

**TOWN OF WINGATE
NORTH CAROLINA**



FY 2009 – 2010

Submitted June 1, 2009

Budget Message



June 1, 2009

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 2009-2010, totaling \$2,325,850, a 1.3% decrease from the Fiscal Year 2008-2009 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 2009-2010 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 Wingate Town Hall, 3918 Highway 74 East, Wingate, North Carolina.

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 and the dismal state of the national and local economies.

Budget Message



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 35% 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. Additionally, sales tax revenues are estimated to be 11.4% lower than those received last year.

With these points being made, the budget for the 2009 – 2010 fiscal year for the Town of Wingate does not include a tax increase. Many cuts and sacrifices have been made to maintain the current tax rate of \$0.39 per \$100 in property value. There are no cost of living or merit increases proposed in the budget and nearly all capital spending for

equipment has been eliminated. These are stop gap measures taken to balance the budget without a tax increase and should be viewed as extreme actions that should not be repeated beyond one year.

PROJECTED GENERAL FUND REVENUE FY 2009-2010	
Ad Valorem Taxes	\$ 485,600
Privilege Licenses	\$ 1,000
Interest Income	\$ 6,150
Miscellaneous Income	\$ 32,625
Park Facility Rental & Concession Sales	\$ 8,500
Solid Waste Collection	\$ 170,500
Intergovernmental Revenues	\$ 267,850
Grant Funds	\$ 108,550
Court Fees	\$ 1,800
Sales Tax Reimbursement	\$ 10,000
Franchise Fees & Taxes	\$ 3,250
Fund Balance	\$ 14,275
Zoning Fees	\$ 500
Wingate University	\$ 65,000
Powell Bill	\$ 97,400
Streets Fund Balance	<u>\$ 40,000</u>
	\$1,313,000

Even with the current economic conditions and the extremely high proportion of tax-exempt property, I urge you to remember that Wingate needs to increase its tax rate in the coming years or develop new sources of operating revenues. This is a recommendation I have made the last few budget years, and is still one that bears repeating. 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 while still providing the same level of service. More than in most

Table 1. Projected General Fund revenues, FY 2009-2010

Budget Message



years, the problem of balancing the budget has been compounded by the state of the U.S. economy.

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 29.9% less (\$33.78) per person in 2008 than in 2004. Chart 1 shows the steady decline in ad valorem taxes. In 2004, the per capita property taxes received were \$113.07. Adjusting for inflation, 2008's ad valorem tax receipts were \$79.29 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

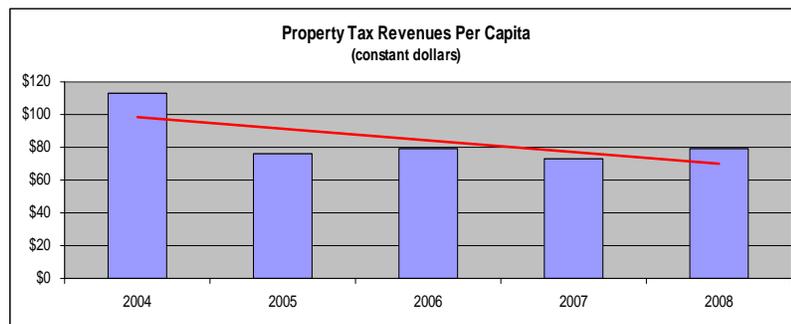


Chart 1. Property tax revenues per capita, 2004-2008

of causes. First, it may reflect an overall decline in property values 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 \$430,250, 32.8% 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 enforcement, contracted fire service from the Wingate Volunteer Fire Department, parks

Budget Message



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

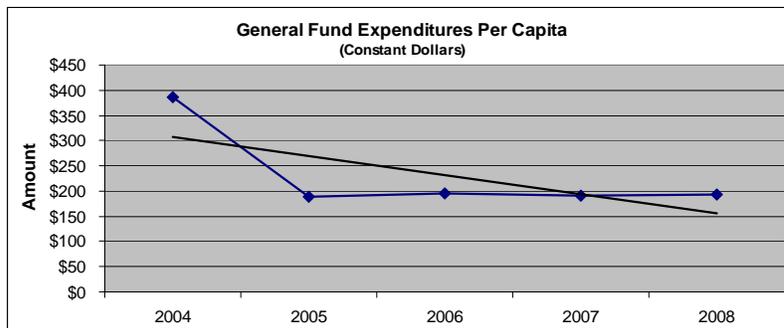


Chart 2. General Fund expenditures per capita, 2004-2008

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 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. Chart 2 above shows that from 2004 – 2008 there has been a decline in General Fund expenditures per capita. Further, it shows that expenditures per capita has remained at virtually the same level for the past four years.

