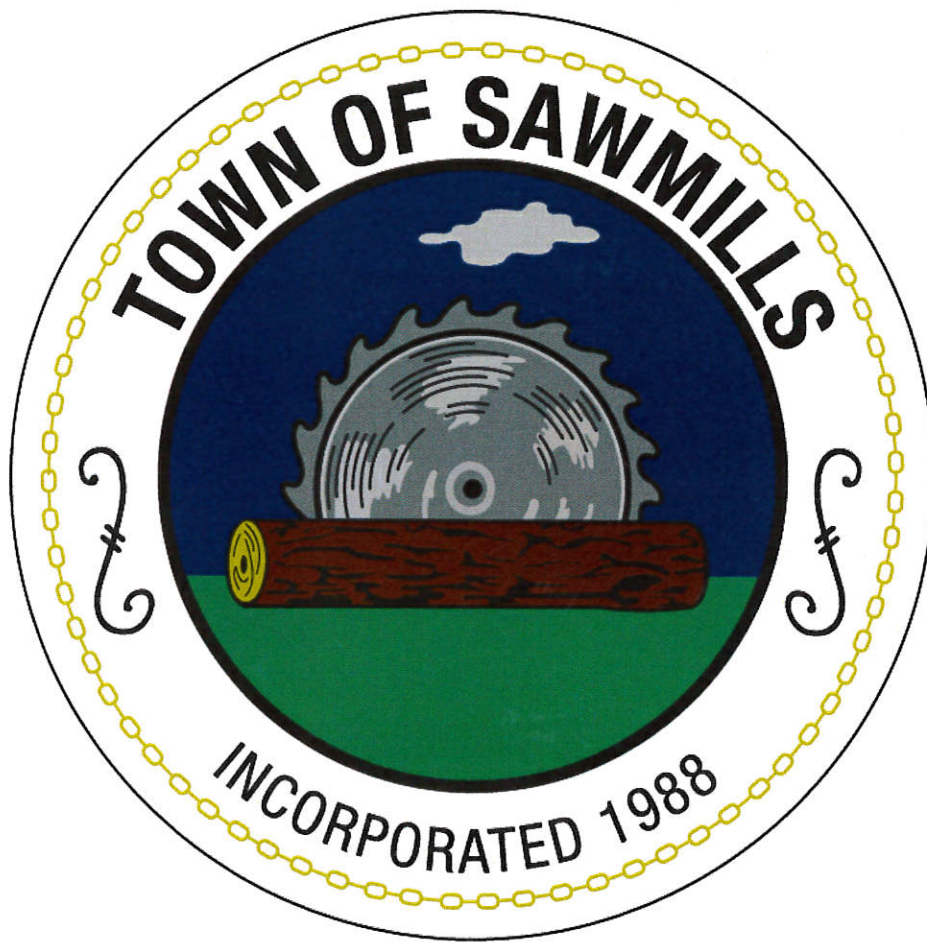


Town of Sawmills

North Carolina



Annual Budget

Fiscal Year 2012-2013

**Town of Sawmills
North Carolina**

2012 - 2013

Annual Budget

Town Council

Bob Gibbs, Mayor

Johnny Wilson, Mayor Pro Tem

Trena McRary Kirby

Donnie Potter

Joe Wesson

Jeff Wilson

Town Staff

Seth Eckard, Town Administrator
Karen Clontz, Finance Officer
Julie Good, Administrative Secretary

Kimberly Trivette, Office Manager
Susan Nagle, Town Clerk

Budget Message

&

Ordinance

Annual Budget for the 2012-2013 Fiscal Year

Honorable Mayor Gibbs
and Members of the Town Council:

Town Staff is pleased to present the Adopted Budget for Fiscal Year 2012-2013, beginning July 1, 2012 and ending June 30, 2013. The budget has been prepared in accordance with the NC Local Government Fiscal Control Act as required by NC General Statute Chapter 159-11.

It is important to note that although the Town is seeing some encouraging signs of economic growth, the Adopted Budget is conservative in nature and staff tried extremely hard to maintain a “hold the line” approach very similar to FY 2011-2012.

The Adopted Budget includes:

- no tax increases
- slight increases to the water and sewer rates
- no appropriation of General Fund unrestricted reserves will be made for the fiscal year
- maintains current levels of service
- maintains current levels of benefits for employees
- includes some restructuring of staff which addresses increased productivity, efficiency and service level
- includes a 2% Cost of Living Adjustment (COLA) for all fulltime employees
- includes up to 3% Merit Pay Increase for all full time employees based on employee performance reviews

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

General Fund:

All revenues which comprise the General Fund have been forecasted in a conservative manner. Staff has reviewed the estimates for state-collected revenues published every year by the North Carolina League of Municipalities, current economic trends for Western North Carolina, current nationwide economic trends and historical data from the Town. The Adopted Budget assumes an 89.72% collection rate for ad valorem taxes and a slight increase in local option sales tax. There is no General Fund balance appropriation included. Staff anticipates an increase of the General Fund balance at the end of FY 2012-2013, barring no emergencies. Beginning this fiscal year, the Town will have **zero** long term debt in the General Fund.

General Fund departments include the Governing Body, Administration, Finance, Community Development, Public Works, Sanitation and Parks & Recreation budgets. Expenses have again been forecasted in a conservative manner, but approached in such a way that service to the citizens remains constant.

Some highlights in the General Fund Departmental budgets include:

- combining the planning and code enforcement positions using the services of the Western Piedmont Council of Governments;
- maintaining employee benefits at current levels which entail a 1% increase in health insurance premiums and a 3% increase in dental insurance premiums;
- salary increases shown in specific departments as a full-year realization of adjustments based on a 2% COLA increase and up to a 3% Merit increase for full time employees;
- creation of a Capital Projects Fund to be used as a tool for the Town to begin saving for larger future capital purchases such as a new refuse truck;
- extending public works facilities to guarantee the protection of existing and future Town equipment;
- significant investment in the repair and maintenance of critical road infrastructure;
- creation of a new Christmas Tree Lighting community event;
- increases in the cost of fuel;
- addressing safety concerns by repairing fencing at Sawmills Municipal Park;
- construction of an outdoor basketball court at Sawmills Municipal Park;
- continued participation in the Caldwell County Sales Tax Reinvestment Program in the amount of \$400,000.

The total General fund budget is \$2,105,636 which equates to an approximate 4.6% increase over the approved FY 2011-2012 Budget.

Enterprise Funds Summary:

Water Fund – revenues for FY 2012-2013 are approximately 19.1% higher than FY 2011-2012. This differential is primarily due to the adjustment of water rates. The FY 2012-2013 budget will begin addressing major capital improvement concerns in the water department. The purchase of a new backhoe is scheduled to be purchased in this budget.

Current Water Rates:

Water Base Rate: \$13.00

Water Volumetric Rate: \$4.00 per 1,000 gallons after the first 2,000 gallons

New Water Rates:

Water Base Rate: \$14.25

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

Sewer Fund – revenues for FY 2012-2013 are approximately 5.8% higher than FY 2011-2012. This differential is primarily due to the adjustment of sewer rates.

Current Sewer Rates:

Sewer Base Rate: \$15.00

Sewer Volumetric Rate: \$4.00 per 1,000 gallons after the first 2,000 gallons

New Sewer Rates:

Sewer Base Rate: \$16.25

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

These new rates are the result of a recently completed Utility Rate Study conducted to see what exactly our rates need to be to ensure clean, safe and healthy drinking water and wastewater treatment for the citizens of Sawmills.

Justification for rate increases:

- City of Lenoir raising rates on our bulk water/sewer purchases in previous years and going forward;
- addressing future capital improvement needs (replacing 50 year old water lines)
- increasing costs of fuel, chemicals and other materials,
- increasing costs of operating expenses;
- to help maintain a healthy emergency fund for water and sewer line breaks.

Conclusion:

It is with great pride, and a lot of hard work, that we present the Adopted Budget for FY 2012-2013. The total budget estimates for FY 2012-2013 (across all funds) totals \$2,829,936 versus \$2,613,921 for FY 2011-2012. 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 based on the revamping of budget amendment and capital project policies and practices.

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 extreme budgetary stress and economic uncertainty.

Respectfully,



Seth Eckard
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, 2012, and ending June 30, 2013.

SECTION 1 – General Fund

Revenues:

Property Tax	\$420,624.00
Local Sales Tax	\$766,000.00
Powell Bill Allocation	\$566,600.00
Solid Waste Fee	\$170,462.00
Utility Tax	\$160,200.00
Other	\$21,750.00
Fund Balance Appropriated	\$0.00

TOTAL ESTIMATED GENERAL FUND REVENUES \$2,105,636.00

Expenditures:

Governing Body	\$31,300.00
Administration	\$362,757.00
Finance	\$62,625.00
Public Works	\$313,600.00
Streets and Highways	\$424,600.00
Sanitation	\$284,400.00
Community Development	\$24,100.00
Parks and Recreation	\$202,254.00
Interlocal Transfer to Caldwell County	\$400,000.00

TOTAL ESTIMATED GENERAL FUND EXPENDITURES \$2,105,636.00

SECTION 2 – Utility Fund

Revenues:

Water	\$575,100.00
Sewer	\$149,200.00

TOTAL ESTIMATED UTILITY FUND REVENUES **\$724,300.00**

Expenditures:

Water	\$575,100.00
Sewer	\$149,200.00

TOTAL ESTIMATED UTILITY FUND EXPENDITURES **\$724,300.00**

SECTION 3 – Ad Valorem Taxes

An Ad Valorem tax rate of \$0.20 per one hundred (\$100) valuation of taxable property, as listed for taxes as of January 1, 2012, is hereby levied and established as the official tax rate for the Town of Sawmills for Fiscal Year 2012-13. The rate is based upon a total projected valuation of \$204,599,069 and an estimated collection rate of 89.72%. 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 2012-13 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 19th day of June, 2012.



Bob Gibbs, Mayor



Seth Eckard, Town Administrator

AMENDED
FY 2010-11 AUTOMATED SOLUTIONS WATERLINE EXTENSION
PROJECT ORDINANCE

BE IT ORDAINED by the Governing Board of the Town of Sawmills, North Carolina, that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted.

Section 1. The project authorized is the construction of 1,650 LF of 12 inch waterline and related booster pump apparatus to supply mandated fire protection requirements to the Automated Solutions facility.

Section 2. The following anticipated fund revenues, expenditures and inter fund transfers are approved and appropriated for the Automated Solutions Waterline Extension Project.

Revenues:

Waterline Construction	\$173,625.00
Booster Pump Construction	\$44,000.00
 Total Estimated Project Revenues	 \$217,625.00

Expenditures:

Waterline Construction	\$173,625.00
Booster Pump Construction	\$44,000.00
 Total Estimated Project Expenditures	 \$217,625.00

Section 3. The following revenues are available to complete this project:

FY 2010-11	
NC Department of Commerce Infrastructure Grant	\$139,218.00
Town of Sawmills (Utility Fund)	\$28,407.00
 FY 2011-12	
Automated Solutions Incentive (Job Creation)	\$50,000.00
Total Revenues	\$217,625.00

Section 4. Copies of this ordinance will be kept on file at Town Hall and shall be furnished to the Town Administrator and Finance Director to provide direction in the collection of revenues and disbursement of Town Funds.

Adopted this 21st day of December, 2010.



