

**Town of Sawmills
North Carolina**

Fiscal Year 2021 - 2022

July 1, 2021 – June 30, 2022

Annual Budget

Town Council

Johnnie Greene, Mayor

Keith Warren, Mayor Pro Tem

Melissa Curtis

Rebecca Johnson

Joe Wesson

Clay Wilson

Town Office Staff

Chase Winebarger, Town Manager
Julie Good, Town Clerk

Karen Clontz, Finance Officer
Wendy Honeycutt, Administrative
Assistant

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Budget Message

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Ordinance

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

The following anticipated fund revenues, departmental expenditures, and interfund transfers are approved and appropriated for the Town of Sawmills' operations for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022.

SECTION 1 – General Fund**Revenues:**

Property Tax	521,350
Local Sales Tax	1,221,500
Powell Bill Allocation	135,000
Solid Waste Fee	230,000
State Shared (Utility/Franchise)	197,158
Other	10,675
Fund Balance Appropriated	411,000
Planning/Zoning Fees	<u>500</u>
Total Estimated General Fund Revenues	\$2,836,183

Expenditures:

Governing Body	45,800
Administration	584,133
Finance	110,600
Public Works	496,900
Streets and Highways (Powell Bill)	244,000
Sanitation/Recycling	353,500
Community Development	139,550
Parks and Recreation	667,700
Interlocal Transfer to Caldwell County	<u>194,000</u>
Total Estimated General Fund Expenditures	\$2,836,183

SECTION 2 – Utility Fund

Revenues:

Water	1,000,931
Sewer	<u>482,200</u>
Total Estimated Utility Fund Revenues	\$1,483,131

Expenditures:

Water	1,000,931
Sewer	<u>482,200</u>
Total Estimated Utility Fund Expenditures	\$1,483,131

SECTION 3 – Ad Valorem Taxes

An Ad Valorem tax rate of \$0.20 per one hundred dollars (\$100) valuation of taxable property, as listed for taxes as of January 1, 2021, is hereby levied and established as the official tax rate for the Town of Sawmills for Fiscal Year 2021 - 2022. The rate is based upon a total projected valuation of \$262,511,361 and an estimated collection rate of 98.17%. 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 Manager shall serve as Budget Officer.
- B. The Budget Officer shall be authorized to reallocate departmental appropriations among the various expenditures within each department.
- C. The Budget Officer is authorized to effect interdepartmental transfers of minor budget amendments not to exceed ten percent (10%) of the appropriated funds for the department's allocation which is being reduced. Notification of all such transfers or amendments shall be made to the Town Council at their next regular meeting of that body following the transfers.

SECTION 6 – Restrictions

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

SECTION 7 – Budget Amendments


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

SECTION 8 – Utilization of Budget and Budget Ordinance

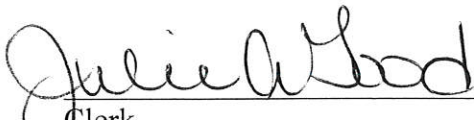
This ordinance and the budget documents shall be the basis for the financial plan of the Town of Sawmills during the 2021-2022 Fiscal Year. The Budget Officer shall administer the budget. The accounting system shall establish records that are in consonance with this budget and this ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 15th day of June, 2021.


Keith Warren, Mayor Pro Tem


Chase Winebarger, Town Manager

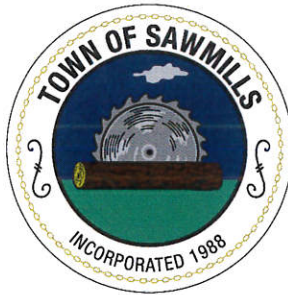
ATTEST:


Clerk



Budgetary & Financial Information

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



FY 2021-2022 Budget Retreat and Workshop Schedules

December 15th at 6:00 pm Regular Council Meeting	Adopt FY 2021-2022 Budget Retreat and Workshop Schedules (Sawmills Town Hall Council Chambers)
February 9th from 9:00-4:00 Special Council Meeting	Annual Council Budget Retreat (Caldwell County Economic Development Commission)
March 4th from 5:00-7:00 Special Council Meeting	Budget Workshop Number 1 (Sawmills Town Hall Council Chambers)
April 1st from 5:00-7:00 Special Council Meeting	Budget Workshop Number 2 (Sawmills Town Hall Council Chambers)
April 22nd from 5:00-7:00 Special Council Meeting	Budget Workshop Number 3 (Sawmills Town Hall Council Chambers)
May 6th from 5:00-7:00 Special Council Meeting	Budget Workshop Number 4 (If needed) (Sawmills Town Hall Council Chambers)
May 18th at 6:00 pm Regular Council Meeting	Presentation of FY 2021-2022 Budget and Call a Public Hearing (Sawmills Town Hall Council Chambers)
June 15th at 6:00 pm Regular Council Meeting	Public Hearing and Adoption of FY 2021-2022 Budget (Sawmills Town Hall Council Chambers)

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

UNITS OF THE BUDGET DOCUMENT

Summary:

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

Fund:

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

Department:

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

Line Items:

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

General Fund Balance and Utility Fund Net Assets

General Fund:

Fund Balance at the end of: (Assigned and Unassigned)	<u>6/30/2019</u> \$5,940,311	<u>6/30/2020</u> \$6,572,803	<u>6/30/2021</u> \$6,927,778
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Utility Fund:

Net Assets at the end of:	<u>6/30/2019</u> \$4,424,094	<u>6/30/2020</u> \$4,627,183	<u>6/30/2021</u> \$4,938,529
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EXPLANATION OF GENERAL FUND BALANCE & UTILITY NET ASSETS

GENERAL FUND: The estimated fund balance for FY 2020-2021 is projected to be \$6,927,778. Due to the Covid 19 restrictions, projects were suspended due to labor and supply shortages. Even though the figures reflect a stable fund balance, many factors can reduce the fund balance in a short period of time.

UTILITY FUND: The net assets for FY 2020-2021 are estimated to be \$4,938,529. There was a 2.5% rate increase to the water and sewer base rate. Projects were suspended due to the Covid 19 restrictions.

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 ensure 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 \$20,799,280. Capital items and capital projects will be financed for a period which should not exceed the life of the asset. There is no current debt for the General Fund and less than a 1% debt for the Utility Fund.

	<u>Balance Owed</u>	<u>Paid in Full</u>
<u>Utility Fund:</u>		
<u>ARRA Loan</u> – Cajahs		
Mtn Waterline		
Replacement	\$ 58,506	12/31/2030
<u>First Citizens Loan</u> –		
<u>CIP AMI Water Meters</u>	\$314,196	11/20/2024

FINANCIAL MANAGEMENT SYSTEMS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

A. REPORTING ENTITY

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

B. BASIS OF PRESENTATION - FUND ACCOUNTING

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

Governmental Funds

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

Proprietary Funds

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

FINANCIAL MANAGEMENT SYSTEMS (CONTINUED)

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

Account Groups

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

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

C. BASIS OF ACCOUNTING

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

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

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

D. BUDGETARY DATA

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

FINANCIAL MANAGEMENT SYSTEMS (CONTINUED)

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

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

CASH MANAGEMENT

Deposits

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

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

Investments

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

REVENUE & EXPENDITURES

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

Revenues and Expenditures by Fund
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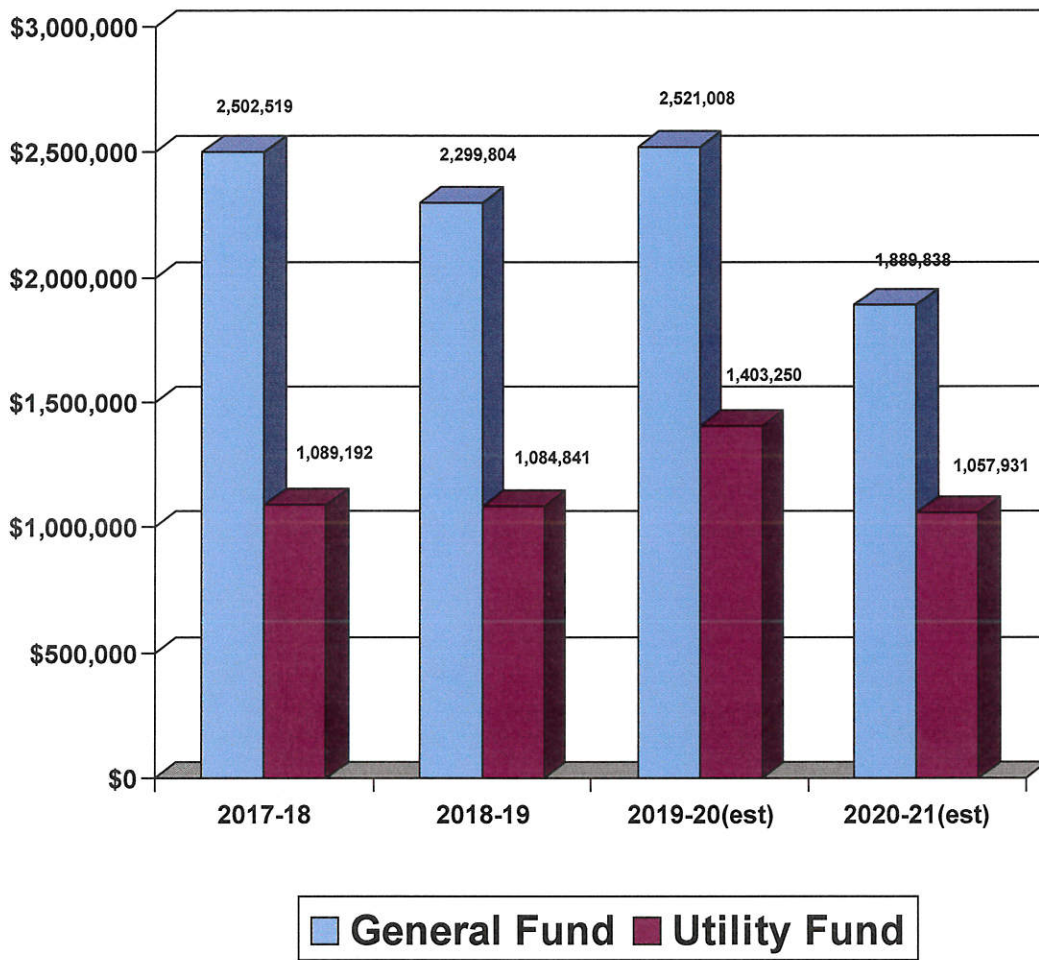
Revenues