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 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.

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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 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 1.72 officers per thousand. With the addition of one officer, Wingate will then have 1.97 officers per 1,000; still 1.53 officers per 1,000 people less than the State average.

The Police Department will also be replacing one vehicle during the FY 2010 fiscal year. This is a scheduled replacement consistent with previous years.

PROJECTED GENERAL FUND EXPENDITURES FY 2009-2010	
Elected Officials	\$ 15,100
Administration	\$ 136,260
Planning	\$ 9,250
Narcotics Eradication	\$ 4,275
Code Enforcement	\$ 33,350
Professional Services	\$ 23,000
Cemetery Operation	\$ 5,500
Street Lights, Liability Insurance, & Bonds	\$ 70,200
Solid Waste	\$ 170,500
Police Department	\$ 612,445
Community Enrichment	\$ 8,750
Fire Department	\$ 17,550
Parks & Recreation	\$ 78,775
Streets	\$ 128,045
	\$1,313,000

Table 2. Projected General Fund expenditures, FY 2009-2010

Administration

The Administration Department budget has a proposed decrease of 26.7%. Because of the difficult economic conditions that are causing decreased revenues, all capital equipment purchases have been eliminated from the FY 2010 budget. Additionally, the Director of Public Works' salary will now be fully funded by the Water and Sewer Enterprise Fund. In the past, 50% of this position has been funded from the General Fund's Administration Department budget. Charging this salary to the Water and Sewer Enterprise Fund more accurately reflects the way this position operates.

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 \$16.07. 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 \$16.71, a 4% inflationary increase. 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.

Budget Message



Community Enrichment

The Community Enrichment 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. This budget remains exactly the same as what was appropriated last year.

Parks and Recreation

In December, 2007, the new community center was officially dedicated at Wingate Community Park. Last year was the first full fiscal year the community center was available for rent, and it has proven quite popular. More than \$10,300 was received as rental income from the facility.

Additional programming will take place during the 2010 fiscal year. Wingate will again provide mini day camps for children, the annual National Night Out Celebration, an Easter Egg Hunt, and new for the upcoming year, Family Movie Night in the Park. The Town staff continue to implement new programs with the goal to provide more opportunities for community activities. We have received many positive comments about the programs now provided and the consensus tells us we need to provide more.

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.

PROJECTED ENTERPRISE FUND REVENUES FY 2009-2010	
Water Sales	\$ 388,800
Penalties & Reconnect Fees	\$ 21,000
Water Tap Fees	\$ 6,600
Interest, Water	\$ 1,250
Property Rental	\$ 23,000
Fund Balance, Water	\$ 4,000
Wastewater User Charges	\$ 550,800
Sewer Tap Fees	\$ 9,900
Interest Income, Sewer	\$ 1,500
Fund Balance, Sewer	\$ 6,000
	\$1,012,850

In total, there is a decrease of 3.7% 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 2010 budget year, there will be an 8% increase needed in the base and gallon charges for monthly utility fees. This increase is partly required because Union County, the Town's water provider is raising its per gallon charge from \$1.5115 to \$1.5645 per 1,000 gallons. This cost is

Table 3. Projected Water and Sewer Fund Revenues, FY2009 - 2010

Budget Message



being passed on to the customers effective July 1st. The additional increase is required to keep the Enterprise Fund operating on a true user pay system. If the Town's supplier raises rates midyear, the town will have no choice but to also raise rates. Wingate purchases 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 2004 through 2008. Any surplus realized in the Enterprise Fund can be used for future repair and expansion of the water and sewer systems. The chart shows a positive trend with operations operating without a loss since 2005. It is imperative to continue operating without a loss to prevent additional deferred maintenance and sharp fee increases.

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

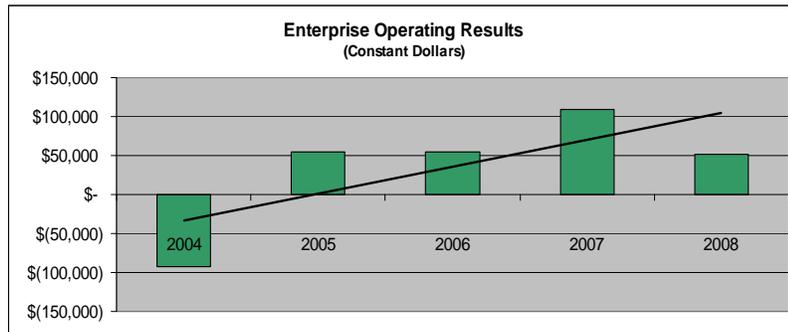


Chart 3. Water & Sewer operating gains and losses, 2004-2008

are to be recovered 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 2005, 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 become leaner and more efficient, and additional revenues have been received from business customers. For citizens, this is positive because business, industrial, and institutional customers help lessen the burden on residential customers. However,

