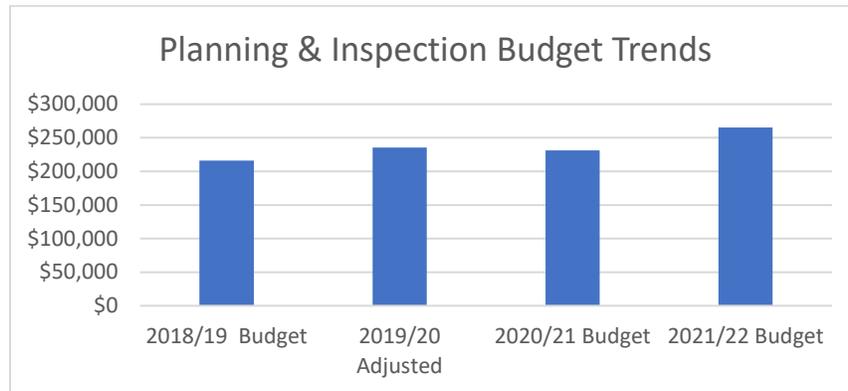
## LEGAL EXPENDITURES BY OBJECT CLASS



Legal Expenditures				
Line Item	FY 19-20 Budget	FY 20-21 Budget	FY 21-22 Budget	PERCENT CHANGE
Salaries & Wages	\$ 25,000	\$ 40,000	\$ 40,000	0%
Legal				
FICA Expense	1,920	3,060	-	-100%
Advertising	2,000	4,840	5,000	3%
Departmental	-	500	500	0%
Supplies				
Prof. Services/Other	1,500	1,500	1,500	0%
Contracted Services	10,000	10,000	13,060	31%
Miscellaneous	100	100	100	0%
<b>Total</b>	<b>\$ 40,520</b>	<b>\$ 60,000</b>	<b>\$ 60,160</b>	<b>0%</b>

## Planning and Inspections

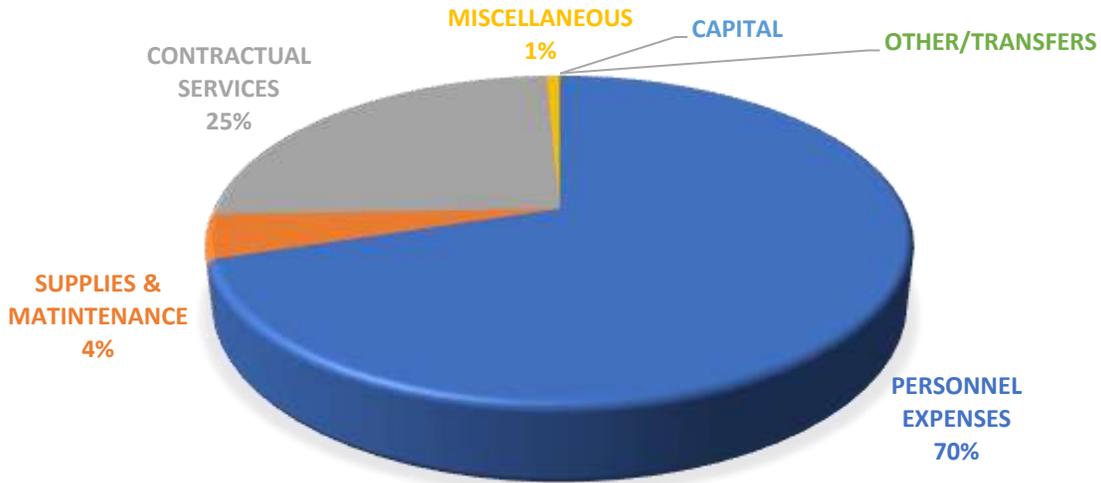
The Planning and Inspections Department budget is 15 percent more in FY21-22. At \$265,328, the Planning and Inspections budget accounts for 3.71 percent of the General Fund budget, and funds compensation, benefits, and operating expenses for a department with two full-time employees and one contract employee. The town plans to spend \$62.05 per capita for Planning and Inspections in FY21-22. There are no capital expenditures in the FY21-22 Planning and Inspections budget.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 168,960	\$ 177,831	\$ 186,016	4.6%
Supplies and Maintenance	10,350	8,650	11,550	33.5%
Contractual Services	20,000	43,000	65,912	53.3%
Miscellaneous	1,900	1,800	1,850	2.8%
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 201,210</b>	<b>\$ 231,281</b>	<b>\$ 265,328</b>	<b>14.7%</b>

## PLANNING & INSPECTIONS EXPENDITURES BY OBJECT CLASS

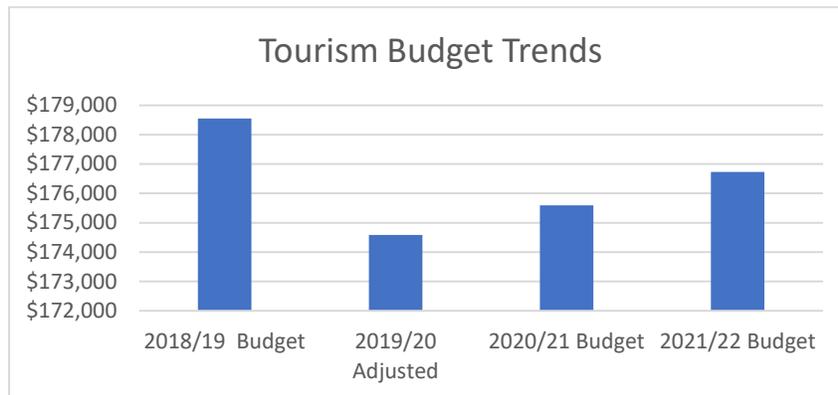


Planning and Inspections Expenditures				
Line Item	FY 19-20 Budget	FY 20-21 Budget	FY 21-22 Budget	PERCENT CHANGE
Salaries & Wages	\$ 121,000	\$ 129,754	\$ 132,981	2%
Planning & Zoning				
FICA Expense	9,078	9,926	10,173	2%
Group Insurance Expense	22,321	17,510	21,000	20%
Retirement Expense	10,207	13,313	15,093	13%
State 401 (K) Expense	6,354	7,328	6,769	-8%
Telephone & Postage	2,000	2,000	2,000	0%
Printing	100	50	100	100%
Travel & Training	2,500	3,000	3,000	0%
M & R-Equipment	1,000	500	750	50%
M & R-Autos	1,000	500	500	0%
Advertising	300	150	300	100%
Gasoline	1,800	1,800	1,800	0%
Departmental Supplies	1,000	500	2,500	400%
Safety	100	50	100	100%
Supplies/Training				
Uniforms	550	100	500	400%
Prof. Services/Other	11,500	10,500	22,500	114%
Contracted Services	8,500	32,500	43,412	34%

Economic Incentives	-	-	-	
Dues & Subscriptions	1,200	1,100	1,100	0%
Insurance & Bonds	600	600	600	0%
Miscellaneous	100	100	150	50%
<b>Total</b>	<b>\$ 201,210</b>	<b>\$ 231,281</b>	<b>\$ 265,328</b>	<b>15%</b>

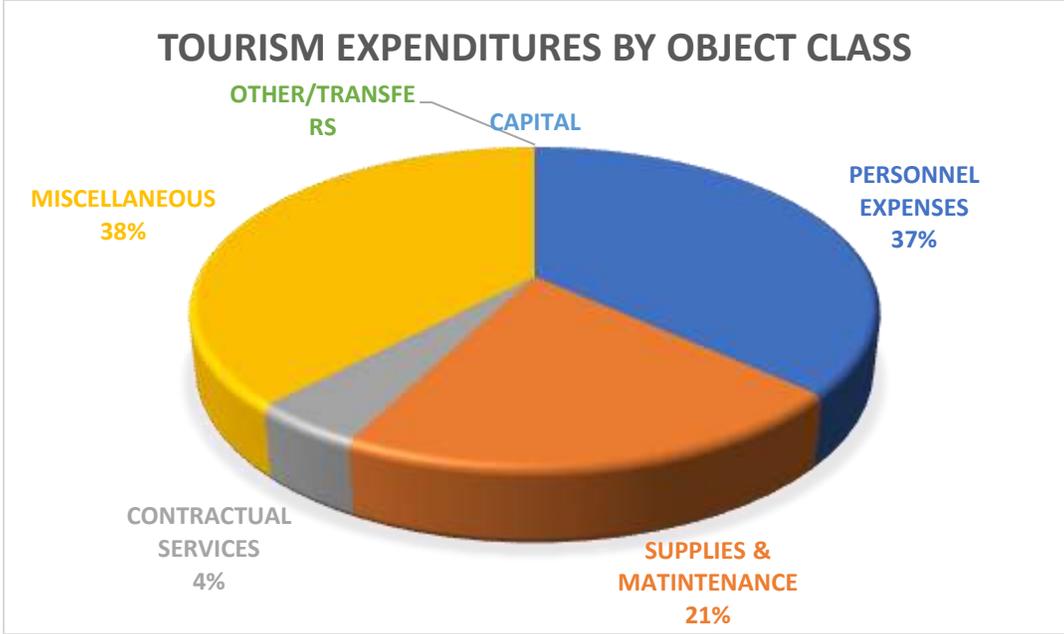
## Tourism

The Tourism Department budget is 1 percent more in FY21-22. At \$176,735, the Tourism budget accounts for 2.47 percent of the General Fund budget and fund compensation, benefits, and operating expenses for a department with one full-time employee. The town plans to spend \$41.33 per capita for Tourism in FY21-22. There are no capital expenditures in the FY21-22 Tourism budget.



## Budget Summary

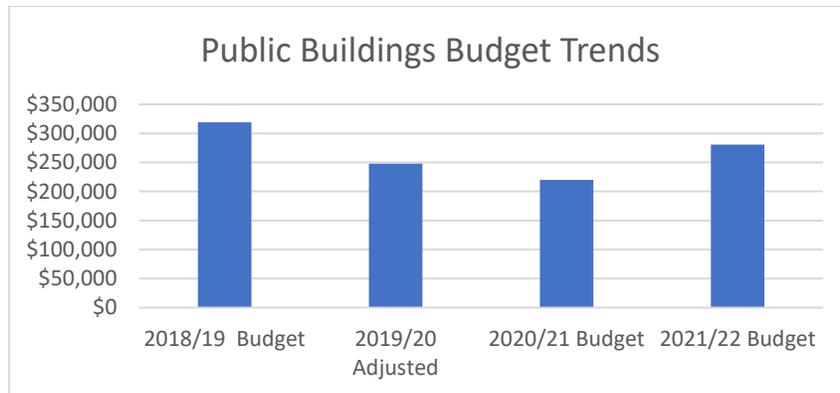
Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 61,827	\$ 61,792	\$ 64,935	5%
Supplies and Maintenance	34,800	36,800	36,800	0%
Contractual Services	7,000	12,000	8,000	-33.3%
Miscellaneous	64,500	65,000	67,000	3.1%
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 168,127</b>	<b>\$ 175,592</b>	<b>\$ 176,735</b>	<b>.7%</b>



Tourism Expenditures				
Line Item	FY 19-20 Budget	FY 20-21 Budget	FY 21-22 Budget	PERCENT CHANGE
Salaries & Wages	\$ 41,753	\$ 42,778	43,867	2%
Tourism				
FICA Expense	3,194	3,272	3,356	3%
Group Insurance	10,742	8,940	10,500	17%
Expense				
Retirement Expense	3,783	4,389	4,979	13%
State 401(K) Expense	2,355	2,413	2,233	-7%
Telephone & Postage	800	800	800	0%
Travel/Training	2,500	2,500	2,500	0%
M & R - Equipment	-	300	300	
Advertising and Promotions	28,000	31,000	31,000	0%
Gasoline	-	200	200	
Departmental Supplies	3,500	2,000	2,000	0%
Contracted Services	3,000	8,000	8,000	0%
Partnership	4,000	4,000	-	0%
Downtown Improve				
Dues & Subscriptions	2,000	2,000	2,000	0%
Insurance & Bonds	-	500	500	
Miscellaneous	500	500	500	0%
Events	47,000	47,000	47,000	0%
Facade Grants	15,000	15,000	17,000	13%
<b>Total</b>	<b>\$ 168,127</b>	<b>\$ 175,592</b>	<b>\$ 176,735</b>	<b>1%</b>

## Public Buildings

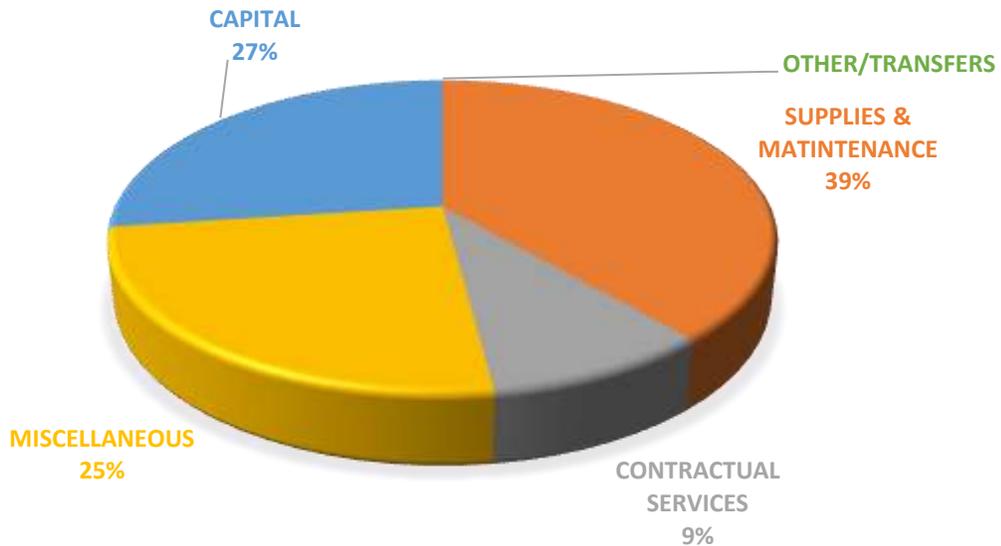
The Public Buildings budget is 28 percent more in FY21-22. At \$280,500, the Public Buildings budget accounts for 3.92 percent of the General Fund budget, and funds the cost of utilities, maintenance, and repair of public buildings like Town Hall that do not belong to a specific department. The town plans to spend \$65.60 per capita for the Public Buildings in FY21-22. The increase in capital expenditures can be attributed to the purchase of a new HVAC system for the Woodlawn Daycare.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ -	\$ -	\$ -	
Supplies and Maintenance	118,000	118,000	108,500	-8.1%
Contractual Services	31,000	32,000	26,000	-18.8%
Miscellaneous	77,500	70,000	70,000	0%
Capital	55,000	-	76,000	100.0%
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 281,500</b>	<b>\$ 220,000</b>	<b>\$ 280,500</b>	<b>27.59%</b>

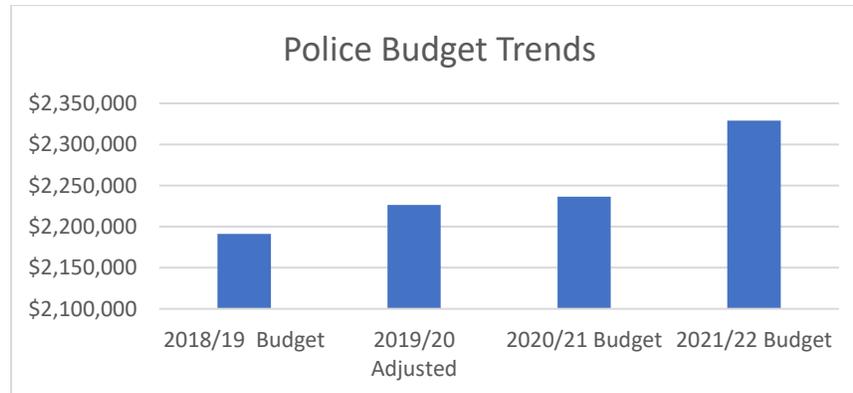
## PUBLIC BUILDINGS EXPENDITURES BY OBJECT CLASS



Public Buildings Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	PERCENT CHANGE
Telephone & Postage Public Buildings	\$ 15,000	\$ 15,000	\$ 15,000	0%
Utilities	22,000	22,000	22,000	0%
M & R - Buildings & Grounds	45,000	45,000	35,000	-22%
M & R - Equipment	30,000	30,000	30,000	0%
M & R - Autos	-	-	500	
Departmental Supplies	6,000	6,000	6,000	0%
Safety Supplies and Training	-	-	-	
Prof. Services/Other	5,000	6,000	-	
Contracted Services	26,000	26,000	26,000	0%
Contracted Services for Development	-	-	-	
Insurance & Bonds	55,000	50,000	50,000	0%
Miscellaneous	22,500	20,000	20,000	0%
Capital Outlay - Other Improvements	40,000	-	11,000	
Capital Outlay Equip	15,000	-	65,000	
<b>Total</b>	<b>\$281,500</b>	<b>\$ 220,000</b>	<b>\$ 280,500</b>	<b>28%</b>

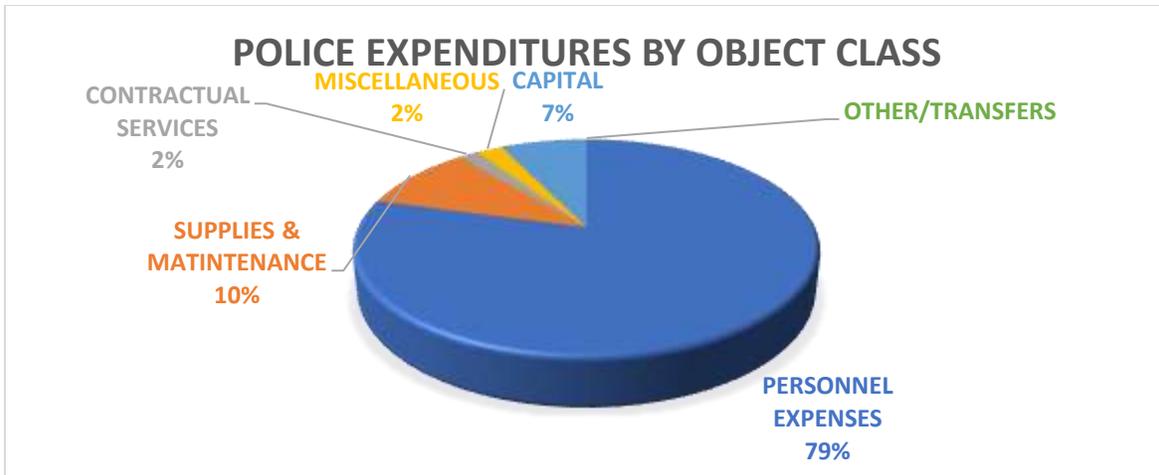
## Police

The Police Department budget is 4 percent more in FY21-22. At \$2,329,032, the Police Department budget accounts for 32.53 percent of the General Fund budget. The town plans to spend \$544.68 per capita for the Police Department in FY21-22. There are 27 FTEs funded by this budget. The decrease in capital expenditures can be attributed to the purchase of two new police vehicles rather than four like the year before. Capital expenses include the out-of-pocket costs for the two purchases planned for this year, and the debt service payment for the four purchased the year before.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 1,704,953	\$ 1,709,659	\$ 1,845,343	7.9%
Supplies and Maintenance	215,000	200,480	227,300	13.4%
Contractual Services	36,800	35,875	37,720	5.1%
Miscellaneous	54,800	54,550	50,850	-6.8%
Capital	177,736	236,072	167,819	-28.9%
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 2,189,289</b>	<b>\$ 2,236,636</b>	<b>\$ 2,329,032</b>	<b>4.1%</b>

