

**TOWN OF WINGATE  
NORTH CAROLINA**



**FY 2008 – 2009**

**Submitted June 1, 2008**

# Budget Message

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June 1, 2008

Mayor Braswell and Wingate Board of Commissioners:

It is with pleasure that I present to you the Town of Wingate's Annual Budget for Fiscal Year 2008-2009, totaling \$2,357,490, a 13.7% decrease from the Fiscal Year 2007-2008 budget. The budget was prepared in accordance with NCGS 159.7, the North Carolina Local Government Budget and Fiscal Control Act, and notice of submission of this budget to the Board of Commissioners will be published in accordance with all the requirements of NCGS 159-12. All revenues and expenses are identified for the Fiscal Year 2008-2009 and reflect a balanced budget. A copy of this budget has been placed on file with the Town Clerk and is available for public inspection at Town Hall.

Wingate has two Funds that it uses to operate the Town; General Fund and Water and Sewer Enterprise Fund. The General Fund is the basic operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another Fund. The primary revenue sources are ad valorem taxes and state-shared revenues—Sales and Use Tax, Utility Franchise Tax, and Alcoholic Beverage Tax. The primary expenditures are for the police department, general administration, parks and recreation, and the street department.

The Water and Sewer Enterprise Fund is used to operate the water and sewer utility system. These funds are not commingled with the General Fund; no property taxes are used to operate the utility system. The Water and Sewer Enterprise Fund is self-supporting, and is operated similar to a private business. The users pay for this service.

## **General Fund**

The development of an operating budget requires the establishment of priorities, and this budget represents our attempt to address key areas essential to the operation of the Town. Every attempt has been made to keep all expenditures as low as possible while still providing a high level of service. This is an arduous task given Wingate's limited ability to raise revenues that are comparable to other municipalities its size.

Since its incorporation, Wingate has struggled to maintain adequate services while keeping its tax rate competitive. This challenge is not different from what all municipalities face. However, Wingate is especially challenged because more than 40%

# Budget Message



of the property in Wingate is tax-exempt. To further compound this problem, Union County chooses to distribute local-option sales tax revenues using the ad valorem basis. Under this formula, the County and municipalities get a pro rata share of the local option sales tax funds that are based on the amount of ad valorem taxes levied by each entity. The large amount of tax-exempt property in Wingate causes Wingate to receive a disproportionately smaller share of these revenues than other municipalities in Union County.

With these points being made, the budget for the 2008 – 2009 fiscal year for the Town of Wingate does not include a tax increase. This budget is balanced with a proposed tax rate of \$0.39 per \$100 in property value. Although the rate is proposed to stay the same, most property owners will see a small increase in the amount of taxes paid over last year because 2008 is a revaluation year in Union County; meaning that all

<b>PROJECTED GENERAL FUND REVENUE FY 2008-2009</b>	
<b>2008 Ad Valorem Taxes</b>	<b>\$ 506,995</b>
<b>Privilege Licenses</b>	<b>\$ 5,000</b>
<b>Interest Income</b>	<b>\$ 18,000</b>
<b>Miscellaneous Income</b>	<b>\$ 34,215</b>
<b>Park Facility Rental &amp; Concession Sales</b>	<b>\$ 10,500</b>
<b>Solid Waste Collection</b>	<b>\$ 163,900</b>
<b>Intergovernmental Revenues</b>	<b>\$ 280,700</b>
<b>Grant Funds</b>	<b>\$ 92,400</b>
<b>Court Fees</b>	<b>\$ 4,000</b>
<b>Sales Tax Reimbursement</b>	<b>\$ 10,000</b>
<b>Franchise Fees &amp; Taxes</b>	<b>\$ 2,800</b>
<b>Fund Balance</b>	<b>\$ 6,405</b>
<b>Zoning Fees</b>	<b>\$ 500</b>
<b>Wingate University</b>	<b>\$ 70,100</b>
<b>Powell Bill</b>	<b>\$ 106,000</b>
	<b>\$1,311,515</b>

property has been reappraised for taxing purposes. In North Carolina all counties must conduct a revaluation at least every eight years. In rapidly growing counties, revaluations are typically conducted every four years. This is the case with Union County as it is the fastest growing county in North Carolina, and one of the twenty fastest in the United States.

During revaluation years, revenue neutral tax rates are presented to provide a basis of comparison. A “revenue neutral” tax rate is one that raises the same amount of money following a revaluation as before when adjusted for municipal growth. The revenue neutral rate for Wingate is \$0.3737.

Even with the revaluation, current economic conditions and the extremely high proportion of tax-exempt property, I urge you

Table 1. Projected General Fund revenues, FY 2008-2009

to remember that Wingate needs to increase its tax rate in the coming years or develop new sources of operating revenues. Unless there is a rapid increase in business and industrial development in Wingate, I do not foresee any change in General Fund revenues that will allow Wingate to maintain its ad valorem tax rate at the current rate of \$0.39

# Budget Message



while still providing the same level of service. More than in most years, the problem of balancing the budget has been compounded by the state of the U.S. economy, fuel prices, and the increasing costs of supplies, particularly ones that are petroleum-based.

Over the past five years, the Town has had to operate on fewer and fewer property tax dollars per capita. Adjusting for inflation, ad valorem tax revenues received were 33.7% less (\$39.38) per person in 2007 than in 2003. Chart 1 shows the steady decline in ad valorem taxes. In 2003, the per capita property taxes received were \$117.02. Adjusting for inflation, 2007's ad valorem tax receipts were \$77.64 per capita.

Property tax revenues should be considered separately from other revenues because the town relies heavily on them. A decline or a diminished growth rate in property taxes can have a number of causes. First, it may reflect an overall decline in property values

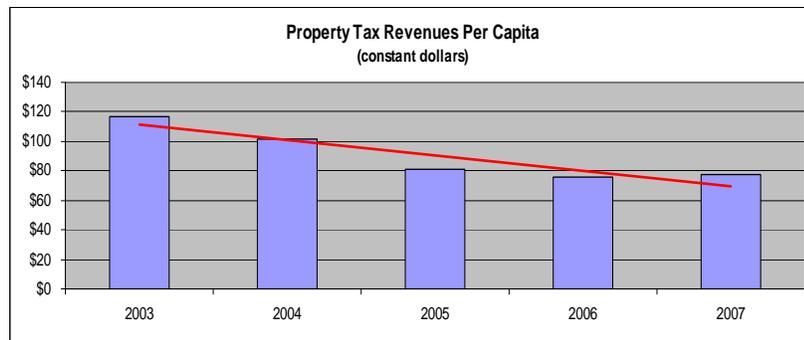


Chart 1. Property tax revenues per capita, 2003-2007

resulting from the aging of buildings, a decline in local economic health, or a decline in total number of households, which can depress the housing market. Second, it may result from unwilling default on property taxes by property owners. Third, it may result from inefficient assessment or appraisal. Finally, a decline can be caused by deliberate default by property owners, who realize that delinquency penalties are less than short-run interest rates and that nonpayment is therefore an economical way to borrow money.