<u>Fund</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21(est)</u>	<u>2021-22(est)</u>
General	\$2,299,804	\$2,337,240	\$1,908,838	\$2,836,183
Utility	<u>\$1,084,841</u>	<u>\$ 868,053</u>	<u>\$ 792,731</u>	<u>\$1,000,931</u>
Total	\$3,384,645	\$3,205,293	\$2,701,569	\$3,837,114

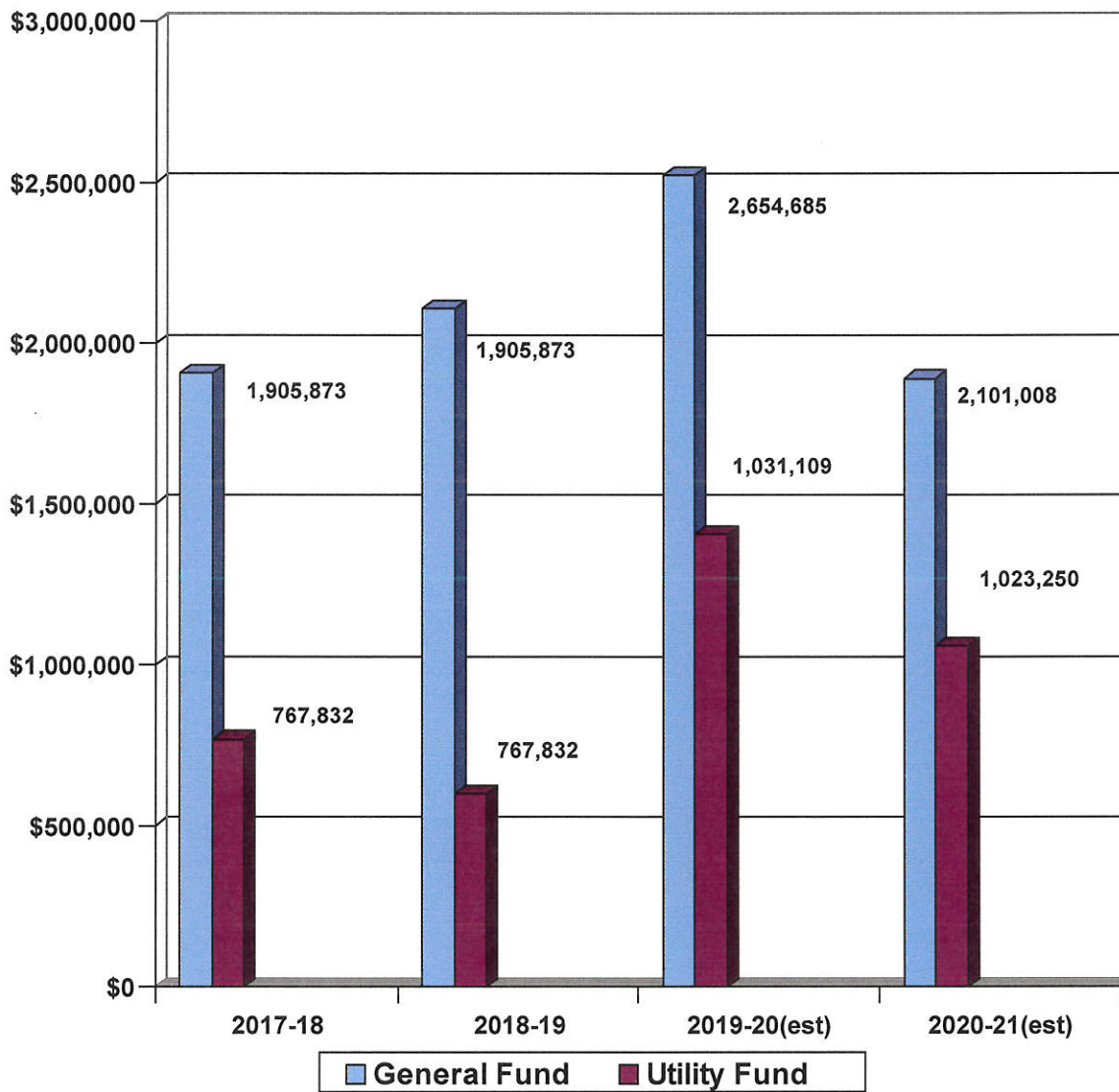
Expenditures

<u>Fund</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21(est)</u>	<u>2021-22(est)</u>
General	\$2,107,739	\$1,693,374	\$1,908,838	\$2,836,183
Utility	<u>\$598,265</u>	<u>\$ 801,828</u>	<u>\$ 792,731</u>	<u>\$1,000,931</u>
Total	\$2,706,004	\$2,495,202	\$2,701,569	\$3,837,114

Revenues by Fund 2018 - 2021



Expenditures by Fund 2018– 2021



Comparison of Revenue and Expenditure Summaries

REVENUES

<u>General Fund</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20(est)</u>	<u>2020-2021(est)</u>
Ad Val/Vehicle Tax	485,450	539,386	484,100	476,450
Sales Tax	1,099,770	1,186,050	1,063,000	884,000
Powell Bill(allocation/reserve)	146,798	146,007	142,000	130,000
State Shared Rev	211,155	209,694	203,358	187,858
Solid Waste Fee	210,045	210,683	200,000	203,000
Miscellaneous	13,351	7,379	7,800	7,655
Fund Balance	0	0	0	0
Capital Reserve	335,000	0	0	0
Planning Fees	<u>950</u>	<u>605</u>	<u>750</u>	<u>500</u>
Total	2,502,519	2,299,804	2,101,008	1,889,463

<u>Utility Fund</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20(est)</u>	<u>2019-20(est)</u>
Water Tank Cell Tower Lease	6,440	19,000	21,239	21,000
Utility Charges	967,715	842,000	842,000	944,231
Taps & Connections	6,950	5,000	5,000	5,000
Late Charges	15,047	15,000	15,000	15,000
Transfer from Capital Reserve	86,000	86,000	86,000	0
Miscellaneous	7,040	5,500	3,000	5,000
Net Asset Appropriation	0	60,400	0	380,000
AIA Grant-GIS	<u>0</u>	<u>84,209</u>	<u>0</u>	<u>0</u>
Total	1,089,192	1,117,109	1,167,500	1,023,250

EXPENDITURES

<u>General Fund</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20(est)</u>	<u>2020-21(est)</u>
Governing Body	39,936	31,607	50,450	49,450
Administration	381,135	316,626	452,758	429,100
Finance	74,380	77,682	90,000	82,450
Streets & Highways	229,530	157,146	62,000	200,000
Public Works	330,179	378,321	466,400	606,185
Sanitation	458,782	250,287	285,000	333,850
Community Development	66,993	88,325	123,850	96,200
Parks & Recreation	130,938	613,745	376,550	173,450
Operating Transfers	0	0	0	0
Inter Local Transfer	<u>194,000</u>	<u>194,000</u>	<u>194,000</u>	<u>194,000</u>
Total	1,905,873	2,107,739	2,101,008	1,889,838

<u>Utility Fund</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20(est)</u>	<u>2020-21(est)</u>
Water	520,201	402,799	786,500	792,731
Sewer	<u>247,632</u>	<u>195,466</u>	<u>235,750</u>	<u>265,200</u>
Total	767,833	598,265	1,022,250	1,057,931

2020-2021 CAPITAL IMPROVEMENT EXPENDITURE SUMMARIES

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

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

ement Plan (10 Year)									
FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32

[illegible][illegible][illegible][illegible]

1 of Sawmills Capital Improvement Plan (10 Year)

Utility Fund

Water

[illegible]

1 of Sawmills Capital Improvement Plan (10 Year)

FY 22/23 FY 23/24 FY 24/25 FY 25/26 FY 26/27 FY 27/28 FY 28/29 FY 29/30 FY 30/31 FY 31/32

Sewer

321A North-Elmore to Hudson																				
Baker Circle																				
Blackburn Court & Villa Lane	174,000																			
Villa Woods, Loye Ln, Baker Circle, Chantilly Dr (South)		333,000																		
Duncan Dr & Chantilly Dr (North)			165,000																	
Clyde Dr & Burl St				223,000																
Cleo Dr, Karr Dr, Remont St & Holden Pl					234,000															
Sewer Department Subtotal	174,000	333,000	165,000	223,000	234,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>FY 22/23</u>	<u>FY 23/24</u>	<u>FY 24/25</u>	<u>FY 25/26</u>	<u>FY 26/27</u>	<u>FY 27/28</u>	<u>FY 28/29</u>	<u>FY 28/29</u>	<u>FY 28/29</u>	<u>FY 28/29</u>	<u>FY 28/29</u>	<u>FY 28/29</u>	<u>FY 28/29</u>	<u>FY 28/29</u>	<u>FY 28/29</u>	<u>FY 28/29</u>	<u>FY 28/29</u>	<u>FY 28/29</u>	<u>FY 28/29</u>	<u>FY 28/29</u>
Utility Fund CIP Total	267,000	476,750	274,000	393,000	414,000	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0