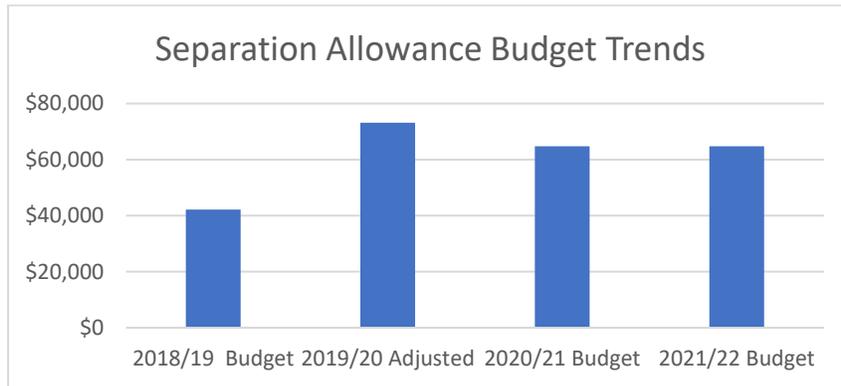


Police Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	PERCENT CHANGE
Salaries & Wages - Regular - Police	\$ 1,138,032	\$ 1,170,685	\$ 1,263,091	8%
Salaries - Auxiliary Prof.	30,000	30,000	30,000	0%
Services/Personnel	1,000	1,000	1,000	0%
FICA Expense	89,665	89,557	99,496	11%
Group Insurance Expense	278,965	232,278	234,000	1%
Retirement Expense	110,180	127,390	154,335	21%
State 401 (K) Expense	57,111	58,749	63,421	8%
Telephone & Postage	24,000	24,000	24,000	0%
Printing	800	600	2,500	317%
Utilities	15,000	14,500	14,500	0%
Travel/Training	17,500	15,750	17,500	11%
Building & Grounds	11,000	9,900	11,000	11%
M & R - Equipment	38,000	34,200	38,000	11%
M & R - Autos	25,000	22,500	22,500	0%
Advertising	-	-	-	
Gasoline	43,000	41,000	43,000	5%
Departmental Supplies	18,500	16,650	30,000	80%
Drug Forfeiture Expenses	-	-	-	
Drug Prevention	-	-	-	

Crime Prevention & Supplies	1200	1,080	2,000	85%
Controlled Substance Expense (	-	-	-	
Court Ordered Disposition To Safety	-	-	-	
Safety	1,000	1,000	3,000	200%
Supplies/Training				
Uniforms	1,8000	16,200	16,200	0%
Vehicle Use Tax	2,000	3,100	3,100	0%
Prof.	1,800	1,875	2,720	45%
Services/Other				
Contracted	35,000	34,000	35,000	3%
Services				
Dues & Subscriptions	800	850	850	0%
Insurance & Bonds	45,000	45,000	41,000	-9%
Miscellaneous	3,000	2,700	3,000	11%
Drug	6,000	6,000	6,000	0%
Intervention/Buy				
Capital Outlay - Equipment	140,000	184,100	67,000	-64%
Debt Service-Principal	33,424	47,272	94,362	100%
Debt Service-Interest	4,312	4,700	6,457	37%
<b>Total</b>	<b>\$2,189,289</b>	<b>\$2,236,636</b>	<b>\$2,329,032</b>	<b>4%</b>

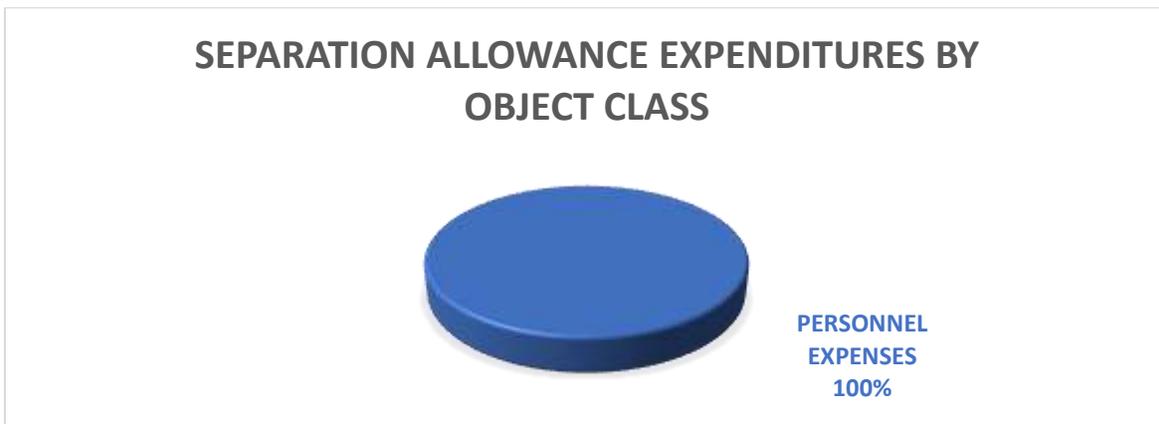
### Separation Allowance

The Separation Allowance budget is 0 percent more in FY21-22. At \$64,787, the Separation Allowance budget accounts for 0.90 percent of the General Fund budget. The town plans to spend \$15.15 per capita for Separation Allowance in FY21-22. There are no capital expenditures in the FY21-22 Separation Allowance budget.



### Budget Summary

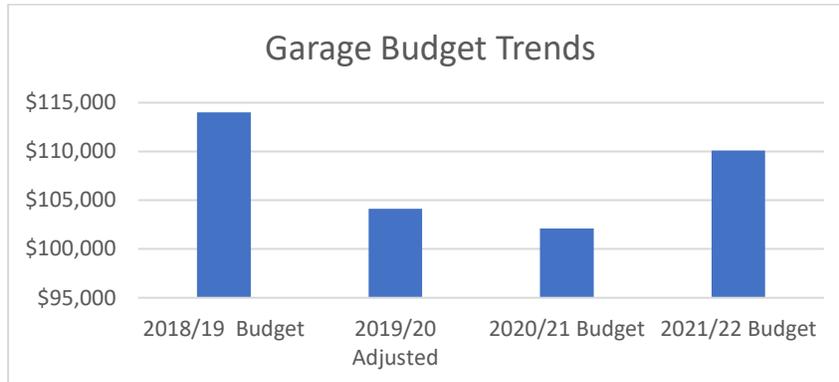
Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 71,405	\$ 64,785	\$ 64,787	0%
Supplies and Maintenance	-	-	-	
Contractual Services	-	-	-	
Miscellaneous	-	-	-	
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 71,405</b>	<b>\$ 64,785</b>	<b>\$ 64,787</b>	<b>0%</b>



<b>Separation Allowance Expenditures</b>				
<b>Line Item</b>	<b>FY 19-20 Budget</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>	<b>PERCENT CHANGE</b>
Salaries & Wages	\$ 66,331	\$ 60,181	\$ 60,182	0%
Separation Allowance				
FICA Expense	5,074	4,604	4,605	0%
<b>Total</b>	<b>\$ 71,405</b>	<b>\$ 64,785</b>	<b>\$ 64,787</b>	<b>0%</b>

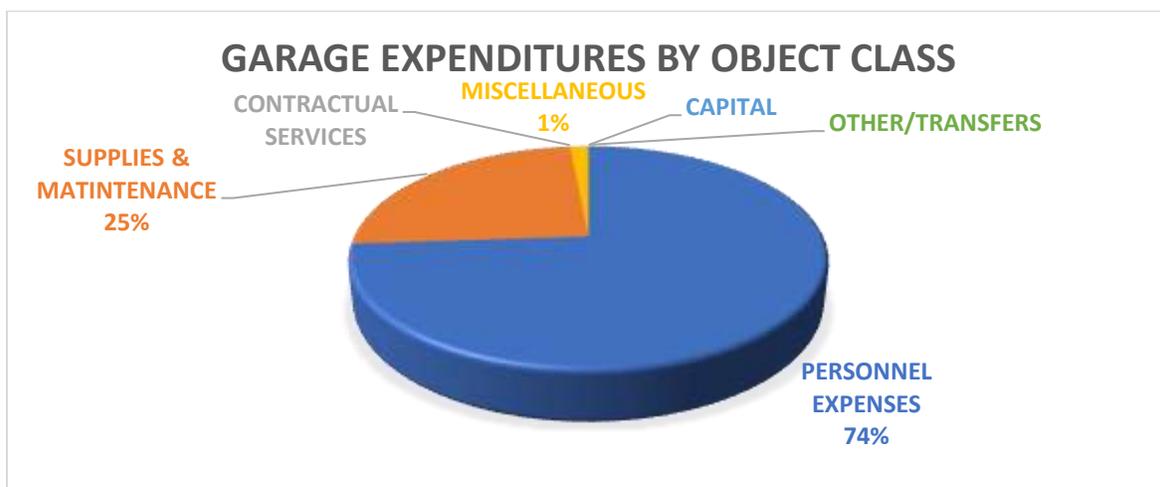
## Garage

The Garage budget is 8 percent more in FY21-22. At \$110,098, the Garage budget accounts for 1.54 percent of the General Fund budget. The town plans to spend \$25.75 per capita for the Garage in FY21-22. There are no capital expenditures in the FY21-22 Garage budget.



## Budget Summary

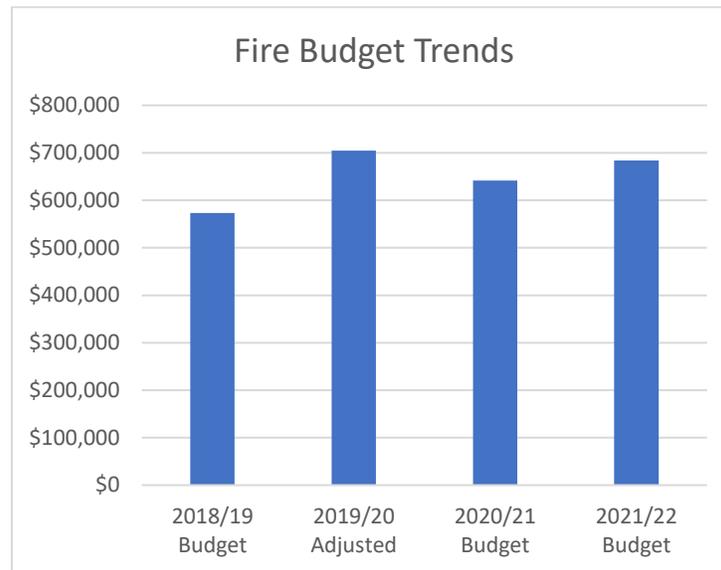
Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 76,357	\$ 78,109	\$ 81,398	4.2%
Supplies and Maintenance	25,900	22,350	27,050	21%
Contractual Services	-	-	-	
Miscellaneous	1,950	1,650	1,650	0%
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 104,207</b>	<b>\$ 102,109</b>	<b>\$ 110,098</b>	<b>7.8%</b>



<b>Garage Expenditures</b>				
<b>Line Item</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>PERCENT CHANGE</b>
Salaries & Wages	\$ 52,982	\$ 55,653	\$ 56,639	2%
Garage				
Salaries - OT	1,000	750	750	0%
Prof.	-	130	200	54%
Servies/Personnel				
FICA Expense	4,130	4,257	4,333	2%
Group Insurance	11,192	9,394	11,000	17%
Expense				
Retirement	4,891	5,710	6,428	13%
Expense				
State 401 (K)	2,162	2,215	2,048	-.8%
Expense				
Unemploy. Expense	-	-	-	-
Telephone &	4,500	4,500	4,000	-11%
Postage				
Utilities	6,000	5,500	6,000	9%
Travel & Training	300	250	250	0%
M & R - Building &	2,500	2,500	7,500	200%
Grounds				
M & R - Equipment	1,500	1,500	1,500	0%
M & R - Autos	1,000	1,100	1,100	10%
Gasoline	900	900	600	-33%
Departmental	7,500	4,500	4,500	0%
Supplies				
Safety	200	200	200	0%
Supplies/Training				
Uniforms	1,500	1,400	1,400	0%
Insurance & Bonds	1,800	1,500	1,500	0%
Miscellaneous	150	150	150	0%
<b>Total</b>	<b>\$ 104,207</b>	<b>\$ 102,109</b>	<b>\$ 110,098</b>	<b>8%</b>

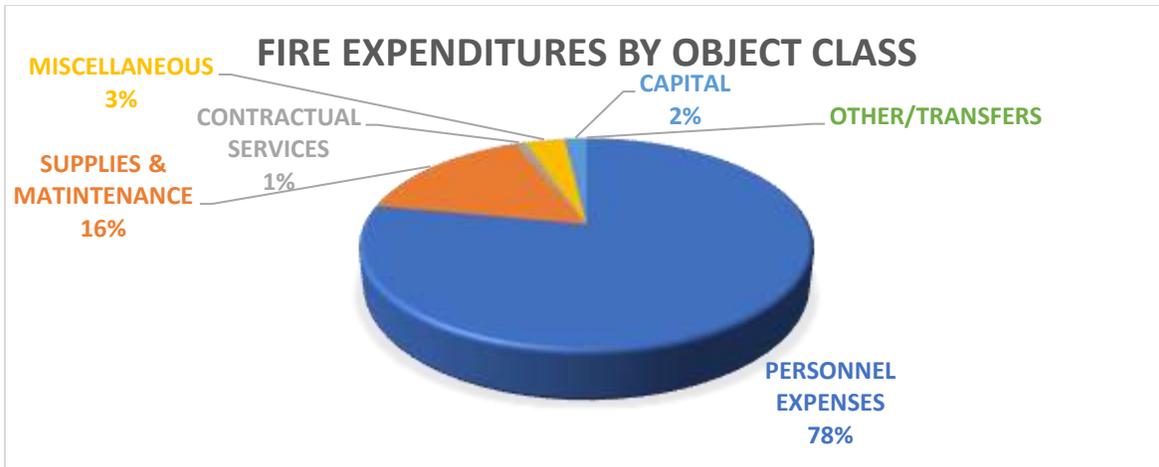
## Fire

The Fire Department budget is 6.5 percent more in FY21-22. At \$683,557, the Fire Department budget accounts for 9.55 percent of the General Fund budget. It funds compensation, benefits, equipment, training, and maintenance for a department with 4 full-time employees, and approximately a twenty volunteers. The town plans to spend \$159.86 per capita for Fire Department in FY21-22. There are no capital expenditures in the FY21-22 Fire budget.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 343,077	\$ 487,864	\$ 532,892	9.2%
Supplies and Maintenance	106,851	112,436	108,220	-3.7%
Contractual Services	4,800	6,400	6,400	0%
Miscellaneous	38,395	23,045	23,045	8.3%
Capital	53,697	12,000	13,000	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 546,820</b>	<b>\$ 641,745</b>	<b>\$ 683,557</b>	<b>6.5%</b>

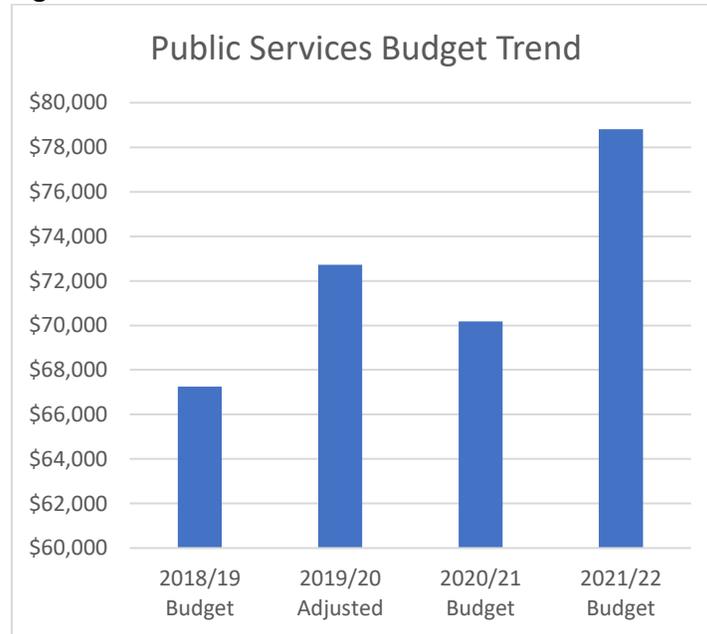


Fire Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	PERCENT CHANGE
Salaries & Wages Fire	\$ 157,435	\$ 161,834	\$ 202,182	25%
Salaries -OT	9,000	-	9,000	%
Salaries - Volunteer	75,000	75,000	60,000	-20%
Salaries - 1st Responders	20,000	20,000	20,000	0%
Personnel SAFER Grant	-	87,480	87,500	0%
Fringe Benefits SAFER Grant	-	10,000	10,000	0%
Travel SAFER Grant	-	12,500	12,500	0%
Supplies SAFER Grant	-	5,000	2,500	-50%
Other SAFER Grant	-	5,000	5,000	0%
SAFER Grant Equipment	-	12,900	12,900	0%
SAFER Grant Contractual	-	3,800	3,800	0%
Prof. Services/Personnel	2,500	2,500	2,500	0%
Professional - 1st Responders	600	600	600	0%
FICA Expense	21,155	24,265	24,578	1%
Group Insurance Expense	31,987	34,873	42,500	22%
Retirement Expense	14,660	20,500	23,130	13%
Retirement Pension Volunteer F	1,440	-	3,440	%
State 401 (K) Expense	9,300	11,592	10,762	-7%
Unemployment Expense	-	20	-	
Telephone & Postage	7,500	7,900	8,000	1%
Utilities	8,925	7,925	8,000	1%
Travel/Training	6,500	7,000	2,000	-71%
M & R - Buildings & Grounds	9,000	5,900	5,900	0%
M & R - Equipment	11,100	13,500	13,500	0%
M & R - Autos	15,000	18,425	18,000	-2%
Advertising	500	500	500	0%
SAFER Grant Advertising			2,500	
Gasoline	7,500	6,000	6,000	0%

Departmental Supplies	22,156	27,166	25,000	-8%
Departmental Supplies from Fu	13,400	13,400	13,400	0%
Safety Supplies/Training	1,920	1,620	1,620	0%
Uniforms	3,350	3,100	3,800	23%
Prof. Services/Other	-	1,000	1,000	
Contracted Services	4,800	5,400	5,400	0%
Dues & Subscriptions	1,395	1,545	1,545	0%
Insurance & Bonds	35,000	20,000	20,000	0%
Miscellaneous	2,000	1,500	1,500	0%
Capital Outlay - Equipment	-	-	-	
Debt Service-Principal	41,326	-	-	
Debt Service-Interest	371	-	-	
On Behalf Payments Fire	12,000	12,000	13,000	8%
<b>Total</b>	<b>\$ 546,820</b>	<b>\$ 641,745</b>	<b>\$ 683,557</b>	<b>7%</b>

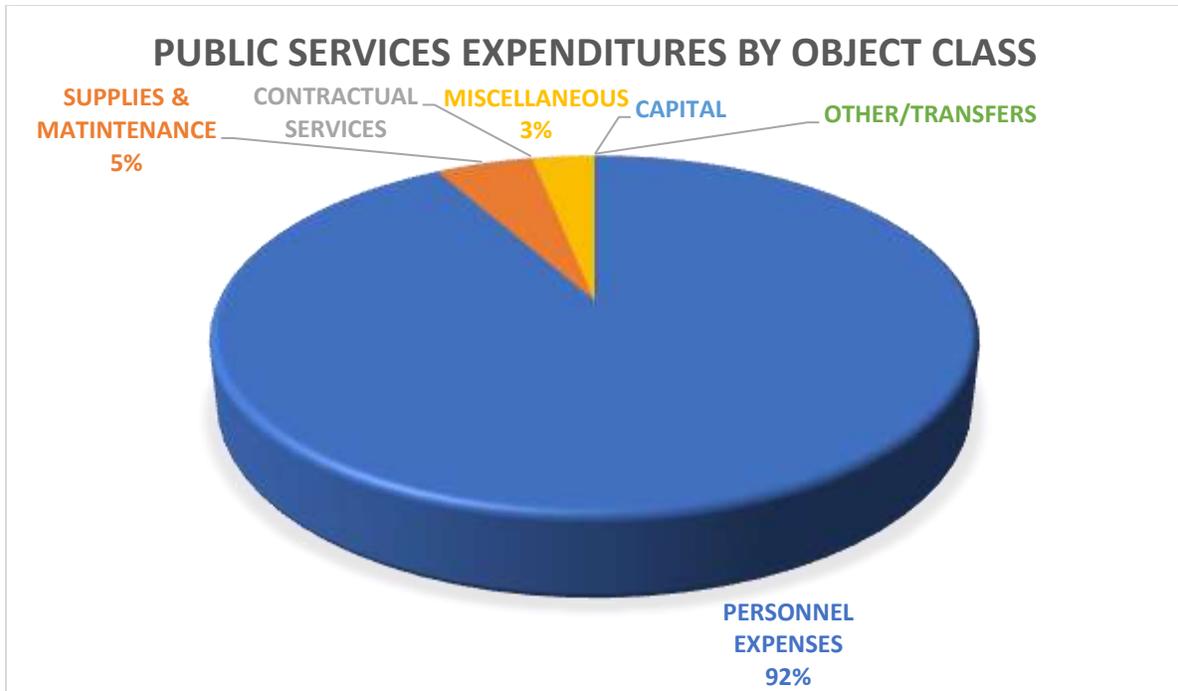
## Public Services

The Public Services Department budget is 12 percent more in FY21-22. At \$78,809, the Public Services budget accounts for 1.10 percent of the General Fund budget. The town plans to spend \$18.43 per capita for Public Services in FY21-22. There are no capital expenditures in the FY21-22 Public Services budget.