Bob Gibbs, Mayor



Karen Clontz, Interim Town Administrator

Budgetary & Financial Information

- Budget Preparation Calendar
- Units of the Budget Document
- Fund Balances (General & Utility)
- Explanation of Fund Balances (General & Utility)
- Financial Policies
- Financial Management Systems
- Cash Management

BUDGET PREPARATION CALENDAR FOR FY 2012-2013
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1/17/2012	Adoption of Budget Schedule - Regular Council Meeting – Tuesday at 6:00p
3/08/2012	Budget Workshop Number 1 - Special Meeting – Thursday at 6:00p – 8:00p
4/05/2012	Budget Workshop Number 2 - Special Meeting – Thursday at 6:00p – 8:00p
4/26/2012	Budget Workshop Number 3 - Special Meeting – Thursday at 6:00p – 8:00p
5/03/2012	Budget Workshop Number 4 (If needed) – Special Meeting – Thursday at 6:00p – 8:00p
5/15/2012	Presentation of FY 2012-2013 Budget – Regular Council Meeting – Tuesday at 6:00p
6/19/2011	Hold Public Hearing – Regular Council Meeting – Tuesday at 6:00p
6/19/2011	Adopt 2012-2013 Budget – Regular Council Meeting – Tuesday at 6:00p

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 Capital Projects Fund. 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. The Capital Projects Fund was used for Automated Solutions to update apparatus needed for fire protection and to create jobs.

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.

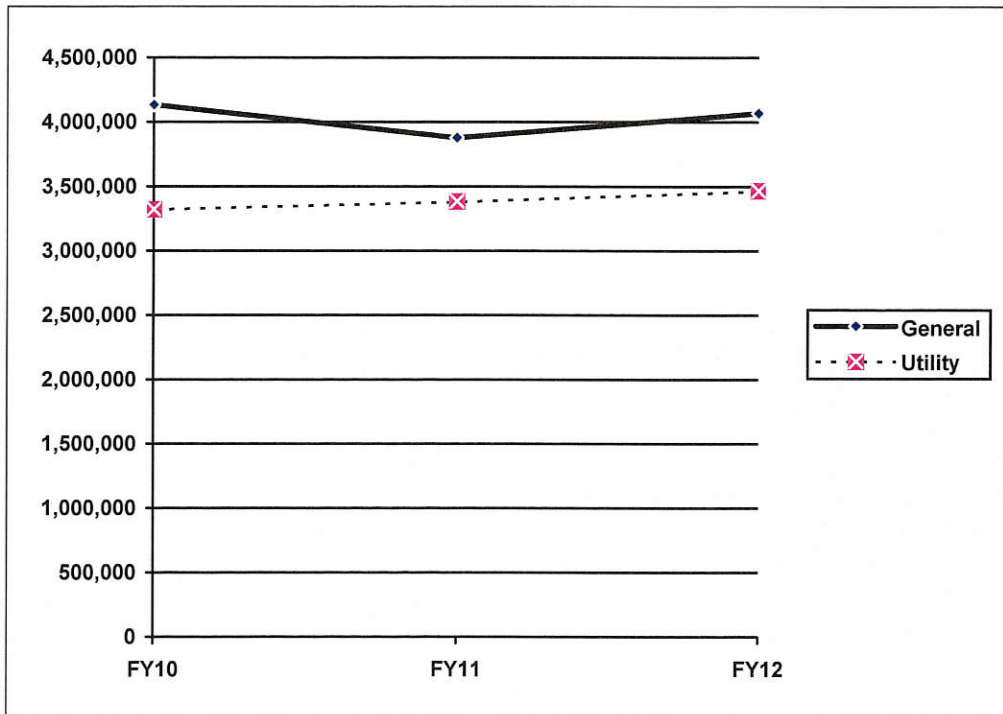
General Fund and Utility Fund Balances

General Fund:

Fund Balance at the end of: (Assigned and Unassigned)	<u>6/30/2010</u>	<u>6/30/2011</u>	<u>6/30/2012 (est)</u>
	\$4,133,023	\$3,876,930	\$4,066,900

Utility Fund:

Fund Balance at the end of: (Assigned and Unassigned)	<u>6/30/2010</u>	<u>6/30/2011</u>	<u>6/30/2012 (est)</u>
	\$3,231,100	\$3,379,876	\$3,463,721



EXPLANATION OF FUND BALANCES (GENERAL & UTILITY)

GENERAL FUND: The estimated fund balance for 2012-2013 FY is projected to be \$4,066,900. Even though the figures reflect a stable fund balance, many factors can reduce the fund balance in a short period of time. Slow economy in the area can reduce sales tax revenue as well as the rising cost of expenses such as repairs, materials, supplies, utilities and fuel. Due to a recent audit of the Town's utility franchise tax revenue, it was determined over 1,200 accounts had not been coded correctly with Blue Ridge Electric Company. This resulted in a recovery of approximately \$139,000 in revenue from the past three years. Going forward, the utility franchise revenue should increase approximately 14%.

UTILITY FUND: The estimated fund balance for 2012-2013 FY is \$3,463,721. The Water/Sewer rate increase may offset increased expenses as water rates continue to increase yearly. The Town purchases water from the City of Lenoir, the primary source, as well as Baton and Caldwell County.

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 \$16,606,567. Capital items and capital projects will be financed for a period which should not exceed the life of the asset.

	<u>Balance Owed</u>	<u>Paid in Full</u>
<u>Utility Fund:</u>		
<u>Caldwell County - Water</u>		
Lines	\$ 16,469	07/31/2012
<u>ARRA Loan – Cajahs</u>		
Mtn Waterline		
Replacement	\$105,851	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 public safety, streets and highways, sanitation and recycling, parks and recreation, and general government services.

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 Town Administrator 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 & EXPENSES

- 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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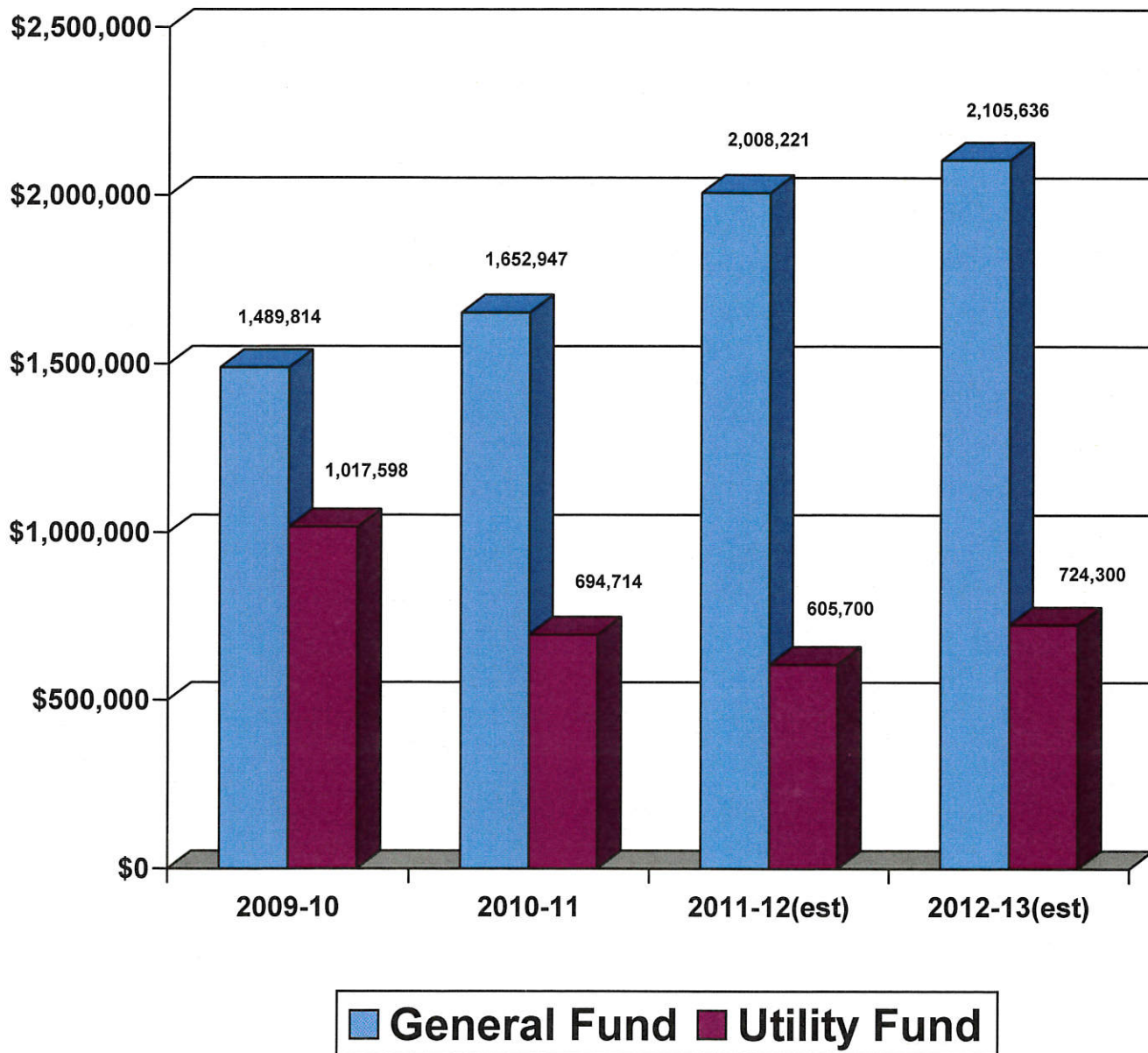
Revenues

<u>Fund</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12 (est)</u>	<u>2012-13 (est)</u>
General	\$1,489,814	\$1,652,947	\$2,008,221	\$2,105,636
Utility	<u>\$1,017,598</u>	<u>\$ 694,714</u>	<u>\$ 605,700</u>	<u>\$ 724,300</u>
Total	\$2,507,412	\$2,347,661	\$2,613,921	\$2,829,936

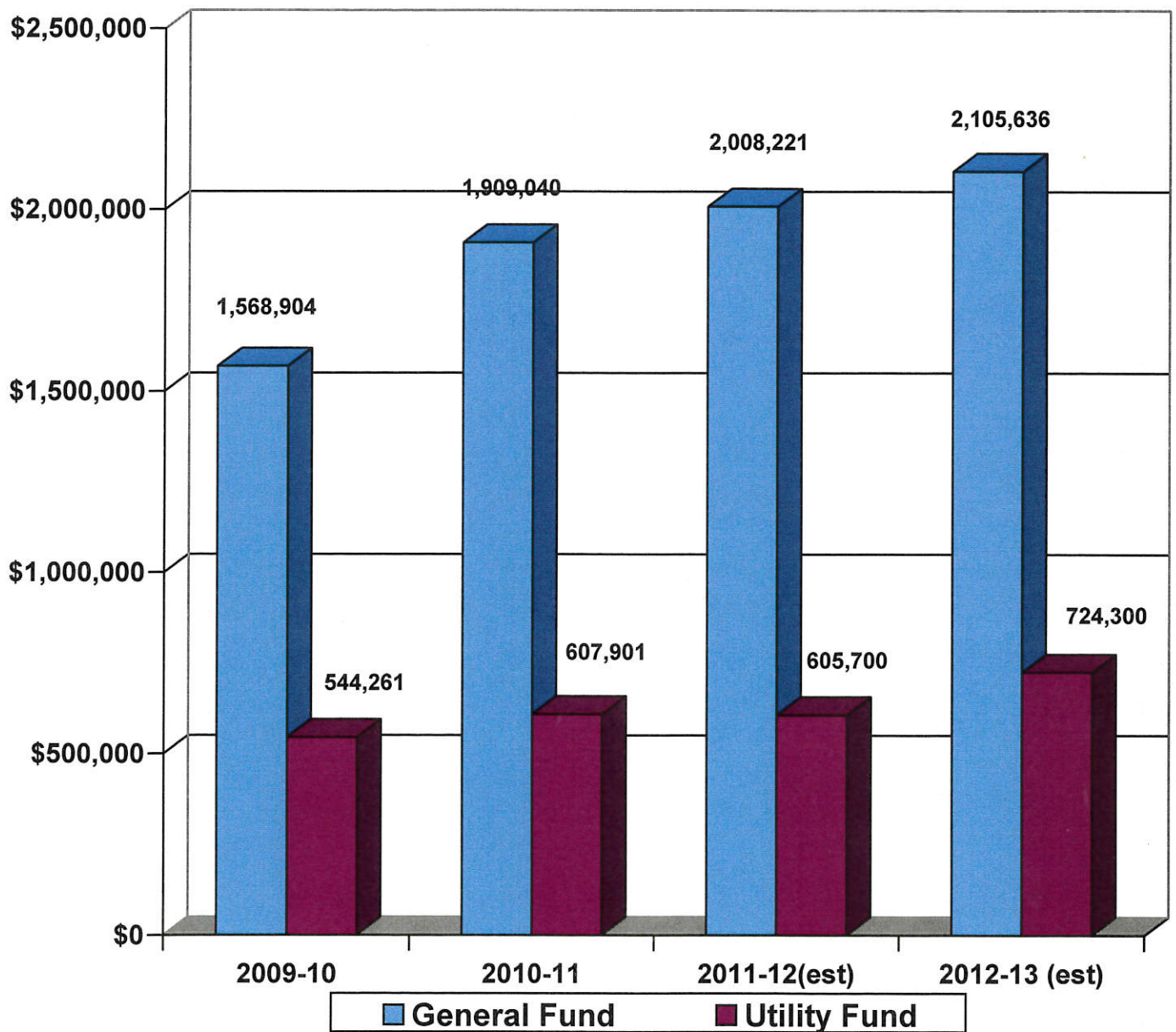
Expenditures

<u>Fund</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12 (est)</u>	<u>2012-13 (est)</u>
General	\$1,568,904	\$1,909,040	\$2,008,221	\$2,105,636
Utility	<u>\$ 544,261</u>	<u>\$ 607,901</u>	<u>\$ 605,700</u>	<u>\$ 724,300</u>
Total	\$2,113,165	\$2,516,941	\$2,613,921	\$2,829,936

