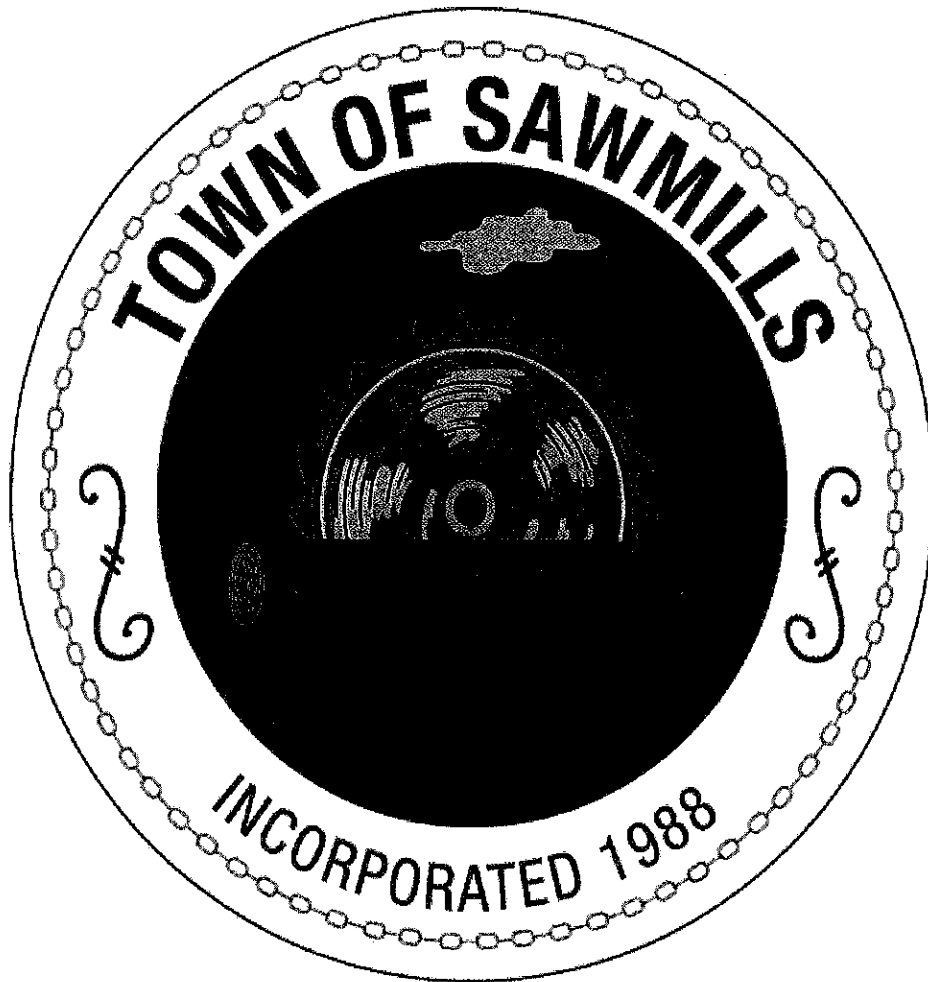


Town of Sawmills

North Carolina



Annual Budget

Fiscal Year 2017 - 2018

**Town of Sawmills
North Carolina**

2017 -2018

Annual Budget

Town Council

Joe Wesson, Mayor

Keith Warren, Mayor Pro Tem

Gerelene Blevins

Reed Lingerfelt

Joe Norman

Jeff Wilson

Town Office Staff

Christopher Todd, Town Administrator
Julie Good, Town Clerk

Karen Clontz, Finance Officer
Kim Trivette, Office Manager

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Budget Message

&

Ordinance

Annual Budget for the 2017-2018 Fiscal Year

Honorable Mayor Joe Wesson
And Members of the Town Council:

Town Staff is pleased to present the proposed budget for Fiscal Year 2017-2018, beginning July 1, 2017 and ending June 30, 2018. 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 2017-2018 totals \$3,562,209 reflecting an overall increase of \$570,203, or 19.1% increase from FY 2016-2017.

The proposed budget includes:

- no tax increases;
- 25% increase of the water and sewer rates;
- an appropriation of General Fund unrestricted reserves, in the amount of \$86,000, will be transferred to the Utility Fund for Capital Improvement
- an appropriation of Water and Sewer Fund reserves will be made this 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 2017-2018 is to remain at 20 cents per \$100 valuation with a collection rate of 94%. Each penny of the Town's property tax rate generates approximately \$20,767.00.

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:

- paving repairs on Withers Drive, Hunters Path and Oxford Drive
- Server and computers for Administration
- paving at Town Hall and Public Works garage;
- maintaining employee benefits at current levels which entail a 1.3% increase in health insurance premiums;
- a 1% - 5% merit increase for employees
- continued participation in the Caldwell County Sales Tax Reinvestment Program in the amount of \$194,000
- roof expansion at Public Works garage
- replace/repair light poles at Baird Park

General fund revenues and expenditures are balanced at \$2,502,528 This amount represents an increase of \$624,953, or an increase of 25% from the previous 2016-2017 Fiscal Year Budget.

Enterprise Fund:

Due to the increased cost of service and desire to expand and maintain our infrastructure, the Town Council and Staff recommended water and sewer rates increase for Fiscal Year 2017-2018 by approximately 25%.

In light of the need to maintain 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 2018-2019 Fiscal Year's Budget.

The Water Department, reflects a \$234,000 expense in Repair and Maintenance. This amount includes a replacement waterline on the Horseshoe Bend Road. There is also an amount of \$123,000 for Capital Outlay for the expansion of a waterline on the Horseshoe Bend Road for newly annexed properties.

Revenues for the Enterprise Fund for FY 2017-2018 are approximately \$1,059,681 reflecting a decrease of \$54,750, or 5%, from the FY 2016-2017 budget. This includes the need for the appropriation of net assets in the amount of \$63,981 to balance this year's water and sewer budget for one time capital expenses.

Water Rates:

Water Base Rate: \$20.60

Water Volumetric Rate: \$6.25 per 1,000 gallons < 6,000 gallons

Water Volumetric Rate: \$7.50 per 1,000 gallons > 6,000 gallons

Sewer Rates:

Sewer Base Rate: \$24.70

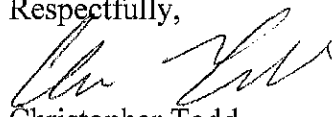
Sewer Volumetric Rate: \$6.90 per 1,000 gallons

Conclusion:

It is with great pride, and a lot of hard work, that we present the proposed budget for FY 2017-2018. The total budget estimates for FY 2017-2018 (across all funds) totals \$3,562,209 versus \$2,992,006 for FY 2016-2017. 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 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,



Christopher Todd
Town Administrator

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, 2017, and ending June 30, 2018.

SECTION 1 – General Fund**Revenues:**

Property Tax	463,000
Local Sales Tax	1,015,000
Powell Bill Allocation	198,550
Solid Waste Fee	200,000
State Shared (Utility/Franchise)	192,000
Other	12,978
Fund Balance Appropriated	86,000
Capital Reserve – Refuse Truck	<u>335,000</u>
Total Estimated General Fund Revenues	\$2,502,528

Expenditures:

Governing Body	48,308
Administration	489,400
Finance	80,500
Public Works	424,120
Streets and Highways (Powell Bill)	263,500
Sanitation – Includes Refuse Truck	566,650
Community Development	102,950
Parks and Recreation	247,100
Interlocal Transfer to Caldwell County	194,000
Operating Transfer to Utility Fund-CIP	<u>86,000</u>
Total Estimated General Fund Expenditures	\$2,502,528

SECTION 2 – Utility Fund

Revenues:

Water	804,231
Sewer	<u>255,450</u>
Total Estimated Utility Fund Revenues	\$1,059,681

Expenditures:

Water	804,231
Sewer	<u>255,450</u>
Total Estimated Utility Fund Expenditures	\$1,059,681

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, 2017, is hereby levied and established as the official tax rate for the Town of Sawmills for Fiscal Year 2017-2018. The rate is based upon a total projected valuation of \$251,464,000 and an estimated collection rate of 94%. 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

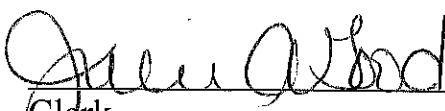
This ordinance and the budget documents shall be the basis for the financial plan of the Town of Sawmills during the 2017-2018 Fiscal Year. The Budget Officer shall administer the budget. The accounting system shall establish records that are in consonance with this budget and this ordinance and the appropriate statutes of the State of North Carolina.

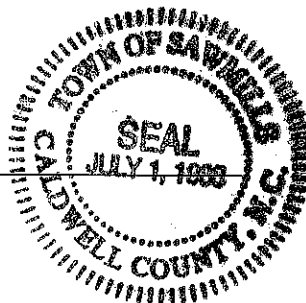
Adopted this the 20th day of June 2017.


Mayor Joe Wesson


Christopher Todd, Town Administrator

ATTEST:


Clerk



Budgetary & Financial Information

- Distinguished Budget Presentation Award
- Budget Preparation Calendar
- Units of the Budget Document
- Fund Balance (General) & Net Assets (Utility)
- Explanation of Fund Balance (General) & Net Assets (Utility)
- Financial Policies
- Financial Management Systems
- Cash Management



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Sawmills
North Carolina**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Movill

President

Jeffrey R. Egan

Executive Director



FY 2017-2018 Budget Retreat and Workshop Schedules

December 20th at 6:00 pm Regular Council Meeting	Adopt FY 2017-2018 Budget Retreat and Workshop Schedules (Sawmills Town Hall Council Chambers)
January 19th at 6:00 pm Special Council Meeting	Coffee with the Council (Sawmills Town Hall Council Chambers)
February 9th from 9:00-4:00 Special Council Meeting	Annual Council Budget Retreat (Caldwell County Economic Development Commission)
March 9th from 5:00-7:00 Special Council Meeting	Budget Workshop Number 1 (Sawmills Town Hall Council Chambers)
April 6th from 5:00-7:00 Special Council Meeting	Budget Workshop Number 2 (Sawmills Town Hall Council Chambers)
April 20th from 5:00-7:00 Special Council Meeting	Budget Workshop Number 3 (Sawmills Town Hall Council Chambers)
May 4th from 5:00-7:00 Special Council Meeting	Budget Workshop Number 4 (If needed) (Sawmills Town Hall Council Chambers)
May 16th at 6:00 pm Regular Council Meeting	Presentation of FY 2017-2018 Budget and Call a Public Hearing (Sawmills Town Hall Council Chambers)
June 20th at 6:00 pm Regular Council Meeting	Public Hearing and Adoption of FY 2017-2018 Budget (Sawmills Town Hall Council Chambers)

***As required by law all meetings are open to the public.**

UNITS OF THE BUDGET DOCUMENT

Summary:

The primary focus of most budget documents is the revenue and expenditure appropriations. To simplify the financial system and to fairly distribute the resources of the Town, this budget is separated into different units. Town services are separated by function so all costs and incomes generated by each unit can be accurately identified. These units are grouped into common services, functions, and cost areas that are in turn placed into the appropriate Fund, Department, and Line Item. The various levels of detail provided by the different units (funds, departments, and line items) help to manage the operational and fiscal activities of the Town. The following are definitions of the primary units that compose the Town of Sawmills Budget.

Fund:

The fund is an independent fiscal and accounting entity that has a separate set of accounting records for the purpose of operating a specific type of activity. Most funds are economically self-sufficient, having their own revenue sources to support operational activities. Funds may operate one or more sub-groups, called departments, which are responsible for delivering various types of services to the community. The Town of Sawmills operates three (3) funds: General, Utility, and CDBG Sewer Grant. The General Fund handles the "general" operations of the Town, such as administration, street maintenance, planning, etc. The Utility Fund is an enterprise fund which means it is operated in a manner similar to a business, where fees are paid for services provided - in this case customers pay for water and sewer usage.

Department:

Departments are a sub-unit or division of a fund. For example, the Sanitation department is part of the General Fund. A department is responsible for performing specific governmental functions within its area(s) of responsibility.

Line Items:

The budget for each fund and department consists of individual line items that identify specific expenditures and revenues. Examples of line items: salaries & wages, maintenance & repair, capital outlay, property tax revenues, sales tax revenues, etc. Line items are the most detailed way to list budgeted expenditure and revenue information.

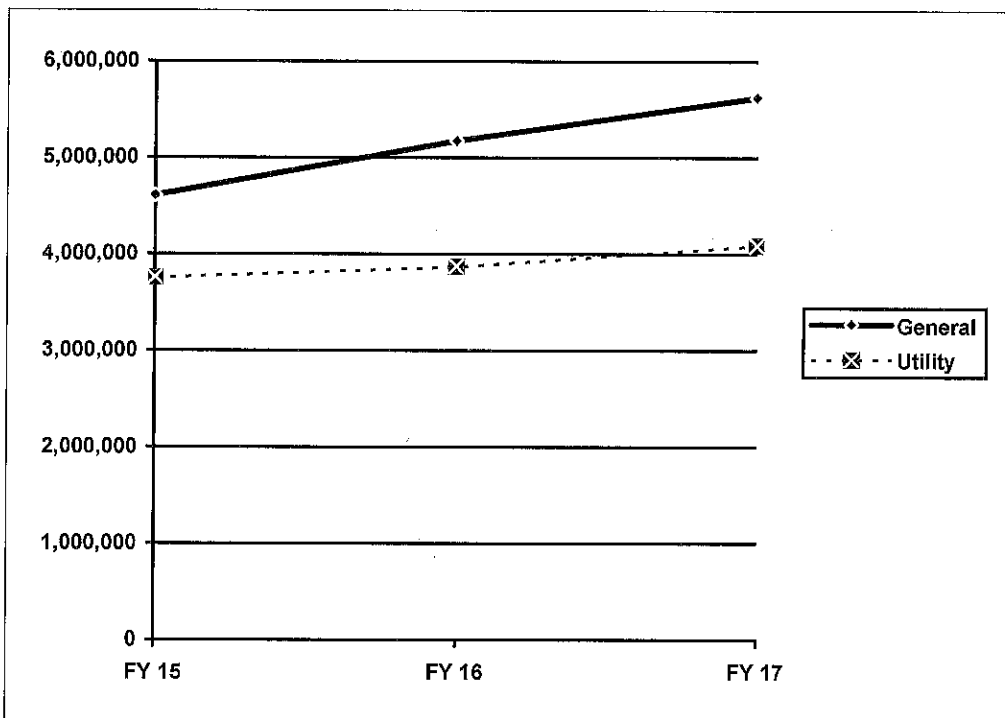
General Fund Balance and Utility Fund Net Assets

General Fund:

Fund Balance at the end of: (Assigned and Unassigned)	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017(est)</u>
	\$4,381,356	\$5,174,095	\$5,622,987

Utility Fund:

Net Assets at the end of:	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017(est)</u>
	\$3,649,949	\$3,866,120	\$4,084,297



EXPLANATION OF GENERAL FUND BALANCE & UTILITY NET ASSETS

GENERAL FUND: The estimated fund balance for 2017-2018 FY is projected to be \$5,622,987. Even though the figures reflect a stable fund balance, many factors can reduce the fund balance in a short period of time.