*TBD - To be determined

Capital Budget Items by Department FY 2020 - 2021

General Fund & Utility Fund

General Fund

*Due to the Covid 19 Pandemic, all Capital
Outlay item purchases were postponed for Fiscal
Year 2020 - 2021*

Utility Fund

Capital Budget – General Fund

Capital Budget – Utility Fund

Total Capital Budget

EXPLANATION OF CAPITAL EXPENDITURES

Capital Items – General Fund

Explanation, Financing, & Operational Impacts

Due to the Covid 19 Pandemic, all
Capital Outlay item purchases were
postponed for Fiscal Year 2020 - 2021

REVENUE ASSUMPTIONS

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

Ad Valorem Taxes	Ad Valorem or property tax income is based on a \$.20 tax rate per \$100 of \$251,251,500 assessed valuation with an estimated 93% collection rate for property and 100% for vehicles.
Investments	The Town generates income by investing idle cash in CD's, money market accounts, and investments in the North Carolina Capital Management Trust Fund. An average monthly balance of temporarily idle cash for each fund is determined by using historical trend analysis and by performing cash flow projections for FY 2020 - 2021.
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 2020 - 2021, estimates of these revenues have been included in the budget.
Local Sales Tax	The State collects and distributes local levied tax on retail sales. The tax consists of a one cent (Article 39), and two one-half cent taxes (Articles 40 & 42), of which each local government receives a portion, based on either a per capita (population) or ad valorem (property value) basis determined by the county. Caldwell County distributes sales tax money based on per capita. To continue to receive these taxes on a per capita basis, the Town and other municipalities have entered into an interlocal agreement with Caldwell County to use these funds on economic development incentives benefiting the County. The Town's contribution is \$194,000.
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 be increased by 2.5% to \$21.12 for the first 2,000 gallons, with \$6.15 for each additional 1,000 gallons up to 10,000 gallons; \$7.18 per 10,001 to 20,000; \$4.61 per 20,001 to 30,000 and \$3.59 over 30,001
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 \$28.83 for the first 2,000 gallons with each additional 1,000 gallons at a rate of \$7.79.
Fund Balance	This revenue source comes from the Town's surplus in either the General or Utility Funds. The appropriation of fund balance (General Fund), or net assets (Utility Fund), is necessary to balance projected revenues and expenditures. The level of appropriation is determined by the difference between estimated expenditures and estimated revenues for the upcoming fiscal year.
Misc. Revenue	This revenue source is generated by park rental fees, trash cans, Town promotional materials, Veterans Memorial engraving and copies.
Capital Reserve	This fund is represented on a municipality's balance sheet accounting for reserves set aside for future long-term capital investments, projects or emergency expenditures. This type of fund is set aside to ensure the municipality has adequate funding to at least partially finance the project.
Other	All other revenue sources were projected by using one, or a combination of the following forecasting methods: historical trend analysis, projections from the N.C. League of Municipalities, and/or institutional knowledge.

REVENUE TRENDS

General Fund

Property tax revenues make up approximately 23% of the General Fund revenues. We are starting to see a slight improvement in revenue projections for the Town. Sawmills, and many other North Carolina municipalities, that receive State Shared Revenues. This represents approximately 10% 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 51% of the General Fund Revenue. Also included is the Powell Bill revenue which represents approximately 7% of the revenue. These funds will be used to supplement road expenditures. The remaining 9% is comprised of the solid waste fees, planning/zoning fees, investments and miscellaneous revenue.

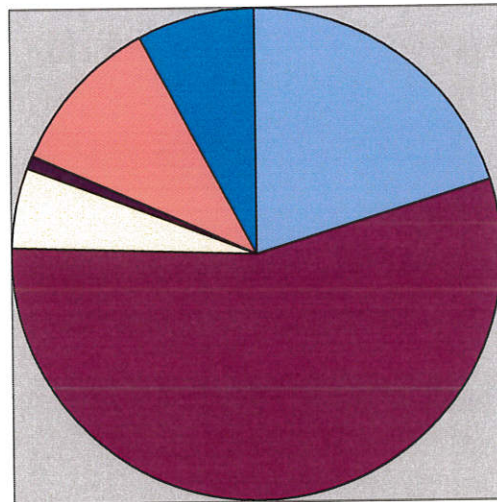
Utility Fund

The vast majority of support for this fund comes from water sales. Over the years, water sales and usage have increased slightly. Occasionally, sales will drop from one year to the next. Proceeds from water sales, and the other smaller revenue sources, should provide adequate revenues to maintain the Utility Fund as a self-supporting enterprise activity. Due to the Covid 19 Pandemic, all Capital Improvement projects were suspended for Fiscal Year 20/21

GENERAL FUND

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

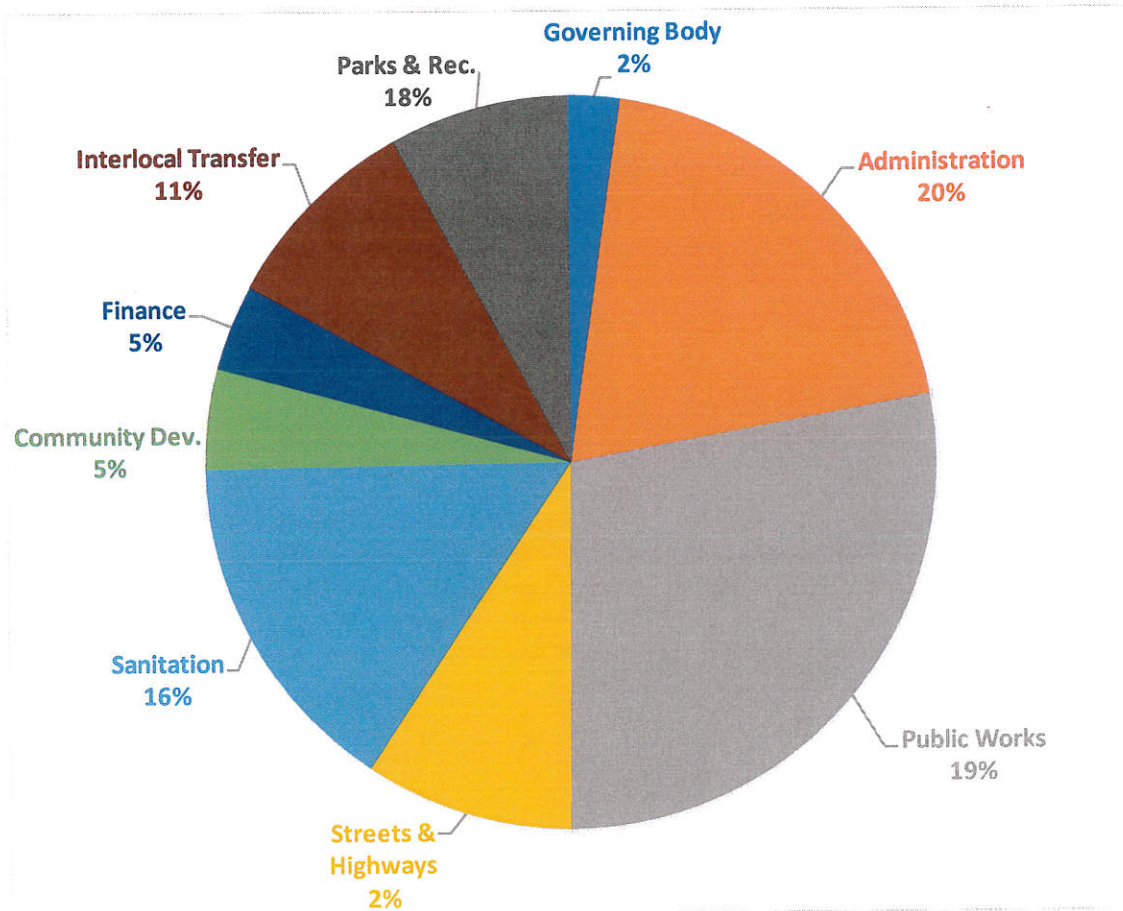
2020 - 2021 Revenues General Fund



Property 20%	Sales Tax 55%	Powell Bill 5%
Fund Balance	Miscellaneous 1%	Solid Waste 11%
State Shared 8%		

Total Revenues \$2,587,322

2020 - 2021 Expenditures General Fund



Total Expenditures \$1,693,374

GOVERNING BODY

*Mayor
* Town Council

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

OBJECTIVES

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

Expenditures

	<u>2019-20 Budget</u>	<u>2020 - 21 Budget</u>	<u>% Change</u>
	\$34,850	\$45,800	+23%
<u>Mayor/Council</u>	<u>Total</u>	<u>Changes</u>	<u>Total</u>
	6	0	6

ADMINISTRATION

* Town Administrator
* Administrative Assistant

* Town Clerk

The Administrative Department consists of the Town Administrator who handles the day-to-day operations of the Town, a Town Clerk and Administrative Assistant. The Town Clerk records the minutes for the Town Council meetings and keeps all records for the Town. The Administrative Assistant ensures assists with payment applications for utility billing.