Revenues by Fund 2010 – 2013



Expenditures by Fund 2010 – 2013



Comparison of Revenue and Expenditure Summaries

REVENUES

<u>General Fund</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12(est)</u>	<u>2012-13 (est)</u>
Ad Val/Veh Tax	322,135	422,331	432,516	420,624
Sales Tax	728,113	765,730	687,098	766,000
Powell Bill	141,943	142,627	637,389	566,600
State Shared Rev	148,534	150,793	52,750	160,200
Solid Waste Fee	110,542	109,124	172,368	170,462
Miscellaneous	37,367	59,592	25,550	21,250
Fund Balance	77,423	256,093	0	0
Planning Fees	1,180	1,300	550	500
Total	1,567,237	1,909,041	2,008,221	2,105,636

Utility Fund

Utility Charges	628,562	662,185	537,000	659,500
Taps & Connections	3,500	1,500	2,500	1,500
Late Charges	10,546	11,873	8,500	8,500
Operating Transfer	89,200	0	0	0
Miscellaneous	*750,991	19,056	16,100	10,100
Fund Balance	0	0	41,600	44,700
Total	1,017,598	694,614	605,700	724,300

*Miscellaneous includes Capital Contributions.

EXPENDITURES

<u>General Fund</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12(est)</u>	<u>2012-13 (est)</u>
Governing Body	10,741	17,282	32,150	31,300
Administration	254,560	380,943	370,400	362,757
Finance	53,112	53,851	62,221	62,625
Streets & Highways	126,725	139,592	492,000	424,600
Public Works	91,406	138,131	157,200	313,600
Sanitation	264,301	271,364	284,200	284,400
Community Dev	159	20,101	53,750	24,100
Parks & Recreation	55,516	487,777	156,300	202,254
Operating Transfers	310,717	0	0	0
Interlocal Transfer	400,000	400,000	400,000	400,000
Total	1,567,237	1,909,041	2,008,221	2,105,636

Utility Fund

Water	401,870	447,151	465,100	575,100
Sewer	142,391	160,750	140,600	149,200
Total	544,261	607,901	605,700	724,300

2012-2013 CAPITAL IMPROVEMENT EXPENDITURE SUMMARY

Capital Improvement Decision Process: The Town's formal Capital Improvement Program (CIP) covers a span of ten years. The need for capital improvements comes from the Mayor, Board, Citizens, or 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 \$ 5,000. 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.

	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<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>
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Administration

Public Works

Parks & Recreation

B. Park Basketball Court	23,000
Baird/Replace Backstops	20,000
Zero Turn Mower	10,500
Disc Golf Park	15,000
Veterans/Pave Ballfield Rd	30,000
Security System	25,000
Zero Turn Mower	15,000
Baird/Replace Lighting	60,000
V. Park Restrooms (2)	267,000
V. Park Water & Septic	46,000
V. Park Lighting	472,000
V. V. Park Maintenance Bld.	178,000
Veterans & Baird/Pavement	50,000
V. Park Access Rd.	55,000
V. Park N. Parking Lot	378,000
General Fund Subtotal	53,500 45,000 100,000 0 313,000 472,000 178,000 50,000 55,000 378,000 433,000

Town of Sawmills Capital Improvement Plan (10 Year)

FY 12/13 FY 13/14 FY 14/15 FY 15/16 FY 16/17 FY 17/18 FY 18/19 FY 19/20 FY 20/21 FY 21/22

General Fund Continued

<u>Sanitation</u>									
Trash Cans		15,000							
Refuse Truck #2 (D/S)		80,000	80,000	80,000					
Recycling Bins			75,000						
Refuse Truck #3 (D/S)					80,000	80,000	80,000	80,000	80,000
General Fund Subtotal	0	95,000	155,000	80,000	0	80,000	80,000	80,000	80,000

Streets & Highways

Speed Humps	12,000								
Seal Cracks, Maintenance, Duncan Dr	185,000								
1-Ton Dump Truck		75,000							
Snow-Plow-Backhoe		15,000							
Woodland & Baird Dr		184,110							
Right of Way Tractor/Mower		50,000							
Rual Dr & Kendell Pl		58,753							
Moore Acres & Hunters Path			169,215						
Seal Cracks, Spray Grass				90,000					
General Fund Subtotal	197,000	274,110	108,753	169,215	90,000				

General Fund CIP Total	400,500	484,110	418,753	279,215	523,000	697,000	403,000	250,000	553,000	120,000
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Town of Sawmills Capital Improvement Plan (10 Year)

FY 12/13 **FY 13/14** **FY 14/15** **FY 15/16** **FY 16/17** **FY 17/18** **FY 18/19** **FY 19/20** **FY 20/21** **FY 21/22**

Utility Fund

Water										
Backhoe	85,000									
Stamey Rd.		102,600								
Cajah Mtn Rd. (West)			192,000							
Mid Size Truck			40,000							
Horseshoe Bend Rd.			129,000							
Virginia Acres Sub.				296,200						
Electric Meter Readers					20,000					
Water Meters									100,000	
Utility Fund Subtotal	85,000	102,600	232,000	129,000	296,200	0	20,000	0	100,000	0

Sewer

Pave Pump Station (SCHS)		10,000								
Computer Board (Mayfield)		5,000								
GPS Device + Software		5,000								
Mayfield Dr. Extension			47,000							
Karr Dr. Extension				56,000						
Utility Fund Subtotal	0	20,000	47,000	0	56,000					

	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<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>
Utility Fund CIP Total	85,000	122,600	279,000	129,000	352,200	0	20,000	0	100,000	0

Capital Budget Items by Department FY 2012 - 2013

General Fund & Utility Fund

Public Works-General Fund

1. Extending Facilities	\$150,000
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Parks & Recreation – General Fund

1. Baird Park Basketball Court	\$ 23,000
2. Baird Park/Replace Backstops	\$ 20,000
3. Zero Turn Mower	<u>\$ 10,500</u>

Total	<u>\$ 53,500</u>
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Streets & Highways-General Fund

(Powell Bill – State reimbursement)

1. Speed Humps	\$ 12,000
2. Seal Cracks, Maintenance, Duncan Drive	<u>\$185,000</u>

Total	<u>\$197,000</u>
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Water – Utility Fund

1. Backhoe	\$85,000
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Total Capital Budget - General Fund	\$400,500
Total Capital Budget – Utility Fund	<u>\$ 85,000</u>
Total Capital Budget	<u>\$485,500</u>

EXPLANATION OF CAPITAL EXPENDITURES

Capital Items

Explanation, Financing, & Operational Impacts

Item: Extending Facilities
Cost: \$150,000
Dept: Public Works

To provide security, and protection from the elements, for service trucks and equipment.

Item: Speed Humps
Cost: \$12,000
Item: Seal cracks, Maintenance, Duncan Dr
Cost: \$185,000
Dept: Streets/Highways

Powell Bill monies will be used to construct speed humps as a traffic calming device. A street study, conducted by the Town's Engineers, prioritized streets in need of significant repairs.

Item: Baird Park – Basketball Court
Cost: \$23,000
Item: Baird Park – Replace Backstops
Cost: \$20,000
Item: Zero Turn Mower
Cost: \$10,500
Dept: Parks & Recreation

The addition of a basketball court increase the variety of recreational activities offered at our parks. The repairs made to the backstops and fences will address safety concerns during ballgames. The zero turn mower will replace the existing mower which has required numerous repairs.

Item: Backhoe
Cost: \$85,000
Dept: Water Department

Existing 1998 backhoe needs to be replaced. However, it will continue to be utilized as back up for repairs and projects.

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 \$204,599,069 assessed valuation with an estimated 90% collection rate.

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 2012-13.

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 2012-13, 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 their 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 is \$400,000.

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 \$14.25 for the first 2,000 gallons with each additional 1,000 gallons at a rate of \$4.50.
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 \$16.25 for the first 2,000 gallons with each additional 1,000 gallons at a rate of \$4.50.
Fund Balance	This revenue source comes from the Town's surplus in either the General or Utility Funds. The appropriation of fund balance 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 and copies.
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 20% of the General Fund revenues. Growth in Sawmills is at a standstill. 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 36% of the General Fund Revenue. The remaining 36% is comprised of the solid waste fees, planning/zoning fees, investments and miscellaneous revenue.

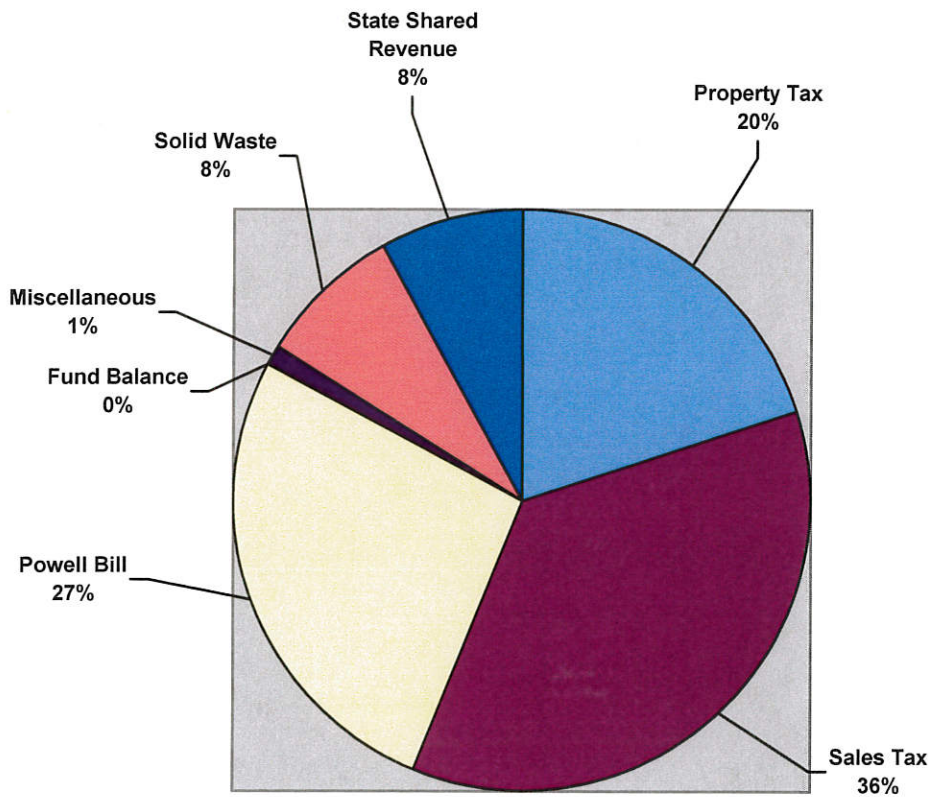
Utility Fund

The vast majority of support for this fund comes from water sales. Over the years, water sales and usage have steadily increased. Occasionally, sales will drop from one year to the next. Water rates currently are \$14.25 for the first two thousand gallons, and \$4.50 for each additional thousand gallons. Water sales should remain constant due to no immediate plans for system expansion and conservation efforts. However, sewer sales have a potential to increase once grants for expanding our sewer infrastructure are approved. 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.