Current ad valorem taxes are only one of several major sources of revenue for the Town. Other major sources of revenue include, local option sales taxes, utility franchise taxes, beer and wine taxes, Powell Bill funds, and funds from Wingate University to provide police services. Together, these amount to \$456,800, 34.8% of the General Fund.

Wingate is now providing more quality services to its citizens than at any time during its history. It also provides those services very efficiently. Wingate currently provides its citizens with a full-time police department, street lights, street maintenance and repair, land use planning and zoning enforcement, nuisance abatement and code

# Budget Message



enforcement, contracted fire service from the Wingate Volunteer Fire Department, parks and recreation, operation and maintenance of the Town cemetery, and general administration. Wingate continues to provide a higher level of service at a lower cost than other municipalities our size.

Chart 2 shows that the Town has had declining General Fund expenditures per capita. In 2003 the average per capita expenditures were \$415.52. However, over five years, it declined to \$197.39, a reduction of 52.5%.

Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially if spending is increasing faster than the residents' collective personal income. From a different perspective, if the increase in spending is greater than can be accounted for by inflation or the addition of new services, it may

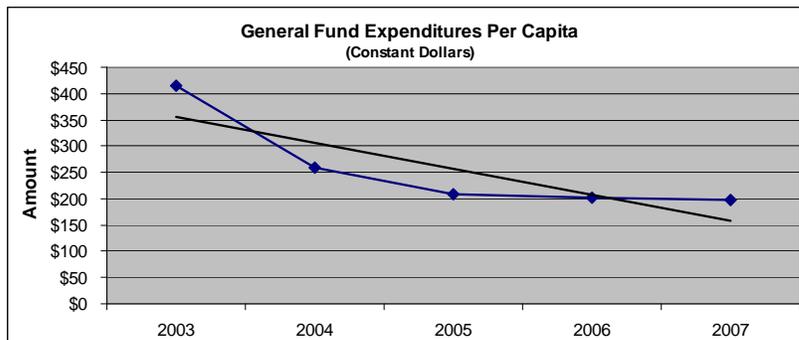


Chart 2. General Fund expenditures per capita, 2003-2007

indicate declining productivity; that is, that the government is spending more real dollars to support the same level of services. None of this is the case for Wingate. The Board of Commissioners, department heads, and I are working diligently to reduce spending while continuing to deliver quality services.

indicate declining productivity; that is, that the government is spending more real dollars to support the same level of services. None of this is the case for Wingate. The Board of Commissioners, department heads, and I are working diligently to reduce spending while continuing to deliver quality services.

## Police Department

The Wingate Police Department is staffed with a total of seven officers, including the Chief of Police. During this year's budget process, the Chief of Police again requested funding for an additional police officer. The request is being budgeted with the hope that a grant from the North Carolina Governor's Highway Safety Program (GHSP) will provide the bulk of the funding. It is expected that \$87,000, or 83%, will be received to offset the personnel and equipment costs for the coming budget year. If the grant is not approved, the position will not be filled.

The position is greatly needed so that the town can have a full-time detective. Investigations are currently carried out by an officer that is also charged with performing

# Budget Message



patrol duties. The Town of Wingate has fewer officers per capita than nearly 92% of all municipalities in North Carolina that are of similar population (2,500 – 5,000 people). The average for towns the size of Wingate is 3.5 officers per 1,000 people. Wingate currently has 1.83 officers per thousand. With the addition of one officer, Wingate will then have 2.09 officers per 1,000; still 1.41 officers per 1,000 people less than the State average.

If the GHSP grant is approved, the Wingate Police Department will operate with eight officers (one of which is funded by Wingate University). The Department will continue operate twenty-four hours per day, seven days a week. Fuel costs are expected to continue to rise. Estimates for fuel are based on \$4.50 per gallon. This is a 16% increase in fuel cost, but may still not be enough given the sharp increases that occurring in all petroleum products.

The Police Department will also be replacing the department server during the FY 2009 fiscal year. Replacement of the server is critical to insure that operations and

<b>PROJECTED GENERAL FUND EXPENDITURES FY 2008-2009</b>	
Elected Officials	\$ 15,350
Administration	\$ 185,965
Planning	\$ 13,900
Narcotics Eradication	\$ 6,405
Code Enforcement	\$ 33,725
Professional Services	\$ 14,150
Cemetery Operation	\$ 5,500
Street Lights, Liability Insurance, & Bonds	\$ 63,500
Solid Waste	\$ 163,900
Police Department	\$ 576,670
Community Enrichment	\$ 8,750
Fire Department	\$ 33,500
Parks & Recreation	\$ 82,025
Streets	<u>\$ 108,175</u>
	<b>\$1,311,515</b>

security are not compromised. The current server has been in operation for nearly seven years and has been used beyond its anticipated life expectancy. In addition to the server, two new vehicles will be purchased to replace two vehicles that have experienced severe maintenance problems and have accumulated more than 90,000 miles. Chief Glass has recommended that one of the new vehicles be an S.U.V. This request is still under consideration, and the Board of Commissioners will make the final decision before the vehicles are purchased.

### Administration

The Administration Department budget has a proposed increase of 47.52%. Although large, 23.7% (\$29,775) is related to restructuring the salary of the public works director. During the FY 2007-2008 budget year, the director's salary was paid entirely from the Water and Sewer Enterprise Fund. It is proposed that the director's salary be split between the General Fund (50%) and the Water and Sewer Fund (50%). The director spends a large amount

Table 2. Projected General Fund expenditures, FY 2008-2009

# Budget Message



of his time performing services related to the General Fund; street maintenance, mowing, building and ground maintenance, etc.