## Budget Summary

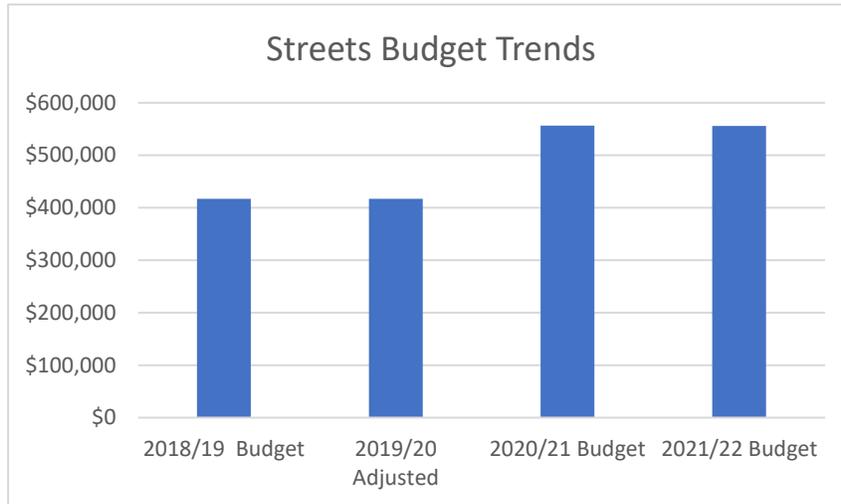
Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 62,665	\$ 63,775	\$ 72,409	13.5%
Supplies and Maintenance	4,350	3,900	3,900	0%
Contractual Services	-	-	-	
Miscellaneous	3,000	2,500	2,500	0%
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 70,015</b>	<b>\$ 70,175</b>	<b>\$ 78,809</b>	<b>12.3%</b>



Public Services Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	PERCENT CHANGE
Salaries & Wages Public Service	\$ 46,827	\$ 48,001	\$ 54,121	13%
FICA Expense	3,583	3,672	4,140	13%
Group Insurance Expense	5,371	4,470	5,250	17%
Retirement Expense	4,243	4,925	6,143	25%
State 401 (K) Expense	2,641	2,707	2,755	2%
Telephone & Postage	1,100	750	750	0%
Travel/Training	500	400	400	0%
M&R Equipment	400	400	400	0%
M & R Autos	750	750	750	0%
Gasoline	800	800	800	0%
Departmental Supplies	500	500	500	0%
Safety Supplies/Training	50	50	50	0%
Uniforms	250	250	250	0%
Dues & Subscriptions	200	200	200	0%
Insurance & Bonds	2,500	2,000	2,000	0%
Miscellaneous	300	300	300	0%
<b>Total</b>	<b>\$ 70,015</b>	<b>\$ 70,175</b>	<b>\$ 78,809</b>	<b>12%</b>

## Streets

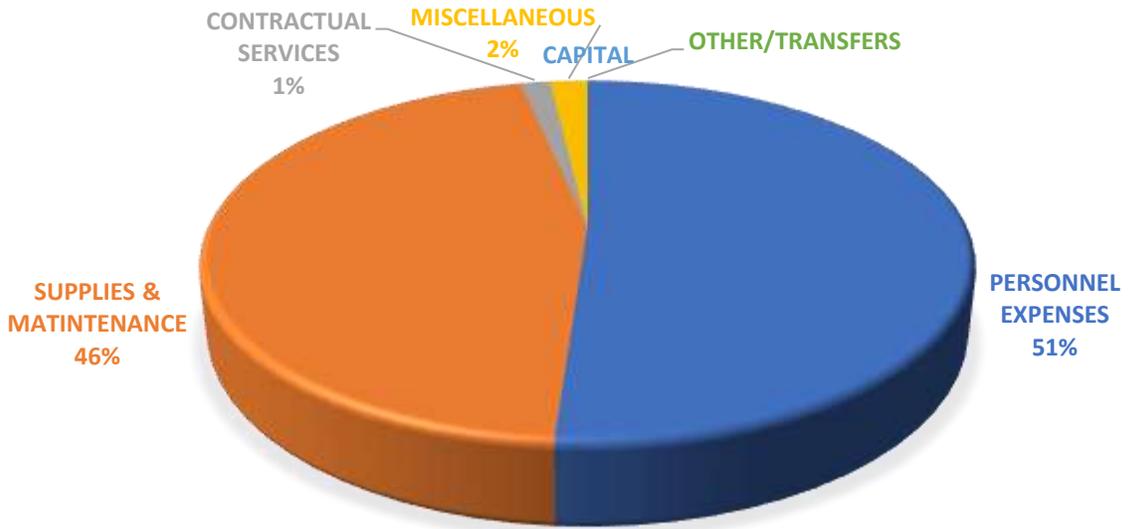
The Streets Account budget is close to even in FY21-22. At \$555,976, the Streets budget accounts for 8.32 percent of the General Fund budget. The town plans to spend \$130.02 per capita for Streets in FY21-22. There are no capital expenditures in the FY21-22 Streets budget.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 155,728	\$ 273,645	\$ 284,276	3.9%
Supplies and Maintenance	236,200	264,500	253,000	-4.3%
Contractual Services	8,500	6,000	8,200	36.7%
Miscellaneous	12,500	12,300	10,500	-14.6%
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 412,928</b>	<b>\$ 556,445</b>	<b>\$ 555,976</b>	<b>-.1%</b>

### STREETS EXPENDITURES BY OBJECT CLASS

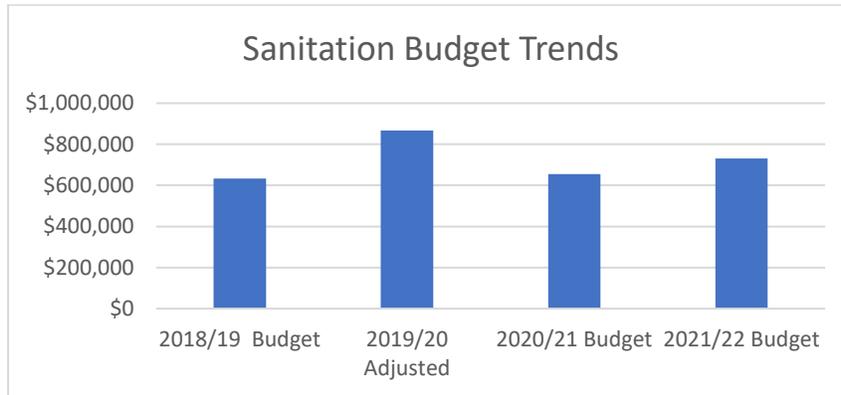


Streets Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	PERCENT CHANGE
Salaries & Wages Street	\$ 89,713	\$ 176,127	\$ 179,196	2%
Salaries - OT Prof.	20,000	20,500	20,000	-2%
Services/Personnel	-	200	200	
FICA Expense	8,393	13,474	13,709	2%
Group Insurance Expense	21,813	35,905	42,500	18%
Retirement Expense	9,621	17,505	19,550	12%

State 401 (K) Expense	6,188	9,934	9,121	-8%
Telephone & Postage	3,000	3,000	3,000	0%
Utilities	160,000	160,900	130,000	-19%
Travel and Training	500	500	500	0%
M & R - Buildings & Grounds	2,200	700	600	-14%
M & R - Equipment	2,300	10,300	10,000	-3%
M & R - Trucks	3,200	10,200	10,000	-2%
M & R Streets and Sidewalks	25,000	24,000	25,000	4%
M & R Greenway	20,000	18,000	35,000	94%
Snow and Ice Removal	-	10,000	10,000	0%
Storm Drain M&R	-	3,000	5,000	67%
Building & Equip Rents	1,800	800	1,200	50%
Advertising	100	-	100	%
Gasoline	3,500	10,000	8,000	-20%
Departmental Supplies	10,000	9,000	10,000	11%
Safety Supplies/Training	1,500	1,000	1,500	50%
Uniforms	3,100	3,100	3,100	0%
Prof. Services			200	
Contracted Services	8,500	6,000	8,000	33%
Dues & Subscriptions	-	-	-	
Insurance & Bonds	12,000	12,000	10,000	-17%
Miscellaneous	500	300	500	67%
<b>Total</b>	<b>\$ 412,928</b>	<b>\$ 556,445</b>	<b>\$ 555,976</b>	<b>0%</b>

## Sanitation

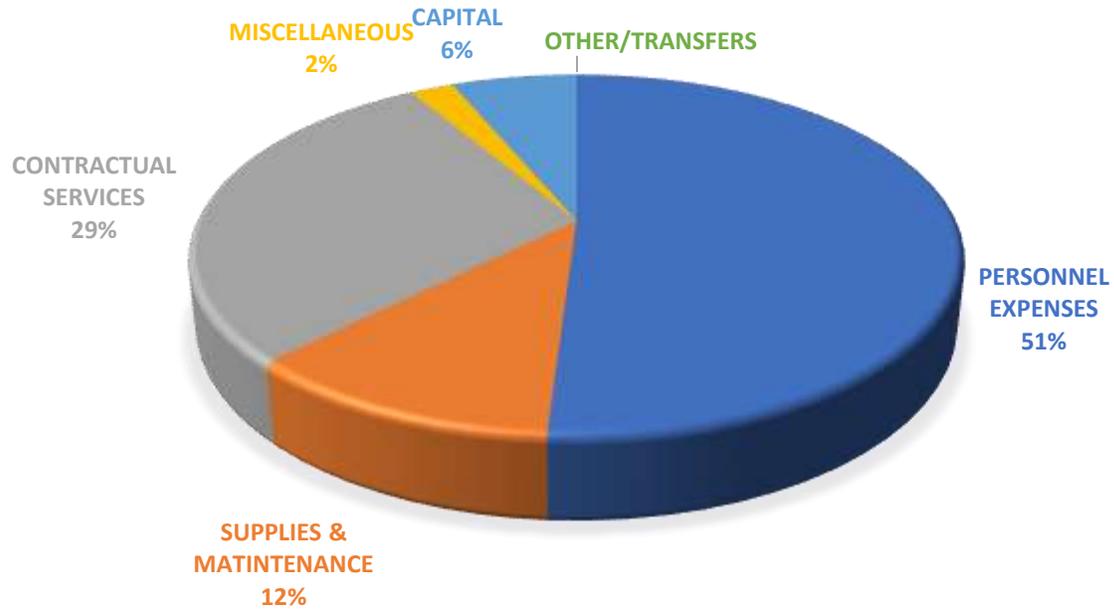
The Sanitation Account budget is 12 percent more in FY21-22. At \$730,952, the Sanitation Account budget accounts for 10.21 percent of the General Fund budget. The town plans to spend \$170.94 per capita for Sanitation in FY21-22. There allocation in the capital expenditures in the Capital line-item is the debt service for the new sanitation truck purchased last year. The increase in this budget is largely attributable to increased fees for recycling services.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 351,025	\$ 352,170	\$ 372,832	5.9%
Supplies and Maintenance	89,300	84,000	84,000	0%
Contractual Services	169,000	157,000	212,000	35%
Miscellaneous	21,500	15,500	16,000	3.2%
Capital	261,122	46,119	46,120	0%
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 891,947</b>	<b>\$ 654,789</b>	<b>\$ 730,952</b>	<b>11.6%</b>

### SANITATION EXPENDITURES BY OBJECT CLASS

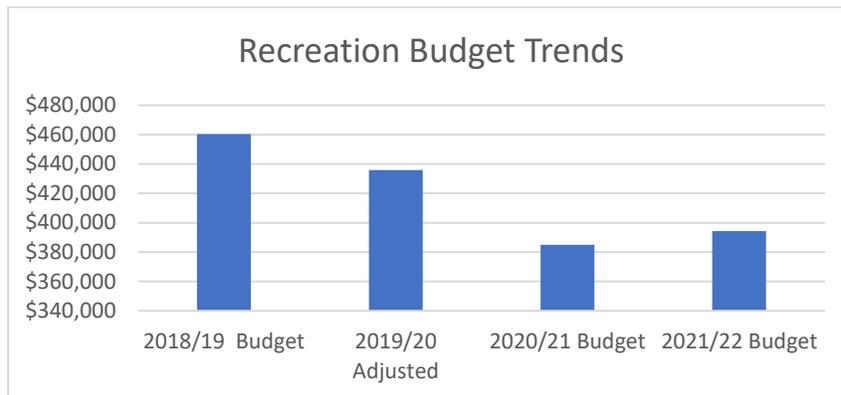


Sanitation Expenditures				
Line Item	FY 19-20	FY 20-21	FY 20-21	PERCENT CHANGE
Salaries & Wages Sanitation	\$ 218,561	\$ 224,361	\$ 230,802	3%
Salaries - OT	6,000	8,405	8,405	0%
Prof. Services/Personnel	-	500	500	0%
FICA Expense	17,363	17,807	18,299	3%
Group Insurance Expense	75,737	64,087	75,500	18%
Retirement Expense	20,563	23,882	27,150	14%

State 401 (K) Expense	12,801	13,128	12,176	-7%
Telephone & Postage	4,000	4,000	4,000	0%
Travel & Training	500	200	200	0%
M & R - Equipment	1,500	1,500	1,500	0%
M & R - Trucks	35,000	30,000	30,000	-0%
Advertising	500	-	-	0%
Gasoline	35,000	35,000	35,000	0%
Departmental Supplies	7,000	8,000	8,000	0%
Safety Supplies/Training	1,300	1,300	1,300	0%
Uniforms	4,500	4,000	4,000	0%
Contracted Services	157,000	157,000	188,000	20%
Cont. Ser. - Grinding Brush	12,000	-	24,000	%
Insurance & Bonds	21,000	15,000	15,000	0%
Miscellaneous	500	500	1,000	100%
Capital Outlay - Equipment	216,000	-	-	-100%
Debt Service-Principal	38,398	41,002	41,978	2%
Debt Service-Interest	6,724	5,117	4,142	-19%
<b>Total</b>	<b>\$ 891,947</b>	<b>\$ 654,789</b>	<b>\$ 730,952</b>	<b>12%</b>

## Recreation

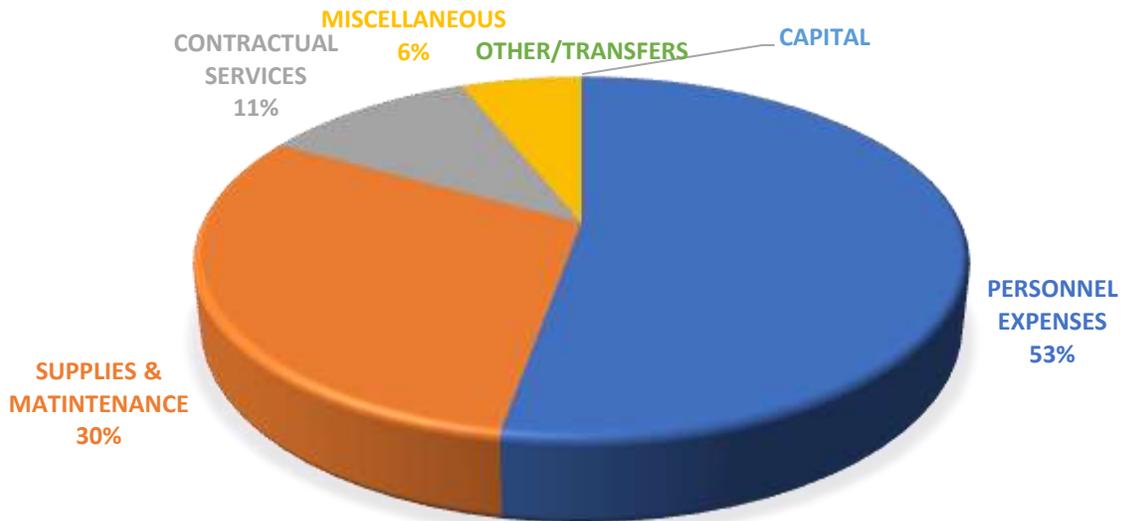
The Recreation Department budget is 2 percent more in FY21-22. At \$394,334, the Recreation budget accounts for 5.51 percent of the General Fund budget. The town plans to spend \$92.22 per capita for Recreation in FY21-22. The increase for Buildings and Grounds is to accommodate improvements to Main Street Park, Smoot Park Basketball Courts, Memorial Park Tennis Courts and parking lot at Woodlawn.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 202,111	\$ 202,872	\$ 208,234	2.6%
Supplies and Maintenance	113,500	117,000	119,600	2.2%
Contractual Services	37,000	41,000	42,500	3.7%
Miscellaneous	25,000	24,000	24,000	0%
Capital	-0-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 377,611</b>	<b>\$ 384,872</b>	<b>\$ 394,334</b>	<b>2.5%</b>

## RECREATION EXPENDITURES BY OBJECT CLASS

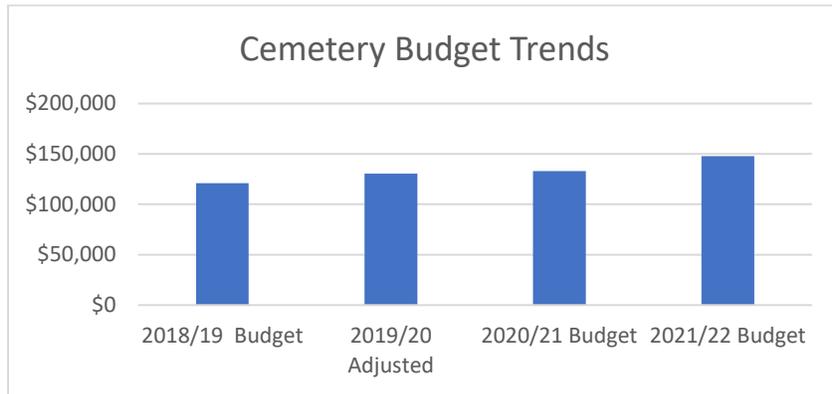


Recreation Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	Percent Change
Salaries & Wages Parks and Rec	\$ 115,225	\$ 117,565	\$ 120,120	2%
Salaries - Ot	7,000	10,000	8,000	-20%
Pool - Salaries	30,000	25,000	25,000	0%
Prof.Services/Personnel	1,500	1,500	2,500	67%
Fica Expense	11,646	12,819	12,249	-4%
Group Insurance Expense	21,813	18,149	21,500	18%
Retirement Expense	9,200	11,511	13,024	13%
State 401 (K) Expense	5,727	6,328	5,841	-8%
Telephone & Postage	8,000	7,500	8,000	7%
Utilities	27,000	25,000	25,000	0%
Travel/Training	500	500	600	20%
M & R - Building & Grounds	10,000	27,000	31,000	15%
M & R - Pool	15,000	10,000	10,000	0%
M & R - Equipment	6,000	5,000	3,500	-30%
M & R - Autos	5,000	5,000	3,500	-30%
Advertising	4,000	4,000	4,000	0%
Gasoline	6,000	5,000	5,000	0%
Departmental Supplies	9,000	8,000	10,000	25%
Dept. Supplies - Pool	18,000	17,000	15,000	-12%
Safety Supplies/Training	2,000	1,000	1,000	0%

Uniforms	3,000	2,000	3,000	50%
Prof.Services/Other	2,000	1,000	2,500	150%
Contracted Services	35,000	40,000	40,000	0%
Dues & Subscriptions	2,000	1,000	1,000	0%
Insurance & Bonds	8,000	8,000	8,000	0%
Miscellaneous	15,000	15,000	15,000	0%
Capital Outlay - Other Impr.	-	-	-	
<b>Total</b>	<b>\$ 377,611</b>	<b>\$ 384,872</b>	<b>\$ 394,334</b>	<b>2%</b>

Cemetery (aka “Green Thumb” landscaping maintenance crew)

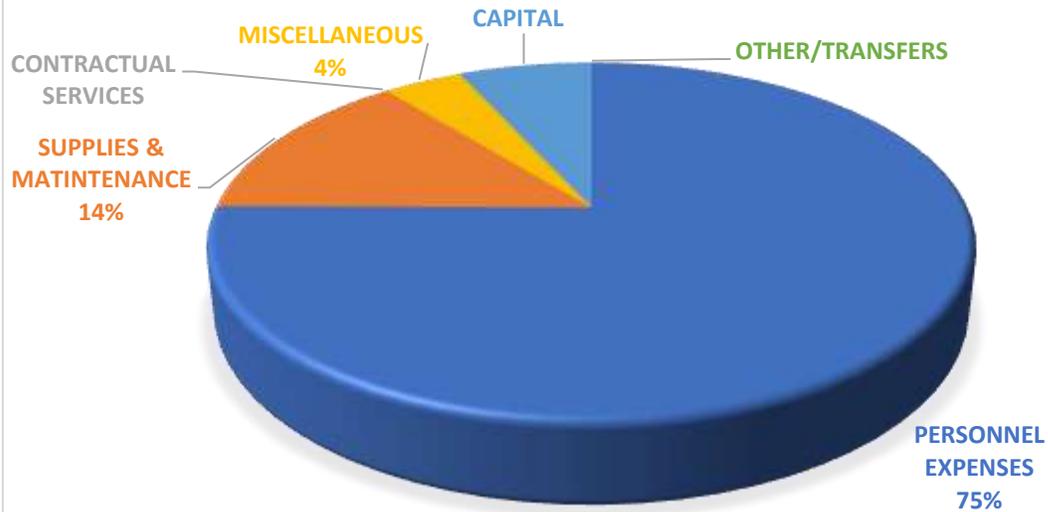
The Cemetery budget is 11 percent more in FY21-22. At \$147,736, the Cemetery budget accounts for 2.06 percent of the General Fund budget. The City plans to spend \$34.55 per capita for the cemetery department in FY21-22. The Cemetery Department will purchase a new rear discharge zero turn mower in the upcoming fiscal year.