Budget Message

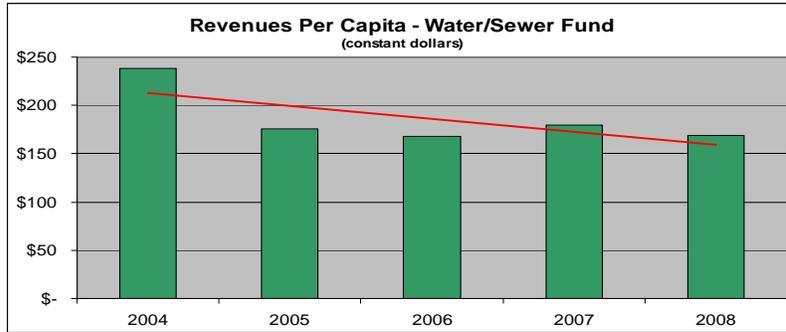


Chart 4. Water & Sewer revenues per capita, 2004-2008

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 no planned expansion. All salaries in the Water and Sewer Enterprise Fund have been frozen because revenues are anticipated to be flat or slightly lower for the coming year. Nearly all capital equipment costs have been

PROJECTED ENTERPRISE FUND EXPENDITURES FY 2009-2010	
<u>Water Department</u>	
Salaries	\$ 143,960
Maintenance & Repair	\$ 26,880
Supplies	\$ 4,900
Water Testing	\$ 6,000
Water Purchased	\$ 150,000
Professional Services	\$ 23,950
Billing Postage	\$ 5,500
Operations	\$ 19,000
Equipment	\$ 5,500
Miscellaneous	\$ 1,200
Depreciation	\$ 20,000
	\$ 406,890

eliminated for the coming year. This action is being taken to minimize the fee increase that is necessary to continue operation of the utility systems. This action can not be continued beyond one year or the town will risk compounding large expenditures that will be necessary to replace expensive equipment.

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.

Table 4. Projected water department expenditures, FY2009-2010

During the past two years, 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 approximately 29% lower.

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One area with a particularly high incidence of line 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 eight years, the Town will address extensive repairs that need to be made. The Town has 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. Up to \$800,000 will be provided by the town to match the grant funds from the CWMTF. There is currently one grant application through the North Carolina Rural Center

PROJECTED ENTERPRISE FUND EXPENDITURES FY 2009-2010	
<u>Sewer Department</u>	
Salaries	\$ 211,465
Maintenance & Repair	\$ 12,000
Supplies	\$ 500
Treatment Cost	\$ 235,000
Debt Service	\$ 52,500
Professional Services	\$ 36,750
Operations	\$ 29,225
Billing Postage	\$ 3,850
Equipment	\$ 2,170
Miscellaneous	\$ 2,500
Depreciation	<u>\$ 20,000</u>
	\$ 605,960

Table 5. Projected sewer department expenditures, FY2009-2010

that we are awaiting a decision on. If awarded the Town will likely be able to provide matching funds without requiring a loan. If the grant is not approved, 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.

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 great deal of inflow and infiltration (I&I) that enters the system. Inflow is defined as

Budget Message



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

Budget Ordinance



BE IT ORDAINED by the Governing Board of the Town of Wingate, North Carolina:

SECTION 1: It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010:

Ad Valorem Taxes, Penalties & Interest	\$ 485,600
Privilege Licenses	\$ 1,000
Interest Income	\$ 6,150
Miscellaneous Income	\$ 32,625
Park Facility Rental and Concession Sales	\$ 8,500
Solid Waste Collection	\$ 170,500
Intergovernmental Revenues	\$ 267,850
Grant Funds	\$ 108,550
Court Fees	\$ 1,800
Sales Tax Reimbursement	\$ 10,000
Franchise Fees & Taxes	\$ 3,250
Fund Balance	\$ 14,275
Zoning Fees	\$ 500
Wingate University	\$ 65,000
Powell Bill	\$ 97,400
Streets Fund Balance	<u>\$ 40,000</u>
	\$1,313,000

SECTION 2: The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010:

Elected Officials	\$ 15,100
Administration	\$ 136,260
Planning	\$ 9,250
Narcotics Eradication	\$ 4,275
Code Enforcement	\$ 33,350
Professional Services	\$ 23,000
Cemetery Operation	\$ 5,500
Street Lights, Liability Insurance, & Bonds	\$ 70,200
Solid Waste	\$ 170,500
Police Department	\$ 612,445
Community Enrichment	\$ 8,750
Fire Department	\$ 17,550
Parks & Recreation	\$ 78,775
Streets	<u>\$ 128,045</u>
	\$1,313,000