In addition to the change in how the public works director is compensated, \$3,500 is being appropriated for software upgrades for the finance and billing software. The upgrade will be charged to the General Fund and Water and Sewer Enterprise Funds. Security, functionality, and stability will be improved with the new .NET upgrade.

Additional expenditures in the Administration Department include \$7,500 for an additional phase to the economic development plan currently underway. \$7,500 is being appropriated for a space-needs study to be conducted. This study will be split between the General and Water and Sewer Funds to determine the size and cost for a new town hall and police department. \$6,000 has also been appropriated for future capital expenses. Of this, \$3,000 is being put into fund balance for a copy machine (to replace the current model during the FY 2010 budget year), and \$3,000 is being saved to replace the computer network during the FY 2013 budget year.

## **Solid Waste and Recycling**

A fee increase has been proposed for the solid waste service. The current rate for weekly, curbside garbage collection and recycling is \$14.11. Solid waste services are provided by billing each customer monthly for the cost of the service. Solid waste fees are set so that the service is totally supported with user fees. The proposed rate for the coming year is recommended to be \$16.07. This includes an 8% fixed fuel surcharge (the current rate is adjustable and is currently 11.8%), a \$2.00 per ton disposal fee (\$0.16 monthly per garbage can) required by new legislation enacted by the State of North Carolina in 2007, and a 3% inflationary adjustment that is tied to the Consumer Price Index. This new rate is still very competitive when compared to solid waste services outside of Wingate. Privately contracted solid waste service costs approximately \$25.00 per month and does not include recycling, bulk waste pickup, yard waste pickup, or white goods pickup. All of these services are included in the Wingate rate.

## **Community Enrichment**

The Community Enrichment budget is being reduced by 25.85%. This budget typically funds donations to non-profit agencies, costs associated with the Christmas decorations displayed on Highway 74 and other surrounding streets, daffodil bulbs that are given away to citizens each year, and the annual National Night Out event put on by the Police Department each year in August. The reduction is primarily related to a

# Budget Message



reduction in donations to non-profit organizations. During the FY 2009 budget year, the only non-profit donation will be to the American Red Cross for \$1,000. The Board of Commissioners collectively agreed that taxpayer dollars should not be used for donations.

## Parks and Recreation

In December, 2007, the new community center was officially dedicated at Wingate Community Park. The popularity of the building has exceeded initial estimates. For the 2009 budget year, \$8,000 is anticipated to be received for rental revenues. This estimate is based on the rentals that have been received since the center opened in December. As more people become aware of the center, it is expected that the number of rentals will continue to increase. Completion of the community center completes all of the phases currently planned for Wingate Community Park. An additional ten acres of vacant land is available across the street from Wingate Community Park, should the need arise for additional recreational areas. However, there are no current expansion plans. Wingate Community Park was built at a cost of approximately \$1.06 million. Grant funds to construct all phases of the park total nearly 29% of the total; approximately \$465,000.

## Water and Sewer Enterprise Fund

As was discussed earlier, the Water and Sewer Enterprise Fund is solely used to operate the water and sewer utility systems of Wingate. No funds from the Water and Sewer Enterprise Fund and the General Fund are commingled. The water and sewer utility systems are totally funded by the users.

<b>PROJECTED ENTERPRISE FUND REVENUES FY 2008-2009</b>	
<b>Water Sales</b>	<b>\$ 380,175</b>
<b>Penalties &amp; Reconnect Fees</b>	<b>\$ 19,000</b>
<b>Water Tap Fees</b>	<b>\$ 9,000</b>
<b>Interest, Water</b>	<b>\$ 7,500</b>
<b>Property Rental</b>	<b>\$ 22,000</b>
<b>Fund Balance, Water</b>	<b>\$ 17,700</b>
<b>Wastewater User Charges</b>	<b>\$ 525,000</b>
<b>Sewer Tap Fees</b>	<b>\$ 32,800</b>
<b>Interest Income, Sewer</b>	<b>\$ 7,500</b>
<b>Fund Balance, Sewer</b>	<b>\$ 25,300</b>
	<b>\$1,045,975</b>

Table 3. Projected Water and Sewer Fund Revenues, FY2008 - 2009

In total, there is an increase of less than 1% in the Water and Sewer Enterprise Fund budget. Operation of the Town's water and wastewater system is expected to continue as it has in the past. During the FY 2008 budget year, there was a 35% increase imposed by Union County for the cost of water purchased by the town. This cost was passed on to the customers in January, 2008. No increase is currently expected. However, if the Town's supplier raises rates, the town will have no choice but to also raise rates. Wingate purchases

# Budget Message



its water and sewer capacity from Union County, thus it is only logical that the Town has to pass any wholesale rate increases through to the user.

Over the last four years, the Town has been working to make sure the Enterprise Fund does not operate with a budget shortfall. Chart 3 shows the losses and gains in the Enterprise Fund from 2003 through 2007. Any surplus realized in the Enterprise Fund can be used for future repair and expansion of the water and sewer systems.

Enterprise losses are a special and highly visible type of operating deficit because enterprise fund programs are expected to function as if they were commercially operated private entities, rather than governmental "not for profit" entities.

This means that the costs (expenses, including depreciation) of providing goods and services to the public are to be recovered

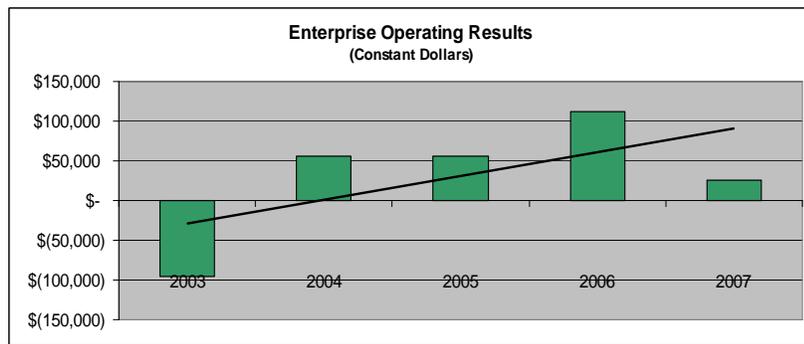


Chart 3. Water & Sewer operating gains and losses, 2003-2007

through user charges. Additionally, enterprise operations may need to issue revenue bonds to finance capital improvement projects, and the interest rates and covenants associated with the issuance of such bonds can be significantly affected by the operating position of the enterprise. Since 2004, Wingate has not had a loss in its Enterprise Fund. This surplus is expected to be used for major repair expenditures over the next five years.