**Budget Summary**

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 105,539	\$ 107,839	\$ 110,986	2.9%
Supplies and Maintenance	18,600	19,400	20,800	7.2%
Contractual Services	-	-	-	
Miscellaneous	5,800	5,850	5,950	1.7%
Capital	-	-	10,000	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 129,939</b>	<b>\$ 133,089</b>	<b>\$ 147,736</b>	<b>11%</b>

## CEMETARY EXPENDITURES BY OBJECT CLASS

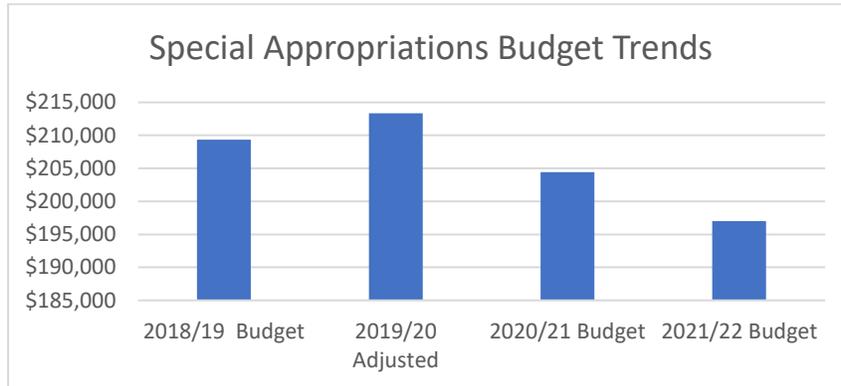


Cemetery Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	Percent Change
Salaries & Wages Cemeteries	91,364	92,456	94,276	2%
Prof.Services/Personnel	500	500	500	0%
Fica Expense	5,397	5,397	5,397	0%
Retirement	8,278	9,486	10,813	14%
Unemployment Expense	-	-	-	
M & R - Equipment	3,000	3,000	3,000	0%
M & R - Trucks	4,500	4,500	5,500	22%
Advertising	-	300	300	
Gasoline	4,500	4,500	4,500	0%
Departmental Supplies	2,800	2,800	3,000	7%

Safety Supplies/Training	500	1,000	1,200	20%
Uniforms	3,300	3,300	3,300	0%
Insurance & Bonds	5,500	5,500	5,500	0%
Miscellaneous	300	300	450	29%
Capital Outlay-Equip			10,000	
<b>Total</b>	<b>129,939</b>	<b>133,089</b>	<b>147,736</b>	<b>11%</b>

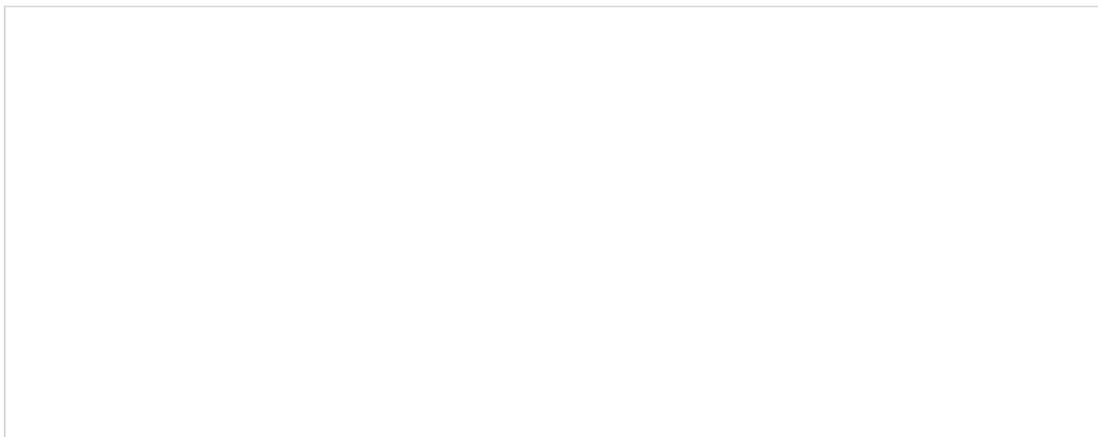
### Special Appropriations

At \$197,000, the Special Appropriations budget accounts for 2.75 percent of the General Fund budget. The town plans to spend \$46.07 per capita for Special Appropriations in FY21-22. The appropriations will support contributions to the retirement group insurance for eight retirees, membership in the Wilkes County Economic Development Corporation, and contributions to select Wilkes County non-profits.



### Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	Percent Change
Personnel Expenses	\$ 106,598	\$ 114,258	\$ 110,000	-3.7%
Supplies and Maintenance	-	-	-	
Contractual Services	-	-	-	
Miscellaneous	-	-	-	
Capital	-	-	-	
Other/Transfers	86,750	90,150	87,000	-3.5%
<b>Total</b>	<b>\$ 193,348</b>	<b>\$ 204,408</b>	<b>\$ 197,000</b>	<b>3.6%</b>



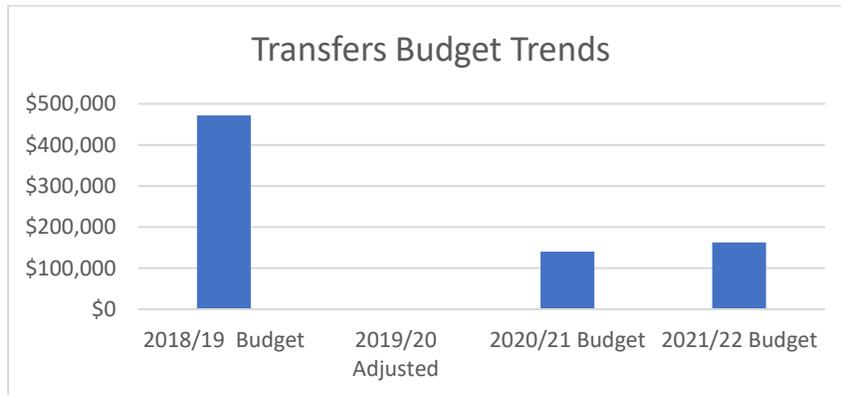
<b>Special Appropriations Expenditures</b>				
<b>Line Item</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>Percent Change</b>
Group Insurance - Retirees	\$ 76,598	\$ 84,258	\$ 75,000	-11%
Health Equity Deductible Expense	30,000	30,000	35,000	17%
Capital Outlay - Equipment	-	-	-	
Contribution to Other Agencies	86,750	90,150	87,000	-3%
<b>Total</b>	<b>\$ 193,348</b>	<b>\$204,408</b>	<b>\$ 197,000</b>	<b>-4%</b>

**Town of North Wilkesboro  
FY22 Non-Profit Funding Requests\***

<b>AGENCY</b>	<b>2020-2021 APPROVED</b>	<b>2021-2022 REQUEST</b>	<b>2021-2022 RECOMMENDED</b>
WILKES LITERACY		\$ 2,000.00	- 0-
WILKES ADAP	\$ 1,500.00	\$ 5,000.00	\$ 1,500.00
WILKES ART GALLERY	\$ 8,000.00	\$ 12,000.00	\$ 6,000.00
WILKES EDC	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
WILKES COUNTY LIBRARY	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
YADKIN RIVER GREENWAY	\$ 5,000.00	\$ 7,500.00	\$ 7,500.00
WILKES DEVELOPMENTAL DAY SCHOOL	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
WILKES HERITAGE MUSEUM	\$ -	\$ 5,000.00	\$ -0-
COMMUNITIES IN SCHOOLS	\$ 650.00	- 0 -	\$ -0-
WILKES COM. COLLEGE	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00
WILKES RESCUE SQUAD	\$ 1,500.00	\$ 2,500.00	\$ 1,500.00
W C CRIME STOPPERS	\$ 500.00	\$ 500.00	\$ 500.00
CATHERINE H. BARBER MEMORIAL SHELTER	\$ 3,000.00	- 0 -	\$ -0-
WILKES PLAYMAKERS	\$ 5,000.00	\$ 25,000.00	\$ 5,000.00
<b>TOTAL</b>	<b>\$ 91,150.00</b>	<b>\$ 129,500.00</b>	<b>\$ 87,000.00</b>

## Transfers

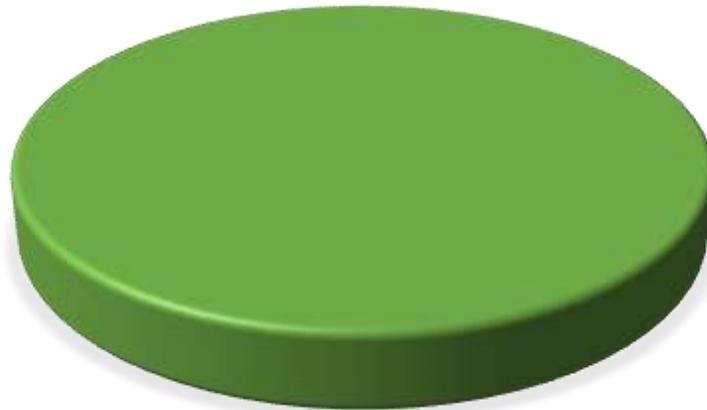
At \$163,000, the transfers account for 2.28 percent of the General Fund budget. The town plans to spend \$38.12 per capita for transfers in FY21-22.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	Percent Change
Personnel Expenses	\$ -	\$ -	\$ -	
Supplies and Maintenance	-	-	-	
Contractual Services	-	-	-	
Miscellaneous	-	-	-	
Capital	-	-	-	
Other/Transfers	-	140,000	163,000	16.4%
<b>Total</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>\$ 163,000</b>	<b>16.4%</b>

## TRANSFERS EXPENDITURES BY OBJECT CLASS

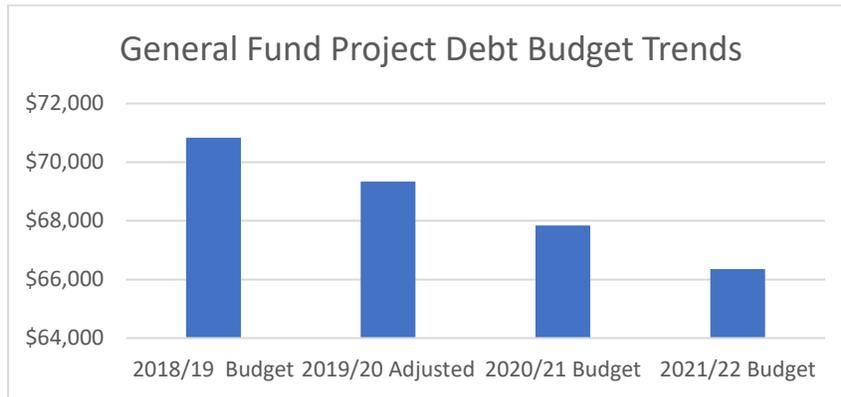


OTHER/TRANSFERS

Transfers Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	Percent Change
Transfer to Capital Project Fun	-	-	-	
Transfer to Capital Reserve for Powell Bill Funds		140,000	140,000	
Transfers	-	-	23,000	
<b>Total</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>\$ 163,000</b>	<b>16%</b>

### General Fund Project Debt

The General Fund Project Debt budget is 2 percent less in FY21-22. At \$66,350, General Fund Project Debt accounts for .33 percent of the General Fund budget. The town plans to spend \$15.52 per capita for this in FY21-22. The number constitutes the debt service payments on improvements to the Yadkin Valley Marketplace facility.



### Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ -	\$ -	\$ -	
Supplies and Maintenance	-	-	-	
Contractual Services	-	-	-	
Miscellaneous	-	-	-	
Capital	-	-	-	
Other/Transfers	69,338	67,844	66,350	-2.2%
<b>Total</b>	<b>\$ 69,338</b>	<b>\$ 67,844</b>	<b>\$ 66,350</b>	<b>-2.2%</b>

**GENERAL FUND PROJECT DEBT EXPENDITURES BY  
OBJECT CLASS**

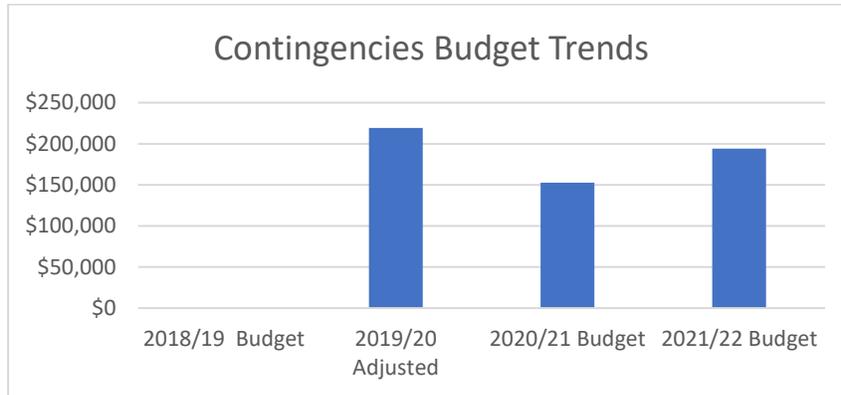


OTHER/TRANSFERS  
100%

General Fund Project Debt Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	Percent Change
Debt Service - Principal	\$ 60,000	\$ 60,000	\$ 60,000	0%
Debt Service - Interest	9,338	7,844	6,350	-19%
<b>Total</b>	<b>\$ 69,338</b>	<b>\$ 67,844</b>	<b>\$ 66,350</b>	<b>-2%</b>

## Contingencies

The contingencies budget is 27 percent more in FY21-22. At \$194,193 contingencies account for 2.71 percent of the General Fund budget. The amount constitutes \$45.41 per capita for FY20-21. The town holds these dollars for unexpected expenses not otherwise budgeted.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ -	\$-	\$ -	
Supplies and Maintenance	-	-	-	
Contractual Services	-	-	-	
Miscellaneous	-	-	-	
Capital	-	-	-	
Other/Transfers	289,157	152,756	194,193	27.1%
<b>Total</b>	<b>\$ 289,157</b>	<b>\$ 152,756</b>	<b>\$ 194,193</b>	<b>27.1%</b>

## CONTINGENCIES EXPENDITURES BY OBJECT CLASS



OTHER/TRANSFERS  
100%

1

Contingencies Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	Percent Change
Provision for Contingencies	\$ 289,157	\$ 152,756	\$ 194,193	27.1%
<b>Total</b>	<b>\$ 289,157</b>	<b>\$ 152,756</b>	<b>\$ 194,193</b>	<b>27%</b>

## Water & Sewer Fund

The Water & Sewer Fund is a proprietary fund that is managed by the Town of North Wilkesboro. The Town's water/sewer department produces safe and clean drinking water for in-town and wholesale customers, collects and treats wastewater, and maintains the infrastructure for both of these activities. Users are charged a fee for these services. The Town of North Wilkesboro sells water to North Wilkesboro residents within, and outside, town limits and water associations within Wilkes County.

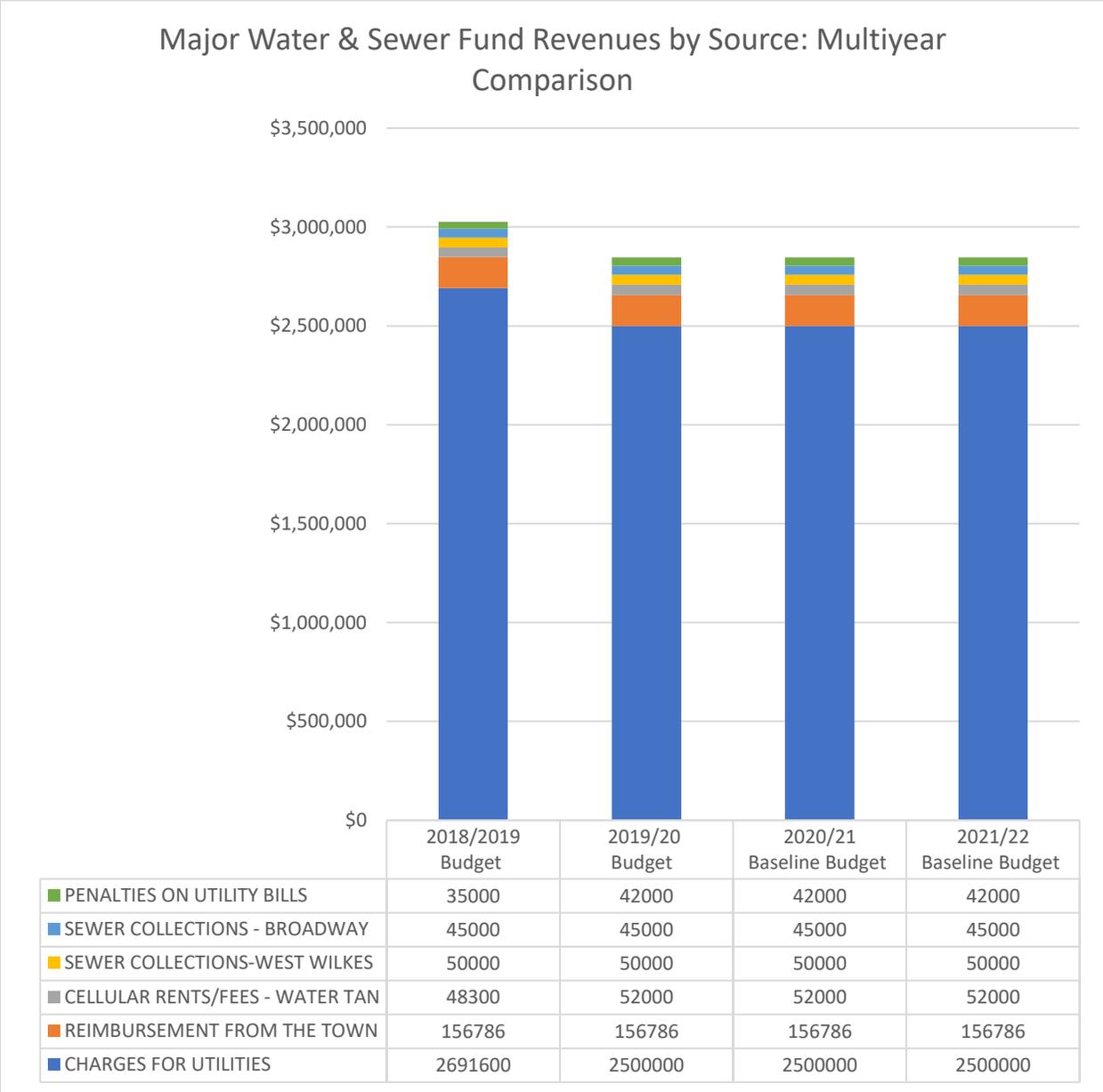
### Water & Sewer Fund Revenues

The Town of North Wilkesboro institutes a charge for services related to water usage, sewer collections, water/sewer taps, and penalties on late payments.