SECTION 3: It is estimated that the following revenues will be available in the Water and Sewer Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010:

Water Sales	\$ 388,800
Penalties & Reconnect Fees	\$ 21,000
Water Tap Fees	\$ 6,600
Interest, Water	\$ 1,250
Property Rental	\$ 23,000
Fund Balance, Water	\$ 4,000
Wastewater User Charges	\$ 550,800
Sewer Tap Fees	\$ 9,900



Budget Ordinance

Interest Income, Sewer	\$ 1,500
Fund Balance, Sewer	<u>\$ 6,000</u>
	\$1,012,850

SECTION 4: The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010:

Water Department

Salaries	\$ 143,960
Maintenance & Repair	\$ 26,880
Supplies	\$ 4,900
Water Testing	\$ 6,000
Water Purchased	\$ 150,000
Professional Services	\$ 23,950
Billing Postage	\$ 5,500
Operations	\$ 19,000
Equipment	\$ 5,500
Miscellaneous	\$ 1,200
Depreciation	<u>\$ 20,000</u>
	\$ 406,890

Sewer Department

Salaries	\$ 211,465
Maintenance & Repair	\$ 12,000
Supplies	\$ 500
Treatment Cost	\$ 235,000
Debt Service	\$ 52,500
Professional Services	\$ 36,750
Operations	\$ 29,225
Billing Postage	\$ 3,850
Equipment	\$ 2,170
Miscellaneous	\$ 2,500
Depreciation	<u>\$ 20,000</u>
	\$ 605,960

Water and Sewer Enterprise Fund Total Expenditures \$ 1,012,850

SECTION 5: There is hereby levied a tax at the rate of thirty-nine cents (\$.39) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2009, for the purpose of raising the revenue listed as “Ad Valorem Taxes” in the General Fund in Section 1 of this ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$128,194,415 and an estimated rate of collection of 95.03%.

SECTION 6: The Town Administrator (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. He may transfer amounts between objects of expenditure within a department without limitations. If the transfer exceeds \$3,000, then the Town Administrator shall report the transfer to the Board of Commissioners at the first regular meeting that occurs after the transfer takes place.

Budget Ordinance



- B. He may transfer amounts up to \$1,000 between departments of the same fund with an official report of such transfers being given at the first regular meeting of the Board of Commissioners that occurs after the transfer takes place.
- C. He may not transfer any amounts between funds or from any contingency or unappropriated expenditures appropriations within any fund.
- D. All expenditures from the “Narcotics Eradication” line item must first be approved by the Board of Commissioners.

SECTION 7: The Town of Wingate Schedule of Fees as shown on Attachment A is hereby adopted in conjunction with the 2009 – 2010 Fiscal Year Budget. The Town of Wingate Schedule of Fees shall remain in effect until amended or repealed by the Board of Commissioners. The Board of Commissioners may amend the Town of Wingate Schedule of Fees from time to time as it sees fit.

SECTION 8: Copies of this Budget Ordinance shall be furnished to the Finance Officer and to the Budget Officer of this Town to keep on file by them for their direction in the disbursement of funds.

Adopted this sixteenth day of June, 2009

Johnny Jacumin, Mayor Pro Tempore

Attest:

Karen Wingo, Town Clerk

[SEAL]

General Fund
Fiscal Year 2010 Budget



Revenues
TOWN OF WINGATE

Description		FY 2009 - 2010 Budget
1030100100	AD VALOREM TAXES-PRIOR YR	\$8,000
1030100200	AD VALOREM TAXES-CURRENT	\$423,400
1030100300	AUTOMOBILE TAXES	\$51,700
1031700000	PENALTIES & INT. (TAXES)	\$2,500
1032500000	PRIVILEGE LICENSES	\$1,000
1032900400	INTEREST INCOME-CEMETERY	\$250
1033500000	MISC. INCOME	\$25,225
1033500400	Union Co. Park Grant	\$0
1033500700	SALE OF SURPLUS	\$2,500
1033500800	CEMETERY FUND INCOME	\$2,400
1033600000	PARK LIGHTS GRANT	\$0
1034000000	SOLID WASTE COLLECTION	\$170,500
1034310361	GHSP GRANT FUNDS - 2008	
1034310362	GHSP Grant Funds - 2009	\$82,300
1034960360	CERT GRANT	\$0
1034963981	In-Kind Match(Town of Wingate)	\$0
1035000100	NC DOR SALES & USE	\$125,000
1035000300	BEER/WINE TAX	\$17,850
1035100000	COURT FEES	\$1,800
1035100500	DRUG TAX MONEY	\$0
1036130480	CONCESSION SALES	\$2,500
1036130860	PARK FACILITY RENTAL	\$6,000
1036700100	SALES TAX REFUND	\$10,000
1037000100	UTILITIES FRANCHISE TAX	\$125,000
1037000500	CABLE TV FRANCHISE FEE	\$3,250
1037000600	PARKING TICKETS	\$2,500
1038000000	INTEREST, GENERAL FUND	\$3,400
1039000000	TRANSFER FROM WATER/SEWER	\$0
1039900100	APPROP FR GEN FUND BAL.	\$14,275
1043000000	FEES, ETC-ZONING	\$500