UTILITY FUND: The estimated net assets for 2017-2018 FY are \$4,084,297. There will be a 25% overall increase in the water and sewer rates for the upcoming fiscal year.

Water rates will increase from \$16.50 to \$20.60 for the first 2,000 gallons. For each additional 1,000 gallons, up to 6,000 gallons, the rate will increase from \$5.00 to \$6.25. For each additional 1,000 gallons, the rate will be \$7.50. Our primary source of water is purchased from the City of Lenoir. There was a rate increase of 2.50% for water purchased by the Town from the City of Lenoir for the 2017-2018 fiscal year.

The sewer rate will increase from \$19.75 to \$24.70 for the first 2,000 gallons. For each additional 1,000 gallons, the rate will increase from \$5.50 to \$6.90. There was a 1% rate increase for sewer charges by the City of Lenoir for the 2017-2018 fiscal year.

FINANCIAL POLICIES

Purpose:

The following set of financial policies was developed by the Town Council and Town Administrator. These policies are general in nature and designed to act as a guide to assist in making sound fiscal management decisions for the Town of Sawmills. By adhering to established financial policies, following the North Carolina Budget and Fiscal Control Act, accepting guidance from the Local Government Commission, Institute of Government, and the Town's independent auditors, Sawmills can continue to strengthen a solid foundation, which is built on responsible financial and budgetary practices.

Fund Balance:

To insure the Town's fiscal stability, it is necessary to maintain a healthy operating fund balance. The fund balance should not drop below 33% of total expenditures for the General Fund. In addition to the need for emergency funds, the fund balance allows the Town to maintain adequate cash flow levels, provides steady investment income, helps absorb revenue shortfalls, and occasionally aids in making nonrecurring capital purchases.

Operating Budget:

In accordance with the North Carolina General Statutes, the Town will adopt a balanced budget for the fiscal year starting July 1st and ending June 30th of the following calendar year. In addition to setting legal limits on expenditures, establishing a tax levy and tax rate, the Sawmills budget will act as a "work plan" designed for the purpose of implementing goals established by the Town Council. At the end of the fiscal year, the "work plan" will provide the governing body with a way to evaluate budgetary and organizational performance.

Accounting:

An independent accounting firm will perform an annual audit, which will comply with Generally Accepted Accounting Principles (GAAP). Every year the Town's staff will attempt to implement any suggestions made by the auditor in the Annual Financial Report. Every effort will be made by the Town to upgrade internal accounting controls, thus maximizing the security and efficiency of the accounting system.

FINANCIAL POLICIES (CONTINUED)

Investments:

The Town will attempt to maximize the investment of idle monies, thus generating greater amounts of non-tax revenue through increased investment earnings. The following factors will be of paramount importance whenever Town funds are invested: security, liquidity, diversity, and yield. The Town of Sawmills will only invest in those instruments that comply with North Carolina General Statute 159-30, which is part of the Local Government Budget and Fiscal Control Act.

Debt:

In accordance with North Carolina General Statute 159-55 the Town's bonded indebtedness will not exceed eight (8%) percent of the taxable property within its town limits. The Town's debt limit is approximately \$19,776,230. Capital items and capital projects will be financed for a period which should not exceed the life of the asset. There is no current debt for the General Fund and less than a 1% debt for the Utility Fund.

	<u>Balance Owed</u>	<u>Paid in Full</u>
<u>Utility Fund:</u>		
<u>ARRA Loan</u> – Cajahs		
Mtn Waterline		
Replacement	\$76,448.45	12/31/2030

FINANCIAL MANAGEMENT SYSTEMS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Sawmills conform to Generally Accepted Accounting Principles (GAAP) as applicable to local governments. The following is a summary of the more significant accounting principles.

A. REPORTING ENTITY

For financial reporting purposes, in accordance with the criteria in NCGA Statement 3, the Town of Sawmills includes all funds, account groups, agencies, boards, commissions, and authorities which are controlled by or are financially dependent upon the Town.

B. BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts for the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In this report, the various funds are grouped into two broad categories and four generic fund types. The two account groups are not funds but are used to establish accountability over the Town's general fixed assets and general long-term debt.

Governmental Funds

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes and state shared revenues. The primary expenditures are for administration, finance, streets, sanitation/recycling, parks and recreation, community development (storm water, planning, and code enforcement) and governing body.

Proprietary Funds

Enterprise Fund - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is

FINANCIAL MANAGEMENT SYSTEMS (CONTINUED)

Appropriate for capital maintenance, public policy, management control, accountability or other purposes. The Town of Sawmills has one enterprise fund: the Utility Fund.

Account Groups

General Fixed Assets Account Group - This group of accounts is established to account for all fixed assets of the Town, other than those accounted for in the proprietary fund.

General Long Term Debt Account Group – This group of accounts is established to account for all long-term obligations of the Town, except those which are accounted for in the proprietary fund.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures of expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement focus applied.

All funds of the Town are accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statutes. The governmental funds are presented in the financial statement on the same basis. Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which a fund liability is incurred, if measurable, except for unmatured principle and interest on general long-term debt which is recognized when due.

The proprietary fund is presented in the financial statements on the accrual basis. Under this basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period when incurred. Unbilled receivables are immaterial and are not accrued as revenue in the Utility Fund.

D. BUDGETARY DATA

Budgets are adopted as required by State Statute. An annual budget ordinance is adopted for the general and enterprise funds. All annual appropriations lapse at fiscal year-end. Project ordinances are adopted for special revenue and capital project funds. All budgets are prepared using the modified accrual basis of accounting, which is consistent with the accounting system used to record transactions.

FINANCIAL MANAGEMENT SYSTEMS (CONTINUED)

Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds. The Budget Officer is authorized to reallocate departmental appropriations among the various objects of expenditures within each department. During the year, several amendments to the original budget are necessary.

As required by G.S. 159-26(d), the Town maintains encumbrance accounts that are considered to be "budgetary accounts." Encumbrances outstanding at year-end represent the estimated amounts of the expenditures ultimately to result if unperformed contracts in process at year-end are completed. Encumbrances outstanding at year-end do not constitute expenditures or liabilities; they are reported as "Reserved for encumbrances" in the fund balance section of the combined Balance Sheet in the Town's Annual Financial Report.

CASH MANAGEMENT

Deposits

All deposits of the Town are made in board-designated official depositories and are collateralized as required by North Carolina General Statutes (G.S. 159-31). The Town may designate, as an official depository, any bank or savings and loan association whose principle office is located in North Carolina. Also, the Town may establish time deposit accounts such as Now and SuperNow accounts, money market accounts and certificates of deposit.

Currently, First Citizens Bank in Granite Falls serves as the central depository for the Town. The daily receipts are deposited into the Town's interest bearing Money Market Account, to minimize the existence of idle funds and maximize interest earnings. All of the Town's monies in the central depository are covered by federal depository insurance.

Investments

North Carolina General Statutes (G.S. 159-30(c)) authorizes the Town to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers acceptances; and The North Carolina Cash Management Trust, an SEC registered mutual fund. Investments are stated at cost or amortized cost. The Town pools monies from several funds to facilitate disbursement and investment and maximize investment income. Therefore, for the statement of cash flows, all enterprise fund cash and investments are essentially demand deposits and are considered cash and equivalents.

REVENUE & EXPENDITURES

- Revenue & Expenditures by Fund Comparison
- Revenues by Fund Comparison Graph
- Expenditures by Fund Comparison Graph
- Capital Improvement Expenditure Summary
- Revenue and Expenditure Summaries
- Revenue Assumptions
- Revenue Trends

Revenues and Expenditures by Fund
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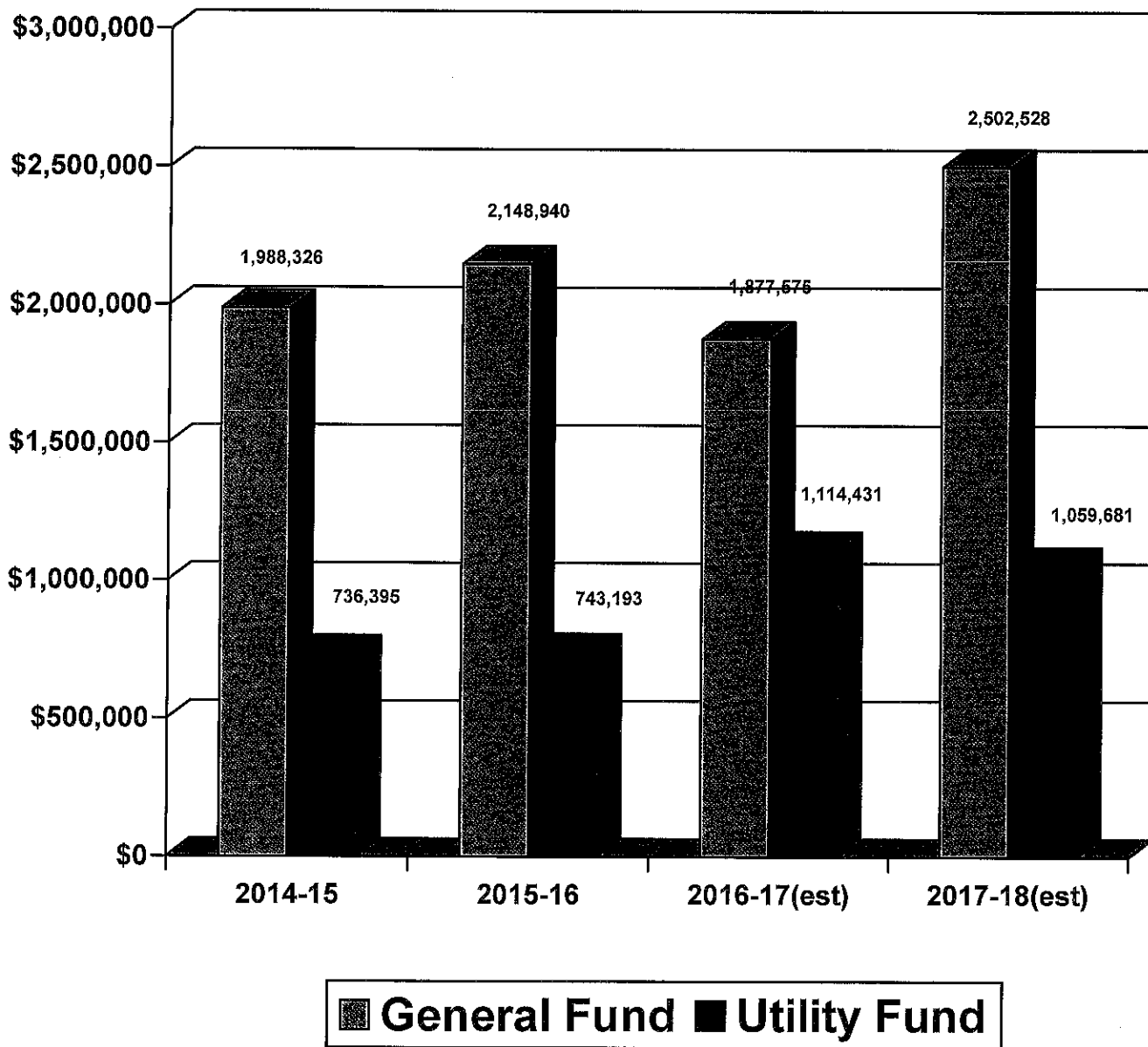
Revenues

<u>Fund</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17(est)</u>	<u>2017-18(est)</u>
General	\$1,988,326	\$2,148,940	\$1,877,575	\$2,502,528
Utility	<u>\$736,395</u>	<u>\$743,193</u>	<u>\$1,114,431</u>	<u>\$1,059,681</u>
Total	\$2,724,721	\$2,892,133	\$2,992,006	\$3,562,209

Expenditures

<u>Fund</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17(est)</u>	<u>2017-18(est)</u>
General	\$1,679,542	\$1,419,443	\$1,877,575	\$2,502,528
Utility	<u>\$802,726</u>	<u>\$651,753</u>	<u>\$1,114,431</u>	<u>\$1,059,681</u>
Total	\$2,482,268	\$2,071,196	\$2,992,006	\$3,562,209

Revenues by Fund 2015 - 2018



Comparison of Revenue and Expenditure Summaries

REVENUES

<u>General Fund</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17(est)</u>	<u>2017-18(est)</u>
Ad Val/Vehicle Tax	474,965	521,340	469,225	463,000
Sales Tax	942,657	1,063,175	885,500	1,015,000
Powell Bill(allocation/reserve)	151,092	149,980	149,000	198,550
State Shared Rev	218,522	214,864	179,750	192,000
Solid Waste Fee	182,718	185,581	182,000	200,000
Miscellaneous	17,131	12,640	11,100	11,978
Fund Balance	0	0	0	86,000
Capital Reserve(refuse truck)	0	0	0	335,000
Planning Fees	<u>1,240</u>	<u>1,360</u>	<u>1,000</u>	<u>1,000</u>
Total	1,988,326	2,148,940	1,877,575	2,502,528

<u>Utility Fund</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17(est)</u>	<u>2017-18(est)</u>
Utility Charges	709,523	713,276	761,900	884,450
Taps & Connections	2,543	3,000	1,500	5,000
Late Charges	15,419	13,550	15,000	15,000
Operating Transfer	0	0	0	86,000
Miscellaneous	8,910	13,367	5,250	5,250
Net Asset Appropriation	<u>0</u>	<u>0</u>	<u>330,781</u>	<u>63,981</u>
Total	736,395	743,193	1,114,431	1,059,681

EXPENDITURES

<u>General Fund</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17(est)</u>	<u>2017-18(est)</u>
Governing Body	29,652	35,000	50,100	48,308
Administration	298,511	311,027	396,650	489,400
Finance	65,981	69,708	79,175	80,500
Streets & Highways	234,366	75,678	171,000	263,500
Public Works	160,770	263,985	295,600	424,120
Sanitation	225,413	204,700	241,750	566,650
Community Development	35,681	63,723	87,350	102,950
Parks & Recreation	349,169	115,622	275,950	247,100
Operating Transfers	0	0	0	86,000
Inter Local Transfer	<u>280,000</u>	<u>280,000</u>	<u>280,000</u>	<u>194,000</u>
Total	1,679,542	1,419,443	1,877,575	2,502,528

<u>Utility Fund</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17(est)</u>	<u>2017-18(est)</u>
Water	668,335	535,868	745,581	804,231
Sewer	<u>134,391</u>	<u>115,885</u>	<u>368,850</u>	<u>255,450</u>
Total	802,726	651,753	1,114,431	1,059,681

2017-2018 CAPITAL IMPROVEMENT EXPENDITURE SUMMARIES

Capital Improvement Decision Process: The Town's formal Capital Improvement Program (CIP) covers a span of ten years. Identifying a need for capital improvement comes from the Mayor, Board, Citizens, and Town Staff. Once a potential need is identified, it is evaluated during the annual goal setting retreat and reviewed more closely during budget workshops. A final decision is rendered at the time of budget adoption.

