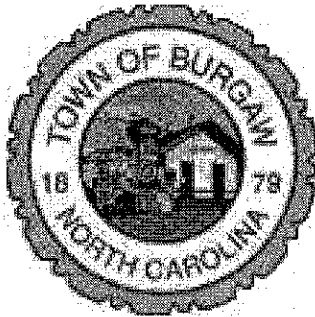


**THE FISCAL YEAR 2014-2015 BUDGET FOR THE
TOWN OF BURGAW, NORTH CAROLINA**



MAYOR EUGENE MULLIGAN

MAYOR PRO TEM HOWARD WALKER
COMMISSIONER JAN DAWSON
COMMISSIONER WILFRED L. ROBBINS
COMMISSIONER CHARLES ROOKS
COMMISSIONER ELAINE TYSON

CHADWICK W. MCEWEN
TOWN MANAGER

SYLVIA W. RAYNOR
TOWN CLERK

ASHLEY LOFTIS
FINANCE OFFICER

Date: June 2, 2014

To: Mayor Eugene Mulligan and Members of the Board of Commissioners

From: Chad McEwen, Town Manager

Re: Fiscal Year 2014-2015 Budget Message

INTRODUCTION

In accordance with Chapter 159-11 of the North Carolina General Statutes, I am pleased to submit the proposed Fiscal Year 2014-2015 Annual Budget Ordinance for the Town of Burgaw. The proposed budget establishes a tax rate of \$0.48 cents per \$100 of valuation and based on current valuations, .01 cent generates approximately \$25,137.

Highlights of the FY 14-15 budget include the following:

- No tax increase proposed
- No proposed increase in water, sewer, or solid waste fees
- A 2% cost of living allowance (COLA) increase for town employees
- A 1% merit pool for all full time permanent employees
- Net increase of one full time employee
- General fund fund balance appropriation of \$55,010 is included in the FY 14-15 budget
- No water and sewer fund balance appropriation is included in the FY 14-15 budget
- 4.6% increase in health insurance cost over FY 13-14
- 5% increase in property and casualty insurance over FY 13-14
- 20% increase in workers compensation insurance over FY13-14 due to recent claims

REVENUES AND EXPENDITURES

Estimated revenues for FY 14-15 increased approximately \$61,759 over last fiscal year. From a line item perspective, most revenues sources are anticipated to remain relatively flat as compared to FY 13-14. However, ad valorem and sales tax distribution increased \$9,424 and \$29,390 respectively over FY 13-14 revenues. The Town of Burgaw experienced a significant financial boost in FY 13-14 related to the filming industry with anticipated revenues by years end reaching nearly \$120,000. However, due to the uncertainty regarding the future of the film incentives offered by the State of North Carolina only \$40,000 in film revenues is budgeted for FY14-15.

Health insurance renewals continue to experience below market increases. This year our renewal is only 4.6% higher than the current year's premium. The efforts we have made of the last several years to improve our employee's utilization of their coverage has

reflected positively in our renewal rate. However, the implementation of certain requirements of the Affordable Care Act has caused changes in the benefit package offered to employees. These changes include higher deductibles, discontinuance of the wellness program administered by the provider, and increases in the tier pricing on the prescription drug plan. These benefit changes were needed in order to reduce the renewal rate.

CAPITAL IMPROVEMENT PLAN

In February, the Board of Commissioners held a Strategic Planning Session to discuss the capital priorities for the next five years. During this Strategic Planning Session all requested expenditures over \$5,000 were ranked in terms of priority and anticipated funding year. The Capital Improvement Plan (CIP), which was developed as a result of this meeting, will serve as a guidepost during the budget process for the next five years. For FY 14-15 the following capital purchases were prioritized and budgeted for:

<u>Capital Item</u>	<u>Estimated Cost</u>
• Upstairs Conditioning of Old Jail	\$5,000
• Security Upgrades to Town Hall	\$13,500
• Garage Upgrades	\$25,000
• Sewer Rehab (Phase 2)	\$2.1M
• Public Drainage Improvements	ONGOING
• Street Paving	\$86,000
• Infrastructure Inventory	\$83,000
• Water System Rehab (grant dependent)	\$1M
• Jetter	\$70,000
• Protective Equipment for FD (4 sets)	\$10,000
• One Equipped Police Cars	\$33,000
• Computer Replacements (all depts.)	\$3,500
• 3000 Gal Tanker (financed)	\$240,000
• PW Service Truck	\$40,000
• Sidewalk from to Senior Center	\$300,000
• 1-2 FT Fireman	\$30,000
• COLA (2%)	

Please be advised that many of these capital expenditures scheduled for funding in FY 14-15 involve grants, designated revenue sources (i.e. Powell Bill), unencumbered funds through the Wallace sewer project, bond proceeds, and/or fund balance appropriations.

FUND BALANCE

In FY 09-10 the Board of Commissioners established a goal of retaining a fund balance goal of 25% of the town's annual operating expenses. At this time it is estimated that the fund balance for the general and water and sewer fund are 48.15% and 67.68%, respectively.