OBJECTIVES

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

Expenditures**2019-20 Budget****2020-21 Budget****% Change**

\$345,687

\$466,288

28%

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

3

0

FINANCE

* Finance Officer

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

OBJECTIVES

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

Expenditures

<u>2019-20 Budget</u>	<u>2020-21 Budget</u>	<u>% Change</u>
\$90,000	\$94,850	5%

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.
- Due to Covid-19 restrictions, projects were suspended for FY 20/21.

Expenditures

<u>2019-20 Budget</u>	<u>2020-21 Budget</u>	<u>% Change</u>
\$528,400 (\$466,400-PW; \$62,000-PB)	\$423,900 (\$386,900-PW; \$37,000-PB)	-20%

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

4

0

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

SANITATION DEPARTMENT

*Republic Services -Trash/Recycling

*Public Works – Work Orders

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 \$10.00. Stoves, refrigerators, sofas, tables, boxes, and other miscellaneous items, can be scheduled for pick up by contacting the Town Hall office.

The Town of Sawmills contracts with Republic Services (aka - Garbage Disposal Services) to collect recyclable material on a bi-weekly basis. The Town encourages residents to participate in the recycling program by providing free containers and also a list of items that can be recycled. The recycle rewards program (\$40 credit to the sanitation bill), which began in July, 2011, continues to be a success resulting in an increase in materials being recycled. The Town's goal is to increase the amount of collectible recycling materials and reduce the amount of refuse being taken to the landfill.

OBJECTIVES

- Continue to provide efficient curbside service to the citizens of Sawmills while keeping expenses in check.
- Work with Republic Services to collect recyclables and encourage more participation from residents. Information packets will be used to inform participating residents how to improve ways to recycle and make them aware of their role by conserving resources.
- Beginning FY 2019-20, the Town contracted with Republic Services to collect trash for its residents.

Expenditures

<u>2019-20 Budget</u>	<u>2020-21 Budget</u>	<u>% Change</u>
\$285,000	\$325,500	12%

Personnel

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

BUDGET SUMMARY

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

OBJECTIVES

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

Expenditures**2019-20 Budget****2020-21 Budget****% Change**

\$376,550

\$194,950

-48%

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

2

0

COMMUNITY DEVELOPMENT

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

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

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

OBJECTIVES

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

Expenditures

<u>2019-20 Budget</u>	<u>20120-21 Budget</u>	<u>% Change</u>
\$123,850	\$144,550	14%

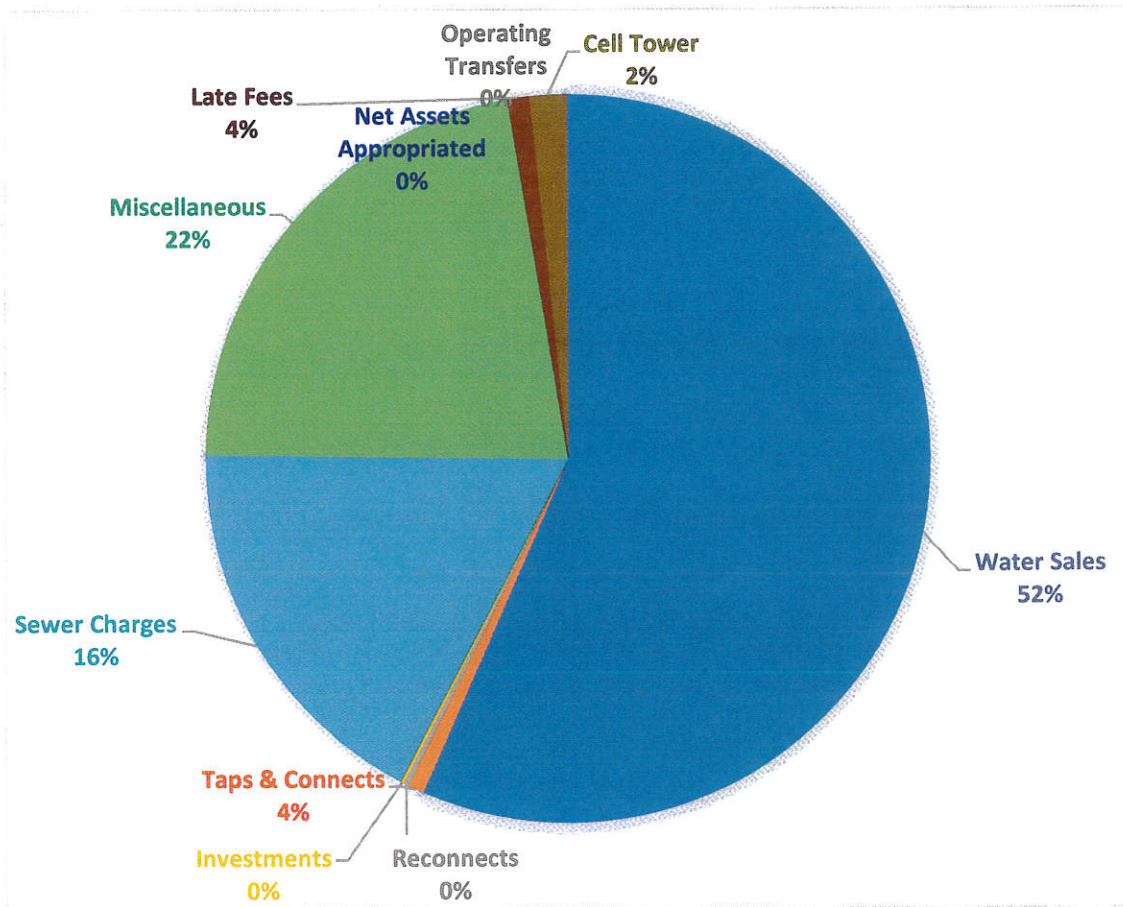
Personnel

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

UTILITY FUND

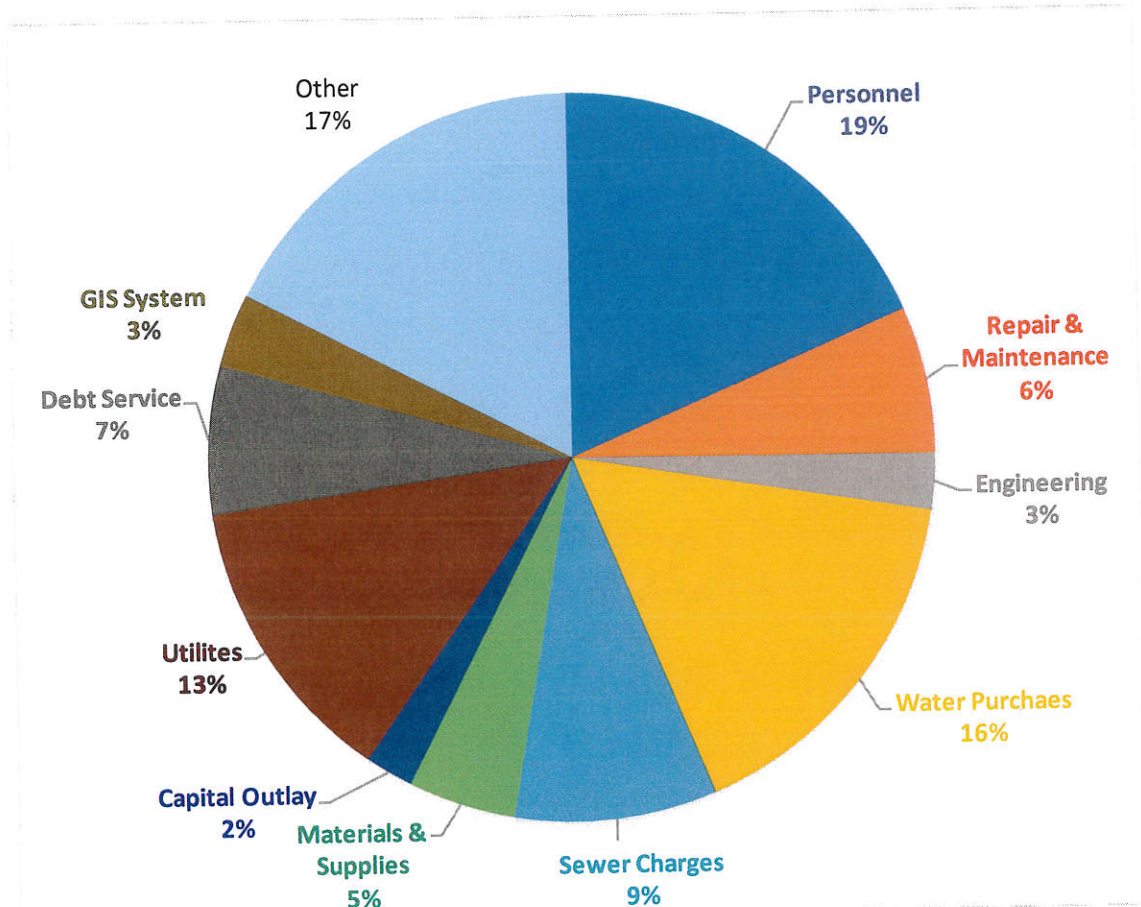
- Revenues for Utility Fund Graph
- Expenses for Utility Fund Graph
- Water Department
- Sewer Department

2020 - 2021 Revenues Utility Fund



Total Revenues \$1,524,246

2020 - 2021 Expenses Utility Fund



Total Expenses \$1,524,245

WATER DEPARTMENT

*Water Department ORC

*Water Department Employee

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

OBJECTIVES

- Ensure 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>2019-20 Budget</u>	<u>2020-21 Budget</u>	<u>% Change</u>
\$1,084,018	\$1,524,246	28%

PERSONNEL

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

SEWER DEPARTMENT

*Sewer Department ORC

*Sewer Department Employee

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

For FY 2018-19, in conjunction with Western Piedmont Council of Governments and an AIA Grant, a GIS system will be installed on the water and sewer lines.

