



**Dwight Atkins, Mayor**  
**Linda Needham, Mayor Pro Tempore**

**Board of Commissioners**

**Cordie Armstrong**

**Gary Bell**

**Kim Quinn**

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# **Pilot Mountain Annual Budget**

## **Fiscal Year 2015 - 2016**

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Amanda Reid, Town Manager  
Ed Woltz, Town Attorney  
Holly Utt, Town Clerk/Finance Officer  
Darryl Bottoms, Chief of Police  
Ronald Holt, Public Works Director  
Brandon Stahly, Water Plant Operations  
Kent Scott, Wastewater Plant Operations

# Budget Message

# Town of Pilot Mountain, North Carolina

## FY 2015-2016 Annual Budget

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### Budget Message

May 29, 2015

**To: Honorable Mayor Dwight Atkins &  
Members of the Pilot Mountain Board of Commissioners**

In accordance with North Carolina General Statute 159-11 the Town of Pilot Mountain's proposed budget for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016 is hereby submitted for your consideration. This budget represents the Town's commitment to the identified goals and priorities the Board of Commissioners while addressing pressing concerns of the North Carolina Local Government Commission.

The proposed budget continues the Town's tradition of quality service delivery, maintains and makes minor improvements to our infrastructure, provides competitive compensation and benefits to our dedicated employees, strengthens the Town's financial position, and focuses on improving the planning process and ordinance development in a manner that should promote economic development and work towards accomplishing long term goals of the town.

The annual budget process is influenced by many factors including the condition of the national, state, and local economies, community needs, the goals and priorities identified by the Board of Commissioners, and the directives of the North Carolina Local Government Commission. These factors are considered in this budget, and this document represents a significant amount of careful consideration and study. I am confident that it will allow the Town to meet its obligations and work toward our goals.

Staff has worked to review expenditures to reduce already tight budgets. Numerous hours of staff research, debate, and development comprised the budget process allowing for greater appreciation of expenditures and requiring sound justification of all expenses relative to the operation of the Town and benefit of the community. The budget being presented for your consideration is balanced in accordance with the North Carolina Local Government Budget and Fiscal Control Act. The total operating budgets for the two funds are:

<b>Summary:</b>	Estimated Revenues	Total Appropriation	Encumbered Fund Balance
General Fund	\$1,383,380	\$1,397,405	\$14,025
Enterprise Fund	\$931,960	\$931,960	\$0
Total:	\$2,315,340	\$2,329,365	\$14,025

### General Fund

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund. This fund is established at the inception of a government and exists throughout the government's life. Expenditures are divided into functional departments in order to present a clear understanding of the costs of providing certain services. Personnel assigned to a specific functional area are paid from that department. This year, a more detailed evaluation of labor allocations among the two funds was performed. This evaluation resulted in changes to more accurately reflect the work being performed by each staff member for each fund and many staff members are assigned to more than one department. Additionally, staff has worked to remove pass through funds from this year's operating budget to reduce an overinflated operating budget and to assist in addressing artificially inflated revenues.

The total expenditure budget for the General Fund is \$1,441,245, representing a decrease of 2.9% from the total expenditures in FY 2014-2015. Revenue, as required by law, is balanced with the expenditure portion of the budget. Implementation of new fees and update of existing fees reflects an increase in revenues for the General Fund; however projected revenues still fall short of meeting expenditures by approximately \$14,025.

## Revenues & Tax Rate

Due to the uncertain economic times we are experiencing, we have been very conservative in our estimates of the revenue we plan to receive to offset expenditures. Pending and recently passed legislation has the potential to drastically change the revenues the town receives from the State. Implementation of new user based fees and adjustment of current fees and charges is necessary to ensure that the Town can continue to provide high levels of essential services and continue to offer nonessential programs and services to the public.

Due to a decline in property values resulting from the recession and very little growth during the past years, Pilot Mountain has remained flat in values. The tax base value is comprised of all the properties in Pilot Mountain, some of which change in unique ways. The FY 2015-2016 budget is presented with a tax rate of \$0.58 per \$100 of assessed valuation. With the property reevaluation in 2012 and satellite annexation of a portion of Jolo Vineyards, \$0.01 on the tax rate equates to just under \$13,000 (taking into account collections fees and 99% collection rate). While it is recommended that the tax rate remains unchanged for FY 2015-2016, it is important to note that it will not fully cover expenditures. Additionally, this rate assumes passage of the Town's request to Surry County to amend the Pilot Knob Fire Tax district to include a \$0.04 fire tax for the corporate boundaries of Pilot Mountain.

The additional budget deficit has been budgeted from Fund Balance. The Town has historically utilized Fund Balance to fund capital projects and to balance the budget. Continuing to rely on a revenue source that is non-renewing and not returning funds to the account or allocating additional funding to a Capital Reserve account has resulted in a very low Fund Balance. The North Carolina Local Government Commission (LGC) monitors the level of Fund Balance each locality maintains as a sign of their relative financial strength. The benchmark the LGC uses is 8% of total expenditures, below which they express concern to the locality and direct action to increase the balance. As of June 30, 2014, Pilot Mountain had \$214,467 of available unrestricted fund balance. The Town should establish a goal to maintain a fund balance of at least 60% of total expenditures to be in line with communities our size according to the LGC. The reality of lost revenues and potential to lose multiple sources of State funding means the Town must work to limit Fund Balance appropriations for operations and maintenance costs in the future fiscal years.

The Town must also look at establishing an asset management and facility and fleet maintenance and replacement plan throughout the FY 2015-2016 to better plan for necessary repairs, replacements and regular maintenance in the future to avoid deferred capital costs being needed in the same fiscal year. Many of these things only increase in cost by deferring them for future.

## Rates & Fees

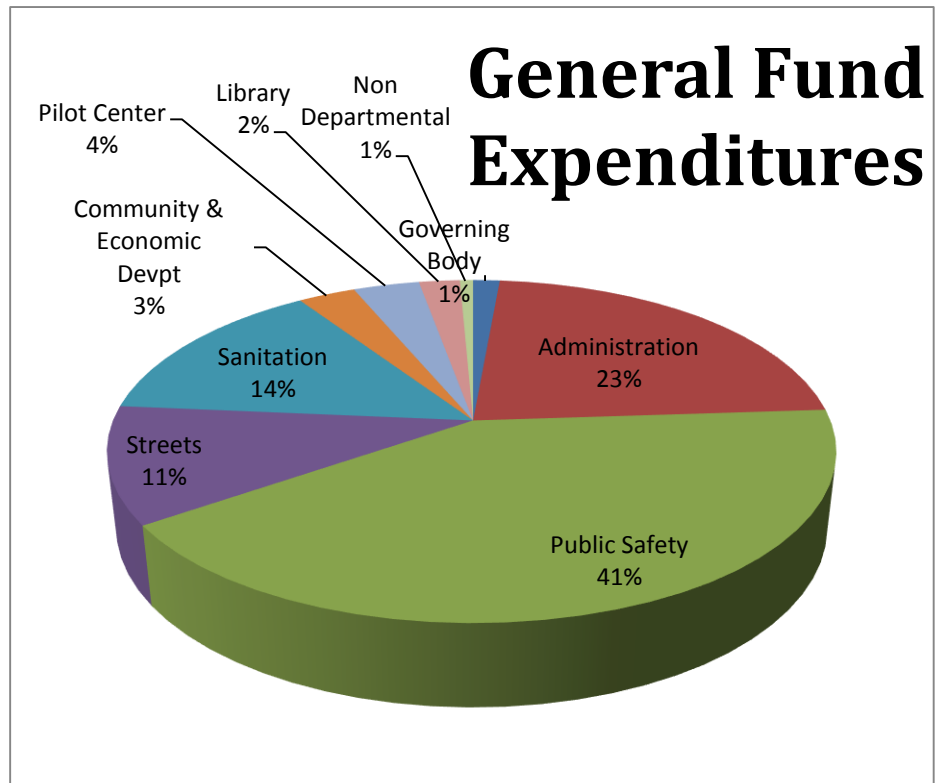
Cities and Towns across our state are facing the reality that property tax revenues are not growing at a rate sufficient to fund municipal services. State and national trends show that many communities are implementing user fees for services rendered. Most General Fund services are primarily funded by the property tax. However, property tax payers are not the only citizens that benefit from services provided. User fees distribute the cost, or a portion of the cost, of a service to the actual consumer of the service, whether they are a taxpayer or not. The most common of these is the solid waste fee. The solid waste fee is a separate fee that is charged to those receiving collection services. In most cases, such fees are added to the existing utility bills. The amount of the fees can vary greatly, as some communities seek to recoup the entire cost of service through the user fee and others only recover a portion of the true costs.

Beginning in FY 2014-2015 Pilot Mountain began charging residential solid waste fees. Due to the financial position of our General Fund and in part to address budgetary concerns of the NC Local Government Commission, the proposed budget includes a residential sanitation fee of \$8.00 per month. Our citizens, through the Town, will pay Waste Management approximately \$9.00 per residence, per month to collect garbage whether we charge a user fee or not. Under the current system, the solid waste fee recovers some of the cost from every user, whether they own property or not. It is important to note that municipal waste includes garbage, recycling, yard waste (leaf, limb, and brush), and bulk item pick up events twice a year. The proposed fee does not fully cover the contract costs for the garbage, recycling, and bulk item pick up program. The revenue from this fee is also adjusted for this fiscal year to reflect 95% collection rate.

## Expenditure Highlights by Department

While not covering specifics for all of the departments within the General Fund, what follows are some highlights of the more significant expenditures and changes to the departments. All departments reflect a consolidation of functions and reallocation of personnel, administrative and other departmental costs to appropriate departments. In preparation for the new fiscal year, the budget also reflects accounting for an anticipated increase in utility costs. Including an additional rate increase for the third year in a row from Duke Energy. Staff is working to identify areas of cost saving initiatives with Duke

Energy engineers including evaluation of the number and wattage of street lights and elimination and consolidation of additional accounts. Increases in Workers Compensation, Property and Liability, and group health insurance are reflected in all departmental budgets and inflate total operating costs.



### ***Governing Body***

Governing body reflects a slight increase in allocations to cover costs of NCLM Board travel while still limiting miscellaneous operating expenses. This department includes costs of training at events such as the Surry County Quarterly Meetings, NCLM Annual Conference, and UNC School of Government training. This department also includes the Town's membership fees to the School of Government, NCLM, NCLM Regulatory Technical Assistance program, Piedmont Triad Council of Governments, Regional Planning Organization, and Chamber of Commerce.

### ***Administration***

Highlighted costs include the costs of the annual financial audit, contract costs for the Town Attorney to cover costs budgeted for contract and document review, and consultation, costs of necessary computer and server upgrades and reconfiguration of our network to allow for digital efficiency and security and following Federal Red Flag rules regarding customer information. Additionally minimal funds are budgeted for utilization of summer internship program to complete special projects, and building maintenance costs associated with water damage. Additional costs have also been budgeted for certification maintenance and additional finance and computer training. This department also includes the additional salary for a part time Finance Officer. This position is a requirement and will ensure compliance with the Local Government Fiscal Control Act and add levels of internal controls and strengthen checks and balances within the town's financial operations.

### ***Community & Economic Development***

Primary expenditures include contract costs for planning and code enforcement assistance and to begin update of nuisance codes, begin the new Unified Development Ordinance (UDO), and provide the GIS mapping services to correspond with the comprehensive Town Plan and UDO. Investment in these services will allow for future planning and encourage new business and capital investment resulting in added tax base and revenues. Allocations also assume the award of Small Town Main Street/Downtown Development

Associate Program from NC Department of Commerce. This includes minimum of \$5,000 budget for the program, funding for Main Street training, as well as additional staffing costs for a Downtown Development Coordinator that the application requires. While this position can be paid or voluntary, the position is required to dedicate at least 20 hours a week to implementation of the program. It is unlikely the Town would be able to fill this position on a volunteer basis.

**Public Safety**

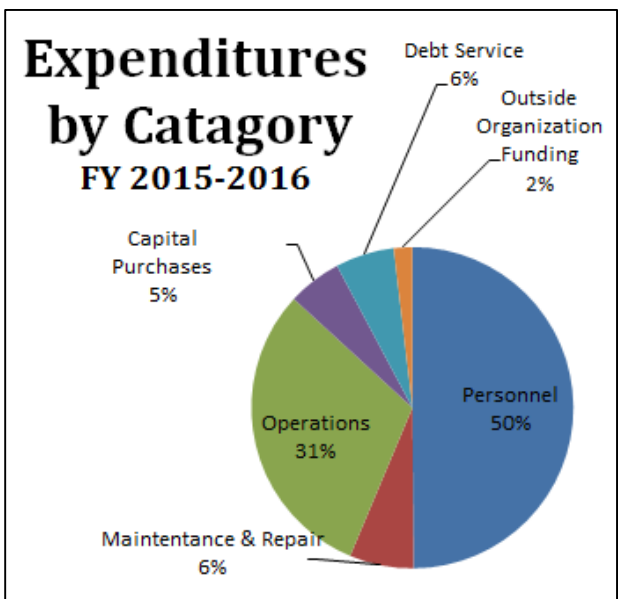
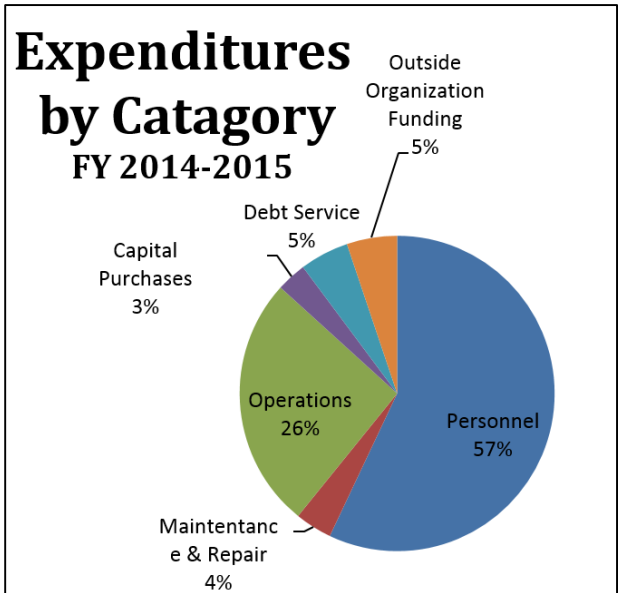
Expenditures for the Police Department include salaries and benefits for our eight (8) full-time police officers and one administration/dispatch staffer. Expenditures associated with vehicle maintenance for an aging fleet, uniforms, fuel, and equipment are budgeted as well. Expenditures for the Police Department were reduced by due to the removal of Capital Outlay expenses for new vehicles, the final payment made on the Dodge Charger in FY 2014-2015, and substantial reduction in supplies and materials. Staff will be working together to prepare grant applications to assist in funding departmental and community outreach items. While appreciating the need to maintain and replace the town’s fleet, the town remains under financial constraints. Provided revenues come in higher than projected, it is recommended that consideration of vehicle replacement be given priority and funds allocated through a budget amendment. Also included in this department are allocations for the Pilot Mountain Rescue Squad. This department sees a reduction in anticipation of the amendment to the fire tax district.

**Street & Highways**

The Town owns and maintains approximately 9 miles of streets. The Public Works Director and staff worked to evaluate streets in order to determine the priority for our paving funds. Powell Bill funds are a function of gas tax revenue and are received from the State based upon our population and number of miles of roads. This year’s funding is projected to remain flat with the General Assembly action to pass legislation to stabilize transportation funding. We are budgeting to complete necessary patching and repairs. Additional funds have been budgeted to meet requirements regarding installation of new signage in 2015. The Town must have all red or white regulatory signs, yellow warning and green and white guide signs up to the minimum specified standards. Expenditures are associated with holiday lights, decorations, and corresponding equipment and utility charges are also coded to this department. Partial funding for new equipment including a mini excavator and backhoe are also included as well as roof replacement at the public works building. The current roof is leaking heavily causing additional damage to equipment, vehicles, and inventory.