Definition of Capital Improvement: A capital improvement in Sawmills is defined as any expenditure for equipment, buildings, any structure/facility related to municipal operations, machinery, land acquisition, plan, study, or project in which the cost for the item exceeds \$10,000. The information listed on the next few pages is a summary of the Capital expenditures for the General and Utility Funds for the ten years.

Is Capital Improvement Plan (10 Year)

28

<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>FY 25/26</u>	<u>FY 26/27</u>
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Streets & Highways

	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
General Fund CIP Total	581,000	240,000	1,125,200	298,000	220,000	470,000	120,000	170,000	120,000	120,000

Water[illegible]

Town of Sawmills Capital Improvement Plan (10 Year)

FY 17/18 FY 18/19 FY 19/20 FY 20/21 FY 21/22 FY 22/23 FY 23/24 FY 24/25 FY 25/26 FY 26/27

Sewer									
Virginia Acres Sewer	2,800,000								
321A North-Elmore to Hudson		TBD							
Bakers Circle		128,000							
Blackburn Court & Villa Lane			174,000						
Villa Woods, Loye Ln, Baker Circle, Chantilly Dr (South)			333,000						
Duncan Dr & Chantilly Dr (North)				165,000					
Clyde Dr & Burl St					223,000				
Cleo Dr, Karr Dr, Remont St & Holden Pl						234,000			
Sewer Department Subtotal	0	2,800,000	0	128,000	174,000	333,000	165,000	223,000	234,000
									0
FY 17/18 FY 18/19 FY 19/20 FY 20/21 FY 21/22 FY 22/23 FY 23/24 FY 24/25 FY 25/26 FY 26/27									
Utility Fund CIP Total	293,000	2,918,750	272,000	318,000	267,000	741,000	274,000	393,000	414,000
									50,000

*TBD - To be determined

EXPLANATION OF CAPITAL EXPENDITURES

Capital Items – General Fund

Explanation, Financing, & Operational Impacts

Item: Town Hall Parking Lot paving
Cost: \$20,000

The current parking lot needs repairs and new striping.

Item: Server/work stations
Cost: \$71,000

A new server, and work stations, will be purchased due to security updates and storage needs.

Dept: **Administration**

Item: Storage Building roof
Cost: \$40,000

A roof will be attached to two current storage buildings to provide additional protection, from the elements, for the Town's equipment

Dept: **Public Works**

Item: Baird Park light repairs/replacement
Cost: \$80,000

The current wooden poles will be replaced with metal poles. This should reduce the amount of future repairs due to damages from the elements and wildlife.

Dept: **Parks & Recreation**

Item: Refuse Truck
Cost: \$335,000

A new automated refuse truck will be purchased with funds set aside in a Capital Reserve Fund. The life expectancy for this type of truck is 5 years.

Dept: **Sanitation**

Item: Hunters Path, Oxford, Withers Dr
Cost: \$160,000

Patching and repairs will be made to these streets in order to enhance the life expectancy and maintain safe driving conditions.

Dept: **Streets and Highways**

Capital Items – Utility Fund

Item: Horseshoe Bend waterline
replacement/extension
Cost: \$293,000

Due to numerous water leaks, new waterlines will replace aging infrastructure on the Horseshoe Bend Road. Waterlines will also be extended to serve an area which is part of a voluntary annexation.

Dept: **Water Department**

REVENUE ASSUMPTIONS

The following information briefly explains the major sources of revenue and describes the means used to project anticipated income for the Town of Sawmills.

Ad Valorem Taxes	Ad Valorem or property tax income is based on a \$.20 tax rate per \$100 of \$251,398,500 assessed valuation with an estimated 94% collection rate for property and 100% for vehicles.
Investments	The Town generates income by investing idle cash in CD's, money market accounts, and investments in the North Carolina Capital Management Trust Fund. An average monthly balance of temporarily idle cash for each fund is determined by using historical trend analysis and by performing cash flow projections for FY 2017-18.
Shared Revenues	State-shared revenue sources remain reduced due to action taken by the North Carolina General Assembly. The distribution of revenue changes from year to year. Sawmills receives the following State-shared revenues: Franchise, Piped Natural Gas, Excise, and Telecommunication Taxes. For 2017-18, estimates of these revenues have been included in the budget.
Local Sales Tax	The State collects and distributes local levied tax on retail sales. The tax consists of a one cent (Article 39), and two one-half cent taxes (Articles 40 & 42), of which each local government receives a portion, based on either a per capita (population) or ad valorem (property value) basis determined by the county. Caldwell County distributes sales tax money based on per capita. To continue to receive these taxes on a per capita basis, the Town and other municipalities have entered into an interlocal agreement with Caldwell County to use these funds on economic development incentives benefiting the County. The Town's contribution was lowered from \$280,000 to \$194,000 for FY 2017-18.
Powell Bill Fund	Powell Bill funds are generated from the State's Gasoline Tax. A percentage of this tax is returned to municipalities through a formula based on a town's population and mileage of streets maintained by the municipalities. Powell Bill money can only be used for street maintenance, construction, traffic signs, curbs and gutters, drainage, and other related needs.

Water Billings	The Town sells potable water to residential and commercial establishments within the Sawmills town limits. Minimum monthly water charges to customers will increase to \$20.60 for the first 2,000 gallons, with a rate of \$6.25 for each additional gallon up to 6,000 gallons and \$7.50 for each gallon over 6,000 gallons.
Sewer Billings	The Town collects waste water through a sewer collection system. The bill each month is based on a customer's water consumption. The minimum monthly sewer charge will increase to \$24.70 for the first 2,000 gallons with each additional 1,000 gallons at a rate of \$6.90.
Fund Balance	This revenue source comes from the Town's surplus in either the General or Utility Funds. The appropriation of fund balance (General Fund), or net assets (Utility Fund), is necessary to balance projected revenues and expenditures. The level of appropriation is determined by the difference between estimated expenditures and estimated revenues for the upcoming fiscal year.
Misc. Revenue	This revenue source is generated by park rental fees, trash cans, Town promotional materials, Veterans Memorial engraving and copies.
Capital Reserve	This fund is represented on a municipality's balance sheet accounting for reserves set aside for future long term capital investments, projects or emergency expenditures. This type of fund is set aside to insure the municipality has adequate funding to at least partially finance the project.
Other	All other revenue sources were projected by using one, or a combination of the following forecasting methods: historical trend analysis, projections from the N.C. League of Municipalities, and/or institutional knowledge.

REVENUE TRENDS

General Fund

Property tax revenues make up approximately 18.5% of the General Fund revenues. We are starting to see a slight improvement in revenue projections for the Town. Sawmills, and many other North Carolina municipalities, receive State Shared Revenues. This represents approximately 8% of the revenue and is comprised of the Franchise, Utility, Excise, and Telecommunication taxes. As long as these revenues remain subject to annual appropriation by the North Carolina General Assembly, they will continue to be an unstable and unpredictable source of revenue. The Sales and Use Tax, along with City Hold Harmless, is approximately 40.5% of the General Fund Revenue. Also included is the Powell Bill revenue which represents approximately 8% of the revenue. However, these funds are restricted to street related expenditures. In 2013, the Town transferred \$335,000 to a Capital Reserve Fund for the purchase of a refuse truck at a later date. This money is being transferred back to the General Fund and represents 13.5% of the total revenue for the purchase of the truck. The remaining 11.5% is comprised of the solid waste fees, planning/zoning fees, investments and miscellaneous revenue.

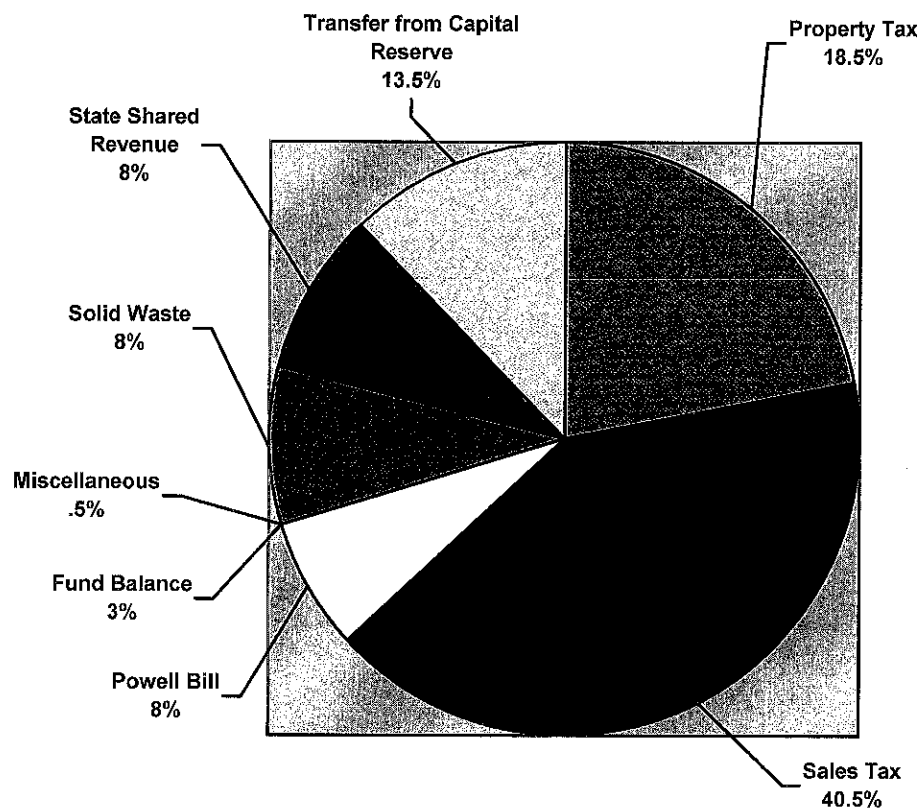
Utility Fund

The vast majority of support for this fund comes from water sales. Over the years, water sales and usage have increased slightly. Occasionally, sales will drop from one year to the next. Proceeds from water sales, and the other smaller revenue sources, should provide adequate revenues to maintain the Utility Fund as a self-supporting enterprise activity. Projects for FY 2017-18 include replacing water lines on Horseshoe Bend and extending water lines to an area on Horseshoe Bend Road which is to be annexed into the Town.

GENERAL FUND

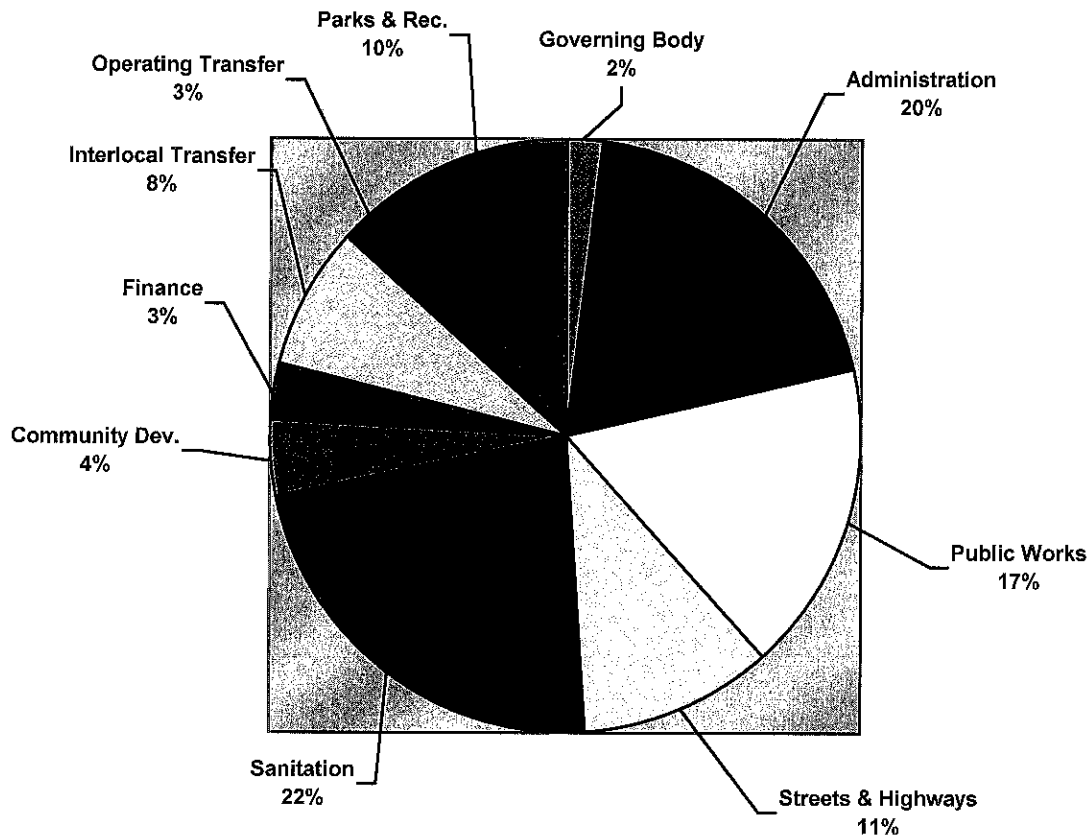
- **Revenues for General Fund Graph**
- **Expenditures for General Fund Graph**
- **Governing Body**
- **Administration**
- **Finance**
- **Public Works**
- **Streets & Highways**
- **Sanitation & Recycling**
- **Community Development**
- **Parks & Recreation**

2017 - 2018 Revenues General Fund



Total Revenues: \$2,502,528

2017 - 2018 Expenditures General Fund



Total Expense: \$2,502,528

GOVERNING BODY

*Mayor

* Town Council

The Town's elected Governing Body consists of a Mayor and five Council members. The Mayor and Council are elected on four year staggered terms. Elections are held every two years.

OBJECTIVES

- Constantly monitor projects in the Town, working with staff to ensure that the Budget is in compliance and being wise stewards of the Town's monies. Work with residents to understand problems and needs to improve the Town's services and functions.
- Continue to work with the Western Piedmont Council of Governments, the North Carolina League of Municipalities, as well as the County and local municipalities.

Expenditures

<u>2016-17 (Estimate)</u>	<u>2017-18 Budget</u>	<u>% Change</u>
\$50,100	\$48,308	-3.5%

Mayor/Council**Total****Changes****Total**

6

0

6

ADMINISTRATION

* Town Administrator
* Office Manager

* Town Clerk

The Administrative Department consists of the Town Administrator who handles the day-to-day operations of the Town, a Town Clerk and Office Manager. The Town Clerk records the minutes for the Town Council meetings and keeps all records for the Town. The Office Manager ensures daily duties are carried out, along with coordinating town events and assists with customer account maintenance for utility billing.