GENERAL FUND

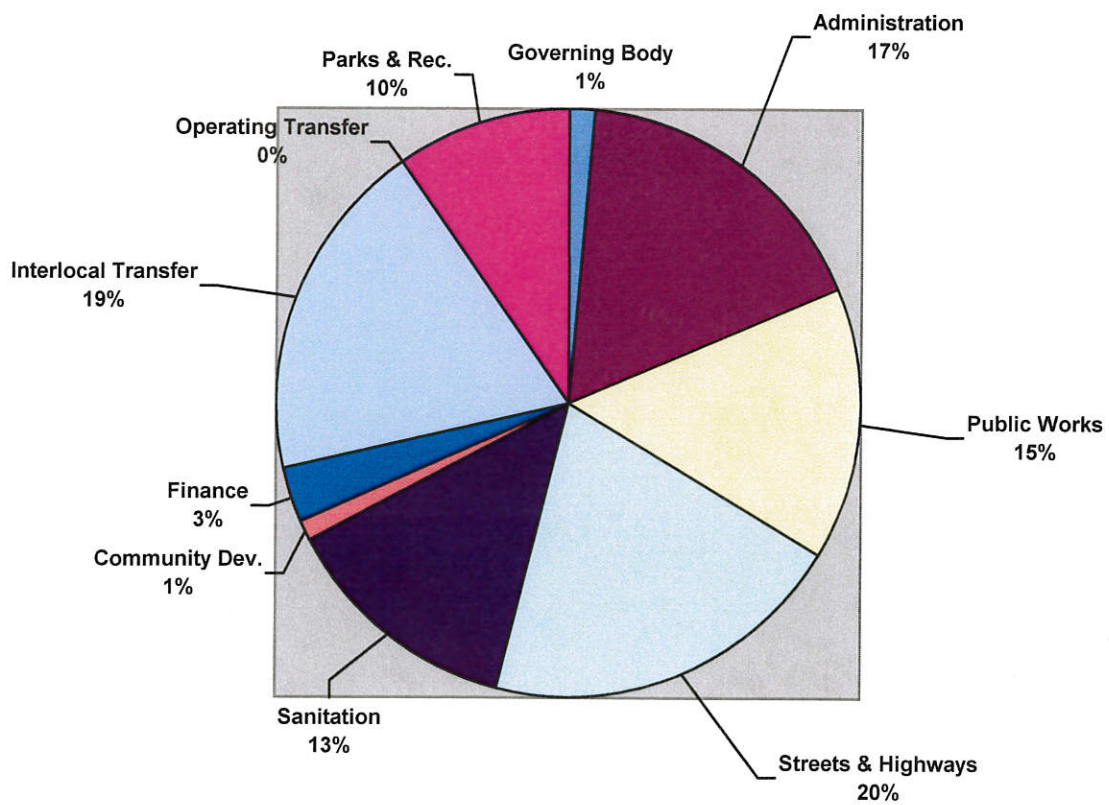
- **Revenues for General Fund Graph**
- **Expenses for General Fund Graph**
- **Governing Body**
- **Administration**
- **Finance**
- **Public Works**
- **Streets & Highways**
- **Sanitation & Recycling**
- **Community Development**
- **Parks & Recreation**

2012- 2013 Revenues General Fund



Total Revenues: \$2,105,636

2012 - 2013 Expense General Fund



Total Expense: \$2,105,636

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 for a four year term. Elections are held every 2 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>2011-12 (Estimate)</u>	<u>2012-13 Budget</u>	<u>% Change</u>
\$32,150	\$31,300	-.3%

Personnel

<u>Full Time</u>	<u>Changes</u>	<u>Total</u>
0	0	6

ADMINISTRATION

* Manager

* Town Clerk

* Office Manager

* Administrative Assistant

The Administrative Department consists of the Town Administrator who handles the day-to-day operations of the Town, a Town Clerk, Office Manager and Administrative Assistant. The Town Clerk does 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. The Administrative Secretary also helps in the billing and collecting of the water bills, as well as giving residents information about different scheduling of services in the Town.

OBJECTIVES

- The Town Clerk will work towards Master Clerk Certification. Classes are held 3 times a year. Various laws, regulations and proper protocol for meetings are covered enabling the Clerk to perform her duties for the Town.
- Administrative staff will attend conference and classes to improve job knowledge and efficiency.

Expenditures

<u>2011-12 (Estimate)</u>	<u>2012-13 Budget</u>	<u>% Change</u>
\$370,400	\$362,757	-2%

Personnel

<u>Full Time</u>	<u>Part Time</u>
4	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 work towards receiving Finance Officer Certification by taking classes through the Institute of Government.
- 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>2011-12 (Estimate)</u>	<u>2012-13 Budget</u>	<u>% Change</u>
\$62,221	\$62,625	+.06%

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.

Expenditures

<u>2011-12 Budget (Estimate)</u>	<u>2012-13 Budget</u>	<u>% Change</u>
\$649,200 (\$157,200 + \$492,000)*	\$738,200 (\$313,600 + \$424,600)*	+12%

Personnel

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

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

SANITATION DEPARTMENT

*Crew Leader

* Sanitation Employee

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 \$7.00. 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 GDS (Garbage Disposal Service) to collect recyclable material on a 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. A rewards program (\$28 credit to the sanitation bill), which began in July, 2011, has been a huge success resulting in an increase in materials being recycled. The Town's recycling average increased from 44% to a monthly high of 60% in February, 2012.

OBJECTIVES

- Continue to provide efficient curbside service to the citizens of Sawmills while keeping expenses in check.
- Work with GDS to collect recyclables and encourage more participation by residents. Newsletters will be used to inform residents of participation, ways to recycle and make them aware of their role in recycling and conserving resources.

Expenditures

<u>2011-12 (Estimate)</u>	<u>2012-13 Budget</u>	<u>% Change</u>
\$284,200	\$284,400	+.07%

Personnel

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

PARKS & RECREATION

* Parks & Recreation Director
* Seasonal Employees

BUDGET SUMMARY

Expanding services, at both the Baird Park and the Veteran's Memorial Park, is still the focus for the Parks & Recreation Department in the next few years. Plans include continued construction and improvement on the new ball fields, at Veteran's Memorial Park, in conjunction with Duke Energy. The Town will strive to enhance the esthetics of the parks with landscaping improvements throughout the year.

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 pier and playgrounds.

Expenditures

<u>2011-12 (Estimate)</u>	<u>2012-13 Budget</u>	<u>% Change</u>
\$156,300	\$202,254	+23%

Personnel

<u>Full Time</u>	<u>Changes</u>	<u>Total</u>
1	3	4

COMMUNITY DEVELOPMENT

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

In an effort to increase efficiency, the Town is combining 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.

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 to ensure residents use land and resources wisely.
- Enforce removal of junk cars, noxious weeds and dilapidated homes which will help property values as well as home owner satisfaction.

Expenditures

<u>2011-12 (Estimate)</u>	<u>2012-13 Budget</u>	<u>% Change</u>
\$53,750	\$24,100	-55%

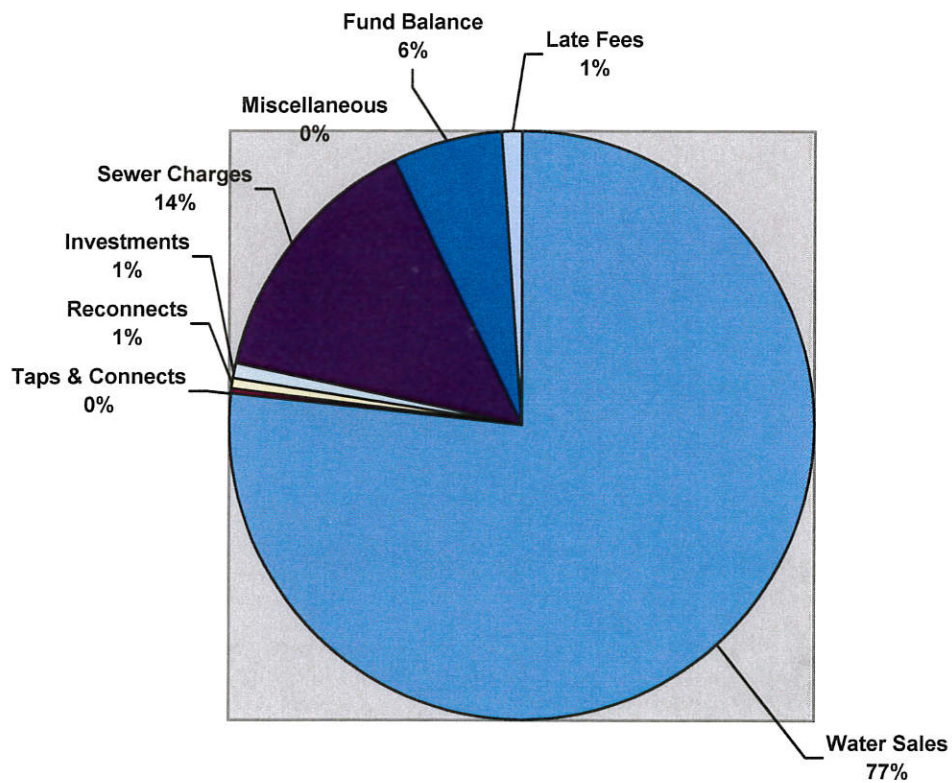
Personnel

<u>Full Time</u>	<u>Part Time</u>
0	8

UTILITY FUND

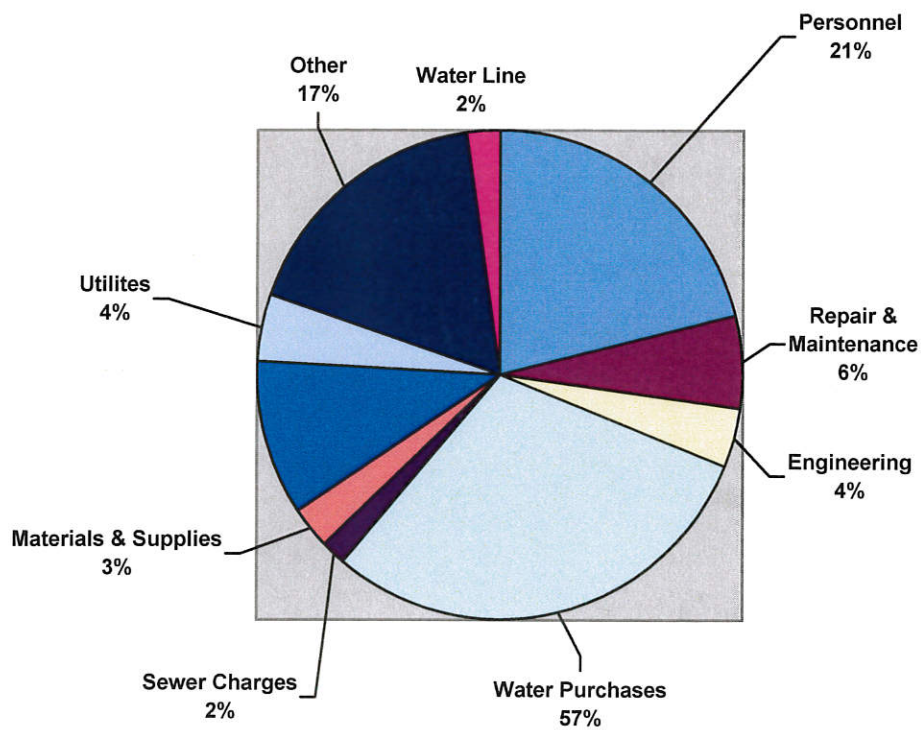
- Revenues for Utility Fund Graph
- Expenses for Utility Fund Graph
- Water Department
- Sewer Department

2012 – 2013 Revenues Utility Fund



Total Revenues: \$724,300

2012–2013 Expenses Utility Fund



Total Expenses: \$724,300

WATER DEPARTMENT

*Water Department ORC

*Water Department Employee

The Town of Sawmills purchases water from the City of Lenoir, Baton Water and Caldwell County and resells to residents in the Town. Plans for new developments within the Town will call for additional water lines. The Capital Reserve was created to help finance these additions and the replacement of failing lines in other parts of the Town.