**Sanitation**

The Sanitation department’s primary costs are associated with garbage collection, recycling costs, bulk item pick up and yard waste. The staff worked with our contractor providing solid waste services negotiate a new contract to include bulk item costs at no additional charge and lower per unit costs. The successful renegotiation of this contract has will save the town approximately \$16,000 in contract costs starting in FY 2015-2016 and also allow the town to offer commercial services for dumpsters at a substantial reduction. Fees have been budgeted to offset some of these costs as fuel and electricity rise causing service delivery costs to rise. Additionally staffing costs are dispersed to cover costs of maintenance, bulk item, yard waste,



and leaf collection. Maintenance and upkeep of the Pilot Mountain Cemetery has been consolidated into this department as well starting in FY 2014-2015 in accordance with structures set by the State Treasurer. Additional funds have been allocated for maintenance and landscaping contracts for cemetery. Partial funding for new equipment including a mini excavator and backhoe are also included, as well as roof replacement at the public works building.

### Expenditures by Category

One of the largest expenditures Pilot Mountain, among others, faces is the cost of personnel. Our professional staff allows the Town to continue to provide quality service to our residents. We have 19 full time employees and 8 part-time employees. Of the 8 part time employees, 7 are employed by the police department for minimal costs to offset absences for medical reasons, vacation, mandatory in service training, and limit the costs of overtime. This staff is also used for special events held in town. Our total personnel costs account for approximately 50% of the combined budgets of the General and Enterprise Funds. Budgeted this year is a 1.5% cost of living increase for all employee currently making less than \$15/hour. This change includes 9 positions. Operations costs account for 31% of the total budget, followed by maintenance and repair of facilities, equipment, and vehicles. The higher costs are a result of preventative maintenance and repair costs as opposed to replacement. Outside organization funding and support accounts for 2% of the Town’s total budget down from 5% last year. This includes allocations to the Surry Economic Development Partnership, Northwest Library and Pilot Mountain Rescue.

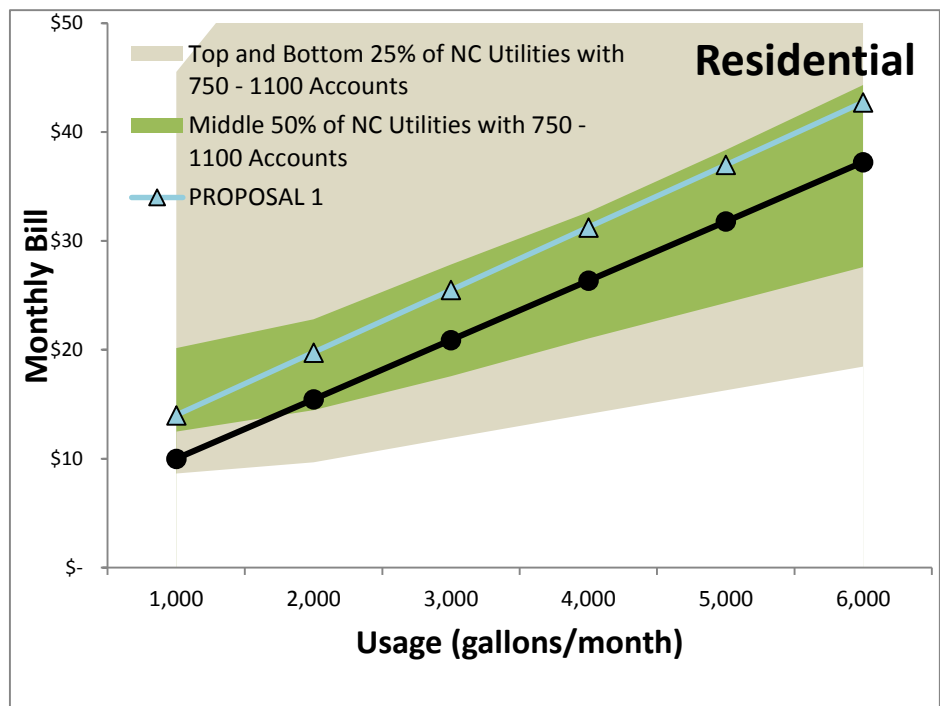
### Enterprise Fund

In addition to the General Fund, covering all typical government operations, the Town of Pilot Mountain operates two enterprises: the water system and the sewer system. These two enterprises should be operated as businesses by having all revenues and expenditures accounted for separately from other functions of the Town and by having rates established that cover all expenditures of the enterprise. Completion of the Town’s Capital Improvement & Asset Management Plan will assist in prioritizing projects and beginning the proactive posture we need to take to address the current and future needs of this utility.

### Revenues & Rates

All costs associated with operation of the water and sewer system should be paid by the revenue generated by the users of that system. Unlike General Fund operations, the funding of the water and sewer system does not rely on taxes but rather upon the fees established for the use of the system. New fees have been calculated and budgeted accordingly. Service fees should cover the costs of performing the function.

The Town has also kept rates below what is necessary to cover essential operations and debt service payments. Included in the budget packet are detail sheets reflected what monthly base rate and per 1,000 gallon charges would be if all expenses, liabilities and depreciation were funded. Also included are rate comparisons across the state for similar size utility systems. The chart shown on the right reflects that even with the proposed increases Pilot Mountain is in line with other utility systems its size. Requested increases do not include covering all capital costs and depreciation, but operation and maintenance



costs and debt service funding. Increased revenues will be needed beginning FY 2016-2017 to fund capital reserves for future capital projects such as repair and replacement of infrastructure lines, pump stations, and equipment replacement at treatment facilities or to be used as required matching funds for grants. At the close of FY 2014-2015, the Enterprise Fund had an unrestricted fund balance of \$22,477 and with rates set for FY 2014-2015 we will use a portion of those funds to balance the budget. The unrestricted fund balance is far below what will be necessary to bring systems up to compliance and implement necessary upgrades. Notices of violation from NC Department of Environmental and Natural Resources (NCDENR) reflect deficiencies within our system that will need to be addressed in the next 1-2 years. Violations address dangers and potential dangers to the environment and public health and safety and come with heavy penalties. Additionally, notices regarding the sustainability of the fund and necessary changes have been addressed by the LGC in past audit letters making addressing the deficits all the more pressing.

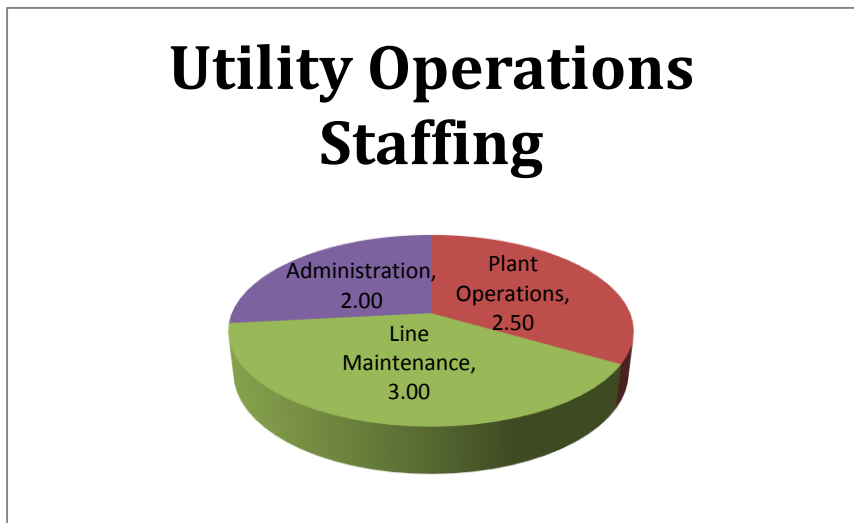
Additionally, included are calculations reflecting necessary charges based on median household income in order to be eligible for grant funding from the State. The new rate structure will put Pilot Mountain in compliance with NC General Statutes allowing for allocation of grant funds. The proposed increases and meet the requirements of minimum charges for funding eligibility and begin building reserves needed for funding our local match. Without access to these grant funds, the Town will be required to carry the full costs of all necessary capital improvements to our utility systems further burdening the customer with increased costs in the future.

**Expenditure Highlights by Department**

Similar to the General Fund all departments reflect a consolidation of functions and reallocation of personnel, administrative and other departmental costs to appropriate departments and accounting for an anticipated increase in utility costs. Increases in Workers Compensation, Property and Liability, and group health insurance are reflected in all departmental budgets and inflate total operating costs.

Personnel costs remain one of the primary expenses and benefits associated with operation.

Additional funds for training and travel have been allocated to cover costs of required training for water and wastewater certifications and Operator in Charge (ORC) and backup ORC as required by NC Department of Environmental and Natural Resources.



**Water Operations**

Primary expenditures specific to water operations for FY 2015-2016 include operation of the water treatment facility, repairs to lines and facilities, water meter replacement, and laboratory testing. Debt service in relation to the water system is also a large portion of the budget for this department. The department includes funding for a valve exerciser, tapping machine, meter locks and safety equipment. Additionally, an allocation of \$10,000 is budgeted based on estimates for rebuilding the lake pump.

**Wastewater Operations**

Again personnel costs have distributed more appropriately based on functions and responsibilities including utility billing and administration costs. Primary expenditures specific to sewer operations for FY 2015-2016 include ORC contracts, lab testing and analysis, and maintenance and repair of equipment and the system. The largest impact on this department remains to be payments to Duke Energy for the treatment plant and 20 pump stations regularly running as well as substantial debt service payments.



Additional funds may be requested throughout the fiscal year to address capital needs associated with the Town's infrastructure system. Additional contingency funds in the amount of \$10,000 have been budgeted to cover any unexpected expenditures related to the enterprise that would cover emergency repairs. FY 2014-2015 included \$15,000 in contingency funds, \$12,000 of which has transferred to addresses emergency repairs on two separate pump stations. Funding for new jetter nozzles for line cleaning, 50% of sewer camera costs (with the Town of Dobson covering the other 50%) partial funding for new equipment including a mini excavator and backhoe are also included. A minor increase is for maintenance and repair of the system is also budgeted.

## **Conclusion:**

Difficult economic times make it more important than ever to concentrate our budgeting efforts on maintenance of current services, Town-owned property and infrastructure while attempting to keep rates and fees reasonable in relation to the cost of services. The budget being presented for your consideration accomplishes these goals. The budget presented ensures that Pilot Mountain citizens are still receiving the same services in police protection, streets and town maintenance, sanitation, and Town Hall administration, while continuing to manage positive growth. As prospective citizens and businesses look for an attractive location in which to live and work, the Town of Pilot Mountain offers a desirable location with close proximity to Winston Salem and the Virginia border along a major highway corridor with a well maintained, rural quality of life.

Each year we are faced with different challenges and opportunities, and the next year will likely see us facing similar or more difficult challenges, and difficult decisions will again need to be made in order to maintain services and move Pilot Mountain towards the future with a stronger financial position. Staff and the Commissioners have worked together by having open discussion on the financial condition of the Town. While we continue to strive for a healthy fund balance levels, we should use caution and not transfer substantial amounts of money out of General Fund reserves to balance both the Water Fund and the General Fund budgets as we have in the past. The Local Government Division of the NC Department of State Treasurer has increased its efforts in past years to warn municipalities that enterprise funds must be self-sufficient. Granting agencies also have specific requirements that water rates must be at a certain level in order to qualify a utility for possible grants and low interest loans.

Maintaining our critical infrastructure and essential services comes at a cost and Pilot Mountain, like other communities, must manage in a fiscal climate deterred by dwindling State revenues and limited grant funding opportunities. I encourage the Board of Commissioners members to remain well informed and engaged in the operation of this government and commend you for your dedication to the difficult decisions that lie ahead.

This budget reflects the Board's commitment to maintaining and improving our community and positioning it to move forward in the future. I believe it to be worthy of your consideration and approval.

I wish to take this opportunity to thank the Mayor, Board of Commissioners, and Town Staff for their support, commitment and patience as we worked through this new budget process

Respectfully submitted,



Amanda Reid  
Town Manager

# Town of Pilot Mountain, North Carolina Annual Budget for FY 2015 – 2016

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## Board of Commissioners Goals & Priorities

- 1. Fiscal Responsibility: Establish productivity goals, contain costs and ensure financial stability and resiliency. Address LGC concerns over financial operations**
  - Reduce costs/increase efficiency (getting more for money) \*\*\*\*\*
  - Continue path of financial wellbeing including increase in unrestricted fund balance \*\*\*
  - Assess & stabilize enterprise fund rate structures \*\*
  - Match projects and grant funding sources/move existing grant projects forward \*\*
  - Pay down / reduce debt
  - Compare assets - look at secondary programs for assistance -strategic planning/long range planning
  
- 2. Public Utilities and Infrastructure: Invest in technology to provide better service for customers and more efficient processes for staff. Reduce opportunities for human errors. Invest in needed infrastructure to ensure future ability to provide essential services.**
  - Assess/evaluate infrastructure system and establish priorities based on needs and available grant funding.
  - Radio Read Technology -Continue to look for grant and other funding sources to complete the project and/or investigate possibilities of a phased approach
    - Restructure/update infrastructure (water & sewer) \*\*\*
    - assess & stabilize enterprise fund rate structures \*\*
    - Update technology for water meters
  
- 3. Community & Economic Development: Foster public/private partnerships for positive growth and development. Look at ways for creative economic restructuring and improving quality of life components and aesthetics for both residents and visitors. Enhance opportunities for tourism and economic development.**
  - Residential & commercial (people & visitors) attraction (i.e. Small Town Main Street, Saturday business events, develop partnerships organize meeting with community organizations to reach common goals)
    - develop a plan for attracting more residential and commercial development \*\*\*
    - downtown revitalization/diversification \*\*
    - beautification of downtown/268 \*
    - street improvements
    - need nice motel
    - codes & zoning ordinance restructure
  
- 4. Focus on Customer Service and Professional Staff Service Levels: Invest in Employees**
  - Continue to strive for excellent customer service and positive interactions with Town staff
  - Continue to cross train to allow for immediate attention to needs and questions of public
  - Budget appropriately for training to allow for enhanced skills and knowledge, greater levels of efficiency, and to ensure compliance with legislative changes.
  - Investigate and invest in new technology and/or equipment to assist employees in meeting expectations of high service levels, ensure employee safety and allow to greater efficiency of operations
  - Work toward strengthening organizational structure and distinguishing roles and responsibilities of employees
  
- 5. Increase Citizen Involvement/Awareness: Act as catalyst for additional citizen support and participation in Town activities and needs.**
  - Work toward addressing technology needs -update website, online payment options

- Possible creation of a quarterly volunteer project that will be coordinated by the Town to assist citizens in need.
  - get more community involvement/ neighborhood connectivity \*\*
  - more public education/information on services/challenges \*
  - enhance website

**6. Legal Responsibility: Complete review of Code of Ordinances and update the same to ensure compliance with recent legislative action. Work to establish enforceable, current, and community specific ordinances. Remove outdated ordinances and fees and consolidate the same into policies and fee schedule to be reviewed annually.**

- Focus on enforcement of Land Use Ordinance and Code of Ordinances. Establish and enforce process and consequences for noncompliance.
  - codes & zoning ordinance restructure\*

Overall Operations:

- investment in better technology \*
- Professional development for boards & staff \*

# **Budget Summary/Budget Ordinance**

## FY 2015 - 2016 Budget Summary

### 10 - General Fund Expenditures

		FY 2014-	FY 2015-2016		
Department		Budget	Proposed	Increase/ (Decrease)	% Increase (Decrease)
4110	Governing Body	\$18,200	\$20,150	\$1,950	10.7%
4120	Administration	\$343,550	\$303,650	-\$39,900	-11.6%
4510	Public Safety	\$636,355	\$583,125	-\$53,230	-8.4%
4560	Streets	\$116,790	\$156,900	\$40,110	34.3%
4580	Sanitation	\$200,700	\$193,900	-\$6,800	-3.4%
4490	Community & Economic Devpt	\$53,169	\$20,270	-\$32,899	-61.9%
4620	Pilot Center	\$48,090	\$48,650	\$560	1.2%
4630	Library	\$62,440	\$34,000	-\$28,440	-45.5%
4650	Non Departmental	\$5,500	\$10,000	\$4,500	81.8%
Totals		\$1,484,794	\$1,370,645	\$114,149	-7.7%

10 - General Fund Revenues					
Projected Revenues		\$1,484,794	\$1,370,645	-\$114,149	-7.7%
<b>Difference in Revenues vs Expenditures</b>		<b>\$0.00</b>	<b>\$0.00</b>		<b>0.0%</b>

### 60 - Enterprise Fund Expenditures

		FY 2014-	FY 2015-2016		
Department		Budget	Proposed	Increase/ (Decrease)	% Increase (Decrease)
8280	Water Operations	\$428,265	\$474,365	\$46,100	10.8%
8290	Sewer Operations	\$422,620	\$447,595	\$24,975	5.9%
4650	Non Departmental	\$15,000	\$10,000	-\$5,000	100.0%
Totals		\$865,885.00	\$931,960.00	\$71,075.00	8.2%

60 - Enterprise Fund Revenues					
Projected Revenues		\$853,885.00	\$931,960.00	78,075.00	9.1%
<b>Difference in Revenues vs Expenditures</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,000.00</b>	<b>#DIV/0!</b>

### FY 2014 - 2015 Budget Totals

Total Revenues			\$2,302,605.00
Total Expenditures			\$2,302,605.00
Total Appropriated Fund Balances			\$0.00

**Town of Pilot Mountain, North Carolina**  
**Annual Budget for FY 2015 - 2016**

**Budget Ordinance**

BE IT ORDAINED by the Board of Commissioners of the Town of Pilot Mountain, North Carolina that the following anticipated fund revenues and departmental expenditures, together with certain fees and schedules, and with certain restrictions and authorizations, are hereby appropriated and approved for the operation of the Town government and its activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

<b>Summary:</b>	Estimated Revenues	Total Appropriation	Encumbered Fund Balance
General Fund	\$1,370,645	\$1,370,645	\$0
Enterprise Fund	\$931,960	\$931,960	\$0
<b>Total:</b>	<b>\$2,302,605</b>	<b>\$2,302,605</b>	<b>\$0</b>

**Section 1: General Fund**

The following list of approved revenues and authorized expenditures listed in this ordinance are hereby appropriated for the operation and activity of the General Fund for the fiscal year 2015-2016 in accordance with the chart of accounts for the Town of Pilot Mountain.