OBJECTIVES

- Administrative staff will attend conference and classes to improve job knowledge and efficiency.

Expenditures

<u>2016-17(Estimate)</u>	<u>2017-18 Budget</u>	<u>% Change</u>
\$396,650	\$489,400	23%

Personnel

<u>Full Time</u>	<u>Part Time</u>
3	0

FINANCE

* Finance Officer

The Finance Department maintains and updates all financials such as Year End Reports, Statements of Revenues and Expenses, Trial Balance, General Ledger and all Journal Entries to stay within the allotted budget. Personnel also maintain all State and Federal reports such as County Sales Tax Report, 941's, State Withholding, and Municipal Certification Report. The Finance Department also handles all aspects of personnel, health insurance, workers compensation, property and liability insurance, internal auditing, accounts payable, accounts receivable, fixed assets, payroll, works with the Auditor on the yearly audit, and helps prepare the annual budget.

OBJECTIVES

The Finance Officer will attend conferences and/or classes that include local, state and national information regarding governmental laws, employment laws, accounting, auditing and financial management information. These classes/conferences will aide the Finance Officer to be in compliance with GAP, GASB and local, State, and Federal requirements.

Expenditures

<u>2016-17 (Estimate)</u>	<u>2017-18 Budget</u>	<u>% Change</u>
\$79,175	\$80,500	1.7%

Personnel

<u>Full Time</u>	<u>Part Time</u>
1	0

PUBLIC WORKS DEPARTMENT

* Public Works Director

* Public Works Employees

The Public Works Department endeavors to keep all buildings, equipment and the infrastructure of the Town in operational order. The main goal is to keep the Town clean, safe, and in good repair.

OBJECTIVE

- Coordinate with the NC Department of Transportation by maintaining roads in the Town with paving/repairs, keeping right of ways clear, snow removal, mowing and removal of debris.
- Sustain all the Town's facilities with continual maintenance and repairs.
- FY 17-18 – Public Works will add a connecting room between two storage buildings to provide better protection for the Town's equipment. Streets/Highways - Patching Withers Drive, Hunters Path Drive and Oxford Drive.

Expenditures

<u>2016-17 Budget (Estimate)</u>	<u>2017-18 Budget</u>	<u>% Change</u>
\$466,600 (\$295,600/PW + \$171,000/PB)	\$466,600 (\$295,600/PW + \$263,500/PB)	16%

Personnel**Full Time****Part Time**

4

0

*Total includes Public Works (PW) and Streets/Highways (Powell Bill).

The Sanitation Department collects trash around the Town on a daily basis. Residents within the Town receive this curbside collection weekly for a monthly fee of \$8.00. Stoves, refrigerators, sofas, tables, boxes, and other miscellaneous items, can be scheduled for pick up by contacting the Town Hall office.

The Town of Sawmills contracts with Republic Services (aka - Garbage Disposal Services) to collect recyclable material on a bi-weekly basis. The Town encourages residents to participate in the recycling program by providing free containers and also a list of items that can be recycled. The recycle rewards program (\$32 credit to the sanitation bill), which began in July, 2011, continues to be a success resulting in an increase in materials being recycled. The Town's goal is to increase the amount of collectible recycling materials, and reduce the amount of refuse being taken to the landfill.

In 2009 the Town purchased its first automated refuse truck. The average life cycle for a sanitation truck is five years. A second automated refuse truck was purchased during the 2013-14 fiscal year. The first truck will be used for special collections as well as back-up to the new truck. For fiscal year 2017-18, a new refuse truck will be purchased with funds set aside in a Capital Reserve fund in 2013 which represents the significant increase from the 2016-17 fiscal year.

OBJECTIVES

- Continue to provide efficient curbside service to the citizens of Sawmills while keeping expenses in check.
- Work with Republic Services to collect recyclables and encourage more participation from residents. Information packets will be used to inform participating residents how to improve ways to recycle and make them aware of their role by conserving resources.

Expenditures

<u>2016-17 (Estimate)</u>	<u>2017-18 Budget</u>	<u>% Change</u>
\$241,750	\$566,650	134.4%

Personnel

<u>Full Time</u>	<u>Part Time</u>
1	0

BUDGET SUMMARY

Expanding services, at both the Baird Park and the Veterans Memorial Park, is still the focus for the Parks & Recreation Department in the next few years. In the future, Duke Energy plans to work with the Town to construct a greenway at the Veterans Park. The Town will strive to enhance the aesthetics of the parks with landscaping improvements throughout the year.

During FY 2017-18, the Town will replace and repair the lights at Baird Drive Municipal Park ballfields.

OBJECTIVES

- Expand and develop both parks for the use and enjoyment of Town residents.
- Keep both parks clean and well maintained, and offer recreational activities that interest all residents in the Town such as walking trails, ball fields, picnic shelters, handicap accessibility, a fishing pier and playgrounds.
- Apply for grants that can be used to develop more recreational facilities.

Expenditures

<u>2016-17 (Estimate)</u>	<u>2017-18 Budget</u>	<u>% Change</u>
\$275,950	\$247,100	-10.5%

Personnel

<u>Full Time</u>	<u>Part Time</u>
2	0

COMMUNITY DEVELOPMENT

- * Planning Commission
- * Code Enforcement
- * Town Planner

In an effort to increase efficiency, the Town has combined the Planning and Code Enforcement positions via the services of the Western Piedmont Council of Governments (WPCoG). The Town's Code Enforcement service has changed and, as a result, the Town will be more reactive as opposed to proactive. The Town Planner works to manage growth and promote sustainable development to benefit residents, employers and the natural environment. Our quality of life is enhanced through the Town's planning principals, ordinances and anticipating future needs.

Also included in the budget are Town sponsored events These include the Fall Festival, Veterans Day, Christmas Tree lighting and parade, Easter Egg Hunt, the Memorial Day fireworks display and the Farmers Market.

OBJECTIVES

- as the population increases, long range plans for land use are essential to predict services needed for residents of the Town.
- to rewrite the Zoning and Subdivision ordinances to reflect changes in land use and to ensure residents use land and resources wisely.
- to enforce removal of junk cars, noxious weeds and dilapidated homes which will help property values as well as home owner satisfaction.
- to ensure proper permitting of flood plain and storm water areas.
- to encourage beautification of public and private properties
- to update the Town's comprehensive land use plan that will provide guide lines for development over the next 10 years.

Expenditures

<u>2016-17 (Estimate)</u>	<u>2016-17 Budget</u>	<u>% Change</u>
\$87,350	\$102,950	17.9%

Personnel

<u>Full Time</u>	<u>Part Time</u>
0	9

UTILITY FUND

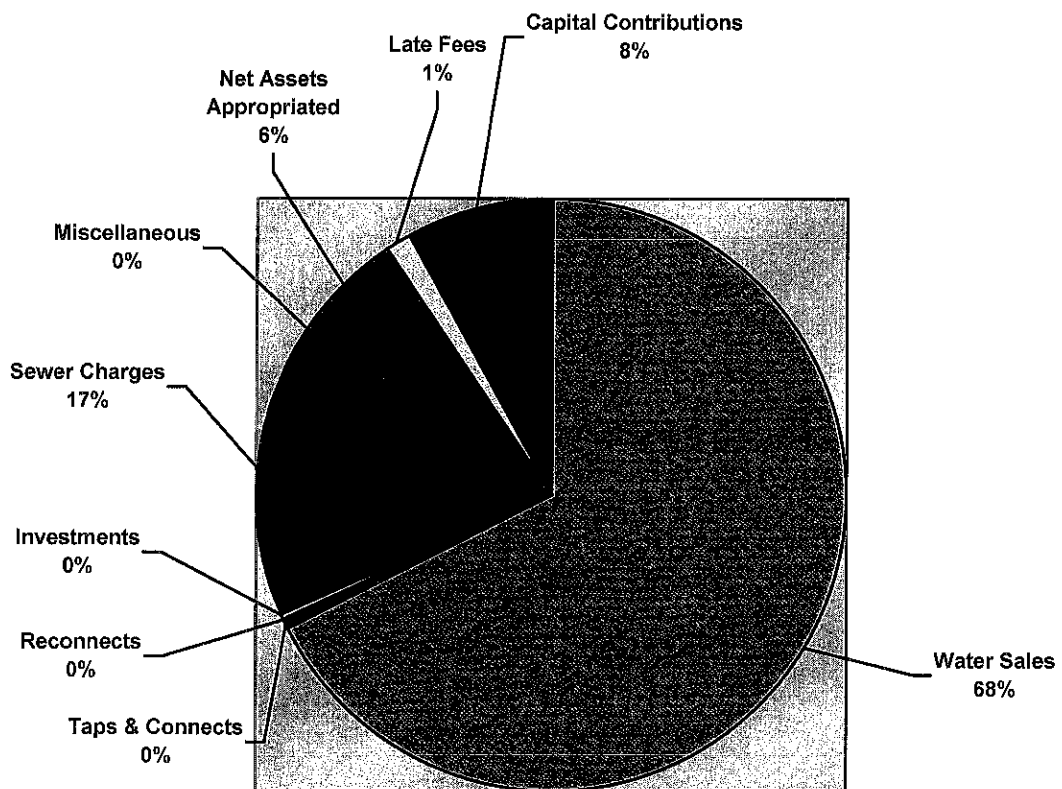
-Revenues for Utility Fund Graph

-Expenses for Utility Fund Graph

-Water Department

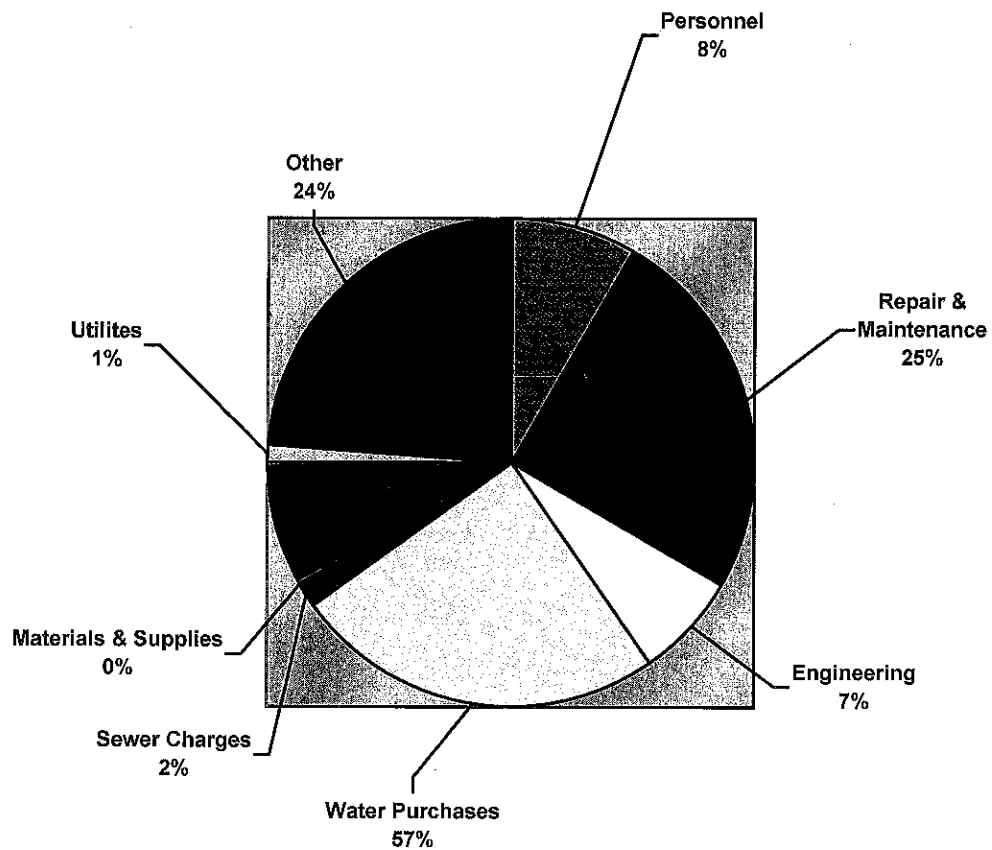
-Sewer Department

2017 – 2018 Revenues Utility Fund



Total Revenues \$1,059,681:

2017–2018 Expenses Utility Fund



Total Expenses: \$1,059,681

WATER DEPARTMENT

*Water Department ORC

*Water Department Employee

The Water Department maintains and reads water meters, installs new taps, connects and disconnects water customers, and repairs broken lines. All purchased water is tested regularly to insure its safety. An analysis of this testing is sent to the Town's residents in the annual summer newsletter. The Town of Sawmills purchases water from the City of Lenoir, Baton Water and Caldwell County and resells to residents in the Town.

During FY 2017-2018, water lines will be replaced on the Horseshoe Bend Road. Water lines will also be extended on the Horseshoe Bend Road for properties currently being annexed into the Town limits.

OBJECTIVES

- Insure residents have clean potable water with few interruptions.
- Replace damaged waterlines as quickly as possible.
- Review water needs of residents and respond to those needs.
- Update maps with water line infrastructure to aid employees in finding problem areas quickly to reduce interrupted service and also aid others such as cable and power companies when digging.

EXPENDITURES

<u>2016-17 (Estimate)</u>	<u>2017-18 Budget</u>	<u>% Change</u>
\$745,581	\$804,231	7.9%

PERSONNEL

<u>Full Time</u>	<u>Part Time</u>
1.5	0

SEWER DEPARTMENT

*Sewer Department ORC

*Sewer Department Employee

The Sewer Department maintains sewer lines as well as several pump stations. As new sub-divisions are developed, additional sewer lines will be needed.

For FY 2017-18, the Town will be applying for a loan to finance sewer lines to a section of Virginia Acres.

OBJECTIVES

- Keep all equipment and sewer lines operational with limited interruptions.
- Continually review sewer needs of Town.
- Update maps with sewer line infrastructure to aid employees in location.