SUMMARY

In summary, the proposed FY 14-15 budget insures the personnel and resources are retained to sustain the high level of services the residents have come to expect of the Town of Burgaw. Although the current economic environment presents several challenges in meeting these expectations, it also provides us with an opportunity to refocus our priorities to those services that are truly essential of a local government entity. This budget includes several proactive cost-cutting measures that will provide the Town with greater responsiveness, efficiency, and utilization of its taxing authority.

Respectfully submitted,

Chadwick W. McEwen
Town Manager

ORDINANCE 2014-14
BUDGET ORDINANCE
FISCAL YEAR 2014-2015

BE IT ORDAINED by the Board of Commissioners of the Town of Burgaw, North Carolina:

SECTION 1: 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, 2014 and ending June 30, 2015 in accordance with the chart of accounts established for this town:

GENERAL FUND EXPENDITURES

Governing Body	\$ 68,629
Administration	\$ 335,880
Boards and Commissions	\$ 29,917
Depot	\$ 22,768
Incubator Kitchen	\$ 14,688
Police	\$ 874,175
Fire	\$ 423,026
Planning	\$ 100,027
Inspections	\$ 117,495
Powell Bill	\$ 101,907
Streets	\$ 255,489
Sanitation	\$ 269,698
Non Departmental	\$ 279,854
City Parks	\$ 44,114
Cemetery	\$ 42,248
Garage	\$ 82,105
Special Appropriations	\$ 108,700
Community House	\$ 12,350
Old Jailhouse	\$ 6,000
EMS Building	\$ 15,000
TOTAL	\$ 3,204,070

SECTION 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015 at a tax rate of \$0.48 per \$100 valuation:

GENERAL FUND REVENUES

Ad Valorem Taxes	\$1,232,000
Other Taxes and Licenses	\$ 829,890
Unrestricted Intergovernmental	\$ 251,700
Restricted Intergovernmental	\$ 109,050
Permits and Fees	\$ 25,000
Sales and Services	\$ 525,520
Investment Earnings	\$ 3,450
Miscellaneous	\$ 132,450
Fund Balance Appropriated	\$ 95,010
TOTAL	\$ 3,204,070

SECTION 3: The following amount is hereby appropriated in the Water and Sewer Fund for expenditures consistent for the proper operation of the water and sewer utility for the fiscal year beginning July 1, 2014 and ending June 30, 2015 in accordance with the chart of accounts established for this fund:

WATER & SEWER FUND EXPENDITURES

Water Distribution	\$ 635,709
Sewer Collection and Treatment	\$ 446,500
Transmission Line	\$ 460,681
TOTAL	\$ 1,542,890

SECTION 4: It is estimated that the following revenue will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015 based upon a flat water rate of \$9.26 and a per 1,000 gallons rate per Attachment I and a sewer rate of \$8.39 per 1,000 gallons:

<i>WATER & SEWER FUND REVENUES</i>	
Water Distribution	\$ 605,170
Sewer Collection and Treatment	\$ 922,720
Impact Fees	\$ 15,000
TOTAL	\$ 1,542,890

SECTION 5: There is hereby levied a tax rate of \$.48 per one hundred dollars valuation of property as listed for taxes as of January 1, 2014 for the purpose of raising revenue as listed by category of General Fund Revenues in Section 2 of this Ordinance. This rate is based upon an estimated rate of collection of 95%.


SECTION 6: The Finance Officer with the approval of the Town Manager is hereby authorized to transfer appropriations within a fund contained herein as follows:

- a. Transfer amounts between objects of expenditure within a department without limitation and without a report being required.
- b. Transfer amounts between departments of the same fund with an official report on such at the next regular meeting of the Board of Commissioners must be approved by the Town Manager. No transfers shall be made of any amount between funds appropriation within any fund without Board authorization.
- c. In an emergency situation the Town Manager in consultation with the Mayor or Mayor Pro Tem may expend funds from any source. The Board will be notified as soon as possible of the expenditure.

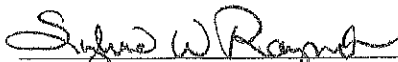
SECTION 7: The Finance Officer with the approval of the Town Manager is hereby authorized to carry-over in the appropriations for the fiscal year any previously approved purchase orders and accompanying budget authority.

SECTION 8: This ordinance includes Attachment I - Schedule of Fees, Attachment II - Pay and Classification Schedule.

Adopted this, the 10th day of June, 2014 by the Board of Commissioners of the Town of Burgaw.


Eugene Mulligan
Mayor

Attest:


Sylvia Raynor
Town Clerk

**TOWN OF BURGAW
SCHEDULE OF FEES
FISCAL YEAR 2014-2015**

(ATTACHMENT I)

GENERAL

Copies – black and white	\$.05 each
Copies – color	\$.15 each
CD	\$1.00 each

UTILITIES

Utility Deposit (water, sewer)	\$0 - \$150.00 Based on Credit History \$250 without verifiable identification		
Residential Credit Check	\$5.00		
Commercial Deposit			
	<u>Gal. Mth. Usage</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
	<u>Deposit</u>		
	0-3000 gals.	\$0.00463	\$0.00839
	3001-9000 gals.	.00493	.00839
	9001-25000 gals.	.00507	.00839
	25001-50000 gals.	.00522	.00839
	50001-100000 gals.	.00522	.00839
	100000-**	.00522	.00839
Master Meter Deposit	\$150.00 Per Unit in Multi-Family Complexes		
Irrigation Deposit	\$25.00		