**General Fund Revenues**

Ad Valorem Taxes	\$786,000.00
Tax Penalties & Interest	\$700.00
Police Reports & Fees	\$200.00
Civil Citations	\$200.00
Miscellaneous	\$750.00
Sale Of Fixed Assets	\$2,000.00
Rental/Lease Income	\$4,200.00
Franchise Tax - Utilities	\$71,500.00
Solid Waste Disposal Tax	\$800.00
Beer & Wine Tax Distribution	\$6,500.00
Copies	\$25.00
Powell Bill Revenue	\$45,600.00
Local Option Sales Tax	\$350,000.00
Court Costs Fees & Charges	\$200.00
Planning/Zoning Fees	\$4,500.00
Solid Waste Fees	\$46,100.00
Cemetery - Sale of Lot	\$7,000.00
TDA Administrative Fees	\$750.00
Interest On Investment	\$750.00
Contributions & Donations	\$500.00
ABC Contribution	\$1,000.00
Recreation Allowance	\$1,370.00
Reimbursement for Services	\$40,000.00
<b>Total General Fund Revenues</b>	<b>\$1,370,645</b>

**General Fund Expenditures**

Governing Body	\$20,150.00
Administration	\$303,650.00
Public Safety	\$583,125.00
Streets	\$156,900.00
Sanitation	\$193,900.00
Community & Economic Devpt	\$20,270.00
Pilot Center	\$48,650.00
Library	\$34,000.00
Non Departmental - Contingency	\$10,000.00
<b>Total Expenditures</b>	<b>\$1,370,645.00</b>

## Section 2: Enterprise Fund

The following list of approved revenues and authorized expenditures listed in this ordinance are hereby appropriated for the operation and activity of the Enterprise Fund for the fiscal year 2015-2016 in accordance with the chart of accounts for the Town of Pilot Mountain.

### Enterprise Fund Revenues

Interest On Investment	\$0
Miscellaneous Income	\$2,000
Bad Debts	\$500
Charges Utilities Water	\$528,000
Charges Utilities Sewer	\$375,800
Service Initiation Fee	\$2,500
Bulk Sale of Water	\$0
Late Fee	\$12,000
Tap/Connection Fees	\$3,000
Delinquent Fees	\$8,160
<b>Total Enterprise Revenues</b>	<b>\$931,960</b>

### Enterprise Fund Expenditures

Water Operations	474,365
Wastewater Operations	447,595
Non Departmental - Contingency	10,000
<b>Total Expenditures</b>	<b>931,960</b>

## Section 3: Levy of Taxes

There is hereby levied a tax at the rate of fifty seven cents (\$0.57) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2015, for the purpose of raising the revenue listed Ad Valorem Taxes 2015-2016 in the General Fund Section 1 of this ordinance. This rate is based on a valuation of property for purposes of taxation of \$131,800,000 and an estimated collection rate of 98.2%.

## Section 4: Fees & Charges

There is hereby established, for Fiscal Year 2015-2016, various fees and charges as contained in Section 3 of this document.

## Section 5: Special Authorization of the Budget Officer

- The Budget Officer shall be authorized to reallocate amounts between line item expenditures within a department without limitation and without a report being required.
- The Budget Officer shall be authorized to execute transfers for contingency appropriations. Notification of all such transfers shall be made to the Board of Commissioners at its next meeting following the transfer.
- The Budget Officer shall be authorized to reallocate amounts between departments, not to exceed \$10,000, without further limitation and without a report being required.

## Section 6: Utilization of the Budget Ordinance

This ordinance shall be the basis of the financial plan for the Town of Pilot Mountain municipal government during the 2015-2016 fiscal year. The Budget Officer shall administer the Annual Operating Budget and ensure the staff and elected officials are provided with guidance and sufficient details to implement their appropriate portion of the budget.

## Section 7. Copies of this Budget Ordinance

Copies of this Budget Ordinance shall be furnished to the Clerk, Board of Commissioners, Budget Officer and Department Heads to be kept on file by them for their direction in the disbursement of funds.

Adopted this 29th day of June, 2015.

Attest:

\_\_\_\_\_  
Dwight Atkins, Mayor

\_\_\_\_\_  
Holly Utt, Town Clerk

# **Fee Schedule/Fee Information**



# Town of Pilot Mountain, North Carolina

## FY 2015 – 2016 Fee Schedule

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### Administration

Copies (Black & White)	\$0.10 per page
Copies (Color)	\$0.30 per page
Thumb Drive	At cost
Returned Check/Bank Draft	\$30.00 per occurrence
Notary Fee	\$5.00

### Police

Police Reports	\$5.00
Finger Printing	\$15.00 Resident \$25.00 Non Resident

### Code Enforcement

Administrative Fee	\$200.00
Lot Clearing and Mowing*	\$95.00 per hour
Bushhog & Tractor Required*	\$175.00 per hour
Other Nuisance Abatement*	\$75.00 per hour

*\* Charges in addition to administrative fee*

### Solid Waste Fees

Monthly Garbage/Recycling Service	\$7.50 cart/month
8 yard Commercial Dumpster (services once weekly)	\$97.75 month
8 yard Commercial Dumpster (services every other week)	\$48.88 month
Garbage Cart	\$90.00 (one time fee)
Bulk Item Pickup	\$45.00 + landfill fees

### Cemetery

Per Plot (in town resident)	\$950.00
Per Plot (out of town resident)	\$1,500.00
Marking Fee (Business Hours)	\$100.00
Marking Fee (After Business Hours)	\$150.00

### Planning & Zoning Fees

*NOTE: All plan review fees include two reviews of plan submittals. If additional reviews are necessary, an additional plan review fee will be assessed per review.*

#### Maps

8.5" x 11" & 8.5 x 14"	\$0.50
11" x 17"	\$1.00
Custom Work	Cost determined based on request

#### Planning Board Fees

Application for Rezoning	\$550.00
Voluntary Annexation Request	\$300.00
Ordinance Text Amendment/ General Plan Amendment	\$550.00

#### Board of Adjustment Fees

Application for Variance	\$650.00
Application for Conditional Use Permit	\$650.00
Appeal Zoning Administrator's Decision	\$550.00

#### Land Development Review Fees

Sketch Plat review/consultation (after 1st review)	\$100.00 per session
Site Plan Review	\$225.00 + \$5 per acre

#### Development (Zoning) Permit Fees

Single Family Residential	\$30.00 per lot
Multi-family Residential	\$30.00 per building + \$5 per unit
Non-Residential-Commercial, Industrial, Other	\$200.00 unit
Single Family Home (In floodplain)	\$100.00 lot

Multi-family/Non-Residential (floodplain)	\$150.00 unit
Temporary Use Permit	\$75.00
Temporary Construction Trailer	\$75.00
Zoning Verification Letter	\$20.00
<b>Sign Permit Fees</b>	
Permanent Signs	\$30.00 each
Temporary Signs	\$15.00 each

**Subdivision Fee Schedule**

Certificate of Exemption/Recombination Plat	\$10.00
Minor Subdivision Plan Review Fee (# lots, including new residual parent lot)	\$50.00 per map
Major Subdivision – Single Family Residential	
Preliminary Subdivision Plat Review Base Fee	\$450.00 1-24 lots
- Additional lots (25-100 lots)	\$1,300.00
Minor revision to plat after approval	\$250.00
Major revision to plat after approval	Same as new submittal
Final Subdivision Plat Review Fee	\$175.00 per map

**Engineering Plan Review and Construction Administration Fees**

*Plan Review*

Roadway (public and/or private)	\$0.95 per LF of Street Centerline
Parking/Loading areas (including access)	\$0.04 per square foot
Storm Drainage	\$1.00 per LF of Street Centerline
Water Lines	\$0.75 per LF of pipe
Sewer Lines	\$0.75 per LF of pipe
Stormwater Quality and/or Stormwater Detention Facilities	\$1,700.00 each

*Construction Administration*

Roadway (public and/or private)	\$1.05 per LF of Street Centerline
Storm Drainage	\$1.00 per LF of Street Centerline
Water Lines	\$0.75 per LF of pipe
Sewer Lines	\$0.75 per LF of pipe
Stormwater Quality and/or Stormwater Detention Facilities	\$2,000.00 each

*Construction Plans Review Fee (for Consultant Review Only) - \$50 processing fee plus hourly rate for consultant review services times the number of review hours*

Street Naming Signs (Collected at preliminary plat)	
2 bladed street naming signs	\$100.00 includes posts and hardware
4 bladed street naming signs	\$150.00 includes posts and hardware

**Facility Rental**

**Administration Building Basement**

Resident	\$50.00 + \$25.00 Refundable Deposit
Non Resident	\$75.00 + \$25.00 Refundable Deposit
Non-Profit, Civic, or Community	\$15.00
Organization Meeting(4 hour maximum)	

**Pilot Center**

Resident	\$225.00 + \$150.00 Refundable Deposit
Non Resident	\$375.00 + \$150.00 Refundable Deposit

*Available for use by non-profit organizations, community groups, and civic organizations for the purpose of holding meetings. Any fundraising activity or activity resulting in fees or admission charged does not qualify for this purpose. Qualifying groups are determined on a case by case basis.*

## Public Utilities

	Water Rates		Sewer Rates	
	Base Rate (includes 1,000 gallons)	Per 1,000 gallons	Base Rate (includes 1,000 gallons)	Per 1,000 up to 10,000 gallons
<b>Inside Town Limits</b>	\$14.00	\$5.95	\$14.00	\$5.95
<b>Outside Town Limits</b>	\$28.00	\$11.90	\$28.00	\$11.90

<b>Tap Fees</b>	<b>Water</b>	<b>Inside Town Limits</b>	<b>Out of Town Limits</b>
	Meter Size	Amount	Amount
	3/4" tap	\$950.00	\$1,045.00
	1" tap	\$1,150.00	\$1,265.00
	1.5" tap	\$1,750.00	\$1,925.00
	Over 1.5"	Cost + 15%	Cost + 15%
	<b>Sewer</b>	<b>Inside Town Limits</b>	<b>Out of Town Limits</b>
	Meter Size	Amount	Amount
	4" tap	\$975.00	\$1,075.00
	6" tap	\$1,400.00	\$1,540.00
Over 4" tap	Cost + 15%	Cost + 15%	

### Other Utility Fees

Utility Deposit - Residential	\$125.00
Utility Deposit - Commercial	\$250.00
Exclusion of S.S. Deposit	\$250.00
Service Initiation	\$25.00
After Hours Reconnect	\$50.00
After Business Hours Appointment	\$50.00
Meter Replacement Fees	At cost
Temporary Service Fee	\$10.00 + usage

### Penalty Fees

Late Fee	\$10.00
Delinquency Fee	\$40.00

### Tampering Fees

1st Offense	\$200.00 + Costs
2nd Offense	\$400.00 + Costs
3rd offense	\$800.00 + Costs

## NCRWA RATE STUDY SUMMARY Town of Pilot Mountain

### 5 YEAR PLAN - YEAR 1

#### TOTAL PROJECTED EXPENDITURES (Based on 2015-16 Proposed Budget)

WASTEWATER OPERATIONS	\$	365,345.00
NON-DEPARTMENTAL	\$	10,000.00
WATER OPERATIONS	\$	408,415.00
CAPITAL OUTLAY	\$	24,700.00
DEPRECIATION	\$	-
DEBT SERVICE	\$	113,129.00

**TOTAL EXPENDITURES** **\$ 921,589.00**

#### CURRENT RATES

##### Base Rates & Cost/Thousand Gallons

	INSIDE TOWN RATE	OUTSIDE TOWN RATE
WATER BASE RATE	\$ 14.00	\$ 28.00
COST PER 1,000 GALLONS	\$ 5.95	\$ 11.90
SEWER BASE RATE	\$ 14.00	\$ 28.00
COST PER 1,000 GALLONS	\$ 5.95	\$ 11.90

#### TOTAL REVENUES PROJECTED FROM UTILITY RATES

REVENUE PROJECTED FROM BASE RATE-INSIDE WATER&SEWER	\$	280,056.00
REVENUE PROJECTED FROM BASE RATE-OUTSIDE WATER&SEWER	\$	55,776.00
REVENUE PROJECTED COST PER THOUSAND GALLONS-INSIDE W&S	\$	469,740.60
REVENUE PROJECTED COST PER THOUSAND GALLONS-OUTSIDE W&S	\$	91,392.00

**TOTAL REVENUES FROM UTILITY RATES** **\$ 896,964.60**

REVENUE FROM ALL OTHER SOURCES (Late penalties, etc.) **\$ 26,300.00**

**TOTAL PROJECTED REVENUE** **\$ 923,264.60**

WATER CHARGES TO USAGE		
Gallons	Inside	Outside
0	\$ 14.00	\$ 28.00
1000	\$ 14.00	\$ 28.00
2000	\$ 19.95	\$ 39.90
3000	\$ 25.90	\$ 51.80
4000	\$ 31.85	\$ 63.70
5000	\$ 37.80	\$ 75.60
10000	\$ 73.50	\$ 147.00

TOTAL PROJECTED REVENUES	\$	923,264.60
TOTAL PROJECTED EXPENDITURES	\$	921,589.00

**REVENUE OVER (UNDER) EXPENSES** **\$ 1,675.60**

# NCRWA RATE STUDY SUMMARY

## Town of Pilot Mountain

### BASE RATES - WATER

Rate Code	Meter Size	# Accts	Rate	Revenue/Month	Revenue/Year
<b>INSIDE TOWN LIMITS</b>					
	Water	851	\$ 14.00	\$ 11,914.00	\$ 142,968.00
	Sewer	816	\$ 14.00	\$ 11,424.00	\$ 137,088.00
				\$ -	\$ -
				\$ -	\$ -
				\$ 23,338.00	\$ 280,056.00
<b>OUTSIDE TOWN LIMITS</b>					
	Water	156	\$ 28.00	\$ 4,368.00	\$ 52,416.00
	Sewer	10	\$ 28.00	\$ 280.00	\$ 3,360.00
				\$ -	\$ -
				\$ -	\$ -
				\$ 4,648.00	\$ 55,776.00

### COST PER 1,000 GALLONS - WATER

Inside Gallons Metered			Inside Rate per 1,000/Gal			
Total Inside Water Gallons	42,948,000	x	\$ 5.95	x	\$ 5.95	\$ 255,540.60
Total Inside Sewer	36,000,000	x	\$ 5.95	x	\$ 5.95	\$ 214,200.00

Outside Gallons Metered			Outside Rate per 1,000/Gal			
Total Outside Water	6,000,000	x	\$ 11.90	x	\$ 11.90	\$ 71,400.00
Total Outside Sewer	1,680,000	x	\$ 11.90	x	\$ 11.90	\$ 19,992.00
Bulk	-	x	\$ -	x	\$ -	\$ -

PROJECTED REVENUES FROM UTILITY RATES	\$ 896,964.60
OTHER REVENUE	\$ 26,300.00
TOTAL REVENUE	\$ 923,264.60
<b>REVENUE OVER (UNDER) EXPENSES</b>	<b>\$ 1,675.60</b>

Total Water		Total Sewer			
\$	195,384.00	\$	140,448.00	Base Rates	
\$	326,940.60	\$	234,192.00	Usage Charges	
\$	522,324.60	\$	374,640.00	Total Revenue Each Service	



# Why You Should Raise Your Rates EVERY YEAR

By Marty Wilson, NCRWA Technical Assistance Specialist

I am sure that most elected officials would say that raising water and sewer rates every year is a bad idea if you want to get re-elected. However, I would like to demonstrate how raising your rates every year by a small percentage would actually help an elected official get re-elected multiple times. First of all, let me stress that it is important that water/sewer systems conduct an initial rate study to determine if their rates are sufficient to cover the TRUE COST of operating the system (i.e., all the short-term and long-term expenses that the system incurs in providing the services to their customers). Once the appropriate rates are

determined, it may be necessary to increase the rates significantly if the current rates are not generating enough revenue to cover all the projected expenses. If this is the case, one might ask “How did we get so far behind?”

