

## **AGENDA**

### **Regular Meeting of the Sawmills Town Council Sawmills Town Hall**

**Tuesday, May 19, 2015  
6:00 pm**

1. Call To Order Mayor Pro-Tem Trena McRary Kirby
2. Invocation
3. Pledge of Allegiance Mayor Pro-Tem Trena McRary Kirby
4. Adopt Agenda Mayor Pro-Tem Trena McRary Kirby
5. Approve Meeting Minutes  
A. April 21, 2015 Regular Meeting Minutes Mayor Pro-Tem Trena McRary Kirby  
B. April 21, 2015 Closed Session Minutes Mayor Pro-Tem Trena McRary Kirby  
C. April 16, 2015 Budget Retreat Meeting Minutes Mayor Pro-Tem Trena McRary Kirby
6. Public Comment Mayor Pro-Tem Trena McRary Kirby
7. Recognitions:  
A. Recycle Rewards Administrator Seth Eckard  
B. Yard of Month Winners Administrator Seth Eckard
8. Financial Matters:  
A. Presentation of FY 2015-2016 Budget and Call for Public Hearing Administrator Seth Eckard
9. Discussion:  
A. Town of Sawmills Protection of Restricted Data Policy Administrator Seth Eckard  
B. Town Administrator Resignation Letter Administrator Seth Eckard  
C. Presentation by COG for Administrator Recruitment Executive Director Anthony Starr
10. Public Comment:
11. Updates:  
A. Administrators Report Administrator Seth Eckard  
B. Council Comment Mayor Pro-Tem Trena McRary Kirby
12. Closed Session: Attorney/Client Privilege and Personnel Matters Mayor Pro-Tem Trena McRary Kirby
13. Adjourn Mayor Pro-Tem Trena McRary Kirby

**TUESDAY, APRIL 21, 2015  
TOWN OF SAWMILLS REGULAR COUNCIL MEETING  
6:00 PM**

**COUNCIL PRESENT**

Trena McRary Kirby  
Joe Wesson  
Jeff Wilson  
Johnny Wilson  
Gerelene Blevins

**STAFF PRESENT**

Seth Eckard  
Julie Good  
Terry Taylor

**CALL TO ORDER:** Mayor Pro-Tem Trena McRary Kirby called the meeting to order.

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

**PLEDGE OF ALLEGIANCE:** Mayor Pro-Tem Trena McRary Kirby led the Pledge of Allegiance.

**ADOPT AGENDA:** Mayor Pro-Tem Trena McRary Kirby asked for a motion to adopt the agenda with the addition of Agenda Item 7B: Easement for Streets and Sidewalks for Town Hall.

Joe Wesson made a motion, and Jeff Wilson seconded, to adopt the agenda with the addition of Agenda Item 7B: Easement for Streets and Sidewalks for Town Hall. All were in favor.

**APPROVE MARCH 17, 2015 REGULAR MEETING MINUTES:** Mayor Pro-Tem Trena McRary Kirby asked for a motion to approve the March 17, 2015 regular meeting minutes.

Johnny Wilson made a motion, and Joe Wesson seconded, to approve the minutes. All were in favor.

**APPROVE MARCH 17, 2015 CLOSED SESSION MINUTES:** Mayor Pro-Tem Trena McRary Kirby asked for a motion to approve the March 17, 2015 closed session minutes.

Joe Wesson made a motion, and Jeff Wilson seconded, to approve the minutes. All were in favor.

**APPROVE MARCH 12, 2015 BUDGET RETREAT MINUTES:** Mayor Pro-Tem Trena McRary Kirby asked for a motion to approve the March 12, 2015 budget retreat minutes.

Joe Wesson made a motion, and Jeff Wilson seconded, to approve the minutes. All were in favor.

**APPROVE APRIL 2, 2015 BUDGET RETREAT MINUTES:** Mayor Pro-Tem Trena McRary Kirby asked for a motion to approve the April 2, 2015 budget retreat minutes.

Joe Wesson made a motion, and Johnny Wilson seconded, to approve the minutes. All were in favor.

**PUBLIC COMMENT:** Mayor Pro-Tem Trena McRary Kirby asked if anyone had any questions or comments at this time.

No one wished to speak.

#### **RECOGNITIONS:**

**RECYCLE REWARDS WINNER:** Town Administrator Seth Eckard announced Cameron Joyce and Callie Messer as the April Recycle Rewards winners. A credit of twenty-eight dollars (\$28.00) will be added to their sanitation bill and their certificate will be available at the Town Hall for pick up.

No Council action was required.

**EASEMENT FOR STREETS AND SIDEWALKS FOR TOWN HALL:** Town Administrator Seth Eckard explained that the Town had to sign an easement for the property that it owns for the US Highway 321A sidewalk grant.

Jeff Wilson made a motion, and Johnny Wilson seconded, to sign the easement for streets and sidewalks for Town Hall. All were in favor.

#### **PUBLIC HEARING: PARKS TEXT AMENDMENT PROPOSAL:**

**OPEN PUBLIC HEARING:** Mayor Pro-Tem Trena McRary Kirby asked for a motion to open the public hearing.

Joe Wesson made a motion, Johnny Wilson seconded, to open the public hearing. All were in favor.

**STAFF COMMENTS/RECOMMENDATIONS:** Town Planner Elinor Hiltz stated that parks are allowed in every zoning district in Town but R-20. On February 17, 2015, the Planning Board unanimously recommended approval of the text amendment to allow parks in every zoning district.

Town Planner Elinor Hiltz also stated that the Sawmills Comprehensive Plan wants to expand parks and greenways.

**PUBLIC COMMENT:** Mayor Pro-Tem Trena McRary Kirby asked if anyone wished to speak on the parks text amendment proposal.

The question was asked if all other areas are zoned for parks except R-20?

Town Planner Elinor Hiltz replied that was correct.

**CLOSE PUBLIC HEARING:** Mayor Pro-Tem Trena McRary Kirby asked for a motion to close the public hearing.

Joe Wesson made a motion, and Jeff Wilson seconded, to close the public hearing. All were in favor.

**COUNCIL ACTION:** Mayor Pro-Tem Trena McRary Kirby stated that "Parks are usually beneficial for the community as a whole."

Joe Wesson made a motion, and Johnny Wilson seconded, to recommend approval because the Comprehensive Plan wants to expand recreational opportunities in Sawmills. All were in favor.

#### **PUBLIC HEARING: COMMUNITY DEVELOPMENT BLOCK GRANT:**

**OPEN PUBLIC HEARING:** Mayor Pro-Tem Trena McRary Kirby asked for a motion to open the public hearing.

Joe Wesson made a motion, Johnny Wilson seconded, to open the public hearing. All were in favor.

**STAFF COMMENTS/RECOMMENDATIONS:** Lisa Helton, with the Western Piedmont Council of Governments, stated that in March 2013, the Town of Sawmills received a Small Business Entrepreneurial Assistance (SBEA) Grant for two hundred fifty thousand dollars (\$250,000.00) to assist The Haystation, LLC, to purchase equipment and create ten (10) new, full-time jobs. Since this approval, the company has withdrawn its request to use these funds.

In January 2015, A. McGee Wood Products, in Granite Falls, expressed interest in participating in the project. The EDC and WPCOG continued to pursue employers within the Town. While a few business in the Town expressed interest in the program, no other company is willing to commit to the required job creation, or has other issues prohibiting the company from being eligible.

A. McGee Wood Products would use the CDBG funds to purchase equipment and pledges to create ten (10) new jobs.

There is no local funding in this project.

**PUBLIC COMMENT:** Mayor Pro-Tem Trena McRary Kirby asked if anyone wished to speak on the Community Development Block Grant.

The question was asked could these funds be used for a business to start

Town Administrator Seth Eckard replied that this grant was only for existing businesses to purchase equipment and add local employment. This program is no longer available and if the EDC and WPCOG cannot find a business that can use the funds, then the money goes back to the State.

**CLOSE PUBLIC HEARING:** Mayor Pro-Tem Trena McRary Kirby asked for a motion to close the public hearing.

Johnny Wilson made a motion, and Jeff Wilson seconded, to close the public hearing. All were in favor.

**COUNCIL ACTION:** Joe Wesson made a motion, and Johnny Wilson seconded, to amend the CDBG project to reflect that the CDBG SBEA go to A. McGee Wood Products and not The Haystation, LLC. All were in favor.

#### **FINANCIAL MATTERS:**

**UPDATE TOWN OF SAWMILLS PROJECT BUDGET ORDINANCE FOR THE 2012 DUFF DRIVE SEWER PROJECT AND AMENDED AGREEMENT FOR THE SAME:** Town Administrator Seth Eckard stated that the original amount on the Town of Sawmills Budget Ordinance for the 2012 Duff Drive Sewer Project was seven hundred eighty-seven thousand five hundred dollars (\$787,500.00). The new amount is one million eighty-seven thousand one hundred one dollars and eighty-nine cents (1,087,101.89).

Town Administrator Seth Eckard also stated that the original amount on the Agreement between the Western Piedmont Council of Governments and the Town of Sawmills for the Provisions of Grant Management Assistance was sixty-nine thousand dollars (\$69,000.00). The new amount is seventy-nine thousand (\$79,000.00).

Johnny Wilson made a motion, and Joe Wesson seconded, to approve the updated Town of Sawmills Budget Ordinance for the 2012 Duff Drive Sewer Project in the amount of one million eighty-seven thousand one hundred one dollars and eighty-nine cents (\$1,087,101.89) and to approve the Amended Agreement between the Western Piedmont Council of Governments and the Town of Sawmills for the Provision of Grant Management Assistance in conjunction with the same in the amount of seventy-nine thousand dollars (\$79,000.00). All were in favor.

**APPROVE PROPOSED CONTRACT RENEWAL WITH WESTERN PIEDMONT COUNCIL OF GOVERNMENTS:** Town Administrator Seth Eckard stated that the current contract with the Western Piedmont Council of Governments for planning services will expire on June 30, 2015, and will need to be renewed.

The current contract is for eight (8) hours per week and the new contract is for twelve (12) hours per week. The extra four (4) hours are for the purposes of updating the Town's

Comprehensive Plan and will only be needed for this contract year. If renewed, the contract will be effective starting July 1, 2015, and ending June 30, 2016.

The amount of the contract will not exceed thirty-two thousand four hundred dollars (\$32,400.00) and will be billed in equal monthly payments. This expenditure is included in the FY 2015-2016 budget.

Joe Wesson made a motion, and Johnny Wilson seconded, to renew the current contract with the Western Piedmont Council of Governments for planning services in the amount of thirty-two thousand four hundred dollars (\$32,400.00) for twelve (12) hours per week. All were in favor.

**BAD DEBT WRITE-OFF:** Town Administrator Seth Eckard stated that the Town had a list of 2011 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 three thousand eight hundred twenty-six dollars and ninety-one cents (\$3,826.91). Town Administrator Seth Eckard also advised Council that included in the list are twenty-four (24) accounts the Town has submitted to the NC Debt Setoff Program for Collection. Town Administrator Seth Eckard stated the Town had recovered three thousand seven hundred sixty-five dollars and ninety-eight cents (\$3,765.98) from previous years, and currently has collected three hundred ninety-four dollars and seventy-six cents (\$394.76), totaling four thousand one hundred sixty dollars and seventy-four cents (\$4,160.74). There are sufficient funds in the budget to cover this.

