

## **AGENDA**

### **Regular Meeting of the Sawmills Town Council Sawmills Town Hall Tuesday, May 16, 2023 6:00 pm**

1. Call To Order Mayor Keith Warren
2. Invocation
3. Pledge of Allegiance Mayor Keith Warren
4. Adopt Agenda Mayor Keith Warren
5. Approve Meeting Minutes
  - A. April 18, 2023 Regular Meeting Minutes Mayor Keith Warren
  - B. April 25, 2023 Budget Workshop Minutes Mayor Keith Warren
  - C. April 22, 2023 Budget Workshop Closed Session Minutes Mayor Keith Warren
6. Public Comment Mayor Keith Warren
7. Public Hearing: FY 2023/2024 Budget
  - A. Open Public Hearing Mayor Keith Warren
  - B. Staff Comments/Recommendations Town Manager Chase Winebarger
  - C. Public Comment Mayor Keith Warren
  - D. Close Public Hearing Mayor Keith Warren
  - E. Council Action Mayor Keith Warren
8. A. Recycle Rewards Mayor Keith Warren
9. Financial:
  - A. JWF Funding Request Town Manager Chase Winebarger
10. Public Comment Mayor Keith Warren
11. Updates:
  - A. Code Enforcement Report Mayor Keith Warren
  - B. Town Manager Updates Town Manager Chase Winebarger
  - C. Council Comment Mayor Keith Warren
12. Closed Session: N.C.G.S. §143-318.11(a)(3) Mayor Keith Warren
13. Adjourn Mayor Keith Warren

**TUESDAY, APRIL 18, 2023  
TOWN OF SAWMILLS REGULAR COUNCIL MEETING  
6:00PM**

**COUNCIL PRESENT**

Mayor Keith Warren  
Mayor Pro Tem Clay Wilson  
Bobby Mosteller  
Rebecca Johnson  
Melissa Curtis  
Joe Wesson

**STAFF PRESENT**

Chase Winebarger  
Julie A Good

**CALL TO ORDER:** Mayor Keith Warren called the meeting to order at approximately 6:00pm.

**INVOCATION:** Pastor Danny Wright gave the invocation.

**PLEDGE OF ALLEGIANCE:** Mayor Keith Warren led the Pledge of Allegiance.

**ADOPT AGENDA:** Mayor Keith Warren asked for a motion to adopt the April 18, 2023 Agenda.

Joe Wesson made a motion, and Bobby Mosteller seconded, to adopt the April 18, 2023 Agenda. All were in favor.

**APPROVE MARCH 21, 2023 REGULAR MEETING MINUTES:** Mayor Keith Warren asked for a motion to approve the March 21, 2023 regular meeting minutes.

Rebecca Johnson made a motion, and Joe Wesson seconded, to approve the March 21, 2023 regular meeting minutes. All were in favor.

**APPROVE APRIL 4, 2023 BUDGET SESSION MEETING MINUTES:** Mayor Keith Warren asked for a motion to approve the April 4, 2023 budget session meeting minutes.

Melissa Curtis made a motion, and Rebecca Johnson seconded, to approve the April 4, 2023 budget session meeting minutes. All were in favor.

**APPROVE APRIL 4, 2023 BUDGET WORKSHOP CLOSED SESSION MINUTES:** Mayor Keith Warren asked for a motion to approve the April 4, 2023 budget workshop closed session minutes.

Bobby Mosteller made a motion, and Joe Wesson seconded, to approve the April 4, 2023 budget workshop closed session minutes. All were in favor.

**PUBLIC COMMENT:** Mayor Pro Tem Clay Wilson asked if anyone had any questions or comments at this time.

No one wished to speak.

### **RECOGNITIONS:**

**APRIL RECYCLE REWARDS WINNER:** Mayor Keith Warren announced Jack Warren as the April Recycle Rewards Winner. A credit of forty dollars (\$40.00) will be added to the current sanitation bill.

No Council action was required.

### **FINANCIAL:**

**CSLFRF GRANT PROJECT BUDGET AMENDMENT:** Mayor Keith Warren stated that The GRANT PROJECT ORDINANCE FOR THE TOWN OF SAWMILLS AMERICAN RESCUE PLAN ACT OF 2021: CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS adopted 04/05/2022 established a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (CSLFRF). The total allocation is one million six hundred fifty-three thousand seven hundred twenty-one dollars and four cent (\$1,653,721.04). The Town of Sawmills received the first tranche in the amount of eight hundred twenty-six thousand eight hundred sixty dollars and fifty-two cents (\$826,860.52) of CSLFRF funds in July 2021 and the second tranche in the amount of eight hundred twenty-six thousand eight hundred sixty dollars and fifty-two cents (\$826,860.52) of CSLFRF funds in July 2022.

The budget amendment is for the purpose of reallocating funds between categories of expenditures to align more closely the with actual projected expenditures in each category – Vaccination Incentive, Premium Pay, Administration, Finance, Public Works, Parks and Recreation, Water, and Sewer.

Rebecca Johnson made a motion, and Melissa Curtis seconded, to amend the budget for the purpose of reallocating funds between categories of expenditures to align more closely the with actual projected expenditures in each category – Vaccination Incentive, Premium Pay, Administration, Finance, Public Works, Parks and Recreation, Water, and Sewer in the amount of one million six hundred fifty-three thousand seven hundred twenty-one dollars and four cent (\$1,653,721.04). All were in favor.



**BAKER CIRCLE WATERLINE EXTENSION:** Mayor Keith Warren stated that the Town had received five (5) bids for the Baker Circle waterline extension project:

<b>Chad Sigmon Grading</b>	<b>\$178,007.00</b>
Fuller & Company Construction, LLC	\$206,750.00
Wesson Septic Tank Services, Inc	\$233,550.00
M&M Construction of Banner Elk, Inc	\$258,900.00
Piedmont Utility Group, Inc	\$264,370.28

Clay Wilson made a motion, Rebecca Johnson seconded, to award the bid to Chad Sigmon Grading, in the amount of one hundred seventy-eight thousand seven dollars (\$178,007.00). All were in favor.

#### **DISCUSSION:**

**BAD DEBT WRITE OFF:** Mayor Keith Warren stated that the Town had a list of 2019 accounts that have gone unpaid for Utility and Sanitation services. The Town does not expect to collect payment for these accounts and recommends that Council approve the write off of the accounts. The total amount of these accounts is six thousand nine hundred seventy-two dollars and one cent (\$6,972.01). Mayor Keith Warren also advised Council that included in the list are forty (40) accounts the Town has submitted to the NC Debt Setoff Program for Collection. Mayor Keith Warren stated the Town had recovered eight thousand seven hundred eighty-six dollars and ninety-three cents (\$8,786.93) from previous years. There are sufficient funds in the budget to cover this.

Rebecca Johnson made a motion, and Clay Wilson seconded, to approve staff to write off the 2019 list of bad debts accounts in the amount of six thousand nine hundred seventy-two dollars and one cent (\$6,972.01). All were in favor.

**PUBLIC COMMENT:** Mayor Keith Warren asked if anyone had any questions or comments at this time.

No one wished to speak.

#### **UPDATES:**

**APRIL CODE ENFORCEMENT REPORT:** Town Code Enforcement Officer Curt Willis stated that there are thirteen (13) code enforcement cases that are open.

No Council action was required.



**COUNCIL COMMENTS:**

Bobby Mosteller wanted to thank everyone for coming to the meeting.

Rebecca Johnson wanted to thank everyone for coming to the meeting.

Joe Wesson wanted to thank everyone for coming to the meeting and to remind everyone to come out to the Memorial Day Ceremony on Monday, May 29, 2023 beginning at 11:00am.

**COUNCIL ADJOURN:** Mayor Keith Warren asked for a motion to adjourn.

Clay Wilson made a motion, and Rebecca Johnson seconded, to adjourn the meeting. All were in favor.

The meeting was adjourned at approximately 6:16pm.

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Keith Warren, Mayor

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Julie A. Good, Town Clerk

**TUESDAY, APRIL 25, 2023**  
**MINUTES OF TOWN COUNCIL**  
**BUDGET WORKSHOP**  
**5:00 P.M.**

**COUNCIL PRESENT**

Mayor Pro Tem Clay Wilson  
Joe Wesson  
Rebecca Johnson  
Melissa Curtis

**STAFF PRESENT**

Chase Winebarger  
Kelly Melton

**COUNCIL ABSENT**

Mayor Keith Warren  
Bobby Mosteller

**CALL TO ORDER:** Mayor Pro Tem Clay Wilson called the meeting to order at approximately 5:04pm.

**INVOCATION:** Councilman Joe Wesson gave the invocation.

**PLEDGE OF ALLEGIANCE:** Mayor Pro Tem Clay Wilson led the Pledge of Allegiance.

**ADOPT AGENDA:** Mayor Pro Tem Clay Wilson asked for a motion to adopt the April 25, 2023 Budget Agenda.

Rebecca Johnson made a motion, and Joe Wesson seconded, to adopt the April 25, 2023 Budget Agenda. All were in favor.