An interesting point to be made is that while the Enterprise Fund has been realizing surpluses in recent years, Chart 4 shows that revenue per capita has been decreasing. When analyzed together, it shows that Enterprise Fund operations have

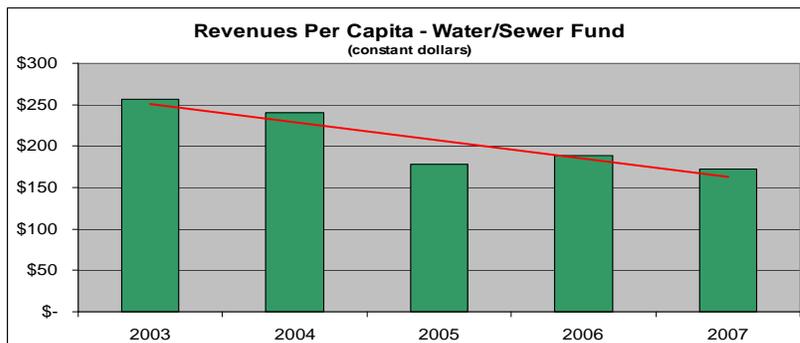


Chart 4. Water & Sewer Fund revenues per capita, 2003-2007

become leaner and more efficient, and additional revenues have been received from business customers. For citizens, this is positive because business, industrial, and

# Budget Message



institutional customers help lessen the burden on residential customers. However, economic downturns that cause businesses to reduce operations, relocate, or close could cause rates to increase for the average citizen.

## Water and Wastewater Enterprise Fund Expenditures

Like the expenditures of the General Fund, the Enterprise Fund is proposed for continuation of existing services with little planned expansion. One full-time employee is funded in the Water and Sewer Enterprise Fund budget. A customer service clerk is needed to take payments, assist customers, and issue work orders. The staff at Town Hall have requested the additional staff because there has been a 30% increase in the number of customers in the last three years. This is primarily due to the new Glencroft and Noble Oaks subdivisions.

<b>PROJECTED ENTERPRISE FUND EXPENDITURES FY 2008-2009</b>	
<b><u>Water Department</u></b>	
Salaries	\$ 131,250
Maintenance & Repair	\$ 22,450
Supplies	\$ 14,400
Water Testing	\$ 5,000
Water Purchased	\$ 210,000
Professional Services	\$ 24,830
Billing Postage	\$ 5,500
Operations	\$ 6,875
Equipment	\$ 16,960
Miscellaneous	<u>\$ 19,150</u>
	<b>\$ 456,415</b>

Table 4. Projected water department expenditures, FY2008-2009

When compared to other North Carolina towns of similar size, the town currently has 2.3 fewer front office employees per capita. The average for like-sized towns is 0.86 front office staff members per capita. Wingate currently has 0.3. Adding an additional staff member will increase Wingate's front office staff to 2; 0.5 per capita. The Town would have to employ 3.3 front office employees to equal the average for town's with the same population. With the addition of the new employee, the town will employ two front office employees; 1.3 less than the average, like-sized municipality in North Carolina.

Even though there is no expansion planned for the water and sewer systems, there are needs to make substantial repairs and upgrades. Among the needed work to be performed are replacement of the water line on Bivens Street and rehabilitation of the sewer collection system.

During the past year, the public works department identified several large water leaks that were estimated to have occurred for a long amount of time. The elimination of these leaks has greatly reduced the amount of water used. When analyzing usage from the same period a year ago, daily consumption is 29% lower. Although this reduction has

# Budget Message



been positive, the repair of the leaks caused the pressure in the water system to increase. The increased pressure, in turn, caused more lines to break at their weakest point.

One area with a particularly high incidence of failure is the water line serving Bivens Street. This 6-inch, asbestos concrete pipe is especially fragile and has been prone to breaks for more than ten years. Point repairs have been performed, and a portion of it was replaced, but the breaks continue to occur. The Town will need to replace this water line in the coming year. The breaks typically occur in frigid temperatures and all customers are forced to go without water everytime the breaks occur. This is because the line is not connected to the water system on both ends; it is a dead end line. Initial engineering estimates to replace the pipe total \$300,000. This is another project that is not funded in this budget proposal, but will need be added through an amendment as the project gets closer to becoming a reality.

Another project not funded in this proposed budget is repair of the failing wastewater system. Based on several sanitary sewer evaluation studies that have been completed over the past seven years, the Town will address extensive repairs that need to be made. I am pleased to report that since last year, the Town received two grants totaling \$1.8 million dollars. The North Carolina Clean Water Management Trust Fund (CWMTF) approved two grant applications to provide funding to rehabilitate 29,000 linear feet of sewer collection lines, 150 manholes, and all sewer taps in the project area. This comprehensive project will completely renovate approximately one-third of the entire sewer collection system. The total project is estimated to cost \$2.6 million. Approximately \$800,000 will be provided by the town to match the grant funds from the CWMTF. Most of the matching funds are expected to come from a low interest, long-term loan from the U.S. Department of Agriculture's Rural Development program and/or the State Revolving Loan Fund.

<b>PROJECTED ENTERPRISE FUND EXPENDITURES FY 2008-2009</b>	
<u>Sewer Department</u>	
<b>Salaries</b>	<b>\$ 192,475</b>
<b>Maintenance &amp; Repair</b>	<b>\$ 18,000</b>
<b>Supplies</b>	<b>\$ 7,050</b>
<b>Treatment Cost</b>	<b>\$ 225,000</b>
<b>Debt Service</b>	<b>\$ 52,500</b>
<b>Professional Services</b>	<b>\$ 31,150</b>
<b>Operations</b>	<b>\$ 15,375</b>
<b>Billing Postage</b>	<b>\$ 3850</b>
<b>Equipment</b>	<b>\$ 16,660</b>
<b>Miscellaneous</b>	<b>\$ 2,500</b>
<b>Depreciation</b>	<b>\$ 25,000</b>
	<b>\$ 589,560</b>

Table 5. Projected sewer department expenditures, FY2008-2009

Repairing a large part of the sewer collection system will reduce the amount of rain and ground water that enters the sewer system. During heavy rain events, there is a

# Budget Message

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great deal of inflow and infiltration (I&I) that enters the system. Inflow is defined as water that directly enters the wastewater system. An example would be a storm drain pipe that is tied directly into the wastewater system. Inflow begins and ends at nearly the same time as the rain that causes it. Infiltration is characterized by flow that enters the wastewater system as groundwater. After a rain event, the rain seeps into the ground and raises the water table. The high groundwater then leaks through any crack or hole that is in the wastewater system. Infiltration can last for days after a rain event and is extremely expensive because all of the water must be treated at a wastewater treatment plant and is not directly billed to any particular customer.