Water Rate (inside city limits, incl. bulk)

0-2000 gals.	\$ 9.26
2001-3000 gals.	.00463 per gal
3001-9000 gals.	.00493 per gal
9001-20000 gals.	.00507 per gal
20001- gals.	.00522 per gal

(outside city limits, incl. bulk)

0-2000 gals.	\$18.54 per gal
2001-3000 gals.	.00927 per gal
3001-9000 gals.	.00987 per gal
9001-20000 gals.	.01015 per gal
20001- gals.	.01044 per gal

Sewer Rate (inside city limits)	\$ 16.78 .00839 per gal
(outside city limits)	\$ 33.58 .001678 per gal

Solid Waste	\$17.75 (residential: 1 roll cart & recycling roll cart)
	\$34.75 (residential: 2 roll carts & recycling roll cart)
	\$34.00 (commercial roll cart & recycling bin)*

*Commercial customers may request recycling roll cart service in addition to their trash roll cart, for a total solid waste fee of \$34.75.

Vegetative/Construction/Demolition Debris pickup generated by services of a contractor	Labor	\$30.00 per hour
	Backhoe	\$40.00 per hour
	Dump truck	\$25.00 per hour

Low Flow Device Credit		\$25.00 toilet			
		\$20.00 shower, faucet			
Connection Fees		(Inside city limits)		(Outside city limits)	
		<u>Water</u>	<u>Sewer</u>	<u>Water</u>	<u>Sewer</u>
	¾"	\$ 950	N/A	\$1,900	N/A
	1"	\$1,100	N/A	\$2,200	N/A
	Turbo 2"	\$1,500	N/A	\$3,000	N/A
	Compound 2"	\$1,500	N/A	\$4,000	N/A
	4"		\$650		\$1,300
Additional tap fee		\$250 if bore is involved			
Meter Purchase (installed)	¾"	\$250.00			
	1"	\$400.00			
	2"	\$1,300.00			
Irrigation Meter Connection		\$300.00	Connection from existing service ¾"		
		\$400.00	Connection from main line ¾"		
Administrative Fee (amended 9/12/06)		\$35.00	Charge for non-payment or disconnect		
Temporary Connect/Disconnect Fee		\$10.00	Clean up water - 3 day limit		
Inactive Account Fee		\$25.00	(3 months or less)		
		\$50.00	(greater than 3 months)		
Returned Check Fee		\$25.00			
Impact Fee (Per gallon per day)		\$4.89	water	\$10.00	Sewer

CEMETERY

Cost of land	\$6.82 per square foot (standard lot is 4' x 11')
Perpetual Care per space	\$300.00 (in town)
	\$600.00 (out of town)

FILMING

Low Impact	\$300.00
Medium Impact	\$600.00
High Impact	\$1,200.00

Additional daily fee associated with filming at public property or building such as town park , Old Jail or Depot \$1000.00

FACILITIES

Depot Rental

Banquet Room:

Private/Commercial

Monday-Thursday	\$75/hour (2 hour minimum)
Friday-Sunday	\$600 per event
Security Deposit (Refundable)	\$250

Public/Non-Profit*

Monday-Thursday	\$50/hour (2 hour minimum)
Friday-Saturday	\$250 per event
Security Deposit (Refundable)	\$240

Depot Rental (cont.)

Conference Room:	
Private/Commercial	\$50/hour (2 hour minimum)
Public/Non-Profit*	\$25/hour (2 hour minimum)
Dock Area:	
Private/Commercial	\$100 per event
Public/Non-Profit*	\$50 per event
Cleaning Deposit (Non-refundable)	\$25
Open Area	\$25
Reserving the day before an event for decorating:	
Monday-Friday (if available)	\$15 per hour
Saturday or Sunday (if available)	\$25 per hour

*Non-profits must show proof of 501c(3) tax exempt status. All discounted events must contribute to the purpose and/or mission of the organization.

Burgaw Incubator Kitchen Rental

Kitchen Application Fee	\$25
Kitchen Orientation Fee	\$30
Cleaning & Security Deposit (Refundable)	\$150
Kitchen Rental Fees*	

	Prime Time (8 am to 6 pm)	Off Hours (10 pm to 7 am)
Limited Use (fewer than 50 hours/month)	Burgaw Rate— \$16/hour	Burgaw Rate-- \$12/hour
	Out-of-Town Rate— \$20/hour	Out-of-Town Rate— \$16/hour
Heavy Use (50+ hours/month)	Burgaw Rate--\$14/hour	Burgaw Rate-- \$10/hour
	Out-of-Town Rate— \$16/hour	Out-of-Town Rate— \$12/hour

*The Burgaw rate is available for Burgaw residents, property owners, and business owners.

Overnight Freezer Storage	\$10
Overnight Dry Storage	\$10/night or \$100/month
Culinary Classes	see Kitchen Rental Fees

Community Building Rental Fee

Full Weekday (Monday-Thursday)	\$100 per day
Full Weekend day (Friday-Sunday)	\$150 per day
Half Weekday (Monday-Thursday)	\$50
Half Weekend day (Friday-Sunday)	\$75
Security Deposit (Refundable)	\$100
Cleaning Fee (Non-Refundable)	\$50

Hankins Park Reservation Fee

\$25.00 Town Residents
\$40.00 Non-resident

Application filed with Chief of Police no less than three (3) days prior to scheduled event. Payment must be made to Town of Burgaw by 5:00 P.M. on the last business day prior to event. Fee is non-refundable, unless cancellation is due to inclement weather. Applicant's driver's license will be required as proof of residency.