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>2019-20(Estimate)</u>	<u>2020-21 Budget</u>	<u>% Change</u>
\$194,861	\$482,200	60%

PERSONNEL

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

Copy previous year's budget folder and rename it as the upcoming fiscal year. Then open the "dirty" copy and s
Unhide rows/columns before starting new budget; rows of line items are hidden if there is \$0 across the board a
Hidden columns have formulas which will automatically update when updated amounts have been entered

Each page has formulas; make sure not to type over a formula; **check the cells!!!!**

Update page 1 **only** with the following:

This information copies to the remaining pages.

- Page 1 Title - Fiscal Year: The next Fiscal Year - i.e. 2021 - 2022
Section "Last Year" and column "Actual 2019 - 2020" (previous fiscal year)
Section "Current Year" -
a Column "Budget (current fiscal year) 2020 - 2021
b Actual to February 2021 (current year)
c Estimate entire year
d 2021 - 2022 Estimate

Pages 2, 4, 5 and 9 - 20 only (pages 3, 6, 7, 8 automatically populate when information entered)

Copy the amounts in the last column (Estimate) to Budget (current year) column

Clear the columns/cells with amounts in:

Actual, Actual to February, Estimated/Year and Estimate

Calculate the new fiscal year budget based on the department needs and historical data; once the last column is
The clean copy is the same as the dirty copy, but is the presentable version to Mayor/Council. The dirty copy has
Hide all rows/columns with notes/percentages

Keep the dirty copy for your reference - copies to Manager and Public Works Director if they want one

save it as the "original".
and not used often

s completed, then save as "clean"
as all pertinent notes

Town of Sawmills
Annual Budget Estimates - Revenues

Fiscal Year: 2021 - 2022
Summary

Budget Page:
1

Fund	Fund #	Last Year	Current Year		Estimated Entire Year	Budget
		Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021		2021 - 2022 Estimate
General Fund	1	\$2,337,240	\$1,908,838	\$1,529,643	\$2,313,208	\$2,836,183
Utility Fund	2	\$1,084,018	\$1,057,931	\$955,553	\$1,246,772	\$1,483,131
TOTALS:		\$3,421,258	\$2,966,769	\$2,485,196	\$3,559,980	\$4,319,314

Town of Sawmills
Annual Budget Estimates - Revenues

Fiscal Year: 2021 - 2022
General Fund

Budget Page:
2

Account Name	Fund 1	Last Year	Current Year			Budget
	Account #	Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	2021 - 2022 Estimate
Ad Valorem Current Year	1-00-3101	\$433,251	\$410,000	\$411,466	\$425,000	\$440,000
Ad Valorem Prev Year	1-00-3102	\$17,843	\$15,000	\$8,653	\$18,000	\$18,000
Ad Valorem Refunds	1-00-3103	\$0	(\$250)	(\$42)	(\$100)	(\$100)
Ad Valorem Collection Fees	1-00-3104	(\$10,952)	(\$12,000)	(\$10,573)	(\$12,000)	(\$12,000)
Vehicle Interest	1-00-3105	\$264	\$500	\$0	\$250	\$250
Vehicle Taxes	1-00-3110	\$74,579	\$63,000	\$44,509	\$75,000	\$75,000
Vehicle Taxes Prev Year	1-00-3111	\$43	\$50	\$0	\$50	\$50
Vehicle Refunds	1-00-3112	(\$287)	(\$500)	(\$63)	(\$500)	(\$500)
Vehicle Collection Fees	1-00-3113	(\$3,741)	(\$3,000)	(\$1,876)	(\$4,000)	(\$3,000)
Interest on Ad Valorem	1-00-3114	\$5,007	\$3,500	\$2,656	\$3,500	\$3,500
Ad Valorem Late List Rev	1-00-3115	\$155	\$150	\$159	\$200	\$150
NSF fees	1-00-3116	\$660	\$500	\$450	\$600	\$500
Hold Harmless	1-00-3229	\$309,286	\$228,000	\$175,172	\$323,000	\$310,000
Article 44 1/2% Sales tax	1-00-3230	\$74,561	\$52,000	\$38,626	\$74,000	\$73,500
Article 39 1% Sales Tax	1-00-3231	\$388,841	\$267,000	\$214,033	\$378,000	\$378,000
Article 40 1/2 % Sales Tax	1-00-3232	\$286,049	\$213,000	\$160,409	\$280,000	\$285,000
Article 42 1/2 % Sales Tax	1-00-3233	\$188,055	\$124,000	\$103,561	\$175,000	\$175,000
Sales Tax on Telecommunications	1-00-3234	\$15,954	\$16,000	\$6,345	\$15,000	\$15,000
Excise Tax on Piped Natural Gas	1-00-3235	\$2,642	\$1,000	\$167	\$500	\$300
Powell Bill Funds	1-00-3316	\$144,538	\$130,000	\$137,230	\$137,230	\$135,000
Wellness Grant	1-00-3319	\$0	\$0	\$0	\$0	\$0
Cable Franchise Fees	1-00-3323	\$25,179	\$23,000	\$6,739	\$25,000	\$25,000
Utility Franchise Fees	1-00-3324	\$152,495	\$142,000	\$37,615	\$150,000	\$150,000
Ordinance Fees	1-00-3326	\$0	\$0	\$0	\$0	\$0
Veteran's Memorial Engraving/Misc	1-00-3333	\$125	\$75	\$50	\$100	\$75
Planning & Zoning Fees	1-00-3340	\$830	\$500	\$700	\$750	\$500
Sale of Recyclable Materials	1-00-3351	\$0	\$0	\$0	\$0	\$0
Investment Earnings	1-00-3831	\$8,238	\$5,000	\$1,511	\$5,000	\$5,000
Investment Earnings - Powell Bill	1-00-3832	\$133	\$80	\$76	\$150	\$100
Mowing/Snow Removal	1-00-3833	\$3,358	\$3,358	\$3,358	\$3,358	\$3,358
Solid Waste Fee	1-00-3834	\$210,470	\$203,000	\$181,628	\$230,000	\$230,000
Solid Waste Revenue	1-00-3835	\$3,946	\$2,500	\$1,957	\$3,500	\$3,500
Parks/Rec - Sponsorship (signs)	1-00-3836	\$100	\$200	\$20	\$20	\$0
Baird Park Registration	1-00-3837	\$0	\$0	\$870	\$1,000	\$1,500
Baird Park Lights	1-00-3838	\$375	\$375	\$440	\$600	\$500
Miscellaneous Revenue	1-00-3839	\$5,078	\$1,500	\$3,798	\$5,000	\$3,000
Farmers Market Fees	1-00-3841	\$165	\$300	\$0	\$0	\$0
Veteran's Park/Rec Fee	1-00-3842	\$0	\$0	\$0	\$0	\$0
Over/Under Cash Reconciliation	1-00-3843	\$0	\$0	\$0	\$0	\$0
NC Debt Setoff	1-00-3845	\$0	\$0	\$0	\$0	\$0
Transfer from Capital Reserve	1-00-3860	\$0	\$0	\$0	\$0	\$0
Powell Bill Reserve	1-00-3889	\$0	\$0	\$0	\$0	\$109,000
Fund Balance Appropriated	1-00-3990	\$0	\$19,000	\$0	\$0	\$411,000
TOTALS:		\$2,337,240	\$1,908,838	\$1,529,643	\$2,313,208	\$2,836,183

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

**Fiscal Year: 2021 - 2022
Utility Fund**

Budget Page:
3

	Fund 2	Last Year	Current Year			Budget
Department	Dept #	Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	2021 - 2022 Estimate
Water	80	\$868,053	\$792,731	\$788,955	\$1,021,772	\$1,000,931
Sewer	90	\$215,965	\$265,200	\$166,598	\$225,000	\$482,200
TOTALS:		\$1,084,018	\$1,057,931	\$955,553	\$1,246,772	\$1,483,131

Town of Sawmills
Annual Budget Estimates - Revenues

Fiscal Year: 2021 - 2022
Utility Fund - Water Department

Budget Page:
4

Account Name	Fund 2	Last Year	Current Year			Budget
	Account #	Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	2021 - 2022 Estimate
Water Tank Cell Tower Lease	2-00-3120	\$23,082	\$21,000	\$23,717	\$23,717	\$23,000
Sale of Recyclable Materials-Wtr Mtrs	2-00-3351	\$2,388	\$0	\$2,997	\$2,997	\$0
Covid Payment Plan	2-00-3709	\$0	\$0	\$18,130	\$19,000	\$0
Water Sales	2-00-3710	\$741,079	\$744,231	\$525,098	\$750,000	\$760,000
Water Taps and Connections	2-00-3711	\$6,867	\$5,000	\$6,000	\$7,000	\$5,000
Reconnection Fees	2-00-3713	\$1,715	\$2,500	\$2,775	\$3,000	\$2,500
Late Charges	2-00-3714	\$13,323	\$15,000	\$9,104	\$13,000	\$13,000
Investment Earnings	2-00-3831	\$5,478	\$3,000	\$1,212	\$3,000	\$3,000
Miscellaneous Revenue	2-00-3839	\$4,411	\$2,000	\$2,765	\$2,900	\$2,000
NC Debt Setoff	2-00-3845	\$393	\$0	\$100	\$100	\$0
Capital Contributions	2-00-3850	\$69,317	\$0	\$197,058	\$197,058	\$0
AIA Grant - Waterlines GIS	2-00-3861	\$0	\$0	\$0	\$0	\$0
Operating Transfer from General Fund	2-00-3900	\$0	\$0	\$0	\$0	\$0
Appropriated Net Assets	2-00-3990	\$0	\$0	\$0	\$0	\$192,431
TOTALS:		\$868,053	\$792,731	\$788,955	\$1,021,772	\$1,000,931