General Fund
Fiscal Year 2010 Budget



Revenues
TOWN OF WINGATE

Description		FY 2009 - 2010 Budget
1051300000	CERT Funds Grant	\$0
1051400000	WINGATE UNIVERSITY	\$65,000
1051600100	GCC - Various Grants	\$26,250
1057000000	POWELL BILL ALLOC.	\$97,400
1057000050	INT. INCOME, ST. FUND	\$2,500
1057000150	UNAPPROP. ST.FUND BALANCE	\$40,000
General Fund Total:		\$1,313,000

**Water/Sewer
Fiscal Year 2010 Budget**



**Revenues
TOWN OF WINGATE**

Description		FY 2009 - 2010 Budget
3037005100	WATER SALES	\$388,800
3037005200	PENALTIES - MISC FEES	\$21,000
3037005210	WATER TAP FEES	\$6,600
3037005500	INTEREST INC./WATER	\$1,250
3037005750	PROPERTY RENTAL	\$23,000
3037005800	UNAPPROP. FUND BAL/WATER	\$4,000
3038005200	WASTEWATER SALES	\$550,800
3038005210	COLLECTOR LINE TAP FEES	\$9,900
3038005500	INTEREST INCOME -SEWER	\$1,500
3038005800	UNAPP. FUND BAL - SEWER	\$6,000
Water/Sewer Total:		\$1,012,850

**Water/Sewer
Fiscal Year 2010 Budget**



**Revenues
TOWN OF WINGATE**

Description	FY 2009 - 2010 Budget
Grand Total For All Funds:	\$2,325,850

General Fund
Fiscal Year 2010 Budget



Expenditures
TOWN OF WINGATE

Description		FY 2008 - 2009 Budget
Mayor & Board		
10-4100-0010	SALARIES, MAYOR & COMM.	\$12,000
10-4100-0500	FICA EXPENSE - BOARD	\$850
10-4100-0900	Workers Comp. - Board	\$750
10-4100-1400	TRAVEL, BOARD	\$1,500
	Mayor & Board Total:	\$15,100
 Administration		
10-4200-0189	RETIREE INS. STIPEND	\$1,440
10-4200-0200	SALARIES- ADMINISTRATION	\$57,700
10-4200-0500	FICA EXPENSE-ADMIN	\$4,450
10-4200-0600	GROUP INS-ADMIN	\$5,700
10-4200-0700	RETIREMENT EXP-ADMIN	\$2,900
10-4200-0900	WORKER'S COMP-ADMIN	\$750
10-4200-1000	INTERNET - WEB PAGE	\$1,100
10-4200-1100	COMMUNICATIONS-ADMIN	\$5,150
10-4200-1200	POSTAGE	\$1,200
10-4200-1300	ADVERTISING	\$750
10-4200-1350	DUES & SUBSCRIPTIONS	\$6,500
10-4200-1400	TRAVEL & TRAINING	\$3,100
10-4200-1500	AUTO ALLOWANCE, ADM.	\$2,100
10-4200-1600	MAINT & REP.,OFFICE EQUIP	\$1,000
10-4200-1800	SOFTWARE SUPPORT	\$8,300
10-4200-2000	PETTY CASH - OVER/SHORT	\$200
10-4200-3200	OFFICE SUPPLIES, TH	\$4,400
10-4200-4000	ELECTIONS	\$3,170
10-4200-5700	MISC EXPENSE	\$2,500
10-4200-5800	UTILITIES, T. HALL	\$7,000
10-4200-5850	RENT, TOWN HALL	\$12,000
10-4200-5900	MAINT & REPAIR, T.H.	\$1,500
10-4200-6000	SUPPLIES, T. HALL	\$250
10-4200-7300	PROFESSIONAL SERVICES	\$3,100
10-4200-7400	OFFICE EQUIP/CAP. EXP.	\$0
	Administration Total:	\$136,260
 Planning		
10-4300-0100	PROFESSIONAL SERV/PLAN.	\$5,000
10-4300-0200	SIGNS/PLANNING	\$500
10-4300-0300	SUPPLIES/ZONING	\$500