Charges for Services	Cost	Proposed	
Water In-Town Base	\$9.26	\$9.45	
Charge per 1,000 gallons	\$4.06	\$4.14	
Sewer In-Town Base	\$4.68	\$4.77	
Charge per 1,000 gallons	\$3.96	\$4.04	
Charges for Services	Cost	Proposed	
Water Out-of-Town Base	\$13.88	\$14.16	
Additional charge per 1,000 gallons	\$6.09	\$6.21	
Sewer Out-of-Town Base	\$7.03	\$7.17	
Additional charge per 1,000 gallons	\$5.93	\$6.05	
Charges for Services	Cost	Proposed	FY
Wholesale Water per 1,000 gallons	\$2.19	\$2.28	2021-2022

Water & Sewer Fund Revenues by Source				
Type	FY18-19	FY20-21	FY21-22	PERCENT CHANGE
Charges For Utilities	\$ 2,500,000	\$ 2,500,000	\$ 2,621,600	5%
Reimbursement From The Town	156,786	156,786	-	-100%
Cellular Rents/Fees - Water Tan	52,000	55,545	55,545	0%
Sewer Collections-West Wilkes	50,000	45,000	45,000	0%
Sewer Collections - Broadway	45,000	45,000	45,000	0%
Penalties on Utility Bills	42,000	40,000	20,000	-50%
Interest Earned on Investment	10,000	8,000	-	-100%

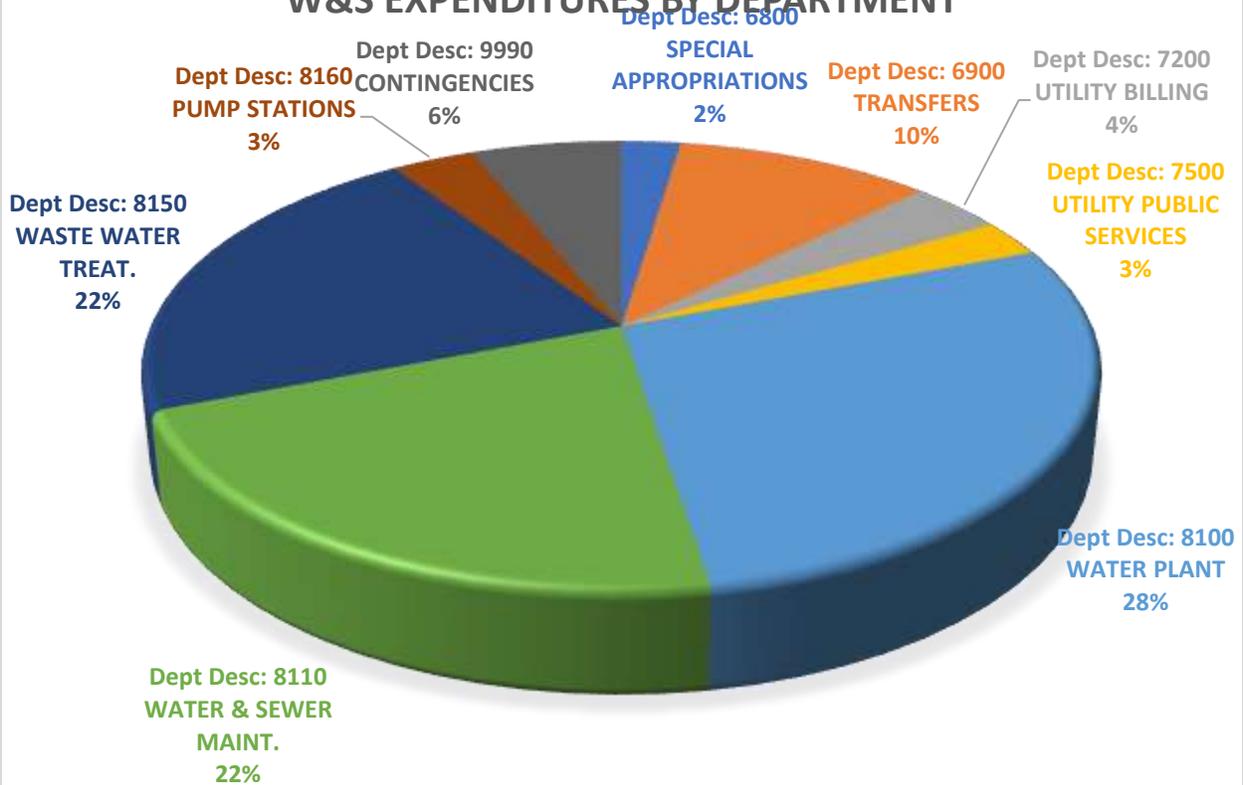
Taps & Connection Fees	10,000	5,000	5,000	0%
Miscellaneous Revenue	5,000	-	5,000	-100%
American Rescue Plan	-	-	184,500	100%
Transfer from Capital Reserve	-	-	-	
Appropriated Retained Earnings	-	-	-	
<b>Total</b>	<b>\$2,870,786</b>	<b>\$2,855,331</b>	<b>\$2,981,645</b>	4%



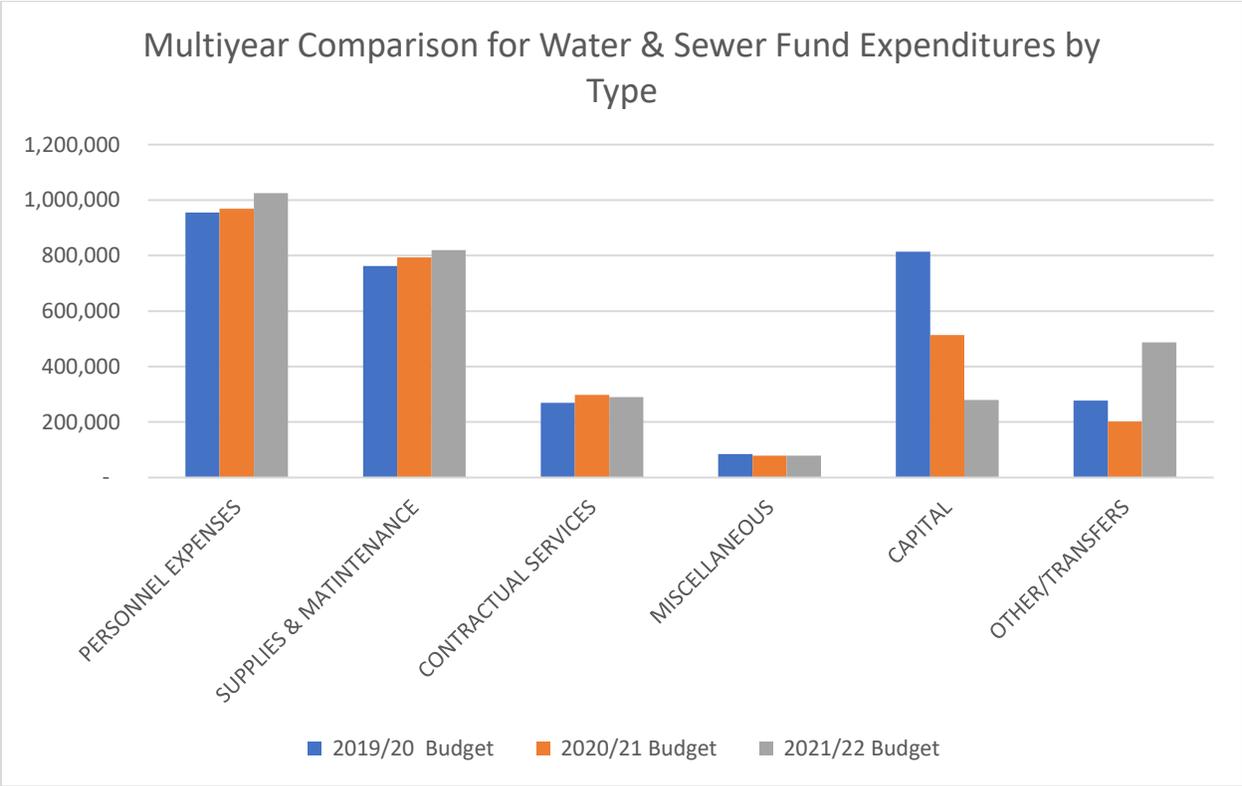
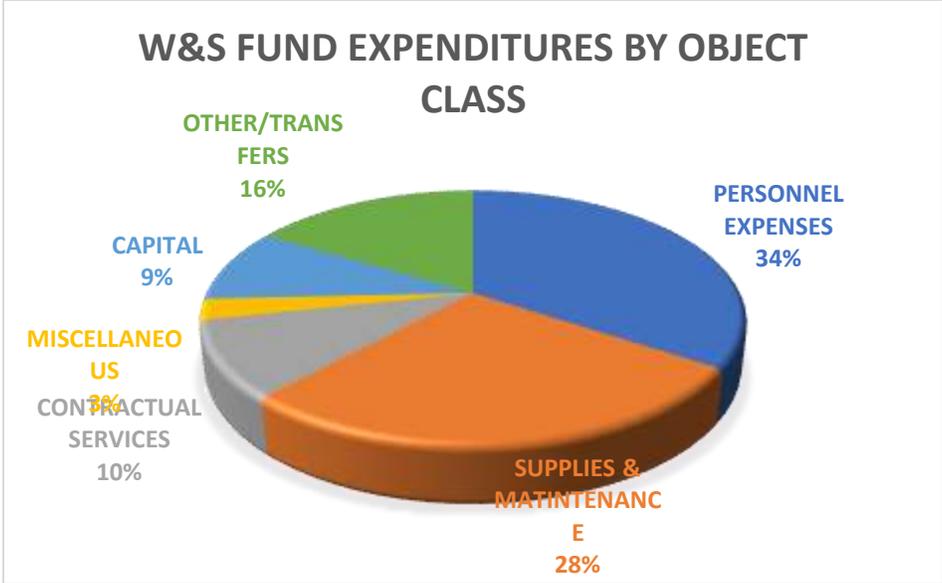
Water & Sewer Fund Expenditures

<b>Water &amp; Sewer Fund Expenditures</b>				
<b>Type</b>	<b>FY19-20</b>	<b>FY20-21</b>	<b>FY21-22</b>	<b>PERCENT CHANGE</b>
Dept Desc: 6800 Special Appropriations	\$ 69,575	\$ 70,500	\$ 70,700	0%
Dept Desc: 6900 Transfers	150,113	146,614	307,464	110%
Dept Desc: 7200 Utility Billing	107,336	109,806	112,932	3%
Dept Desc: 7500 Utility Public Services	69,515	70,325	78,909	12%
Dept Desc: 8100 Water Plant	1,226,242	1,153,471	846,114	-27%
Dept Desc: 8110 Water Maint.	393,744	536,079	642,719	20%
Dept Desc: 8150 Waste Water Treat.	624,210	625,491	644,107	3%
Dept Desc: 8160 Sewer Maint	106,500	87,500	98,700	13%
Dept Desc: 9990 Contingencies	123,551	55,545	180,000	224%
<b>Total</b>	<b>\$ 2,870,786</b>	<b>\$ 2,855,331</b>	<b>\$ 2,981,645</b>	<b>4.4%</b>

## W&S EXPENDITURES BY DEPARTMENT

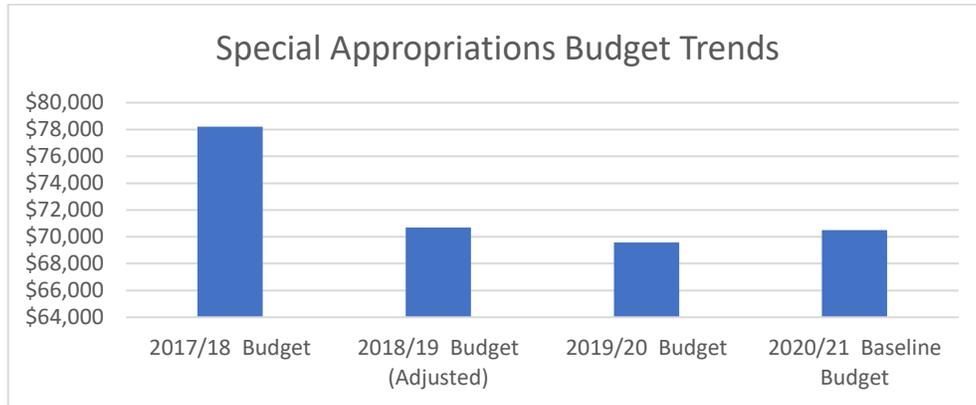


Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 954,225	\$ 968,639	\$ 1,024,634	5.8%
Supplies and Maintenance	791,525	793,100	820,150	3.4%
Contractual Services	292,500	298,300	290,400	-2.6%
Miscellaneous	83,500	79,000	79,200	.3%
Capital	475,372	514,133	279,797	-45.6%
Other/Transfers	273,664	202,159	487,464	141.1%
<b>Total</b>	<b>\$ 2,870,786</b>	<b>\$ 2,855,331</b>	<b>\$ 2,981,645</b>	<b>4.4%</b>



### Special Appropriations

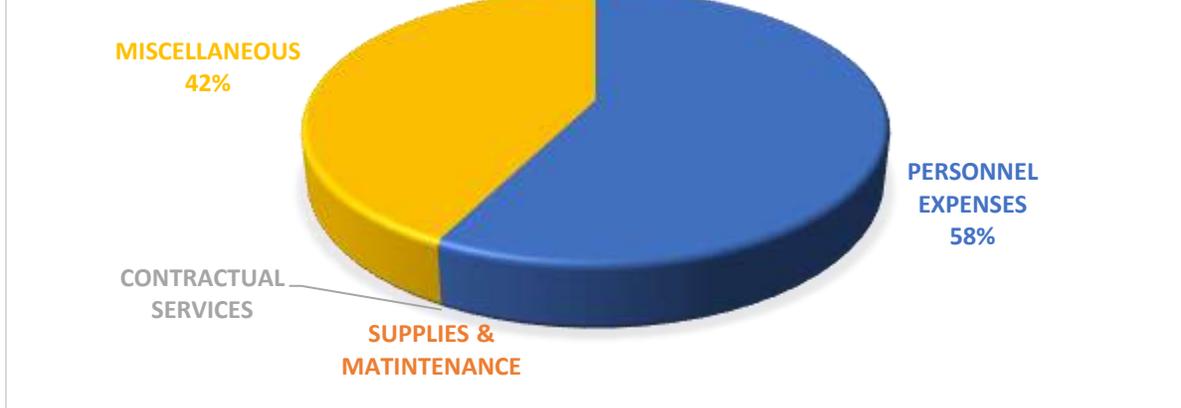
The Special Appropriations budget is 0 percent more in FY21-22. At \$70,700, Special Appropriations accounts for 2.37 percent of the Water & Sewer Fund budget. The town plans to spend \$16.53 per capita for Special Appropriations in FY21-22.



### Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 39,575	\$ 40,500	\$ 40,700	.5%
Supplies and Maintenance	-	-	-	
Contractual Services	-	-	-	
Miscellaneous	30,000	30,000	30,000	0.0%
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 69,575</b>	<b>\$ 70,500</b>	<b>\$ 70,700</b>	<b>.3%</b>

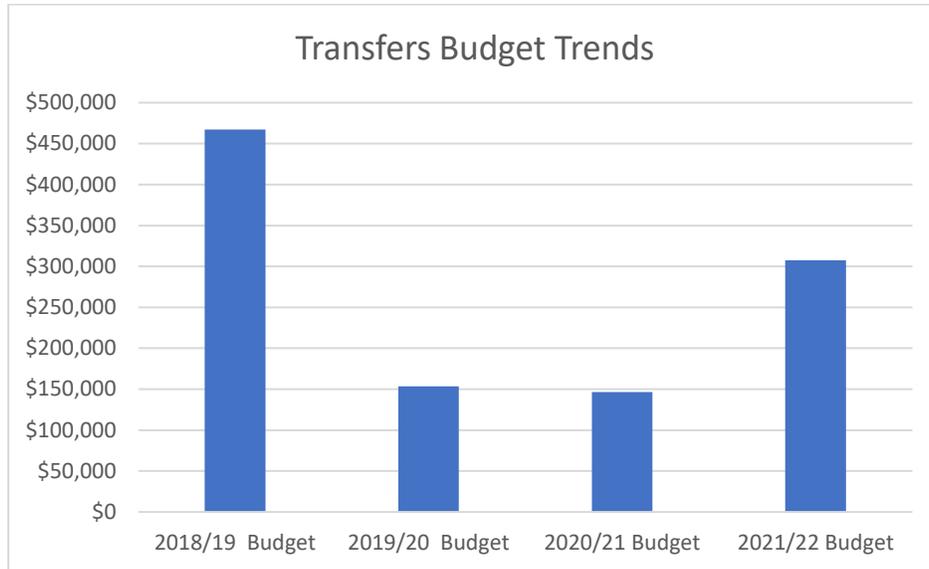
## SPECIAL APPROPRIATIONS EXPENDITURES BY OBJECT CLASS



Special Appropriations Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	Percent Change
Group Insurance - Retirees	\$9,575	\$10,500	\$10,700	1.3%
Health Equity Deductible Expense	30,000	30,000	30,000	0.0%
Utilities	-	-	-	0%
Insurance & Bonds	30,000	30,000	30,000	0.0%
<b>Total</b>	<b>\$ 69,575</b>	<b>\$ 70,500</b>	<b>\$ 70,700</b>	<b>.3%</b>

## Transfers

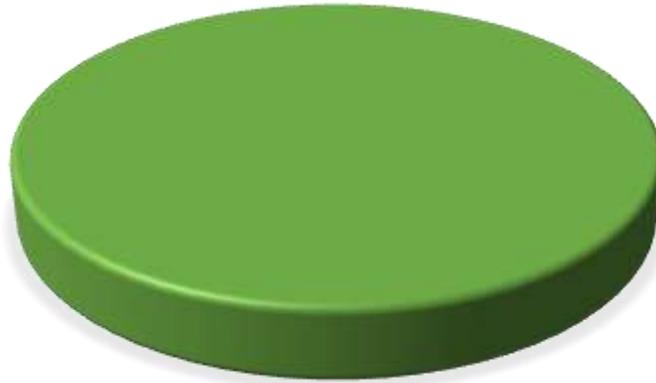
The Transfers budget is 110 percent more in FY21-22. At \$307,464, the Transfers accounts for 10.31 percent of the Water & Sewer budget. The town plans to spend \$71.9 per capita for Transfers in FY21-22.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ -	\$ -	\$ -	
Supplies and Maintenance	-	-	-	
Contractual Services	-	-	-	
Miscellaneous	-	-	-	
Capital	-	-	-	
Other/Transfers	150,113	146,614	307,464	109.7%
<b>Total</b>	<b>\$ 150,113</b>	<b>\$ 146,614</b>	<b>\$ 307,464</b>	<b>109.7%</b>