If a system has recently raised rates significantly in order to sufficiently fund the utility’s operation and maintenance or needed capital improvements, it is very likely that the governing board will not consider another rate increase for several years. However, it is inevitable that the cost of operating the system will increase every

YEAR	WATER & SEWER RATE/MONTH	INCREASED NEEDED (PERCENTAGE INCREASE)	CUMULATIVE DEFICIT
2015	\$50.00	\$1.00 (2%)	\$1.00
2016	\$50.00	\$1.00 (2%)	\$2.00
2017	\$50.00	\$1.00 (2%)	\$3.00
2018	\$50.00	\$1.00 (2%)	\$4.00
2019	\$50.00	\$1.00 (2%)	\$5.00
2020	\$50.00	\$1.00 (2%)	\$6.00

year. The effect of not increasing rates while the true cost of operating the system rises compounds over time as shown below:

After two terms of three years each – an elected official could boast that they had not raised rates in 6 years. However, due to the inevitable increase in operating expenses, the system is not generating enough revenue to cover the true cost of operating the system. In order to “catch-up,” a rate increase of \$6.00 (the cumulative total above) would be needed. That equates to a 12% increase. The decision to increase rates by 12% is a difficult one due to the financial impact on the customers. If approved the new rate for water and sewer would be \$56.00/month.

Contrast the above with the system that increases rates every year as shown below:

YEAR	WATER & SEWER RATE/MONTH	RATE INCREASE/MONTH	CUMULATIVE INCREASE
2015	\$50.95	\$0.95 (1.9%)	\$0.95
2016	\$51.92	\$0.97 (1.9%)	\$1.92
2017	\$52.91	\$0.99 (1.9%)	\$2.91
2018	\$53.92	\$1.01 (1.9%)	\$3.92
2019	\$54.94	\$1.02 (1.9%)	\$4.94
2020	\$55.98	\$1.04 (1.9%)	\$5.98

As you can see, a 1.9% increase over 6 years will prevent a system from having to increase its rates by 12% after six years. The table shows that the increase each year raised the rate approximately one dollar per month. A one dollar per month increase would have minimum impact on a customer’s budget. However, if there are no annual increases in this scenario, the elected officials would need to raise rates by \$6.00 per month after year six to cover the utility expenses. The elected official would need to decide to vote for a 12% increase or vote against the increase and underfund the utility.

Elected officials that set the rates for water/sewer utilities have a difficult job. The system requires sufficient funding to provide uninterrupted services, but the elected officials must be cognizant of the financial impact on the customers. Ultimately, a small percentage increase annually provides approximately the same revenue as a larger percentage increase periodically. The small percentage increase yearly is easier to explain and it is easier for the customer base to budget. Once a system sets an appropriate rate based on the true cost of operating and maintaining the system, an annual rate increase of at least the inflation rate should prevent a system from ever having to consider double digit percentage increases in future budgets.

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# Debt Service/Capital Outlay



## General Fund Debt Service

<b>Pilot Center Loan Repayment • Surry County</b>				
<b>Incurred - 2009 • Original Debt - \$270,020.00 • Interest Rate - 2.57%</b>				
<b>Payment Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Payment</b>	<b>Balance</b>
4/1/2009				
10/1/2009	\$0.00	\$4,253.04	\$4,253.04	\$270,020.00
4/1/2010	\$0.00	\$4,050.30	\$4,050.30	\$270,020.00
10/1/2010	\$7,193.11	\$4,050.30	\$11,243.41	\$262,826.89
4/1/2011	\$7,301.01	\$3,942.40	\$11,243.41	\$255,525.88
10/1/2011	\$7,410.52	\$3,832.89	\$11,243.41	\$248,115.36
4/1/2012	\$7,521.68	\$3,721.73	\$11,243.41	\$240,593.68
10/1/2012	\$7,634.50	\$3,608.91	\$11,243.41	\$232,959.18
4/1/2013	\$7,749.02	\$3,494.39	\$11,243.41	\$225,210.16
10/1/2013	\$7,865.26	\$3,378.15	\$11,243.41	\$217,344.90
4/1/2014	\$7,983.24	\$3,260.17	\$11,243.41	\$209,361.66
Payments/Exchange through FY 13-14	\$60,658.34	\$37,592.28	\$98,250.62	\$209,361.66
10/1/2014	\$8,102.99	\$3,140.42	\$11,243.41	\$201,258.67
4/1/2015	\$8,224.53	\$3,018.88	\$11,243.41	\$193,034.14
10/1/2015	\$8,347.90	\$2,895.51	\$11,243.41	\$191,137.97
4/1/2016	\$8,473.12	\$2,770.29	\$11,243.41	\$179,894.56
10/1/2016	\$8,600.21	\$2,643.20	\$11,243.41	\$168,651.15
4/1/2017	\$8,729.22	\$2,514.19	\$11,243.41	\$157,407.74
10/1/2017	\$8,860.15	\$2,383.26	\$11,243.41	\$146,164.33
4/1/2018	\$8,993.06	\$2,250.35	\$11,243.41	\$134,920.92
10/1/2018	\$9,127.95	\$2,115.46	\$11,243.41	\$123,677.51
4/1/2019	\$9,264.87	\$1,978.54	\$11,243.41	\$112,434.10
10/1/2019	\$9,403.85	\$1,839.56	\$11,243.41	\$101,190.69
4/1/2020	\$9,544.90	\$1,698.51	\$11,243.41	\$89,947.28
10/1/2020	\$9,688.08	\$1,555.33	\$11,243.41	\$78,703.87
4/1/2021	\$9,833.40	\$1,410.01	\$11,243.41	\$67,460.46
10/1/2021	\$9,980.90	\$1,262.51	\$11,243.41	\$56,217.05
4/1/2022	\$10,130.61	\$1,112.80	\$11,243.41	\$44,973.64
10/1/2022	\$10,282.57	\$960.84	\$11,243.41	\$33,730.23
4/1/2023	\$10,436.81	\$806.60	\$11,243.41	\$22,486.82
10/10/2023	\$10,593.36	\$650.05	\$11,243.41	\$11,243.41
4/1/2024	\$10,752.26	\$491.15	\$11,243.41	\$0.00
10/1/2024	\$10,913.55	\$329.86	\$11,243.41	-\$11,243.41
4/1/2025	\$11,077.37	\$166.04	\$11,243.41	-\$22,486.82
<b>Total Payout</b>	<b>\$176,213.12</b>	<b>\$26,168.26</b>	<b>\$202,381.38</b>	
<b>FY 2015-2016 Payment</b>	<b>\$16,821.02</b>	<b>\$5,665.80</b>	<b>\$22,486.82</b>	

# Enterprise Fund Debt Service

<b>Effluent Pump Station • Clean Water Bond Loan Program</b>				
<b>Incurred - 1995 • Original Debt - \$1,133,634.00 • Interest Rate - 3.43%</b>				
Payment Date	Principal	Interest	Total Payment	Balance
FY 15-16	\$56,682.00	\$3,888.00	\$60,570.00	\$58,625.00
FY 16-17	\$56,681.00	\$1,944.00	\$58,625.00	\$0.00
<b>Total Remaining Payments</b>	<b>\$113,363.00</b>	<b>\$5,832.00</b>	<b>\$119,195.00</b>	
<b>FY 2015-2016 Payment</b>	<b>\$56,682.00</b>	<b>\$3,888.00</b>	<b>\$60,570.00</b>	<b>\$58,625.00</b>

<b>Water Plant Renovations/Water Line Extensions • Water &amp; Sewer Bonds</b>				
<b>Incurred - 2004 • Original Debt - \$544,284.00 • Interest Rate - 2.57%</b>				
Payment Date	Principal	Interest	Total Payment	Balance
FY 15-16	\$27,214	\$6,295	\$33,509	\$242,892
FY 16-17	\$27,214	\$5,595	\$32,809	\$210,083
FY 17-18	\$27,214	\$4,896	\$32,110	\$177,973
FY 18-19	\$27,214	\$4,196	\$31,410	\$146,563
FY 20-24	\$136,072	\$10,491	\$146,563	\$0
<b>Total Remaining Payments</b>	<b>\$244,928</b>	<b>\$31,473</b>	<b>\$276,401</b>	
<b>FY 2015-2016 Payment</b>	<b>\$27,214.00</b>	<b>\$6,295.00</b>	<b>\$33,509.00</b>	<b>\$242,892.00</b>

<b>Facility Construction - Water • General Obligation • USDA RD</b>				
<b>Incurred - 1989 • Original Debt - \$325,000 • Interest Rate - 5.00%</b>				
Payment Date	Principal	Interest	Total Payment	Balance
FY 15-16	\$11,000	\$8,050	\$19,050	\$195,850
FY 16-17	\$12,000	\$7,500	\$19,500	\$176,350
FY 17-18	\$13,000	\$6,900	\$19,900	\$156,450
FY 18-19	\$13,000	\$6,250	\$19,250	\$137,200
FY 20-24	\$70,000	\$21,000	\$91,000	\$46,200
FY 25-27	\$42,000	\$4,200	\$46,200	\$0
<b>Total Remaining Payments</b>	<b>\$161,000</b>	<b>\$53,900</b>	<b>\$214,900</b>	
<b>FY 2015-2016 Payment</b>	<b>\$11,000</b>	<b>\$8,050</b>	<b>\$19,050</b>	<b>\$195,850</b>

Water	Principal	Interest	Total Payment	FY 15-16
2004 Water Bonds	\$27,214	\$6,295	\$33,509	<b>\$52,559.00</b>
1989 USDA RD	\$11,000.00	\$8,050.00	\$19,050.00	
<b>TOTAL WATER</b>	<b>\$38,214.00</b>	<b>\$14,345.00</b>	<b>\$52,559.00</b>	
Sewer	Principal	Interest	Total Payment	FY 15-16
1995 Clean Water Bond Loan Program	\$56,682.00	\$3,888.00	\$60,570.00	<b>\$60,570.00</b>
<b>TOTAL SEWER</b>	<b>\$56,682.00</b>	<b>\$3,888.00</b>	<b>\$60,570.00</b>	

Total Fund Debt Service	\$94,896.00	\$18,233.00	\$113,129.00
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DEPARTMENT	YEAR	MAKE	MODEL	TYPE	Mileage	Condition	Notes	Replacement Year
Police	1995	Ford	EXPLORER	MP	208,773	Poor	Surplus FY15-16	
Police	2000	Ford	EXPEDITION	MP	122,906	Fair		
Police	2002	Ford	CROWN VIC	4DR	163,316	Fair		FY 2018-2019
Police	2004	Ford	CROWN VIC	4DR	110,785	Fair	Chief's Car	FY 2019-2020
Police	2005	Ford	CROWN VIC	4DR	168,187	Poor		FY 2017-2018
Police	2005	Ford	Crown Vic	4DR	194,852	Poor		FY 2016-2017
Police	2006	Chevrolet	Impala	4DR	35,690	Good	Unmarked	
Police	2010	Ford	Crown Vic	4DR	99,000	Fair	Elkin Surplus	
Police	2012	Dodge	Charger	4DR	54,221	Good	Last payment FY 14-15	N/A
WWTP	2001	Nissan	Frontier	Truck	181485	Good		FY 2018-2019
WWTP	2007	Leon		Trailer	N/A	Good		
Public Works	1996	Ford	F800	Dump Truck	40856	Fair		
Public Works	1986	Ford	F700 3-Ton	Dump Truck	40319	Very Poor		FY 2016-2017
Public Works	2004	Ford	F250 - White	Truck	79474	Good		N/A
Public Works	2000	Ford	Ranger	Truck	107275	Fair		FY 2017-2018
Public Works	2014	Ford	F250 - White	Truck	11690	Excellent	Last payment FY 16-17	N/A
Public Works	1985	Chevrolet	Blazer	Truck	62303	Poor		FY 2016-2017
Public Works	1972	Holsclaw	Trailer	Trailer				
Public Works	1993	5 X 10 Tow Rite	Trailer	Trailer				
Public Works	2014	Tlr Dearborn	Dump Trailer	Trailer		Excellent		N/A
Public Works	2003	Harben 4016 Dtd	300 E Series	Jet Vac	235 Hrs	Good		
Public Works	1991	Case	580 Super K	Backhoe	5090 HRS	Very Poor		FY 2015-2016
Public Works	1994	John Deere	970	Tractor	969 HRS**	Good		
Public Works	1986	Kubota Tractor	L3350	Diesel	793 Hrs	Poor		
Public Works	1989	Meyers Snow Plow	Hm-10	Plow	n/a	Very Poor		FY 2014-2015
Public Works	1994	Odb Leaf	Od-Lct600	Leaf Collector	1371 Hrs	Fair	Seasonal	FY 2018-2019
Public Works	1980's	Brush Bandit	Chipper	Chipper	905 HRS **	Very Poor		FY 2015-2016
Public Works	1987	743B Bobcat			885 HRS	Good		
Public Works	2009	John Deere	Js45	Push Mower				
Public Works	2003	Bobcat		Z Turn Mower	899 HRS **	Fair		
Public Works	2005	Bobcat		Z Turn Mower	711 HRS	Fair		
Public Works	2006	Cummins		Generator	61 HRS	Excellent		N/A
Public Works	1990	Iveco Ailo		Generator	2439 HRS	Fair		FY 2016-2017
Public Works/WTP/ WWTP		John Deere	John Deere	John Deere			use to replace other aging equipment; more universal	FY 2015-2016
							** These are no longer registering hours of use	