General Fund
Fiscal Year 2010 Budget



Expenditures
TOWN OF WINGATE

Description		FY 2008 - 2009 Budget
10-4300-0350	INFORMATION-TECHNOLOGY	\$600
10-4300-0400	TRAVEL-TRAINING/PLANNING	\$500
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
Planning Total:		\$9,250
Narcotics Eradication		
10-4311-0299	NARCOTICS INVESTIGATIONS	\$1,500
10-4311-0550	NARCOTIC - MISC. EQUIPMENT	\$2,775
Narcotics Eradication Total:		\$4,275
Code Enforcement		
10-4400-0200	SALARY - CODE	\$23,650
10-4400-0500	FICA EXP - CODE	\$1,850
10-4400-0600	INSURANCE EXP-CODE	\$2,850
10-4400-0700	RETIREMENT EXP-CODE	\$1,200
10-4400-0900	WORKERS COMP-CODE	\$600
10-4400-1200	POSTAGE-CODE	\$300
10-4400-1400	TRAVEL/TRAINING-CODE	\$1,000
10-4400-1700	M & R AUTO-CODE	\$1,000
10-4400-3100	GAS EXP-CODE	\$600
10-4400-5700	SUPPLIES-CODE	\$300
10-4400-7400	EQUIPMENT-CODE	\$0
Code Enforcement Total:		\$33,350
Professional Services		
10-4500-0000	COLLECTION FEES	\$7,500
10-4500-1000	LEGAL FEES	\$5,000
10-4500-2000	AUDITING FEE	\$10,500
Professional Services Total:		\$23,000
Cemetery Operation		
10-4600-0000	CEMETERY MOWING & MAINT.	\$5,500
Cemetery Operation Total:		\$5,500
Street Lights/Insurance/Bonds		
10-4700-2000	STREET LIGHTS	\$35,200
10-4700-3000	ST. NAME SIGNS	\$500
10-4700-4000	LIABILITY INS. & BONDS	\$34,500

General Fund
Fiscal Year 2010 Budget



Expenditures
TOWN OF WINGATE

Description		FY 2008 - 2009 Budget
Street Lights/Insurance/Bonds Total:		\$70,200
Solid Waste		
10-4800-0000	SOLID WASTE COLLECT FEES	\$170,500
Solid Waste Total:		\$170,500
Police		
10-5100-0200	SALARIES, POLICE DEPT.	\$317,643
10-5100-0300	OVERTIME - NARCOTICS	\$0
10-5100-0500	FICA EXPENSE, POLICE	\$21,536
10-5100-0600	GROUP INS., POLICE	\$45,056
10-5100-0700	RETIREMENT EXP.,POLICE	\$15,975
10-5100-0800	401(k) EMPLOYER MATCH	\$15,975
10-5100-0900	WORKER'S COMP/POLICE	\$8,200
10-5100-1000	ANTI-DRUG EXPENSES	\$0
10-5100-1100	COMMUNICATIONS-POLICE	\$7,060
10-5100-1300	UTILITIES, POLICE DEPT.	\$3,000
10-5100-1600	M & R, POLICE EQUIP.	\$3,000
10-5100-1700	M & R, POLICE AUTO	\$9,500
10-5100-3100	GAS, POLICE DEPT.	\$20,000
10-5100-3200	TIRES, POLICE DEPT.	\$2,100
10-5100-3600	UNIFORMS, POLICE DEPT.	\$9,600
10-5100-3700	DRUG BUY MONEY	\$0
10-5100-3800	EQUIP.-SEIZED MONEY	\$0
10-5100-5600	OFFICE SUPPLIES - POLICE	\$1,500
10-5100-5700	MISCELLANEOUS - POLICE	\$22,500
10-5100-5800	TRAINING/POLICE DEPT.	\$3,500
10-5100-5900	POLICE SAFETY GRANT	\$0
10-5100-6000	GHSP GRANT	\$0
10-5100-6200	GOV. CRIME COMM. GRANT	\$15,000
10-5100-6300	CERT GRANT	\$0
10-5100-6400	OMNOVA GRANT	\$0
10-5100-7420	POL.COMPUTER/SOFTWARE SUP	\$3,800
10-5100-7500	M & R - P.D. BLDG.	\$499
10-5100-7600	RENT/HOUSING-POLICE	\$1
10-5100-7610	RENOVATIONS - POLICE DEPT	\$10,000
10-5100-7650	CAPITAL OUTLAY, EQUIPMENT	\$77,000
Police Total:		\$612,445