LAW ENFORCEMENT

Report copy- black & white	\$ 0.05 each
Impound Storage Fee	\$ 10.00 per day
Vehicle Unlocks (exceptions for emergency)	\$ 10.00 per unlock

Officer Vehicle for Movie/Film	\$ 20.00 per hour
Officer Vehicle for Escort of Oversized Equipment	\$ 30.00 per hour (2 hour minimum)
Administration Fee- Escort	\$ 20.00 per escort
Bow Hunting Permit Fee	\$ 25.00

ANNEXATION

Voluntary Annexation (up to 100 acres)*	\$500.00
Voluntary Annexation (greater than 100 acres)*	\$1000.00

ZONING

Zoning Compliance Permit Fees	
New Construction, Additions, and Changes of Use	\$30.00
Home Occupations	\$10.00
Application for Conditional Use Permit	
General	
Not requiring technical review	\$250.00*
Requiring technical review	\$325.00*
Planned Unit Developments	
Fewer than 100 lots or dwelling units	\$500.00*
100-500 lots or dwelling units	\$750.00*
Over 500 lots or dwelling units	\$1,000.00*
Appeal to Board of Adjustment	\$250.00*
Application for Variance	\$250.00*
Application for Rezoning	\$250.00*
Application for Conditional Zoning	\$325.00*
Petition for Text Change Amendment	\$100.00
Subdivision Review	
Plat Review	\$30.00
Minor Subdivision	\$75.00
Major Subdivision	\$350.00*
Plat Review Deposit	\$20.00 (hold for 15 days)
Flood Determination Letter	\$30.00
Zoning Determination or Compliance Letter	\$50.00
Petition for Street/Alley Closing	\$125.00**
Petition for Street/Alley Name Change	\$125.00**
Tree Removal Permit	\$10.00 per regulated or protected tree
Sign Permit	\$30.00
Ordinance and Map Copies (printed, unbound)	
Unified Development Ordinance	\$25.00
Zoning or Other Map (17" x 22" or larger)	\$25.00
Land Use Plan	\$25.00

*Plus an additional fee of \$6.50 per property owner that is legally required to be notified of public hearing. All fees shall be collected at the time of filing the request.

****Plus an additional fee of \$6.50 per property owner abutting subject road or alley. All fees shall be collected at the time of filing the request.**

BUILDING INSPECTIONS

Permits are required on all construction when costs exceed \$500.00, unless the construction is exempt under NC General Statute 160A-417.

Any person who commences any work on a building, structure, electrical, gas, mechanical or plumbing system before obtaining the necessary permits may be subject to a penalty of up to 100 percent of the usual permit fee and/or a fine of \$100.00.

Building fees shall be calculated on the basis of a realistic estimate of the construction cost of a building using the latest building valuation data compiled by the International Building Code for commercial and residential construction.

http://www.georgetown.org/pdfs/upload_pdfs/BuildingCodeValuationTable.1Feb06.pdf

BUILDING PERMIT

\$500.00-\$1000	\$ 40.00
\$1,001-\$3,000	\$ 50.00
\$3,001-\$6000	\$ 75.00
\$6,001-\$10,000	\$ 80.00
\$10,001-\$15,000	\$ 100.00
\$15,001-\$25,000	\$ 130.00
\$25,001-50,000	\$ 150.00
\$50,001 and over	\$ 150.00 plus \$5.00 per thousand dollars in cost

MANUFACTURED HOUSING PERMITS

SET-UP AND FOUNDATIONS

Singlewide home	\$ 125.00
Doublewide home	\$ 175.00
Triple wide home	\$ 250.00
Modular Home	\$ 45.00 per sq. ft.
Relocation of home	\$ 150.00
Electrical	\$ 60.00
Plumbing	\$ 60.00
Mechanical	\$ 60.00

*Marriage wall inspection required

MECHANICAL PERMIT

New Electric, gas or oil – 1st unit	\$ 80.00
Additional units	\$ 50.00
Change-outs no duct work	\$ 60.00
Change-out with duct work	\$ 75.00
Gas line pressure test	\$ 30.00 First + 5 each additional
Electrical to unit (same contractor)	\$ 20.00
Hood canopies – cooking areas	\$ 75.00
Walk-in coolers	\$ 50.00
Electrical to unit (same contractor)	\$ 20.00