## Conclusion

The Town of Wingate continues to face some serious financial challenges in the coming years. However, Wingate's staff will continue to strive to provide quality services at the lowest, equitable cost possible. I firmly believe that even with these challenges, the Town of Wingate is poised to become one of the premier small towns in both Union County and all of North Carolina. I would like to take this opportunity to thank Mayor Braswell and all of the Commissioners for the support that you continue to give me and all the Wingate staff. Our success is directly attributable to your leadership style and confidence that you all have in us.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "G. Dryw Blanchard". The signature is stylized and cursive.

G. Dryw Blanchard  
Town Administrator

**General Fund**  
**Fiscal Year 2009 Budget**



**Revenues**  
**TOWN OF WINGATE**

Description		FY 2008 - 2009 Budget
1030100100	AD VALOREM TAXES-PRIOR YR	\$45,295
1030100200	AD VALOREM TAXES-CURRENT	\$408,500
1030100300	AUTOMOBILE TAXES	\$50,700
1031700000	PENALTIES & INT. (TAXES)	\$2,500
1032500000	PRIVILEGE LICENSES	\$5,000
1032900400	INTEREST INCOME-CEMETERY	\$1,500
1033500000	MISC. INCOME	\$25,000
1033500400	Union Co. Park Grant	\$5,400
1033500700	SALE OF SURPLUS	\$5,000
1033500800	CEMETERY FUND INCOME	\$1,200
1034000000	SOLID WASTE COLLECTION	\$163,900
1034310361	GHSP Grant Funds - 2008	\$87,000
1035000100	LOCAL OPTION SALES TAX	\$158,700
1035000300	BEER/WINE TAX	\$17,500
1035100000	COURT FEES	\$4,000
1036130480	CONCESSION SALES	\$2,500
1036130860	PARK FACILITY RENTAL	\$8,000
1036700100	SALES TAX REFUND	\$10,000
1037000100	UTILITIES FRANCHISE TAX	\$104,500
1037000500	CABLE TV FRANCHISE FEE	\$2,800
1037000600	PARKING TICKETS	\$3,015
1038000000	INTEREST, GENERAL FUND	\$10,000
1039900100	APPROP FR GEN FUND BAL.	\$6,405
1043000000	FEES, ETC-ZONING	\$500
1051400000	WINGATE UNIVERSITY	\$70,100
1057000000	POWELL BILL ALLOC.	\$106,000
1057000050	INT. INCOME, ST. FUND	\$6,500
<b>General Fund Total:</b>		<b>\$1,311,515</b>

**Water & Sewer Enterprise  
Fiscal Year 2009 Budget**



**Revenues  
TOWN OF WINGATE**

Description		FY 2008 - 2009 Budget
3037005100	WATER SALES	\$380,175
3037005200	PENALTIES, RECON. FEES	\$19,000
3037005210	WATER TAP FEES	\$9,000
3037005500	INTEREST INC./WATER	\$7,500
3037005750	PROPERTY RENTAL	\$22,000
3037005800	UNAPPROP. FUND BAL/WATER	\$17,700
3038005200	WASTEWATER USER CHARGES	\$525,000
3038005210	COLLECTOR LINE TAP FEES	\$32,800
3038005500	INTEREST INCOME -SEWER	\$7,500
3038005800	UNAPP. FUND BAL - SEWER	\$25,300
<b>Water &amp; Sewer Enterprise Fund Total:</b>		<b>\$1,045,975</b>

**Water & Sewer Enterprise  
Fiscal Year 2009 Budget**



**Revenues  
TOWN OF WINGATE**

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Description	FY 2008 - 2009 Budget
Grand Total For All Funds:	\$2,357,490

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**General Fund**  
**Fiscal Year 2009 Budget**



**Expenditures**  
**TOWN OF WINGATE**

Description		FY 2008 - 2009 Budget
<b>Mayor &amp; Board</b>		
10-4100-0010	SALARIES, MAYOR & COMM.	\$12,000
10-4100-0500	FICA EXPENSE - BOARD	\$950
10-4100-0900	Workers Comp. - Board	\$900
10-4100-1400	TRAVEL, BOARD	\$1,500
	<b>Mayor &amp; Board Total:</b>	<b>\$15,350</b>
<b>Administration</b>		
10-4200-0189	RETIREE INS. STIPEND	\$1,440
10-4200-0200	SALARIES- ADMINISTRATION	\$81,100
10-4200-0500	FICA EXPENSE-ADMIN	\$6,225
10-4200-0600	GROUP INS-ADMIN	\$8,125
10-4200-0700	RETIREMENT EXP-ADMIN	\$4,075
10-4200-0900	WORKER'S COMP-ADMIN	\$4,900
10-4200-1000	INTERNET - WEB PAGE	\$1,000
10-4200-1100	COMMUNICATIONS-ADMIN	\$5,150
10-4200-1200	POSTAGE	\$1,800
10-4200-1300	ADVERTISING	\$500
10-4200-1350	DUES & SUBSCRIPTIONS	\$6,000
10-4200-1400	TRAVEL & TRAINING	\$2,000
10-4200-1500	AUTO ALLOWANCE, ADM.	\$2,100
10-4200-1600	MAINT & REP.,OFFICE EQUIP	\$1,000
10-4200-1800	SOFTWARE SUPPORT	\$10,500
10-4200-2000	PETTY CASH - OVER/SHORT	\$200
10-4200-3200	OFFICE SUPPLIES, TH	\$3,100
10-4200-4000	ELECTIONS	\$2,000
10-4200-5700	MISC EXPENSE	\$2,500
10-4200-5800	UTILITIES, T. HALL	\$7,000
10-4200-5850	RENT, TOWN HALL	\$8,400
10-4200-5900	MAINT & REPAIR, T.H.	\$2,500
10-4200-6000	SUPPLIES, T. HALL	\$250
10-4200-7300	PROFESSIONAL SERVICES	\$18,100
10-4200-7400	OFFICE EQUIP/CAP. EXP.	\$6,000
	<b>Administration Total:</b>	<b>\$185,965</b>
<b>Planning</b>		
10-4300-0100	PROFESSIONAL SERV/PLAN.	\$10,000
10-4300-0200	SIGNS/PLANNING	\$500
10-4300-0300	SUPPLIES/ZONING	\$500