**FINANCIAL UPDATE:** Town Manager Chase Winebarger gave Council an update on the proposed Fiscal Year 2023/2024 budget.

**ITEMS FOR DISCUSSION:**

Town Manager Chase Winebarger discussed the budget needs for the Fiscal Year 2023/2024.

**PUBLIC WORKS:** Town Manager Chase Winebarger stated that Sanitation has budgeted a swap loader in the fiscal year 2023-2024 budget in the amount of one hundred fifty thousand dollars (\$150,000.00), but due to a wait time of twelve (12) to eighteen (18)

months for the swap loader, Town Manager Chase Winebarger stated that he would like for Council to consider preordering the swap loader so that Sanitation will receive and pay for said swap loader during fiscal year 2023-2024.

Rebecca Johnson made a motion, and Joe Wesson seconded, for Sanitation to preorder a swap loader in the amount of one hundred fifty thousand dollars (\$150,000.00) to be able to receive and pay for said swap loader during fiscal year 2023-2024. All were in favor.

**CLOSED SESSION PURSUANT TO N.C.G.S. §143.318-11(a)(1):** Mayor Pro Tem Clay Wilson asked for a motion to go into closed session.

Rebecca Johnson made a motion, and Clay Wilson seconded, to go into closed session pursuant to N.C.G.S. § 143.318-11(a)(1) at approximately 5:27pm. All were in favor.

Clay Wilson made a motion, and Joe Wesson seconded, to come out of closed session at approximately 5:32pm. All were in favor.

**PRESENTATION OF FISCAL YEAR 2023-2024 BUDGET AND CALL FOR PUBLIC HEARING:** Town Manager Chase Winebarger presented to Council a proposed budget for Fiscal Year 2023-2024. Town Manager Chase Winebarger stated that the budget is balanced as required by the NC Local Government Budget and Fiscal Control Act. The Town's overall budget for Fiscal Year 2023-2024 totals six million one hundred forty-two thousand eight hundred sixty dollars (\$6,142,860.00). A few highlights of the proposed budget include no property tax increase; two-point five percent (2.5%) increase in water and sewer rates; no increase in sanitation fees; maintains current levels of services to citizens. Council must hold a public hearing on May 16, 2023, to adopt the budget.

Clay Wilson made a motion, and Joe Wesson seconded, to hold a public hearing on May 16, 2023, at 6:00pm, to adopt the budget for Fiscal Year 2023-2024. All were in favor.

**COUNCIL ADJOURN:** Mayor Pro Tem Clay Wilson asked for a motion to adjourn.

Clay Wilson made a motion, and Joe Wesson seconded, to adjourn the meeting. All were in favor.

The meeting was adjourned at approximately 5:37pm.

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Keith Warren, Mayor

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Julie A Good, Town Clerk



## AGENDA ITEM 7B

### MEMO

#### DATE:

May 16, 2023

#### SUBJECT:

Public Hearing:  
Adopt Proposed  
FY 2023-2024  
Budget

#### Discussion:

Council has received a copy of the proposed FY 2023-2024 budget ordinance, budget message and fee structure.

Listed below are the salient points of the budget:

#### General Fund Expenditures:

Governing Body	\$ 58,050.00
Administration	\$601,150.00
Finance	\$129,900.00
Public Works	\$803,449.00
Streets and Highways	\$352,000.00
Sanitation/Recycling	\$510,450.00
Community Development	\$317,120.00
Parks and Recreation	\$1,646,610.00
Interlocal Transfer to Caldwell County	\$194,000.00
<b>Total</b>	<b>\$4,612,729.00</b>

#### Utility Fund Expenditures:

Water	\$1,134,681.00
Sewer	\$ 299,100.00
<b>Total</b>	<b>\$1,433,781.00</b>

<b>Total Budget</b>	<b>\$6,046,510.00</b>
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As required by State Law the budget is balanced.

The proposed budget includes:

- no tax increases;
- two point five percent (2.5%) increase in water and sewer rates per FY 19-20 NCRWA Rate Study;
- no increase in sanitation fees
- maintains current level of benefits for employees

See enclosed list of the proposed FY 2023-2024 fee structure.

**Recommendation:**

Staff recommends that Council adopt the FY 2023-2024 draft budget.

**BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SAWMILLS, NORTH CAROLINA:**

The following anticipated fund revenues, departmental expenditures, and interfund transfers are approved and appropriated for the Town of Sawmills' operations for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

**SECTION 1 – General Fund**

**Revenues:**

Property Tax	561,500
Local Sales Tax	1,575,000
Powell Bill Allocation	352,000
Solid Waste Fee	250,000
State Shared (Utility/Franchise)	190,858
Other	82,550
Fund Balance Appropriated	1,599,821
Planning/Zoning Fees	<u>1,000</u>
Total Estimated General Fund Revenues	<b>\$4,612,729</b>

**Expenditures:**

Governing Body	58,050
Administration	601,150
Finance	129,900
Public Works	803,449
Streets and Highways (Powell Bill)	352,000
Sanitation/Recycling	510,450
Community Development	317,120
Parks and Recreation	1,646,610
Interlocal Transfer to Caldwell County	<u>194,000</u>
Total Estimated General Fund Expenditures	<b>\$4,612,729</b>



## **SECTION 2 – Utility Fund**

### **Revenues:**

Water	1,134,681
Sewer	<u>299,100</u>
Total Estimated Utility Fund Revenues	<b>\$1,433,781</b>

### **Expenditures:**

Water	1,134,681
Sewer	<u>299,100</u>
Total Estimated Utility Fund Expenditures	<b>\$1,433,781</b>

## **SECTION 3 – Ad Valorem Taxes**

An Ad Valorem tax rate of \$0.20 per one hundred dollars (\$100) valuation of taxable property, as listed for taxes as of January 1, 2023, is hereby levied and established as the official tax rate for the Town of Sawmills for Fiscal Year 2023 - 2024. The rate is based upon a total projected valuation of \$308,047,618 and an estimated collection rate of 95.00%. The purpose of the ad valorem tax levy is to raise sufficient revenue to assist in financing necessary municipal government operations in Sawmills.

## **SECTION 4 – Documentation**

Copies of this ordinance will be kept on file at Town Hall and shall be furnished to the Town Clerk and Finance Officer to provide direction in the collection of revenues and disbursement of Town funds.

## **SECTION 5 – Special Authorization, Budget Officer**

- A. The Town Manager shall serve as Budget Officer.
- B. The Budget Officer shall be authorized to reallocate departmental appropriations among the various expenditures within each department.
- C. The Budget Officer is authorized to effect interdepartmental transfers of minor budget amendments not to exceed ten percent (10%) of the appropriated funds for the department's allocation which is being reduced. Notification of all such transfers or amendments shall be made to the Town Council at their next regular meeting of that body following the transfers.

## **SECTION 6 – Restrictions**

- A. Interfund transfers of monies shall be accomplished only by authorization from the Town Council.
- B. The utilization of any contingency appropriation, in any amount, shall be accomplished only by the authorization from the Town Council. Approval of a contingency appropriation shall be deemed a budget amendment, which transfers funds from the contingency appropriation to the appropriate object of expenditure.

## **SECTION 7 – Budget Amendments**

The North Carolina Local Government Budget and Fiscal Control Act allow the Town Council to amend the budget ordinance any time during the fiscal year, so long as it complies with the North Carolina General Statutes. The Town Council must approve all budget amendments, except where the Budget Officer is authorized to make limited transfers. Please review sections 5 and 6, which outline special authorizations and restrictions related to budget amendments.

## **SECTION 8 – Utilization of Budget and Budget Ordinance**

This ordinance and the budget documents shall be the basis for the financial plan of the Town of Sawmills during the 2023-2024 Fiscal Year. The Budget Officer shall administer the budget. The accounting system shall establish records that are in consonance with this budget and this ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the \_\_\_\_ day of \_\_\_\_\_ 2023.