Joe Wesson made a motion, and Jeff Wilson seconded, to approve staff to write off the 2011 list of bad debts accounts. All were in favor.

#### **GENERAL DISCUSSION:**

**RESOLUTION TO JOIN WESTERN PIEDMONT JOBS TRAINING CONSORTIUM:** Town Administrator Seth Eckard stated that the Town is already a member of the Western Piedmont Jobs Training Consortium, but with the new Federal Workforce Legislation that was passed last summer, the Town will need to adopt the new Resolution to Join Western Piedmont Jobs Training Consortium in order to stay in the program.

Johnny Wilson made a motion, and Joe Wesson seconded, to adopt the Resolution to Join Western Piedmont Jobs Training Consortium. All were in favor.

**STREET LIGHT POLICY:** Town Administrator Seth Eckard stated that the new procedure for Street Light Requests is as follows:

- Requests for the addition of street light(s) shall be made in writing. The request(s) shall be forwarded to the Town Administrator who shall review the request(s) for conformance to the New Street Light Installation Policy. Requests need to be

submitted before February 20<sup>th</sup> of each year to be considered for the next fiscal year.

- If the request(s) are in conformance with the policy and approved within the budgetary process, the Town Administrator shall notify the requesting party in writing of the approval.
- If the Town Administrator determines that the request for street light(s) is not in conformance with the policy, he/she shall deny the request and notify the requesting party in writing of the denial.
- If the request is denied, the requesting party may appeal to the Town Council to reverse the decision of the Town Administrator within thirty (30) days of the Town Administrator's decision. Said appeal shall be in writing to the Town Council. All appeals shall be referred back to the Public Works Committee of the Town Council, who shall report back to the Town Council with a recommendation within ninety (90) days of receipt of the appeal. The Town Council shall act on the recommendation of the Public Works Committee within thirty (30) days of receipt of their recommendation. The Town Administrator shall notify the party filing the appeal of the final decision of the Council.

The Town Administrator Seth Eckard stated that the New Street Light Installation Policy is as follows:

New street lights may be authorized by the Town Administrator to be installed on new or existing (town maintained or state maintained) streets within the Town of Sawmills, if:

- a) in the case of Town accepted roads, a written request is received by the Town Administrator, and if the location of the street light request(s) conforms to one or more of the following criteria:
  - 1. The request location is at the intersection of two (2) or more streets.
  - 2. No existing or proposed street light is within 450 feet of the requested location.
  - 3. The requested location is located at a horizontal or vertical curve of a street, which in the opinion of the Town Administrator, may be hazardous condition to vehicular or pedestrian traffic.
  - 4. The location is not on a privately maintained street.

Joe Wesson made a motion, and Johnny Wilson seconded, to approve the Procedure for Street Light Requests and the New Street Light Installation Policy with the following changes:

- number 2 should read as follows: No existing or proposed Town street light is within 450 feet of the requested location;
- add number 5 to read as follows: The requested location is located at the end of a dead end street or cul-de-sac; and

- add b) to read as follows: street light request approvals are limited to available funding.

All were in favor.

## **PLANNING:**

**ANNUAL PLANNING BOARD REPORT:** Town Planner Elinor Hiltz stated that in the Planning Ordinance Section 151.06 it is stated that: An annual report shall be prepared and submitted to the Town Council by May of each year. The report shall include a comprehensive and detailed review of the activities, problems and actions of the Planning Board as well as any budget requests and/or recommendations.

Town Planner Elinor Hiltz stated that the Planning Board has met five (5) times from July to April of this year. Town Planner Elinor Hiltz also stated that the Planning Board met in July and will meet again in May.

Town Planner Elinor Hiltz stated that she wrote thirty (30) zoning permits, met about four (4) subdivisions, wrote twelve (12) zoning verification letters and communicated by email to discuss seventeen (17) additional properties. Town Planner Elinor Hiltz also stated that she has researched house condemnations and cost sharing for paving non-town streets for the Town Administrator as well as gathered data for:

- CodeRed;
- The NC Demographer;
- The Census Boundary Annexation Survey; and
- The widening of Highway 321 Community Impact Assessment.

Town Planner Elinor Hiltz stated that there were twenty (20) Code Enforcement cases that have been completed.

Joe Wesson made a motion, and Jeff Wilson seconded, to approve the Annual Planning Board Report. All were in favor.

**HAZARD MITIGATION PLAN:** Town Planner Elinor Hiltz stated that the counties and municipalities in the Unifour area bound together to make a regional hazard mitigation plan. All counties and municipalities are required to have a hazard mitigation plan by State and Federal Law. If the Resolution of Adoption for the Unifour Regional Hazard Mitigation Plan is adopted, it is good for five (5) years.

Joe Wesson made a motion, and Jeff Wilson seconded, to adopt the Resolution of Adoption for the Town of Sawmills, North Carolina Unifour Regional Hazard Mitigation Plan with the change on page 2 of Town Manager to Town Administrator. All were in favor.

**SIDEWALK PLAN:** Town Planner Elinor Hiltz stated that the Town has indicated five (5) sidewalk projects that are priorities because they are close to the center of the Town and link



existing sidewalks and important destinations. Together the five (5) projects will take approximately ten (10) years to fund and build. The sidewalk plan discusses the benefits, obstacles, possible funding sources, and next steps for each project.

Joe Wesson made a motion, and Jeff Wilson seconded, to adopt the Sidewalk Plan. All were in favor.

**PUBLIC COMMENT:** Mayor Pro-Tem Trena McRary Kirby asked if anyone had any questions or comments at this time.

The question was asked if there were a limited number of street lights that the Town can put up? Town Administrator Seth Eckard answered that there is no limit of street lights that an individual can put on their property and there is no limited number of street lights that the Town can install.

A citizen also suggested that the Town appoint a citizen group to go around the Town and make sure no Town street lights are out.

Councilman Joe Wesson suggested doing a CodeRed announcement to let citizens know that they can call in and let the Town know if a street light is out and the Town can get it fixed.

#### **UPDATES:**

**CODE ENFORCEMENT MONTHLY REPORT:** Town Administrator Seth Eckard stated Town Planner Elinor Hiltz has enclosed an updated status report of Code Enforcement cases for April 2015.

No Council action was required.

**ADMINISTRATORS REPORT:** Town Administrator Seth Eckard made the following announcements:

- The Annual COG dinner is Thursday, April 23, 2015, beginning at 6:30 pm. Town Administrator Seth Eckard, Councilwoman Trena McRary Kirby and Councilman Jeff Wilson will be attending. The North Carolina Governor Pat McCrory will be speaking at 8:00 pm.
- Yard of the Month Committee has started meeting for the year.
- The Town has a new employee, Tony Beaver, April 21, 2015 was his first (1<sup>st</sup>) day.
- The Disc Golf Club built a shelter over the bridge on hole 11 of the disc golf course.
- The slope repair is now about 50% complete.
- The Duff Drive sewer project is underway. The contractor has started clearing trees and will begin laying pipe within the next two (2) months.

**COUNCIL COMMENT:** Mayor Pro-Tem Trena McRary Kirby asked if anyone on the Council had any questions or comments at this time.

Joe Wesson stated that the Town needed to check on the bridge dedication for Richard "Chad" Settlemyre. Mr. Settlemyre's father passed away last week and we need to see what is going on. Joe Wesson also wanted to thank everyone for coming.

Johnny Wilson wanted to thank everyone for coming.

**CLOSED SESSION: ATTORNEY/CLIENT PRIVILEGE:** Mayor Pro-Tem Trena McRary Kirby asked for a motion to go into closed session.

Joe Wesson made a motion, and Johnny Wilson seconded, to go into closed session at 7:07 pm.

Joe Wesson made a motion, and Gerelene Jeff Wilson seconded, to come out of closed session at 7:45 pm.

**COUNCIL ADJOURN:** Mayor Pro-Tem Trena McRary Kirby asked for a motion to adjourn.

Jeff Wilson made a motion, and Johnny Wilson seconded, to adjourn the meeting. All were in favor.

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Julie A Good, Town Clerk

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Trena McRary Kirby,  
Mayor Pro-Tem

**April 16th, 2015**  
**MINUTES OF TOWN COUNCIL SPECIAL MEETING**  
**COUNCIL BUDGET WORKSHOP**

**COUNCIL PRESENT**

Trena McRary Kirby, Mayor Pro Tem  
Johnny Wilson  
Gerelene Blevins  
Jeff Wilson  
Joe Wesson

**STAFF PRESENT**

Seth Eckard  
Karen Clontz

**CALL TO ORDER:** Mayor Pro Tem Kirby called the meeting to order at 5:00 p.m. at the Town Council Chambers.

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

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

**ADOPT AGENDA:** Mayor Pro Tem Kirby asked for a motion to adopt the agenda.

On a motion made by Gerelene Blevins and seconded by Joe Wesson, the agenda was adopted. All were in favor.

**ITEMS FOR DISCUSSION:**

The following items were discussed:

Revenues  
Departments by need:  
Governing Body  
Administration  
Planning/Community Development  
Public Works  
Sanitation  
Streets (Powell Bill)  
Parks and Recreation  
Water Department  
Sewer Department

**ADJOURN:** On a motion made by Joe Wesson and seconded by Jeff Wilson, the meeting was adjourned at 7:30 p.m. All were in favor.

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Julie Good, Town Clerk

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Trena McRary Kirby, Mayor ProTem

**AGENDA ITEM 7A**

**MEMO**

**DATE:**

May 19, 2015

**SUBJECT:**

Recognition:  
Recycle Rewards  
Program

**Discussion:**

The Town of Sawmills would like to congratulate Chris and Nikki Poteet on winning the Recycle Rewards Program for the month of May. Town Administrator Seth Eckard will present them with a Certificate of Appreciation. A twenty-eight dollar (\$28.00) credit will be added to the current sanitation bill.

**Recommendation:**

No Council action is required.

**AGENDA ITEM 7B**

**MEMO**

**DATE:**

May 19, 2015

**SUBJECT:**

Recognition:  
Yard of the Month  
Winners

**Discussion:**

Jerry and Kathy Bowman, from the 28630 zip code, and William and Carolyn Weaver, from the 28638 zip code, are the Yard of the Month winners for May. Town Administrator Seth Eckard will present them with a Certificate of Appreciation.

**Recommendation:**

No Council action required.

**AGENDA ITEM 8A**

**MEMO**

**DATE:**

May 19, 2015

**SUBJECT:**

Financial Matters:  
Presentation of  
FY 2015-2016  
Budget and Call for a  
Public Hearing

**Discussion:**

As required by state law, the proposed FY 2015-2016 budget is balanced and staff will present it during the June Council Meeting.

Included in the agenda packet is a copy of the proposed fee structure, the budget message, the budget ordinance and a copy of the proposed FY 2015-2016 budget.

**Recommendation:**

Staff recommends Council call for a public hearing to be held on June 16, 2015 at 6:00 pm to adopt the proposed FY 2015-2016 budget.

## **Annual Budget for the 2015-2016 Fiscal Year**

Honorable Mayor Pro Tem Kirby  
And Members of the Town Council:

Town Staff is pleased to present the proposed budget for Fiscal Year 2015-2016, beginning July 1, 2015 and ending June 30, 2016. The budget is balanced in its entirety as required by the North Carolina Local Government Budget and Fiscal Control Act.