**General Fund**  
**Fiscal Year 2009 Budget**



**Expenditures**  
**TOWN OF WINGATE**

Description		FY 2008 - 2009 Budget
10-4300-0350	INFORMATION-TECHNOLOGY	\$500
10-4300-0400	TRAVEL-TRAINING/PLANNING	\$250
10-4300-0500	PLANNING BRD - FICA EXP	\$150
10-4300-0600	PLANNING BOARD SALARY	\$1,250
10-4300-0700	BOARD OF ADJ. SALARY	\$500
10-4300-0800	ENGINEER REVIEW	\$250
<b>Planning Total:</b>		<b>\$13,900</b>
<b>Narcotics Eradication</b>		
10-4311-0299	NARCOTICS INVESTIGATIONS	\$1,500
10-4311-0550	NARCOTIC - MISC. EQUIPMENT	\$4,905
<b>Narcotics Eradication Total:</b>		<b>\$6,405</b>
<b>Code Enforcement</b>		
10-4400-0200	SALARY - CODE	\$23,650
10-4400-0500	FICA EXP - CODE	\$1,825
10-4400-0600	INSURANCE EXP-CODE	\$2,800
10-4400-0700	RETIREMENT EXP-CODE	\$1,200
10-4400-0900	WORKERS COMP-CODE	\$700
10-4400-1200	POSTAGE-CODE	\$400
10-4400-1400	TRAVEL/TRAINING-CODE	\$1,000
10-4400-1700	M & R AUTO-CODE	\$700
10-4400-3100	GAS EXP-CODE	\$900
10-4400-5700	SUPPLIES-CODE	\$300
10-4400-7400	EQUIPMENT-CODE	\$250
<b>Code Enforcement Total:</b>		<b>\$33,725</b>
<b>Professional Services</b>		
10-4500-0000	TAX BILLING	\$1,000
10-4500-1000	LEGAL FEES	\$4,250
10-4500-2000	AUDITING FEE	\$8,900
<b>Professional Services Total:</b>		<b>\$14,150</b>
<b>Cemetery Operation</b>		
10-4600-0000	CEMETERY MOWING & MAINT.	\$5,500
<b>Cemetery Operation Total:</b>		<b>\$5,500</b>
<b>Street Lights/Insurance/Bonds</b>		
10-4700-2000	STREET LIGHTS	\$30,000
10-4700-3000	ST. NAME SIGNS	\$500
10-4700-4000	LIABILITY INS. & BONDS	\$33,000

**General Fund**  
**Fiscal Year 2009 Budget**



**Expenditures**  
**TOWN OF WINGATE**

Description		FY 2008 - 2009 Budget
<b>Street Lights/Insurance/Bonds Total:</b>		<b>\$63,500</b>
<b>Solid Waste</b>		
10-4800-0000	SOLID WASTE COLLECT FEES	\$163,900
<b>Solid Waste Total:</b>		<b>\$163,900</b>
<b>Police</b>		
10-5100-0200	SALARIES, POLICE DEPT.	\$307,150
10-5100-0500	FICA EXPENSE, POLICE	\$25,100
10-5100-0600	GROUP INS., POLICE	\$42,410
10-5100-0700	RETIREMENT EXP.,POLICE	\$14,675
10-5100-0800	401(k) EMPLOYER MATCH	\$14,675
10-5100-0900	WORKER'S COMP/POLICE	\$8,200
10-5100-1100	COMMUNICATIONS-POLICE	\$7,060
10-5100-1300	UTILITIES, POLICE DEPT.	\$3,000
10-5100-1600	M & R, POLICE EQUIP.	\$2,500
10-5100-1700	M & R, POLICE AUTO	\$9,500
10-5100-3100	GAS, POLICE DEPT.	\$25,000
10-5100-3200	TIRES, POLICE DEPT.	\$2,100
10-5100-3600	UNIFORMS, POLICE DEPT.	\$7,500
10-5100-5600	OFFICE SUPPLIES - POLICE	\$1,500
10-5100-5700	MISCELLANEOUS - POLICE	\$24,000
10-5100-5800	TRAINING/POLICE DEPT.	\$3,500
10-5100-7420	POL.COMPUTER/SOFTWARE SUP	\$9,300
10-5100-7500	M & R - P.D. BLDG.	\$499
10-5100-7600	RENT/HOUSING-POLICE	\$1
10-5100-7650	CAPITAL OUTLAY, EQUIPMENT	\$69,000
<b>Police Total:</b>		<b>\$576,670</b>
<b>Community Enrichment</b>		
10-5200-9125	RED CROSS	\$1,000
10-5200-9140	PARTNERSHIP FOR PROGRESS	\$2,000
10-5200-9150	NATIONAL NIGHT OUT	\$3,150
10-5200-9200	CHRISTMAS DECORATIONS	\$1,500
10-5200-9300	DAFFODIL BULBS	\$600
10-5200-9700	TOWN SIGNS & BANNERS	\$500
<b>Community Enrichment Total:</b>		<b>\$8,750</b>
<b>Fire Department</b>		
10-5300-0000	FIRE DEPT. SUPPLIES/EQUIP	\$13,400
10-5300-2000	FIRE TRUCK PAYMENT	\$20,100