## TRANSFERS EXPENDITURES BY OBJECT CLASS

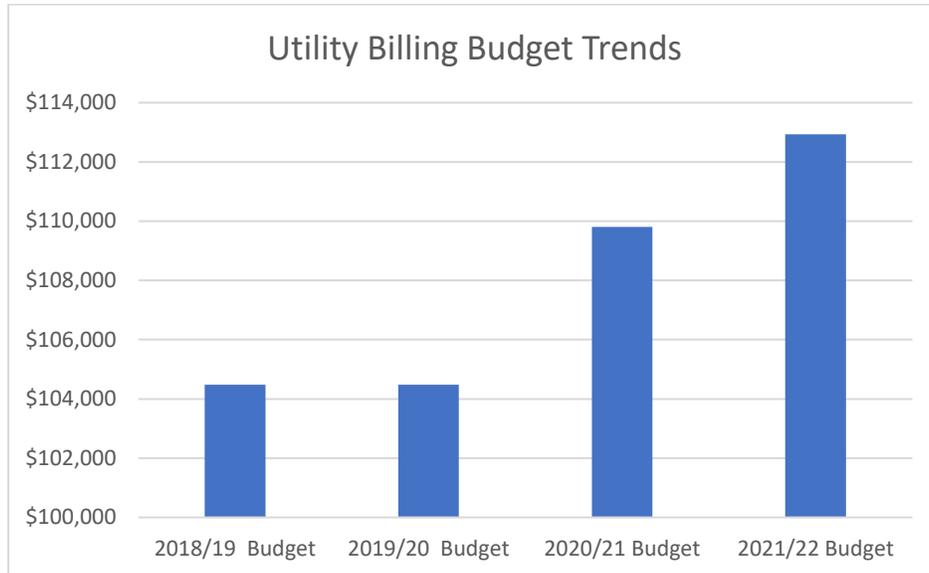


OTHER/TRANSFERS  
100%

Transfer Expenditures				
Line Item	FY 19-20 Budget	FY 20-21 Budget	FY 21-22 Budget	Percent Change
Water Debt Service - Principal	136,119	136,119	136,119	0.0%
Water Debt Service - Interest	13,994	10,495	6,998	-33.3%
Other/Transfers	-		164,347	
<b>Total</b>	<b>\$ 150,113</b>	<b>\$ 146,614</b>	<b>\$ 307,464</b>	<b>109.7%</b>

## Utility Billing

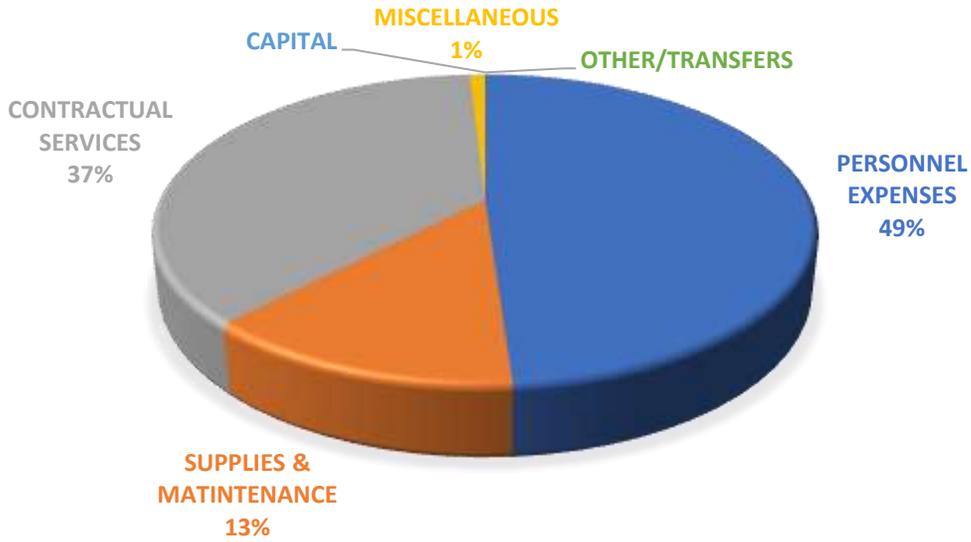
The Utility Billing budget is 3 percent more in FY21-22. At \$112,932, the Utility Billing budget accounts for 3.79 percent of the Water & Sewer Fund. The town plans to spend \$26.41 per capita for Utility Billing in FY21-22.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 52,211	\$ 52,206	\$ 55,232	5.8%
Supplies and Maintenance	16,125	15,000	15,000	0%
Contractual Services	38,000	41,600	41,700	2%
Miscellaneous	1,000	1,000	1,000	0.0%
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 107,336</b>	<b>\$ 109,806</b>	<b>\$ 112,932</b>	<b>2.8%</b>

## UTILITY BILLING EXPENDITURES BY OBJECT CLASS

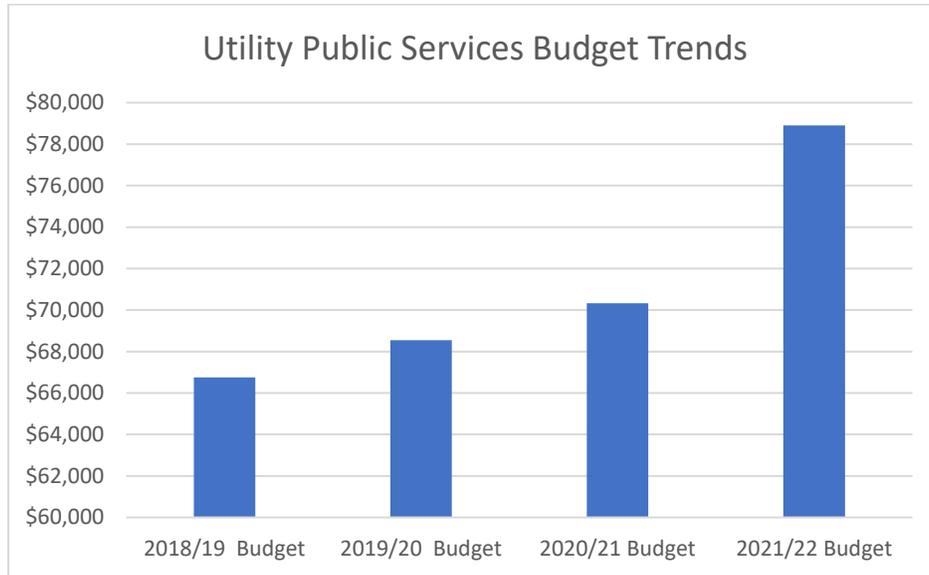


Utility Billing Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	Percent Change
Salaries & Wages Utility Billing	\$ 33,993	\$ 35,169	\$ 36,048	2.5%
Fica Expense	2,600	2,690	2,758	2.5%
Group Insurance Expense	10,621	8,755	10,500	19.9%
Retirement Expense	3,080	3,608	4,091	13.4%
State 401 (K) Expense	1,917	1,984	1,835	-7.5%
Telephone & Postage	9,000	9,000	9,000	0.0%
Printing	500	-		

M & R Equipment	5,000	5,000	5,000	0.0%
Departmental Supplies	1,500	1,000	1,000	0%
Uniforms	125	-		
Prof.Services/Other	21,500	25,000	25,000	0%
Bank Fees	500	500	600	20%
Deposit Over/Under	-	-	100	0%
Contracted Services-15% Colle	16,000	16,000	16,000	0.0%
Insurance & Bonds	500	500	500	0.0%
Miscellaneous	500	500	500	0.0%
<b>Total</b>	<b>\$ 107,336</b>	<b>\$ 109,806</b>	<b>\$112,932</b>	<b>2.8%</b>

### Utility Public Services

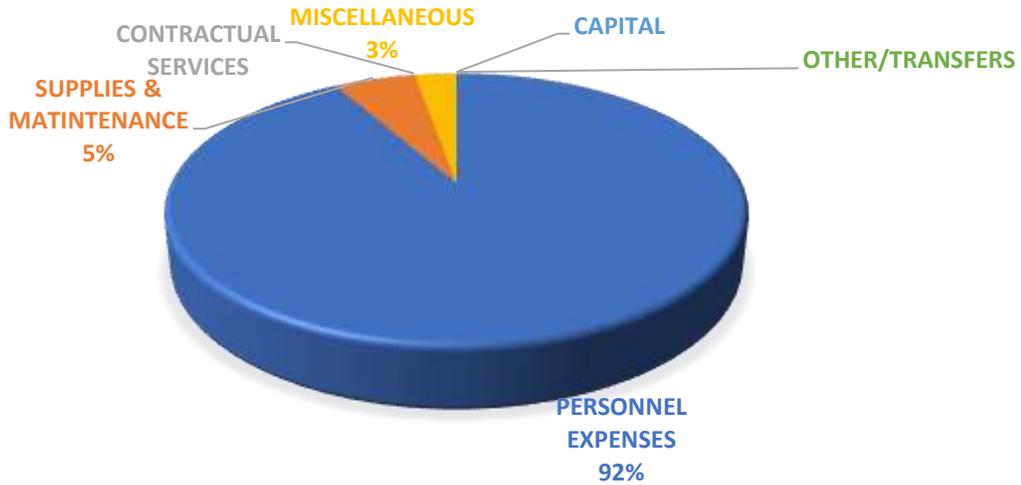
The Utility Public Services budget is 12 percent more in FY21-22. At \$78,909, the Utility Public Services budget accounts for 2.65 percent of the Water& Sewer Fund. The town plans to spend \$18.45 per capita for Utility Public Services in FY21-22.



### Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 62,665	\$ 63,775	\$ 72,409	\$ 13.5%
Supplies and Maintenance	4,350	4,350	4,300	-1.1%
Contractual Services	-	-	-	
Miscellaneous	2,500	2,200	2,200	0%
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 69,515</b>	<b>\$ 70,325</b>	<b>\$ 78,909</b>	<b>12.2%</b>

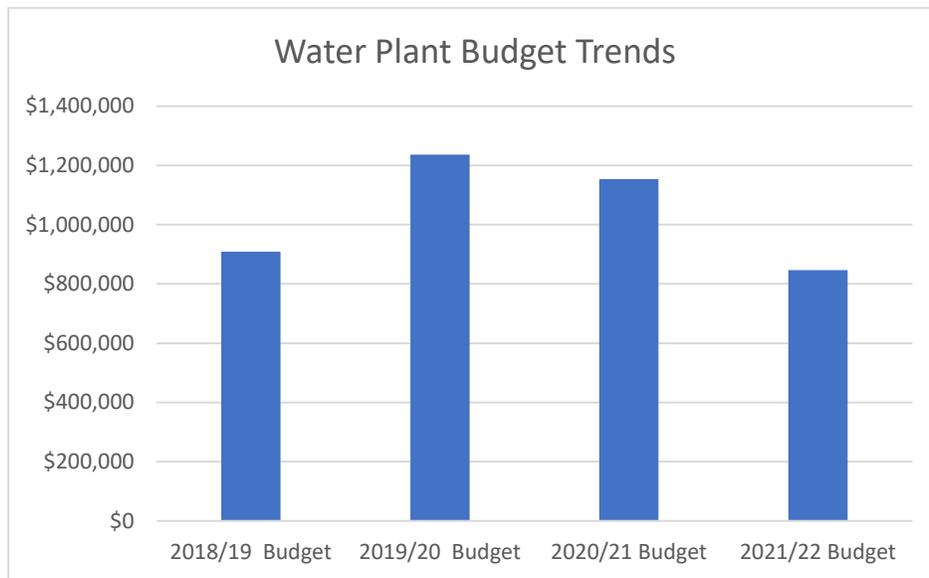
## UTILITY PUBLIC SERVICES EXPENDITURES BY OBJECT CLASS



Utility Public Services Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	Percent Change
Salaries & Wages	\$46,827	\$48,001	\$54,121	12.7%
Fica Expense	3,583	3,672	4,140	12.7%
Group Insurance Expense	5,371	4,470	5,250	17.4%
Retirement Expense	4,243	4,925	6,143	24.7%
State 401(K) Expense	2,641	2,707	2,755	1.8%
Telephone & Postage	1,100	1,100	1,000	-9.1%
Travel & Training	500	500	500	0.0%
M&R-Equipment	400	400	400	0.0%
M & R Autos	750	750	750	0.0%
Gasoline	800	800	800	0.0%
Departmental Supplies	500	500	500	0.0%
Safety Supplies/Training	50	50	100	100%
Uniforms	250	250	250	0.0%
Dues & Subscriptions	200	200	200	0.0%
Insurance & Bonds	2,000	1,700	1,700	0%
Miscellaneous	300	300	300	0.0%
<b>Total</b>	<b>\$ 69,515</b>	<b>\$ 70,325</b>	<b>\$ 78,909</b>	<b>12.2%</b>

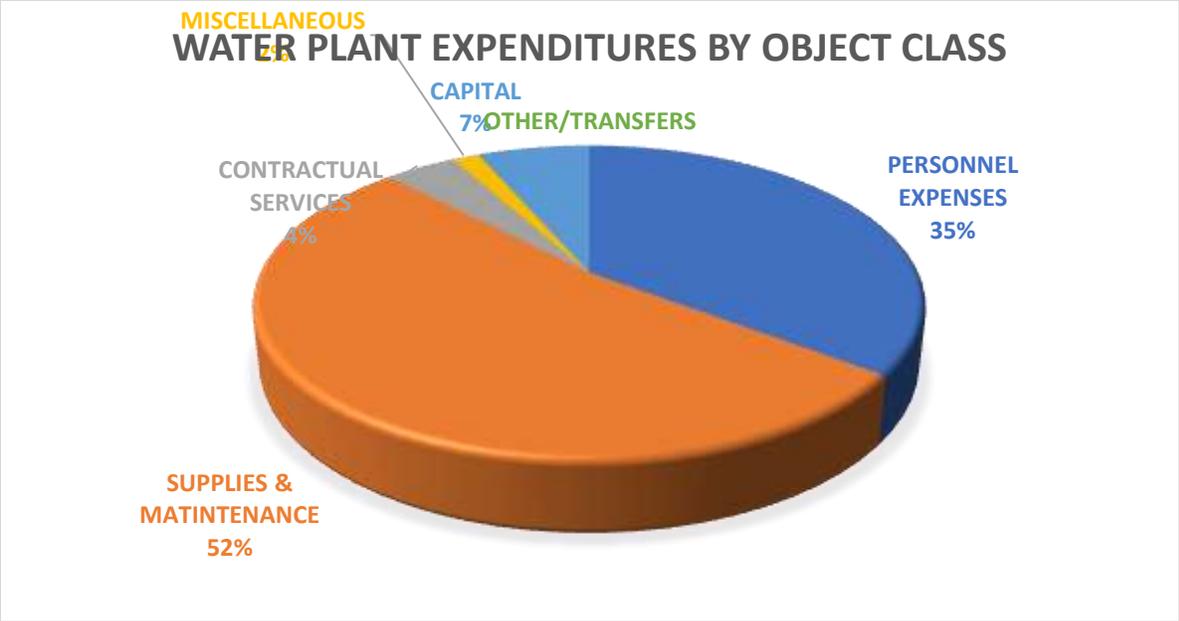
## Water Plant

The Water Plant Department budget is 27 percent less in FY21-22. At \$846,114, the Water Plant budget accounts for 28.38 percent of the Water & Sewer budget. This department produces safe and clean drinking water for the customers of the Town of North Wilkesboro water system. The town plans to spend \$197.88 per capita for Water Plant in FY21-22. The decrease in the Water Plant budget is due to the W. Kerr Scott Debt pay off. Capital spending will increase in the coming year as the Actiflo treatment plant update comes online.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 283,820	\$ 288,549	\$ 299,064	3.6%
Supplies and Maintenance	438,350	438,350	443,850	1.3%
Contractual Services	118,500	45,000	35,000	-22.2%
Miscellaneous	17,000	13,000	13,200	1.5%
Capital	368,572	368,572	55,000	-85.1%
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 1,226,242</b>	<b>\$ 1,153,471</b>	<b>\$ 846,114</b>	<b>-26.6%</b>

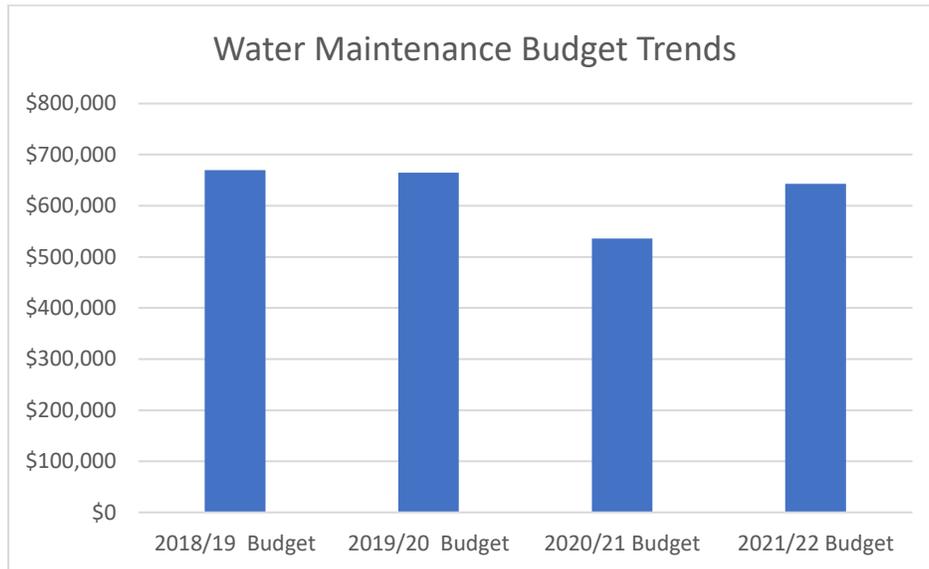


Water Plant Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	Percent Change
Salaries & Wages	\$ 185,617	\$ 194,997	\$ 196,006	.5%
Salaries - Ot	4,500	4,500	4,500	0.0%
Professional Services/Personnel	500	500	500	0.0%
Fica Expense	14,544	15,262	15,339	.5%
Group Insurance Expense	51,888	42,842	51,400	20%
Retirement Expense	16,500	19,648	21,622	10%
State 401(K) Expense	10,271	10,800	9,697	-10.2%
Telephone & Postage	6,000	6,000	6,000	0.0%
Utilities	170,000	170,000	180,000	5.9%
Travel/Training	2,500	2,500	2,500	0.0%
M&R-Buildings & Grounds	35,000	35,000	20,000	-42.9%
M&R-Equipment	55,000	55,000	55,000	0.0%
M & R Autos	2,500	2,500	2,500	0.0%
Building & Equipment Rentals	500	500	1,000	100.0%
Advertising	250	250	250	0.0%
Gasoline	3,000	3,000	3,000	0.0%
Departmental Supplies	160,000	160,000	170,000	6.3%
Safety Supplies/Training	1,100	1,100	1,100	0.0%
Uniforms	2,500	2,500	2,500	0.0%
Prof. Services/Other	20,000	25,000	15,000	-40%
Contracted Services	98,500	20,000	20,000	0%

Dues & Subscriptions	4,700	4,700	4,700	0.0%
Insurance & Bonds	12,000	8,000	8,000	-33.3%
Miscellaneous Expense	300	300	500	67.7%
Capital Outlay - Other Impr.	55,000	55,000	55,000	0.0%
Capital Outlay - Equipment	-	-	-	
W. Kerr Scott Planning Debt	313,572	313,572	-	-100.0%
<b>Total</b>	<b>\$ 1,226,242</b>	<b>\$ 1,153,471</b>	<b>\$ 846,114</b>	<b>-26.6%</b>