Town of Sawmills
Annual Budget Estimates - Revenues

Fiscal Year: 2021 - 2022
Utility Fund - Sewer Department

Budget Page:
5

Account Name	Fund 2	Last Year	Current Year			Budget
	Account #	Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	2021 - 2022 Estimate
Sewer Charges	2-00-3750	\$215,965	\$210,000	\$166,598	\$225,000	\$225,000
Sewer Tap & Connections	2-00-3751	\$0	\$0	\$0	\$0	\$0
Capital Contributions	2-00-3850	\$0	\$0	\$0	\$0	\$0
Sewer Net Funds Appropriated	2-00-3991	\$0	\$55,200	\$0	\$0	\$257,200
TOTALS:		\$215,965	\$265,200	\$166,598	\$225,000	\$482,200

Town of Sawmills
Annual Budget Estimates - Expenditures/Expenses

Fiscal Year: 2021 - 2022
Summary

Budget Page:
6

Fund	Fund #	Last Year	Current Year		Estimated Entire Year	Budget
		Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021		2021 - 2022 Estimate
General Fund	1	\$1,693,374	\$1,889,838	\$1,096,722	\$1,591,577	\$2,836,183
Utility Fund	2	\$801,828	\$1,057,931	\$559,545	\$815,034	\$1,483,131
TOTALS:		\$2,495,202	\$2,947,769	\$1,656,266	\$815,034	\$4,319,314

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

**Fiscal Year: 2021 - 2022
General Fund**

Budget Page:
7

Account	Dept #	Last Year	Current Year			Budget
		Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	2021 - 2022 Estimate
Governing Body	10	\$34,850	\$45,800	\$26,272	\$32,466	\$45,800
Administration	20	\$345,687	\$466,288	\$249,623	\$386,797	\$584,133
Finance	30	\$85,508	\$94,850	\$59,404	\$90,700	\$110,600
Public Works	40	\$336,433	\$386,900	\$226,375	\$338,100	\$496,900
Community Development	45	\$83,357	\$144,550	\$44,577	\$82,750	\$139,550
Parks and Recreation	46	\$302,552	\$194,950	\$102,617	\$172,748	\$667,700
Streets & Highways	50	\$37,791.39	\$37,000.00	\$13,695.75	\$14,800.00	\$244,000.00
Sanitation and Recycling	60,70	\$273,195.40	\$325,500.00	\$180,157.62	\$279,216.00	\$353,500.00
Operating Transfers	00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interlocal Transfer to Caldwell County	20	\$194,000.00	\$194,000.00	\$194,000.00	\$194,000.00	\$194,000.00
TOTALS:		\$1,693,374	\$1,889,838	\$1,096,722	\$1,591,577	\$2,836,183

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

**Fiscal Year: 2021 - 2022
Utility Fund**

Budget Page:
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Dept	Dept #	Last Year	Current Year		Budget	
		Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	2021 - 2022 Estimate
Water	80	\$618,836	\$792,731	\$429,809	\$613,734	\$1,000,931
Sewer	90	\$182,992	\$265,200	\$129,736	\$201,300	\$482,200
TOTALS:		\$801,828	\$1,057,931	\$559,545	\$815,034	\$1,483,131

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2021 - 2022
General Fund - Governing Body

Budget Page:
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Account Name	Fund 1	Last Year	Current Year			Budget
	Account #	Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	2021 - 2022 Estimate
Wages	1-10-4100	\$12,969	\$14,000	\$9,292	\$13,000	\$14,000
Workers Compensation	1-10-4104	\$0	\$200	\$66	\$66	\$200
FICA & Medi Taxes	1-10-4106	\$918	\$1,500	\$612	\$1,000	\$1,500
Community Assistance Program	1-10-4109	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Donations	1-10-4110	\$15,800	\$16,000	\$15,100	\$16,000	\$16,000
Payments Board of Elections	1-10-4111	\$4,788	\$7,000	\$0	\$0	\$7,000
Uniforms	1-10-4125	\$0	\$500	\$0	\$250	\$500
Office Supplies	1-10-4126	\$11	\$500	\$0	\$100	\$500
Freight IN	1-10-4130	\$4	\$100	\$0	\$50	\$100
Travel and Training	1-10-4131	\$0	\$1,000	\$0	\$0	\$1,000
Fuel	1-10-4225	\$0	\$500	\$0	\$0	\$500
Miscellaneous Exp	1-10-4295	\$360	\$2,000	\$202	\$500	\$2,000
Town Promotion Materials & Supplies	1-10-4515	\$0	\$1,500	\$0	\$500	\$1,500
TOTALS:		\$34,850	\$45,800	\$26,272	\$32,466	\$45,800

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2021 - 2022
General Fund - Administration

Budget Page:

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Account	Fund 1	Last Year	Current Year		Budget
	Account #	Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	2021 - 2022 Estimate
Wages	1-20-4100	\$143,391	\$150,000	\$95,251	\$145,000
Overtime	1-20-4101	\$0	\$500	\$0	\$1,000
Employee Benefits	1-20-4103	\$36,404	\$56,000	\$23,880	\$40,000
Workers Compensation	1-20-4104	\$511	\$5,000	\$433	\$2,500
FICA & Medi Taxes	1-20-4106	\$2,755	\$11,000	\$1,958	\$3,500
Manager's Health Insurance	1-20-4108	\$7,329	\$13,000	\$8,376	\$12,564
Cultural Recreational Rewards	1-20-4110	\$100	\$100	\$0	\$100
Professional Fee's Accounting	1-20-4118	\$11,100	\$15,000	\$11,350	\$12,000
Professional Fee's Legal	1-20-4119	\$33,939	\$35,000	\$10,011	\$30,000
Professional Fee's Engineer	1-20-4120	\$0	\$1,000	\$0	\$0
Professional Fee's Architect	1-20-4121	\$0	\$0	\$0	\$113,933
Uniforms	1-20-4125	\$328	\$1,000	\$235	\$1,000
Office Supplies	1-20-4126	\$4,252	\$8,000	\$4,641	\$8,000
Office Equipment	1-20-4127	\$910	\$2,500	\$880	\$1,500
Wellness and Health	1-20-4128	\$0	\$1,500	\$0	\$0
Equipment and Materials	1-20-4129	\$170	\$0	\$463	\$500
Freight IN	1-20-4130	\$143	\$750	\$197	\$300
Travel & Training	1-20-4131	\$1,137	\$10,000	\$998	\$3,000
Telephone	1-20-4132	\$3,484	\$8,500	\$2,149	\$5,000
Utilities	1-20-4133	\$4,498	\$6,500	\$3,582	\$6,000
Permits and Fees	1-20-4134	\$170	\$1,000	\$0	\$100
Repairs & Maintenance	1-20-4135	\$9,783	\$20,000	\$6,700	\$12,500
Postage	1-20-4136	\$904	\$1,000	\$415	\$1,000
Advertising	1-20-4137	\$2,131	\$7,000	\$194	\$1,000
Printing	1-20-4138	\$0	\$1,000	\$0	\$250
Insurance and Bonds	1-20-4145	\$18,648	\$22,000	\$17,788	\$19,000
Dues and Subscriptions	1-20-4148	\$13,879	\$15,000	\$14,464	\$15,000
Unemployment Benefits	1-20-4149	\$0	\$500	\$0	\$500
Non Refundable Taxes Expense	1-20-4150	\$1,023	\$1,000	\$592	\$1,000
Capital Outlay	1-20-4151	\$0	\$0	\$0	\$0
Bank Service Charge	1-20-4170	\$845	\$1,000	\$283	\$1,000
Computer Expense	1-20-4180	\$30,280	\$40,000	\$24,784	\$37,000
Town Website Maintenance	1-20-4181	\$963	\$1,500	\$702	\$1,000
Prior Year Expenditures	1-20-4199	\$0	\$0	\$0	\$0
Fuel	1-20-4225	\$27	\$500	\$20	\$150
Leases & Maint	1-20-4243	\$790	\$1,000	\$360	\$500
Caldwell Railroad Commission	1-20-4244	\$0	\$100	\$0	\$0
Cash Over/Short	1-20-4280	\$0	\$0	\$0	\$0
Miscellaneous Exp	1-20-4295	\$2,162	\$3,338	\$2,610	\$3,500
Contract Services	1-20-4760	\$13,629	\$25,000	\$16,309	\$25,000
TOTALS:		\$345,687	\$466,288	\$249,623	\$386,797
					\$584,133

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2021 - 2022
General Fund - Finance

Budget Page:
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Account	Fund 1	Last Year	Current Year			Budget
	Account #	Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	2021 - 2022 Estimate
Wages	1-30-4100	\$56,735	\$60,500	\$40,570	\$61,000	\$75,000
Employee Benefits	1-30-4103	\$20,949	\$22,000	\$13,614	\$21,000	\$22,000
FICA & Medi Taxes	1-30-4106	\$6,348	\$5,250	\$3,104	\$5,000	\$7,000
Office Supplies	1-30-4126	\$744	\$1,000	\$1,190	\$2,000	\$1,000
Office Equipment	1-30-4127	\$0	\$1,000	\$560	\$1,000	\$500
Frieght IN	1-30-4130	\$18	\$100	\$81	\$100	\$100
Travel and Training	1-30-4131	\$315	\$2,500	\$75	\$250	\$2,500
Permits and Fees	1-30-4134	\$0	\$100	\$0	\$0	\$100
Dues and Subscriptions	1-30-4148	\$50	\$300	\$210	\$250	\$300
Unemployment Benefits	1-30-4149	\$0	\$100	\$0	\$0	\$100
Computer Expense	1-30-4180	\$347	\$1,000	\$0	\$0	\$1,000
Miscellaneous Exp	1-30-4295	\$2	\$1,000	\$0	\$100	\$1,000
TOTALS:		\$85,508	\$94,850	\$59,404	\$90,700	\$110,600