\_\_\_\_\_  
Keith Warren, Mayor

\_\_\_\_\_  
Chase Winebarger, Town Manager

ATTEST:

\_\_\_\_\_  
Julie Good, Town Clerk

**Town of Sawmills**  
**Annual Budget Estimates - Revenues**

**Fiscal Year: 2023 - 2024**  
**Summary**

Budget Page: 1

Fund	Fund #	Last Year		Current Year		Estimated Entire Year	Budget 2023 - 2024 Estimate
		Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023			
General Fund	1	\$2,792,654	\$4,498,800	\$1,815,892		\$2,901,706	\$4,612,729
Utility Fund	2	\$1,133,034	\$1,616,631	\$758,216		\$1,131,306	\$1,433,781
<b>TOTALS:</b>		<b>\$3,925,688</b>	<b>\$6,115,431</b>	<b>\$2,574,108</b>		<b>\$4,033,012</b>	<b>\$6,046,510</b>



Town of Sawmills  
Annual Budget Estimates - Revenues

Fiscal Year: 2023 - 2024  
General Fund

Budget Page:  
2

Account Name	Fund 1	Last Year	Current Year			Budget
	Account #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year	2023 - 2024 Estimate
Ad Valorem Current Year	1-00-3101	\$479,885	\$450,000	\$470,800	\$487,150	\$475,000
Ad Valorem Prev Year	1-00-3102	\$16,957	\$15,000	\$12,427	\$16,965	\$15,000
Ad Valorem Refunds	1-00-3103	(\$313)	(\$100)	(\$64)	(\$100)	(\$100)
Ad Valorem Collection Fees	1-00-3104	(\$12,370)	(\$14,000)	(\$12,185)	(\$12,735)	(\$14,250)
Vehicle Interest	1-00-3105	\$0	\$100	\$328	\$350	\$100
Vehicle Taxes	1-00-3110	\$88,503	\$80,000	\$50,414	\$85,648	\$85,000
Vehicle Taxes Prev Year	1-00-3111	\$0	\$0	\$0	\$0	\$0
Vehicle Refunds	1-00-3112	(\$272)	(\$500)	(\$260)	(\$500)	(\$500)
Vehicle Collection Fees	1-00-3113	(\$3,152)	(\$5,000)	(\$2,008)	(\$3,508)	(\$4,000)
Interest on Ad Valorem	1-00-3114	\$5,553	\$3,500	\$3,715	\$7,415	\$5,000
Ad Valorem Late List Rev	1-00-3115	\$234	\$250	\$842	\$907	\$250
NSF fees	1-00-3116	\$236	\$500	\$300	\$450	\$500
Hold Harmless	1-00-3229	\$396,919	\$325,000	\$215,428	\$414,341	\$375,000
Article 44 1/2% Sales tax	1-00-3230	\$86,923	\$65,000	\$50,051	\$93,385	\$90,000
Article 39 1% Sales Tax	1-00-3231	\$483,772	\$400,000	\$264,551	\$508,526	\$500,000
Article 40 1/2 % Sales Tax	1-00-3232	\$360,320	\$325,000	\$195,571	\$376,821	\$375,000
Article 42 1/2 % Sales Tax	1-00-3233	\$233,518	\$200,000	\$127,539	\$242,539	\$235,000
<b>Sales Tax on Telecommunications</b>	<b>1-00-3234</b>	<b>\$17,696</b>	<b>\$11,000</b>	<b>\$3,351</b>	<b>\$15,104</b>	<b>\$12,000</b>
<b>Excise Tax on Piped Natural Gas</b>	<b>1-00-3235</b>	<b>\$4,226</b>	<b>\$3,500</b>	<b>\$268</b>	<b>\$4,591</b>	<b>\$3,750</b>
Powell Bill Funds	1-00-3316	\$156,478	\$150,000	\$154,905	\$154,905	\$150,000
Safety Grant	1-00-3317	\$0	\$0	\$0	\$0	\$0
Wellness Grant	1-00-3319	\$0	\$0	\$0	\$0	\$0
Commerce Grant	1-00-3320	\$0	\$0	\$0	\$0	\$0
<b>Cable Franchise Fees</b>	<b>1-00-3323</b>	<b>\$17,419</b>	<b>\$18,000</b>	<b>\$5,443</b>	<b>\$21,819</b>	<b>\$18,000</b>
<b>Utility Franchise Fees</b>	<b>1-00-3324</b>	<b>\$152,757</b>	<b>\$150,000</b>	<b>\$38,797</b>	<b>\$152,403</b>	<b>\$150,000</b>
Ordinance Fees	1-00-3326	\$0	\$0	\$0	\$0	\$0
Veteran's Memorial Engraving/Misc	1-00-3333	\$450	\$50	\$50	\$50	\$50
Planning & Zoning Fees	1-00-3340	\$1,350	\$750	\$1,280	\$1,280	\$1,000
Sale of Recyclable Materials	1-00-3351	\$1,296	\$0	\$0	\$0	\$0
Bank Fee Debit Card	1-00-3830	\$0	\$0	\$0	\$0	\$0
Investment Earnings	1-00-3831	\$2,611	\$1,000	\$4,553	\$5,073	\$60,000
Investment Earnings - Powell Bill	1-00-3832	\$152	\$125	\$368	\$568	\$500
<b>Mowing/Snow Removal</b>	<b>1-00-3833</b>	<b>\$3,358</b>	<b>\$3,358</b>	<b>\$0</b>	<b>\$3,358</b>	<b>\$3,358</b>
Solid Waste Fee	1-00-3834	\$276,734	\$250,000	\$183,102	\$271,102	\$250,000
<b>Solid Waste Revenue</b>	<b>1-00-3835</b>	<b>\$3,779</b>	<b>\$3,750</b>	<b>\$2,080</b>	<b>\$3,880</b>	<b>\$3,750</b>
Parks/Rec - Concession Stand	1-00-3836	\$6,322	\$1,000	\$5,251	\$8,251	\$7,500
Baird Park Registration	1-00-3837	\$6,840	\$7,000	\$7,907	\$10,306	\$8,000
Baird Park Lights	1-00-3838	\$263	\$500	\$988	\$1,268	\$1,000
Miscellaneous Revenue	1-00-3839	\$4,209	\$5,000	\$30,094	\$30,094	\$5,000
Loan Proceeds	1-00-3840	\$0	\$0	\$0	\$0	\$0
Farmers Market Fees	1-00-3841	\$0	\$0	\$0	\$0	\$0
Veteran's Park/Rec Fee	1-00-3842	\$0	\$0	\$0	\$0	\$0
Over/Under Cash Reconciliation	1-00-3843	\$0	\$0	\$0	\$0	\$0
NC Debt Setoff	1-00-3845	\$0	\$0	\$7	\$0	\$0
Transfer from Capital Reserve	1-00-3860	\$0	\$0	\$0	\$0	\$0
Powell Bill Reserve	1-00-3889	\$0	\$0	\$0	\$0	\$202,000
Fund Balance Appropriated	1-00-3990	\$0	\$2,049,017	\$0	\$0	\$1,599,821
<b>TOTALS:</b>		<b>\$2,792,654</b>	<b>\$4,498,800</b>	<b>\$1,815,892</b>	<b>\$2,901,706</b>	<b>\$4,612,729</b>

**Town of Sawmills**  
**Annual Budget Estimates - Revenues**

**Fiscal Year: 2023 - 2024**  
**Utility Fund**

Budget Page:

3

	Fund 2	Last Year	Current Year			Budget
Department	Dept #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year	2023 - 2024 Estimate
Water	80	\$887,411	\$1,218,131	\$602,471	\$886,561	\$1,134,681
Sewer	90	\$245,623	\$398,500	\$155,745	\$244,745	\$299,100
<b>TOTALS:</b>		\$1,133,034	\$1,616,631	\$758,216	\$1,131,306	\$1,433,781



**Town of Sawmills  
Annual Budget Estimates - Revenues**

**Fiscal Year: 2023 - 2024  
Utility Fund - Water Department**

Budget Page:  
4

	Fund 2	Last Year	Current Year			Budget
Account Name	Account #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year	2023 - 2024 Estimate
Water Tank Cell Tower Lease	2-00-3120	\$24,369	\$24,000	\$25,844	\$25,844	\$30,000
Sale of Recyclable Materials-Wtr Mtrs	2-00-3351	\$2,775	\$0	\$0	\$0	\$0
Covid Payment Plan	2-00-3709	\$0	\$0	\$0	\$0	\$0
<b>Water Sales</b>	<b>2-00-3710</b>	<b>\$809,501</b>	<b>\$820,000</b>	<b>\$552,992</b>	<b>\$824,992</b>	<b>\$820,000</b>
Water Taps and Connections	2-00-3711	\$12,000	\$10,000	\$6,000	\$10,000	\$10,000
<b>Reconnection Fees</b>	<b>2-00-3713</b>	<b>\$1,900</b>	<b>\$3,000</b>	<b>\$1,475</b>	<b>\$2,100</b>	<b>\$1,500</b>
Late Charges	2-00-3714	\$16,247	\$13,000	\$11,075	\$17,000	\$16,000
Investment Earnings	2-00-3831	\$1,773	\$1,000	\$3,479	\$4,000	\$5,000
Miscellaneous Revenue	2-00-3839	\$18,178	\$2,500	\$1,527	\$2,500	\$2,500
NC Debt Setoff	2-00-3845	\$668	\$250	\$78	\$125	\$250
Capital Contributions	2-00-3850	\$0	\$0	\$0	\$0	\$0
AIA Grant - Waterlines GIS	2-00-3861	\$0	\$0	\$0	\$0	\$0
Operating Transfer from General Fund	2-00-3900	\$0	\$0	\$0	\$0	\$0
Appropriated Net Assets	2-00-3990	\$0	\$344,381	\$0	\$0	\$249,431
<b>TOTALS:</b>		<b>\$887,411</b>	<b>\$1,218,131</b>	<b>\$602,471</b>	<b>\$886,561</b>	<b>\$1,134,681</b>