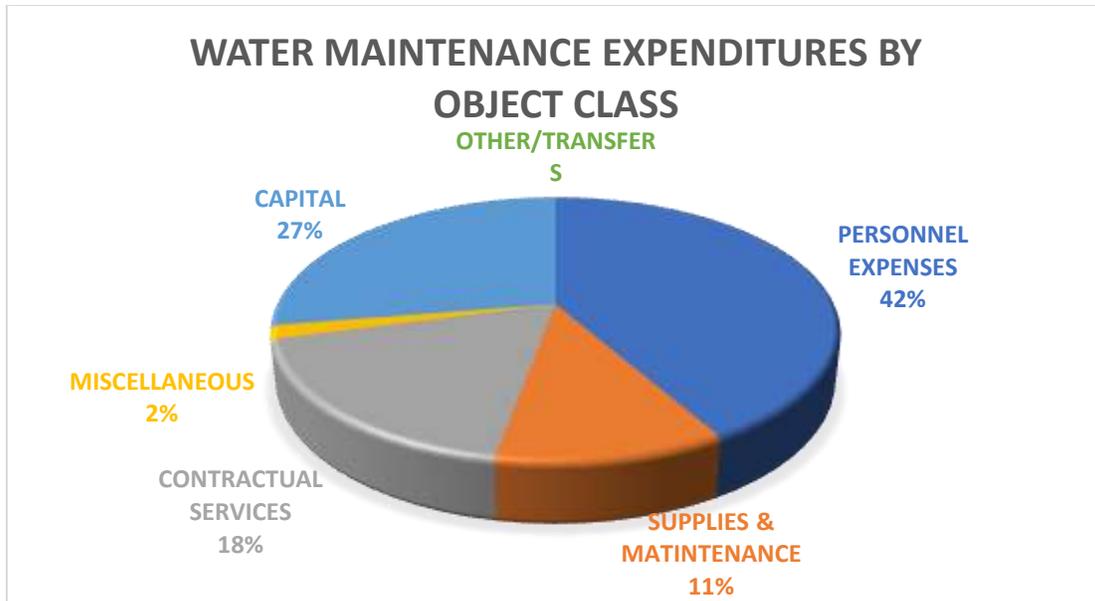
## Water Maintenance

The Water Maintenance Department budget is 20 percent more in FY21-22. At \$642,719, the Water Maintenance budget accounts for 21.56 percent of the Water & Sewer budget. The town plans to spend \$150.31 per capita for water maintenance in FY21-22. The increase in water maintenance was due to the purchase/replacement of 2 trucks.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 242,405	\$ 248,778	\$ 268,456	7.9%
Supplies and Maintenance	73,400	73,100	71,300	-2.5%
Contractual Services	17,800	115,500	115,500	0%
Miscellaneous	10,500	10,300	10,300	0%
Capital	49,639	88,401	177,163	100.4%
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 393,744</b>	<b>\$ 536,079</b>	<b>\$ 642,719</b>	<b>19.9%</b>

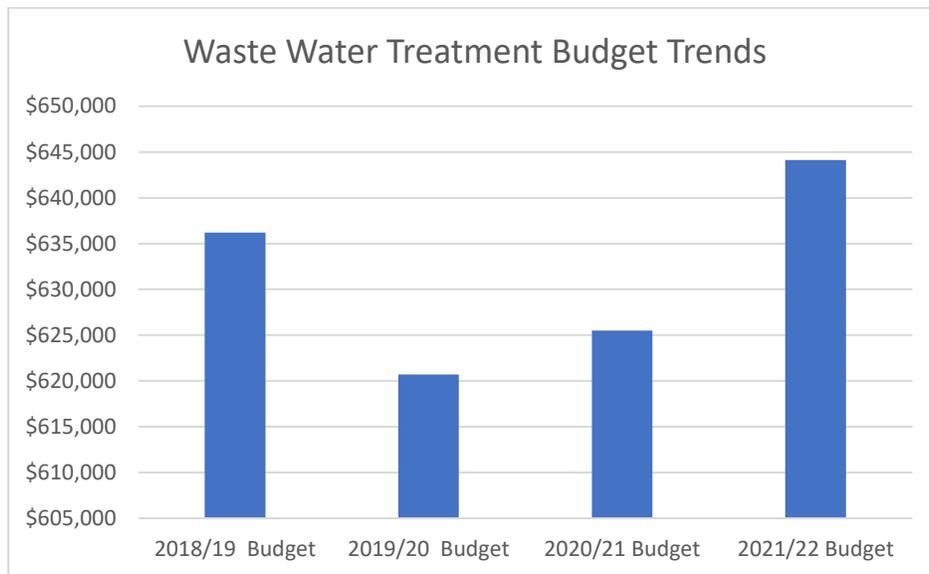


Water Maintenance Expenditures				
Line Item	FY 19-20	FY 20-21	FY 20-21	Percent Change
Salaries & Wages W & S Maint.	\$ 157,564	\$ 168,608	\$ 179,673	6.6%
Salaries - Ot	5,000	3,000	3,000	0%
Prof.Services/Personnel	300	350	-	-100%
Fica Expense	12,446	13,291	13,745	3.4%
Group Insurance Expense	43,179	35,905	42,500	18.4%
Retirement Expense	14,740	17,825	20,393	14.4%
State 401 (K) Expense	9,176	9,799	9,145	-6.7%
Telephone & Postage	5,300	5,400	5,400	0%
Utilities	4,800	4,900	5,000	2%
Travel	1,500	2,000	2,000	0%
M & R - Building & Grounds	2,500	2,500	2,500	0.0%
M & R Equipment	7,000	7,000	7,000	0.0%
M & R Autos	5,000	5,000	5,000	0.0%
Gasoline	12,000	11,000	9,000	-18.2%
Departmental Supplies	30,000	30,000	30,000	0.0%
Safety Supplies/Training	1,500	1,500	1,500	0.0%
Uniforms	3,800	3,800	3,900	2.6%
Contracted Services	17,800	115,500	115,500	0%
Dues & Subscriptions	3,200	3,000	3,000	0%
Insurance & Bonds	7,000	7,000	7,000	0.0%
Miscellaneous	300	300	300	0.0%
Capital Outlay - Other Impr.	-	40,000	40,000	

Capital Outlay - Equipment	-	-	90,000	
Debt Service-Interest	5,262	4,024	2,786	-30.8%
Debt Service-Principal	44,377	44,377	44,377	0.0%
<b>Total</b>	<b>\$ 393,744</b>	<b>\$ 536,079</b>	<b>\$ 642,719</b>	<b>19.9%</b>

## Wastewater Treatment Plant

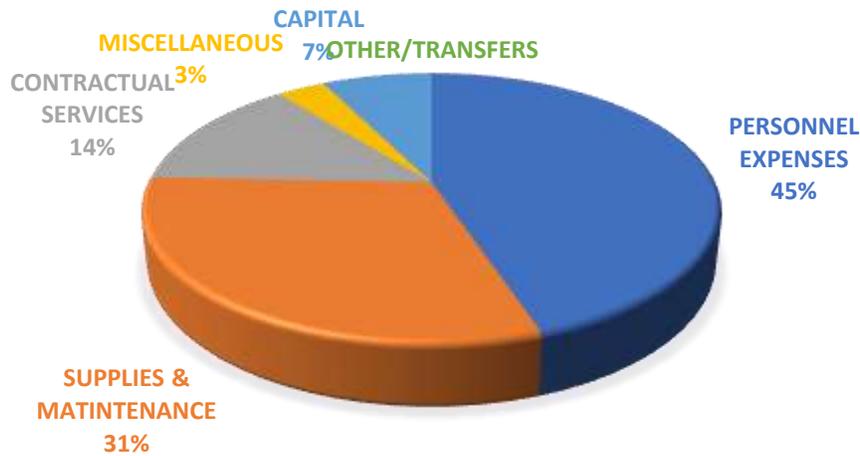
The Wastewater Treatment budget is 3 percent more in FY21-22. At \$644,107, the Wastewater Treatment budget accounts for 21.6 percent of the Water & Sewer budget. The town plans to spend \$150.63 per capita for Water Plant in FY21-22. The increase in the waste water treatment capital budget was due to the replacement of the bulbs for the UV system, a maintenance cost that is required to maintain compliance with state regulations.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ 273,549	\$ 274,831	\$ 288,773	5.1%
Supplies and Maintenance	184,300	184,300	198,500	7.7%
Contractual Services	88,200	88,200	88,200	0.0%
Miscellaneous	21,000	21,000	21,000	0.0%
Capital	57,161	57,160	47,634	-16.7%
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 624,210</b>	<b>\$ 625,491</b>	<b>\$ 644,107</b>	<b>3%</b>

## WASTEWATER TREATMENT EXPENDITURES BY OBJECT CLASS

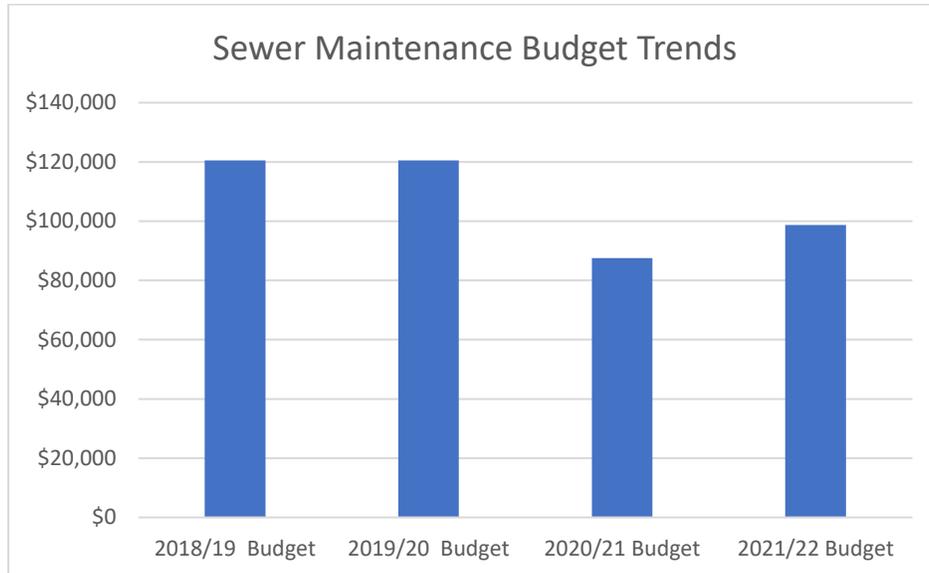


Wastewater Treatment Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	Percent Change
Salaries & Wages Wastewater Treatment	\$ 183,511	\$ 188,552	\$ 193,776	2.8%
Salaries-OT	3,075	3,075	3,075	0.0%
Prof. Services/Personnel	500	500	500	0.0%
FICA Expense	14,300	14,659	15,059	2.7%
Group Insurance Expense	44,768	37,576	44,000	17.1%
Retirement Expense	16,868	19,661	22,343	13.6%
State 401 (K) Expense	10,527	10,808	10,020	-7.3%
Telephone & Postage	5,800	5,800	6,000	3.4%
Printing	200	200	200	0.0%
Utilities	81,000	81,000	81,000	0.0%
Travel	2,000	2,000	2,000	0.0%
M&R - Buildings & Grounds	10,000	10,000	10,000	0.0%
M & R - Equipment	55,000	55,000	69,000	25.5%
M & R - Autos	2,700	2,700	2,700	0.0%
Building & Equipment Rentals	300	300	300	0.0%
Advertising	1,000	1,000	1,000	0.0%
Gasoline	2,000	2,000	2,000	0.0%
Departmental Supplies	20,000	20,000	20,000	0.0%
Safety Supplies/Training	2,800	2,800	2,800	0.0%
Uniforms	1,500	1,500	1,500	0.0%
Prof.Services/Other	18,200	18,200	18,200	0.0%
Contracted Services	70,000	70,000	70,000	0.0%

Dues & Subscriptions	9,700	9,700	9,700	0.0%
Insurance & Bonds	11,000	11,000	11,000	0.0%
Miscellaneous	300	300	300	0.0%
Capital Outlay - Equipment	-	-	-	
Debt Service - Principle	54,450	55,575	47,189	-15.1%
Debt Service - Interest	2,711	1,585	445	-71.9%
Debt Service - Interest - Mi	-	-	-	
<b>Total</b>	<b>\$ 624,210</b>	<b>\$ 625,491</b>	<b>\$ 644,107</b>	<b>3%</b>

## Sewer Maintenance

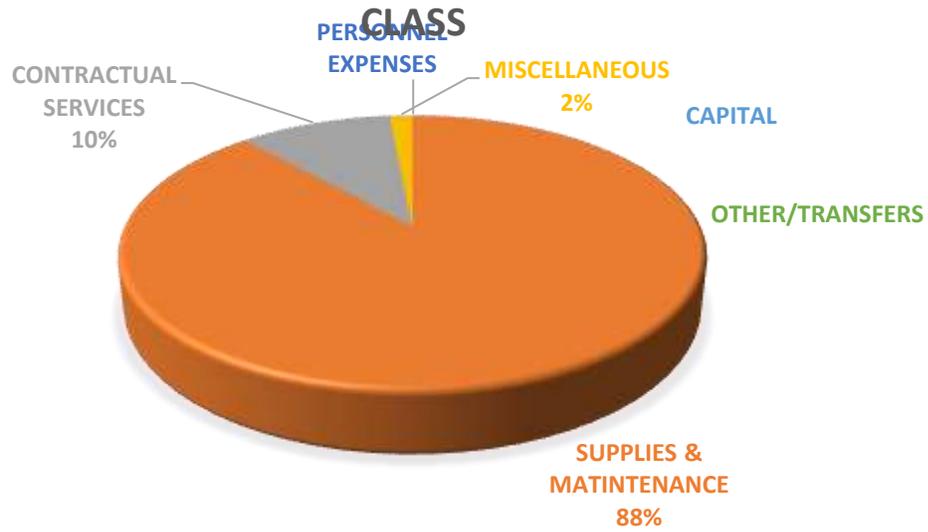
The Sewer Maintenance Department budget is 13 percent more in FY21-22. At \$98,700, the Sewer Maintenance budget accounts for 3.31 percent of the Water & Sewer budget. The town plans to spend \$23.08 per capita for sewer maintenance in FY21-22.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ -	\$ -	\$ -	
Supplies and Maintenance	75,000	78,000	87,200	11.8%
Contractual Services	30,000	8,000	10,000	25%
Miscellaneous	1,500	1,500	1,500	0.0%
Capital	-	-	-	
Other/Transfers	-	-	-	
<b>Total</b>	<b>\$ 106,500</b>	<b>\$ 87,500</b>	<b>\$ 98,700</b>	<b>12.8%</b>

## SEWER MAINTENANCE EXPENDITURES BY OBJECT

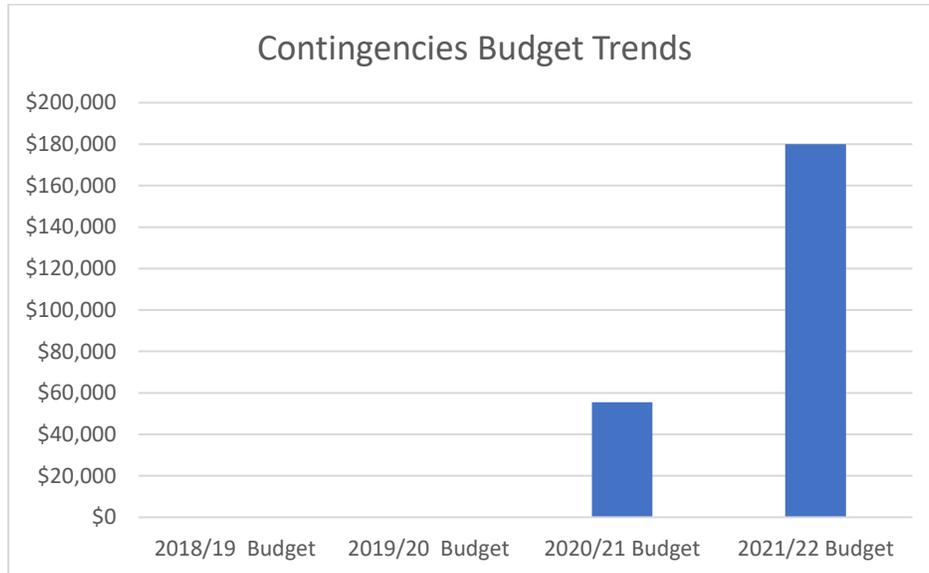


### Sewer Maintenance Expenditures

Line Item	FY 19-20	FY 20-21	FY 21-22	Percent Change
Utilities	\$ 37,000	\$ 38,000	\$ 40,000	5.3%
M & R Equipment	22,000	23,000	30,000	30.4%
M & R - Autos	-	-	1,200	20%
Departmental Supplies	15,000	15,000	15,000	0.0%
Safety Supplies/Training	1,000	1,000	1,000	0.0%
Contracted Services	30,000	8,000	10,000	25%
Dues & Subscriptions	1,300	1,300	1,300	0.0%
Miscellaneous Expense	200	200	200	0.0%
Capital Outlay - Equipment	-	-	-	
Capital	-	-	-	
<b>Total</b>	<b>\$ 106,500</b>	<b>\$ 87,500</b>	<b>\$ 98,700</b>	<b>12.8%</b>

## Contingencies

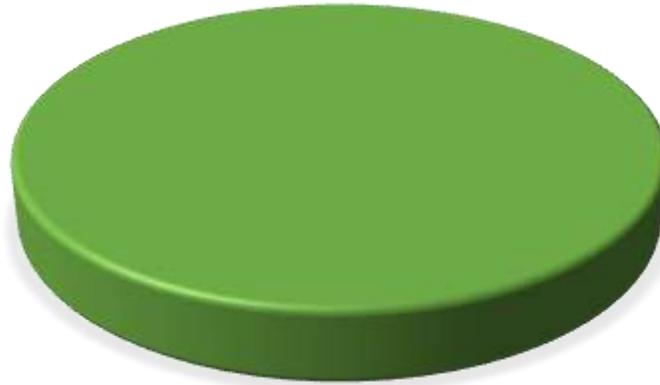
The Contingencies budget is 224 percent more in FY21-22. At \$180,000, the Contingencies' budget accounts for 3.31 percent of the Water & Sewer budget. This amount constitutes \$42.10 for FY21-22. The town holds these dollars for unexpected expenses not otherwise budgeted.



## Budget Summary

Expenditures by Object Class				
Type	FY19-20	FY20-21	FY21-22	PERCENT CHANGE
Personnel Expenses	\$ -	\$ -	\$ -	
Supplies and Maintenance	-	-	-	
Contractual Services	-	-	-	
Miscellaneous	-	-	-	
Capital	-	-	-	
Other/Transfers	123,551	55,545	180,000	224.1%
<b>Total</b>	<b>\$ 123,551</b>	<b>\$ 55,545</b>	<b>\$ 180,000</b>	<b>224.1%</b>

## CONTINGENCIES EXPENDITURES BY OBJECT CLASS



OTHER/TRANSFERS  
100%

Contingencies Expenditures				
Line Item	FY 19-20	FY 20-21	FY 21-22	Percent Change
Provision for Contingencies	\$ 123,551	\$ 55,545	\$ 180,000	224.1%
<b>Total</b>	<b>\$ 123,551</b>	<b>\$ 55,545</b>	<b>\$180,000</b>	<b>224.1%</b>

## Capital Improvement Plan

### Introduction

The North Wilkesboro Capital Improvement Plan (CIP) represents a multiyear forecast of the town's capital needs. The CIP not only identifies capital projects but also the financing required for the projects and their impact on the yearly operating budget. Capital projects differ from annual operating expenses in that they involve large dollar amounts, often require special financing, occur at irregular intervals, and involve development of assets expected to last several years.

The Town of North Wilkesboro prepares a ten-year CIP (9 years of data presented here) to function as a planning tool for capital improvements. Only the current year schedule, when adopted by the Board of Commissioners, becomes part of the operating budget. The CIP schedule beyond the current fiscal year is subject to adjustments upon annual review by town staff and Board of Commissioners. Future forecasts in the CIP serve the town by helping plan for capital repairs, replacements, and acquisitions, which aids in financial planning to ensure the town's fiscal health and credit.