EXPENDITURES

<u>2016-17(Estimate)</u>	<u>2017-18 Budget</u>	<u>% Change</u>
\$368,850	\$255,450	-30.7%

PERSONNEL

<u>Full Time</u>	<u>Part Time</u>
.5	0

Town of Sawmills
Annual Budget Estimates - Revenues

Fiscal Year: 2017 - 2018

Summary

Page No: 1

Account	Fund	Last Year	Current Year			Budget
	Number	Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
General Fund	1	\$ 2,148,940	\$ 1,877,575	\$ 1,297,780	\$ 2,010,474	\$ 2,502,528
Utility Fund	2	\$ 743,193	\$ 1,114,431	\$ 552,241	\$ 1,062,694	\$ 1,059,681
TOTALS:		\$ 2,892,133	\$ 2,992,006	\$ 1,850,021	\$ 3,073,168	\$ 3,562,209

Town of Sawmills
Annual Budget Estimates - Revenues

Fiscal Year: 2017 - 2018

Page No: 2

General	Fund 1	Summary		Current Year		Budget
Account	Account Number	Last Year Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Ad Valorem Current Year	1-00-3101	\$ 413,223	\$ 395,000	\$ 395,192	\$ 415,000	\$ 400,000
Ad Valorem Prev Year	1-00-3102	\$ 41,693	\$ 15,000	\$ 12,034	\$ 18,300	\$ 20,000
Ad Valorem Refunds	1-00-3103	\$ -	\$ (500)	\$ -	\$ (200)	\$ (500)
Ad Valorem Collection Fees	1-00-3104	\$ (11,542)	\$ 12,000	\$ (9,729)	\$ (12,000)	\$ (15,000)
Vehicle Interest	1-00-3105	\$ 12	\$ -	\$ 90	\$ 100	\$ 100
Vehicle Taxes	1-00-3110	\$ 68,108	\$ 45,000	\$ 40,068	\$ 55,000	\$ 55,000
Vehicle Taxes - Prior Years	1-00-3111	\$ 659	\$ 500	\$ 127	\$ 300	\$ 200
Vehicle Refunds	1-00-3112	\$ (422)	\$ (400)	\$ (346)	\$ (400)	\$ (400)
Vehicle Collection Fees	1-00-3113	\$ (2,882)	\$ (2,500)	\$ (2,368)	\$ (2,900)	\$ (3,100)
Interest on Ad Valorem Taxes	1-00-3114	\$ 12,363	\$ 5,000	\$ 4,421	\$ 6,500	\$ 6,500
Ad Valorem Late List Revenue	1-00-3115	\$ 128	\$ 125	\$ 156	\$ 200	\$ 200
NSF Fees	1-00-3116	\$ 540	\$ 400	\$ 360	\$ 550	\$ 400
Hold Harmless	1-00-3229	\$ 276,232	\$ 239,500	\$ 140,219	\$ 250,000	\$ 240,000
Art.44 - 1/2% Local Opt. Sales Tax	1-00-3230	\$ (12)	\$ -	\$ 30,838	\$ 50,000	\$ 50,000
Art. 39 - 1% Local Opt. Sales Tax	1-00-3231	\$ 352,694	\$ 276,000	\$ 155,509	\$ 310,000	\$ 320,000
Art. 40 - 1/2% Local Opt. Sales Tax	1-00-3232	\$ 262,338	\$ 220,000	\$ 125,350	\$ 236,000	\$ 255,000
Art. 42 - 1/2% Local Opt. Sales Tax	1-00-3233	\$ 171,923	\$ 150,000	\$ 75,600	\$ 150,600	\$ 150,000
Sales Tax on Telecommunications	1-00-3234	\$ 23,158	\$ 27,000	\$ 6,529	\$ 22,000	\$ 22,000
Piped Natural Gas Excise Tax	1-00-3235	\$ 4,700	\$ 2,500	\$ 142	\$ 3,700	\$ 2,000
Powell Bill	1-00-3316	\$ 149,980	\$ 149,000	\$ 147,621	\$ 147,621	\$ 147,000
Safety Grant	1-00-3317	\$ -	\$ -	\$ -	\$ -	\$ -
Wellness Grant	1-00-3319	\$ 299	\$ 250	\$ -	\$ -	\$ 250
Cable Franchise Fee	1-00-3323	\$ 29,000	\$ 15,000	\$ 7,314	\$ 13,000	\$ 15,000
Utility Franchise Tax	1-00-3324	\$ 154,660	\$ 132,250	\$ 38,683	\$ 150,000	\$ 150,000
Ordinance Fee	1-00-3326	\$ -	\$ -	\$ -	\$ -	\$ -
Veteran's Memorial Misc/Engraving	1-00-3333	\$ 375	\$ 500	\$ 200	\$ 250	\$ 250
Planning/Zoning Fees	1-00-3340	\$ 1,360	\$ 1,000	\$ 415	\$ 1,000	\$ 1,000
Sale of Recyclable Materials	1-00-3351	\$ 100	\$ -	\$ -	\$ -	\$ -
Investment Earnings	1-00-3831	\$ 3,019	\$ 2,000	\$ 1,990	\$ 2,800	\$ 2,500
Investment Earnings on Powell Bill	1-00-3832	\$ 135	\$ 100	\$ 85	\$ 125	\$ 100
Mowing/Snow Removal	1-00-3833	\$ 2,628	\$ 2,500	\$ -	\$ 2,628	\$ 2,628
Solid Waste Fee	1-00-3834	\$ 185,581	\$ 182,000	\$ 122,950	\$ 182,000	\$ 200,000
Solid Waste Revenue	1-00-3835	\$ 3,346	\$ 3,000	\$ 1,810	\$ 3,000	\$ 3,000
Parks/Rec Misc	1-00-3836	\$ 489	\$ 750	\$ 300	\$ 600	\$ 750
Baird Park Rental	1-00-3837	\$ 300	\$ -	\$ -	\$ 150	\$ 500
Miscellaneous Revenue	1-00-3839	\$ 1,625	\$ 1,500	\$ 440	\$ 1,500	\$ 1,500
Farmers Market Fees	1-00-3841	\$ 880	\$ 600	\$ 280	\$ 800	\$ 600
Veteran's Memorial Park Rental	1-00-3842	\$ 2,250	\$ 2,500	\$ 1,500	\$ 2,250	\$ 2,500
Cash Over/Under	1-00-3843	\$ -	\$ -	\$ -	\$ -	\$ -
NC Debt Setoff	1-00-3845	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Capital Reserve	1-00-3860	\$ -	\$ -	\$ -	\$ -	\$ 335,000
Powell Bill Reserve	1-00-3889	\$ -	\$ -	\$ -	\$ -	\$ 51,550
Fund Balance Appropriated	1-00-3990	\$ -	\$ -	\$ -	\$ -	\$ 86,000
TOTALS:		\$ 2,148,940	\$ 1,877,575	\$ 1,297,780	\$ 2,010,474	\$ 2,502,528

<p align="center">Town of Sawmills Annual Budget Estimates - Revenues</p> <p align="center">Fiscal Year: 2017 - 2018</p>			Page No: 3
Utility	Fund 2	Summary	

Utility	Fund 2	Summary	Page No: 3
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		Last Year	Current Year	Budget
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Account	Dept. Number	Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Water	80	\$ 603,364	\$ 745,581	\$ 445,493	\$ 745,581	\$ 804,231
Sewer	90	\$ 139,829	\$ 368,850	\$ 106,747	\$ 317,113	\$ 255,450
TOTALS:		\$ 743,193	\$ 1,114,431	\$ 552,241	\$ 1,062,694	\$ 1,059,681

Town of Sawmills
Annual Budget Estimates - Revenues

Fiscal Year: 2017 - 2018

Utility	Fund 2	Dept:	Water	Page No: 4		
Account	Account Number	Last Year Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	Budget 2017-2018 Estimate
Water Sales	2-00-3710	\$ 573,447	\$ 620,000	\$ 424,062	\$ 631,000	\$ 715,000
Taps and Connections	2-00-3711	\$ 3,000	\$ 1,500	\$ 8,464	\$ 9,000	\$ 5,000
Reconnection Fees	2-00-3713	\$ 4,075	\$ 2,500	\$ 1,325	\$ 2,500	\$ 2,500
Late Charges	2-00-3714	\$ 13,550	\$ 15,000	\$ 9,987	\$ 14,000	\$ 15,000
Investment Earnings	2-00-3831	\$ 2,486	\$ 1,750	\$ 1,409	\$ 1,500	\$ 1,500
Misc. Revenue	2-00-3839	\$ 6,544	\$ 1,000	\$ 204	\$ 250	\$ 1,000
NC Debt Setoff	2-00-3845	\$ 262	\$ -	\$ 42	\$ 100	\$ 250
Capital Contributions	2-00-3850	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfer from General Fund	2-00-3900	\$ -	\$ -	\$ -	\$ -	\$ -
Water Appropriated Net Assets	2-00-3990	\$ -	\$ 103,831	\$ -	\$ 87,231	\$ 63,981
TOTALS:		\$ 603,364	\$ 745,581	\$ 445,493	\$ 745,581	\$ 804,231

Town of Sawmills
Annual Budget Estimates - Revenues

Fiscal Year: 2017 - 2018						
Utility	Fund 2	Dept: Sewer				Page No: 5
Account	Account Number	Last Year	Current Year			Budget
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Sewer Charges	2-00-3750	\$ 139,829	\$ 141,900	\$ 106,747	\$ 154,047	\$ 169,450
Sewer Tap & Connections	2-00-3751	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Contributions	2-00-3850	\$ -	\$ -	\$ -	\$ -	\$ 86,000
Sewer Appropriated Net Assets	2-00-3991	\$ -	\$ 226,950	\$ -	\$ 163,066	\$ -
TOTALS:		\$ 139,829	\$ 368,850	\$ 106,747	\$ 317,113	\$ 255,450

Fiscal Year: 2017 - 2018

Page No: 6

Account		Last Year	Current Year			Budget
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
General Fund	1	\$ 1,419,443	\$ 1,877,575	\$ 1,093,271	\$ 1,558,810	\$ 2,502,528
Utility Fund	2	\$ 651,753	\$ 1,114,431	\$ 339,864	\$ 1,102,144	\$ 1,059,681
TOTALS:		\$ 2,071,196	\$ 2,992,006	\$ 1,433,135	\$ 2,660,954	\$ 3,562,209

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2017 - 2018

General

Fund 1 Summary

Page No: 7

Account	Dept. Number	Last Year	Current Year			Budget
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Governing Body	10	\$ 35,000	\$ 50,100	\$ 28,004	\$ 31,478	\$ 48,308
Administration	20	\$ 311,027	\$ 396,650	\$ 217,675	\$ 342,168	\$ 489,400
Finance	30	\$ 69,708	\$ 79,175	\$ 46,074	\$ 73,201	\$ 80,500
Public Works	40	\$ 263,985	\$ 295,600	\$ 176,155	\$ 272,300	\$ 424,120
Streets & Highways	50	\$ 75,678	\$ 171,000	\$ 93,693	\$ 118,440	\$ 263,500
Sanitation and Recycling	60, 70	\$ 204,700	\$ 241,750	\$ 109,806	\$ 201,223	\$ 566,650
Community Development	45	\$ 63,723	\$ 87,350	\$ 43,404	\$ 44,800	\$ 102,950
Parks and Recreation	46	\$ 115,622	\$ 275,950	\$ 98,461	\$ 195,200	\$ 247,100
Operating Transfers	0	\$ -	\$ -	\$ -	\$ -	\$ 86,000
Interlocal Transfer to Caldwell County	20	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 194,000
TOTALS:		\$ 1,419,443	\$ 1,877,575	\$ 1,093,271	\$ 1,558,810	\$ 2,502,528

Annual Budget Estimates - Expenses

Fiscal Year: 2017 - 2018

Page No: 8

Account	Dept. Number	Last Year	Current Year			Budget
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Water	80	\$ 535,868	\$ 745,581	\$ 278,815	\$ 699,031	\$ 804,231
Sewer	90	\$ 115,885	\$ 368,850	\$ 61,049	\$ 403,113	\$ 255,450
TOTALS:		\$ 651,753	\$ 1,114,431	\$ 339,864	\$ 1,102,144	\$ 1,059,681

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2017 - 2018

General

Fund 1

Department: **Governing Body**

Page No: 9

Account	Account Number	Last Year	Current Year			Budget
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Wages	1-10-4100	\$ 11,400	\$ 14,000	\$ 10,350	\$ 11,400	\$ 14,000
Employee Benefits	1-10-4103	\$ -	\$ -	\$ -	\$ -	\$ -
Worker's Comp	1-10-4104	\$ 108	\$ 200	\$ 108	\$ 108	\$ 108
FICA & Medi Taxes	1-10-4106	\$ 872	\$ 1,150	\$ 792	\$ 900	\$ 1,150
Community Assistance Program	1-10-4109	\$ -	\$ 2,500	\$ -	\$ 1,000	\$ 1,000
Donations	1-10-4110	\$ 15,650	\$ 16,000	\$ 15,300	\$ 16,000	\$ 16,000
Payment Board of Elections	1-10-4111	\$ 3,795	\$ 5,500	\$ -	\$ -	\$ 7,000
Uniforms	1-10-4125	\$ 262	\$ 500	\$ -	\$ 250	\$ 500
Office Supplies	1-10-4126	\$ 125	\$ 500	\$ -	\$ 100	\$ 500
Freight In	1-10-4130	\$ 45	\$ 50	\$ -	\$ 20	\$ 50
Travel & Training	1-10-4131	\$ 1,105	\$ 5,000	\$ 34	\$ 100	\$ 5,000
Council Mileage	1-10-4225	\$ -	\$ 1,000	\$ -	\$ -	\$ 500
Miscellaneous Expense	1-10-4295	\$ 1,624	\$ 2,000	\$ 1,420	\$ 1,600	\$ 2,000
Town Promotion Materials	1-10-4515	\$ 14	\$ 1,700	\$ -	\$ -	\$ 500
TOTALS:		\$ 35,000	\$ 50,100	\$ 28,004	\$ 31,478	\$ 48,308

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2017 - 2018

General

Fund 1

Department:

Administration

Page No: 10

Account	Account Number	Last Year	Current Year			Budget
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Wages	1-20-4100	\$ 101,214	\$ 117,500	\$ 74,852	\$ 114,018	\$ 132,000
Overtime	1-20-4101	\$ -	\$ 500	\$ -	\$ 100	\$ 500
Employee Benefits	1-20-4103	\$ 30,672	\$ 45,000	\$ 25,546	\$ 40,546	\$ 47,000
Workers Compensation	1-20-4104	\$ 1,432	\$ 2,500	\$ 1,184	\$ 1,184	\$ 6,500
FICA & Medi Taxes	1-20-4106	\$ 4,151	\$ 11,500	\$ 2,529	\$ 6,362	\$ 12,000
Accounting Fees	1-20-4118	\$ 10,585	\$ 11,500	\$ 12,035	\$ 12,035	\$ 15,000
Legal Fees	1-20-4119	\$ 34,629	\$ 35,000	\$ 10,348	\$ 35,000	\$ 35,000
Professional Fee-Engineer	1-20-4120	\$ 1,553	\$ -	\$ 75	\$ 75	\$ 1,500
Uniforms	1-20-4125	\$ 410	\$ 1,000	\$ -	\$ 500	\$ 1,000
Office Supplies	1-20-4126	\$ 3,435	\$ 7,500	\$ 3,108	\$ 5,608	\$ 8,000
Office Equipment	1-20-4127	\$ -	\$ 5,000	\$ 300	\$ 1,900	\$ 2,500
Wellness & Health	1-20-4128	\$ -	\$ -	\$ -	\$ -	\$ -
Freight In	1-20-4130	\$ 634	\$ 1,000	\$ 387	\$ 720	\$ 1,000
Travel & Schools	1-20-4131	\$ 4,556	\$ 12,000	\$ 5,964	\$ 9,964	\$ 12,000
Telephone	1-20-4132	\$ 2,969	\$ 4,500	\$ 2,209	\$ 3,700	\$ 4,500
Utilities	1-20-4133	\$ 4,824	\$ 6,800	\$ 3,379	\$ 5,645	\$ 6,800
Permits and Fees	1-20-4134	\$ 218	\$ 650	\$ 347	\$ 600	\$ 1,000
Repair and Maintenance	1-20-4135	\$ 7,899	\$ 7,000	\$ 4,336	\$ 6,700	\$ 16,400
Postage	1-20-4136	\$ 815	\$ 1,000	\$ 215	\$ 600	\$ 1,000
Advertising	1-20-4137	\$ 1,262	\$ 4,000	\$ 20	\$ 1,500	\$ 4,000
Newsletter/Printing	1-20-4138	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
Insurance and Bonds	1-20-4145	\$ 16,587	\$ 20,000	\$ 15,565	\$ 16,000	\$ 21,000
Dues and Subscriptions	1-20-4148	\$ 12,682	\$ 14,000	\$ 12,729	\$ 13,000	\$ 14,000
Unemployment Reserve	1-20-4149	\$ 1,104	\$ 5,000	\$ 607	\$ 1,000	\$ 5,000
Nonrefundable Tax Expense	1-20-4150	\$ 886	\$ 500	\$ 625	\$ 800	\$ 1,000
Capital Outlay	1-20-4151	\$ 6,370	\$ 25,000	\$ 17,843	\$ 21,000	\$ 79,000
Capital Reserve	1-20-4152	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Service Charge	1-20-4170	\$ 802	\$ 3,500	\$ 201	\$ 1,400	\$ 3,500
Computer Supplies/Maintenance	1-20-4180	\$ 35,922	\$ 20,000	\$ 7,766	\$ 15,000	\$ 20,000
Town Website	1-20-4181	\$ 568	\$ 1,000	\$ 301	\$ 750	\$ 1,000
Previous Years Expenses	1-20-4199	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	1-20-4225	\$ 250	\$ 1,200	\$ 128	\$ 600	\$ 1,200
Leases & Maintenance	1-20-4243	\$ 725	\$ 1,500	\$ 297	\$ 800	\$ 1,500
Caldwell Railroad Commission	1-20-4244	\$ 331	\$ 1,000	\$ 61	\$ 61	\$ 500
Penalties & Interest	1-20-4275	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Over/Short	1-20-4280	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	1-20-4295	\$ 9,557	\$ 10,000	\$ 2,421	\$ 6,000	\$ 10,000
Contract Services	1-20-4760	\$ 13,985	\$ 19,000	\$ 12,296	\$ 19,000	\$ 23,000
TOTALS:		\$ 311,027	\$ 396,650	\$ 217,675	\$ 342,168	\$ 489,400

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2017 - 2018

General

Fund 1

Department: **Finance**

Page No: 11

Account	Account Number	Last Year	Current Year		Budget	
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Wages	1-30-4100	\$ 46,502	\$ 52,325	\$ 32,048	\$ 50,000	\$ 53,000
Overtime	1-30-4101	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	1-30-4103	\$ 14,064	\$ 16,000	\$ 10,499	\$ 16,000	\$ 17,000
Workers Compensation	1-30-4104	\$ -	\$ -	\$ -	\$ -	\$ -
FICA & Medi Taxes	1-30-4106	\$ 3,558	\$ 4,000	\$ 2,452	\$ 3,800	\$ 4,250
Office Supplies	1-30-4126	\$ 821	\$ 750	\$ 410	\$ 750	\$ 750
Office Equipment	1-30-4127	\$ -	\$ 500	\$ 400	\$ 600	\$ 600
Freight In	1-30-4130	\$ 68	\$ 100	\$ -	\$ 35	\$ 100
Travel & Schools	1-30-4131	\$ 1,947	\$ 2,500	\$ -	\$ 1,000	\$ 2,500
Telephone	1-30-4132	\$ 635	\$ 700	\$ 106	\$ 106	\$ -
Insurance Bonds	1-30-4145	\$ -	\$ -	\$ -	\$ -	\$ -
Dues and Subscriptions	1-30-4148	\$ 210	\$ 300	\$ 160	\$ 160	\$ 300
Unemployment Reserve	1-30-4149	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Expense	1-30-4180	\$ 1,903	\$ 1,000	\$ -	\$ 500	\$ 1,000
Fuel	1-30-4225	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Exp	1-30-4295	\$ -	\$ 1,000	\$ -	\$ 250	\$ 1,000
Contract Services	1-30-4760	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 69,708	\$ 79,175	\$ 46,074	\$ 73,201	\$ 80,500

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2017 - 2018

General

Fund 1

General

Department:

Public Works

Page No: 12

Account	Account Number	Last Year Actual 2015-2016	Current Year			Budget 2017-2018 Estimate
			Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	
Wages	1-40-4100	\$ 102,776	\$ 149,000	\$ 89,813	\$ 140,000	\$ 175,000
Overtime	1-40-4101	\$ 746	\$ 1,500	\$ 727	\$ 1,500	\$ 3,400
Employee Benefits	1-40-4103	\$ 28,973	\$ 35,000	\$ 30,884	\$ 43,000	\$ 65,000
Workers Compensation	1-40-4104	\$ 2,882	\$ 6,500	\$ 5,263	\$ 5,300	\$ 6,500
FICA & Medi Taxes	1-40-4106	\$ 7,919	\$ 12,000	\$ 6,926	\$ 11,500	\$ 15,000
Engineer Fees	1-40-4120	\$ 203	\$ -	\$ -	\$ -	\$ 1,000
Street Lights	1-40-4124	\$ 14,597	\$ 17,000	\$ 9,987	\$ 16,000	\$ 18,000
Uniforms	1-40-4125	\$ 1,903	\$ 6,200	\$ 1,140	\$ 2,000	\$ 6,300
Equipment & Materials	1-40-4129	\$ 1,822	\$ 5,000	\$ -	\$ 2,000	\$ 2,000
Freight In	1-40-4130	\$ 91	\$ 200	\$ 195	\$ 300	\$ 300
Training/Travel/Schools	1-40-4131	\$ -	\$ 1,500	\$ -	\$ 500	\$ 1,500
Telephone-Cell & Garage	1-40-4132	\$ 1,853	\$ 5,000	\$ 1,121	\$ 3,000	\$ 3,500
Utilities	1-40-4133	\$ 7,073	\$ 9,500	\$ 4,932	\$ 8,000	\$ 8,500
Fees & Permits	1-40-4134	\$ -	\$ -	\$ -	\$ -	\$ -
Repair & Maintenance	1-40-4135	\$ 820	\$ 4,000	\$ 1,177	\$ 3,000	\$ 29,000
Unemployment Reserve	1-40-4149	\$ -	\$ -	\$ -	\$ -	\$ -
Non Refundable Tax	1-40-4150	\$ 256	\$ 150	\$ 218	\$ 300	\$ 300
Capital Outlay	1-40-4151	\$ 65,359	\$ 10,000	\$ 7,345	\$ 7,500	\$ 40,000
Computer Expense	1-40-4180	\$ 840	\$ 1,100	\$ 815	\$ 1,200	\$ 1,200
Prior Year Expense	1-40-4199	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	1-40-4225	\$ 831	\$ 1,700	\$ 1,837	\$ 2,500	\$ 2,000
Leases/Maintenance	1-40-4243	\$ 620	\$ 1,000	\$ -	\$ -	\$ 1,000
Miscellaneous Exp.	1-40-4295	\$ 6,487	\$ 10,000	\$ 8,875	\$ 13,000	\$ 13,000
Materials & Supplies	1-40-4515	\$ 3,242	\$ 2,750	\$ 2,149	\$ 3,200	\$ 3,500
Contract Services	1-40-4760	\$ 14,692	\$ 16,500	\$ 2,750	\$ 8,500	\$ 28,120
TOTALS:		\$ 263,985	\$ 295,600	\$ 176,155	\$ 272,300	\$ 424,120

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2017 - 2018

General

Fund 1

Department: **Streets/Highways**

Page No: 13

Account	Account Number	Last Year	Current Year			Budget
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Powell Bill Wages	1-50-4100	\$ 31,181	\$ -	\$ -	\$ -	\$ -
Powell Bill Overtime	1-50-4101	\$ 267	\$ -	\$ -	\$ -	\$ -
Powell Bill Employee Benefits	1-50-4103	\$ 12,979	\$ -	\$ -	\$ -	\$ -
Powell Bill FICA & Medi Taxes	1-50-4106	\$ 2,406	\$ -	\$ -	\$ -	\$ -
Powell Bill Equipment	1-50-4117	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill Engineer Fees	1-50-4120	\$ 7,500	\$ 25,000	\$ 9,832	\$ 22,000	\$ 25,000
Powell Bill Safety Equip/Materials	1-50-4129	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill Freight In	1-50-4130	\$ 10	\$ -	\$ -	\$ -	\$ -
Powell Bill Repair & Maintenance	1-50-4135	\$ 15,624	\$ 30,000	\$ 5,921	\$ 18,500	\$ 52,000
Powell Bill Unemployment Reserve	1-50-4149	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill Non Refundable Taxes	1-50-4150	\$ 17	\$ -	\$ -	\$ -	\$ -
Powell Bill Capital Outlay	1-50-4151	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill Miscellaneous Exp	1-50-4295	\$ 67	\$ -	\$ -	\$ -	\$ 1,000
Powell Bill Materials & Supplies	1-50-4515	\$ 5,627	\$ -	\$ -	\$ -	\$ 13,500
Powell Bill Drainage	1-50-4557	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Bill Paving	1-50-4559	\$ -	\$ 116,000	\$ 77,940	\$ 77,940	\$ 172,000
TOTALS:		\$ 75,678	\$ 171,000	\$ 93,693	\$ 118,440	\$ 263,500

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2017 - 2018

General

Fund 1

Department: **Sanitation**

Page No: 14

Account	Account Number	Last Year	Current Year			Budget
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Wages	1-60-4100	\$ 70,254	\$ 46,000	\$ 28,794	\$ 45,000	\$ 47,000
Overtime	1-60-4101	\$ 117	\$ 400	\$ 70	\$ 203	\$ 1,000
Employee Benefits	1-60-4103	\$ 26,352	\$ 16,000	\$ 10,622	\$ 16,000	\$ 16,000
Workers Compensation	1-60-4104	\$ 3,774	\$ 3,000	\$ 3,000	\$ 3,000	\$ 4,000
FICA & Medi Taxes	1-60-4106	\$ 5,383	\$ 4,000	\$ 2,208	\$ 3,600	\$ 3,600
Recycle Rewards	1-60-4110	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Engineer Fees	1-60-4120	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	1-60-4125	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment & Materials	1-60-4129	\$ -	\$ -	\$ -	\$ -	\$ -
Freight In	1-60-4130	\$ 46	\$ 100	\$ 150	\$ 200	\$ 200
Telephone	1-60-4132	\$ 298	\$ 600	\$ -	\$ -	\$ -
Fees & Permits	1-60-4134	\$ -	\$ 50	\$ -	\$ 20	\$ 50
Repair & Maintenance	1-60-4135	\$ 17,510	\$ 60,000	\$ 15,297	\$ 40,000	\$ 60,000
Postage	1-60-4136	\$ 3,073	\$ 3,500	\$ 1,732	\$ 3,500	\$ 3,500
Printing	1-60-4138	\$ -	\$ -	\$ -	\$ -	\$ -
Unemployment Reserve	1-60-4149	\$ -	\$ -	\$ -	\$ -	\$ -
Non Refundable Taxes	1-60-4150	\$ 89	\$ 100	\$ 109	\$ 200	\$ 200
Capital Outlay	1-60-4151	\$ -	\$ -	\$ -	\$ -	\$ 335,000
Capital Reserve-Trash Truck	1-60-4152	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	1-60-4225	\$ 10,091	\$ 16,000	\$ 6,701	\$ 14,000	\$ 16,000
Debt Service Payment	1-60-4270	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	1-60-4275	\$ -	\$ -	\$ -	\$ -	\$ -
Allowance for Doubtful Accts	1-60-4285	\$ 918	\$ 900	\$ -	\$ 900	\$ 1,000
Miscellaneous	1-60-4295	\$ 96	\$ 7,000	\$ -	\$ 3,000	\$ 3,000
Materials & Supplies	1-60-4515	\$ 12	\$ 1,000	\$ 453	\$ 1,000	\$ 1,000
Contracted Services	1-60-4760	\$ -	\$ -	\$ -	\$ -	\$ -
Landfill Expenses	1-60-4761	\$ 6,157	\$ 20,000	\$ 3,812	\$ 10,500	\$ 10,500
Recycling Service	1-70-4762	\$ 60,430	\$ 63,000	\$ 36,759	\$ 60,000	\$ 64,500
TOTALS:		\$ 204,700	\$ 241,750	\$ 109,806	\$ 201,223	\$ 566,650

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2017 - 2018

General	Fund 1	Dept: Community Development				Page No: 15
Account	Account Number	Last Year	Current Year			Budget
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Wages	1-45-4100	\$ 25	\$ 200	\$ 50	\$ 50	\$ 200
Workers Compensation	1-45-4104	\$ -	\$ -	\$ -	\$ -	\$ -
FICA & Medi Taxes	1-45-4106	\$ 2	\$ 50	\$ 4	\$ 50	\$ 50
Engineering Fees	1-45-4120	\$ 3,989	\$ 1,500	\$ -	\$ -	\$ 500
Office Equipment	1-45-4127	\$ -	\$ -	\$ -	\$ -	\$ -
Freight In	1-45-4130	\$ -	\$ -	\$ -	\$ -	\$ 250
Telephone	1-45-4132	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities - Farmers Market	1-45-4133	\$ -	\$ -	\$ -	\$ -	\$ 250
Repairs/Maintenance	1-45-4135	\$ 495	\$ 10,000	\$ 190	\$ 500	\$ 10,000
Postage	1-45-4136	\$ -	\$ 100	\$ 26	\$ 100	\$ 100
Advertising	1-45-4137	\$ 11	\$ 1,500	\$ 597	\$ 1,000	\$ 1,500
Miscellaneous	1-45-4295	\$ 70	\$ 2,000	\$ 65	\$ 100	\$ 1,000
Community Events	1-45-4515	\$ 8,479	\$ 20,000	\$ 10,728	\$ 20,000	\$ 36,100
Contracted Services	1-45-4760	\$ 50,652	\$ 52,000	\$ 31,744	\$ 23,000	\$ 53,000
Plat & Zoning Fees	1-45-4980	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 63,723	\$ 87,350	\$ 43,404	\$ 44,800	\$ 102,950