PLUMBING PERMIT

RESIDENTIAL AND COMMERCIAL

0-12 fixtures	\$ 80.00
Each fixture over 12	\$ 5.00

Full Bathroom addition	\$ 50.00
Kitchen sink/washer hook-up	\$ 50.00
Water service connection	\$ 30.00
Sewer service connection	\$ 30.00
Hose bib	\$ 5.00
Laundry room	
Floor drain	\$ 5.00
Laundry tub	\$ 5.00
ELECTRICAL PERMIT	
RESIDENTIAL (new construction)	
200 amp service	\$ 80.00
201-400 amp service	\$120.00
401 amp and over	\$130.00 plus \$.30/A
Temporary pole	\$ 30.00
COMMERCIAL (new construction)	
200 amp service	\$100.00
201-400 amp service	\$140.00
401 amp and over	\$150.00 plus \$.40 per amp
Temporary pole	\$ 30.00
Verification	\$ 30.00
COMMERCIAL (service upgrade)	
200 amp service	\$ 75.00
201-400 amp service	\$100.00
401 amp and over	\$100.00 plus \$.40 per amp
Inspection for existing service	\$ 30.00
WIRING (no service change)	
1-12 outlets	\$ 30.00
more than 12 outlets	\$ 50.00
SWIMMING POOL PERMIT	
RESIDENTIAL AND COMMERCIAL	
Pool inspection barriers	\$ 40.00
Electrical (grounding, pump, GFI)	\$ 30.00
INSULATION PERMIT	
Inspection Fee	\$ 30.00
Multi-unit dwellings	\$ 30.00 each
MISCELLANEOUS FEES	
Demolition	\$ 70.00
Re-inspection fee	\$ 30.00 for second failed inspection \$ 50.00 for third and subsequent failed inspection.
NOT READY	\$ 30.00 if three major descriptions found (Inspection will be stopped)
FAILURE TO OBTAIN FINAL INSPECTION	\$100.00
(A final inspection must be requested upon completion of work)	

FAILURE TO CORRECT DISCREPANCIES IN A TIMELY MANNER

Discrepancies for occupied buildings shall be corrected and inspected in 10 days or processing fee will be charged as it is listed on the permit.

	\$50.00
Minimum building permit	\$ 30.00
Minimum electrical permit	\$ 30.00
Minimum plumbing permit	\$ 30.00

EXPIRATION OF PERMITS

After obtaining the appropriate permits, the person in possession of the permits has 6 months to begin work as it is listed on the permit. If the person has not commenced construction in that period of time, the permit shall expire. The person will then need to purchase another permit and pay the corresponding fees. The permit will also expire if construction is suspended or abandoned for a period of 12 months or more after commencement of the initial construction.

FIRE MARSHAL

Fire Prevention Inspections and Permits

In order to preserve and protect public health and safety and to satisfy the requirements of North Carolina General Statute 160A-424, the Town of Burgaw will be conducting Fire Prevention Inspections and construction plan review on all commercial buildings within the town limits and it's ETJ on an annual basis. The purpose of these periodic inspections is to identify activities and conditions in buildings, structures and premises that pose dangers of fire, explosion or related hazards.

NEW BUSINESS AND MULTI-FAMILY PERMIT AND INSPECTION (Plan Review)

All commercial and multi-family properties will be permitted and inspected during the plan review and construction phases to verify compliance with the North Carolina Fire Code.

Up to 5,000 square feet	\$25.00
5,001 to 10,000 square feet	\$50.00
10,001 to 25,000 square feet	\$75.00
25,001 and over	\$100.00

FIRE SUPPRESSION AND NOTIFICATION SYSTEM PERMIT AND INSPECTION

A permit and inspection is required before any fire suppression and/or notification system is installed, removed, or altered.

Sprinkler System	\$100.00
Fire Alarm / Notification System	\$100.00
Other Suppression System	\$100.00

SPECIAL/HAZARDOUS USE PERMIT

Temporary kiosk or display	\$10.00
All tents meeting the permit requirements under Chapter 24 of the North Carolina Fire Code	\$25.00
Special Assembly	\$30.00
Cooking Event	\$30.00
Any Other Required Use Permit Defined in the NC Fire Code	\$30.00

FLAMMABLE / COMMBUSTIBLE LIQUID STORAGE TANKS (ABOVE AND BELOW GROUND)

Removal (per tank)	\$50.00
Installation (per tank)	\$50.00

INSPECTIONS

Annual Inspection	No-charge
Foster Home Inspections	\$30.00
Day Care Inspection	\$30.00

RE-INSPECTION FOR NON-COMPLIANCE

1 st Re-inspection	\$30.00
2 nd Re-Inspection	\$75.00
3 rd Re-inspection	\$150.00 and referral to Town Attorney

LIFE SAFETY CODE VIOLATIONS (definitions attached)

Any violation of the following requires an immediate citation

Overcrowding	\$500.00
Blocked Exit	\$200.00
Spraying Operation Not Compliant to Code	\$100.00

Any violation of the following upon re-inspection requires an immediate citation

Fire Alarm System Inspection/Maintenance	\$100.00
Fire Suppression System Inspection/Maintenance	\$100.00
Unauthorized Storage	\$100.00
Emergency Lighting Inspection/Maintenance	\$50.00
Fire Extinguisher Inspection/Maintenance	\$50.00
Use of Non-approved Heating Appliances	\$50.00

OTHER FIRE CHARGES

Unauthorized Burning	\$100.00
Key holder's Failure to Respond on Fire Alarm	\$100.00
Hazardous Event Standby I.e. Pyrotechnics, Open Burning, etc.	\$200.00

Definitions of Life Safety Violations

(Violation of any of the following code requirements renders a citation action)