# General Fund Capital Improvement Plan

Proposed General Fund Capital Improvement Plan												
Project name	Total Cost (Est.)	Current State	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	
Farmers Mkt, 9th & Main, LSD		Completed: Paying off	\$69,337.50	\$69,337.50	\$69,337.50	\$69,337.50	\$30,372.00					
Dumpster Truck (FY20) 5yrs @ 2.38%	\$215,000	Completed: Paying off	\$46,118.33	\$46,118.33	\$46,118.33	\$46,118.33						
Police Vehicles (FY20) 4yrs @ 2.35%	\$191,382	Completed: Paying off	\$47,846.00	\$47,846.00	\$47,846.00	\$47,846.00						
[Blank]												
[Blank]												
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[Blank]												
Total Debt Service (committed)			\$163,301.83	\$163,301.83	\$163,301.83	\$163,301.83	\$30,372.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Woodlawn HVAC updates*	\$50,000	Proposed										
ADA updates revolving fund†	See note	Concept	\$100,000.00		\$50,000.00	\$50,000.00	\$25,000.00	\$25,000.00				
Inclusive playground Smooth Park***	\$289,000	Concept	\$35,112.00	\$35,112.00	\$35,112.00	\$35,112.00	\$35,112.00	\$35,112.00	\$35,112.00	\$35,112.00	\$35,112.00	
Blag Demolition Fund	\$700,000	Concept	\$189,660.00	\$189,660.00	\$189,660.00							
Public Safety Facilities**	\$5M	Pre-planning	\$363,600.00	\$363,600.00	\$363,600.00	\$363,600.00	\$363,600.00	\$363,600.00	\$363,600.00	\$363,600.00	\$363,600.00	
Serial Fire Trucks***	\$250k (with grant)	Pre-planning	\$30,373.00	\$30,373.00	\$30,373.00	\$30,373.00	\$30,373.00	\$30,373.00	\$30,373.00	\$30,373.00	\$30,373.00	
Revised City payables	\$400,000	Pre-planning										
Public Svcs Vehicles (FY21)	\$150,000	Proposed	\$39,500.00	\$39,500.00								
Police Vehicles (FY22)*	\$67,000	Proposed	\$67,000.00									
Police Vehicles (FY23)	\$67,000	Proposed	\$67,000.00									
Public Svcs Vehicles (FY23)	\$150,000	Proposed	\$39,500.00	\$39,500.00	\$39,500.00	\$39,500.00	\$39,500.00					
Police Vehicles (FY24)	\$67,000	Proposed	\$67,000.00									
Replace 2013 Pumper Truck**	\$600,000	Proposed				\$43,631.00	\$43,631.00	\$43,631.00	\$43,631.00	\$43,631.00	\$43,631.00	
Public Svcs Vehicles (FY25)	\$150,000	Proposed				\$39,500.00	\$39,500.00	\$39,500.00	\$39,500.00	\$39,500.00	\$39,500.00	
Police Vehicles (FY25)	\$67,000	Proposed				\$67,000.00						
Police Vehicles (FY26)	\$67,000	Proposed				\$67,000.00						
ADA assessment†	??	Concept										
Downtown wireless speaker & WIFI	??	Concept										
Convert Detention Ctr. to Fire Training	??	Concept										
Total Debt Service (all projects)			\$280,301.83	\$664,446.83	\$978,046.83	\$982,177.83	\$674,088.00	\$537,216.00	\$512,216.00	\$512,216.00	\$472,716.00	
**Assumes 20 yrs @ 4%												
***Assumes 10 yrs @ 4%												
*PANGO												
**PANGO in FY20/21 with Powell Bill funds												
ADA Note: revolving fund for ADA projects. Yearly amount denotes yearly contribution. Unused funds rollover to next year												
Public Safety Facilities Note: PANGO for design, etc in first year. Finance construction costs in subsequent years												



# Water Sewer Fund Capital Improvement Plan

Proposed Water/Sewer Capital Investment Plan												
Project Name	Total Cost (Est.)	Current State	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	
Water Plant Improvements		Completed. Paying Off	\$146,614.00	\$146,614.00								
Public Service Building		Completed. Paying Off	\$48,401.00	\$48,401.00	\$22,497.00							
Wastewater TP Update		Completed. Paying Off	\$57,161.00									
<b>Reserve</b>	\$55,000	Pre-Planning	\$55,000.00									
Elevated Water Tank (SWF)**	\$1,973,196	Awarded	\$39,464.00	\$111,235.00	\$111,235.00	\$111,235.00	\$111,235.00	\$111,235.00	\$111,235.00	\$111,235.00	\$111,235.00	\$111,235.00
<b>Capital SWF**</b>	\$3.4M	Planning	\$89,780.00	\$172,827.00	\$172,827.00	\$172,827.00	\$172,827.00	\$172,827.00	\$172,827.00	\$172,827.00	\$172,827.00	\$172,827.00
Total Debt Service (committed)			\$346,640.00	\$396,090.00	\$396,559.00	\$396,062.00	\$396,062.00	\$396,062.00	\$396,062.00	\$396,062.00	\$396,062.00	\$396,062.00
Replace sewer vac truck (Pipes)****	\$400,000	Proposed	\$58,509.00	\$58,509.00	\$58,509.00	\$58,509.00	\$58,509.00	\$58,509.00	\$58,509.00	\$58,509.00	\$58,509.00	\$58,509.00
Replace sewer camera (Pipes)*	\$90,000	Proposed										
Replace '99 Chevy' 1 ton truck (Pipes)*	\$55,000	Proposed	\$7,827.00	\$7,827.00	\$7,827.00	\$7,827.00	\$7,827.00	\$7,827.00	\$7,827.00	\$7,827.00	\$7,827.00	\$7,827.00
Replace '06 Ford F250 truck (Pipes)*	\$50,000	Proposed	\$7,948.00	\$7,948.00	\$7,948.00	\$7,948.00	\$7,948.00	\$7,948.00	\$7,948.00	\$7,948.00	\$7,948.00	\$7,948.00
Barscreen replacement (WWTP)**	\$150,000	Proposed										\$10,907.00
UV system (WWTP)	\$300,000	Proposed										\$21,815.29
Other WWTP PAYGO (WWTP)*	\$350,000	Proposed				\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
Generator replace at WFO Pump Pipes	\$30,000	Proposed	\$30,000.00									
<b>Pump upgrade WWTP**</b>	\$5M	Proposed										\$363,588.20
Hwy 115 Water Line Replace (Pipes)**	\$700,000	Proposed	\$50,903.00	\$50,903.00	\$50,903.00	\$50,903.00	\$50,903.00	\$50,903.00	\$50,903.00	\$50,903.00	\$50,903.00	\$50,903.00
Vertical Treatment Pumps (WTP)**	\$800,000	Proposed	\$58,174.11	\$58,174.11	\$58,174.11	\$58,174.11	\$58,174.11	\$58,174.11	\$58,174.11	\$58,174.11	\$58,174.11	\$58,174.11
Euclid Ave. Outfall (Pipes)***	\$1.3M	Proposed	\$78,918.00	\$78,918.00	\$78,918.00	\$78,918.00	\$78,918.00	\$78,918.00	\$78,918.00	\$78,918.00	\$78,918.00	\$78,918.00
Replace backhoe (Pipes)****	\$150,000	Proposed	\$21,940.70	\$21,940.70	\$21,940.70	\$21,940.70	\$21,940.70	\$21,940.70	\$21,940.70	\$21,940.70	\$21,940.70	\$21,940.70
Other WTP PAYGO (WTP)*	\$330,000	Proposed	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Replace supervisor truck (Pipes)*	\$60,000	Proposed										\$60,000.00
Other WWTP PAYGO (WWTP)*	\$220,000	Proposed	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Finley Tank AV Replace (WTP)*	\$60,000	Proposed	\$60,000.00									
Replace sand sizer (Pipes)*	\$35,000	Proposed	\$35,000.00									
Mud press (WTP)*	\$80,000	Proposed	\$80,000.00									
USCJ 812 AC Water Line Replace (Pipes)	\$1.5M	Proposed	\$109,076.46	\$109,076.46	\$109,076.46	\$109,076.46	\$109,076.46	\$109,076.46	\$109,076.46	\$109,076.46	\$109,076.46	\$109,076.46
Replace excavator (Pipes)*	\$40,000	Proposed	\$40,000.00									
West Park AC Water Line Replace (Pipes)	\$800,000	Proposed	\$58,175.00	\$58,175.00	\$58,175.00	\$58,175.00	\$58,175.00	\$58,175.00	\$58,175.00	\$58,175.00	\$58,175.00	\$58,175.00
Water meter upgrade (Pipes)**	\$300,000	Proposed	\$21,815.30	\$21,815.30	\$21,815.30	\$21,815.30	\$21,815.30	\$21,815.30	\$21,815.30	\$21,815.30	\$21,815.30	\$21,815.30
Total Debt Service (all projects)			\$362,415.00	\$678,838.11	\$652,358.27	\$763,880.27	\$749,758.27	\$829,758.27	\$841,573.57	\$841,573.57	\$841,573.57	\$841,573.57

\*Replaces Intake Project. Opinion of probably construction cost (\$4.45M) from KH. Includes 25% loan forgiveness. 2% loan fee after bids are received (FY22?)

\*\* Assumes 20yrs @ 4%

\*\*\* Assumes 20yrs @ 2%

\*\*\*\* Assumes 8yrs @ 4%

\*PAYGO?

\*\* 1.2%, total project bid \$1,791,660. \$780M grants from Goldenleaf and COBG. Engineering and design costs also financed. Some of this grant reimbursement will be used to replenish Cap. Reserve Fund

! Significant cost savings available if we can coordinate with MCDOT

HIGHEST PRIORITY
HIGH PRIORITY
PRIORITY
WHEN'S AVAILABLE
ELECTIVE

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## Glossary

**Accrual Basis of Accounting (or Full Accrual):** Accounting method for proprietary funds that recognizes revenues in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable.

**Ad Valorem Tax:** A tax levied in proportion to the value of property.

**Amortization:** Paying the principal amount of a debt issue through periodic payments. Amortization payments include interest and any payment on principal.

**Appropriation:** Authorization granted by Board of Commissioners to obligate and expend resources for purposes specified in the budget document.

**Assessed Valuation:** The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

**Assigned Fund Balance:** Monies over the year that remain unspent after all budgeted expenditures have been made, but which are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed.

**Authorized Bond:** Bonds that have been legally approved but may or may not have been sold.  
**Balanced Budget:** Budget in which planned expenditures equal anticipated revenues. North Carolina state law requires municipalities to adopt a balanced operating budget.

**Base Budget:** Those resources necessary to meet an established and existing service level.

**Basis of Accounting:** Accounting method that determines when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in accounts and reported in financial statements. The two bases of governmental accounting include accrual (or full accrual) and modified accrual.

**Benchmarking:** The process of identifying best practices of “best in class” performers that can be adopted or adapted to improve performance.

**Bond:** A written promise to pay a specific amount of money with interest within a specific time, usually long-term.

**Bond Rating:** A grade indicating a governmental unit’s investment qualities. Generally, the higher the bond rating, the less risk investors assume resulting in a more favorable interest rate and lower cost of financing capital projects for the governmental unit.

**Budget:** A plan for the coordination of resources and expenditures. The budget document outlines the City’s financial plan for a fiscal year indicating how the City intends to allocate resources to support goals, objectives, and desired service levels.

**Budget Amendment:** A legal procedure used by City staff and Board of Commissioners to revise a budget appropriation.

**Budget Calendar:** The schedule of key dates that City departments follow in the preparation, adoption, and administration of the budget.

**Budget Message:** A written overview of the proposed budget from the City Manager to the Mayor and Board of Commissioners and the public that discusses the major budget items, changes from the current and previous fiscal years, and the City's financial condition.

**Budget Ordinance:** The official enactment by Board of Commissioners to establish legal authority for City officials to obligate and expend resources.

**Budgetary Control:** The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Capital Assets:** Tangible property that is not easily converted into cash and is usually held for a long period, such as property, machinery, vehicles, equipment, etc.

**Capital Improvement Plan (CIP):** A multi-year plan for the construction or acquisition of major capital items. The plan usually outlines spending needs, the financing source or sources expected, and the impact of the CIP on future annual operating budgets.

**Capital Outlay:** Expenditure expected to have a useful life greater than one year or a total value of \$10,000 or more resulting in the acquisition of or addition to a fixed asset.

**Capital Project:** A capital improvement that usually requires a major initial investment, and a significant and continuing financial commitment in the form of operating costs.

**Capital Project Fund:** A fund used to account for the acquisition and construction of major capital facilities.

**Capital Reserve:** An account used to indicate that a portion of a fund's balance is restricted for a specific capital purpose and is not available for general appropriation.

**Cash Accounting:** An accounting method where receipts are recorded during the period they are received, and the expenses in the period in which they are actually paid

**Cash Management:** The management of cash necessary to pay for governmental services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, and establishing and maintaining banking relationships.

**Certificates of Participation (COPS):** A security created as a part of a lease-purchase agreement. The lender, the holder of the certificate, owns a right to participate in periodic lease payments (interest and return of principal) as they are paid.

**Committed Fund Balance:** Monies over the year that remain unspent after all budgeted expenditures have been made, but which can be used only for the specific purposes determined by a formal action of the Mayor and Board of Commissioners.

**Community Development Block Grant (CDBG):** An entitlement grant from the U.S. Department of Housing and Urban Development (HUD) to assist low and moderate-income persons of the City in targeted neighborhoods.

**Comprehensive Annual Financial Report (CAFR):** A complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Debt Service:** The portion of the budget pertaining to payment of principal and interest requirements on outstanding debts.

**Deficit:** The amount by which expenditures exceed revenues during an accounting period.  
**Department:** An organizational unit of the City responsible for overall management of a major governmental function.

**Depreciation:** The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

**Disbursement:** Payment for goods and services in cash or by check.

**Encumbrance:** A financial commitment of appropriated funds for services, contracts, or goods that have not yet been delivered by a specified time, usually the end of the fiscal year.

**Enterprise Fund:** A fund that accounts for a governmental activity supported primarily with user fees or charges and operated using business principles.

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year.  
**Expenditures:** The measurement focus of governmental fund accounting identifying financial resources expended.

**Expenses:** The measurement focus of proprietary fund accounting identifying costs expired. Expenses reflect the cost of goods or services used.

**FICA:** Social Security Tax paid by the City for each permanent and temporary employee.

**Fiduciary Funds:** Funds used to separate, control, and track financial resources in which the government oversees as a third party, or on behalf of, another public entity. The four fiduciary fund types include: 1) Agency Fund, 2) Pension Trust, 3) Expendable Trust, and 4) Non-Expendable Trust.

**Fiscal Policy:** The financial plan embracing the general goals and acceptable procedures for managing the City's financial resources.

**Fiscal Year (FY):** The time designating the beginning and the ending period for recording financial transactions. In North Carolina, a municipal government fiscal year begins July 1 and ends June 30.

**Fixed Asset:** A long-term tangible piece of property that is not expected to be consumed or converted into cash any sooner than at least one-years' time.

**Fringe Benefits:** A collection of various benefits provided by an employer, which are exempt from taxation as long as certain conditions are met.

**Full Cost Accounting:** Type of accounting concerned with accumulating both direct and indirect costs for financial reporting and decision-making purposes.

**Full-time Equivalent (FTE):** An FTE converts the hours worked by a position into a percentage of a full year's number of hours. Generally, one FTE equals 2080 hours per year per permanent position.

**Function:** A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a similar broad goal or major service such as public safety, environmental protection, cultural activities, etc.

**Fund:** A fiscal and accounting entity that has a self-balancing set of accounts recording cash and other financial resources, as well as related liabilities and residual equity. These are segregated to carry on specific activities or objectives in accordance with special regulations, restrictions, or limitations as established by State and Federal governments.

**Fund Balance:** The amount of assets in excess of the liabilities or appropriations for expenditures also known as surplus funds. North Carolina General Statutes require general fund balance reserves of at least 8% of General Fund expenditures at the end of the fiscal year.

**GASB 34:** The acronym used for Governmental Accounting Standards Board Statement #34: “Basic Financial Statements- Management’s Discussion and Analysis – For State and Local Governments.”

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

**General Fund:** A governmental fund used to account for financial resources of the City, except those required to be accounted for in another fund. Revenues to support the General Fund are derived from sources such as property tax, sales tax, franchise fees, and service fees. This fund usually includes most of the basic operation services, such as fire and police protection, finance, public works, general administration, planning, and recreation.

**General Ledger:** A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

**GFOA:** The acronym used for Government Finance Officers Association of the United States and Canada.

**Governmental Funds:** Funds used to separate, control, and track financial resources of general government operations. The four governmental fund types include 1) General Fund, 2) Special Revenue Funds, 3) Capital Projects Funds, and 4) Debt Service Funds.

**Grant:** A contribution by a government or other organization to support a particular function.

**Inter-fund Transfers:** Amounts transferred from one fund to another.

**Intergovernmental Revenues:** Revenues from other governments (State, Federal or local) that can be in the form of grants, shared revenues, or entitlements.

**Internal Service Fund:** This fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, on a cost reimbursement, or cost allocation, basis.

**Inventory:** A detailed listing of property currently held by the government.

**Investment Earnings:** Revenue earned on investments with a third party.

**Lease/Installment-Purchase Financing:** A method of purchasing equipment in which payments are spread over time. The purchased equipment serves as collateral.

**Line Item:** A budgetary account representing a specific object of expenditure.

**Local Government Budget and Fiscal Control Act (LGBFCA):** This act governs all financial activities of local governments within the State of North Carolina.

**Local Government Commission (LGC):** A division of the North Carolina Department of State Treasurer, the LGC is responsible for the approval, sale, and delivery of substantially all North Carolina local government bonds and notes as well as monitoring certain fiscal and accounting standards prescribed for units of local government by the Local Government Budget and Fiscal Control Act.

**Long Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Maturities:** The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

**Modified Accrual Basis of Accounting:** Accounting method for governmental funds that recognizes revenues in the accounting period in which they become available and measurable. Expenditures are recognized in the period the fund liability is incurred, if measurable, except for unmatured interest on (and principal of) general long-term debt, which should be recognized when due.

**North Carolina General Assembly (NCGA):** The legislative body of the State's government

**North Carolina General Statutes (N.C.G.S.):** Laws governing the State of North Carolina

**Occupational Safety and Health Act (OSHA):** Regulations passed by the US Department of Occupational Safety and Health Administration to assure safe and healthful working conditions for working men and women by authorizing enforcement of the standards developed under the Act.

**Operating Budget:** A financial plan for the provision of direct services and support functions.

**Operating Expenses:** The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, and materials.

**Pay-As-You-Go (or PAYGO):** Financial policy of a government unit that finances capital outlays from current revenues rather than from borrowing.

**Personnel Services:** Salaries and wages paid to employees for fulltime, part-time, and temporary work including overtime and similar compensation.

**Policy:** A definite course or method of action in light of given conditions to guide and determine present and future decisions.

**Powell Bill Funds:** Funding from state-shared gasoline taxes that are restricted for use on maintenance of local streets and roads.

**Property Taxes:** Taxes levied on both real and personal property according to the property's valuation and tax rate.

**Proprietary Funds:** Funds used to separate, control, and track financial resources of business-type activities carried out by a government. The two proprietary fund types include: 1) Enterprise Funds and 2) Internal Service Fund.

**Reserve:** An account designated for a portion of the fund balance that is to be used for a specific purpose.

**Resources:** Assets that can be used to fund expenditures such as property taxes, user fees, beginning fund balance, or working capital.

**Restricted Fund Balance:** Monies over the year that remain unspent after all budgeted expenditures have been made, but which can be spent only for the specific purposes stipulated by statutes, external resource providers, or through enabling legislation.

**Restricted Intergovernmental Revenues:** Grants, entitlements, and shared revenues that are recorded in the appropriate fund and classified by both source and function for which the revenues are to be spent.

**Retained Earnings:** Amounts shown as retained earnings represent accumulated earnings of proprietary funds after all budgeted business expenses have been made.

**Revaluation:** The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value. By North Carolina law, a revaluation must be conducted at a minimum of every eight years.

**Revenue:** Funds the City receives as income including tax payments, fees from specific services, receipts from other governments, fines, grants, shared revenues, and interest income.

**Revenue-Neutral Rate:** The tax rate that would generate the same amount of ad valorem revenues as before a revaluation while considering growth.

**Special Revenue Fund:** A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

**Surplus:** The amount by which revenues exceed expenditures.

**Tax Base:** The assessed valuation of all taxable real and personal property within the City's corporate limits.

**Tax Levy:** The resultant product when the tax rate per one-hundred dollars valuation is multiplied by the total taxable valuation, or tax base.

**Taxes:** Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments or to user charges for enterprise type services.

**Unassigned Fund Balance/Retained Earnings:** The portion of a fund's unspent monies, or reserves that are not restricted for a specific purpose and are available for general appropriation.

**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditures.

**User Fee/Charge:** The payment for direct receipt of a service by the party benefiting from the service.

### **Common Budget Acronyms**

<b>CDBG</b>	Community Development Block Grant
<b>CIP</b>	Capital Improvement Plan
<b>COPS</b>	Certificates of Participation
<b>FTE</b>	Fulltime Equivalent
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GFOA</b>	Government Finance Officers Association
<b>LGBFCA</b>	Local Government Budget and Fiscal Control Act
<b>LGC</b>	Local Government Commission
<b>NCGA</b>	North Carolina General Assembly
<b>NCGS</b>	North Carolina General Statute
<b>OSHA</b>	Occupational Safety and Health Act
<b>PM</b>	Performance Measurement