**Town of Sawmills**  
**Annual Budget Estimates - Revenues**

**Fiscal Year: 2023 - 2024**  
**Utility Fund - Sewer Department**

Budget Page:

5

Account Name	Fund 2	Last Year	Current Year		Budget
	Account #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year 2023 - 2024 Estimate
Sewer Charges	2-00-3750	\$243,623	\$250,000	\$155,745	\$244,745
Sewer Tap & Connections	2-00-3715	\$2,000	\$0	\$0	\$0
Capital Contributions	2-00-3850	\$0	\$0	\$0	\$0
Sewer Net Funds Appropriated	2-00-3991	\$0	\$148,500	\$0	\$0
TOTALS:		\$245,623	\$398,500	\$155,745	\$244,745
					\$299,100

**Town of Sawmills**  
**Annual Budget Estimates - Expenditures/Expenses**

**Fiscal Year: 2023 - 2024**  
**Summary**

Budget Page:

6

		Last Year	Current Year		Budget
Fund	Fund #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year
General Fund	1	\$2,691,238	\$4,498,800	\$1,538,509	\$1,980,130
					\$4,612,729
	2	\$916,434	\$1,616,631	\$490,638	\$766,127
					\$1,433,781

<b>TOTALS:</b>		\$3,607,672	\$6,115,431	\$2,029,147	\$2,746,257	\$6,046,510
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**Town of Sawmills**  
**Annual Budget Estimates - Expenditures**

**Fiscal Year: 2023 - 2024**  
**General Fund**

Budget Page:

7

Account	Dept #	Last Year Actual 2021 - 2022	Current Year			Budget 2023 - 2024 Estimate
			Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year	
Governing Body	10	\$36,430	\$50,450	\$26,533	\$36,875	\$58,050
Administration	20	\$1,137,223	\$642,550	\$119,413	\$170,694	\$601,150
Finance	30	\$84,501	\$199,100	\$3,752	\$5,410	\$129,900
Public Works	40	\$404,292	\$654,250	\$235,312	\$275,782	\$803,449
Community Development	45	\$141,806	\$569,700	\$296,586	\$369,354	\$317,120
Parks and Recreation	46	\$257,229	\$1,464,250	\$263,810	\$328,687	\$1,646,610
Streets & Highways	50	\$128,039.08	\$175,000.00	\$30,017.28	\$101,500.00	\$352,000
Sanitation and Recycling	60,70	\$307,716.91	\$549,500.00	\$369,086.70	\$497,828.00	\$510,450
Operating Transfers	00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interlocal Transfer to Caldwell County	20	\$194,000.00	\$194,000.00	\$194,000.00	\$194,000.00	\$194,000.00
<b>TOTALS:</b>		<b>\$2,691,238</b>	<b>\$4,498,800</b>	<b>\$1,538,509</b>	<b>\$1,980,130</b>	<b>\$4,612,729</b>

**Town of Sawmills**  
**Annual Budget Estimates - Expenses**

**Fiscal Year: 2023 - 2024**  
**Utility Fund**

Budget Page:  
8

Dept	Dept #	Last Year Actual 2021 - 2022	Current Year		Budget 2023 - 2024 Estimate
			Actual to February 2023	Estimated Entire Year	
Water	80	\$611,222	\$1,218,131	\$504,131	\$1,134,681
Sewer	90	\$305,212	\$398,500	\$261,996	\$299,100

<b>TOTALS:</b>		<b>\$916,434</b>	<b>\$1,616,631</b>	<b>\$490,638</b>	<b>\$766,127</b>	<b>\$1,433,781</b>
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**Town of Sawmills**  
**Annual Budget Estimates - Expenditures**

**Fiscal Year: 2023 - 2024**  
**General Fund - Governing Body**

Budget Page:  
9

Account Name	Fund 1	Last Year	Current Year		Budget	
	Account #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year	2023 - 2024 Estimate
Wages	1-10-4100	\$13,996	\$14,000	\$9,240	\$14,000	\$17,400
Workers Compensation	1-10-4104	\$57	\$100	\$54	\$54	\$100
FICA & Medi Taxes	1-10-4106	\$918	\$1,200	\$611	\$1,071	\$1,400
Community Assistance Program	1-10-4109	\$0	\$1,000	\$0	\$0	\$0
Donations	1-10-4110	\$16,350	\$16,000	\$14,450	\$16,000	\$16,000
Payments Board of Elections	1-10-4111	\$3,482	\$7,000	\$0	\$0	\$7,000
Uniforms	1-10-4125	\$153	\$2,000	\$401	\$800	\$1,000
Office Supplies	1-10-4126	\$44	\$500	\$0	\$100	\$500
Freight IN	1-10-4130	\$30	\$150	\$5	\$100	\$150
Travel and Training	1-10-4131	\$0	\$500	\$0	\$0	\$500
Unemployment Benefits	1-10-4149	\$0	\$0	\$0	\$0	\$0
Fuel	1-10-4225	\$0	\$500	\$0	\$0	\$500
Miscellaneous Exp	1-10-4295	\$1,399	\$5,500	\$1,212	\$2,750	\$10,500
Town Promotion Materials & Supplies	1-10-4515	\$0	\$2,000	\$560	\$2,000	\$3,000
<b>TOTALS:</b>		<b>\$36,430</b>	<b>\$50,450</b>	<b>\$26,533</b>	<b>\$36,875</b>	<b>\$58,050</b>

**Town of Sawmills**  
**Annual Budget Estimates - Expenditures**

**Fiscal Year: 2023 - 2024**  
**General Fund - Administration**

Budget Page:  
10

Account	Fund 1	Last Year	Current Year		Budget	
	Account #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year	2023 - 2024 Estimate
Wages	1-20-4100	\$100,717	\$195,000	\$0	\$0	\$205,000
Overtime	1-20-4101	\$0	\$300	\$0	\$0	\$300
Wages Part Time	1-20-4102	\$0	\$0	\$0	\$0	\$0
Employee Benefits	1-20-4103	\$25,366	\$65,000	\$0	\$0	\$80,000
Workers Compensation	1-20-4104	\$445	\$12,000	\$1,238	\$1,500	\$10,000
FICA & Medi Taxes	1-20-4106	\$8,489	\$18,000	\$0	\$0	\$18,000
Manager's Health Insurance	1-20-4108	\$12,564	\$13,500	\$0	\$0	\$14,000
Cultural Recreational Rewards	1-20-4110	\$0	\$0	\$0	\$0	\$0
Professional Fee's Accounting	1-20-4118	\$11,600	\$14,000	\$12,100	\$12,100	\$12,900
Professional Fee's Legal	1-20-4119	\$44,189	\$37,000	\$14,916	\$37,000	\$55,000
Professional Fee's Engineer	1-20-4120	\$0	\$10,000	\$0	\$0	\$10,000
Professional Fee's Architect	1-20-4121	\$20,000	\$100,000	\$0	\$0	\$10,000
Uniforms	1-20-4125	\$970	\$5,000	\$2,117	\$5,000	\$5,000
Office Supplies	1-20-4126	\$5,280	\$10,000	\$2,784	\$5,000	\$5,000
Office Equipment	1-20-4127	\$0	\$1,000	\$0	\$1,000	\$1,000
Wellness and Health	1-20-4128	\$0	\$0	\$80	\$80	\$3,000
Equipment and Materials	1-20-4129	\$0	\$500	\$70	\$500	\$12,500
Freight IN	1-20-4130	\$202	\$500	\$48	\$250	\$250
Travel & Training	1-20-4131	\$3,761	\$12,000	\$5,763	\$8,000	\$15,000
Telephone	1-20-4132	\$4,107	\$5,000	\$2,673	\$3,500	\$4,500
Utilities	1-20-4133	\$6,095	\$7,000	\$4,233	\$6,300	\$7,200
Permits and Fees	1-20-4134	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	1-20-4135	\$6,585	\$9,000	\$4,939	\$7,000	\$9,000
Postage	1-20-4136	\$600	\$1,000	\$634	\$1,200	\$1,000
Advertising	1-20-4137	\$1,108	\$5,000	\$2,209	\$3,000	\$4,000
Printing	1-20-4138	\$0	\$0	\$0	\$0	\$0
Insurance and Bonds	1-20-4145	\$17,848	\$35,000	\$25,783	\$28,000	\$35,000
Dues and Subscriptions	1-20-4148	\$16,251	\$18,000	\$16,660	\$18,000	\$30,000
Unemployment Benefits	1-20-4149	\$0	\$0	\$514	\$514	\$1,000
Non Refundable Taxes Expense	1-20-4150	\$299	\$750	\$179	\$315	\$400
Capital Outlay	1-20-4151	\$800,000	\$0	\$0	\$0	\$0
Bank Service Charge	1-20-4170	\$412	\$500	\$339	\$955	\$3,300
Computer Expense	1-20-4180	\$30,279	\$35,000	\$5,226	\$9,000	\$12,000
Town Website Maintenance	1-20-4181	\$1,023	\$1,500	\$949	\$1,500	\$3,700
Prior Year Expenditures	1-20-4199	\$0	\$0	\$0	\$0	\$0
Fuel	1-20-4225	\$148	\$500	\$146	\$500	\$500
Leases & Maint	1-20-4243	\$480	\$500	\$368	\$480	\$600
Caldwell Railroad Commission	1-20-4244	\$0	\$0	\$0	\$0	\$0
Enviromental Protection	1-20-4265	\$0	\$0	\$0	\$0	\$0
Debt Service Payment - Town Hall	1-20-4270	\$0	\$0	\$0	\$0	\$0
Penalties and Interest	1-20-4275	\$81	\$0	\$0	\$0	\$0
Cash Over/Short	1-20-4280	\$0	\$0	\$0	\$0	\$0
Miscellaneous Exp	1-20-4295	\$6,597	\$5,000	\$3,137	\$5,000	\$5,000
Materials & Supplies	1-20-4515	\$20	\$0	\$0	\$0	\$0
Contract Services	1-20-4760	\$11,706	\$25,000	\$12,305	\$15,000	\$27,000
<b>TOTALS:</b>		<b>\$1,137,223</b>	<b>\$642,550</b>	<b>\$119,413</b>	<b>\$170,694</b>	<b>\$601,150</b>