The Town of Sawmills' overall budget for FY 2015-2016 totals \$2,586,350

The proposed budget includes:

- no tax increases;
- no increases to the sanitation fee;
- no appropriation of General Fund unrestricted reserves will be made for the fiscal year;
- maintains current levels of service;
- maintains current levels of benefits for employees

Below is a brief budgetary summary of the various funds for the Town:

### **General Fund:**

The proposed ad valorem tax rate for FY 2015-2016 is to remain at 20 cents per \$100 valuation with a collection rate of 93.52%. Each penny of the Town's property tax rate generates \$20,767.83.

The General Fund currently remains debt free. The Town of Sawmills attempts to pay for capital outlay items from actual revenue sources and/or reserves rather than issuing bonds or borrowing funds and paying interest on debt. As has been the case in the previous three budgets, the Town will not need an appropriation of General Fund unrestricted reserves in order to balance the budget.

Anticipated State collected local revenues have been calculated utilizing data supplied by the North Carolina League of Municipalities and local economic data. The Town is anticipating extremely small increases in most of these revenue sources as a result of the slowly improving local, state and national economy.

Some highlights in the General Fund Departmental budgets include:

- addition of a full time public works employee;
- no major street resurfacing projects are scheduled this year in order to build up the Powell Bill reserves;
- purchase of an electronic message sign;
- purchase of additional playground equipment for town parks;
- purchase of a new tractor for public works;
- maintaining employee benefits at current levels which entail a 7% increase in health insurance premiums;
- up to a 5% merit pay increase for all full time employees based on employee performance reviews;

- continued participation in the Caldwell County Sales Tax Reinvestment Program in the amount of \$280,000.

General fund revenues and expenditures are balanced at \$2,586,350. This amount represents a reduction of \$243,586, or a decrease of 8.6%, from the previous 2014-2015 Fiscal Year Budget.

### **Enterprise Fund:**

Due to a continued down economy, the Town Council and Staff recommended water and sewer rates remain the same for Fiscal Year 2015-2016.

In light of the need to build Enterprise Fund reserves to address anticipated system improvements, maintain solvency and meet unanticipated emergencies, both staff and the Town Council are urged to maintain adequate financial planning for the future. This may require adjusting water and sewer rates in the 2016-2017 Fiscal Year's Budget.

The Enterprise Fund, specifically the Water Distribution System Department, reflects a \$130,000 line item expense in Repair and Maintenance. This expense reflects an anticipated cost to perform needed waterline replacements on Oxford Drive and Remont Drive.

Revenues for the Enterprise Fund for FY 2015-2016 are approximately 29.2% lower than FY 2014-2015. This includes the need for the appropriation of net assets in the amount of \$246,691 to balance this year's water and sewer budget for one time capital expenses.

#### **Water Rates:**

Water Base Rate: \$15.00

Water Volumetric Rate: \$4.50 per 1,000 gallons after the first 2,000 gallons

#### **Sewer Rates:**

Sewer Base Rate: \$18.00

Sewer Volumetric Rate: \$5.00 per 1,000 gallons after the first 2,000 gallons

### **Conclusion:**

It is with great pride, and a lot of hard work, that we present the proposed budget for FY 2015-2016. The total budget estimates for FY 2015 - 2016 (across all funds) totals \$2,586,350 versus \$2,829,936 for FY 2014-2015. Staff did a great job in realizing the Town's monetary parameters and making adjustments accordingly. General Fund balance percentage is anticipated to improve this year.

I would like to thank the dedicated employees of the Town for their hard work and good stewardship of the Town's resources. These people work hard and take pride in carrying out their duties. I would like to thank the Mayor Pro Tem and Council for their dedication in carrying out their responsibilities in providing leadership and guidance in these times of budgetary stress and economic uncertainty.

Respectfully,

Seth Eckard  
Town Administrator



**Town of Sawmills  
Fee Structure  
2015 – 2016 FY**

**Public Works:**

**Items not picked up – building materials,  
hazardous materials and automobile parts.**

Small brush pick up fee:	No charge (30 minutes or less)
Large brush pick up fee:	\$75.00 (per hour)- see policy for guidelines
White goods pick up fee:	No charge
Special (bulky item) pick up fee:	No charge
Purchase of Speed Limit or other Traffic signs:	\$75.00
Sanitation availability fee	\$7.00
Encroachment Fee	\$750.00

**Water/Sewer Department:**

Sewer Availability Fee	\$18.00 (Current rate)
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**Planning:**

Zoning Permit:	\$25.00
Zoning Permit – Accessory structures	\$5.00
Rezoning Application: (Includes Public Notice advertising/certified letters)	\$200.00
Special Use Permit:	No charge
Minor Plat Review:	\$25.00
Family or Minor Subdivision Review:	\$50.00
Major Subdivision Review (Preliminary):	\$200.00 (plus \$5.00 per lot)
Major Subdivision Review (Final):	\$150.00 (plus \$5.00 per lot)
Copy of Zoning Ordinance:	\$15.00 (per copy)
Copy of Subdivision Ordinance:	\$10.00 (per copy)
Request for Variance:	\$200.00

**Parks and Recreation**

Baseball and soccer field rental fee:	\$150.00 Per day, per field
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**Miscellaneous Document Fee**

Black & white copies:	Per page: .10
Color copies:	.20

**FY 15 - 16 Budget Ordinance****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, 2015, and ending June 30, 2016.

**SECTION 1 – General Fund****Revenues:**

Property Tax	\$444,000
Local Sales Tax	\$853,000
Powell Bill Allocation	\$149,000
Solid Waste Fee	\$182,000
State Shared (Utility/Franchise)	\$176,250
Other	\$ 56,100
Fund Balance Appropriated	\$ 0

**TOTAL ESTIMATED GENERAL FUND REVENUES     \$1,860,350**

**Expenditures:**

Governing Body	\$ 50,100
Administration	\$432,550
Finance	\$ 73,050
Public Works	\$319,100
Streets and Highways	\$155,550
Sanitation	\$265,900
Community Development	\$ 91,000
Parks and Recreation	\$193,100
Interlocal Transfer to Caldwell County	\$280,000

**TOTAL ESTIMATED GENERAL FUND EXPENDITURES     \$1,860,350**

## **SECTION 2 – Utility Fund**

### **Revenues:**

Water	\$597,000
Sewer	\$129,000

TOTAL ESTIMATED UTILITY FUND REVENUES    **\$726,000**

### **Expenditures:**

Water	\$597,000
Sewer	\$129,000

TOTAL ESTIMATED UTILITY FUND EXPENDITURES    **\$726,000**

## **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, 2015, is hereby levied and established as the official tax rate for the Town of Sawmills for Fiscal Year 2015-2016. The rate is based upon a total projected valuation of \$205,369,050 and an estimated collection rate of 93.52%. 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 Director to provide direction in the collection of revenues and disbursement of Town funds.

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

- A. The Town Administrator 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 moneys 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 2015-16 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 16<sup>th</sup> day of June, 2015.

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Mayor Pro Tem Kirby

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Seth Eckard, Town Administrator

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

**Fiscal Year: 2015 - 16**

Summary

Page No: 1

Account	Fund	Last Year	Current Year			Budget
	Number	Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
General Fund	1	\$ 1,925,602	\$ 2,105,636	\$ 1,316,007	\$ 1,831,583	\$ 1,860,350
Utility Fund	2	\$ 716,642	\$ 724,300	\$ 430,417	\$ 963,691	\$ 726,000
TOTALS:		\$ 2,642,244	\$ 2,829,936	\$ 1,746,424	\$ 2,795,274	\$ 2,586,350

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

**Fiscal Year: 2015 - 16**

General	Fund 1	Summary				Page No: 2
Account	Account Number	Last Year	Current Year			Budget
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Ad Valorem Current Year	1-00-3101	\$ 395,219	\$ 372,000	\$ 357,950	\$ 372,950	\$ 395,000
Ad Valorem Prev Year	1-00-3102	\$ 42,485	\$ 16,000	\$ 8,898	\$ 15,000	\$ 16,000
Ad Valorem Refunds	1-00-3103	\$ -	\$ (500)	\$ -	\$ (500)	\$ (500)
Ad Valorem Collection Fees	1-00-3104	\$ (11,175)	\$ (12,000)	\$ (9,228)	\$ (12,000)	\$ (12,000)
Vehicle Interest	1-00-3105	\$ 1,583	\$ -	\$ 1,583	\$ 1,583	\$ -
Vehicle Taxes	1-00-3110	\$ 72,994	\$ 45,500	\$ 29,088	\$ 45,000	\$ 42,500
Vehicle Taxes - Prior Years	1-00-3111	\$ 10,744	\$ 6,000	\$ 2,971	\$ 3,500	\$ 3,000
Vehicle Refunds	1-00-3112	\$ (435)	\$ (200)	\$ (312)	\$ (350)	\$ (200)
Vehicle Collection Fees	1-00-3113	\$ (2,239)	\$ (1,500)	\$ (1,276)	\$ (1,500)	\$ (1,500)
Interest on Ad Valorem Taxes	1-00-3114	\$ 9,239	\$ 5,000	\$ 2,166	\$ 3,500	\$ 3,500
Ad Valorem Late List Revenue	1-00-3115	\$ 97	\$ 250	\$ 92	\$ 150	\$ 200
NSF Fees	1-00-3116	\$ 750	\$ 500	\$ 150	\$ 180	\$ 250
Hold Harmless	1-00-3229	\$ 221,096	\$ 220,000	\$ 148,068	\$ 225,000	\$ 225,000
Art. 44 - 1/2% Local Opt. Sales Tax	1-00-3230	\$ 28	\$ -	\$ (1,080)	\$ -	\$ -
Art. 39 - 1% Local Opt. Sales Tax	1-00-3231	\$ 285,963	\$ 272,000	\$ 180,442	\$ 280,000	\$ 291,000
Art. 40 - 1/2% Local Opt. Sales Tax	1-00-3232	\$ 212,491	\$ 208,000	\$ 139,359	\$ 220,000	\$ 220,000
Art. 42 - 1/2% Local Opt. Sales Tax	1-00-3233	\$ 147,274	\$ 133,000	\$ 88,094	\$ 150,000	\$ 150,000
Sales Tax on Telecommunications	1-00-3234	\$ 28,892	\$ 26,000	\$ 15,629	\$ 28,000	\$ 20,000
Piped Natural Gas Excise Tax	1-00-3235	\$ 2,332	\$ 1,000	\$ 375	\$ 750	\$ 750
Powell Bill	1-00-3316	\$ 151,374	\$ 150,000	\$ 151,092	\$ 151,092	\$ 149,000
Safety Grant	1-00-3317	\$ -	\$ -	\$ -	\$ -	\$ -
Wellness Grant	1-00-3319	\$ -	\$ -	\$ -	\$ -	\$ -
Commerce Grant - Automated Solutions	1-00-3320	\$ -	\$ -	\$ -	\$ -	\$ -
Cable Franchise Fee	1-00-3323	\$ 22,752	\$ 30,000	\$ 15,528	\$ 25,000	\$ 23,500
Utility Franchise Tax	1-00-3324	\$ 132,311	\$ 123,000	\$ 69,661	\$ 130,000	\$ 132,000
Ordinance Fee	1-00-3326	\$ -	\$ -	\$ -	\$ -	\$ -
Veteran's Memorial Misc/Engraving	1-00-3333	\$ 575	\$ 1,000	\$ 425	\$ 500	\$ 500
Planning/Zoning Fees	1-00-3340	\$ 910	\$ 1,500	\$ 280	\$ 500	\$ 500
Sale of Recyclable Materials	1-00-3351	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Debit Card	1-00-3830	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	1-00-3831	\$ 3,127	\$ 3,000	\$ 1,220	\$ 2,000	\$ 2,000
Investment Earnings on Powell Bill	1-00-3832	\$ 468	\$ -	\$ 85	\$ 100	\$ 100
Mowing/Snow Removal	1-00-3833	\$ 2,628	\$ 2,500	\$ 2,628	\$ 2,628	\$ 2,500
Solid Waste Fee	1-00-3834	\$ 182,143	\$ 185,000	\$ 106,578	\$ 180,000	\$ 182,000
Solid Waste Revenue	1-00-3835	\$ 3,163	\$ 3,000	\$ 1,742	\$ 3,000	\$ 3,000
Parks/Rec Sponsorship	1-00-3836	\$ 569	\$ 500	\$ 358	\$ 500	\$ 500
Baird Park Rental	1-00-3837	\$ 200	\$ -	\$ 25	\$ -	\$ 200
Parks/Rec Misc	1-00-3838	\$ 999	\$ 500	\$ 75	\$ 500	\$ 500
Miscellaneous Revenue	1-00-3839	\$ 6,845	\$ 3,000	\$ 275	\$ 3,000	\$ 3,000
Farmers Market Fees	1-00-3841	\$ -	\$ -	\$ 500	\$ 500	\$ 500
Veteran's Memorial Park Rental	1-00-3842	\$ 200	\$ -	\$ 2,566	\$ 1,000	\$ 2,000
Cash Over/Under	1-00-3843	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from CDBG	1-00-3860	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill Reserve	1-00-3889	\$ -	\$ 208,350	\$ -	\$ -	\$ 5,550
Fund Balance Appropriated	1-00-3990	\$ -	\$ 335,000	\$ -	\$ -	\$ -
TOTALS:		\$ 1,925,602	\$ 2,338,400	\$ 1,316,007	\$ 1,831,583	\$ 1,860,350