1. Overcrowding - \$500.00 -- Occupancy of a building in excess of the posted occupant load as defined in Section 1004 of the NC Fire Code.
2. Block Exit - \$200.00 -- Any obstruction in the required width of a means of egress. (A means of egress is the continuous and unobstructed path of vertical and horizontal egress travel from any point in a building or structure to a public way, consisting of three separate and distinct parts: the exit access, the exit, and the exit discharge.)
3. Spraying Operation Not Complying to Code - \$100.00 -- Spraying flammable or combustible finishes without a properly installed spray booth or approved spraying area.
4. Fire Alarm System Inspection/Maintenance - \$100.00 -- Failure to have the required annual maintenance test conducted of the fire alarm system(s), all deficiencies corrected, and to have required documentation of test(s) available to the fire code official on site.
5. Fire Suppression System Inspection/Maintenance - \$100.00 -- Failure to have the required annual maintenance test conducted of all the fire suppression system(s), all deficiencies corrected, and to have required documentation of test(s) available to the fire code official on site.
6. Unauthorized Storage - \$100.00 -- The storage of flammable, combustible or hazardous liquids or materials improperly stored and/or without a permit.
7. Emergency Lighting Inspection/Maintenance - \$50.00 -- Failure to provide documentation and/or to conduct the required emergency lighting tests set forth in Section 604.6 of the NC Fire Code.

8. **Fire Extinguisher Inspection/Maintenance - \$50.00 – Failure to properly maintain and service required portable fire extinguishers.**
9. **Use of Non-Approved Heating Appliances - \$50.00 – The use of non-listed heating appliances and/or use in an unapproved manner or location.**

TOWN OF BURGAW
 BUDGET YEAR 2014-2015
 ATTACHMENT II
 PAY CLASSIFICATION PLAN

<u>POSITION</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>
TOWN MANAGER	65,000.00	91,000.00
TOWN CLERK	39,892.00	57,726.00
FINANCE OFFICER	55,864.00	78,210.00
PERSONNEL TECH./DEPUTY TOWN CLERK	28,075.00	39,305.00
CUSTOMER SERVICE REPRESENTATIVE	23,961.00	33,545.00
ACCOUNTING TECHNICIAN	32,000.00	45,010.00
BUILDING CODE ADMINISTRATOR	46,429.00	65,000.00
PERMITTING TECHNICIAN	20,800.00	29,120.00
PLANNING ADMINISTRATOR	43,256.00	60,558.00
POLICE CHIEF	46,664.00	65,330.00
CAPTAIN	32,990.00	46,186.00
MAJOR	36,426.00	50,996.00
SERGEANT	31,403.00	43,964.00
CORPORAL	32,000.00	44,800.00
PATROL OFFICER	30,400.00	41,600.00
POLICE ADMINISTRATIVE ASSISTANT	20,800.00	29,120.00
PUBLIC WORKS DIRECTOR	44,700.00	62,580.00
ASSIST. DIRECTOR OF PUBLIC WORKS	40,170.00	57,987.00
PUBLIC WORKS ADMINISTRATIVE ASSISTANT	20,800.00	29,120.00
FOREMAN/EQUIPMENT OPERATOR	25,697.00	35,976.00
UTILITY & COMPLIANCE SUPERVISOR/ORC	34,691.00	50,553.00
UTILITY TECHNICIAN	24,582.00	34,415.00
MECHANIC	28,198.00	41,200.00
MAINTENANCE WORKER I	20,800.00	29,120.00
MAINTENANCE WORKER II	23,564.00	36,792.00
FIRE ADMINISTRATOR	53,346.00	60,684.00
FIRE FIGHTER(FULL-TIME)	26,291.00	39,352.00
FIRE FIGHTER(PART-TIME)	20,800.00	20,800.00