**Town of Sawmills**  
**Annual Budget Estimates - Expenditures**

**Fiscal Year: 2023 - 2024**  
**General Fund - Finance**

Budget Page:  
11

Account	Fund 1	Last Year	Current Year		Budget	
	Account #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year	2023 - 2024 Estimate
Wages	1-30-4100	\$59,143	\$130,000	\$0	\$0	\$86,000
Overtime	1-30-4101	\$0	\$0	\$0	\$0	\$300
Employee Benefits	1-30-4103	\$19,199	\$45,000	\$0	\$0	\$28,000
Workers Compensation	1-30-4104	\$0	\$0	\$0	\$0	\$0
FICA & Medi Taxes	1-30-4106	\$4,117	\$15,000	\$0	\$0	\$7,000
Office Supplies	1-30-4126	\$816	\$1,000	\$378	\$1,000	\$1,000
Office Equipment	1-30-4127	\$0	\$500	\$0	\$0	\$1,200
Wellness and Health	1-30-4128	\$0	\$0	\$0	\$0	\$0
Freight IN	1-30-4130	\$0	\$100	\$15	\$100	\$100
Travel and Training	1-30-4131	\$701	\$5,000	\$2,911	\$3,500	\$4,000
Telephone	1-30-4132	\$275	\$0	\$0	\$0	\$0
Utilities	1-30-4133	\$0	\$0	\$0	\$0	\$0
Permits and Fees	1-30-4134	\$0	\$100	\$0	\$0	\$0
Postage	1-30-4136	\$0	\$0	\$0	\$0	\$0
Advertising	1-30-4137	\$0	\$0	\$0	\$0	\$0
Printing	1-30-4138	\$0	\$0	\$0	\$0	\$0
Insurance and Bonds	1-30-4145	\$0	\$0	\$0	\$0	\$0
Dues and Subscriptions	1-30-4148	\$210	\$300	\$160	\$210	\$300
Unemployment Benefits	1-30-4149	\$0	\$100	\$0	\$0	\$0
Non Refundable Taxes Expense	1-30-4150	\$0	\$0	\$0	\$0	\$0
Computer Expense	1-30-4180	\$0	\$1,000	\$260	\$500	\$1,500
Prior Year Expenditures	1-30-4199	\$0	\$0	\$0	\$0	\$0
Fuel	1-30-4225	\$0	\$0	\$0	\$0	\$0
Leases & Maint	1-30-4243	\$0	\$0	\$0	\$0	\$0
Penalties and Interest	1-30-4275	\$0	\$0	\$0	\$0	\$0
Miscellaneous Exp	1-30-4295	\$40	\$1,000	\$27	\$100	\$500
Contract Services	1-30-4760	\$0	\$0	\$0	\$0	\$0
<b>TOTALS:</b>		<b>\$84,501</b>	<b>\$199,100</b>	<b>\$3,752</b>	<b>\$5,410</b>	<b>\$129,900</b>



**Town of Sawmills**  
**Annual Budget Estimates - Expenditures**

**Fiscal Year: 2023 - 2024**  
**General Fund - Public Works**

Budget Page:  
12

Account	Fund 1	Last Year	Current Year		Budget
	Account #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	2023 - 2024 Estimate
Wages	1-40-4100	\$169,720	\$205,000	\$0	\$262,000
Overtime	1-40-4101	\$1,836	\$2,000	\$0	\$2,000
Wages Part Time	1-40-4102	\$0	\$0	\$0	\$0
Employee Benefits	1-40-4103	\$62,717	\$80,000	\$0	\$112,000
Workers Compensation	1-40-4104	\$8,696	\$9,000	\$9,000	\$13,000
FICA & Medi Taxes	1-40-4106	\$13,012	\$18,000	\$0	\$21,000
Professional Fee's Legal	1-40-4119	\$0	\$0	\$0	\$0
Professional Fee's Engineer	1-40-4120	\$0	\$1,000	\$0	\$0
Street Lights	1-40-4124	\$13,523	\$16,000	\$8,840	\$16,600
Uniforms	1-40-4125	\$1,885	\$6,000	\$1,073	\$8,000
Equipment and Materials	1-40-4129	\$11,377	\$7,500	\$6,807	\$18,500
Freight IN	1-40-4130	\$489	\$250	\$12	\$250
Travel and Training	1-40-4131	\$0	\$1,000	\$0	\$4,000
Telephone	1-40-4132	\$2,669	\$3,500	\$1,280	\$2,500
Utilities	1-40-4133	\$8,332	\$12,000	\$5,761	\$12,200
Permits and Fees	1-40-4134	\$0	\$0	\$0	\$0
Repairs & Maintenance	1-40-4135	\$96,880	\$140,000	\$166,380	\$160,000
Postage	1-40-4136	\$0	\$0	\$0	\$0
Insurance and Bonds	1-40-4145	\$0	\$0	\$0	\$0
Unemployment Benefits	1-40-4149	\$0	\$0	\$0	\$0
Non Refundable Taxes Expense	1-40-4150	\$369	\$500	\$204	\$500
Capital Outlay	1-40-4151	\$0	\$50,000	\$24,963	\$40,378
Depreciation	1-40-4160	\$0	\$0	\$0	\$0
Computer Expense	1-40-4180	\$785	\$2,500	\$1,211	\$2,300
Prior Year Expenditures	1-40-4199	\$0	\$0	\$0	\$0
Fuel	1-40-4225	\$2,994	\$6,000	\$3,220	\$7,000
Leases & Maint	1-40-4243	\$0	\$0	\$0	\$0
Miscellaneous Exp	1-40-4295	\$4,595	\$8,000	\$2,913	\$15,600
Materials & Supplies	1-40-4515	\$4,263	\$6,000	\$3,344	\$6,000
Paving or Speed humps	1-40-4559	\$0	\$60,000	\$0	\$120,000
Contract Services	1-40-4760	\$150	\$20,000	\$305	\$20,000
<b>TOTALS:</b>		<b>\$404,292</b>	<b>\$654,250</b>	<b>\$235,312</b>	<b>\$803,449</b>