# General Fund Revenues

# 10: General Fund Revenues

Revenues Sources		FY 2014-2015			FY 2015-16	
		Budget	YTD (3.4.15)	Variance	Estimated	Approved
10-3010-2004	Prior Year Tax Collection	\$10,000.00	\$7,103.70	\$2,896.30	\$3,000	98.2% Collection Rate on levy minus 1.5% collection fees charged by County; 0.01 on tax rate = approx \$13,000
10-3010-2005	Ad Valorem Taxes (Current)	\$739,000.00	\$738,155.07	\$844.93	\$725,000	
10-3010-9301	Motor Vehicles	\$52,400.00	\$56,764.46	-\$4,364.46	\$58,000	
10-3170-0000	Tax Penalties & Interest	\$3,000.00	\$4,215.97	-\$1,215.97	\$700	
10-3180-0000	Occupancy Tax	\$26,500.00	\$22,300.06	\$4,199.94	\$0	
10-3250-0000	Privilege Licenses	\$33,000.00	\$26,955.75	\$6,044.25	\$0	Occupancy Tax to be recorded as revenue and directly deposited in TDA account instead of pass through fund in Town budget
10-3317-0000	Controlled Substance Tax	\$0.00	\$0.00	\$0.00	\$0	
10-3319-0000	Police Reports & Fees	\$200.00	\$265.00	-\$65.00	\$200	General Assembly passage of HB 1050 removed authority to levy.
10-3319-0100	Civil Citations	\$150.00	\$200.00	-\$50.00	\$200	
10-3350-0000	Miscellaneous	\$1,000.00	\$684.58	\$315.42	\$750	
10-3350-0200	Sale Of Fixed Assets	\$2,000.00	\$2,788.57	-\$788.57	\$2,000	Includes Pilot Center leases
10-3360-0000	Rental/Lease Income	\$54,940.00	\$42,514.73	\$12,425.27	\$4,200	
10-3360-0100	Insurance Proceeds	\$0.00	\$3,350.00	-\$3,350.00	\$0	Need to make adjustment in future projections made to provide for passage of SB 369
10-3370-0000	Franchise Tax - Utilities	\$72,000.00	\$71,254.99	\$745.01	\$71,500	
10-3375-0000	Solid Waste Disposal Tax	\$800.00	\$952.58	-\$152.58	\$800	This revenue is based on expenditures and sales tax paid. It can be adjusted throughout the year as funds are expended and taxes paid.
10-3410-0000	Beer & Wine Tax Distribution	\$6,500.00	\$0.00	\$6,500.00	\$6,500	
10-3412-4100	Copies	\$0.00	\$55.40	-\$55.40	\$25	
10-3440-0000	Powell Bill Revenue	\$45,465.00	\$45,602.23	-\$137.23	\$45,600	\$7.50 solid waste fee at 95% collection rate
10-3450-0000	Local Option Sales Tax	\$340,000.00	\$352,819.87	-\$12,819.87	\$350,000	
10-3455-0000	Sales Tax Refund	\$0.00	\$10,907.46	-\$10,907.46	\$0	Includes: \$22,500 Debt Service Repayment from Surry County (forgiveness for FY 15-16 & FY 16-17); reimbursement of electric expenses - Pilot Center
10-3510-0000	Court Costs Fees & Charges	\$200.00	\$249.56	-\$49.56	\$200	
10-3550-0000	Planning/Zoning Fees	\$3,500.00	\$5,150.00	-\$1,650.00	\$4,500	
10-3590-0000	Solid Waste Fees	\$23,160.00	\$13,378.47	\$9,781.53	\$46,100	
10-3610-0000	Cemetery - Sale of Lot	\$9,000.00	\$5,450.00	\$3,550.00	\$7,000	
10-3650-0300	Facilities Rental	\$100.00	\$0.00	\$100.00	\$0	
10-3770-0000	TDA - Administrative Cost	\$0.00	\$892.20	-\$892.20	\$750	
10-3831-4910	Interest On Investment	\$1,000.00	\$733.15	\$266.85	\$750	
10-3831-4920	Contributions & Donations	\$1,000.00	\$100.00	\$900.00	\$500	
10-3833-8900	Charles H. Stone Trust - Library	\$25,440.00	\$25,439.22	\$0.78	\$0	
10-3837-1000	ABC Contribution	\$0.00	\$1,000.00	-\$1,000.00	\$1,000	
10-3837-2000	Donations - Law Enforcement	\$0.00	\$528.75	-\$528.75	\$0	
10-3837-3000	Law Enforcement Grant	\$0.00	\$1,907.63	-\$1,907.63	\$0	
10-3831-4930	Recreation Allowance	\$1,369.00	\$1,369.00	\$0.00	\$1,370	
	Reimbursement for Services	\$0.00	\$0.00	\$0.00	\$40,000	
10-3590-0000	Encumbered Fund Balance	\$33,070.00	\$0.00	\$33,070.00	\$0	
<b>Total Revenues 10 Fund</b>		<b>1,484,794.00</b>	<b>1,443,088.40</b>		<b>\$1,370,645.00</b>	

**General Fund Expenditures**  
**Expenditure Account**  
**Information/Services**

**Town of Pilot Mountain**  
**Description of Expenditure Accounts Highlights**

<b>Code</b>	<b>New Line Title</b>	<b>Description</b>
1000	<b>BOARD MEMBER COMPENSATION</b>	Compensation of the Mayor & Board of Commissioners
1210	<b>SALARIES</b>	Pays the regular wages for all full-time and part time employees
1220	<b>OVERTIME SALARIES</b>	Pay for the overtime for eligible employees
1230	<b>SPECIAL SEPARATION ALLOWANCE</b>	Annual separation allowance equal to 0.85% of the annual equivalent of the base rate of compensation for law enforcement officers (NCGS 143-166.41).
1280	<b>INCENTIVES &amp; AWARDS</b>	Payments of bonuses and awards to eligible employees (i.e. longevity, holiday, etc.)
1810	<b>FICA/MEDICARE</b>	Town's contribution to Social Security/Medicare for employees. The current rate is 7.65% of salaries.
1820	<b>EMPLOYER RETIREMENT CONTRIBUTION</b>	Town's contribution to the State Retirement System for all full time employees. Rate is currently 7.28% for law enforcement employees and 7.07% for all other employees.
1825	<b>401(K) RETIREMENT</b>	Contribution to 401 (k) retirement for all full time employees of the Town. The Town contributes 5% for full time employees towards this supplemental retirement fund.
1850	<b>GROUP INSURANCE</b>	Medical and additional insurance coverage for full time employees and elected officials.
1860	<b>WORKERS COMPENSATION</b>	Employer's cost for worker's compensation insurance.
1900	<b>COLLECTION FEES - MOTOR VEHICLES</b>	Percentage of collected taxes paid to Surry County to cover costs of administration and collection of motor vehicle taxes
1905	<b>COLLECTION FEES - PROPERTY</b>	Percentage of collected taxes paid to Surry County to cover costs of administration and collection of property taxes
1910	<b>PROFESSIONAL SERVICES - LEGAL</b>	Costs of Town attorney contract, legal expenses, and Board of Adjustment attorney
1915	<b>PROFESSIONAL SERVICES - ACCOUNTING</b>	Cost of the Town's annual audit and bookkeeping fees.
1920	<b>PROFESSIONAL SERVICES - ENGINEERING</b>	Costs for using an engineering firm for design work, preparing cost estimates, and overseeing capital projects. This also includes review of proposed water, sewer, and streets and inspection of the same for new developments. *After beginning a capital project engineering costs should be coded to a specific capital project.
1925	<b>PROFESSIONAL SERVICES - SURVEYING</b>	Costs of completing surveys for properties, mapping, and town boundaries
1930	<b>PROFESSIONAL SERVICES - LAB TESTING</b>	Costs associated with laboratory analysis for Public Utilities
1935	<b>PROFESSIONAL SERVICES - OTHER</b>	Physicals, background checks, drug testing, psychological testing for police officers, hepatitis and other vaccines. Grant administration services, and other temporary professional services.
1980	<b>CONTRACTED SERVICES</b>	Contracts for American Legal publishing, landscaping, software licensing and information technology consultants. Also includes contracts executed for supplemental staff for special projects, public utilities, planning and code administration, etc.
1990	<b>CONTRACTED SERVICES - MAINTENANCE</b>	Service contracts for maintenance on equipment such as radios, copiers, heating and cooling systems, and major cleanings
2005	<b>CONTRACTED SERVICE - SOLID WASTE</b>	Contract held for garbage collection & recycling services
2010	<b>CONTRACTED SERVICES- CEMETERY</b>	Contracts associated with the maintenance, repair, and upkeep of the Cemetery
2020	<b>LANDFILL CHARGES</b>	Charges incurred by the Town for disposal of yard waste, household items, etc.
2050	<b>TREATMENT CHEMICALS</b>	Treatment chemicals for public works and public utilities
2120	<b>UNIFORMS</b>	Uniform rental, purchase, and cleaning. Includes holsters, duty belts, badges, ballistic vests, uniform shoes, boots, etc.
2500	<b>BANK FEES &amp; SERVICE CHARGES</b>	Banking fees associated with returned checks and disputed charges. Also accounts for the fees associated with credit card and bank service charges.

2510	<b>MOTOR FUELS</b>	Gasoline and diesel fuel for Town vehicles and other motorized equipment such as generators, mowers, etc.
2600	<b>OFFICE SUPPLIES</b>	Copy paper, stationary, envelopes, pens, paper clips, toner and printer ink, folders, files, utility bills, and all other non-capital office expenses.
2610	<b>DEPARTMENTAL SUPPLIES</b>	Safety supplies, small hand tools, power tools, asset inventory labels, ammunition, latex gloves, batteries, etc. Supplies or inventory items specific to a department function.
2620	<b>JANITORIAL SUPPLIES</b>	Cleaning supplies, paper towels, tissue, soap, ect
2630	<b>HOLIDAY SUPPLIES</b>	Christmas lights, wreaths, fixtures and decorations, supplies needed for holiday events
2640	<b>VEHICLE SUPPLIES</b>	Tires, Snow tires, chains, lighting for vehicles, toolboxes, car washing materials, etc. Vehicle lubricants and fluids should be purchased in bulk quantities.
2650	<b>MEETING/EVENT PROVISIONS</b>	Includes refreshments, meals, drinks, and supplies for meetings and receptions.
3110	<b>TRAVEL</b>	Lodging, meals, and mileage typically associated with training.
3210	<b>TELEPHONE &amp; COMMUNICATION</b>	Monthly telephone service, cellular service, and Internet service.
3250	<b>POSTAGE</b>	Postage and delivery charges for handling Town correspondence, utility billing, and any required notices for mailing. Postage permit is also included.
3260	<b>PRINTING</b>	Specialty printing of items such as maps, plans, surveys, or photographs
3310	<b>UTILITIES</b>	Charges for electric, propane and other utilities
3312	<b>UTILITIES - HOLIDAY/EVENTS</b>	Charges for the maintenance and service of holiday lights and utility costs for events (i.e. annual festival, Christmas lighting)
3314	<b>UTILITIES - STREET LIGHTS</b>	Charges by Duke Energy for street and security lights operated by the Town.
3510	<b>MAINTENANCE &amp; REPAIR - FACILITIES/GROUNDS</b>	Roof repairs, painting, general maintenance for department buildings such as light bulbs, fixtures, etc. Also, includes repairs to heating and cooling systems
3530	<b>MAINTENANCE &amp; REPAIR - VEHICLE</b>	Includes inspections, brakes, batteries, engine repairs, tune ups, transmission repairs, tire repair, mounting, and balancing, and routine maintenance such as oil changes, and any Town owned vehicle repair
3540	<b>MAINTENANCE &amp; REPAIR - EQUIPMENT</b>	Radio equipment repairs not covered by maintenance contract. Repairs to mowing equipment and power tools, electric motors and generators. Calibration to speed monitoring equipment, Repairs to office machines, computers, and copiers not covered under maintenance contracts.
3545	<b>MAINTENANCE &amp; REPAIR - SYSTEM</b>	Minor repairs to pump stations, water and sewer lines, cleaning lines, asphalt patching, and other supplies used in making minor repairs. This includes pipe, fittings, rock, dirt, gravel, etc.
3550	<b>SIGNAGE</b>	Charges to purchase/produce and set street and town signage
3560	<b>K-9 PROGRAM</b>	Food, equipment, veterinarian care, and expenses associated with K-9 unit
3570	<b>COMMUNITY OUTREACH/ACTIVITIES</b>	Cost associated with programs and materials for community outreach and events
3542	<b>MAINTENANCE &amp; REPAIR - SIDEWALKS</b>	Costs associated with repair and replacement of sidewalks
3700	<b>ADVERTISING</b>	Typically legal advertising: public notices, ads for sale of surplus property, bid notices, and job postings
2100	<b>RENTAL - BUILDING/EQUIPMENT</b>	Charges for any facility rental or rental of equipment such as lifts
3950	<b>TRAINING/CONTINUING EDUCATION</b>	Training and continuing education costs including conference registration and materials costs
4510	<b>INSURANCE &amp; BONDING</b>	General insurance on buildings, vehicles, facilities and equipment. Insurance for bonding employees and professional liability insurance for the Board of Commissioners and employees.
4910	<b>DUES &amp; SUBSCRIPTIONS</b>	Memberships in professional organizations and subscriptions to technical publications
4920	<b>OPERATING LICENSE &amp; PERMITS</b>	Fees paid by for annual permitting and operating licenses for town systems (i.e. NCDENR)
4930	<b>PENALTIES/FINES</b>	
5000	<b>UNEMPLOYMENT BENEFITS</b>	The Town has paid unemployment benefits on a claims made basis in the past. Recent legislation has required that the Town hold 1% of salaries or a maximum of \$214 per employee in reserve to pay these claims.



6995	<b>SMALL TOWN MAIN STREET</b>	Costs associated with participation in the Small Town Main Street program and reimbursable expenses to NC Department of Commerce
7100	<b>EQUIPMENT - CONTROLLED SUBSTANCE</b>	Restricted funds specifically directed for the purchase of equipment related to drug interdiction efforts
7105	<b>CAPITAL OUTLAY - BUILDINGS</b>	Building construction or renovations (specific to a department building)
7110	<b>CAPITAL OUTLAY - VEHICLES</b>	Initial or replacement vehicle purchases including installation of equipment. Police cars, work trucks, dump trucks, etc.
7115	<b>CAPITAL OUTLAY - EQUIPMENT</b>	Radios, tools, power machines, bush hogs, radar units, generators, office machines, backhoes, tractors, etc. (must meet definition of capital outlay)
7120	<b>CAPITAL OUTLAY - OTHER</b>	Other capital purchases meeting the \$5,000 threshold not able to be coded more specifically
	<b>CAPITAL OUTLAY - POWELL BILL FUNDS</b>	Powell Bill expenditures for street maintenance
7125	<b>CAPITAL OUTLAY - UTILITY SYSTEMS</b>	Construction or renovation to the wastewater collection system including sewer lines, master meters, pump stations, treatment plant Sewer line right of way clearing, major sewer line rehabilitation or replacement; Construction or renovation to the water lines, meters, and treatment plant. Major water line replacement or rehabilitation, water meter replacement projects
7700	<b>FUND TRANSFERS</b>	Transfer of funds to from General to Enterprise Fund or vice versa
9000	<b>MISCELLANEOUS OPERATING EXPENSES</b>	Items or services that cannot be charged to another more specific code.
9600	<b>DEBT SERVICE - PRINCIPAL</b>	Payments required to cover the repayment of principal on debt
9601	<b>DEBT SERVICE - INTEREST</b>	Payments required to cover the repayment of interest on debt
9500	<b>TRANSFERS TO CAPITAL PROJECTS</b>	This includes all capital projects. Funding is transferred from General Fund and/or Public Utilities Enterprise Fund to a specific capital project fund that usually extends over more than one fiscal year.