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2021 - 2022
General Fund - Public Works

Budget Page:
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Account	Fund 1	Last Year	Current Year			Budget
	Account #	Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	2021 - 2022 Estimate
Wages	1-40-4100	\$180,397	\$161,000	\$107,862	\$162,000	\$225,000
Overtime	1-40-4101	\$927	\$2,000	\$256	\$500	\$5,000
Employee Benefits	1-40-4103	\$60,227	\$61,000	\$39,073	\$61,000	\$84,000
Workers Compensation	1-40-4104	\$8,000	\$8,000	\$7,000	\$7,000	\$12,000
FICA & Medi Taxes	1-40-4106	\$13,871	\$16,000	\$8,271	\$13,000	\$20,000
Professional Fee's Engineer	1-40-4120	\$544	\$1,000	\$0	\$0	\$0
Street Lights	1-40-4124	\$13,915	\$21,000	\$8,363	\$14,000	\$21,000
Uniforms	1-40-4125	\$2,207	\$6,000	\$1,853	\$3,000	\$6,000
Equipment and Materials	1-40-4129	\$12,024	\$12,700	\$1,152	\$2,000	\$25,000
Freight IN	1-40-4130	\$747	\$300	\$56	\$100	\$1,000
Travel and Training	1-40-4131	\$0	\$1,000	\$0	\$0	\$1,000
Telephone	1-40-4132	\$1,981	\$2,500	\$1,506	\$2,500	\$2,500
Utilities	1-40-4133	\$6,312	\$10,000	\$5,661	\$9,000	\$10,000
Permits and Fees	1-40-4134	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	1-40-4135	\$10,563	\$15,000	\$3,713	\$6,000	\$15,000
Unemployment Benefits	1-40-4149	\$0	\$1,000	\$0	\$0	\$1,000
Non Refundable Taxes Expense	1-40-4150	\$350	\$400	\$195	\$300	\$400
Capital Outlay	1-40-4151	\$0	\$0	\$0	\$0	\$15,000
Computer Expense	1-40-4180	\$2,431	\$8,000	\$973	\$3,000	\$8,000
Prior Year Expenditures	1-40-4199	\$0	\$0	\$0	\$0	\$0
Fuel	1-40-4225	\$3,890	\$6,000	\$1,293	\$2,500	\$6,000
Leases & Maint	1-40-4243	\$178	\$1,000	\$0	\$200	\$1,000
Miscellaneous Exp	1-40-4295	\$7,049	\$13,000	\$5,219	\$9,000	\$13,000
Materials & Supplies	1-40-4515	\$1,931	\$5,000	\$2,161	\$4,000	\$5,000
Paving or Speed humps	1-40-4559	\$0	\$0	\$19,000	\$19,000	\$0
Contract Services	1-40-4760	\$8,890	\$35,000	\$12,768	\$20,000	\$20,000
TOTALS:		\$336,433	\$386,900	\$226,375	\$338,100	\$496,900

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2021 - 2022
General Fund - Streets/Highways

Budget Page:
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Account	Fund 1 Account #	Last Year Actual 2019 - 2020	Current Year Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	Budget
						2021 - 2022 Estimate
Equipment Purchases	1-50-4117	\$0	\$0	\$0	\$0	\$0
Professional Fee's Engineer	1-50-4120	\$4,933	\$5,000	\$214	\$300	\$7,000
Safety Equipment and Materials	1-50-4129	\$0	\$0	\$0	\$0	\$0
Freight IN	1-50-4130	\$0	\$0	\$0	\$0	\$0
Repairs & Maintenance	1-50-4135	\$0	\$10,000	\$0	\$0	\$10,000
Capital Outlay	1-50-4151	\$0	\$0	\$0	\$0	\$0
Miscellaneous Exp	1-50-4295	\$0	\$0	\$0	\$0	\$0
Materials & Supplies	1-50-4515	\$3,080	\$10,000	\$1,482	\$2,500	\$7,000
Speed Humps	1-50-4557	\$0	\$0	\$0	\$0	\$12,000
Drainage	1-50-4558	\$0	\$0	\$0	\$0	\$100,000
Paving	1-50-4559	\$29,778	\$12,000	\$12,000	\$12,000	\$108,000
Right of Way	1-50-4600	\$0	\$0	\$0	\$0	\$0
TOTALS:		\$37,791	\$37,000	\$13,696	\$14,800	\$244,000

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2021 - 2022
General Fund - Sanitation

Budget Page:
14

		Last Year	Current Year			Budget
		Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	2021 - 2022 Estimate
Repairs & Maintenance	1-60-4135	\$0	\$20,000	\$2,983	\$10,000	\$20,000
Postage	1-60-4136	\$0	\$0	\$0	\$0	\$0
Printing	1-60-4138	\$0	\$0	\$0	\$0	\$0
Fuel	1-60-4225	\$0	\$8,000	\$3,003	\$5,000	\$10,000
Allowance For Bad Debt	1-60-4285	\$668	\$0	\$0	\$716	\$1,000
Miscellaneous Exp	1-60-4295	\$0	\$0	\$0	\$0	\$0
Materials & Supplies	1-60-4515	\$0	\$0	\$0	\$0	\$0
Trash Collection-Republic	1-60-4760	\$0	\$200,000	\$116,714	\$176,000	\$207,000
Landfill - Republic/Public Works	1-60-4761	\$185,360	\$7,500	\$4,673	\$7,500	\$22,000
Contracted Services Recycle	1-60-4762	\$87,168	\$90,000	\$52,784	\$80,000	\$93,500
TOTALS:		\$273,195	\$325,500	\$180,158	\$279,216	\$353,500

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2021 - 2022
General Fund - Community Development

Budget Page:
15

Account	Fund 1	Last Year	Current Year			Budget
	Account #	Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	2021 - 2022 Estimate
Wages	1-45-4100	\$75	\$200	\$0	\$100	\$200
Workers Compensation	1-45-4104	\$0	\$0	\$0	\$0	\$0
FICA & Medi Taxes	1-45-4106	\$6	\$50	\$0	\$50	\$50
Office Supplies	1-45-4126	\$0	\$100	\$0	\$0	\$100
Freight IN	1-45-4130	\$89	\$100	\$15	\$150	\$100
Utilities	1-45-4133	\$303	\$500	\$235	\$400	\$500
Permits and Fees	1-45-4134	\$0	\$2,000	\$860	\$1,000	\$2,000
Contractors	1-45-4135	\$17,900	\$25,000	\$35	\$1,000	\$25,000
Postage	1-45-4136	\$14	\$100	\$19	\$50	\$100
Advertising - Community Development	1-45-4137	\$1,077	\$2,000	\$0	\$1,500	\$2,000
Capital Reserve	1-45-4152	\$0	\$0	\$0	\$0	\$0
Social Media - Facebook	1-45-4180	\$0	\$3,000	\$1,250	\$2,500	\$3,000
Miscellaneous Exp	1-45-4295	\$647	\$1,500	\$840	\$1,000	\$1,500
Materials & Supplies	1-45-4515	\$11,864	\$30,000	\$9,010	\$15,000	\$35,000
Contract Services	1-45-4760	\$51,382	\$80,000	\$32,313	\$60,000	\$70,000
Plat & Zoning Fees	1-45-4980	\$0	\$0	\$0	\$0	\$0
TOTALS:		\$83,357	\$144,550	\$44,577	\$82,750	\$139,550

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2021 - 2022
General Fund - Parks & Recreation