**Town of Sawmills**  
**Annual Budget Estimates - Expenditures**

**Fiscal Year: 2023 - 2024**  
**General Fund - Streets/Highways**

Budget Page:  
13

Account	Fund 1	Last Year	Current Year		Budget	
	Account #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year	2023 - 2024 Estimate
Wages	1-50-4100	\$0	\$0	\$0	\$0	\$0
Overtime	1-50-4101	\$0	\$0	\$0	\$0	\$0
Wages Part Time	1-50-4102	\$0	\$0	\$0	\$0	\$0
Employee Benefits	1-50-4103	\$0	\$0	\$0	\$0	\$0
Workers Compensation	1-50-4104	\$0	\$0	\$0	\$0	\$0
FICA & Medi Taxes	1-50-4106	\$0	\$0	\$0	\$0	\$0
State Taxes	1-50-4107	\$0	\$0	\$0	\$0	\$0
Equipment Purchases	1-50-4117	\$0	\$0	\$0	\$0	\$0
Professional Fee's Accounting	1-50-4118	\$0	\$0	\$0	\$0	\$0
Professional Fee's Legal	1-50-4119	\$0	\$0	\$0	\$0	\$0
Professional Fee's Engineer	1-50-4120	\$324	\$10,000	\$0	\$4,000	\$10,000
Steets and Lights	1-50-4124	\$0	\$0	\$0	\$0	\$0
Uniforms	1-50-4125	\$0	\$0	\$0	\$0	\$0
Safety Equipment and Materials	1-50-4129	\$0	\$0	\$0	\$0	\$0
Freight IN	1-50-4130	\$0	\$0	\$0	\$0	\$0
Telephone	1-50-4132	\$0	\$0	\$0	\$0	\$0
Utilities	1-50-4133	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	1-50-4135	\$9,951	\$35,000	\$6,446	\$12,000	\$55,000
Postage	1-50-4136	\$0	\$0	\$0	\$0	\$0
Unemployment Benefits	1-50-4149	\$0	\$0	\$0	\$0	\$0
Non Refundable Taxes Expense	1-50-4150	\$0	\$0	\$0	\$0	\$0
Capital Outlay	1-50-4151	\$0	\$60,000	\$0	\$60,000	\$202,000
Miscellaneous Exp	1-50-4295	\$0	\$0	\$0	\$0	\$0
Materials & Supplies	1-50-4515	\$7,065	\$10,000	\$3,072	\$5,000	\$10,000
Speed Humps	1-50-4557	\$0	\$10,000	\$0	\$0	\$10,000
Drainage	1-50-4558	\$2,700	\$25,000	\$0	\$0	\$0
Paving	1-50-4559	\$108,000	\$25,000	\$20,500	\$20,500	\$65,000
Right of Way	1-50-4600	\$0	\$0	\$0	\$0	\$0
<b>TOTALS:</b>		<b>\$128,039</b>	<b>\$175,000</b>	<b>\$30,017</b>	<b>\$101,500</b>	<b>\$352,000</b>

**Town of Sawmills**  
**Annual Budget Estimates - Expenditures**

**Fiscal Year: 2023 - 2024**  
**General Fund - Sanitation**

Budget Page:  
14

		Last Year	Current Year			Budget
		Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year	2023 - 2024 Estimate
Wages	1-60-4100	\$0	\$0	\$0	\$0	\$0
Overtime	1-60-4101	\$0	\$0	\$0	\$0	\$0
Wages Part Time	1-60-4102	\$0	\$0	\$0	\$0	\$0
Employee Benefits	1-60-4103	\$0	\$0	\$0	\$0	\$0
Workers Compensation	1-60-4104	\$0	\$0	\$0	\$0	\$0
FICA & Medi Taxes	1-60-4106	\$0	\$0	\$0	\$0	\$0
State Taxes	1-60-4107	\$0	\$0	\$0	\$0	\$0
Recycle Rewards	1-60-4110	\$0	\$0	\$0	\$0	\$0
Professional Fee's Engineer	1-60-4120	\$0	\$0	\$0	\$0	\$0
Uniforms	1-60-4125	\$0	\$0	\$0	\$0	\$0
Wellness and Health	1-60-4128	\$0	\$0	\$0	\$0	\$0
Equipment and Materials	1-60-4129	\$0	\$0	\$0	\$0	\$0
Freight IN	1-60-4130	\$0	\$0	\$0	\$0	\$0
Telephone	1-60-4132	\$0	\$0	\$0	\$0	\$0
Permits and Fees	1-60-4134	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	1-60-4135	\$2,825	\$15,000	\$5,489	\$10,000	\$18,000
Postage	1-60-4136	\$0	\$0	\$0	\$0	\$0
Printing	1-60-4138	\$0	\$0	\$0	\$0	\$0
Interest Expense	1-60-4139	\$0	\$0	\$0	\$0	\$0
Unemployment Benefits	1-60-4149	\$0	\$0	\$0	\$0	\$0
Non Refundable Taxes Expense	1-60-4150	\$0	\$0	\$0	\$0	\$0
Capital Outlay	1-60-4151	\$0	\$200,000	\$189,993	\$189,993	\$150,000
Capital Reserve	1-60-4152	\$0	\$0	\$0	\$0	\$0
Fuel	1-60-4225	\$5,382	\$12,000	\$2,583	\$5,000	\$10,000
Debt Service Payment	1-60-4270	\$0	\$0	\$0	\$0	\$0
Penalties and Interest	1-60-4275	\$0	\$0	\$0	\$0	\$0
Allowance For Bad Debt	1-60-4285	\$1,345	\$1,000	\$0	\$0	\$1,000
Miscellaneous Exp	1-60-4295	\$0	\$0	\$0	\$0	\$0
Materials & Supplies	1-60-4515	\$0	\$0	\$0	\$0	\$0
Trash Collection-Republic	1-60-4760	\$200,082	\$215,000	\$120,972	\$207,382	\$234,350
Landfill - Republic/Public Works	1-60-4761	\$7,459	\$10,500	\$4,578	\$7,500	\$9,000
Contracted Services Recycle	1-60-4762	\$90,624	\$96,000	\$45,472	\$77,953	\$88,100
<b>TOTALS:</b>		<b>\$307,717</b>	<b>\$549,500</b>	<b>\$369,087</b>	<b>\$497,828</b>	<b>\$510,450</b>

**Town of Sawmills**  
**Annual Budget Estimates - Expenditures**

**Fiscal Year: 2023 - 2024**  
**General Fund - Community Development**

Budget Page:  
15

Account	Fund 1	Last Year	Current Year		Budget
	Account #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	2023 - 2024 Estimate
Wages	1-45-4100	\$0	\$200	\$0	\$200
Workers Compensation	1-45-4104	\$0	\$0	\$0	\$0
FICA & Medi Taxes	1-45-4106	\$0	\$50	\$0	\$20
Code Enforcement/Planning	1-45-4112	\$0	\$0	\$0	\$0
Professional Fee's Engineer	1-45-4120	\$0	\$2,500	\$0	\$0
Office Supplies	1-45-4126	\$13	\$500	\$0	\$500
Office Equipment	1-45-4127	\$0	\$0	\$0	\$0
Freight IN	1-45-4130	\$110	\$100	\$110	\$200
Telephone	1-45-4132	\$0	\$0	\$0	\$0
Utilities	1-45-4133	\$503	\$750	\$1,015	\$2,100
Permits and Fees	1-45-4134	\$99	\$1,000	\$47	\$1,000
Contractors (Repairs and Maint)	1-45-4135	\$221	\$135,000	\$60,050	\$14,000
Postage	1-45-4136	\$0	\$100	\$21	\$100
Advertising - Community Development	1-45-4137	\$1,651	\$5,000	\$781	\$2,000
Unemployment Benefits	1-45-4149	\$0	\$0	\$0	\$0
Capital Outlay	1-45-4151	\$12,600	\$121,000	\$112,938	\$50,000
Social Media - Facebook	1-45-4180	\$3,000	\$3,500	\$3,000	\$4,000
Miscellaneous Exp	1-45-4295	\$23,130	\$45,000	\$33,365	\$40,000
Materials & Supplies; Events	1-45-4515	\$34,790	\$100,000	\$52,984	\$100,000
Paving	1-45-4559	\$0	\$0	\$0	\$0
Contract Services	1-45-4760	\$65,690	\$155,000	\$32,274	\$135,000
Economic Development	1-45-4961	\$0	\$0	\$0	\$0
Plat & Zoning Fees	1-45-4980	\$0	\$0	\$0	\$0
<b>TOTALS:</b>		<b>\$141,806</b>	<b>\$569,700</b>	<b>\$296,586</b>	<b>\$369,354</b>