***Please note that this is not a comprehensive list of items expensed, but is intended to serve as a guide for staff to ensure accurate coding of like items. If you are unsure where to code an item, ask the Town Manager or Clerk for guidance.***

***Capital Outlay is defined as funds spent to acquire, maintain, repair, or upgrade capital assets. Capital assets, also known as fixed assets, are defined by a \$5,000 threshold. Any cost associated with a capital project or purchase may be added to the Town's assets. Any expense for capital projects originally coded to a line should be transferred to capital outlay after approved.***

**Governing Body**

**Administration**

**Public Safety**

**Streets & Sanitation**

**Community & Economic  
Development/Public Facilities**

## Governing Body: 10 - 4110

	Line Items	FY 2014 - 2015			FY 2015-2016	
		Budget	Actual (As of 5.28.15)	Variance	Recommended	
1000	Board Member Compensation	\$2,850	\$2,100.00	\$750.00	\$3,600	\$75/month X 4 Commissioners
1810	FICA/Medicare	\$250	\$160.80	\$89.20	\$300	
1850	Group Insurance	\$1,700	\$1,407.82	\$292.18	\$1,850	Budget Retreat; Special Meetings; Surry County Quarterly Meeting
1860	Workers Compensation	\$100	\$87.43	\$12.57	\$100	
2600	Office Supplies	\$100	\$76.81	\$23.19	\$250	
2650	Meeting/Event Provisions	\$1,400	\$1,215.15	\$184.85	\$1,200	NCLM Annual Conference; SOG Training; Main Street Conference; NCLM Board Travel
3110	Travel	\$2,000	\$1,605.46	\$394.54	\$3,000	
3260	Printing	\$0	-\$4.98	\$4.98	\$250	
3700	Advertising	\$400	\$400.00	\$0.00	\$400	School of Government, NCLM, Regulatory Technical Assistance, Piedmont Triad COG, RPO, Chamber, Surry Co.
3950	Training/Continuing Education	\$3,000	\$2,134.00	\$866.00	\$3,400	
4510	Insurance And Bonding	\$1,200	\$1,129.28	\$70.72	\$1,300	
4910	Dues And Subscriptions	\$4,200	\$4,199.00	\$1.00	\$4,000	
9000	Miscellaneous Operating Expenses	\$1,000	\$728.00	\$272.00	\$500	
<b>Department Total</b>		<b>\$18,200</b>	<b>\$15,238.77</b>	<b>\$2,961.23</b>	<b>\$20,150</b>	

# Administration: 10 - 4120

	Line Items	FY 2014-2015			FY 2015-2016	
		Budget	Actual	Variance	Recommended	Approved
1210	Salaries	\$138,000	\$117,865.12	\$20,134.88	\$132,000	Distribution of staffing across relevant departments; Budget for MPA intern-12 weeks; Staff additional of part time Finance officer budgeted
1280	Incentives & Awards	\$2,650	\$2,516.79	\$133.21	\$2,600	
1810	FICA/Medicare	\$10,600	\$9,165.43	\$1,434.57	\$10,800	
1820	Employer Retirement Contribution	\$9,200	\$8,661.96	\$538.04	\$9,000	
1825	401(K) Retirement	\$6,500	\$5,113.81	\$1,386.19	\$6,000	Fees paid prior to disbursement for Surry County for collection of taxes (1.5%) Calculated into revenue line item
1850	Group Insurance	\$17,700	\$16,988.38	\$711.62	\$18,100	
1860	Workers Compensation	\$650	\$608.10	\$41.90	\$1,100	Costs of Town Attorney (monthly retainer and hourly rate)
1900	Collection Fees - Motor Vehicles	\$2,600	\$2,074.85	\$525.15	\$0	
1905	Collection Fees - Property	\$19,500	\$11,195.67	\$8,304.33	\$0	Costs of Annual Audit and any bookkeeping fees
1910	Professional Services - Legal	\$7,000	\$3,791.70	\$3,208.30	\$13,000	
1915	Professional Services - Accounting	\$29,000	\$28,875.00	\$125.00	\$25,000	Payroll Services, Website management, shredding services; email/domain costs
1935	Professional Services - Other	\$0	\$0.00	\$0.00	\$0	
1980	Contracted Services	\$9,000	\$10,419.68	-\$1,419.68	\$8,000	IT services, copier lease & maint agreement
1990	Contracted Services - Maintenance	\$10,600	\$5,071.65	\$5,528.35	\$11,000	
2500	Bank Fees & Service Charges	\$1,800	\$1,690.74	\$109.26	\$850	1/3 of estimated bank fees newly negotiated
2600	Office Supplies	\$5,600	\$1,586.10	\$4,013.90	\$5,000	
2610	Departmental Supplies	\$16,500	\$16,370.65	\$129.35	\$9,000	Fax, internet service, phone service, phone rental
2620	Janitorial Supplies	\$1,000	\$1,170.44	-\$170.44	\$1,300	
2630	Holiday Supplies	\$50	\$0.00	\$50.00	\$0	Duke Energy costs - 0.06% increase
2650	Meeting/Event Provisions	\$1,200	\$678.03	\$521.97	\$1,500	
3110	Travel	\$6,000	\$3,055.99	\$2,944.01	\$6,800	Maintenance & Repair Costs for Town Hall, replacement of damaged ceiling tiles, shutters; cleaning of mold; landscape; lobby remodel
3210	Telephone & Communication	\$8,000	\$7,436.18	\$563.82	\$8,000	
3250	Postage	\$1,100	\$646.26	\$453.74	\$1,000	Install Town Hall signage
3260	Printing	\$2,400	\$2,048.00	\$352.00	\$1,500	
3310	Utilities	\$5,500	\$4,312.48	\$1,187.52	\$5,800	Additional finance training for Town Clerk; Computer training front office; manager training
3510	Maintenance & Repair - Facilities/Grounds	\$4,500	\$3,547.05	\$952.95	\$7,600	
3540	Maintenance & Repair - Equipment	\$500	\$766.90	-\$266.90	\$500	
3550	Signage	\$500	\$0.00	\$500.00	\$1,000	
3700	Advertising	\$1,000	\$778.40	\$221.60	\$1,000	
3950	Training/Continuing Education	\$4,000	\$3,444.00	\$556.00	\$3,400	
4510	Insurance & Bonding	\$8,000	\$8,280.68	-\$280.68	\$9,400	
4910	Dues & Subscriptions	\$2,300	\$1,382.79	\$917.21	\$2,300	
5000	Unemployment Benefits	\$600	\$0.00	\$600.00	\$600	
7115	Capital Outlay	\$9,500	-\$662.97	\$10,162.97	\$0	
9000	Miscellaneous Operating Expenses	\$500	-\$46.10	\$546.10	\$500	
<b>Department Total</b>		<b>\$343,550</b>	<b>\$278,833.76</b>	<b>\$64,716.24</b>	<b>\$303,650</b>	

## Community & Economic Development: 10 - 4490

	Line Items	FY 2014-2015			FY 2015-2016		
		Budget	Actual	Variance	Requested	Recommended	Revised
<b>1210</b>	<b>Salaries</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,000</b>	<b>\$0</b>	decrease \$12500
1280	Incentives & Awards	\$0	\$0.00	\$0.00	\$0	\$0	
<b>1810</b>	<b>FICA/Medicare</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,100</b>	<b>\$0</b>	decrease \$1,100
<b>1860</b>	<b>Workers Compensation</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100</b>	<b>\$0</b>	decrease \$100
1910	Professional Services - Legal	\$0	\$162.50	-\$162.50	\$500	\$500	
<b>1980</b>	<b>Contracted Services</b>	<b>\$12,500</b>	<b>\$4,573.48</b>	<b>\$7,926.52</b>	<b>\$15,000</b>	<b>\$10,000</b>	decrease \$5,000
3950	Training/Continuing Education	\$500	\$0.00	\$500.00	\$500	\$500	
3260	Printing	\$100	\$0.00	\$100.00	\$100	\$100	
3700	Advertising	\$0	\$1,148.20	-\$1,148.20	\$1,200	\$1,200	
6800	Contribution to TDA	\$26,500	\$27,560.56	-\$1,060.56	\$0	\$0	
6900	Facade Improvement Grant	\$4,000	\$0.00	\$4,000.00	\$2,000	\$2,000	
6990	Economic Development - Surry EDP	\$4,000	\$4,000.00	\$0.00	\$4,000	\$4,000	
<b>6995</b>	<b>Small Town Main Street</b>	<b>\$4,000</b>	<b>\$946.16</b>	<b>\$3,053.84</b>	<b>\$5,000</b>	<b>\$500</b>	decrease \$5,000
	Recreation Disbursement	\$1,369	\$1,369	\$0.00	\$1,369	\$1,370	
9000	Miscellaneous Operating Expenses	\$200	\$190.80	\$9.20	\$200	\$100	
	<b>Department Total</b>	<b>\$53,169</b>	<b>\$39,951</b>	<b>\$13,218</b>	<b>\$45,069</b>	<b>\$20,270</b>	Decrease by \$18,700

Decrease by \$18,700 for deferred Main Street/Downtown Development Associate Program until FY 2016-2017  
Decrease Benchmark costs by \$5,000 (even split allocation on 2 year contract)

### Pilot Center: 10 - 4620

	Line Items	FY 2014-2015			FY 2015-2016		
		Budget	Actual	Variance	Requested	Recommended	
1980	Contracted Services	\$0	\$271.00	-\$271.00	\$500	\$500	decrease \$3,500 for Alarm Switch out
1990	Contracted Services - Maintenance	\$700	\$290.00	\$410.00	\$3,750	\$3,750	
2005	Contracted Service - Solid Waste	\$2,800	\$2,349.61	\$450.39	\$0	\$0	
3310	Utilities	\$18,600	\$17,222.12	\$1,377.88	\$17,800	\$18,800	
3510	Maintenance & Repair - Facilities/Grounds	\$3,500	\$156.48	\$3,343.52	\$8,000	\$3,000	
9600	Debt Service - Principal	\$16,330	\$16,311.25	\$18.75	\$16,900	\$16,900	
9601	Debt Service - Interest	\$6,160	\$6,175.57	-\$15.57	\$5,900	\$5,700	
<b>Department Total</b>		<b>\$48,090</b>	<b>\$42,776.03</b>	<b>\$5,313.97</b>	<b>\$52,850</b>	<b>\$48,650</b>	Decrease \$3,500

### Library: 10 - 4630

	Line Items	FY 2014-2015			FY 2015-2016		
		Budget	Actual	Variance	Requested	Recommended	
3520	Maintenance & Repair - Facilities/Grounds	\$1,000	\$340.77	\$659.23	\$500	\$0	
9000	Misc. Operating Expenses	\$0	\$0.00	\$0.00	\$500	\$0	
6100	Contribution to Library	\$36,000	\$36,000.00	\$0.00	\$34,000	\$34,000	
6930	Charles H. Stone Trust	\$25,440	\$25,435.11	\$4.89	\$0	\$0	
<b>Department Total</b>		<b>\$62,440</b>	<b>\$61,775.88</b>	<b>\$664.12</b>	<b>\$35,000</b>	<b>\$34,000</b>	

Full \$34,000 funding requested for library (June 22nd Vote 3-2 in favor)

# Public Safety: 10 - 4510

	Line Items	FY 2014-2015			FY 2015-2016		
		Budget	Actual	Variance	Requested	Recommended	
1210	Salaries	\$342,000	\$321,701.36	\$20,298.64	\$345,000	\$329,000	Staffing for 7 full time officers; 1 dispatcher; and part time officers
1230	Special Separation Allowance	\$1,200	\$1,705.77	-\$505.77	\$1,900	\$8,400	
1280	Incentives & Awards	\$7,500	\$7,140.06	\$359.94	\$7,500	\$7,300	
1810	FICA/Medicare	\$26,500	\$25,060.29	\$1,439.71	\$26,900	\$25,500	Allowance for one retired officer as required by NCGS
1820	Employer Retirement Contribution	\$25,000	\$37,687.34	-\$12,687.34	\$28,000	\$27,000	Required Background, medical and eval
1825	401(K) Retirement	\$17,100	\$13,530.71	\$3,569.29	\$17,500	\$17,700	
1850	Group Insurance	\$58,300	\$51,501.56	\$6,798.44	\$59,500	\$54,000	Contracted services for IT services for Town Hall and Police Dept.
1860	Workers Compensation	\$8,500	\$15,197.44	-\$6,697.44	\$15,500	\$14,500	
1935	Professional Services - Other	\$0	\$0.00	\$0.00	\$1,500	\$0	Safety Equipment; ammunition; taser cartridges; computer/ docking station replacement
1980	Contracted Services	\$0	\$0.00	\$0.00	\$1,600	\$0	
1990	Contracted Services - Maintenance	\$1,500	\$786.55	\$713.45	\$1,000	\$2,500	
2120	Uniforms	\$4,200	\$4,924.20	-\$724.20	\$7,960	\$7,000	Costs associated with in service training conducted in house
2510	Motor Fuels	\$16,700	\$12,302.08	\$4,397.92	\$17,680	\$16,000	
2600	Office Supplies	\$850	\$844.83	\$5.17	\$1,660	\$1,200	Telephone/internet/ dedicated county lines/fax line/phone rental/aircards
2610	Departmental Supplies	\$8,400	\$6,664.46	\$1,735.54	\$9,925	\$8,400	
2620	Janitorial Supplies	\$300	\$306.45	-\$6.45	\$400	\$400	
2630	Holiday Supplies	\$0	\$0.00	\$0.00	\$300	\$100	Duke energy projection with 0.06% increase
2640	Vehicle Supplies	\$300	\$162.50	\$137.50	\$7,050	\$3,000	
2650	Meeting/Event Provisions	\$300	\$253.96	\$46.04	\$400	\$300	Additional Camera, Backup/Remodel front office area and seal walls
3110	Travel	\$700	\$508.26	\$191.74	\$1,850	\$1,800	
3210	Telephone & Communication	\$9,000	\$6,505.34	\$2,494.66	\$1,750	\$7,300	
3250	Postage	\$115	\$119.93	-\$4.93	\$300	\$200	Patrol vehicles approaching or surpassing 200k miles; additional service required
3260	Printing	\$550	\$3.20	\$546.80	\$950	\$650	
3310	Utilities	\$5,500	\$4,345.70	\$1,154.30	\$600	\$5,500	Grant funding available from private sources that will be pursued
3510	Maint & Repair - Facilities/Grounds	\$3,000	\$1,300.00	\$1,700.00	\$4,500	\$4,500	
3530	Maint & Repair - Vehicle	\$9,000	\$9,164.75	-\$164.75	\$10,500	\$9,500	NC SBI, DCI, FCC licensing; NCAPC, NPCA
3540	Maint & Repair - Equipment	\$350	\$314.75	\$35.25	\$1,670	\$1,000	
3560	K-9 Program	\$725	\$835.33	-\$110.33	\$970	\$0	Final Payment on police vehicle made FY 14-15; need to budget new vehicle in FY 16-17
3570	Community Outreach Education	\$500	\$270.31	\$229.69	\$800	\$500	
3950	Training/Continuing Education	\$700	\$125.00	\$575.00	\$850	\$850	Replacement of 2 handheld radios
4510	Insurance & Bonding	\$10,500	\$11,148.20	-\$648.20	\$11,700	\$11,700	
4910	Dues & Subscriptions	\$965	\$947.16	\$17.84	\$967	\$825	
5000	Unemployment Benefits	\$2,400	\$0.00	\$2,400.00	\$2,400	\$2,400	
7110	Capital Outlay - Vehicles	\$8,200	\$8,154.09	\$45.91	\$23,000	\$0	
7115	Capital Outlay - Equipment	\$0	\$0.00	\$0.00	\$8,500	\$5,000	
9000	Misc Operating Expenses	\$500	\$67.85	\$432.15	\$1,000	\$100	
	<b>Police Subtotal</b>	<b>\$571,355</b>	<b>\$543,579.43</b>	<b>\$27,775.57</b>	<b>\$623,582</b>	<b>\$574,125</b>	

# Public Safety: 10 - 4510

	Line Items	FY 2014-2015			FY 2015-2016		
		Budget	Actual	Variance	Requested	Recommended	
6130	Contribution To Rescue	\$9,000	\$9,000.00	\$0.00	\$10,000	\$9,000	<div style="border: 1px solid black; padding: 5px; background-color: #ffffcc;"> <b>Removal of pass through assuming fire tax is approved &amp; levied by Surry County Commissioners</b> </div>
6600	Contribution To Fire	\$56,000	\$28,000.00	\$28,000.00	\$0	\$0	
	<b>Fire &amp; Rescue Subtotal</b>	<b>\$65,000</b>	<b>\$37,000.00</b>	<b>\$28,000.00</b>	<b>\$10,000</b>	<b>\$9,000</b>	
	<b>Department Total</b>	<b>\$636,355</b>	<b>\$580,579.43</b>	<b>\$55,775.57</b>	<b>\$633,582</b>	<b>\$583,125</b>	