The Water Department maintains and reads water meters, installs new taps, disconnects delinquent water customers, and repairs broken lines. All purchased water is tested regularly to insure its safety. An analysis of this testing is sent to Town's residents in the annual summer newsletter.

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>2011-12 (Estimate)</u>	<u>2012-13 Budget</u>	<u>% Change</u>
\$465,100	\$575,100	+24%

PERSONNEL

<u>Full Time</u>	<u>Part Time</u>
2	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. The Capital Reserve was created in the Utility Fund to aid in installing new water and sewer lines in the Town and also to insure existing lines are functional.

In November 2007, residents of the Town failed to vote in a bond referendum that would start construction on different phases of sewer line installation. Currently there are 418 active Sewer customers.

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>2011-12(Estimate)</u>	<u>2012-13 Budget</u>	<u>% Change</u>
\$140,600	\$149,200	+6%

PERSONNEL

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

Town of Sawmills
Annual Budget Estimates - Revenues

Fiscal Year: 2012-2013

Summary

Page No: 1

Account	Fund	Last Year	Current Year			
	Number	Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
General Fund	1	\$ 1,909,042	\$ 2,008,221	\$ 1,164,139	\$ 1,836,344	\$ 2,105,636
Utility Fund	2	\$ 694,614	\$ 605,700	\$ 500,999	\$ 631,593	\$ 724,300
TOTALS:		\$ 2,603,656	\$ 2,613,921	\$ 1,665,138	\$ 2,467,937	\$ 2,829,936

Town of Sawmills
Annual Budget Estimates - Revenues

Fiscal Year: 2012 - 2013

Page No: 2

General	Fund 1	Summary				
Account	Account Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
Ad Valorem Current Year	1-00-3101	\$ 366,717	\$ 394,166	\$ 345,635	\$ 365,635	\$ 377,465
Ad Valorem Prev Year	1-00-3102	\$ 15,232	\$ 11,000	\$ 13,115	\$ 15,000	\$ 13,000
Ad Valorem Refunds	1-00-3103	\$ (246)	\$ (500)	\$ -	\$ -	\$ (500)
Ad Valorem Collection Fees	1-00-3104	\$ (9,663)	\$ (10,000)	\$ (6,803)	\$ (7,603)	\$ (8,000)
Vehicle Taxes	1-00-3110	\$ 39,941	\$ 30,000	\$ 25,549	\$ 30,000	\$ 31,909
Vehicle Taxes - Prior Years	1-00-3111	\$ 6,519	\$ 6,500	\$ 6,555	\$ 8,741	\$ 6,500
Vehicle Refunds	1-00-3112	\$ (39)	\$ (150)	\$ (17)	\$ (23)	\$ (150)
Vehicle Collection Fees	1-00-3113	\$ (697)	\$ (600)	\$ (2,965)	\$ (3,100)	\$ (3,000)
Interest on Ad Valorem Taxes	1-00-3114	\$ 4,451	\$ 2,000	\$ 2,821	\$ 3,760	\$ 3,250
Ad Valorem Late List Revenue	1-00-3115	\$ 116	\$ 100	\$ 176	\$ 235	\$ 150
NSF Fees	1-00-3116	\$ 930	\$ 750	\$ 390	\$ 450	\$ 450
Hold Harmless	1-00-3229	\$ 175,060	\$ 134,394	\$ 104,604	\$ 150,000	\$ 175,000
Art. 44 - 1/2% Local Opt. Sales Tax	1-00-3230	\$ 1,292	\$ -	\$ 1,565	\$ 1,565	\$ -
Art. 39 - 1% Local Opt. Sales Tax	1-00-3231	\$ 276,338	\$ 242,817	\$ 134,986	\$ 200,000	\$ 276,000
Art. 40 - 1/2% Local Opt. Sales Tax	1-00-3232	\$ 185,360	\$ 188,174	\$ 100,477	\$ 150,000	\$ 185,000
Art. 42 - 1/2% Local Opt. Sales Tax	1-00-3233	\$ 127,681	\$ 121,713	\$ 65,726	\$ 125,000	\$ 130,000
Sales Tax on Telecommunications	1-00-3234	\$ 33,381	\$ 10,000	\$ 7,523	\$ 10,031	\$ 34,000
Piped Natural Gas Excise Tax	1-00-3235	\$ 2,145	\$ 500	\$ 106	\$ 141	\$ 1,000
Powell Bill	1-00-3316	\$ 142,627	\$ 145,389	\$ 148,122	\$ 148,122	\$ 142,000
Safety Grant	1-00-3317	\$ -	\$ 250	\$ 500	\$ 500	\$ -
Wellness Grant	1-00-3319	\$ 500	\$ 500	\$ -	\$ 500	\$ -
Cable Franchise Fee	1-00-3323	\$ 37,348	\$ 13,000	\$ 11,918	\$ 15,890	\$ 36,000
Utility Franchise Tax	1-00-3324	\$ 74,446	\$ 27,000	\$ 21,344	\$ 70,000	\$ 86,450
Ordinance Fee	1-00-3326	\$ 50	\$ -	\$ -	\$ -	\$ -
Veteran's Memorial Misc/Engraving	1-00-3333	\$ 5,350	\$ 1,500	\$ 1,575	\$ 1,675	\$ 1,500
Planning/Zoning Fees	1-00-3340	\$ 667	\$ 550	\$ 1,300	\$ 1,300	\$ 500
Sale of Recyclable Materials	1-00-3351	\$ -	\$ -	\$ 350	\$ 350	\$ -
Bank Fee Debit Card	1-00-3830	\$ -	\$ -	\$ 71	\$ 100	\$ 50
Investment Earnings	1-00-3831	\$ 12,681	\$ 12,000	\$ 5,180	\$ 7,020	\$ 6,000
Investment Earnings on Powell Bill	1-00-3832	\$ 3,029	\$ 1,500	\$ 1,275	\$ 1,802	\$ 1,500
Mowing/Snow Removal	1-00-3833	\$ -	\$ 550	\$ -	\$ -	\$ 250
Solid Waste Fee	1-00-3834	\$ 109,124	\$ 172,368	\$ 133,515	\$ 176,937	\$ 170,462
Solid Waste Revenue	1-00-3835	\$ 3,473	\$ 1,500	\$ 1,856	\$ 2,474	\$ 2,500
Parks/Rec Sponsorship	1-00-3836	\$ 1,000	\$ 1,250	\$ 360	\$ 400	\$ 500
Baird Park Rental	1-00-3837	\$ 5,250	\$ 3,500	\$ 2,940	\$ 4,100	\$ 4,500
Parks/Rec Donation - Pepsi (3of3)	1-00-3838	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
Miscellaneous Revenue	1-00-3839	\$ 5,386	\$ 2,000	\$ 1,130	\$ 1,254	\$ 4,000
Loan Proceeds	1-00-3840	\$ -	\$ -	\$ -	\$ -	\$ -
Settlement Agreement-Veterans Memorial	1-00-3841	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Veteran's Memorial Park Rental	1-00-3842	\$ -	\$ -	\$ 260	\$ 260	\$ 250
Cash Over/Under	1-00-3843	\$ -	\$ -	\$ 33,000	\$ -	\$ -
Powell Bill Reserve	1-00-3889	\$ -	\$ 492,000	\$ -	\$ 351,328	\$ 424,600
Fund Balance Appropriated	1-00-3990	\$ 256,093	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 1,909,042	\$ 2,008,221	\$ 1,164,139	\$ 1,836,344	\$ 2,105,636

Town of Sawmills Annual Budget Estimates - Revenues

Fiscal Year: 2012-2013

Utility	Fund 2	Summary	Page No: 3
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Account	Dept. Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
Water	80	\$582,123	\$465,100	\$418,705	\$532,593	\$575,100
Sewer	90	\$112,491	\$140,600	\$82,294	\$99,000	\$149,200
TOTALS:		\$694,614	\$605,700	\$500,999	\$631,593	\$724,300

Town of Sawmills
Annual Budget Estimates - Revenues

Fiscal Year: 2012-2013

Utility

Fund 2

Dept:

Water

Page No: 4

Account	Account Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
Water Sales	2-00-3710	\$549,694	\$438,000	\$402,246	\$512,018	\$555,000
Taps and Connections	2-00-3711	\$1,500	\$2,500	\$1,500	\$1,500	\$1,500
Reconnection Fees	2-00-3713	\$5,370	\$4,000	\$2,707	\$3,800	\$4,000
Late Charges	2-00-3714	\$11,873	\$8,500	\$8,027	\$10,702	\$8,500
Investment Earnings	2-00-3831	\$13,433	\$12,000	\$4,124	\$4,439	\$6,000
Misc. Revenue	2-00-3839	\$253	\$100	\$101	\$134	\$100
Capital Contributions	2-00-3850	\$0	\$0	\$0	\$0	\$0
Operating transfer from General Fund	2-00-3900	\$0	\$0	\$0	\$0	\$0
TOTALS:		\$ 582,123	\$ 465,100	\$ 418,705	\$ 532,593	\$ 575,100

Town of Sawmills
Annual Budget Estimates - Revenues

Fiscal Year: 2012-2013

Utility	Fund 2	Dept:	Sewer	Page No: 5		
Account	Account Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
Sewer Charges	2-00-3750	\$ 112,491	\$ 99,000	\$ 82,294	\$ 99,000	\$ 104,500
Sewer Tap & Connections	2-00-3751	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Appropriation	2-00-3901	\$ -	\$ 41,600	\$ -	\$ -	\$ 44,700
TOTALS:		\$ 112,491	\$ 140,600	\$ 82,294	\$ 99,000	\$ 149,200

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2012-2013

General

Fund 1

Summary

Page No: 7

Account	Dept. Number	Last Year Actual 2010-11	Current Year			
		Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate	
Governing Body	10	\$ 17,283	\$ 32,150	\$ 18,441	\$ 26,264	\$ 31,300
Administration	20	\$ 380,942	\$ 370,400	\$ 241,974	\$ 335,567	\$ 362,757
Finance	30	\$ 53,849	\$ 62,221	\$ 38,624	\$ 55,523	\$ 62,625
Public Works	40	\$ 138,130	\$ 157,200	\$ 94,254	\$ 134,389	\$ 313,600
Streets & Highways	50	\$ 139,593	\$ 492,000	\$ 351,328	\$ 409,797	\$ 424,600
Sanitation and Recycling	60, 70	\$ 271,365	\$ 284,200	\$ 209,992	\$ 275,349	\$ 284,400
Community Development	45	\$ 20,101	\$ 53,750	\$ 27,899	\$ 39,357	\$ 24,100
Parks and Recreation	46	\$ 487,778	\$ 156,300	\$ 86,582	\$ 122,332	\$ 202,254
Operating Transfers	0	\$ -	\$ -	\$ -	\$ -	\$ -
Interlocal Transfer to Caldwell County	20	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
TOTALS:		\$ 1,909,041	\$ 2,008,221	\$ 1,469,094	\$ 1,798,578	\$ 2,105,636

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2012-2013

Utility	Fund 2	Summary				Page No: 8
Account	Dept. Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
Water	80	\$457,650	\$465,100	\$416,024	\$416,024	\$575,100
Sewer	90	\$160,750	\$140,600	\$90,980	\$120,268	\$149,200
TOTALS:		\$618,400	\$605,700	\$507,004	\$536,292	\$724,300