**Town of Sawmills**  
**Annual Budget Estimates - Expenditures**

**Fiscal Year: 2023 - 2024**  
**General Fund - Parks & Recreation**

Budget Page:  
16

Account	Fund 1	Last Year	Current Year		Budget
	Account #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	2023 - 2024 Estimate
Wages	1-46-4100	\$37,325	\$100,000	\$0	\$170,000
Overtime	1-46-4101	\$0	\$0	\$0	\$3,000
Wages Part Time	1-46-4102	\$0	\$0	\$0	\$18,000
Employee Benefits	1-46-4103	\$14,769	\$46,000	\$0	\$70,000
Workers Compensation	1-46-4104	\$1,377	\$4,000	\$1,301	\$6,000
FICA & Medi Taxes	1-46-4106	\$2,834	\$10,000	\$0	\$15,000
Refunds - Parks & Recreation	1-46-4113	\$0	\$0	\$0	\$0
Professional Fee's Legal	1-46-4119	\$0	\$0	\$0	\$0
Professional Fee's Engineer	1-46-4120	\$50	\$5,000	\$0	\$5,000
Veteran's Memorial Engraving	1-46-4122	\$0	\$500	\$0	\$500
Veteran's Park Flood Lights	1-46-4124	\$0	\$0	\$0	\$0
Uniforms and Trophies	1-46-4125	\$4,980	\$7,000	\$6,195	\$23,000
Office supplies	1-46-4126	\$2,982	\$2,000	\$1,537	\$5,000
Equipment and Materials	1-46-4129	\$22,519	\$23,000	\$14,268	\$35,000
Freight IN	1-46-4130	\$1,052	\$1,500	\$1,700	\$3,000
Travel and Training	1-46-4131	\$726	\$3,000	\$2,465	\$2,000
Telephone	1-46-4132	\$715	\$2,500	\$465	\$2,400
Utilities	1-46-4133	\$19,511	\$20,000	\$14,927	\$35,000
Permits and Fees	1-46-4134	\$110	\$250	\$110	\$250
Repairs & Maintenance	1-46-4135	\$73,109	\$120,000	\$12,558	\$121,000
Advertising	1-46-4137	\$1,000	\$2,500	\$1,500	\$10,000
Concession Stand Supplies	1-46-4141	\$765	\$20,000	\$4,638	\$20,000
Dues and Fees	1-46-4148	\$0	\$0	\$0	\$1,000
Unemployment Benefits	1-46-4149	\$0	\$0	\$0	\$0
Non Refundable Taxes Expense	1-46-4150	\$0	\$0	\$26	\$400
Capital Outlay	1-46-4151	\$29,545	\$1,050,000	\$183,537	\$860,000
Capital Reserve	1-46-4152	\$0	\$0	\$0	\$0
Computer/internet/wifi	1-46-4180	\$8,661	\$2,500	\$2,100	\$3,000
Fuel	1-46-4225	\$4,271	\$6,000	\$2,643	\$6,000
Debt Service Payment - Lights	1-46-4270	\$0	\$0	\$0	\$108,280
Penalties and Interest	1-46-4275	\$0	\$0	\$0	\$63,780
Miscellaneous Exp	1-46-4295	\$3,065	\$2,500	\$4,559	\$22,000
Materials & Supplies	1-46-4515	\$22,778	\$15,000	\$5,878	\$10,000
Water Purchases	1-46-4558	\$567	\$1,000	\$387	\$1,000
Contract Services	1-46-4760	\$4,519	\$20,000	\$3,017	\$27,000
<b>TOTALS:</b>		<b>\$257,229</b>	<b>\$1,464,250</b>	<b>\$263,810</b>	<b>\$328,687</b>
					<b>\$1,646,610</b>



**Town of Sawmills**  
**Annual Budget Estimates - Expenditures**

**Fiscal Year: 2023 - 2024**  
**General Fund - Operating Transfers**

Budget Page:  
17

Account	Fund 1	Last Year	Current Year			Budget
	Account #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year	2023 - 2024 Estimate
Operating Transfer to Water/Sewer	1-00-4490	\$0	\$0	\$0	\$0	\$0
Operating Transfer to Capital Projects	1-00-4493	\$0	\$0	\$0	\$0	\$0
Operating Transfer to CDBG	1-00-4494	\$0	\$0	\$0	\$0	\$0
Operating Transfer	1-00-4495	\$0	\$0	\$0	\$0	\$0

<b>TOTALS:</b>		\$0	\$0	\$0	\$0	\$0
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**Town of Sawmills**  
**Annual Budget Estimates - Expenditures**

**Fiscal Year: 2023 - 2024**  
**General Fund - Interlocal Transfer**

Budget Page:  
18

	Fund 1	Last Year	Current Year			Budget
Account	Account #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year	2023 - 2024 Estimate
Interlocal Trans Caldwell County	1-20-4296	\$194,000	\$194,000	\$194,000	\$194,000	\$194,000
<b>TOTALS:</b>		\$194,000	\$194,000	\$194,000	\$194,000	\$194,000

**Town of Sawmills**  
**Annual Budget Estimates - Expense**

**Fiscal Year: 2023 - 2024**  
**Utility Fund - Water Department**

Budget Page:  
19

Account Name	Fund 2	Last Year	Current Year			Budget
	Account #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year	2023 - 2024 Estimate
Wages	2-80-4100	\$111,351	\$190,000	\$0	\$0	\$98,000
Overtime	2-80-4101	\$2,296	\$3,500	\$0	\$0	\$3,500
Wages Part Time	2-80-4102	\$0	\$0	\$0	\$0	\$0
Employee Benefits	2-80-4103	\$37,710	\$80,000	\$0	\$0	\$35,000
Workers Compensation	2-80-4104	\$3,960	\$7,000	\$3,187	\$6,000	\$7,000
FICA & Medi Taxes	2-80-4106	\$6,128	\$15,000	\$0	\$0	\$8,000
Professional Fee's Legal	2-80-4119	\$0	\$0	\$0	\$0	\$0
Professional Fee's Engineer	2-80-4120	\$5,765	\$30,000	\$6,205	\$30,000	\$30,000
Office Supplies	2-80-4126	\$0	\$0	\$0	\$0	\$0
Wellness and Health	2-80-4128	\$0	\$0	\$0	\$0	\$0
Equipment and Materials	2-80-4129	\$8,111	\$5,000	\$0	\$0	\$0
Freight IN	2-80-4130	\$626	\$500	\$63	\$250	\$500
Travel and Training	2-80-4131	\$425	\$1,000	\$705	\$1,000	\$3,750
Telephone	2-80-4132	\$1,057	\$2,500	\$616	\$1,000	\$1,100
Utilities	2-80-4133	\$731	\$2,500	\$458	\$850	\$1,000
Permits and Fees	2-80-4134	\$4,044	\$5,000	\$3,366	\$5,000	\$5,000
Repairs & Maintenance	2-80-4135	\$33,149	\$35,000	\$27,416	\$35,000	\$206,000
Postage	2-80-4136	\$4,736	\$10,000	\$7,657	\$13,845	\$10,000
Printing	2-80-4138	\$2,580	\$7,000	\$3,823	\$7,352	\$5,000
Unemployment Benefits	2-80-4149	\$0	\$0	\$0	\$0	\$0
Non Refundable Taxes Expense	2-80-4150	\$77	\$250	\$48	\$100	\$250
Capital Outlay	2-80-4151	\$0	\$370,000	\$0	\$0	\$302,000
Capital Reserve	2-80-4152	\$0	\$0	\$0	\$0	\$0
Rural Center Grant Expense	2-80-4153	\$0	\$0	\$0	\$0	\$0
Bank Service Charge	2-80-4170	\$5,649	\$6,500	\$3,774	\$6,774	\$7,200
Computer Expense	2-80-4180	\$0	\$500	\$0	\$0	\$500
Prior Year Expenditures	2-80-4199	\$0	\$0	\$0	\$0	\$0
Fuel	2-80-4225	\$8,235	\$8,000	\$4,894	\$8,400	\$10,000
Debt Service Payment-Cajah's Mtn WL	2-80-4270	\$5,881	\$5,881	\$0	\$5,881	\$5,881
Debt Service Payment - AMI Meters	2-80-4271	\$77,854	\$80,000	\$79,798	\$79,798	\$82,000
Penalties and Interest	2-80-4275	\$7,949	\$9,000	\$6,005	\$6,005	\$5,000
Cash Over/Short	2-80-4280	\$0	\$0	\$0	\$0	\$0
Allowance For Bad Debt	2-80-4285	\$3,952	\$5,500	\$0	\$5,500	\$5,500
Miscellaneous Exp	2-80-4295	\$733	\$3,500	\$516	\$1,076	\$2,500
Operating Transfer to CDBG Sewer	2-80-4494	\$0	\$0	\$0	\$0	\$0
Materials & Supplies	2-80-4515	\$25,434	\$25,000	\$9,187	\$25,000	\$25,000
Water Purchases	2-80-4558	\$224,379	\$240,000	\$155,815	\$235,000	\$244,400
Tech Support	2-80-4560	\$27,341	\$25,000	\$3,544	\$30,000	\$30,000
Caldwell Co. Water Lines	2-80-4562	\$0	\$0	\$0	\$0	\$0
Contracted Services	2-80-4760	\$1,070	\$45,000	\$200	\$300	\$600
Transfer to AMI Operating Transfer	2-80-4999	\$0	\$0	\$0	\$0	\$0
<b>TOTALS:</b>		<b>\$611,222</b>	<b>\$1,218,131</b>	<b>\$317,278</b>	<b>\$504,131</b>	<b>\$1,134,681</b>