### Annual Budget Estimates - Revenues

**Fiscal Year: 2015 - 16**

Page No: 3

Account	Dept. Number	Last Year	Current Year			Budget
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Water	80	\$ 598,876	\$ 843,691	\$ 355,531	\$ 843,691	\$ 597,000
Sewer	90	\$ 117,766	\$ 245,300	\$ 74,886	\$ 120,000	\$ 129,000
TOTALS:		\$ 716,642	\$ 1,088,991	\$ 430,417	\$ 963,691	\$ 726,000

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

**Fiscal Year: 2015 - 16**

Utility

Fund 2

Dept:

Water

Page No: 4

Account	Account Number	Last Year	Current Year			Budget
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Water Sales	2-00-3710	\$ 563,268	\$ 565,074	\$ 339,412	\$ 560,000	\$ 565,000
Taps and Connections	2-00-3711	\$ 2,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Reconnection Fees	2-00-3713	\$ 5,225	\$ 4,000	\$ 4,175	\$ 5,000	\$ 5,000
Late Charges	2-00-3714	\$ 15,315	\$ 10,000	\$ 9,165	\$ 15,000	\$ 15,000
Automated Solutions Grant	2-00-3799	\$ 9,738	\$ -	\$ -	\$ -	\$ -
Investment Earnings	2-00-3831	\$ 2,942	\$ 2,000	\$ 1,159	\$ 1,400	\$ 1,400
Misc. Revenue	2-00-3839	\$ 388	\$ 100	\$ 120	\$ 200	\$ 100
NC Debt Setoff	2-00-3845	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Contributions	2-00-3850	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfer from General Fund	2-00-3900	\$ -	\$ -	\$ -	\$ -	\$ -
Water Appropriated Net Assets	2-00-3990	\$ -	\$ 261,017	\$ -	\$ 260,591	\$ 9,000
TOTALS:		\$ 598,876	\$ 843,691	\$ 355,531	\$ 843,691	\$ 597,000



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

**Fiscal Year: 2015 - 16**

Utility	Fund 2	Dept:	Sewer	Page No: 5		
Account	Account Number	Last Year	Current Year			Budget
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Sewer Charges	2-00-3750	\$ 117,766	\$ 129,530	\$ 74,886	\$ 120,000	\$ 129,000
Sewer Tap & Connections	2-00-3751	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Appropriated Net Assets	2-00-3991	\$ -	\$ 115,770	\$ -	\$ -	\$ -
<b>TOTALS:</b>		\$ 117,766	\$ 245,300	\$ 74,886	\$ 120,000	\$ 129,000

**Fiscal Year: 2015 - 16**

Fund

Page No: 6

Account		Last Year	Current Year			Budget
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
General Fund	1	\$ 1,743,682	\$ 2,093,400	\$ 1,156,747	\$ 1,711,327	\$ 1,860,350
Utility Fund	2	\$ 579,987	\$ 966,991	\$ 555,157	\$ 814,039	\$ 726,000
TOTALS:		\$ 2,323,669	\$ 3,060,391	\$ 1,711,904	\$ 2,525,366	\$ 2,586,350

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

**Fiscal Year: 2015 - 16**

General

Fund 1

Summary

Page No: 7

Account	Dept. Number	Last Year Actual 2013-14	Current Year		Budget	
			Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Governing Body	10	\$ 27,162	\$ 49,600	\$ 23,869	\$ 34,050	\$ 50,100
Administration	20	\$ 313,669	\$ 390,250	\$ 190,257	\$ 315,204	\$ 432,550
Finance	30	\$ 61,233	\$ 71,200	\$ 39,221	\$ 66,010	\$ 73,050
Public Works	40	\$ 189,454	\$ 175,750	\$ 92,054	\$ 147,447	\$ 319,100
Streets & Highways	50	\$ 265,054	\$ 358,350	\$ 200,713	\$ 231,775	\$ 155,550
Sanitation and Recycling	60, 70	\$ 454,070	\$ 271,400	\$ 129,419	\$ 233,531	\$ 265,900
Community Development	45	\$ 53,148	\$ 48,650	\$ 25,516	\$ 35,864	\$ 91,000
Parks and Recreation	46	\$ 99,892	\$ 448,200	\$ 175,698	\$ 367,446	\$ 193,100
Operating Transfers	0	\$ -	\$ -	\$ -	\$ -	\$ -
Interlocal Transfer to Caldwell County	20	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
<b>TOTALS:</b>		\$ 1,743,682	\$ 2,093,400	\$ 1,156,747	\$ 1,711,327	\$ 1,860,350

<p align="center"><b>Town of Sawmills</b>  Annual Budget Estimates - Expenditures</p> <p align="center"><b>Fiscal Year: 2015 - 16</b></p>			
Utility	Fund 2	Summary	Page No: 8

		Last Year	Current Year	Budget
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Account	Dept. Number	Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
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Water	80	\$ 445,720	\$ 791,691	\$ 509,407	\$ 691,924	\$ 597,000
Sewer	90	\$ 134,267	\$ 175,300	\$ 45,750	\$ 122,115	\$ 129,000
TOTALS:		\$ 579,987	\$ 966,991	\$ 555,157	\$ 814,039	\$ 726,000

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

**Fiscal Year: 2015 - 16**

General

Fund 1

Department: **Governing Body**

Page No: 9

Account	Account Number	Last Year	Current Year			Budget
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Wages	1-10-4100	\$ 13,650	\$ 14,000	\$ 6,050	\$ 14,000	\$ 14,000
Employee Benefits	1-10-4103	\$ -	-	\$ -	\$ -	\$ -
Worker's Comp	1-10-4104	\$ 108	\$ 200	\$ 102	\$ 200	\$ 200
FICA & Medi Taxes	1-10-4106	\$ 1,045	\$ 1,150	\$ 463	\$ 750	\$ 1,150
Community Assistance Program	1-10-4109	\$ 1,000	\$ 2,500	\$ -	\$ 1,000	\$ 2,500
Donations	1-10-4110	\$ 400	\$ 16,000	\$ 15,550	\$ 16,000	\$ 16,000
Payment Board of Elections	1-10-4111	\$ 4,428	\$ 5,000	\$ -	\$ -	\$ 5,500
Uniforms	1-10-4125	\$ -	\$ 500	\$ -	\$ -	\$ 500
Office Supplies	1-10-4126	\$ 23	\$ 500	\$ 35	\$ 50	\$ 500
Freight In	1-10-4130	\$ -	\$ 50	\$ 38	\$ 50	\$ 50
Travel & Training	1-10-4131	\$ 3,320	\$ 5,000	\$ -	\$ -	\$ 5,000
Council Mileage	1-10-4225	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
Miscellaneous Expense	1-10-4295	\$ 1,260	\$ 2,000	\$ 1,368	\$ 1,500	\$ 2,000
Town Promotion Materials	1-10-4515	\$ 1,928	\$ 1,700	\$ 263	\$ 500	\$ 1,700
TOTALS:		\$ 27,162	\$ 49,600	\$ 23,869	\$ 34,050	\$ 50,100

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

**Fiscal Year: 2015 - 16**

General

Fund 1

Department:

Administration

Page No: 10

Account	Account Number	Last Year	Current Year			Budget
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Wages	1-20-4100	\$ 126,800	\$ 135,500	\$ 64,759	\$ 125,000	\$ 115,000
Overtime	1-20-4101	\$ -	\$ 750	\$ 72	\$ 100	\$ 500
Employee Benefits	1-20-4103	\$ 46,709	\$ 49,000	\$ 23,605	\$ 35,000	\$ 37,000
Workers Compensation	1-20-4104	\$ 1,424	\$ 6,500	\$ 1,088	\$ 1,088	\$ 2,500
FICA & Medi Taxes	1-20-4106	\$ 9,648	\$ 11,500	\$ 4,959	\$ 8,000	\$ 11,500
Cultural/Recreational	1-20-4110	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting Fees	1-20-4118	\$ 10,137	\$ 11,500	\$ 10,385	\$ 10,385	\$ 12,000
Legal Fees	1-20-4119	\$ 26,365	\$ 38,000	\$ 9,666	\$ 25,000	\$ 35,000
Professional Fee-Architect	1-20-4121	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	1-20-4125	\$ 284	\$ 1,000	\$ -	\$ -	\$ 1,000
Office Supplies	1-20-4126	\$ 6,131	\$ 7,500	\$ 4,176	\$ 6,000	\$ 7,500
Office Equipment	1-20-4127	\$ 337	\$ 4,000	\$ -	\$ 1,000	\$ 2,500
Wellness & Health	1-20-4128	\$ -	\$ -	\$ -	\$ -	\$ 250
Freight In	1-20-4130	\$ 268	\$ 500	\$ 192	\$ 300	\$ 500
Travel & Schools	1-20-4131	\$ 9,639	\$ 11,000	\$ 3,006	\$ 9,000	\$ 11,000
Telephone	1-20-4132	\$ 3,732	\$ 4,000	\$ 2,548	\$ 4,000	\$ 4,500
Utilities	1-20-4133	\$ 5,551	\$ 6,000	\$ 2,907	\$ 5,750	\$ 6,800
Permits and Fees	1-20-4134	\$ 400	\$ 650	\$ 65	\$ 400	\$ 650
Repair and Maintenance	1-20-4135	\$ 1,755	\$ 15,000	\$ 1,854	\$ 7,000	\$ 8,000
Postage	1-20-4136	\$ 2,137	\$ 1,500	\$ 399	\$ 1,000	\$ 1,000
Advertising	1-20-4137	\$ 1,991	\$ 4,000	\$ 856	\$ 2,000	\$ 4,000
Newsletter	1-20-4138	\$ 1,172	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Insurance and Bonds	1-20-4145	\$ 18,352	\$ 20,000	\$ 16,378	\$ 17,000	\$ 20,000
Dues and Subscriptions	1-20-4148	\$ 12,254	\$ 13,000	\$ 13,079	\$ 14,000	\$ 14,000
Unemployment Reserve	1-20-4149	\$ 2,902	\$ 5,000	\$ 4,689	\$ 4,689	\$ 5,000
Nonrefundable Tax Expense	1-20-4150	\$ 80	\$ 150	\$ 66	\$ 100	\$ 150
Capital Outlay	1-20-4151	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Capital Reserve	1-20-4152	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Service Charge	1-20-4170	\$ 2,943	\$ 5,500	\$ 1,307	\$ 3,000	\$ 5,500
Computer Supplies/Maintenance	1-20-4180	\$ 5,915	\$ 10,000	\$ 9,192	\$ 12,000	\$ 38,000
Town Website	1-20-4181	\$ 399	\$ 1,000	\$ 285	\$ 500	\$ 1,000
Previous Years Expenses	1-20-4199	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	1-20-4225	\$ 737	\$ 1,200	\$ 210	\$ 400	\$ 1,200
Leases & Maintenance	1-20-4243	\$ 410	\$ 1,500	\$ 463	\$ 550	\$ 1,500
Caldwell Railroad Commission	1-20-4244	\$ 442	\$ 1,500	\$ 442	\$ 442	\$ 1,000
Penalties & Interest	1-20-4275	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Over/Short	1-20-4280	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	1-20-4295	\$ 7,525	\$ 7,500	\$ 3,042	\$ 8,000	\$ 8,000
Contract Services	1-20-4760	\$ 7,230	\$ 15,000	\$ 10,567	\$ 12,500	\$ 15,000
TOTALS:		\$ 313,669	\$ 390,250	\$ 190,257	\$ 315,204	\$ 432,550

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

**Fiscal Year: 2015 - 16**

General

Fund 1

Department: **Finance**

Page No: 11

Account	Account Number	Last Year	Current Year		Budget	
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Wages	1-30-4100	\$ 42,853	\$ 46,500	\$ 27,351	\$ 45,000	\$ 48,000
Overtime	1-30-4101	\$ -	\$ 150	\$ -	\$ -	\$ -
Employee Benefits	1-30-4103	\$ 13,027	\$ 15,500	\$ 8,411	\$ 15,000	\$ 15,000
Workers Compensation	1-30-4104	\$ -	\$ -	\$ -	\$ -	\$ -
FICA & Medi Taxes	1-30-4106	\$ 3,278	\$ 3,750	\$ 2,092	\$ 3,600	\$ 3,750
Office Supplies	1-30-4126	\$ 657	\$ 500	\$ 327	\$ 400	\$ 650
Office Equipment	1-30-4127	\$ -	\$ 500	\$ -	\$ 400	\$ 500
Travel & Schools	1-30-4131	\$ 1,113	\$ 2,500	\$ 269	\$ 500	\$ 2,500
Telephone	1-30-4132	\$ -	\$ -	\$ 374	\$ 600	\$ 750
Insurance Bonds	1-30-4145	\$ -	\$ -	\$ -	\$ -	\$ -
Dues and Subscriptions	1-30-4148	\$ 210	\$ 300	\$ 210	\$ 210	\$ 350
Unemployment Reserve	1-30-4149	\$ 25	\$ -	\$ 35	\$ 50	\$ 50
Computer Expense	1-30-4180	\$ 70	\$ 500	\$ 152	\$ 250	\$ 500
Fuel	1-30-4225	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Exp	1-30-4295	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
Contract Services	1-30-4760	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 61,233	\$ 71,200	\$ 39,221	\$ 66,010	\$ 73,050

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

**Fiscal Year: 2015 - 16**

General Fund 1 General Department: **Public Works** Page No: 12

Account	Account Number	Last Year	Current Year			Budget
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Wages	1-40-4100	\$ 62,516	\$ 86,000	\$ 45,586	\$ 75,000	\$ 125,000
Overtime	1-40-4101	\$ -	\$ 250	\$ -	\$ -	\$ 1,150
Employee Benefits	1-40-4103	\$ 14,800	\$ 19,000	\$ 10,079	\$ 16,000	\$ 32,000
Workers Compensation	1-40-4104	\$ 4,250	\$ 6,500	\$ 5,257	\$ 5,257	\$ 6,500
FICA & Medi Taxes	1-40-4106	\$ 4,782	\$ 7,250	\$ 3,487	\$ 6,500	\$ 10,000
Engineer Fees	1-40-4120	\$ 3,762	\$ 1,500	\$ -	\$ -	\$ 1,500
Street Lights	1-40-4124	\$ 14,933	\$ 17,500	\$ 8,252	\$ 16,000	\$ 18,000
Uniforms	1-40-4125	\$ 621	\$ 1,500	\$ 441	\$ 441	\$ 4,700
Equipment & Materials	1-40-4129	\$ 551	\$ 1,000	\$ 804	\$ 1,000	\$ 2,000
Freight In	1-40-4130	\$ 9	\$ 100	\$ 4	\$ 10	\$ 100
Training/Travel/Schools	1-40-4131	\$ 130	\$ 2,000	\$ -	\$ 50	\$ 3,000
Telephone-Cell & Garage	1-40-4132	\$ 1,730	\$ 2,500	\$ 929	\$ 1,500	\$ 2,500
Utilities	1-40-4133	\$ 8,268	\$ 8,000	\$ 4,242	\$ 8,500	\$ 9,500
Fees & Permits	1-40-4134	\$ -	\$ 150	\$ -	\$ 50	\$ 150
Repair & Maintenance	1-40-4135	\$ 3,446	\$ 4,000	\$ 556	\$ 1,000	\$ 3,500
Unemployment Reserve	1-40-4149	\$ 87	\$ 1,500	\$ 134	\$ 134	\$ -
Non Refundable Tax	1-40-4150	\$ -	\$ -	\$ 5	\$ 5	\$ 50
Capital Outlay	1-40-4151	\$ 59,842	\$ 6,500	\$ -	\$ -	\$ 72,500
Computer Expense	1-40-4180	\$ 806	\$ -	\$ 454	\$ 750	\$ 1,000
Prior Year Expense	1-40-4199	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	1-40-4225	\$ 2,159	\$ 2,500	\$ 1,160	\$ 2,250	\$ 2,500
Leases/Maintenance	1-40-4243	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Exp.	1-40-4295	\$ 3,786	\$ 3,500	\$ 3,879	\$ 4,000	\$ 4,000
Materials & Supplies	1-40-4515	\$ 1,946	\$ 2,500	\$ 900	\$ 2,000	\$ 2,950
Contract Services	1-40-4760	\$ 1,030	\$ 2,000	\$ 5,885	\$ 7,000	\$ 16,500
TOTALS:		\$ 189,454	\$ 175,750	\$ 92,054	\$ 147,447	\$ 319,100



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

**Fiscal Year: 2015 - 16**

General

Fund 1

Department: **Streets/Highways**

Page No: 13

Account	Account Number	Last Year	Current Year			Budget
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Powell Bill Wages	1-50-4100	\$ 43,774	\$ 31,000	\$ 19,299	\$ 30,000	\$ 31,000
Powell Bill Overtime	1-50-4101	\$ 484	\$ 500	\$ 249	\$ 500	\$ 500
Powell Bill Employee Benefits	1-50-4103	\$ 13,022	\$ 14,000	\$ 7,659	\$ 11,000	\$ 13,000
Powell Bill FICA & Medi Taxes	1-50-4106	\$ 3,386	\$ 3,500	\$ 1,495	\$ 2,100	\$ 2,500
Powell Bill Equipment	1-50-4117	\$ 2,407	\$ 4,500	\$ 449	\$ -	\$ 700
Powell Bill Engineer Fees	1-50-4120	\$ 19,670	\$ 30,000	\$ 7,248	\$ 8,000	\$ 10,000
Powell Bill Safety Equip/Materials	1-50-4129	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill Freight In	1-50-4130	\$ 10	\$ 150	\$ 6	\$ 50	\$ 150
Powell Bill Repair & Maintenance	1-50-4135	\$ 49,420	\$ 50,000	\$ 9,961	\$ 20,000	\$ 35,000
Powell Bill Unemployment Reserve	1-50-4149	\$ 20	\$ -	\$ -	\$ -	\$ -
Powell Bill Non Refundable Taxes	1-50-4150	\$ 112	\$ 200	\$ 7	\$ 25	\$ 200
Powell Bill Capital Outlay	1-50-4151	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill Miscellaneous Exp	1-50-4295	\$ 221	\$ 500	\$ 60	\$ 100	\$ 500
Powell Bill Materials & Supplies	1-50-4515	\$ 5,950	\$ 10,000	\$ 2,437	\$ 5,000	\$ 12,000
Powell Bill Drainage	1-50-4557	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Powell Bill Paving	1-50-4559	\$ 126,578	\$ 204,000	\$ 151,843	\$ 155,000	\$ 50,000
<b>TOTALS:</b>		\$ 265,054	\$ 358,350	\$ 200,713	\$ 231,775	\$ 155,550

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

**Fiscal Year: 2015 - 16**

General

Fund 1

Department: **Sanitation**

Page No: 14

Account	Account Number	Last Year	Current Year			Budget
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Wages	1-60-4100	\$ 62,805	\$ 66,000	\$ 39,206	\$ 63,000	\$ 67,500
Overtime	1-60-4101	\$ 45	\$ 650	\$ 207	\$ 300	\$ 650
Employee Benefits	1-60-4103	\$ 23,726	\$ 24,500	\$ 15,349	\$ 24,000	\$ 26,500
Workers Compensation	1-60-4104	\$ 2,997	\$ 2,500	\$ 3,363	\$ 3,363	\$ 4,100
FICA & Medi Taxes	1-60-4106	\$ 4,808	\$ 5,500	\$ 3,015	\$ 5,250	\$ 5,500
Recycle Rewards	1-60-4110	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
Engineer Fees	1-60-4120	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	1-60-4125	\$ 233	\$ 1,000	\$ 242	\$ 1,000	\$ -
Equipment & Materials	1-60-4129	\$ 999	\$ -	\$ -	\$ -	\$ -
Freight In	1-60-4130	\$ 387	\$ 400	\$ -	\$ 50	\$ 100
Telephone	1-60-4132	\$ 463	\$ 600	\$ 189	\$ 550	\$ 600
Fees & Permits	1-60-4134	\$ -	\$ 50	\$ -	\$ -	\$ 50
Repair & Maintenance	1-60-4135	\$ 18,488	\$ 50,000	\$ 17,265	\$ 30,000	\$ 50,000
Postage	1-60-4136	\$ 1,943	\$ 1,500	\$ 1,141	\$ 2,000	\$ 3,100
Printing	1-60-4138	\$ -	\$ -	\$ -	\$ -	\$ -
Unemployment Reserve	1-60-4149	\$ 36	\$ -	\$ 168	\$ 168	\$ -
Non Refundable Taxes	1-60-4150	\$ 70	\$ 100	\$ 83	\$ 100	\$ 100
Capital Outlay	1-60-4151	\$ 238,800	\$ -	\$ -	\$ -	\$ -
Capital Reserve-Trash Truck	1-60-4152	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	1-60-4225	\$ 20,405	\$ 25,000	\$ 9,183	\$ 21,000	\$ 22,000
Debt Service Payment	1-60-4270	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	1-60-4275	\$ -	\$ -	\$ -	\$ -	\$ -
Allowance for Doubtful Accts	1-60-4285	\$ 514	\$ 500	\$ -	\$ 550	\$ 600
Miscellaneous	1-60-4295	\$ 1,077	\$ 9,000	\$ 6,334	\$ 7,000	\$ 7,000
Materials & Supplies	1-60-4515	\$ 450	\$ 1,000	\$ 16	\$ 100	\$ 1,000
Contracted Services	1-60-4760	\$ -	\$ -	\$ -	\$ -	\$ -
Landfill Expenses	1-60-4761	\$ 12,996	\$ 15,000	\$ 3,344	\$ 12,000	\$ 12,000
Recycling Service	1-70-4762	\$ 62,828	\$ 68,000	\$ 30,214	\$ 63,000	\$ 65,000
TOTALS:		\$ 454,070	\$ 271,400	\$ 129,419	\$ 233,531	\$ 265,900