# Streets: 10 - 4560

	Line Items	FY 2014-2015			FY 2015-2016		
		Budget	Actual	Variance	Requested	Recommended	
1210	Salaries	\$9,600	\$6,638.58	\$2,961.42	\$9,600	\$9,600	Personnel Costs distributed more appropriately based on functions and responsibilities
1220	Overtime Salaries	\$0	\$0.00	\$0.00	\$0	\$0	
1280	Incentives & Awards	\$220	\$214.41	\$5.59	\$215	\$215	Any required surveying for streets/additions to Powell bill map
1810	Fica/Medicare	\$750	\$489.85	\$260.15	\$750	\$750	
1820	Employer Retirement Contribution	\$700	\$756.84	-\$56.84	\$700	\$700	Contracted Services for Snow Removal
1825	401(K) Retirement	\$500	\$313.48	\$186.52	\$700	\$500	
1850	Group Insurance	\$1,350	\$925.89	\$424.11	\$1,550	\$1,550	gravel purchases, concrete, tools and misc. equipment
1860	Workers Compensation	\$3,900	\$3,027.64	\$872.36	\$7,100	\$7,100	
1925	Professional Services – Surveying	\$100	\$0.00	\$100.00	\$100	\$100	Lift Rental for Christmas lights/etc.; trackhoe
1935	Professional Services – Other	\$0	\$0.00	\$0.00	\$0	\$0	
1980	Contracted Services	\$0	\$0.00	\$0.00	\$5,000	\$3,500	Christmas light fixture and bulb replacements
2100	Rental - Building/Equipment	\$1,700	\$710.00	\$990.00	\$1,200	\$100	
2610	Departmental Supplies	\$3,000	\$2,442.62	\$557.38	\$3,500	\$2,500	Powell Bill & other Maps
2620	Janitorial Supplies	\$200	\$153.73	\$46.27	\$250	\$250	
2630	Holiday Supplies	\$500	\$320.01	\$179.99	\$500	\$500	50% Public Works Shop
3110	Travel	\$50	\$0.00	\$50.00	\$0	\$0	
3210	Telephone & Communication	\$0	\$0.00	\$0.00	\$0	\$0	Street light costs - 0.06% increase Duke energy
3260	Printing	\$75	\$0.00	\$75.00	\$75	\$75	
3310	Utilities	\$2,800	\$2,515.98	\$284.02	\$3,000	\$3,000	50% Roof Repair - PW Shop
3312	Utilities - Holiday/Events	\$1,450	\$0.00	\$1,450.00	\$1,450	\$1,450	
3314	Utilities - Street Lights	\$39,000	\$26,025.27	\$12,974.73	\$39,300	\$38,000	Flagger/Trenching & Shoring Certification (5 employees)
3510	Maint & Repair - Facilities/Grounds	\$4,500	\$71.45	\$4,428.55	\$0	\$14,500	
3530	Maint & Repair - Vehicle	\$4,200	\$2,491.38	\$1,708.62	\$0	\$4,000	Signage replacement in accordance with State regulations and requirements (size/reflectivity)
3540	Maint & Repair – Equipment	\$3,500	\$2,539.85	\$960.15	\$3,500	\$3,500	
3550	Signage	\$2,500	\$165.24	\$2,334.76	\$5,000	\$2,500	Truck Payment- Final pymt FY 16-17
3542	Maintenance & Repair – Sidewalks	\$1,500	\$1,093.52	\$406.48	\$2,200	\$2,200	
3950	Training/Continuing Education	\$50	\$0.00	\$50.00	\$1,150	\$1,150	25% costs of Backhoe & Mini excavator -37,400
4510	Insurance & Bonding	\$6,500	\$5,022.05	\$1,477.95	\$7,515	\$7,515	
5000	Unemployment Benefits	\$45	\$0.00	\$45.00	\$45	\$45	Road patching & paving following street conditions survey
7110	Capital Outlay – Vehicles	\$10,000	\$6,575.12	\$3,424.88	\$10,000	\$10,000	
7115	Capital Outlay – Equipment	\$7,000	\$0.00	\$7,000.00	\$0	\$9,500	
	Capital Outlay – Powell Bill Funds	\$11,000	\$1,021.56	\$9,978.44	\$40,000	\$32,000	
9000	Miscellaneous Operating Expenses	\$100	\$0.00	\$100.00	\$100	\$100	
	<b>Department Total</b>	<b>\$116,790</b>	<b>\$63,514</b>	<b>\$53,276</b>	<b>\$127,000</b>	<b>\$156,900</b>	

# Sanitation: 10 - 4580

	Line Items	FY 2014-2015			FY 2015-2016		
		Budget	Actual	Variance	Requested	Recommended	
1210	Salaries	\$49,500	\$34,807.02	\$14,692.98	\$50,100	\$50,100	Personnel Costs distributed more appropriately based on functions and responsibilities
1220	Overtime Salaries	\$2,400	\$0.00	\$2,400.00	\$0	\$0	
1280	Incentives & Awards	\$1,100	\$1,024.80	\$75.20	\$1,100	\$1,100	
1810	Fica/Medicare	\$4,100	\$2,761.51	\$1,338.49	\$4,000	\$4,000	Reduced contract pricing with new contract.
1820	Employer Retirement Contribution	\$3,600	\$4,245.82	-\$645.82	\$4,000	\$4,000	
1825	401(K) Retirement	\$2,600	\$1,625.43	\$974.57	\$3,300	\$3,300	Does BOC want to budget additional \$10,000 per Commissioner Needham request?
1850	Group Insurance	\$11,600	\$8,263.59	\$3,336.41	\$13,500	\$12,000	
2005	Contracted Service - Solid Waste	\$74,000	\$53,639.40	\$20,360.60	\$61,200	\$62,700	Town paid landfill fees for bulk item disposals
2010	Contracted Services-Cemetery	\$14,000	\$6,555.00	\$7,445.00	\$13,000	\$11,000	
2020	Landfill Charges	\$1,400	\$21.66	\$1,378.34	\$1,000	\$1,000	Bags for public waste bins; pickup materials, gloves, misc. tools and equipment
2120	Uniforms	\$2,500	\$1,794.96	\$705.04	\$2,500	\$2,500	
2510	Motor Fuels	\$6,000	\$4,780.39	\$1,219.61	\$6,000	\$5,500	50% utilities Public Works Building
2600	Office Supplies	\$200	\$0.00	\$200.00	\$200	\$200	
2610	Departmental Supplies	\$3,000	\$0.00	\$3,000.00	\$2,500	\$2,000	50% of Roof Repair PW Shop
2620	Janitorial Supplies	\$200	\$0.00	\$200.00	\$200	\$200	
2640	Vehicle Supplies	\$100	\$0.00	\$100.00	\$100	\$100	Chipper rental; trackhoe, ect.
3110	Travel	\$50	\$0.00	\$50.00	\$0	\$0	
3210	Telephone & Communication	\$2,500	\$2,136.49	\$363.51	\$2,600	\$2,600	25% costs of Backhoe & Mini excavator -37,400 spread over 2 years
3250	Postage	\$0	\$0.00	\$0.00	\$1,600	\$1,600	
3310	Utilities	\$2,800	\$124.93	\$2,675.07	\$3,000	\$3,000	
3510	Maint & Repair - Facilities/Grounds	\$0	\$0.00	\$0.00	\$14,500	\$14,500	
3530	Maintenance & Repair - Vehicle	\$3,000	\$0.00	\$3,000.00	\$500	\$500	
3540	Maintenance & Repair - Equipment	\$2,800	\$120.12	\$2,679.88	\$1,500	\$1,500	
2100	Rental - Building/Equipment	\$1,200	\$0.00	\$1,200.00	\$500	\$500	
3950	Training/Continuing Education	\$50	\$0.00	\$50.00	\$0	\$0	
4910	Dues & Subscriptions	\$0	\$0.00	\$0.00	\$0	\$0	
5000	Unemployment Benefits	\$400	\$0.00	\$400.00	\$400	\$400	
7110	Capital Outlay - Vehicles	\$0	\$0.00	\$0.00	\$0	\$0	
7115	Capital Outlay - Equipment	\$11,500	\$6,700.00	\$4,800.00	\$37,400	\$9,500	
9000	Miscellaneous Operating Expenses	\$100	\$75.00	\$25.00	\$100	\$100	
<b>Department Total</b>		<b>\$200,700</b>	<b>\$128,676.12</b>	<b>\$72,023.88</b>	<b>\$224,800</b>	<b>\$193,900</b>	

# Enterprise Fund Revenues

## 60: Enterprise Fund Revenues

Revenues		FY 2014-2015			FY 2015-2016	
		Budget	YTD	Variance	Estimated	Approved
60-3290-0000	Interest On Investment	\$0	\$0.00	\$0.00	\$0	<p>This revenue is based on expenditures and sales tax paid. It can be adjusted throughout the year as funds are expended and taxes paid.</p> <p>Assumes proposed increase</p> <p>Estimate based upon an avg of 100 applications x \$25</p> <p>Estimate is based upon 1,000 avg. monthly bills x \$10.00 late fee x 12 months x 10%</p> <p>Based on average of 17 customers/month</p>
60-3350-0000	Miscellaneous Income	\$2,000	\$1,273.74	\$726.26	\$2,000	
60-3350-0400	Grant Proceeds	\$0	\$0.00	\$0.00	\$0	
60-3360-0000	Insurance Proceeds	\$0	\$0.00	\$0.00	\$0	
60-3361-0000	Bad Debts	\$2,000	\$532.60	\$1,467.40	\$500	
60-3455-0000	Sales Tax Refund	\$0.00	\$0.00	\$0.00	\$0	
60-3710-0000	Charges Utilities Water	\$470,000	\$335,175.16	\$134,824.84	\$528,000	
60-3710-0100	Charges Utilities Sewer	\$352,000	\$257,774.38	\$94,225.62	\$375,800	
60-3710-0500	Returned Check Fee	\$0	\$51.06	-\$51.06	\$0	
60-3710-0600	Service Initiation Fee	\$2,000	\$2,515.00	-\$515.00	\$2,500	
60-3710-5100	Bulk Sale of Water	\$0	\$1,120.04	-\$1,120.04	\$0	
60-3720-0000	Late Fee	\$12,000	\$14,906.75	-\$2,906.75	\$12,000	
60-3730-0000	Tap/Connection Fees	\$3,000	\$2,215.00	\$785.00	\$3,000	
60-3750-0000	Delinquent Fees	\$4,800	\$10,592.09	-\$5,792.09	\$8,160	
<b>60-3990-0000</b>	<b>Encumbered Fund Balance</b>	<b>\$6,085</b>	<b>\$0.00</b>	<b>\$6,085.00</b>	<b>\$0</b>	
<b>Revenues for 60 Fund</b>		<b>\$853,885</b>	<b>\$626,155.82</b>	<b>\$227,729.18</b>	<b>\$931,960</b>	

# Enterprise Fund Expenditures

# Public Utilities: 60 - 7810 Water Operations

		FY 2014-2015			FY 2015-2016		
		Budget	Actual	Variance	Requested	Recommended	
1210	Salaries	\$149,100	\$132,838.75	\$16,261.25	\$149,200	\$154,500	Personnel Costs distributed more appropriately based on functions and responsibilities
1220	Overtime Salaries	\$4,000	\$0.00	\$4,000.00	\$0	\$0	
1280	Incentives & Awards	\$3,200	\$2,936.61	\$263.39	\$3,200	\$3,000	
1810	Fica/Medicare	\$11,750	\$10,084.64	\$1,665.36	\$11,750	\$12,800	Lab testing water samples
1820	Employer Retirement Contribution	\$10,800	\$15,489.91	-\$4,689.91	\$15,000	\$13,000	
1825	401(K) Retirement	\$7,700	\$5,790.42	\$1,909.58	\$11,000	\$8,500	Lexis Nexis Service/ Utility billing
1850	Group Insurance	\$28,100	\$25,250.48	\$2,849.52	\$28,000	\$28,000	
1860	Workers Compensation	\$2,050	\$1,862.87	\$187.13	\$3,700	\$3,700	Tank Maintenance Contract; Annual Support Utility Billing software; Rail line; payroll services
1920	Professional Services – Engineering	\$0	\$0.00	\$0.00	\$6,000	\$6,000	
1925	Professional Services – Surveying	\$0	\$0.00	\$0.00	\$1,000	\$1,000	
1930	Professional Services – Lab Testing	\$6,000	\$3,808.00	\$2,192.00	\$6,000	\$6,000	Water Treatment Plant Chemicals
1935	Professional Services – Other	\$300	\$407.75	-\$107.75	\$500	\$500	
1980	Contracted Services	\$0	\$382.00	-\$382.00	\$500	\$500	1/3 of estimated fees
1990	Contracted Services – Maintenance	\$39,000	\$0.00	\$39,000.00	\$31,000	\$31,000	
2005	Contracted Service - Solid Waste	\$0	\$0.00	\$0.00	\$0	\$0	Costs associated with meter reading and other utility checks
2050	Treatment Chemicals	\$16,000	\$12,216.17	\$3,783.83	\$16,000	\$16,000	
2120	Uniforms	\$275	\$369.32	-\$94.32	\$750	\$750	2,000 Meter locks, meter boxes safety equipment
2500	Bank Fees & Service Charges	\$1,350	\$1,690.87	-\$340.87	\$800	\$800	
2510	Motor Fuels	\$6,000	\$5,615.55	\$384.45	\$6,500	\$6,500	Travel associated with required training for certifications
2600	Office Supplies	\$400	\$150.00	\$250.00	\$400	\$500	
2610	Departmental Supplies	\$23,100	\$18,621.52	\$4,478.48	\$19,000	\$19,000	Postage costs associated with utility billing and required notices
2620	Janitorial Supplies	\$300	\$51.77	\$248.23	\$300	\$300	
2640	Vehicle Supplies	\$500	\$0.00	\$500.00	\$500	\$500	Water operations - Duke energy projections
3110	Travel	\$2,000	\$1,282.85	\$717.15	\$2,200	\$2,200	
3210	Telephone & Communication	\$360	\$1,510.60	-\$1,150.60	\$2,000	\$2,000	To Maintain Pumps, Motors, Chlorination Equipment, Chemical Feed Equipment, Blower & Valve Maintenance/Replacement; SCADA system Maintenance
3250	Postage	\$1,900	\$1,592.20	\$307.80	\$3,200	\$3,200	
3260	Printing	\$655	\$722.67	-\$67.67	\$750	\$750	
3310	Utilities	\$38,700	\$35,756.12	\$2,943.88	\$39,000	\$39,000	
3510	Maintenance & Repair - Facilities/Grounds	\$8,000	\$10,500.05	-\$2,500.05	\$10,500	\$10,500	
3530	Maintenance & Repair - Vehicle	\$0	\$0.00	\$0.00	\$0	\$0	
3545	Maintenance & Repair – System	\$12,000	\$14,399.20	-\$2,399.20	\$20,000	\$18,000	
3950	Training/Continuing Education	\$1,000	\$1,434.50	-\$434.50	\$2,500	\$2,500	
4510	Insurance & Bonding	\$6,500	\$6,637.80	-\$137.80	\$7,515	\$7,515	
4910	Dues & Subscriptions	\$400	\$192.50	\$207.50	\$400	\$400	