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2017 - 2018

General	Fund 1	Dept: Parks & Recreation				Page No: 16
Account	Account Number	Last Year	Current Year			Budget
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Wages	1-46-4100	\$ 31,088	\$ 61,000	\$ 41,008	\$ 61,000	\$ 63,000
Overtime	1-46-4101	\$ -	\$ 350	\$ 70	\$ 250	\$ 1,250
Wages Part Time	1-46-4102	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	1-46-4103	\$ 12,941	\$ 27,500	\$ 19,784	\$ 30,000	\$ 31,000
Workers Compensation	1-46-4104	\$ 814	\$ 2,000	\$ 1,146	\$ 2,000	\$ 2,000
FICA & Medi Taxes	1-46-4106	\$ 2,378	\$ 6,000	\$ 3,142	\$ 5,300	\$ 6,000
Engineer Fees	1-46-4120	\$ 449	\$ 10,000	\$ -	\$ 1,000	\$ 1,000
Veteran's Memorial Engraving	1-46-4122	\$ -	\$ 1,500	\$ 400	\$ 400	\$ 1,500
Veteran's Park Flood Lights	1-46-4124	\$ 526	\$ 750	\$ 330	\$ 750	\$ -
Uniforms	1-46-4125	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	1-46-4129	\$ 2,502	\$ 3,000	\$ -	\$ 1,000	\$ 3,000
Freight In	1-46-4130	\$ 482	\$ 500	\$ -	\$ 200	\$ 500
Telephone (Cell)	1-46-4132	\$ 525	\$ 650	\$ 307	\$ 600	\$ 650
Utilities	1-46-4133	\$ 16,133	\$ 18,000	\$ 10,934	\$ 17,500	\$ 19,000
Permits/Fees	1-46-4134	\$ -	\$ 150	\$ -	\$ 50	\$ 150
Repair and Maintenance	1-46-4135	\$ 7,291	\$ 30,000	\$ 2,086	\$ 13,000	\$ 99,000
Unemployment Reserve	1-46-4149	\$ -	\$ -	\$ -	\$ -	\$ -
Non refundable tax expense	1-46-4150	\$ -	\$ 50	\$ -	\$ 50	\$ 50
Capital Outlay	1-46-4151	\$ 19,055	\$ 45,000	\$ -	\$ 17,000	\$ -
Capital Reserve	1-46-4152	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	1-46-4225	\$ 3,424	\$ 5,000	\$ 1,800	\$ 3,600	\$ 5,000
Miscellaneous Expense	1-46-4295	\$ 1,628	\$ 5,000	\$ 524	\$ 2,500	\$ 3,000
Materials & Supplies	1-46-4515	\$ 15,651	\$ 18,000	\$ 1,689	\$ 8,000	\$ 10,000
Water Purchases	1-46-4558	\$ 735	\$ 1,500	\$ 121	\$ 1,000	\$ 1,000
Contract Services	1-46-4760	\$ -	\$ 40,000	\$ 15,120	\$ 30,000	\$ -
TOTALS:		\$ 115,622	\$ 275,950	\$ 98,461	\$ 195,200	\$ 247,100

Town of Sawmills						
Annual Budget Estimates - Expenditures						
Fiscal Year: 2017 - 2018						
General	Fund 1	Department: Operating Transfers				Page No:17
Account	Account Number	Last Year	Current Year		Budget	
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Operating Transfer to Water	1-00-4490	\$ -	\$ -	\$ -	\$ -	\$ 86,000
Operating Transfer to Sewer	1-00-4491	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer to Capital Projects	1-00-4493	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer to CDBG	1-00-4494	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ -	\$ -	\$ -	\$ -	\$ 86,000

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2017 - 2018

General

Fund 1

Department: **Interlocal Transfer**

Page No: 18

Account	Account Number	Last Year	Current Year			Budget
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Interlocal Transfer to Caldwell County	1-20-4296	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 194,000
TOTALS:		\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 194,000

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2017 - 2018

Utility

Fund 2

Dept:

Water

Page No: 19

Account	Account Number	Last Year	Current Year			Budget
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Wages	2-80-4100	\$ 90,477	\$ 93,000	\$ 48,978	\$ 81,000	\$ 56,000
Overtime	2-80-4101	\$ 2,499	\$ 3,000	\$ 1,218	\$ 2,500	\$ 3,000
Employee Benefits	2-80-4103	\$ 33,182	\$ 40,000	\$ 21,052	\$ 35,000	\$ 20,000
Workers Compensation	2-80-4104	\$ 4,153	\$ 4,250	\$ 4,250	\$ 6,000	\$ 4,000
FICA & MC Taxes	2-80-4106	\$ 6,979	\$ 7,500	\$ 3,840	\$ 7,000	\$ 4,000
Engineer Fees	2-80-4120	\$ 7,873	\$ 45,000	\$ 6,305	\$ 25,000	\$ 25,000
Uniforms	2-80-4125	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	2-80-4126	\$ -	\$ -	\$ -	\$ -	\$ -
Wellness and Health	2-80-4128	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment/Materials	2-80-4129	\$ -	\$ 31,000	\$ -	\$ 25,000	\$ 10,000
Freight In	2-80-4130	\$ 19	\$ 250	\$ 33	\$ 200	\$ 250
Travel/Training	2-80-4131	\$ 485	\$ 1,000	\$ -	\$ 500	\$ 1,000
Telephone-Cell Phone	2-80-4132	\$ 754	\$ 2,000	\$ 372	\$ 1,200	\$ 1,500
Utilities	2-80-4133	\$ 1,029	\$ 1,000	\$ 243	\$ 1,000	\$ 1,500
Permits & Fees	2-80-4134	\$ 3,150	\$ 4,000	\$ 3,355	\$ 4,000	\$ 4,500
Repair & Maintenance	2-80-4135	\$ 100,238	\$ 200,000	\$ 31,949	\$ 200,000	\$ 234,000
Postage	2-80-4136	\$ 6,724	\$ 7,500	\$ 3,627	\$ 7,500	\$ 8,000
Printing	2-80-4138	\$ 4,729	\$ 4,000	\$ 2,966	\$ 4,500	\$ 5,000
Unemployment Reserve	2-80-4149	\$ -	\$ -	\$ -	\$ -	\$ -
Non-refundable Tax Expense	2-80-4150	\$ -	\$ 100	\$ -	\$ 50	\$ 100
Capital Outlay	2-80-4151	\$ -	\$ -	\$ -	\$ -	\$ 123,000
Capital Reserve	2-80-4152	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Service Charge	2-80-4170	\$ 2,763	\$ 4,000	\$ 1,728	\$ 3,000	\$ 4,000
Computers	2-80-4180	\$ 1,899	\$ 3,500	\$ 255	\$ 2,000	\$ 3,500
Prior Year Expenditures	2-80-4199	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	2-80-4225	\$ 4,400	\$ 8,000	\$ 3,216	\$ 6,000	\$ 7,000
Debt Service Payment (Cajah's Mtn WL)	2-80-4270	\$ 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	\$ 1,873	\$ 4,000	\$ -	\$ 2,000	\$ 2,500
Miscellaneous Exp	2-80-4295	\$ 798	\$ 1,500	\$ 544	\$ 1,100	\$ 1,500
Materials & Supplies	2-80-4515	\$ 6,805	\$ 7,500	\$ 9,499	\$ 12,500	\$ -
Water Purchases	2-80-4558	\$ 234,099	\$ 245,000	\$ 123,399	\$ 244,000	\$ 260,000
Technical Support- Water	2-80-4560	\$ 1,617	\$ 1,600	\$ -	\$ 2,100	\$ 2,500
Contracted Services	2-80-4760	\$ 13,442	\$ 21,000	\$ 11,989	\$ 20,000	\$ 16,500
Transfer to CDBG Sewer Project	2-80-9999	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 535,868	\$ 745,581	\$ 278,815	\$ 699,031	\$ 804,231

Town of Sawmills
Annual Budget Estimates - Expenditures

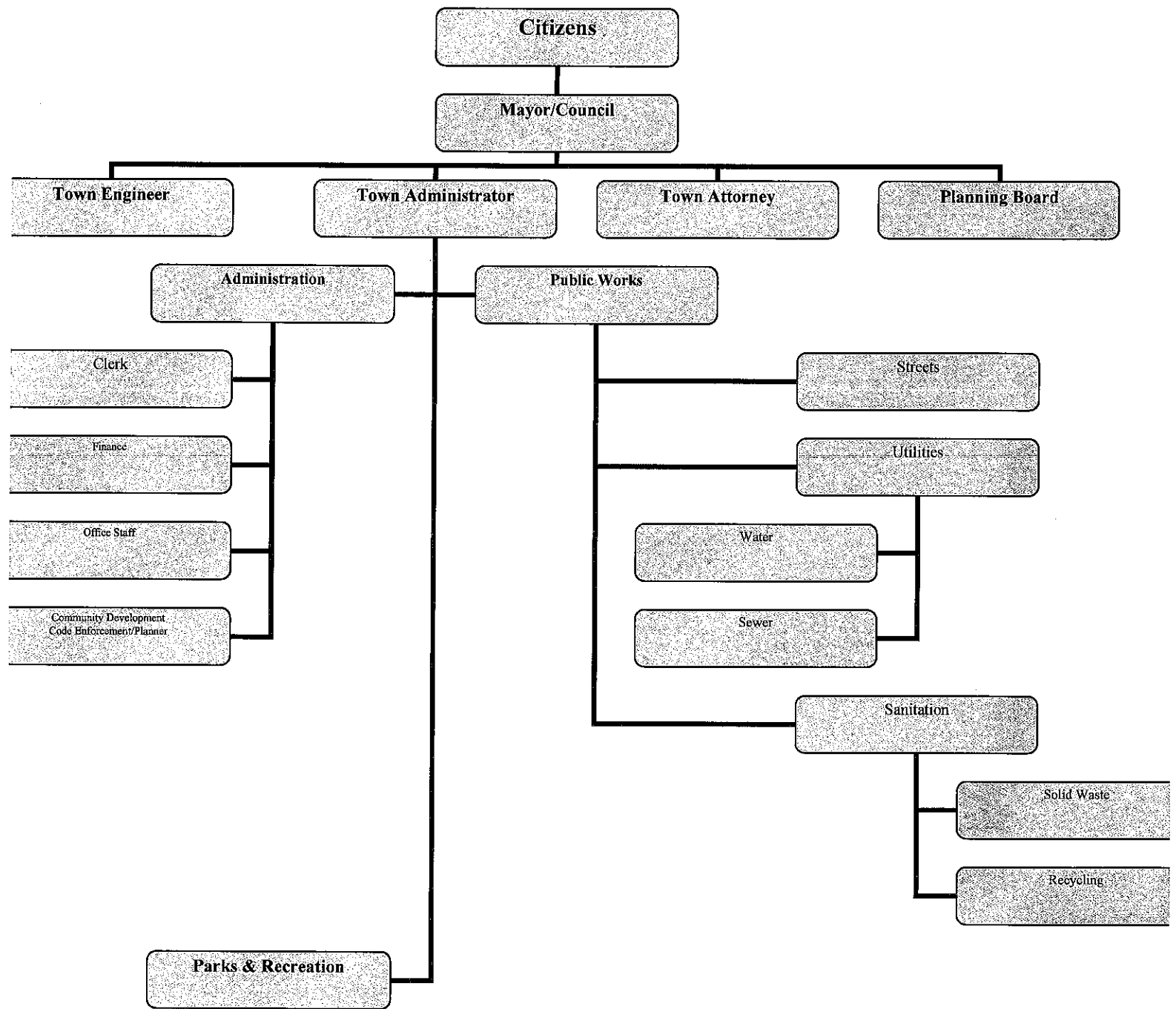
Fiscal Year: 2017 - 2018

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

Account	Account Number	Last Year	Current Year			Budget
		Actual 2015-2016	Budget 2016-2017	Actual to Feb 2017	Estimated Entire Year	2017-2018 Estimate
Wages	2-90-4100	\$ 27,276	\$ 29,000	\$ 18,176	\$ 28,000	\$ 31,500
Overtime	2-90-4101	\$ 1,411	\$ 2,000	\$ 755	\$ 2,000	\$ 2,000
Employee Benefits	2-90-4103	\$ 10,560	\$ 12,000	\$ 7,505	\$ 12,000	\$ 12,000
Workers Compensation	2-90-4104	\$ 833	\$ 1,500	\$ 1,013	\$ 1,013	\$ 1,500
FICA & MC Taxes	2-90-4106	\$ 2,195	\$ 2,500	\$ 1,449	\$ 2,500	\$ 2,500
Engineer Fees	2-90-4120	\$ 10,825	\$ 35,000	\$ 8,526	\$ 25,000	\$ 50,000
Uniforms	2-90-4125	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment & Materials	2-90-4129	\$ -	\$ 4,500	\$ -	\$ 2,000	\$ 2,000
Freight In	2-90-4130	\$ -	\$ 250	\$ -	\$ 100	\$ 250
Travel/Training	2-90-4131	\$ 410	\$ 500	\$ 85	\$ 500	\$ 500
Telephone-Cell & Pump St	2-90-4132	\$ 2,222	\$ 2,100	\$ 1,241	\$ 2,100	\$ 2,100
Utilities	2-90-4133	\$ 8,681	\$ 9,300	\$ 5,345	\$ 8,600	\$ 9,300
Permits & Fees	2-90-4134	\$ 200	\$ 350	\$ 480	\$ 600	\$ 600
Repairs & Maintenance	2-90-4135	\$ 17,082	\$ 70,000	\$ 6,113	\$ 35,000	\$ 31,000
Unemployment Reserve	2-90-4149	\$ -	\$ -	\$ -	\$ -	\$ -
Non-refundable Tax Expense	2-90-4150	\$ 215	\$ 150	\$ 120	\$ 200	\$ 200
Capital Outlay	2-90-4151	\$ -	\$ 176,000	\$ -	\$ 176,000	\$ -
Capital Reserve	2-90-4152	\$ -	\$ -	\$ -	\$ 86,000	\$ 86,000
CDBG Sewer Grant	2-90-4153	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation	2-90-4160	\$ -	\$ -	\$ -	\$ -	\$ -
Allowance for Bad Debt	2-90-4285	\$ 665	\$ 1,500	\$ -	\$ 1,000	\$ 1,000
Miscellaneous	2-90-4295	\$ 15,914	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Materials & Supplies	2-90-4515	\$ 605	\$ 1,200	\$ 1,029	\$ 1,500	\$ 2,000
Sewer Charges	2-90-4558	\$ 16,791	\$ 20,000	\$ 9,213	\$ 18,000	\$ 20,000
Sewer Hook Ups - Grant #1	2-90-4998	\$ -	\$ -	\$ -		\$ -
Transfer to CIP	2-90-4999	\$ -	\$ -	\$ -		\$ -
TOTALS:		\$ 115,885	\$ 368,850	\$ 61,049	\$ 403,113	\$ 255,450

APPENDIX

- **Organizational Chart**
- **Description of Town of Sawmills**
- **Demographics of Town of Sawmills**
- **Departmental Performance**
- **Staffing By Position/Department**
- **Position Changes**
- **Glossary**



DESCRIPTION OF THE TOWN OF SAWMILLS

The Town of Sawmills is located in the southeastern part of Caldwell County. The square mileage of the town is approximately 6.2 square miles and is approximately 10 miles northwest of Hickory, North Carolina and 10 miles southeast of Lenoir, North Carolina. The Town Hall is located at 4076 US Hwy 321A adjacent to the Sawmills Voluntary Fire Department. Sawmills is a neighbor to Batonsville, Granite Falls and Hudson, North Carolina.