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

**Fiscal Year: 2015 - 16**

General	Fund 1	Dept: <b>Community Development</b>				Page No: 15
Account	Account Number	Last Year	Current Year			Budget
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Wages	1-45-4100	\$ 100	\$ 200	\$ 75	\$ 100	\$ 200
Workers Compensation	1-45-4104	\$ -	\$ -	\$ -	\$ -	\$ -
FICA & Medi Taxes	1-45-4106	\$ 8	\$ 50	\$ 6	\$ 10	\$ 50
Code Enforcement/Planning	1-45-4112	\$ 20,500	\$ 21,000	\$ 11,958	\$ 21,000	\$ -
Engineering Fees	1-45-4120	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Office Equipment	1-45-4127	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	1-45-4136	\$ -	\$ -	\$ -	\$ 100	\$ 500
Repairs/Maintenance	1-45-4135	\$ 4,925	\$ 10,000	\$ -	\$ 1,000	\$ 10,000
Postage	1-45-4136	\$ 6	\$ 50	\$ -	\$ 50	\$ 100
Advertising	1-45-4137	\$ 454	\$ 200	\$ 373	\$ 400	\$ 500
Unemployment Reserve	1-45-4149	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	1-45-4295	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
Community Events	1-45-4515	\$ 50	\$ 2,000	\$ -	\$ -	\$ 20,000
Planning Contract	1-45-4530	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	1-45-4760	\$ 27,105	\$ 14,000	\$ 13,104	\$ 13,104	\$ 57,000
Plat & Zoning Fees	1-45-4980	\$ -	\$ 150	\$ -	\$ 100	\$ 150
<b>TOTALS:</b>		\$ 53,148	\$ 48,650	\$ 25,516	\$ 35,864	\$ 91,000

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

**Fiscal Year: 2015 - 16**

General

Fund 1

Dept:

**Parks & Recreation**

Page No: 16

Account	Account Number	Last Year	Current Year			Budget
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Wages	1-46-4100	\$ 28,229	\$ 31,000	\$ 17,473	\$ 30,000	\$ 32,000
Overtime	1-46-4101	\$ -	\$ 150	\$ -	\$ -	\$ 150
Wages Part Time	1-46-4102	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	1-46-4103	\$ 11,575	\$ 14,000	\$ 7,478	\$ 13,000	\$ 14,000
Workers Compensation	1-46-4104	\$ 1,235	\$ 2,000	\$ 530	\$ 530	\$ 1,000
FICA & Medi Taxes	1-46-4106	\$ 2,159	\$ 3,000	\$ 1,337	\$ 2,500	\$ 3,000
Donations	1-46-4110	\$ -	\$ -	\$ -	\$ -	\$ -
Engineer Fees	1-46-4120	\$ 2,534	\$ 10,000	\$ 5,346	\$ 7,000	\$ 10,000
Veteran's Memorial Engraving	1-46-4122	\$ 1,060	\$ 2,500	\$ 650	\$ 650	\$ 1,500
Veteran's Park Flood Lights	1-46-4124	\$ 630	\$ 750	\$ 303	\$ 650	\$ 750
Uniforms	1-46-4125	\$ 231	\$ 1,000	\$ 116	\$ 116	\$ -
Equipment	1-46-4129	\$ -	\$ 12,950	\$ 7,840	\$ 7,840	\$ 3,000
Freight In	1-46-4130	\$ 171	\$ 200	\$ 296	\$ 350	\$ 350
Telephone (Cell)	1-46-4132	\$ 463	\$ 600	\$ 253	\$ 500	\$ 650
Utilities	1-46-4133	\$ 16,421	\$ 16,000	\$ 8,326	\$ 17,500	\$ 18,000
Permits/Fees	1-46-4134	\$ 250	\$ 200	\$ 25	\$ 25	\$ 150
Repair and Maintenance	1-46-4135	\$ 11,423	\$ 150,000	\$ 38,985	\$ 188,985	\$ 30,000
Advertising	1-46-4137	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorship (Signs)	1-46-4141	\$ -	\$ -	\$ -	\$ -	\$ -
Unemployment Reserve	1-46-4149	\$ 16	\$ -	\$ 96	\$ -	\$ -
Non refundable tax expense	1-46-4150	\$ 33	\$ 50	\$ 24	\$ 50	\$ 50
Capital Outlay	1-46-4151	\$ -	\$ 100,000	\$ 70,313	\$ 71,000	\$ 40,000
Capital Reserve	1-46-4152	\$ -	\$ 65,900	\$ -	\$ -	\$ -
Fuel	1-46-4225	\$ 4,258	\$ 5,000	\$ 2,340	\$ 4,500	\$ 5,000
Debt Service Payment	1-46-4270	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expense	1-46-4295	\$ 237	\$ 5,000	\$ 949	\$ 1,500	\$ 2,500
Materials & Supplies	1-46-4515	\$ 18,355	\$ 25,000	\$ 12,866	\$ 20,000	\$ 18,000
Water Purchases	1-46-4558	\$ 229	\$ 400	\$ 152	\$ 350	\$ 500
Contract Services	1-46-4760	\$ 383	\$ 2,500	\$ -	\$ 400	\$ 12,500
<b>TOTALS:</b>		\$ 99,892	\$ 448,200	\$ 175,698	\$ 367,446	\$ 193,100

# **Town of Sawmills**

Annual Budget Estimates - Expenditures

**Fiscal Year: 2015 - 16**

General

Fund 1

Department: **Operating Transfers**

Page No: 17

Account	Account Number	Last Year	Current Year		Budget	
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Operating Transfer to Water	1-00-4490	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer to Sewer	1-00-4491	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer to Capital Projects	1-00-4493	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer to CDBG	1-00-4494	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		\$ -	\$ -	\$ -	\$ -	\$ -

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

**Fiscal Year: 2015 - 16**

General

Fund 1

Department: **Interlocal Transfer**

Page No: 18

Account	Account Number	Last Year	Current Year			Budget
		Actual 2013-14	Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Interlocal Transfer to Caldwell County	1-20-4296	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
<b>TOTALS:</b>		\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000

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

**Fiscal Year: 2015 - 16**

Utility

Fund 2

Dept:

**Water**

Page No: 19

Account	Account Number	Last Year Actual 2013-14	Current Year			Budget 2015 - 2016 Estimate
			Budget 2014-15	Actual to Feb 2015	Estimated Entire Year	
Wages	2-80-4100	\$ 77,153	\$ 82,000	\$ 46,641	\$ 78,788	\$ 88,000
Overtime	2-80-4101	\$ 1,213	\$ 2,400	\$ 892	\$ 1,397	\$ 2,400
Employee Benefits	2-80-4103	\$ 25,127	\$ 36,500	\$ 16,619	\$ 27,088	\$ 36,000
Workers Compensation	2-80-4104	\$ 3,480	\$ 3,500	\$ 3,942	\$ 3,942	\$ 4,500
FICA & MC Taxes	2-80-4106	\$ 5,981	\$ 6,500	\$ 3,636	\$ 6,128	\$ 6,500
Engineer Fees	2-80-4120	\$ 19,369	\$ 30,000	\$ 717	\$ 9,000	\$ 15,000
Uniforms	2-80-4125	\$ 464	\$ 500	\$ 271	\$ 300	\$ -
Office Supplies	2-80-4126	\$ -	\$ -	\$ -	\$ -	\$ -
Wellness and Health	2-80-4128	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment/Materials	2-80-4129	\$ 223	\$ 2,000	\$ 449	\$ 1,000	\$ 1,500
Freight In	2-80-4130	\$ 149	\$ 500	\$ 14	\$ 75	\$ 250
Travel/Training	2-80-4131	\$ 262	\$ 1,000	\$ 866	\$ 1,000	\$ 1,000
Telephone-Cell Phone	2-80-4132	\$ 1,474	\$ 2,750	\$ 501	\$ 1,200	\$ 2,000
Utilities	2-80-4133	\$ 347	\$ 1,000	\$ 168	\$ 500	\$ 1,000
Permits & Fees	2-80-4134	\$ 3,325	\$ 4,000	\$ 2,930	\$ 3,000	\$ 4,000
Repair & Maintenance	2-80-4135	\$ 7,448	\$ 31,500	\$ 3,320	\$ 6,500	\$ 130,000
Postage	2-80-4136	\$ 4,881	\$ 6,500	\$ 4,008	\$ 6,500	\$ 7,000
Printing	2-80-4138	\$ 1,762	\$ 1,000	\$ 677	\$ 1,750	\$ 1,750
Unemployment Reserve	2-80-4149	\$ -	\$ -	\$ 279	\$ 279	\$ -
Non-refundable Tax Expense	2-80-4150	\$ 11	\$ 100	\$ -	\$ 50	\$ 100
Capital Outlay	2-80-4151	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Reserve	2-80-4152	\$ -	\$ -	\$ -	\$ -	\$ -
Commerce Grant - Automated Solutions	2-80-4153	\$ 9,738	\$ -	\$ -	\$ -	\$ -
Depreciation	2-80-4160	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Service Charge	2-80-4170	\$ 4,033	\$ 3,000	\$ 1,840	\$ 3,500	\$ 4,000
Computers	2-80-4180	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Prior Year Expenditures	2-80-4199	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	2-80-4225	\$ 8,548	\$ 6,100	\$ 4,134	\$ 8,000	\$ 8,119
Debt Service Payment (Cajah's Mtn WL)	2-80-4270	\$ 5,881	\$ 5,881	\$ 5,881	\$ 5,881	\$ 5,881
Penalties/Interest	2-80-4275	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Over/Short	2-80-4280	\$ -	\$ -	\$ -	\$ -	\$ -
Allowance for Bad Debt	2-80-4285	\$ 3,366	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
Miscellaneous Exp	2-80-4295	\$ -	\$ 2,000	\$ 661	\$ 750	\$ 1,500
Materials & Supplies	2-80-4515	\$ 6,970	\$ 15,000	\$ 745	\$ 5,000	\$ 15,000
Water Purchases	2-80-4558	\$ 238,653	\$ 235,000	\$ 113,787	\$ 213,225	\$ 235,000
Technical Support- Water	2-80-4560	\$ 2,081	\$ 1,500	\$ -	\$ 900	\$ 1,500
Contracted Services	2-80-4760	\$ 13,781	\$ 27,460	\$ 16,429	\$ 22,171	\$ 18,000
Transfer to CDBG Sewer Project	2-80-9999	\$ -	\$ 280,000	\$ 280,000	\$ 280,000	\$ -
TOTALS:		\$ 445,720	\$ 791,691	\$ 509,407	\$ 691,924	\$ 597,000