## Public Utilities: 60 - 7810 Water Operations

		FY 2014-2015			FY 2015-2016		
		Budget	Actual	Variance	Requested	Recommended	
4920	Operating License & Permits	\$1,750	\$1,820.00	-\$70.00	\$2,000	\$2,000	
4930	Penalties/Fines	\$0	\$0.00	\$0.00	\$0	\$0	
5000	Unemployment Benefits	\$950	\$0.00	\$950.00	\$650	\$950	
7105	Capital Outlay - Buildings	\$0	\$0.00	\$0.00	\$0	\$0	
7110	Capital Outlay - Vehicles	\$0	\$0.00	\$0.00	\$0	\$0	
7115	Capital Outlay - Equipment	\$0	\$0.00	\$0.00	\$0	\$9,200	
7120	Capital Outlay - Other	\$0	\$0.00	\$0.00	\$0	\$0	
7125	Capital Outlay - Utility Systems	\$0	\$0.00	\$0.00	\$10,000	\$10,000	Rebuild lake pump @ \$10,000 estimate
9000	Miscellaneous Operating Expenses	\$100	\$75.00	\$25.00	\$500	\$500	
9600	Debt Service - Principal	\$32,725	\$38,214.20	-\$5,489.20	\$38,300	\$38,300	
9601	Debt Service - Interest	\$11,300	\$15,594.04	-\$4,294.04	\$14,500	\$14,500	
	<b>Department Total</b>	<b>\$428,265</b>	<b>\$367,298.36</b>	<b>\$60,966.64</b>	<b>\$461,115</b>	<b>\$474,365</b>	

# Public Utilities: Wastewater Operations 60 - 7815

		FY 2014-2015			FY 2015-2016		
		Budget	Actual	Variance	Requested	Reccomended	
1210	Salaries	\$82,000	\$79,177.24	\$2,822.76	\$93,500	\$98,800	Personnel Costs distributed more appropriately based on functions and responsibilities
1220	Overtime Salaries	\$1,800	\$0.00	\$1,800.00	\$0	\$0	
1280	Incentives & Awards	\$1,300	\$1,466.41	-\$166.41	\$1,500	\$1,500	
1810	Fica/Medicare	\$6,500	\$6,268.71	\$231.29	\$6,500	\$6,500	
1820	Employer Retirement Contribution	\$4,400	\$6,940.34	-\$2,540.34	\$6,500	\$6,500	
1825	401(K) Retirement	\$3,200	\$2,528.79	\$671.21	\$4,000	\$4,000	FY 13-14 WW Mapping Project
1850	Group Insurance	\$12,600	\$12,753.77	-\$153.77	\$13,000	\$13,000	
1860	Workers Compensation	\$5,700	\$5,833.31	-\$133.31	\$10,300	\$10,300	Lab analysis 300 sample/yr
1920	Professional Services – Engineering	\$6,000	\$0.00	\$6,000.00	\$6,000	\$6,000	Lexis Nexis Service/ Utility billing
1925	Professional Services – Surveying	\$0	\$0.00	\$0.00	\$1,000	\$1,000	
1930	Professional Services – Lab Testing	\$6,500	\$6,280.00	\$220.00	\$6,800	\$6,800	Plant supervisor/ORC and back up ORC as required by NCDENR
1935	Professional Services – Other	\$300	\$50.00	\$250.00	\$300	\$300	
1980	Contracted Services	\$52,000	\$48,382.00	\$3,618.00	\$52,000	\$52,000	Portion coded for utility administration
1990	Contracted Services – Maintenance	\$0	\$0.00	\$0.00	\$0	\$0	
2005	Contracted Service - Solid Waste	\$1,500	\$1,270.01	\$229.99	\$3,000	\$3,000	Jetter nozzles \$4,200; 2300 safety equipment
2050	Treatment Chemicals	\$5,000	\$5,520.27	-\$520.27	\$7,200	\$7,200	
2120	Uniforms	\$350	\$0.00	\$350.00	\$400	\$400	
2500	Bank Fees & Service Charges	\$1,350	\$1,657.43	-\$307.43	\$800	\$800	
2510	Motor Fuels	\$5,750	\$5,104.57	\$645.43	\$5,800	\$5,800	
2600	Office Supplies	\$350	\$197.06	\$152.94	\$350	\$350	Postage utility billing/ notices
2610	Departmental Supplies	\$7,500	\$11,319.75	-\$3,819.75	\$14,200	\$13,850	
2620	Janitorial Supplies	\$300	\$135.93	\$164.07	\$300	\$300	General Maintenance for 5 plant buildings and grounds
2640	Vehicle Supplies	\$500	\$220.00	\$280.00	\$600	\$600	
3110	Travel	\$400	\$253.65	\$146.35	\$500	\$500	
3210	Telephone & Communication	\$0	\$1,353.05	-\$1,353.05	\$2,000	\$2,000	Maintaining aeration equipment, clarifiers, chlorination and de-chlorination equip, belt filter press, polymer feed equip, sludge & influent pumps, valves & piping.
3250	Postage	\$3,100	\$1,897.11	\$1,202.89	\$3,200	\$3,200	
3260	Printing	\$655	\$722.64	-\$67.64	\$750	\$600	
3310	Utilities	\$62,000	\$50,443.50	\$11,556.50	\$61,000	\$58,300	
3510	Maintenance & Repair - Facilities/Grounds	\$15,000	\$3,864.01	\$11,135.99	\$15,000	\$15,000	
3530	Maintenance & Repair - Vehicle	\$1,200	\$771.16	\$428.84	\$1,500	\$1,500	
3540	Maintenance & Repair – Equipment	\$4,000	\$2,853.15	\$1,146.85	\$3,500	\$3,500	
3545	Maintenance & Repair – System	\$25,000	\$9,683.31	\$15,316.69	\$30,000	\$30,600	
3550	Signage	\$0	\$85.00	-\$85.00	\$100	\$100	
3700	Advertising	\$100	\$0.00	\$100.00	\$100	\$100	



## Public Utilities: Wastewater Operations 60 - 7815

		FY 2014-2015			FY 2015-2016		
		Budget	Actual	Variance	Requested	Reccomended	
3950	Training/Continuing Education	\$500	\$199.50	\$300.50	\$650	\$930	
4510	Insurance & Bonding	\$6,500	\$6,637.76	-\$137.76	\$7,515	\$7,515	Membership and operator certification dues
4910	Dues & Subscriptions	\$1,200	\$167.50	\$1,032.50	\$1,200	\$1,200	
4920	Operating License & Permits	\$4,500	\$5,566.26	-\$1,066.26	\$6,500	\$6,500	NPDES Permit & lab Renewal fees
4930	Penalties/Fines	\$0	\$0.00	\$0.00	\$0	\$0	
5000	Unemployment Benefits	\$650	\$0.00	\$650.00	\$650	\$650	\$12,000 - Sewer Camera (50% of costs to be shared by Dobson) 25% costs of Backhoe & Mini excavator -37,400 spread over 2 years
7115	Capital Outlay - Equipment	\$8,500	\$8,444.00	\$56.00	\$47,600	\$15,200	
7120	Capital Outlay - Other	\$0	\$0.00	\$0.00	\$0	\$0	
7125	Capital Outlay - Utility Systems	\$12,000	\$0.00	\$12,000.00	\$0	\$0	
9000	Miscellaneous Operating Expenses	\$100	\$0.00	\$100.00	\$500	\$500	
9600	Debt Service - Principal	\$62,182	\$56,681.70	\$5,500.30	\$56,700	\$56,700	
9601	Debt Service - Interest	\$10,133	\$5,832.54	\$4,300.46	\$4,000	\$4,000	
<b>Department Total</b>		<b>\$422,620</b>	<b>\$350,561.43</b>	<b>\$72,058.57</b>	<b>\$474,515</b>	<b>\$447,595</b>	

## Non-Departmental: 60

Line Items	FY 2014-2015			FY 2014 - 2015			
	Budget	Actual	Variance	Requested	Recommended		
9910	Contingency	\$3,000	\$0	\$0	\$10,000	\$10,000	Funds budgeted to cover unanticipated costs
<b>Department Total</b>		<b>\$3,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	

# Budget History/Rate History

# Town of Pilot Mountain Budget vs Actual

## FY 2007-2008 / FY 2013-2014

	FY 2013-2014		FY 2012-2013		FY 2011-2012		FY 2010-2011	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Revenues</b>								
Total Revenues	\$1,605,820	\$1,563,250	\$2,296,093	\$2,139,709	\$1,502,917	\$1,512,968	\$1,664,677	\$1,357,037
<b>Expenditures</b>								
Governing Body	\$69,270	\$9,978	\$11,950	\$11,821	\$10,760	\$11,437	\$6,270	\$11,889
Administration	\$294,600	\$273,848	\$288,513	\$297,655	\$223,721	\$247,332	\$311,013	\$331,453
Police	\$591,480	\$558,342	\$604,069	\$598,800	\$555,693	\$561,135	\$610,774	\$618,945
Public Works	\$208,750	\$193,683	\$245,924	\$239,911	\$277,726	\$255,179	\$266,975	\$272,912
Powell Bill	\$45,500	\$5,733	\$140,500	\$139,747	\$26,000	\$4,666	\$40,000	\$46,611
Sanitation	\$71,200	\$68,615	\$64,999	\$59,786	\$64,400	\$58,654	\$51,104	\$51,104
Library	\$62,140	\$52,890	\$52,550	\$40,821	\$36,350	\$28,774	\$39,281	\$47,423
Non Departmental	\$226,380	\$144,109	\$593,988	\$607,703	\$158,517	\$165,998	\$108,085	\$155,040
Cemetery Fund	\$15,000	\$11,010	\$15,000	\$4,981	\$12,045	\$18,669	\$13,500	\$12,797
Pilot Center Fund	\$21,500	\$14,207	\$278,600	\$253,361	\$136,705	\$172,825	\$131,375	\$126,076
Contingency					\$51,000		\$86,300	\$0
Total Expenses	\$1,605,820	\$1,332,415	\$2,296,093	\$2,254,586	\$1,552,917	\$1,524,669	\$1,664,677	\$1,674,249
Revenues Over/ (Under) Expenses:	\$0	\$230,836	\$0	-\$114,877	-\$50,000	-\$11,701	\$0	-\$317,212

### General Fund

	FY 2013-2014		FY 2012-2013		FY 2011-2012		FY 2010-2011	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Revenues</b>								
Total Revenues	\$773,750	\$601,835	\$722,445	\$654,757	\$656,156	\$686,384	\$616,365	\$613,557
<b>Expenditures</b>								
Line Maintenance	\$347,900	\$341,297	\$236,150	\$295,591	\$231,991	\$237,744	\$227,127	\$275,863
Water	\$218,100	\$189,660	\$254,148	\$196,473	\$232,173	\$193,115	\$187,339	\$197,829
Sewer	\$207,750	\$226,149	\$232,147	\$214,925	\$191,992	\$199,385	\$201,899	\$210,488
Contingency								
Total Expenses	\$773,750	\$757,106	\$722,445	\$706,990	\$656,156	\$630,244	\$616,365	\$684,180
Revenues Over/ (Under) Expenses:	\$0	-\$155,271	\$0	-\$52,233	\$0	\$56,140	\$0	-\$70,623

### Enterprise Fund

	FY 2009-2010		FY 2008-2009		FY 2007-2008	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>Revenues</b>						
Total Revenues	\$2,226,994	\$2,014,178	\$1,543,190	\$1,742,635	\$1,323,345	\$1,314,813
<b>Expenditures</b>						
Governing Body	\$26,659	\$21,486	\$12,800	\$3,667	\$8,420	\$7,403
Administration	\$325,978	\$327,576	\$254,100	\$245,606	\$240,300	\$246,187
Police	\$568,835	\$567,375	\$551,200	\$578,035	\$508,301	\$511,716
Public Works	\$271,970	\$364,738	\$237,200	\$280,396	\$230,100	\$232,913
Powell Bill	\$38,734	\$38,594	\$86,400	\$59,321	\$43,800	\$4,413
Sanitation	\$55,373	\$54,311	\$67,400	\$60,642	\$59,400	\$59,400
Library	\$38,290	\$39,287	\$42,900	\$48,760	\$44,559	\$68,837
Non Departmental	\$209,021	\$130,856	\$221,600	\$311,695	\$178,245	\$162,824
Cemetery Fund	\$15,078	\$13,670	\$12,700	\$13,928	\$15,400	\$1,669
Pilot Center Fund	\$692,203	\$675,913	\$18,600	\$347,746	\$0	\$0
Contingency	\$9,000	\$0	\$42,390	\$0	\$0	\$0
Total Expenses	\$2,251,140	\$2,233,808	\$1,547,290	\$1,949,797	\$1,328,525	\$1,295,363
Revenues Over/ (Under) Expenses:	-\$24,146	-\$219,630	-\$4,100	-\$207,162	-\$5,180	\$19,450

**General Fund**

	FY 2009-2010		FY 2008-2009		FY 2007-2008	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>Revenues</b>						
Total Revenues	\$718,721	\$638,191	\$675,100	\$762,516	\$724,945	\$695,729
<b>Expenditures</b>						
Line Maintenance	\$369,786	\$321,653	\$270,200	\$211,542	\$274,445	\$201,000
Water	\$203,232	\$200,430	\$207,800	\$192,550	\$195,900	\$192,301
Sewer	\$194,868	\$179,979	\$197,100	\$192,712	\$254,600	\$232,592
Contingency						
Total Expenses	\$767,885	\$702,061	\$675,100	\$596,804	\$724,945	\$625,893
Revenues Over/ (Under) Expenses:	-\$49,165	-\$63,871	\$0	\$165,711	\$0	\$69,835

**Enterprise Fund**

# Town of Pilot Mountain

## Water & Sewer Rate History: 1998 - 2014

Fiscal Year	Customer Location	Water Rates						Sewer Rates		
		Minimum Bill (2,000 included)	2,001-7,000	Per 1,000 up to 10,000	Per 1,000 up to 90,000	Per 1,000 up to 140,000	Per 1,000 Remaining useage	Minimum Bill (2,000 included)	2,001-7,000	Per 1,000 up to 10,000
2013 - 2014	<b>Inside Town Limits</b>	\$23.67	\$51.07	\$4.82	\$3.17	\$2.69	\$2.41	\$19.96	\$42.13	\$5.38
	<b>Outside Town Limits</b>	\$42.99	\$93.08	\$9.64	\$6.32	\$5.38	\$4.83	\$42.13	\$75.56	\$10.76
2011-2012	<b>Inside Town Limits</b>	22.83	44.76	4.63	3.05	2.59	2.32	19.29	36.16	5.17
	<b>Outside Town Limits</b>	41.31	89.45	9.27	6.08	5.17	4.64	34.23	72.32	10.34
2010-2011	<b>Inside Town Limits</b>	21.15	36.96	3.83	2.51	2.13	1.91	17.93	29.88	4.27
	<b>Outside Town Limits</b>	37.95	73.92	7.66	5.02	4.27	3.83	31.51	59.76	8.54
2004-2005	<b>Inside Town Limits</b>	21.15	33.6	3.48	2.28	1.94	1.74	17.93	27.16	3.88
	<b>Outside Town Limits</b>	37.95	67.2	6.96	4.56	3.88	3.48	31.51	54.32	7.76

# Town of Pilot Mountain

## Water & Sewer Rate History: 1998 - 2014

Fiscal Year	Customer Location	Combined Bill					
		Minimum Bill (2,000 included)	2,001-7,000	Per 1,000 up to 10,000	Per 1,000 up to 90,000	Per 1,000 up to 140,000	Per 1,000 Remaining useage
2013 - 2014	<b>Inside Town Limits</b>	\$43.63	\$93.20	\$10.20	\$8.55	\$8.07	\$7.79
	<b>Outside Town Limits</b>	\$85.12	\$168.64	\$20.40	\$17.08	\$16.14	\$15.59
2011-2012	<b>Inside Town Limits</b>	\$42.12	\$80.92	\$9.80	\$8.22	\$7.76	\$7.49
	<b>Outside Town Limits</b>	\$75.54	\$161.77	\$19.61	\$16.42	\$15.51	\$14.98
2010-2011	<b>Inside Town Limits</b>	\$39.08	\$66.84	\$8.10	\$6.78	\$6.40	\$6.18
	<b>Outside Town Limits</b>	\$69.46	\$133.68	\$16.20	\$13.56	\$12.81	\$12.37
2004-2005	<b>Inside Town Limits</b>	\$39.08	\$60.76	\$7.36	\$6.16	\$5.82	\$5.62
	<b>Outside Town Limits</b>	\$69.46	\$121.52	\$14.72	\$12.32	\$11.64	\$11.24