Community Enrichment

General Fund
Fiscal Year 2010 Budget



Expenditures
TOWN OF WINGATE

Description		FY 2008 - 2009 Budget
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
Community Enrichment Total:		\$8,750
Fire Department		
10-5300-0000	FIRE DEPT. SUPPLIES/EQUIP	\$17,550
10-5300-0540	Fire Truck - CIP	\$0
10-5300-2000	FIRE TRUCK PAYMENT	\$0
Fire Department Total:		\$17,550
Parks & Recreation		
10-5400-0199	Professional Services	\$5,800
10-5400-0200	SALARY EXP-PARKS & REC	\$23,650
10-5400-0500	FICA EXP-PARKS & REC	\$1,825
10-5400-0589	PROFESSIONAL SERVICES	\$0
10-5400-0600	INSURANCE-PARKS & REC	\$2,825
10-5400-0700	RETIREMENT-PARKS & REC	\$1,200
10-5400-0900	WORKERS COMP-PARKS & REC	\$825
10-5400-1000	PARK GROUNDS - O&M	\$0
10-5400-1100	SUPPLIES, PARK O & M	\$3,500
10-5400-1300	RECREATION EQUIP	\$11,000
10-5400-1301	Union Co. P&R Grant	\$5,400
10-5400-1450	COMMUNICATIONS - PARK	\$1,800
10-5400-1500	UTILITIES-PARK	\$4,500
10-5400-1950	COMMUNITY CENTER LOAN	\$14,550
10-5400-1960	COMM. CENTER - EQUIPMENT	\$1,500
10-5400-2800	IRRIGATION SYSTEM CONST.	\$0
10-5400-5000	CONCESSION MERCHANDISE	\$400
Parks & Recreation Total:		\$78,775
Streets		
10-5700-0200	SALARIES, STREET DEPT.	\$22,725
10-5700-0500	FICA EXP, ST. DEPT.	\$1,750
10-5700-0600	GROUP INS., ST. DEPT.	\$5,650
10-5700-0700	RETIREMENT EXP., ST. DEPT	\$1,150
10-5700-0900	WORKERS COMP. EXP.,ST.	\$2,750

General Fund
Fiscal Year 2010 Budget



Expenditures
TOWN OF WINGATE

Description		FY 2008 - 2009 Budget
10-5700-1300	STOP LIGHT, ELECTRICITY	\$250
10-5700-1500	MAINT. & REPAIR, STREETS	\$26,000
10-5700-1700	M & R, ST. TRUCKS/EQUIP	\$2,500
10-5700-3100	GAS, TIRES, ETC. (ST.)	\$2,500
10-5700-3600	UNIFORM RENTAL, ST.	\$600
10-5700-5700	MISC (SIGNAGE, PAINT,ETC)	\$5,500
10-5700-5900	SAFETY EQUIP./ST.	\$500
10-5700-7000	SIDEWALK CONSTRUCTION	\$15,000
10-5700-7300	PROFESSIONAL SERV - STREETS	\$2,500
10-5700-7350	CAPITAL EQUIPMENT	\$10,145
10-5700-7400	STREET REPAVING	\$28,525
	Streets Total:	\$128,045
	General Fund Total:	\$1,313,000

Water/Sewer
Fiscal Year 2010 Budget



Expenditures
TOWN OF WINGATE

		FY 2008 - 2009 Budget
Description		
Water		
30-7120-0189	RETIREE INS. STIPEND	\$700
30-7120-0200	SALARIES - WATER	\$110,050
30-7120-0500	FICA EXP - WATER	\$8,590
30-7120-0600	GROUP INS - WATER	\$15,940
30-7120-0700	RETIREMENT - WATER	\$5,180
30-7120-0900	WORKERS COMP - WATER	\$3,500
30-7120-1000	ADVERTISING	\$500
30-7120-1100	COMMUNICATIONS - WATER	\$2,650
30-7120-1200	POSTAGE, BILLING	\$5,500
30-7120-2400	SUPPLIES & METERS	\$4,500
30-7120-2500	GAS, TRUCKS & EQUIP	\$4,250
30-7120-2600	MAINT & REP./TRUCKS-EQUIP	\$2,500
30-7120-2700	TIRES	\$1,500
30-7120-3310	UTILITIES, PUB WKS	\$3,500
30-7120-3500	ENG.FEE/MISC PROJ	\$19,950
30-7120-3510	M & R, PW BLDG	\$500
30-7120-3520	MAINT & REPR, WATER LINE	\$10,500
30-7120-3600	UNIFORM RENTAL	\$1,600
30-7120-3900	OFFICE SUPPLIES	\$400
30-7120-3950	AUDITING FEE	\$4,000
30-7120-5800	TRAINING	\$2,000
30-7120-5900	SAFETY EQUIP/WATER	\$250
30-7120-7400	EQUIPMENT	\$0
30-7120-7600	CAPITAL REPLACE. FUND	\$950
30-7120-7650	EQUIPMENT	\$4,300
30-7120-7700	MISCELLANEOUS EXPENSE	\$1,200
30-7120-7800	DEPRECIATION EXP.	\$20,000
30-7120-9510	WATER PURCHASES	\$150,000
30-7120-9600	WATER TESTING	\$5,500
30-7120-9700	M & R/WATER TANK	\$16,380
30-7120-9800	CONSUMER CONF. REPORT	\$500
	Water Total:	\$406,890
Sewer		
30-7130-0189	RETIREE INS. STIPEND	\$700
30-7130-0200	SALARIES - WASTEWATER	\$160,900
30-7130-0500	FICA - WASTEWATER	\$12,435
30-7130-0600	GROUP INS. - WASTEWATER	\$23,760