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

**Fiscal Year: 2015 - 16**

Utility Fund 2 Department: **Sewer** Page No: 20

Account	Account Number	Last Year	Budget 2014-15	Current Year		Budget
		Actual 2013-14		Actual to Feb 2015	Estimated Entire Year	2015 - 2016 Estimate
Wages	2-90-4100	\$ 24,482	\$ 26,500	\$ 14,676	\$ 25,000	\$ 28,000
Overtime	2-90-4101	\$ 749	\$ 1,250	\$ 555	\$ 867	\$ 1,250
Employee Benefits	2-90-4103	\$ 11,296	\$ 10,500	\$ 4,642	\$ 9,400	\$ 11,500
Workers Compensation	2-90-4104	\$ 2,080	\$ 2,000	\$ 1,314	\$ 1,314	\$ 1,500
FICA & MC Taxes	2-90-4106	\$ 1,931	\$ 2,500	\$ 1,165	\$ 1,970	\$ 2,200
Engineer Fees	2-90-4120	\$ 10,854	\$ 10,000	\$ 3,132	\$ 7,750	\$ 10,000
Uniforms	2-90-4125	\$ 98	\$ 400	\$ 92	\$ 100	\$ -
Equipment & Materials	2-90-4129	\$ -	\$ -	\$ -	\$ -	\$ -
Freight In	2-90-4130	\$ 79	\$ 250	\$ 20	\$ 60	\$ 250
Travel/Training	2-90-4131	\$ 174	\$ 250	\$ 300	\$ 300	\$ 500
Telephone-Cell & Pump St	2-90-4132	\$ 1,621	\$ 1,500	\$ 1,062	\$ 1,800	\$ 1,900
Utilities	2-90-4133	\$ 8,100	\$ 8,200	\$ 4,455	\$ 7,830	\$ 9,000
Permits & Fees	2-90-4134	\$ 405	\$ 250	\$ -	\$ 100	\$ 250
Repairs & Maintenance	2-90-4135	\$ 18,293	\$ 84,000	\$ 7,729	\$ 50,000	\$ 43,900
Unemployment Reserve	2-90-4149	\$ 15	\$ -	\$ 59	\$ 59	\$ -
Non-refundable Tax Expense	2-90-4150	\$ 11	\$ -	\$ 10	\$ 15	\$ 50
Capital Outlay	2-90-4151	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG Sewer Grant	2-90-4153	\$ 37,500	\$ -	\$ -	\$ -	\$ -
Depreciation	2-90-4160	\$ -	\$ -	\$ -	\$ -	\$ -
Allowance for Bad Debt	2-90-4285	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	2-90-4295	\$ 114	\$ 500	\$ -	\$ 50	\$ 500
Materials & Supplies	2-90-4515	\$ 511	\$ 1,200	\$ 46	\$ 500	\$ 1,200
Sewer Charges	2-90-4558	\$ 15,954	\$ 16,000	\$ 6,493	\$ 15,000	\$ 17,000
Sewer Hook Ups - Grant #1	2-90-4998	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Transfer to CIP	2-90-4999	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 134,267	\$ 175,300	\$ 45,750	\$ 122,115	\$ 129,000



**AGENDA ITEM 9A**

**MEMO**

**DATE:**

May 19, 2015

**SUBJECT:**

Discussion:  
Town of Sawmills  
Protection of Restricted  
Data Policy

**Discussion:**

Please find attached a Protection of Restricted Data Policy-Form One Confidentiality Agreement for Town of Sawmills Employees.

**Recommendation:**

Staff recommends Council approve the Protection of Restricted Data Policy-Form One Confidentiality Agreement for Town of Sawmills Employees.

**Employee ID Number:** \_\_\_\_\_

**Protection of Restricted Data Policy - Form One  
Confidentiality Agreement for Town of Sawmills Employees**

**Date:** \_\_\_\_\_

**Key Business Unit:** \_\_\_\_\_

**Last Name:** \_\_\_\_\_

**First Name:** \_\_\_\_\_

By signing this document I am affirming the following statements to be true and accurate:

1. I have completed the current Townwide training offered on CNET for all employees who may have access to Restricted Data.
2. My supervisor has made me aware of North Carolina General Statute 132-1.10, the Town's Information Security Policy and Procedures Section 3.6.2 - Reporting Security Violations, and the Town's Password Policy and explained their implications specific to my job duties.
3. I understand and agree that Restricted Data must be kept secure and treated with confidentiality at all times.
4. I agree to access Restricted Data only for purposes related to my job duties.
5. I have been made aware of and understand the Town of Sawmills Policy pertaining to Restricted Data.
6. I understand that my Key Business Unit may require additional confidentiality documents specific to my job duties.
7. I understand that any breach of confidentiality or violation of the Town's Policy related to Restricted Data which is accessible to me because of my employment with the Town of Sawmills will result in disciplinary action that may include termination of my employment.

**Employee Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**As the supervisor of the employee signing this document, I affirm that the employee and I have discussed the above statements and the implications of improper release of Restricted Data:**

**Supervisor Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

Confidentiality form must be submitted to Town of Sawmills Human Resources Attention:

## **Protection of Restricted Data**

**Date Effective**

**Revision Date Effective**

**Code Number**

**Finance Officer**

**Town Administrator  
Responsible Key Business**

# **TOWN OF SAWMILLS**

### **Objective:**

The purpose of this policy is to assist Key Business Units (KBUs) in recognizing and protecting data that is exempt from disclosure under the North Carolina Public Records laws. This policy applies to all Town employees and all third parties who have access to such data, including without limitation consultants, contractors, subcontractors, temporary employees and volunteers ("Data Users"). The laws regarding exempt data may change from time to time. In the event of conflict between this policy and the law, the law prevails.

### **Policy:**

1. Most Town Documents Are Public Records. Unless specifically exempt by law, all records made or received in connection with the transaction of Town business are public records and must be retained, stored, disposed of, and made available to the public in accordance with the North Carolina public records law. This includes documents, papers, letters, maps, books, photographs, films, sound recordings, magnetic or other tapes, electronic data processing records, artifacts, or other documentary material, regardless of physical form or characteristics. We will refer to all the possible types of records in any format, whether hard copy or electronic, as "Data." We will refer to Data that the Town is required to disclose under the public records law as "Public Records."

Whether a particular type of Data is a Public Record depends on its content. If it relates to Town business then it is a Public Record. If it relates solely to an employee's personal business then it is not. Data need not be in the Town's physical possession to be considered Public Records. Public Records may be found in the possession of third parties or in the homes or personal computers of Town officials or Town employees. The laws regarding Public Records are primarily contained in North Carolina General Statutes 132-1 through 132-11 and case law interpreting those statutes.

2. Restricted Data is Not a Public Record. While most Data made or received in connection with the Town's business are Public Records, there are exceptions. In some instances, state or federal law prohibits the Town from disclosing certain types of Data.

Examples of Data that state or federal law prohibits the Town from disclosing include but are not limited to:

- A. Trade secrets;
- B. Personal Identifying Information, as defined in N.C. General Statute 132-1.10;

- C. Information contained in the Town's personnel files, as defined by N.C. General Statute 160A-168;
- D. Local tax records of the Town that contain information about a taxpayer's income or receipts;
- E. Any Data collected from a person applying for financial or other types of assistance, including but not limited to their income, bank accounts, savings accounts, etc;
- F. Information relating to criminal investigations conducted by the Town, and records of criminal intelligence information compiled by the Town (unless permitted by court order);
- G. Billing information of customers compiled and maintained in connection with the Town providing utility service; and
- H. "Sensitive Security Information" (or "SSI") as defined in 49 CFE 1520, to the extent disclosure is controlled by federal law, contract or grant. While the federal SSI requirements apply primarily to transit and aviation related information, any Key Business Unit that enters into federal contracts or conducts activity subject to federal regulation should determine whether SSI requirements apply. When the SSI requirements do apply, the SSI subject to restriction includes any portion of a security program or security contingency plan, security directive, vulnerability assessment, security inspection, threat information, security measures, security screening information, critical aviation or rail infrastructure asset information and any other information that falls within the definition of SSI, as provided in 49 CFR 1520.5. Documents containing this information should be labeled with the protective mark: "SENSITIVE SECURITY INFORMATION."

In other instances, the law permits the Town to refrain from disclosing certain types of Data if the Town deems it best. Examples of the types of Data that the Town is permitted to withhold from disclosure but is not prohibited from disclosing include:

- A. The security features of the Town's electronic data processing systems, information technology systems, telecommunications networks, or electronic security systems, including passwords, security standards, security logs, procedures, processes, configurations, software and codes, as provided by N.C. Gen. Stat. 132-6.1;
- B. Building plans of Town-owned buildings or infrastructure facilities, as well as specific details of public security plans, as provided by N.C. Gen. Stat. 132-1.7 (a);
- C. Plans to prevent or respond to terrorist activity, including vulnerability and risk assessments, potential targets, specific tactics or specific security or emergency procedures, the disclosure of which would jeopardize the safety of government personnel or the general public or the security of any governmental facility, structure or information storage system as provided by N.C. Gen. Stat. 132-1.7 (a);
- D. Records relating to the proposed expansion or location of businesses or industrial projects, when allowing inspection would frustrate the purpose for which such records were created; and
- E. Attorney / client privileged information and trial preparation materials.

For purposes of this policy, the term "Restricted Data" refers to the types of Data described in this Section. Specifically, Restricted Data includes: (a) all Data that the Town is restricted from disclosing under state or federal law; and (b) all Data that the Town is permitted to withhold from disclosure under state or federal law and has elected to withhold from disclosure.

3. Protecting Restricted Data. Data Users shall comply with the following to protect Restricted Data:

- A. Restricted Data shall not be disclosed or transferred to anyone, other than:
    - i. a Town employee who has a need to know such information for the purpose of performing his or her job;
    - ii. a Town contractor or volunteer who: (a) has a need to know such information in order to perform work for the Town or in connection with the Town's business; and (b) has executed a confidentiality agreement in a form approved by the Town Attorney's Office; or
    - iii. another governmental entity that requires such Restricted Data to perform its duties and responsibilities, but only if the Town Attorney's Office has approved such disclosure or transfer to the other government entity.
  - B. Data Users will not use Restricted Data for their personal benefit or the personal benefit of a third party.
  - C. Data Users will not remove any proprietary notices or restrictions on Restricted Data (such as copyright marks or disclosure warnings).
  - D. Responding to Requests for Restricted Data. No public record request may be denied because Restricted Data is commingled with the requested record. However, in such event the Town does have an obligation to delete or redact the Restricted Data from the record prior to producing it, they should do so in a manner that shows that the deletion or redaction was made. The same obligation to redact Restricted Data exists when producing copies of electronic records. Contact the Town Attorney's Office for assistance on how to properly redact records.
4. Personal Identifying Information. The law has placed additional requirements and limitations on the use of Restricted Data that might be used for identity theft. The following types of Restricted Data constitute "Personal Identifying Information," which is subject to additional restrictions under N. C. Gen. Statute 132-1.10:
- A. Social security numbers;
  - B. Employer taxpayer identification numbers;
  - C. Drivers' license numbers (except in cases where the number appears on a non-protected law enforcement record);
  - D. State identification card numbers;
  - E. Passport numbers;
  - F. Checking account numbers;
  - G. Savings account numbers;
  - H. Credit card numbers;
  - I. Debit card numbers;
  - J. Personal identification code (PIN) numbers;
  - K. Digital signatures;
  - L. Any other numbers or information that can be used to access a person's financial resources;
  - M. Biometric data;
  - N. Fingerprints; and
  - O. Passwords.