**TOWN OF BURGAW
REVENUES**

GENERAL FUND

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-3100-00-100 AD VALOREM LEVY	\$ 1,197,576.00	\$ 1,207,000.00
10-3110-00-100 AD VALOREM - PRIOR YR	\$ 52,000.00	\$ 25,000.00
10-3200-00-100 LOCAL OPTION SALES TAX	\$ 581,000.00	\$ 604,240.00
10-3205-00-100 HOLD HARMLESS	\$ 205,000.00	\$ 211,150.00
10-3210-00-100 PRIVILEGE LICENSES	\$ 7,500.00	\$ 7,500.00
10-3220-00-100 ROOM OCCUPANCY TAX	\$ 6,600.00	\$ 7,000.00
10-3300-00-200 UTILITY FRANCHISE TAX	\$ 143,000.00	\$ 144,000.00
10-3310-00-200 TELECOMMUNICATION TAX	\$ 61,000.00	\$ 61,000.00
10-3315-00-200 VIDEO SERVICE SALES TAX	\$ 25,000.00	\$ 25,000.00
10-3320-00-200 PIPED NATURAL GAS EXCISE TAX	\$ 3,200.00	\$ 3,200.00
10-3330-00-200 BEER & WINE TAX	\$ 17,500.00	\$ 16,000.00
10-3360-00-200 DOT RAILWAY REIMBURSEMENT	\$ 7,500.00	\$ 7,500.00
10-3370-00-200 ABC DISTRIBUTION	\$ 22,000.00	\$ 30,000.00
10-3400-20-300 POWELL BILL	\$ 108,500.00	\$ 108,500.00
10-3475-10-400 SEIZURE STORAGE FEES	\$ 1,000.00	\$ -
10-3480-10-300 CONTROLLED SUBSTANCE TAX	\$ -	\$ -
10-3487-10-300 BULLETPROOF VEST PARTNERSHIP	\$ 550.00	\$ 550.00
10-3500-10-400 ARREST FEES	\$ 500.00	\$ 1,000.00
10-3505-10-400 CIVIL CITATIONS	\$ 500.00	\$ 500.00
10-3510-40-400 BUILDING PERMITS	\$ 20,000.00	\$ 20,000.00
10-3520-00-400 CABLE FRANCHISE FEES	\$ -	\$ -
10-3530-40-400 ZONING COMPLIANCE PERMITS	\$ 3,000.00	\$ 5,000.00
10-3540-10-400 FIRE INSPECTION FEES	\$ -	\$ 500.00
10-3600-00-500 REFUSE COLLECTION FEES	\$ 267,000.00	\$ 270,000.00
10-3608-00-300 SOLID WASTE DISPOSAL TAX	\$ 2,500.00	\$ 2,500.00
10-3620-80-500 DEPOT REVENUES	\$ 13,000.00	\$ 25,000.00
10-3625-00-500 RENTAL INCOME - SENC FOODS	\$ 3,000.00	\$ 3,000.00
10-3628-80-500 INCUBATOR KITCHEN	\$ 3,000.00	\$ 750.00
10-3630-00-500 PARK PERMITS	\$ 400.00	\$ 400.00
10-3650-10-500 CONTRIBUTION FROM PENDER CENTRAL	\$ 220,000.00	\$ 220,000.00
10-3660-10-500 ST HELENA FIRE CONTRACT	\$ 22,320.00	\$ 22,320.00
10-3670-10-500 STATE FIRE CONTRACT	\$ 7,100.00	\$ 5,200.00
10-3690-10-800 FILM REVENUE		\$ 40,000.00
10-3700-00-800 MISC REVENUE	\$ 26,805.00	\$ 10,000.00
10-3715-10-800 COPS FOR KIDS CONTRIBUTIONS	\$ 1,000.00	\$ 1,000.00
10-3717-10-800 POLICE COMMUNITY EVENTS	\$ 300.00	\$ 300.00
10-3720-00-800 SALE OF SURPLUS PROPERTY	\$ 3,000.00	\$ 4,000.00
10-3740-80-300 BURGAW ROTARY CLUB	\$ 7,500.00	\$ 7,500.00
10-3750-10-500 CONTRIBUTION FROM BFD	\$ -	\$ 2,000.00
10-3730-00-800 INSURANCE SETTLEMENT	\$ -	\$ -
10-3800-00-800 INTEREST INCOME	\$ 2,900.00	\$ 3,400.00
10-3800-80-300 COMMUNITY HOUSE	\$ 1,500.00	\$ 4,000.00
10-3805-80-300 OLD JAIL RENTAL - BLUEBERRY FEST	\$ 3,000.00	\$ 3,000.00
10-3820-20-800 INT INC POWELL BILL	\$ 50.00	\$ 50.00
10-3900-00-900 FUND BALANCE APPROPRIATED	\$ -	\$ 95,010.00
TOTAL	\$ 3,047,301.00	\$ 3,204,070.00

**TOWN OF BURGAW
REVENUES**

WATER FUND

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
31-3150-91-500 WATER CHARGES	\$ 587,170.00	\$ 587,170.00
31-3170-91-500 WATER TAPS/CONNECTIONS	\$ 1,500.00	\$ 1,500.00
31-3190-91-500 RECONNECTION FEES	\$ 14,000.00	\$ 14,000.00
31-3700-91-800 MISCELLANEOUS REVENUE	\$ 2,500.00	\$ 2,500.00
31-3800-91-800 INTEREST INCOME	\$ 10.00	\$ -
TOTAL	\$ 605,180.00	\$ 605,170.00

SEWER FUND

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
32-3150-91-500 SEWER CHARGES	\$ 902,170.00	\$ 903,000.00
32-3170-91-500 TAPS & CONNECTIONS	\$ 500.00	\$ 500.00
32-3180-91-500 SEWER SURCHARGES	\$ 500.00	\$ 500.00
32-3200-91-500 PENDER CTY SHARE OF O&M	\$ 18,200.00	\$ 18,200.00
32-3700-91-800 MISCELLANEOUS REVENUE	\$ 500.00	\$ 500.00
32-3800-91-800 INTEREST INCOME	\$ 20.00	\$ 20.00
TOTAL	\$ 921,890.00	\$ 922,720.00

IMPACT FEES

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
70-3720-91-814 IMPACT FEES - WATER	\$ 1,000.00	\$ 1,000.00
70-3720-91-820 IMPACT FEES - SEWER	\$ 14,000.00	\$ 14,000.00
70-3800-91-800 INTEREST INCOME	\$ -	\$ -
TOTAL	\$ 15,000.00	\$ 15,000.00