**General Fund  
Fiscal Year 2009 Budget**



**Expenditures  
TOWN OF WINGATE**

Description		FY 2008 - 2009 Budget
<b>Fire Department Total:</b>		<b>\$33,500</b>
<b>Parks &amp; Recreation</b>		
10-5400-0200	SALARY EXP-PARKS & REC	\$25,650
10-5400-0500	FICA EXP-PARKS & REC	\$2,000
10-5400-0600	INSURANCE-PARKS & REC	\$2,725
10-5400-0700	RETIREMENT-PARKS & REC	\$1,200
10-5400-0900	Workers Comp. - Parks & Rec.	\$900
10-5400-1000	PARK GROUNDS - O&M	\$18,000
10-5400-1100	SUPPLIES, PARK O & M	\$2,500
10-5400-1300	RECREATION EQUIP	\$3,000
10-5400-1301	Union Co. P&R Grant	\$5,400
10-5400-1450	COMMUNICATIONS - PARK	\$1,700
10-5400-1500	UTILITIES-PARK	\$4,000
10-5400-1950	COMMUNITY CENTER LOAN	\$14,550
10-5400-5000	CONCESSION MERCHANDISE	\$400
<b>Parks &amp; Recreation Total:</b>		<b>\$82,025</b>
<b>Streets</b>		
10-5700-0200	SALARIES, STREET DEPT.	\$22,725
10-5700-0500	FICA EXP, ST. DEPT.	\$1,750
10-5700-0600	GROUP INS., ST. DEPT.	\$5,280
10-5700-0700	RETIREMENT EXP., ST. DEPT	\$1,150
10-5700-0900	WORKERS COMP. EXP.,ST.	\$4,675
10-5700-1300	STOP LIGHT, ELECTRICITY	\$250
10-5700-1500	MAINT. & REPAIR, STREETS	\$15,000
10-5700-1700	M & R, ST. TRUCKS/EQUIP	\$2,750
10-5700-3100	GAS, TIRES, ETC. (ST.)	\$2,250
10-5700-3600	UNIFORM RENTAL, ST.	\$600
10-5700-5700	MISC (SIGNAGE, PAINT,ETC)	\$5,000
10-5700-5900	SAFETY EQUIP./ST.	\$500
10-5700-7000	SIDEWALK CONSTRUCTION	\$17,745
10-5700-7300	PROFESSIONAL SERV - STREETS	\$1,500
10-5700-7350	CAPITAL EQUIPMENT	\$2,000
10-5700-7400	STREET REPAVING	\$25,000
<b>Streets Total:</b>		<b>\$108,175</b>
<b>General Fund Total:</b>		<b>\$1,311,515</b>

**Water & Sewer Enterprise  
Fiscal Year 2009 Budget**



**Expenditures  
TOWN OF WINGATE**

Description		FY 2008 - 2009 Budget
<b>Water</b>		
30-7120-0189	RETIREE INS. STIPEND	\$700
30-7120-0200	SALARIES - WATER	\$101,175
30-7120-0500	FICA EXP - WATER	\$7,900
30-7120-0600	GROUP INS - WATER	\$14,300
30-7120-0700	RETIREMENT - WATER	\$4,175
30-7120-0900	WORKERS COMP - WATER	\$3,000
30-7120-1000	ADVERTISING	\$500
30-7120-1100	COMMUNICATIONS - WATER	\$2,425
30-7120-1200	POSTAGE, BILLING	\$5,500
30-7120-2400	SUPPLIES & METERS	\$4,500
30-7120-2500	GAS, TRUCKS & EQUIP	\$6,500
30-7120-2600	MAINT & REP./TRUCKS-EQUIP	\$2,500
30-7120-2700	TIRES	\$1,500
30-7120-3310	UTILITIES, PUB WKS	\$2,500
30-7120-3500	ENG.FEE/MISC PROJ	\$21,600
30-7120-3510	M & R, PW BLDG	\$500
30-7120-3520	MAINT & REPR, WATER LINE	\$12,500
30-7120-3600	UNIFORM RENTAL	\$1,600
30-7120-3900	OFFICE SUPPLIES	\$700
30-7120-3950	AUDITING FEE	\$3,230
30-7120-5800	TRAINING	\$1,250
30-7120-5900	SAFETY EQUIP/WATER	\$250
30-7120-7600	CAPITAL REPLACE. FUND	\$13,160
30-7120-7650	EQUIPMENT	\$3,800
30-7120-7700	MISCELLANEOUS EXPENSE	\$1,200
30-7120-7800	DEPRECIATION EXP.	\$17,000
30-7120-9510	WATER PURCHASES	\$210,000
30-7120-9600	WATER TESTING	\$5,000
30-7120-9700	M & R/WATER TANK	\$6,950
30-7120-9800	CONSUMER CONF. REPORT	\$500
	<b>Water Total:</b>	<b>\$456,415</b>
<b>Sewer</b>		
30-7130-0189	RETIREE INS. STIPEND	\$700
30-7130-0200	SALARIES - WASTEWATER	\$147,725
30-7130-0500	FICA - WASTEWATER	\$11,425
30-7130-0600	GROUP INS. - WASTEWATER	\$20,925
30-7130-0700	RETIRE. EXP., WASTEWATER	\$6,975

**Water & Sewer Enterprise  
Fiscal Year 2009 Budget**



**Expenditures  
TOWN OF WINGATE**

Description		FY 2008 - 2009 Budget
30-7130-0900	WORKERS COMP, WASTEWATER	\$4,725
30-7130-1000	ADVERTISING	\$500
30-7130-1100	COMMUNICATIONS - SEWER	\$3,225
30-7130-1200	POSTAGE, BILLING	\$3,850
30-7130-1300	UTILITIES, PW BLDG.	\$1,300
30-7130-2500	GAS, TRUCKS & EQUIP.	\$4,600
30-7130-2600	M & R,, TRUCKS & EQUIP.	\$3,000
30-7130-2700	TIRES	\$1,500
30-7130-3310	UTILITIES, PUMP STATION	\$7,750
30-7130-3500	ENG.FEE/MISC PROJ	\$6,000
30-7130-3510	M & R, PW BLDG.	\$1,000
30-7130-3520	M & R, SEWER LINE	\$14,000
30-7130-3600	UNIFORM RENTAL, W/WATER	\$1,100
30-7130-3900	OFFICE SUPPLIES	\$950
30-7130-3950	AUDITING FEE	\$4,850
30-7130-5800	TRAINING - WASTERWATER	\$1,500
30-7130-5900	SAFETY EQUIPMENT	\$1,000
30-7130-7300	PROFESSIONAL SERVICES	\$20,300
30-7130-7650	CAPITAL EQUIP.	\$15,660
30-7130-7700	MISC EXPENSE	\$2,500
30-7130-7800	DEPRECIATION	\$25,000
30-7130-8000	LOAN PAYMENT, NEW CONST.	\$52,500
30-7130-9510	WASTEWATER TREATMENT FEES	\$225,000
	<b>Sewer Total:</b>	<b>\$589,560</b>
	<b>Water &amp; Sewer Enterprise Fund Total:</b>	<b>\$1,045,975</b>

**Water & Sewer Enterprise  
Fiscal Year 2009 Budget**



**Expenditures  
TOWN OF WINGATE**

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Description	FY 2008 - 2009 Budget
Grand Total For All Funds:	\$2,357,490