Water/Sewer
Fiscal Year 2010 Budget



Expenditures
TOWN OF WINGATE

Description		FY 2008 - 2009 Budget
30-7130-0700	RETIRE. EXP., WASTEWATER	\$7,770
30-7130-0900	WORKERS COMP, WASTEWATER	\$5,900
30-7130-1000	ADVERTISING	\$500
30-7130-1100	COMMUNICATIONS - SEWER	\$3,375
30-7130-1200	POSTAGE, BILLING	\$3,850
30-7130-1300	UTILITIES, PW BLDG.	\$1,300
30-7130-2500	GAS, TRUCKS & EQUIP.	\$2,750
30-7130-2600	M & R., TRUCKS & EQUIP.	\$3,000
30-7130-2700	TIRES	\$1,500
30-7130-3310	UTILITIES, PUMP STATION	\$10,150
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	\$12,000
30-7130-3600	UNIFORM RENTAL, W/WATER	\$1,150
30-7130-3900	OFFICE SUPPLIES	\$500
30-7130-3950	AUDITING FEE	\$4,800
30-7130-4100	LEGAL FEES	\$5,000
30-7130-5800	TRAINING - WASTERWATER	\$4,500
30-7130-5900	SAFETY EQUIPMENT	\$750
30-7130-7300	PROFESSIONAL SERVICES	\$20,950
30-7130-7650	CAPITAL EQUIP.	\$1,420
30-7130-7700	MISC EXPENSE	\$2,500
30-7130-7800	DEPRECIATION	\$20,000
30-7130-8000	LOAN PAYMENT	\$52,500
30-7130-9510	WASTEWATER TREATMENT	\$235,000
	Sewer Total:	\$605,960
	Water/Sewer Total:	\$1,012,850

**Water/Sewer
Fiscal Year 2010 Budget**



**Expenditures
TOWN OF WINGATE**

Description	FY 2008 - 2009 Budget
Grand Total For All Funds:	\$2,325,850

**Town of Wingate
Schedule of Fees
FY 2009 - 2010**

Utility Fees

Water		<u>Inside</u>	<u>Outside</u>	
	Base Monthly Charge			
	¾" Meter	\$9.45	\$18.90	Includes 1 st 2,000 gallons
	1" Meter	\$13.61	\$27.22	Includes 1 st 2,000 gallons
	1 ½" Meter	\$27.05	\$54.10	Includes 1 st 2,000 gallons
	2" Meter	\$43.25	\$86.50	Includes 1 st 2,000 gallons
	3" Meter	\$121.72	\$243.44	Includes 1 st 2,000 gallons
	4" Meter	\$270.49	\$540.98	Includes 1 st 2,000 gallons
	6" Meter	\$378.65	\$757.30	Includes 1 st 2,000 gallons
	Fire Protection	\$9.45	\$18.90	Includes 1 st 2,000 gallons
All Meter Sizes	Usage Fee	\$2.61	\$5.22	Per 1,000 gallons; 2,001 – 19,999 gallons
		\$3.06	\$6.12	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	

ATTACHMENT A

Sewer

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

¾" Meter	\$20.65	\$41.30
1" Meter	\$25.17	\$50.34
1 ½" Meter	\$50.05	\$100.10
2" Meter	\$80.02	\$160.04
3" Meter	\$225.18	\$450.36
4" Meter	\$500.40	\$1000.80
6" Meter	\$700.50	\$1401.00

All Meter Sizes Usage Fee \$2.49 \$4.98 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

Park Rental	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>
Garbage & Recycling	\$16.71	\$33.42 Per month
Bulk Garbage Pickup	\$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

ATTACHMENT A

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