5. Special Requirements for Personal Identifying Information. Records containing Personal Identifying Information in hard copy or electronic format must be stored, accessed or used in a manner that minimizes the possibility of inadvertent or accidental disclosure of such information.

The storage of Personal Identifying Information on portable electronic devices or removable media (e.g. laptop computer, PDAs, flash drives, compact discs, removable hard drives, etc.) is prohibited except as a routine backup of data as approved in writing by the Chief Finance Officer (CFO) or the CFO's designee and kept on file by the CFO.

6. Social Security Numbers. The Town is prohibited by law from collecting social security numbers unless authorized by law to do so or unless the collection of the social security number is otherwise imperative for the performance of the Town's duties and responsibilities as prescribed by law. To ensure compliance with this provision, a KBU must do the following prior to collecting a social security number: (a) the KBE must sign a written statement listing all intended uses of the social security number; and (b) the KBU must have such uses approved in writing by the CFO. The CFO shall keep a record of all such statements and approvals. The collection of social security numbers for employment candidates or employees (temporary or permanent) must be in accordance with Human Resources' approved policy and procedures.

At the time a social security number is requested, the KBU must provide the individual with a statement of every purpose for which the social security number is being collected and used. A KBU shall not use a collected social security number for any purpose not listed in such statement. For example, if the social security number is to be used for customer tracking and identification, it cannot be used to facilitate debt collection – *unless the customer was expressly told in the statement that the number can be used for debt collection purposes.*

If a social security number is collected, the KBU is required to segregate that number on a separate page from the rest of a hard copy record, or as otherwise appropriate, in order that the social security number can be more easily redacted in response to a valid Public Records request. Segregation of electronic data fields may also be required so that the social security number can be easily redacted or not printed.

Social Security numbers shall not be electronically transmitted in any manner without first being encrypted in a method approved by the CFO.

7. Employee Training. Within 180 days from the effective date of this policy, Key Business Executives will have each employee who has access to Restricted Data within the Key Business Unit complete a training course approved by the CFO and the Town Attorney's Office regarding how to identify and protect Restricted Data (the "Restricted Data Training"). Upon completion of such training, the employee and his or her supervisor will sign a confidentiality form approved by the CFO and the Town Attorney's Office (the "Confidentiality Form"). The initial version of the Confidentiality Form is attached to this Policy, though the CFO and Town Attorney's Office are authorized to make changes to the form from time to time as they deem appropriate. All employees with access to Restricted Data must sign the Confidentiality Form as a condition of being granted or retaining current access to Restricted Data.
8. Third Party Training and Compliance. All third party vendors, contractors, consultants or volunteers ("Third Party Data Users") must sign a confidentiality agreement in a form approved by the Town Attorney's Office prior to being granted or retaining current access to Restricted Data. Third Party Data Users are responsible for ensuring that each person who obtains access to Restricted Data through them (including but not limited to their employees and subcontractors) has undergone training sufficient to understand his or her responsibilities with respect to Restricted Data, both under the law and under this policy.

9. Identity Theft Risk.

A. In accordance with Sections 114 and 315 of the Fair and Accurate Credit Transactions Act of 2003 and Part 681 of Title 16 of the Code of Federal Regulations, the Town has a responsibility to define high risk areas for identity theft and identify potential threats for identity theft known under the Act as red flags. The red flags are indicators that Personal Identifying Information is being fraudulently used. This section, in combination with KBU specific guidelines, should help to detect a potential for identity theft and unauthorized use of Personal Identifying Information.

B. The following are some red flags that have been identified as indicators that Personal Identifying Information is being used fraudulently. Red flags are most commonly associated with activity on customer accounts (utilities, taxes, activity registrations, vendors). Other red flags may exist that are unique to a KBU and should be included in KBU guidelines.

- i. The customer or individual provides notice that they are a victim of identity theft;
- ii. A consumer reporting agency or service provider has provided an alert, notification or other warning;
- iii. Unusual number of recent and significant inquiries about an account;
- iv. Unusual or significant change in recently established credit or financial relationships;
- v. Conflicting names on identification and other documentation;
- vi. Documents provided appear to have been altered or forged;
- vii. Picture identification is not consistent with the appearance of the individual presenting the identification or the physical description on the identification does not match;
- viii. Shortly after establishing an account, there is a request to change a mailing address or to add authorized users to the account;
- ix. Personal Identifying Information provided is not consistent with other external information sources:
  1. Social security number does not match or is listed on the Social Security Administration's death master file;
  2. Address does not match or is fictitious, a mail drop, or prison;
  3. The phone number is invalid or associated with a pager or answering service;
  4. Authenticating information (i.e. PIN, password) provided is incorrect;
  5. Name on credit card or check does not match name on account or names associated with the account.

C. Upon identification of a red flag indicating a potential risk of identity theft, staff must notify their immediate supervisor in person or by telephone, and the supervisor must investigate to determine the validity of the red flag. Once an identity theft risk is confirmed, staff should respond in accordance with the breach response plan set forth in Section 10.

10. Possible Security Breach. If an employee believes a security breach may have occurred and that Restricted Data (including Personal Identifying Information) may have been released, the employee must notify his or supervisor immediately. If a Data User who is not an employee finds that a security breach may have occurred and that Restricted Data may have been released, the Data User must notify the Town employee responsible for administering the Data User's contract

with the Town, and that Town employee must notify his or her supervisor immediately. In either case, if the supervisor finds that a security breach has either occurred or is likely to have occurred, the supervisor must notify the Town Attorney's Office and Chief Finance Officer immediately, and the Town Attorney's Office and Town Administrator will determine what steps are appropriate to investigate and respond to the probable breach.

If the security breach involves Personal Identifying Information, the Town Attorney's Office and CFO will determine the appropriate steps to comply with applicable law (including Section 75-65 of the North Carolina General Statutes and Sections 114 and 315 of the Fair and Accurate Credit Transactions Act of 2003 and Part 681 of Title 16 of the Code of Federal Regulations) and the KBU will comply with such steps. All breaches or suspected breaches of electronic security must be addressed in compliance with the Town's current Information Security Policy and Procedures Manual.

11. Reports. The CFO may require reports from each KBU as required for effective monitoring and enforcement of this policy. By September 1<sup>st</sup> of each year, each KBE will submit a written report to the CFO that identifies:

- A. All Restricted Data owned, generated, collected, accessed, managed or controlled by the KBU;
- B. All employees, third party contractors and volunteer service providers working under the supervision of their KBU that have access to Restricted Data; and
- C. The specific Restricted Data to which each Data User has access.

12. Responsibilities:

- A. Key Business Executives (KBEs) are responsible for ensuring that their Key Business Units (KBUs) comply with this policy. This responsibility includes:
  - i. Identifying all Restricted Data that their KBU owns, generates, collects, accesses, manages or controls;
  - ii. Establishing KBU business processes and procedures to protect Restricted Data in the manner required by Section 3 of this policy;
  - iii. Establishing KBU business processes and procedures to comply with the special requirements for Personal Identifying Information as referenced in Section 5 of this policy, and the special requirements for social security numbers as referenced in Section 6 of this policy;
  - iv. Ensuring that employees receive the Restricted Data Training when required by Section 7 of this policy;
  - v. Ensuring that sufficient processes are in place to ensure that Third Party Data Users sign a confidentiality agreement in a form approved by the Town Attorney's Office as required by Section 8 of this policy;
  - vi. Complying with Section 10 of this policy in the event of a security breach; and
  - vii. Complying with reporting requirements in Section 11 of this policy.
- B. Town Administrator shall provide corporate oversight of the Town's compliance with the requirements of this policy. The Administrator shall further maintain records as provided in Section 11 and react to breaches in access as required by Section 10 of this policy.



C. Town Administrator shall:

- i. Manage the Information Security Program in compliance with the Information Security Policy and the requirements of this policy;
- ii. Develop and require such reports under Section 11 of this policy as may be necessary to effectively monitor compliance with the provision of this policy; and
- iii. Work with the Town Attorney's Office and Key Business Units to respond to potential and actual security breaches.

D. Employee Data Users who collect, handle, control access, manage or maintain records containing Restricted Data are responsible for:

- i. Completing the Restricted Data Training when required by Section 7 of this policy;
- ii. Protecting Restricted Data in the manner required by Section 3 of this policy;
- iii. Complying with the special requirements for Personal Identifying Information as referenced in Section 5 of this policy, and the special requirements for social security numbers as referenced in Section 6 of this policy;
- iv. Ensuring that Third Party Data Users who attain access to Restricted Data through them or at their request sign a confidentiality agreement in a form approved by the Town Attorney's Office as required by Section \_\_\_\_\_ of this policy; and
- v. Complying with Section 10 of this policy in the event of a security breach.

**AGENDA ITEM 9B**

**MEMO**

**DATE:**

May 19, 2015

**SUBJECT:**

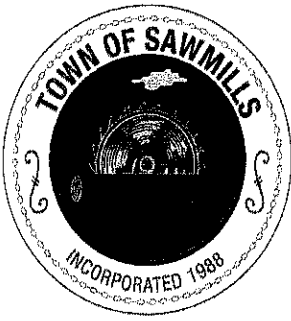
Discussion:  
Town Administrator  
Letter of Resignation

**Discussion:**

Please find attached the Letter of Resignation for Sawmills Town Administrator Seth Eckard.

**Recommendation:**

Council will need to accept Seth Eckard's Letter of Resignation to make it official.



## MAYOR

**TOWN ADMINISTRATOR**  
Seth Eckard

## TOWN COUNCIL

Trena McRary Kirby, Mayor Pro-Tem  
Johnny Wilson  
Joe Wesson  
Jeff Wilson  
Gerelene Blevins

Dear Mayor Pro Tem Kirby and members of the Town Council,

It is with heavy heart that I must tender notice of my resignation as Town Administrator. I have enjoyed my time working with the town. The town board and the employees of the Town of Sawmills are outstanding people. Sawmills has been very good to me, and I have been proud to call this community home. But at this time, I feel that it's in the best interest of my career to make this move.

As per my employment contract, I am giving one month's notice and my last day of employment will be June 17<sup>th</sup>, 2015. I will assist in any way possible to ensure a smooth handover to my replacement.

While I am excited about my new position, I will always remember my time with the Town of Sawmills with great fondness. Please do not hesitate to contact me if you need further information after I leave, and also please keep in touch.

Kind Regards,

Seth Eckard