**Town of Sawmills**  
**Annual Budget Estimates - Expense**

**Fiscal Year: 2023 - 2024**  
**Utility Fund - Sewer Department**

Budget Page:  
20

Account Name	Fund 2	Last Year	Current Year			Budget
	Account #	Actual 2021 - 2022	Budget 2022 - 2023	Actual to February 2023	Estimated Entire Year	2023 - 2024 Estimate
Wages	2-90-4100	\$29,581	\$50,000	\$0	\$0	\$52,000
Overtime	2-90-4101	\$1,522	\$3,000	\$0	\$0	\$3,000
Wages Part Time	2-90-4102	\$0	\$0	\$0	\$0	\$0
Employee Benefits	2-90-4103	\$11,815	\$20,000	\$0	\$0	\$20,000
Workers Compensation	2-90-4104	\$1,000	\$2,500	\$1,062	\$1,500	\$2,500
FICA & Medi Taxes	2-90-4106	\$2,352	\$5,000	\$0	\$0	\$4,200
Professional Fee's Accounting	2-90-4118	\$0	\$0	\$0	\$0	\$0
Professional Fee's Legal	2-90-4119	\$0	\$0	\$0	\$0	\$0
Professional Fee's Engineer	2-90-4120	\$250	\$1,000	\$900	\$1,200	\$1,200
Uniforms	2-90-4125	\$0	\$0	\$0	\$0	\$0
Office Supplies	2-90-4126	\$0	\$0	\$0	\$0	\$0
Wellness and Health	2-90-4128	\$0	\$0	\$0	\$0	\$0
Equipment and Materials	2-90-4129	\$0	\$2,500	\$0	\$0	\$18,000
Freight IN	2-90-4130	\$26	\$500	\$35	\$500	\$500
Travel and Training	2-90-4131	\$85	\$500	\$0	\$250	\$500
Telephone	2-90-4132	\$2,188	\$2,300	\$1,303	\$2,300	\$2,500
Utilities	2-90-4133	\$10,804	\$16,000	\$8,962	\$15,000	\$17,100
Permits and Fees	2-90-4134	\$810	\$1,000	\$0	\$860	\$1,000
Repairs & Maintenance	2-90-4135	\$18,052	\$40,000	\$11,087	\$34,372	\$40,000
Postage	2-90-4136	\$0	\$0	\$0	\$0	\$0
Unemployment Benefits	2-90-4149	\$0	\$0	\$0	\$0	\$0
Non Refundable Taxes Expense	2-90-4150	\$229	\$200	\$119	\$200	\$200
Capital Outlay	2-90-4151	\$143,506	\$125,000	\$90,106	\$110,000	\$30,000
Capital Reserve	2-90-4152	\$0	\$0	\$0	\$0	\$0
Rural Center Grant Expense	2-90-4153	\$0	\$0	\$0	\$0	\$0
Depreciation	2-90-4160	\$0	\$0	\$0	\$0	\$0
Prior Year Expenditures	2-90-4199	\$0	\$0	\$0	\$0	\$0
Fuel	2-90-4225	\$0	\$0	\$0	\$0	\$1,500
Allowance For Bad Debt	2-90-4285	\$2,181	\$2,000	\$0	\$2,000	\$2,000
Miscellaneous Exp	2-90-4295	\$1,014	\$500	\$0	\$250	\$500
Materials & Supplies	2-90-4515	\$344	\$1,500	\$58	\$500	\$5,500
Sewer Charges	2-90-4558	\$79,455	\$125,000	\$59,728	\$93,064	\$96,900
Contracted Services	2-90-4760	\$0	\$0	\$0	\$0	\$0
Sewer Easements/RoW	2-90-4600	\$0	\$0	\$0	\$0	\$0
Sewer Hook Ups-Grant #1	2-90-4998	\$0	\$0	\$0	\$0	\$0
<b>TOTALS:</b>		<b>\$305,212</b>	<b>\$398,500</b>	<b>\$173,359</b>	<b>\$261,996</b>	<b>\$299,100</b>



**AGENDA ITEM 8A**

**MEMO**

**DATE:**

May 16, 2023

**SUBJECT:**

Recognition:  
Recycle Rewards  
Program

**Discussion:**

The Town of Sawmills would like to congratulate Cleat Isenhour on winning the Recycle Rewards Program for the month of May. He will be presented with a Certificate of Appreciation. A forty dollar (\$40.00) credit will be added to the current sanitation bill.

**Recommendation:**

No Council action is required.

**AGENDA ITEM 9A**

**MEMO**

**DATE:**

May 16, 2023

**SUBJECT:**

Financial Matters:  
Request for a Donation  
To JW Farm

**Discussion:**

The Town has received a request from JW Farm for a donation in the amount of \$250.00 (two hundred fifty dollars).

There are sufficient funds in the budget for this request.

**Recommendation:**

Staff recommends Council discuss this matter and decide how they wish to proceed.



## Town of Sawmills

Keith Warren, Mayor

Chase Winebarger, Town Manager

### Funding Request:

Name of Organization:		Phone #:	
<u>JW Farm</u>			
Permanent Address:			
City:	State:	Zip Code:	
Contact Name:	Fed Tax ID #:		

Amount Requested:	<u>\$ 250.00</u>	Amount needed for the Project:	<u>\$ 250.00</u>
Date Funds Needed:	<u>6/5/2023</u>	Project Begin/End Dates:	<u>06/05/2023</u>
Complete description of project:			
<u>Widow's Breakfast</u>			
How will the funds be used?			
<u>Widow's Breakfast</u>			
How will this project benefit the community?			
<u>Widow's Breakfast</u>			

Date application received: <u>5-4-23</u>		<u>Official Town Use Only</u>	
Date approved/denied (circle one):		Date presented to Council:	
Available balance in Governing Body Expense Acct: <u>1350.00</u>		Amount approved: <u>170-4116</u>	
Date check written:		Check #: Amount:	

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control

Act. [Signature]



**AGENDA ITEM 11A**

**MEMO**

**DATE:**

May 16, 2023

**SUBJECT:**

Updates:  
Code Enforcement  
Monthly Report

**Discussion:**

The attached report shows the progress that Code Enforcement Officer Curt Willis continues to make throughout the town.

**Recommendation:**

No Council action required.



# CODE ENFORCEMENT ACTIONS TRACKER

May 2023

CEO Curt Willis, 828-485-4263, curt.willis@wpcog.org

Case Number (YRMT-XXX)	Date Opened (YRMTDY)	Town	Property Address	Violation	Man Hours	Status	Deadline
SW2302-046	230206	Sawmills	5299 Lakewood Dr	Nuisance - TJD	2	Owner Notified	230228
SW2302-059	230209	Sawmills	1747 Cahah Mountain Rd	Nuisance - TJD	2	Resolved	
SW2302-082	230214	Sawmills	4801 Helton Rd	Nuisance - TJD	1	Owner Notified	230309
SW2303-010	230301	Sawmills	2228 Horseshoe Acres Dr	JNMV	1	Owner Notified	230401
SW2303-043	230308	Sawmills	1010 Ogborn Ln apt 3	Min Housing	1	Resolved	230403
SW2303-048	230313	Sawmills	2508 Crest Ln	JNMV	1	Resolved	230401
SW2303-053	230313	Sawmills	4126 Shoun Dr	Min Housing	1	Owner Notified-Cert	230404
SW2303-071	230320	Sawmills	4438 Jess Dr	Nuisance - TJD	1	Owner Notified	230530
SW2303-072	230321	Sawmills	1961 Jody Dr	JNMV	1	Owner Notified	230515
SW2303-073	230321	Sawmills	1957 Jody Dr	JNMV	1	Owner Notified	230515
SW2303-074	230321	Sawmills	1948 Jody Dr	JNMV	1	Owner Notified	230515
SW2303-075	230321	Sawmills	1948 Jody Dr	Nuisance - TJD	1	Owner Notified	230515
SW2303-076	230321	Sawmills	1948 Jody Dr	Non Res Min	1	Owner Notified-Cert	230515
SW2303-077	230321	Sawmills	4433 Leta Ln	JNMV	1	Owner Notified	230515
SW2303-078	230321	Sawmills	4433 Leta Ln	Nuisance - TJD	1	Owner Notified	230515
SW2303-079	230321	Sawmills	1956 Jody Dr	Nuisance - TJD	1	Owner Notified	230515