HISTORY

In the southern section of Caldwell County, there was a small community of approximately 1,500 residents. The name of the community was Sawmills because there were several lumber saw mills in the area. Residents of the Sawmills community realized their need for water. The Caldwell County Board of Commissioners appointed three men to help form the Sawmills Sanitary District. These men became the first Board of Commissioners. In 1958 the residents of the Sawmills community held a referendum, which brought about the decision of borrowing \$150,000, in order to install a water system. This loan put the community in debt for twenty-five years. The sanitary district purchased water from the City of Lenoir's water system.

In 1973 the sanitary district realized the need for solid waste pick-up. They partnered with the Town of Hudson and purchased a garbage truck. It soon became apparent that one truck would not be able to serve both communities, so the sanitary district bought out Hudson's share of the truck in 1975 and started servicing Sawmills' sanitary district.

DEMOGRAPHICS

On April 29, 1988 a special census cited the Town's initial population as 3,885. As of August 21, 2014, the North Carolina Office of State Budget and Management certified the Town's population at 5,162. The 2010 US Census Bureau has listed the population at 5,240.

GOVERNMENT

On July 1, 1988, the Sawmills Sanitary District incorporated, and was renamed the Town of Sawmills. The Town of Sawmills operates under a Mayor and five Council members. The Mayor and the Council are elected every four (4) years. Elections are non-partisan, staggered, and held during odd-numbered years. The Board hires a Town Administrator to carry out its policies, as well as to manage and direct the daily operations.

DESCRIPTION OF SAWMILLS (CONTINUED)

The Town of Sawmills maintains streets, a utility department, a sanitation department, and two parks. Even though the Sawmills Fire Department is located beside the Town Hall, it is a separate operating unit. The Fire Department is composed of voluntary fire persons and first responders. The Town does install and maintain fire hydrants throughout the town to aid the Fire Department.

PUBLIC SERVICE ENTERPRISES

Electric distribution service is provided by Blue Ridge Electric Membership Corporation and Duke Energy. CenturyLink (formerly Embarq), Charter Communications and AT&T provide telecommunications and cable services within the town limits.

TOWN WEBSITE

Effective December 2009, the town has instituted a new website which will be the focal point of town activities via the web. When completed, all town planning related documents, council minutes and agendas will be available online. A calendar of events will be posted on a monthly basis with updates posted as needed. The address is - www.townofsawmills.com .

SOCIAL MEDIA

In 2011, the Town created a Facebook page to better inform the citizens of events, emergencies and Town projects.

CodeRED

Beginning July 1, 2014, the Town has contracted with Emergency Communications Network (ECN) to implement an emergency alert system. The system will also allow the citizens to be notified of weather alerts, water breaks and outages, road work, Town events and closings.

Town of Sawmills Demographics

The Town of Sawmills is a charming bedroom community located in the southern part of Caldwell County, North Carolina. The Town encompasses approximately 6.2 square miles. Sawmills is an hour's drive north of Charlotte and only an hour's drive southeast of Boone.

The median resident age is 42.9 years old, with a median household income of \$36,393 and a median house value of \$96,617. The population of the Town consists of the following: Caucasian (91.9%), African American (.9%), Hispanic (5.2%) and Asian (.2%). It is estimated that the town is growing at an annual rate of less than 1%. Some of the new residents are coming from northern states due to climate, lower property taxes, retirement and a lower cost of living.

Education attainment in Sawmills includes: high school (73.1%), bachelor's degree or higher (9.3%), graduate or professional degree (3.7%).

There is approximately the same percent of males to females in the town. Marital status of the population in Sawmills over the age of 15 is: never married (28.6%), now married (55.7%), separated (3.7%), widowed (5.6%), and divorced (10.1%).

The Town has two recreational parks. The first park, Sawmills Municipal Park, is located at Baird Drive and has been used continuously over the years to host many recreational activities such as youth sports, a walking trail, and a playground. In coordination with Duke Energy and a PARTF grant, the Town added Veterans Park, located on the Water Works Road, to accommodate additional activities. The park has two baseball fields, a soccer field, 18 hole disc golf course, playground equipment, access to a boat dock and two veterans' memorials. One of the memorials includes signature monuments for the engraving of veterans' names. The Town also constructed an additional 9 hole beginners disc golf course located at Veterans Memorial Park.

The Town of Sawmills is home to two schools - Sawmills Elementary School with 307 students and the largest school in the county, South Caldwell High School, with an enrollment of over 1,561 students.

As the demographics of the town changes, the Town of Sawmills will also evolve by encouraging new industry while still striving to supply the best services to improve the quality of life for all its residents.

1. Website: idcide.com/citydata/nc/sawmills, 2014
2. Website: city-data.com/Sawmills-North-Carolina, 2014
3. Website: publicschoolreview.com/county/public-schools.php, 2003-2014

DEPARTMENTAL PERFORMANCE

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
<u>Governing Body</u>			
Town Council Meetings	14	16	16
<u>Administration/Finance</u>			
Purchase Orders Issued	365	353	353
Checks Issued	968	921	861
Water Bills Mailed	24,125	24,166	26,509
Work Orders Issued	2,171	2,170	2,542
<u>Public Works/Streets</u>			
Total Work Orders	470	460	536
Right of ways cleaned/mowed	20	16	18
Road signs installed/repared	15	5	8
Pavement repairs	18	12	7
Brush pick up	339	363	386
Miscellaneous	78	64	117
<u>Sanitation</u>			
Special pick up	571	672	711
White Goods pick up	23	28	37
<u>Community Development</u>			
Zoning Permits Issued	33	20	42
<u>Parks and Recreation</u>			
Update signs and regulations	15	14	4
Baird (365)/Veteran's Park(365)	Open year round		
<u>Planning Commission</u>			
Planning Commission Meetings	5	1	1

DEPARTMENTAL PERFORMANCE (continued)

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
<u>WATER</u>			
Total Work Orders	867	788	889
Total Water Customers	2,015	2,066	2,021
Hydrants Maintained	160	160	160
Water Lines Maintained (miles)	54	54	54
Water Taps Requested	12	6	3
Master Meters Read	1,460	1,460	1,460
Meters Re-Read	37	47	66
Meters Installed	12	6	130
Leaks Repaired	24	41	35
Water Purchased/ Lenoir(m/gal)	88	94	97
Water Purchased/ Baton (m/gal)	4	4	4
Water Purchased/Caldwell County (thousand gal)	235	223	174
<u>Sewer</u>			
Lift Station Inspect/Maintain	624	624	624
Total Sewer Customers	418	474	485

STAFFING BY POSITION/DEPARTMENT
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<u>Governing Body</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Volunteers/Auxiliary</u>
Mayor/Council	0	6	0
<u>Community Development</u>			
Planning Members	0	7	0
Code Enforcement	.5	0	0
Planner	.5	0	0
<u>Administration</u>			
Town Administrator	1	0	0
Town Clerk	1	0	0
Finance Officer	1	0	0
Office Manager	1	0	0
Administrative Secretary	0	0	0
<u>Public Works</u>			
Public Works Director	1	0	0
General Laborer	1	0	0
<u>Sanitation</u>			
Crew Leader	1	0	0
General Laborer	1	0	0
<u>Water & Sewer</u>			
Water Department ORC	.5	0	0
Sewer ORC	.5	0	0
General Laborer	2	0	0
<u>Parks & Recreation</u>			
Recreation Employees	1	0	0
<u>Fire Dept (Volunteers)</u>			
Fire Chief	0	0	1
Assistant Fire Chief	0	0	2
Firefighters	0	0	35
Total	13	13	38

POSITION CHANGES

DEPARTMENT	FY 14	FY 15	FY 16	FY 17	FY 18	Net Change FY 14-18
Governing Body	6	6	6	6	6	0
Planning Commission (total does not include 2 alternates)	5	5	5	5	5	0
Administration	5	4	4	4	4	0
Public Works	2	2	2	2	3	0
Parks/Recreation	1	1	1	1	1	0
Sanitation	2	2	2	2	1	0
Water/Sewer	3	3	3	3	3	0
Parks/Rec	1	1	1	1	1	0
TOTAL	24	23	23	23	23	0

- **Volunteer Fire Department – 38 firefighters not included in total.**

GLOSSARY

Accrual Accounting: A basis of accounting which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed.

Ad Valorem Taxes: Property Taxes based on the valuation of Taxable Property at the rate set forth by Council for the budget year per one hundred dollar valuation.

Appropriation: An authorization granted by the Town Council to make expenditures and incur obligations for purposes specified in the Budget Ordinance.

Assessed Valuation: A value established by the Caldwell County Tax Assessor's office for real and personal property to be used as a basis for levying property taxes.

Balanced Budget: Planned expenditures equal anticipated revenues. The North Carolina Local Government Budget and Fiscal Control Act requires the budget, which is submitted to the Town Council, be balanced.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects.

Budget: A plan of financial operation for the Town of Sawmills and its various municipal services, which includes estimated revenues and expenditures for a specific fiscal year.

Budget Amendment: A procedure used by the Town staff and Town Council to revise a budget appropriation.

Budget Calendar: A schedule which outlines the process of budget preparation, adoption, and administration.

Budget Document: The official document, representing a comprehensive financial program for a specific fiscal year, which is prepared by the Town staff and approved by the Town Council. The document presents policies and various budgetary information which reflects decisions made by the Town Council.

Budget Message: A general discussion of the budget which provides the Town Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal year, and the views and recommendations of the Town Administrator.

Budget Ordinance: A document adopted by the Town Council which lists revenues by source, appropriations by department or fund, and levies taxes for the coming fiscal year.

Capital Outlay: Items (such as vehicles, equipment, and furniture) purchased by the Town which have an expected life which exceeds one year.

Capital Reserve: Monies set aside to finance ongoing projects and replace obsolete infrastructures.

Cash Accounting: Basis of accounting which recognizes revenues when cash is received and expenses are recognized when cash is disbursed.

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

Contingency: Account in which funds are set aside for unforeseen expenditures which may become necessary during the year. Use of these funds must be approved by the Town Council before they can be appropriated.

Debt Service: An obligation by the Town to pay the principal and interest of all bonds and other debt instruments (lease-purchase agreements, etc.) according to a pre-determined payment schedule.

Department: A unit of the Town government that is responsible for performing a primary governmental function.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or commit funds for future expenditures.

Enterprise Fund: A fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee for services is charged. Fees are charged to the consumers (users) of the service to completely or partially recover the expenses of the operation. Enterprise Funds typically include public utilities, sanitation, airport, and transportation systems.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Town Council in the Budget Ordinance.

Expenditure: The cost of goods or services received by the Town.

Federal Depository Insurance: All monies of the Town must be insured up to a maximum of \$250,000 in all banks.

Fiscal Year: The time period indicates the start and finish for recording financial transactions. The Fiscal Year for the Town of Sawmills starts on July 1st and ends June 30th.

Fixed Assets: Assets of a long-term character intended to be held or used, such as land, buildings, machinery, furniture, and equipment.

Fund: A fund is a separate fiscal and accounting entity with a separate set of accounting records that governments segregate to carry on a specific activity.

Fund Balance: The cash and investments, which remain at the end of the fiscal year, can legally be appropriated to fund expenditures in the upcoming fiscal year. The Local Government Budget Fiscal and Fiscal Control Act limit the amount of fund balance monies which may be appropriated in the next budget year.

GAAP: Generally Accepted Accounting Principals (GAAP) relates to accounting rules and uniform standards for financial reporting, representing generally accepted practice and procedures of the accounting profession. GAAP provides a set of minimum standards and guidelines for financial accounting and reporting. Therefore, all GAAP-Basis Financial Statements are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.

General Fund: A fund established to account for the resources used for the general operation of the Town.

General Ledger: An accounting file (mechanism) which is a grouping of the accounts in which the activities of the Town are recorded.

General Obligation Bonds: Debt instruments issued by the Town which are backed by the full faith and credit of the issuing government.

Goal: A broad/general statement of direction based on the needs of the community and government.

Grants: Monies received to finance special projects from other State agencies such as NC Parks and Recreation Trust Fund.

Indicator: A quantitative measure or index which may represent the degree of presence or magnitude of change in a condition.

Infra-structure: Includes all assets that are of a long term nature such as roads, water lines, sewer lines and electric services.

Interfund Transfer: Money transferred from one fund to another.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Investment Revenue: Revenue earned on investments with a third party. The Town uses a pooled cash system. All the funds' cash is pooled and invested together. The interest earned is then allocated back to the individual funds by the average cash balance in that fund.

LGBFCA: The Local Government Budget and Fiscal Control Act govern all financial activities of local governments within the State of North Carolina.

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

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

Modified Accrual Accounting: A basis of accounting for which expenditures are accrued, but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure."

Obligations: Are notes, commercial paper and bankers acceptances and are fully guaranteed both by principal and interest by the United States Government.

Objective: A statement of specific direction, which is to be accomplished by the staff or departments.

Operating Transfer: Routine and/or recurring transfers of assets (money) between funds.

ORC: Operator in Responsible Charge (ORC) person(s) responsible for upkeep/maintenance of the water/sewer system.

Ordinance: A law or rule made by an authority such as a city government.

Potable Water: Water of sufficient quality to serve as drinking water.

Powell Bill Funds: Are generated from the State's Gasoline Tax. A percentage of the tax is returned to municipalities based on a town's population and street mileage maintained by the town and can only be used to maintain streets, sidewalks, and other street needs.

Program: An organized set of related work activities that are directed toward accomplishing a common goal. Each Town department is usually responsible for a number of related service programs.

Property Taxes (Ad Valorem): Taxes paid by property owners in the Town of Sawmills. These taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Property Tax Rate: The rate at which real and personal property in Town is taxed in order to produce the necessary revenues to conduct vital governmental activities. The current tax rate in the Town of Sawmills is \$0.20 per \$100 of assessed valuation.

Republic Services: Formerly Garbage Disposal Services of Hickory, NC (GDS), is a contracted service the Town utilizes for the purpose of recycling materials

Revenue: Income received from a variety of sources and used to finance government or enterprise operations.

Special Assessment: A mandatory levy made against specific properties to absorb part or all of the cost of a specific improvement or service deemed to primarily benefit those certain properties.

State Shared Revenue: The distribution of taxes collected by the State and distributed to local municipalities and includes Piped Natural Gas Excise, Franchise, and Telecommunication Taxes.

Tax Levy: The total amount of revenue to be raised by property (ad valorem) taxes.

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