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2012-2013

General

Fund 1

Department: **Governing Body**

Page No: 9

Account	Account Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
Wages	1-10-4100	\$ 9,150	\$ 13,000	\$ 8,150	\$ 12,400	\$ 12,400
Employee Benefits	1-10-4103	\$ -	\$ -	\$ -	\$ -	\$ -
Worker's Comp	1-10-4104	\$ 108	\$ 200	\$ 108	\$ 108	\$ 200
FICA & Medi Taxes	1-10-4106	\$ 976	\$ 1,200	\$ 622	\$ 948	\$ 1,200
Community Assistance Program	1-10-4109	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Donations	1-10-4110	\$ 4,513	\$ 5,500	\$ 1,400	\$ 1,750	\$ 2,000
Payment Board of Elections	1-10-4111	\$ -	\$ 3,750	\$ 3,392	\$ 3,392	\$ 4,000
Uniforms	1-10-4125	\$ 551	\$ 1,000	\$ 101	\$ 135	\$ 1,000
Office Supplies	1-10-4126	\$ 255	\$ 750	\$ 190	\$ 253	\$ 750
Travel & Training	1-10-4131	\$ 367	\$ 2,500	\$ 3,338	\$ 4,759	\$ 5,500
Council Mileage	1-10-4225	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
Miscellaneous Expense	1-10-4295	\$ 921	\$ 1,500	\$ 777	\$ 1,036	\$ 1,500
Town Promotion Materials	1-10-4515	\$ 442	\$ 750	\$ 363	\$ 483	\$ 750
TOTALS:		\$ 17,283	\$ 32,150	\$ 18,441	\$ 26,264	\$ 31,300

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2012 - 2013

General

Fund 1

Department:

Administration

Page No: 10

Account	Account Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
Wages	1-20-4100	\$ 111,949	\$ 114,750	\$ 77,306	\$ 103,075	\$ 124,500
Overtime	1-20-4101	\$ 191	\$ 500	\$ 87	\$ 116	\$ 500
Employee Benefits	1-20-4103	\$ 27,002	\$ 40,000	\$ 28,075	\$ 37,433	\$ 42,500
Workers Compensation	1-20-4104	\$ 4,305	\$ 6,200	\$ 6,134	\$ 8,179	\$ 7,000
FICA & Medi Taxes	1-20-4106	\$ 8,210	\$ 12,000	\$ 5,906	\$ 7,875	\$ 10,000
Cultural/Recreational	1-20-4110	\$ -	\$ 200	\$ -	\$ 100	\$ 200
Accounting Fees	1-20-4118	\$ 10,005	\$ 12,000	\$ 10,025	\$ 10,025	\$ 11,500
Legal Fees	1-20-4119	\$ 49,245	\$ 33,000	\$ 19,568	\$ 45,000	\$ 35,000
Professional Fee-Architect	1-20-4121	\$ 77,750	\$ -	\$ -	\$ -	\$ -
Uniforms	1-20-4125	\$ -	\$ 2,500	\$ 274	\$ 1,000	\$ 1,500
Office Supplies	1-20-4126	\$ 4,689	\$ 6,000	\$ 3,716	\$ 4,955	\$ 6,300
Office Equipment	1-20-4127	\$ 1,111	\$ 1,500	\$ 275	\$ 367	\$ 7,500
Wellness & Health	1-20-4128	\$ 451	\$ 500	\$ 202	\$ 450	\$ -
Freight In	1-20-4130	\$ -	\$ 500	\$ 302	\$ 403	\$ 500
Travel & Schools	1-20-4131	\$ 2,146	\$ 7,000	\$ 6,300	\$ 8,400	\$ 10,000
Telephone	1-20-4132	\$ 2,748	\$ 4,000	\$ 1,925	\$ 2,566	\$ 3,500
Utilities	1-20-4133	\$ 5,669	\$ 3,000	\$ 3,260	\$ 6,000	\$ 6,500
Permits and Fees	1-20-4134	\$ 375	\$ 600	\$ 375	\$ 500	\$ 600
Repair and Maintenance	1-20-4135	\$ 2,994	\$ 20,000	\$ 10,140	\$ 19,000	\$ 5,000
Postage	1-20-4136	\$ 2,515	\$ 4,000	\$ 1,640	\$ 2,187	\$ 2,750
Advertising	1-20-4137	\$ 5,361	\$ 6,000	\$ 1,769	\$ 5,000	\$ 7,000
Newsletter	1-20-4138	\$ 1,994	\$ 4,000	\$ 1,003	\$ 1,337	\$ 2,000
Insurance and Bonds	1-20-4145	\$ 16,635	\$ 18,500	\$ 16,198	\$ 17,000	\$ 22,107
Dues and Subscriptions	1-20-4148	\$ 10,609	\$ 13,000	\$ 10,986	\$ 11,000	\$ 12,000
Capital Outlay	1-20-4151	\$ 7,424	\$ 18,000	\$ 9,314	\$ 10,000	\$ -
Capital Reserve	1-20-4152	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Service Charge	1-20-4170	\$ 5,068	\$ 5,000	\$ 2,435	\$ 3,635	\$ 5,100
Computer Supplies/Maintenance	1-20-4180	\$ 10,294	\$ 10,000	\$ 7,815	\$ 10,500	\$ 11,500
Town Website	1-20-4181	\$ 974	\$ 2,000	\$ 123	\$ 300	\$ 1,250
Previous Years Expenses	1-20-4199	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	1-20-4225	\$ -	\$ 1,000	\$ 41	\$ 54	\$ 250
Leases & Maintenance	1-20-4243	\$ 385	\$ 600	\$ 365	\$ 400	\$ 600
Penalties & Interest	1-20-4275	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Over/Short	1-20-4280	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	1-20-4295	\$ 4,813	\$ 9,550	\$ 5,032	\$ 6,710	\$ 6,500
Contract Services	1-20-4760	\$ 6,030	\$ 14,500	\$ 11,383	\$ 12,000	\$ 19,100
TOTALS:		\$ 380,942	\$ 370,400	\$ 241,974	\$ 335,567	\$ 362,757

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2012 - 2013

General Fund 1 Department: **Finance** Page No: 11

Account	Account Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
Wages	1-30-4100	\$ 38,071	\$ 40,000	\$ 26,293	\$ 39,000	\$ 42,000
Overtime	1-30-4101	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	1-30-4103	\$ 11,016	\$ 12,900	\$ 8,267	\$ 11,023	\$ 13,500
Workers Compensation	1-30-4104	\$ -	\$ -	\$ -	\$ -	\$ -
FICA & Medi Taxes	1-30-4106	\$ 2,960	\$ 3,700	\$ 2,011	\$ 3,000	\$ 3,500
Office Supplies	1-30-4126	\$ 199	\$ 750	\$ 581	\$ 600	\$ 500
Office Equipment	1-30-4127	\$ -	\$ 500	\$ -	\$ -	\$ -
Travel & Schools	1-30-4131	\$ 983	\$ 2,500	\$ 1,162	\$ 1,500	\$ 2,500
Insurance Bonds	1-30-4145	\$ -	\$ 171	\$ -	\$ -	\$ -
Dues and Subscriptions	1-30-4148	\$ 185	\$ 250	\$ 160	\$ 200	\$ 250
Computer Expense	1-30-4180	\$ 390	\$ 550	\$ 150	\$ 200	\$ 250
Fuel	1-30-4225	\$ -	\$ 400	\$ -	\$ -	\$ -
Miscellaneous Exp	1-30-4295	\$ 45	\$ 500	\$ -	\$ -	\$ 125
Contract Services	1-30-4760	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 53,849	\$ 62,221	\$ 38,624	\$ 55,523	\$ 62,625

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2012 - 2013

General

Fund 1

General

Department: **Public Works**

Page No: 12

Account	Account Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb-12	Estimated Entire Year	2012-13 Estimate
Wages	1-40-4100	\$ 71,256	\$ 60,800	\$ 40,574	\$ 60,000	\$ 64,000
Overtime	1-40-4101	\$ -	\$ 250	\$ -	\$ -	\$ 250
Employee Benefits	1-40-4103	\$ 25,133	\$ 21,000	\$ 13,655	\$ 18,207	\$ 22,000
Workers Compensation	1-40-4104	\$ 2,787	\$ 7,000	\$ 5,276	\$ 7,000	\$ 6,000
FICA & Medi Taxes	1-40-4106	\$ 5,483	\$ 5,100	\$ 3,137	\$ 4,182	\$ 4,500
Engineer Fees	1-40-4120	\$ 400	\$ 4,700	\$ 2,035	\$ 4,000	\$ 17,100
Street Lights	1-40-4124	\$ 14,421	\$ 20,000	\$ 8,619	\$ 15,000	\$ 15,000
Uniforms	1-40-4125	\$ 589	\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,500
Equipment & Materials	1-40-4129	\$ 1,592	\$ 1,000	\$ -	\$ -	\$ 1,700
Freight In	1-40-4130	\$ -	\$ 500	\$ 11	\$ 15	\$ 250
Training/Travel/Schools	1-40-4131	\$ 1,119	\$ 3,000	\$ -	\$ -	\$ 1,500
Telephone-Cell & Garage	1-40-4132	\$ 3,800	\$ 4,250	\$ 1,138	\$ 3,000	\$ 4,000
Utilities	1-40-4133	\$ 5,741	\$ 6,000	\$ 3,765	\$ 5,020	\$ 6,500
Fees & Permits	1-40-4134	\$ -	\$ -	\$ -	\$ -	\$ -
Repair & Maintenance	1-40-4135	\$ 1,290	\$ 2,500	\$ 2,156	\$ 2,500	\$ 4,000
Unemployment Benefits	1-40-4149	\$ -	\$ 5,500	\$ 1,987	\$ 2,600	\$ 5,500
Capital Outlay	1-40-4151	\$ -	\$ 6,000	\$ 5,363	\$ 5,363	\$ 150,000
Computer Expense	1-40-4180	\$ -	\$ 500	\$ 152	\$ 202	\$ 500
Prior Year Expense	1-40-4199	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	1-40-4225	\$ 1,517	\$ 2,300	\$ 125	\$ 200	\$ 1,500
Miscellaneous Exp.	1-40-4295	\$ 759	\$ 3,000	\$ 3,209	\$ 3,300	\$ 3,500
Materials & Supplies	1-40-4515	\$ 2,243	\$ 2,300	\$ 2,052	\$ 2,300	\$ 2,500
Contract Services	1-40-4760	\$ -	\$ -	\$ -	\$ -	\$ 1,800
TOTALS:		\$ 138,130	\$ 157,200	\$ 94,254	\$ 134,389	\$ 313,600

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2012 - 2013

General

Fund 1

Department: **Streets/Highways**

Page No: 13

Account	Account Number	Last Year	Current Year			2012-13 Estimate
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	
Powell Bill Wages	1-50-4100	\$ 39,654	\$ 42,900	\$ 27,286	\$ 42,000	\$ 43,000
Powell Bill Overtime	1-50-4101	\$ 348	\$ 750	\$ 255	\$ 340	\$ 500
Powell Bill Employee Benefits	1-50-4103	\$ 13,465	\$ 14,750	\$ 9,585	\$ 14,500	\$ 15,250
Powell Bill FICA & Medi Taxes	1-50-4106	\$ 3,072	\$ 3,500	\$ 2,118	\$ 2,823	\$ 3,500
Powell Bill Equipment	1-50-4117	\$ -	\$ 1,000	\$ -	\$ -	\$ 5,600
Powell Bill Engineer Fees	1-50-4120	\$ 54,267	\$ 25,000	\$ 36,351	\$ 48,467	\$ 45,000
Powell Bill Safety Equip/Materials	1-50-4129	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Powell Bill Freight In	1-50-4130	\$ -	\$ 500	\$ 45	\$ 60	\$ 250
Powell Bill Repair & Maintenance	1-50-4135	\$ 10,741	\$ 25,600	\$ 13,681	\$ 18,241	\$ 235,000
Powell Bill Capital Outlay	1-50-4151	\$ 8,299	\$ 110,000	\$ 86,335	\$ 100,000	\$ -
Powell Bill Miscellaneous Exp	1-50-4295	\$ -	\$ 1,000	\$ 204	\$ 272	\$ 500
Powell Bill Materials & Supplies	1-50-4515	\$ 9,747	\$ 12,000	\$ 7,102	\$ 9,469	\$ 12,000
Powell Bill Drainage	1-50-4557	\$ -	\$ 55,000	\$ 33,625	\$ 33,625	\$ -
Powell Bill Paving	1-50-4559	\$ -	\$ 200,000	\$ 134,741	\$ 140,000	\$ 62,000
TOTALS:		\$ 139,593	\$ 492,000	\$ 351,328	\$ 409,797	\$ 424,600