Budget Page:
16

Account	Fund 1	Last Year	Current Year			Budget
	Account #	Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	2021 - 2022 Estimate
Wages	1-46-4100	\$64,944	\$70,000	\$44,868	\$70,000	\$55,000
Overtime	1-46-4101	\$193	\$1,000	\$0	\$0	\$3,000
Employee Benefits	1-46-4103	\$30,128	\$36,000	\$21,101	\$36,000	\$21,000
Workers Compensation	1-46-4104	\$974	\$3,500	\$2,848	\$2,848	\$3,500
FICA & Medi Taxes	1-46-4106	\$4,983	\$6,000	\$3,147	\$5,500	\$5,000
Refunds - Parks & Recreation	1-46-4113	\$0	\$0	\$0	\$0	\$200
Professional Fee's Legal	1-46-4119	\$0	\$0	\$0	\$0	\$1,000
Professional Fee's Engineer	1-46-4120	\$0	\$0	\$0	\$0	\$20,000
Veteran's Memorial Engraving	1-46-4122	\$150	\$1,000	\$0	\$50	\$500
Veteran's Park Flood Lights	1-46-4124	\$142	\$1,000	\$0	\$500	\$1,000
Uniforms and Trophies	1-46-4125	\$0	\$0	\$0	\$6,000	\$10,000
Office supplies	1-46-4126	\$0	\$0	\$0	\$0	\$2,500
Equipment and Materials	1-46-4129	\$270	\$0	\$0	\$0	\$4,000
Freight IN	1-46-4130	\$32	\$500	\$73	\$100	\$500
Travel and Training	1-46-4131	\$0	\$0	\$28	\$50	\$2,500
Telephone	1-46-4132	\$480	\$500	\$290	\$500	\$1,000
Utilities	1-46-4133	\$16,519	\$20,000	\$9,282	\$15,000	\$20,000
Permits and Fees	1-46-4134	\$0	\$0	\$65	\$200	\$500
Repairs & Maintenance	1-46-4135	\$12,711	\$25,000	\$7,763	\$15,000	\$33,000
Advertising	1-46-4137	\$0	\$0	\$0	\$0	\$1,000
Sponsorship (Signs)	1-46-4141	\$0	\$0	\$0	\$0	\$1,000
Unemployment Benefits	1-46-4149	\$0	\$400	\$0	\$0	\$500
Non Refundable Taxes Expense	1-46-4150	\$0	\$50	\$0	\$0	\$0
Capital Outlay	1-46-4151	\$159,766	\$0	\$0	\$0	\$412,000
Capital Reserve	1-46-4152	\$0	\$0	\$0	\$0	\$0
Computer/internet/wifi	1-46-4180	\$0	\$0	\$0	\$0	\$20,000
Fuel	1-46-4225	\$2,698	\$4,000	\$1,762	\$3,000	\$5,000
Miscellaneous Exp	1-46-4295	\$0	\$1,000	\$664	\$1,000	\$1,000
Materials & Supplies	1-46-4515	\$8,052	\$10,000	\$9,565	\$15,000	\$20,000
Water Purchases	1-46-4558	\$508	\$1,000	\$537	\$1,000	\$1,000
Contract Services	1-46-4760	\$0	\$14,000	\$624	\$1,000	\$22,000
TOTALS:		\$302,552	\$194,950	\$102,617	\$172,748	\$667,700

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2021 - 2022
General Fund - Operating Transfers

Budget Page:
17

Account	Fund 1	Last Year	Current Year		Budget
	Account #	Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	2021 - 2022 Estimate
Operating Transfer to Water/Sewer	1-00-4490	\$0	\$0	\$0	\$0
Operating Transfer to Capital Projects	1-00-4493	\$0	\$0	\$0	\$0
Operating Transfer to CDBG	1-00-4494	\$0	\$0	\$0	\$0
Operating Transfer	1-00-4495	\$0	\$0	\$0	\$0
TOTALS:		\$0	\$0	\$0	\$0

Town of Sawmills
Annual Budget Estimates - Expenditures

Fiscal Year: 2021 - 2022
General Fund - Interlocal Transfer

Budget Page:
18

Account	Fund 1	Last Year	Current Year			Budget
	Account #	Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	2021 - 2022 Estimate
Interlocal Trans Caldwell County	1-20-4296	\$194,000	\$194,000	\$194,000	\$194,000	\$194,000
TOTALS:		\$194,000	\$194,000	\$194,000	\$194,000	\$194,000

Town of Sawmills
Annual Budget Estimates - Expense

Fiscal Year: 2021 - 2022
Utility Fund - Water Department

Budget Page:
19

Account Name	Fund 2	Last Year	Current Year			Budget
	Account #	Actual 2019 - 2020	Budget 2020 - 2021	Actual to February 2021	Estimated Entire Year	2021 - 2022 Estimate
Wages	2-80-4100	\$50,520	\$91,000	\$40,855	\$65,000	\$140,000
Overtime	2-80-4101	\$1,223	\$5,000	\$1,062	\$2,000	\$5,000
Employee Benefits	2-80-4103	\$28,882	\$42,000	\$17,099	\$30,000	\$60,000
Workers Compensation	2-80-4104	\$5,000	\$5,000	\$5,000	\$5,000	\$7,500
FICA & Medi Taxes	2-80-4106	\$3,925	\$7,000	\$2,838	\$5,000	\$10,000
Professional Fee's Legal	2-80-4119	\$3,632	\$5,000	\$0	\$0	\$0
Professional Fee's Engineer	2-80-4120	\$32,096	\$30,000	\$0	\$0	\$25,000
Equipment and Materials	2-80-4129	\$0	\$32,000	\$6,558	\$10,000	\$15,000
Freight IN	2-80-4130	\$234	\$500	\$258	\$400	\$500
Travel and Training	2-80-4131	\$255	\$1,000	\$0	\$200	\$1,000
Telephone	2-80-4132	\$1,456	\$1,000	\$764	\$1,400	\$2,000
Utilities	2-80-4133	\$965	\$2,000	\$1,649	\$2,800	\$2,000
Permits and Fees	2-80-4134	\$3,811	\$5,000	\$3,172	\$3,500	\$5,000
Repairs & Maintenance	2-80-4135	\$215,956	\$50,000	\$28,612	\$43,000	\$250,000
Postage	2-80-4136	\$7,585	\$7,500	\$4,185	\$7,100	\$8,500
Printing	2-80-4138	\$5,497	\$7,000	\$2,336	\$5,000	\$7,000
Unemployment Benefits	2-80-4149	\$0	\$400	\$0	\$0	\$400
Non Refundable Taxes Expense	2-80-4150	\$159	\$150	\$75	\$150	\$150
Capital Outlay	2-80-4151	\$0	\$30,000	\$45,154	\$46,000	\$0
Capital Reserve	2-80-4152	\$0	\$0	\$0	\$0	\$0
Bank Service Charge	2-80-4170	\$5,330	\$5,000	\$4,002	\$6,000	\$6,000
Computer Expense	2-80-4180	\$40	\$400	\$0	\$0	\$400
Prior Year Expenditures	2-80-4199	\$13,775	\$0	\$0	\$0	\$0
Fuel	2-80-4225	\$4,610	\$10,000	\$1,944	\$5,000	\$10,000
Debt Service Payment-Cajah's Mtn WL	2-80-4270	\$5,881	\$5,881	\$0	\$5,881	\$5,881
Debt Service Payment - AMI Meters	2-80-4271	\$0	\$76,500	\$76,820	\$76,820	\$77,000
Penalties and Interest	2-80-4275	\$0	\$9,800	\$8,983	\$8,983	\$9,000
Cash Over/Short	2-80-4280	\$18	\$100	\$0	\$0	\$100
Allowance For Bad Debt	2-80-4285	\$4,016	\$5,000	\$0	\$5,000	\$5,000
Miscellaneous Exp	2-80-4295	\$427	\$3,500	\$187	\$500	\$3,500
Materials & Supplies	2-80-4515	\$12,983	\$25,000	\$12,630	\$25,000	\$25,000
Water Purchases	2-80-4558	\$192,325	\$220,000	\$147,305	\$221,000	\$225,000
Tech Support	2-80-4560	\$4,532	\$45,000	\$16,581	\$30,000	\$45,000
Contracted Services	2-80-4760	\$13,703	\$65,000	\$1,741	\$3,000	\$50,000
TOTALS:		\$618,836	\$792,731	\$429,809	\$613,734	\$1,000,931

Town of Sawmills
Annual Budget Estimates - Expense

Fiscal Year: 2021 - 2022
Utility Fund - Sewer Department

Budget Page:
20

Account Name	Fund 2	Last Year	Budget 2020 - 2021	Current Year	Estimated Entire Year	Budget
	Account #	Actual 2019 - 2020		Actual to February 2021		2021 - 2022 Estimate
Wages	2-90-4100	\$31,862	\$36,000	\$23,001	\$35,000	\$40,000
Overtime	2-90-4101	\$884	\$2,000	\$649	\$1,000	\$4,000
Employee Benefits	2-90-4103	\$12,587	\$15,000	\$9,458	\$14,500	\$16,000
Workers Compensation	2-90-4104	\$1,994	\$2,000	\$0	\$0	\$1,000
FICA & Medi Taxes	2-90-4106	\$2,506	\$4,000	\$1,809	\$3,000	\$4,000
Professional Fee's Engineer	2-90-4120	\$0	\$5,000	\$180	\$300	\$0
Equipment and Materials	2-90-4129	\$0	\$2,500	\$0	\$0	\$2,500
Freight IN	2-90-4130	\$16	\$500	\$0	\$0	\$500
Travel and Training	2-90-4131	\$0	\$500	\$0	\$0	\$500
Telephone	2-90-4132	\$1,885	\$2,300	\$1,139	\$2,000	\$2,300
Utilities	2-90-4133	\$11,890	\$16,000	\$5,755	\$9,000	\$16,000
Permits and Fees	2-90-4134	\$150	\$10,000	\$0	\$0	\$1,000
Repairs & Maintenance	2-90-4135	\$11,179	\$40,000	\$12,853	\$20,000	\$35,000
Unemployment Benefits	2-90-4149	\$0	\$200	\$0	\$0	\$200
Non Refundable Taxes Expense	2-90-4150	\$232	\$200	\$125	\$200	\$200
Capital Outlay	2-90-4151	\$0	\$0	\$0	\$0	\$230,000
Capital Reserve	2-90-4152	\$0	\$0	\$0	\$0	\$0
Prior Year Expenditures	2-90-4199	\$0	\$0	\$0	\$0	\$0
Allowance For Bad Debt	2-90-4285	\$1,674	\$2,000	\$0	\$1,200	\$2,000
Miscellaneous Exp	2-90-4295	\$10	\$500	\$0	\$0	\$500
Materials & Supplies	2-90-4515	\$731	\$1,500	\$22	\$100	\$1,500
Sewer Charges	2-90-4558	\$105,393	\$125,000	\$74,744	\$115,000	\$125,000
Contracted Services	2-90-4760	\$0	\$0	\$0	\$0	\$0
TOTALS:		\$182,992	\$265,200	\$129,736	\$201,300	\$482,200