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**Town of Wingate  
Schedule of Fees  
FY 2008 - 2009**

**Utility Fees**

<b>Water</b>		<u>Inside</u>	<u>Outside</u>	
	Base Monthly Charge			
	¾" Meter	\$8.75	\$17.50	Includes 1 <sup>st</sup> 2,000 gallons
	1" Meter	\$12.60	\$25.20	Includes 1 <sup>st</sup> 2,000 gallons
	1 ½" Meter	\$25.05	\$50.10	Includes 1 <sup>st</sup> 2,000 gallons
	2" Meter	\$40.05	\$80.10	Includes 1 <sup>st</sup> 2,000 gallons
	3" Meter	\$112.70	\$225.40	Includes 1 <sup>st</sup> 2,000 gallons
	4" Meter	\$250.45	\$500.90	Includes 1 <sup>st</sup> 2,000 gallons
	6" Meter	\$350.60	\$701.20	Includes 1 <sup>st</sup> 2,000 gallons
	Fire Protection	\$8.75	\$17.50	Includes 1 <sup>st</sup> 2,000 gallons
All Meter Sizes	Usage Fee	\$2.42	\$4.84	Per 1,000 gallons; 2,001 – 19,999 gallons
		\$2.83	\$5.67	Per 1,000 gallons; over 20,000 gallons
	Water Tap Fee			
	¾" Meter	\$400.00	N/A	
	1" Meter	\$525.00	N/A	
	1 ½" Meter	\$2,600.00	N/A	
	2" or Larger	Material Cost plus 10%		
	Water Capacity Fee			
	¾" Meter	\$500.00	N/A	
	1" Meter	\$1,250.00	N/A	
	1 ½" Meter	\$2,500.00	N/A	
	2" Meter	\$4,000.00	N/A	
	3" Meter	\$11,250.00	N/A	
	4" Meter	\$25,050.00	N/A	
	6" Meter	\$35,050.00	N/A	

**Sewer**

Base Monthly Charge (based on the size of the water meter and the nature of the service that is provided)

¾" Meter	\$19.12	\$38.24
1" Meter	\$23.31	\$46.62
1 ½" Meter	\$46.34	\$92.68
2" Meter	\$74.09	\$148.18
3" Meter	\$208.50	\$417.00
4" Meter	\$463.33	\$926.66
6" Meter	\$648.61	\$1297.22

All Meter Sizes Usage Fee \$2.31 \$4.62 Per 1,000 gallons

Sewer Tap Fee  
 4" Service Connection \$630.00  
 Larger than 4" Material Cost plus 10%

Sewer Capacity Fee

¾" Meter	\$2,650.00	N/A
1" Meter	\$6,675.00	N/A
1 ½" Meter	\$13,275.00	N/A
2" Meter	\$21,225.00	N/A
3" Meter	\$59,725.00	N/A
4" Meter	\$132,725.00	N/A
6" Meter	\$185,825.00	N/A

**Miscellaneous Utility Fees**

Late Payment Fee	\$ 10.00	
Reconnection Fee for Non-Payment	\$ 30.00	
Rental Deposit	\$ 100.00	\$100.00 Balance of the deposit is returned after the final utility bill is deducted from it
Meter Tampering Fee	\$ 100.00	
Temporary Service (72 hours or less)	\$ 30.00	Plus per gallon charge for water and sewer usage
Suspend Account (up to 3 months)	\$ 30.00	

## Parks & Recreation Fees

<b>Park Rental</b>	Park reserved in 4-hour increments and can not be consecutive periods	
	<u>In-Town Residents</u>	<u>Out-of Town Residents</u>
Deposit	\$50.00	\$ 50.00
Playing Field	\$25.00	\$100.00
Picnic Shelter	\$25.00	\$100.00

<u>Community Center</u>	<u>Non-Profit Organization</u>	<u>Private Use</u>
Deposit	\$100.00	\$100.00
4-Hour Rental	\$ 75.00	\$150.00
Per Hour After First Four Hours	\$ 50.00	\$ 50.00

The town will refund deposits if facilities require no cleanup or repair. Fees and deposits apply per use. One advance registration allowed per facility. All revenues received will be used for park operations and maintenance.

Deposit and rental fees will be refunded minus \$25.00 if rental is cancelled at least 3 business days before reservation.

### Concessions

Concession prices shall be set by the Recreation Director and approved by the Town Administrator. However the Board of Commissioners reserves the right to adjust prices at their discretion.

## Solid Waste

	<u>In-Town Residents</u>	<u>Out-of Town Residents</u>
<b>Garbage &amp; Recycling</b>	\$16.07	\$32.14 Per month
<b>Bulk Garbage Pickup</b>	\$35.00	N/A Plus landfill tipping fee

## Zoning Fees

Zoning Permit Application	\$35.00
Rezoning Application	\$250.00
Conditional Use Permit Application	\$75.00
Variance Application	\$75.00

Zoning Appeal	\$50.00	Fee refunded if appeal is upheld
Major Development Permit Application	\$250.00	
Minor Subdivision Permit Application	\$50.00	
Major Subdivision Permit Application	\$50.00	
Sign Permit Application	\$50.00	
Starting Work Without Permit	Double the Permit Fee	
Engineer Review & Inspection Fee	Actual cost incurred for review of plans and on-site inspection of construction	
Construction Inspection Testing Fee	\$20.00 per lot with minimum charge of \$500.00	

### Miscellaneous Fees

#### Mowing

Mow or weed eat at the request of the property owner	\$75.00 per hour	Minimum of 1 hour
Bush hog at the request of the owner	\$125.00 per hour	Minimum of 1 hour
Mow and/or weed eat as a result of code enforcement	\$100.00 administrative fee	Plus \$75.00 per hour; minimum of 1 hour
Bush hog as a result of code enforcement	\$100.00 administrative fee	Plus 125.00 per hour; minimum of 1 hour

Returned Check Charge \$25.00

Copy Charge \$0.25 per page

Notary Charge  
Free for in-town residents  
\$5.00 for out-of-town residents

Fax Charge  
\$1.00 per page outgoing  
\$0.25 per page incoming

#### Cemetery

Plots – sold in pairs  
\$600 for in-town residents  
\$1,200 for out-of-town residents

Grave Marking Fee  
\$100 during business hours  
\$200 after business hours

Accident Report \$2.00