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2012 - 2013

General

Fund 1

Department: **Sanitation**

Page No: 14

Account	Account Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
Wages	1-60-4100	\$ 55,177	\$ 57,500	\$ 39,440	\$ 56,000	\$ 62,000
Overtime	1-60-4101	\$ 286	\$ 600	\$ 560	\$ 747	\$ 600
Employee Benefits	1-60-4103	\$ 20,763	\$ 22,500	\$ 14,901	\$ 20,868	\$ 23,000
Workers Compensation	1-60-4104	\$ 2,287	\$ 4,000	\$ 2,838	\$ 2,838	\$ 2,500
FICA & Medi Taxes	1-60-4106	\$ 4,249	\$ 4,600	\$ 3,055	\$ 4,573	\$ 5,000
Recycle Rewards	1-60-4110	\$ -	\$ 400	\$ 184	\$ 400	\$ 450
Engineer Fees	1-60-4120	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	1-60-4125	\$ 211	\$ 1,000	\$ 631	\$ 841	\$ 1,000
Freight In	1-60-4130	\$ -	\$ 500	\$ 39	\$ 52	\$ 250
Telephone	1-60-4132	\$ -	\$ 600	\$ 317	\$ 423	\$ 600
Fees & Permits	1-60-4134	\$ -	\$ -	\$ -	\$ -	\$ -
Repair & Maintenance	1-60-4135	\$ 15,138	\$ 17,500	\$ 10,696	\$ 15,200	\$ 40,000
Postage	1-60-4136	\$ 598	\$ 700	\$ 411	\$ 548	\$ 700
Printing	1-60-4138	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	1-60-4151	\$ 1,736	\$ -	\$ -	\$ -	\$ -
Capital Reserve-Trash Truck	1-60-4152	\$ -	\$ -	\$ -	\$ -	\$ 43,000
Fuel	1-60-4225	\$ 18,829	\$ 21,500	\$ 14,643	\$ 19,524	\$ 24,000
Debt Service Payment	1-60-4270	\$ 71,609	\$ 72,000	\$ 73,772	\$ 73,772	\$ -
Penalties & Interest	1-60-4275	\$ 4,391	\$ 4,500	\$ 2,228	\$ 2,228	\$ -
Allowance for Doubtful Accts	1-60-4285	\$ -	\$ 500	\$ -	\$ 250	\$ 500
Miscellaneous	1-60-4295	\$ 79	\$ 200	\$ 135	\$ 180	\$ 200
Materials & Supplies	1-60-4515	\$ 257	\$ 600	\$ 379	\$ 505	\$ 600
Contracted Services	1-60-4760	\$ -	\$ -	\$ -	\$ -	\$ -
Landfill Expenses	1-60-4761	\$ 16,621	\$ 15,000	\$ 10,604	\$ 16,000	\$ 15,000
Recycling Service	1-70-4762	\$ 59,134	\$ 60,000	\$ 35,159	\$ 60,400	\$ 65,000
TOTALS:		\$ 271,365	\$ 284,200	\$ 209,992	\$ 275,349	\$ 284,400

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2012 - 2013

General	Fund 1	Dept:		Community Development		Page No: 15
Account	Account Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
Wages	1-45-4100	\$ 79	\$ 600	\$ 25	\$ 100	\$ 200
Workers Compensation	1-45-4104	\$ -	\$ -	\$ -	\$ -	\$ -
FICA & Medi Taxes	1-45-4106	\$ 2	\$ 100	\$ 2	\$ 6	\$ 50
Code Enforcement/Planning	1-45-4112	\$ 12,469	\$ 23,000	\$ 9,500	\$ 12,667	\$ 20,000
Engineering Fees	1-45-4120	\$ -	\$ 500	\$ -	\$ -	\$ -
Office Equipment	1-45-4127	\$ -	\$ -	\$ -	\$ -	\$ -
Contractors	1-45-4135	\$ 3,300	\$ 13,500	\$ 5,310	\$ 7,079	\$ 3,000
Postage	1-45-4136	\$ -	\$ 100	\$ 89	\$ 100	\$ 100
Advertising	1-45-4137	\$ -	\$ 500	\$ 295	\$ 394	\$ 500
Unemployment Benefits	1-45-4149	\$ -	\$ -	\$ 11	\$ 11	\$ 100
Materials & Supplies	1-45-4515	\$ 34	\$ 300	\$ -	\$ -	\$ -
Planning Contract	1-45-4530	\$ 4,133	\$ 15,000	\$ 12,667	\$ 19,000	\$ -
Plat & Zoning Fees	1-45-4980	\$ 84	\$ 150	\$ -	\$ -	\$ 150
TOTALS:		\$ 20,101	\$ 53,750	\$ 27,899	\$ 39,357	\$ 24,100

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2012 - 2013

General	Fund 1	Dept:	Parks & Recreation	Page No: 16		
Account	Account Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
Wages	1-46-4100	\$ 30,904	\$ 40,600	\$ 23,698	\$ 36,932	\$ 28,000
Overtime	1-46-4101	\$ -	\$ 100	\$ -	\$ -	\$ 100
Wages Part Time	1-46-4102	\$ -	\$ -	\$ -	\$ 9,637	\$ 19,000
Employee Benefits	1-46-4103	\$ 8,109	\$ 11,200	\$ 7,228	\$ 665	\$ 12,000
Workers Compensation	1-46-4104	\$ 197	\$ 1,500	\$ 499	\$ 2,500	\$ 1,500
FICA & Medi Taxes	1-46-4106	\$ 2,364	\$ 3,200	\$ 1,813	\$ -	\$ 3,700
Donations	1-46-4110	\$ -	\$ 1,000	\$ -	\$ -	\$ -
Engineer Fees	1-46-4120	\$ 26,143	\$ 10,000	\$ 859	\$ 1,200	\$ 5,000
Veteran's Memorial Engraving	1-46-4122	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,500
Veteran's Park Flood Lights	1-46-4124	\$ -	\$ 550	\$ 420	\$ 500	\$ 550
Uniforms	1-46-4125	\$ 262	\$ 500	\$ 657	\$ 657	\$ 1,000
Equipment	1-46-4129	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
Freight In	1-46-4130	\$ -	\$ 500	\$ 230	\$ 307	\$ 350
Telephone (Cell)	1-46-4132	\$ -	\$ 600	\$ 317	\$ 450	\$ 500
Utilities	1-46-4133	\$ 12,563	\$ 14,750	\$ 7,457	\$ 13,000	\$ 14,750
Permits/Fees	1-46-4134	\$ -	\$ 50	\$ -	\$ -	\$ -
Repair and Maintenance	1-46-4135	\$ 12,112	\$ 15,000	\$ 10,054	\$ 13,405	\$ 45,304
Advertising	1-46-4137	\$ 770	\$ 500	\$ -	\$ -	\$ -
Sponsorship (Signs)	1-46-4141	\$ -	\$ 1,000	\$ -	\$ -	\$ -
Capital Outlay	1-46-4151	\$ 367,926	\$ 18,000	\$ 12,887	\$ 17,182	\$ 33,500
Capital Reserve	1-46-4152	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	1-46-4225	\$ 2,711	\$ 3,500	\$ 1,948	\$ 2,800	\$ 3,250
Debt Service Payment	1-46-4270	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expense	1-46-4295	\$ 634	\$ 1,000	\$ 14	\$ 18	\$ 500
Materials & Supplies	1-46-4515	\$ 20,083	\$ 24,100	\$ 12,541	\$ 16,800	\$ 25,000
Water Purchases	1-46-4558	\$ -	\$ 400	\$ 132	\$ 176	\$ 250
Contract Services	1-46-4760	\$ -	\$ 2,250	\$ 828	\$ 1,103	\$ 1,500
TOTALS:		\$ 487,778	\$ 156,300	\$ 86,582	\$ 122,332	\$ 202,254

Town of Sawmills

Annual Budget Estimates - Expenditures

Fiscal Year: 2012 - 2013

General

Fund 1

Department: **Operating Transfers**

Page No:17

Account	Account Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
Operating Transfer to Water	1-00-4490	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer to Sewer	1-00-4491	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer to Capital Projects	1-00-4493	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer to CDBG-R 2012	1-00-4494	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ -	\$ -	\$ -	\$ -	\$ -

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2012 -2013

General

Fund 1

Department: **Interlocal Transfer**

Page No: 18

Account	Account Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
Interlocal Transfer to Caldwell County	1-20-4296	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
TOTALS:		\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2012 - 2013

Utility	Fund 2	Dept:	Water	Page No: 19		
Account	Account Number	Last Year Actual 2010-11	Budget 2011-12	Current Year		2012-13 Estimate
				Actual to Feb. 2012	Estimated Entire Year	
Wages	2-80-4100	\$ 39,960	\$ 62,000	\$ 35,089	\$ 55,000	\$ 76,000
Overtime	2-80-4101	\$ 1,785	\$ 2,500	\$ 524	\$ 700	\$ 2,250
Employee Benefits	2-80-4103	\$ 15,206	\$ 20,000	\$ 11,140	\$ 17,000	\$ 31,000
Workers Compensation	2-80-4104	\$ 1,387	\$ 3,000	\$ 2,238	\$ 2,238	\$ 3,500
FICA & MC Taxes	2-80-4106	\$ 3,250	\$ 4,000	\$ 2,744	\$ 3,700	\$ 5,800
Engineer Fees	2-80-4120	\$ 906	\$ 10,000	\$ 6,475	\$ 9,500	\$ 10,000
Uniforms	2-80-4125	\$ 229	\$ 750	\$ 478	\$ 700	\$ 1,200
Office Supplies	2-80-4126	\$ -	\$ -	\$ -	\$ -	\$ -
Wellness and Health	2-80-4128	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment/Materials	2-80-4129	\$ -	\$ 1,200	\$ -	\$ -	\$ 1,000
Freight In	2-80-4130	\$ -	\$ 500	\$ 94	\$ 125	\$ 250
Travel/Training	2-80-4131	\$ -	\$ 2,000	\$ 131	\$ 250	\$ 1,000
Telephone-Cell Phone	2-80-4132	\$ 127	\$ 900	\$ 727	\$ 850	\$ 1,000
Utilities	2-80-4133	\$ 723	\$ 1,750	\$ 85	\$ 800	\$ 1,500
Permits & Fees	2-80-4134	\$ 3,787	\$ 4,000	\$ 2,911	\$ 3,881	\$ 4,000
Repair & Maintenance	2-80-4135	\$ 31,875	\$ 23,750	\$ 15,000	\$ 20,000	\$ 22,500
Postage	2-80-4136	\$ 5,751	\$ 5,500	\$ 3,711	\$ 5,000	\$ 6,000
Printing	2-80-4138	\$ 2,445	\$ 3,000	\$ 1,100	\$ 2,500	\$ 3,000
Capital Outlay	2-80-4151	\$ -	\$ 56,850	\$ 27,791	\$ 38,000	\$ 85,000
Capital Reserve	2-80-4152	\$ 3,000	\$ 4,000	\$ -	\$ -	\$ 36,300
Commerce Grant - Automated Solutions	2-80-4153	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation	2-80-4160	\$ 44,988	\$ -	\$ -	\$ -	\$ -
Prior Year Expenditures	2-80-4199	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	2-80-4225	\$ 6,488	\$ 8,000	\$ 5,332	\$ 7,000	\$ 8,000
Debt Service Payment (Cajah's Mtn WL)	2-80-4270	\$ -	\$ 5,900	\$ -	\$ 5,900	\$ 5,900
Penalties/Interest	2-80-4275	\$ 4,075	\$ 500	\$ -	\$ -	\$ -
Cash Over/Short	2-80-4280	\$ -	\$ -	\$ -	\$ -	\$ -
Allowance for Bad Debt	2-80-4285	\$ 92	\$ 2,000	\$ -	\$ 2,200	\$ 2,500
Miscellaneous Exp	2-80-4295	\$ 132	\$ 1,500	\$ 557	\$ 745	\$ 1,000
Materials & Supplies	2-80-4515	\$ 5,556	\$ 17,000	\$ 6,851	\$ 9,135	\$ 15,000
Water Purchases	2-80-4558	\$ 214,296	\$ 201,000	\$ 121,270	\$ 215,000	\$ 222,100
Technical Support- Water	2-80-4560	\$ 1,809	\$ 1,500	\$ 357	\$ 1,900	\$ 2,000
Caldwell Co. Water Lines	2-80-4562	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 16,500
Contracted Services	2-80-4760	\$ 2,600	\$ 11,500	\$ 2,525	\$ 3,400	\$ 10,800
Transfer to Capital	2-80-9999	\$ 56,683	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 457,650	\$ 465,100	\$ 257,630	\$ 416,024	\$ 575,100

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2012 - 2013

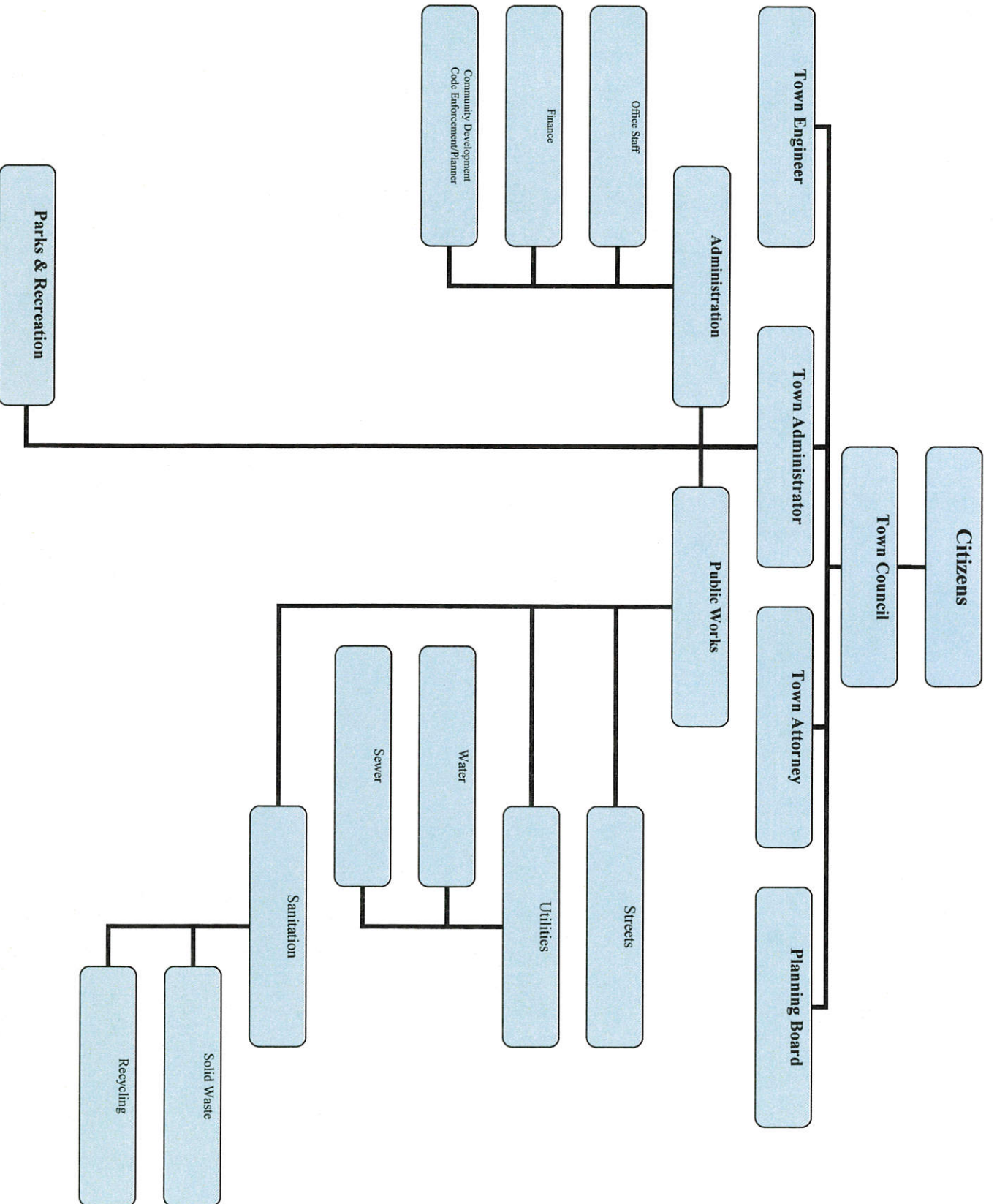
Utility Fund 2 Department: **Sewer** Page No: 20

Account	Account Number	Last Year	Current Year			
		Actual 2010-11	Budget 2011-12	Actual to Feb. 2012	Estimated Entire Year	2012-13 Estimate
Wages	2-90-4100	\$ 39,777	\$ 46,000	\$ 27,999	\$ 40,000	\$ 24,000
Overtime	2-90-4101	\$ 2,260	\$ 2,000	\$ 1,061	\$ 1,500	\$ 1,250
Employee Benefits	2-90-4103	\$ 15,209	\$ 17,000	\$ 10,985	\$ 16,000	\$ 9,000
Workers Compensation	2-90-4104	\$ 1,387	\$ 3,000	\$ 2,188	\$ 2,188	\$ 1,500
FICA & MC Taxes	2-90-4106	\$ 3,287	\$ 3,200	\$ 2,243	\$ 3,000	\$ 2,500
Engineer Fees	2-90-4120	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Uniforms	2-90-4125	\$ 156	\$ 750	\$ 481	\$ 642	\$ 400
Equipment & Materials	2-90-4129	\$ 83	\$ 1,000	\$ -	\$ -	\$ -
Freight In	2-90-4130	\$ -	\$ 500	\$ 62	\$ 82	\$ 250
Travel/Training	2-90-4131	\$ -	\$ 2,000	\$ 96	\$ 130	\$ 1,000
Telephone-Cell & Pump St	2-90-4132	\$ 1,391	\$ 1,800	\$ 1,109	\$ 1,500	\$ 1,800
Utilities	2-90-4133	\$ 6,690	\$ 6,000	\$ 4,838	\$ 6,700	\$ 7,000
Permits & Fees	2-90-4134	\$ -	\$ -	\$ -	\$ -	\$ 500
Repairs & Maintenance	2-90-4135	\$ 6,903	\$ 9,600	\$ 8,356	\$ 9,000	\$ 23,000
Capital Outlay	2-90-4151	\$ -	\$ 23,000	\$ 21,531	\$ 21,531	\$ -
CDBG Sewer Grant	2-90-4153	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Depreciation	2-90-4160	\$ 67,481	\$ -	\$ -	\$ -	\$ -
Allowance for Bad Debt	2-90-4285	\$ -	\$ 500	\$ -	\$ 500	\$ 500
Miscellaneous	2-90-4295	\$ 40	\$ 250	\$ 371	\$ 495	\$ 500
Materials & Supplies	2-90-4515	\$ 4,244	\$ 11,000	\$ 2,447	\$ 5,000	\$ 5,000
Sewer Charges	2-90-4558	\$ 11,842	\$ 13,000	\$ 7,213	\$ 12,000	\$ 13,000
Transer to CIP	2-90-4999	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS:		\$ 160,750	\$ 140,600	\$ 90,980	\$ 120,268	\$ 149,200

APPENDIX

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

Town of Sawmills – Organizational Chart



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 5.8 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 next to the Sawmills Voluntary Fire Department. Sawmills is neighbors to Batou, 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 joined 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 the sanitary district.

DEMOGRAPHICS

On April 29, 1988 a special census cited the Town's initial population as 3,885. As of July 1, 2010, the North Carolina Office of State Budget and Management certified the Town's population at 5,250. 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) and AT&T provide telecommunications service within the town limits. A cable television franchise is operated by Charter Communications.

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

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 5.8 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 34.4 years old, with a median household income of \$35,022 and a median house value of \$109,467. The population of the Town consists of the following: Caucasian (95.2%), African American (.8%), 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 (67.5%), bachelor's degree or higher (7.9%), graduate or professional degree (3%).

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 (20.9%), now married (56.3%), separated (4.9%), widowed (6.1%), and divorced (12%).

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 ball games, 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, 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 of Sawmills is home to two schools - Sawmills Elementary School with 353 students and the largest school in the county, South Caldwell High School, with an enrollment of over 1,600 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, 7/20/2010
2. Website: city-data.com/Sawmills-North-Carolina, 5/1/2006
3. Website: publicschoolreview.com/county/public-schools.php, 7/20/2010

DEPARTMENTAL PERFORMANCE

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
<u>Governing Body</u>			
Town Council Meetings	14	23	17
<u>Administration/Finance</u>			
Purchase Orders Issued	326	369	460
Checks Issued	1,006	1,114	1,130
Water Bills Mailed	24,468	24,495	24,290
Work Orders Issued	1,761	1,780	1,616
<u>Streets/Public Works</u>			
Street Dept Work Orders	331	205	390
Right of ways cleaned/mowed	102	102	29
Road signs installed/repared	15	20	136
Pavement repairs	8	7	9
Brush pick up	135	247	284
Miscellaneous	71	169	54
<u>Sanitation</u>			
Special pick up	193	173	442
White Goods pick up(Tons)	59	7	22
<u>Community Development</u>			
Zoning Permits Issued	37	24	27
<u>Parks and Recreation</u>			
Update signs and regulations	3	5	20
Baird (183)/Veteran's Park(352)	210	392	535
<u>Planning Commission</u>			
Planning Commission Meetings	0	1	4

DEPARTMENTAL PERFORMANCE (continued)

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-2012</u>
<u>WATER</u>			
Total Work Orders	808	740	762
Total Water Customers	2,050	2,091	2,146
Hydrants Maintained	160	160	160
Miles of Water Lines Maintained	54	54	54
Water Taps Requested	10	6	7
Meters Re-Read	22	57	41
Meters Installed	44	13	7
Leaks Repaired	53	34	26
Water Purchased – Lenoir(million gal)	99	146	100
Water Purchased – Baton (million gal)	4	5	5
Water Purchased – Caldwell County (thousand gal)	195	368	238
<u>Sewer</u>			
Total Sewer Customers	349	412	418

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	1	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	1	0
<u>Fire Dept (Volunteers)</u>			
Fire Chief	0	0	1
Assistant Fire Chief	0	0	1
Firefighters	0	0	43
Total	14	14	45

POSITION CHANGES

DEPARTMENT	FY 09	FY 10	FY 11	FY 12	FY 13	Net Change FY 09-13
Governing Body	6	6	6	6	6	0
Planning Commission (total does not include 2 alternates)	5	5	5	5	5	0
Administration	5	5	5	5	5	0
Public Works	2	2	3	3	2	1
Sanitation	4	2	2	2	2	0
Water/Sewer	2	2	3	3	3	0
Parks/Rec	1	2	4	5	2	3
TOTAL	25	24	28	29	25	4

- **Volunteer Fire Department – 45 firefighters not included in total.**
- **Parks & Recreation – decrease for 2012-2013. Reduction is a result of umpires being under the supervision of the Sawmills Optimist Club.**

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.

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

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 of 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.

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.