TOWN OF BURGAW
EXPENDITURES

GOVERNING BODY

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-4100-00-010 BOARD SALARIES	\$ 25,800.00	\$ 29,400.00
10-4100-00-050 FICA EXPENSE	\$ 1,980.00	\$ 2,249.00
10-4100-00-330 SUPPLIES	\$ 3,000.00	\$ 2,520.00
10-4100-00-456 PROF SERVICES - ATTORNEY	\$ 35,000.00	\$ 30,000.00
10-4100-00-570 MISCELLANEOUS	\$ 9,604.00	\$ 4,460.00
4100 GOVERNING BODY	\$ 75,384.00	\$ 68,629.00

TOWN OF BURGAW
EXPENDITURES

ADMINISTRATION

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-4200-00-020 SALARIES & WAGES	\$ 213,203.00	\$ 200,623.00
10-4200-00-050 FICA EXPENSE	\$ 16,310.00	\$ 15,348.00
10-4200-00-060 GROUP INSURANCE	\$ 25,204.00	\$ 26,418.00
10-4200-00-070 RETIREMENT EXPENSE	\$ 15,073.00	\$ 14,184.00
10-4200-00-075 401K EXPENSE	\$ 10,639.00	\$ 10,011.00
10-4200-00-100 TRAVEL & TRAINING	\$ 6,525.00	\$ 4,000.00
10-4200-00-110 TELEPHONE & POSTAGE	\$ 7,400.00	\$ 7,400.00
10-4200-00-150 M & R BUILDING & GROUNDS	\$ 4,300.00	\$ 3,500.00
10-4200-00-160 M & R EQUIPMENT	\$ 15,566.00	\$ 23,000.00
10-4200-00-260 ADVERTISING	\$ -	\$ 900.00
10-4200-00-310 AUTO SUPPLIES	\$ 500.00	\$ -
10-4200-00-320 FUEL	\$ 1,470.00	\$ 1,800.00
10-4200-00-330 DEPARTMENT SUPPLIES	\$ 9,775.00	\$ 8,775.00
10-4200-00-450 CONTRACT SERVICES	\$ 45,390.00	\$ 11,511.00
10-4200-00-452 CONTRACTED SERVICES - JANITORIAL	\$ -	\$ 1,560.00
10-4200-00-451 ELECTIONS	\$ 3,000.00	\$ -
10-4200-00-530 DUES & SUBSCRIPTIONS	\$ 675.00	\$ 850.00
10-4200-00-540 CASUALTY INSURANCE & BONDS	\$ 1,200.00	\$ 1,250.00
10-4200-00-570 MISCELLANEOUS	\$ 250.00	\$ 250.00
10-4200-00-740 CAPITAL OUTLAY	\$ -	\$ 4,500.00
4200 ADMINISTRATION	\$ 376,480.00	\$ 335,880.00

TOWN OF BURGAW
EXPENDITURES

BOARDS & COMMISSIONS

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-4900-80-480 TOURISM DEVELOPMENT AUTHORITY	\$ 9,100.00	\$ 9,100.00
10-4900-80-990 DEPOT - INTEREST EXPENSE	\$ 5,600.00	\$ 4,150.00
10-4900-80-992 DEPOT - INSTALLMENT PAYMENT	\$ 16,667.00	\$ 16,667.00
4900 BOARDS & COMMISSIONS	\$ 31,367.00	\$ 29,917.00

TOWN OF BURGAW
EXPENDITURES

DEPOT

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-5000-80-020 SALARIES & WAGES	\$ -	\$ 2,345.00
10-5000-80-050 FICA EXPENSE	\$ -	\$ 180.00
10-5000-80-060 GROUP INSURANCE	\$ -	\$ 705.00
10-5000-80-070 RETIREMENT EXPENSE	\$ -	\$ 166.00
10-5000-80-075 401K EXPENSE	\$ -	\$ 117.00
10-5000-80-130 UTILITIES	\$ 3,500.00	\$ 2,745.00
10-5000-80-150 M & R BLDGS & GROUNDS	\$ 4,800.00	\$ 3,800.00
10-5000-80-160 M & R EQUIPMENT	\$ 500.00	\$ 500.00
10-5000-80-260 ADVERTISING	\$ 1,000.00	\$ 1,250.00
10-5000-80-330 SUPPLIES	\$ 1,900.00	\$ 2,000.00
10-5000-80-450 CONTRACTED SERVICES	\$ 7,460.00	\$ 5,360.00
10-5000-80-452 JANITORIAL	\$ 3,600.00	\$ 3,600.00
10-5000-80-740 CAPITAL OUTLAY	\$ -	\$ -
5000 DEPOT	\$ 22,760.00	\$ 22,768.00

TOWN OF BURGAW
EXPENDITURES

INCUBATOR KITCHEN

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-5010-80-020 SALARIES & WAGES	\$ 3,552.00	\$ 3,518.00
10-5010-80-050 FICA EXPENSE	\$ 272.00	\$ 269.00
10-5010-80-060 GROUP INSURANCE	\$ 1,008.00	\$ 1,057.00
10-5010-80-070 RETIREMENT EXPENSE	\$ 251.00	\$ 249.00
10-5010-80-075 401K EXPENSE	\$ 177.00	\$ 175.00
10-5010-80-100 TRAVEL & TRAINING	\$ 750.00	\$ 500.00
10-5010-80-130 UTILITIES	\$ 4,000.00	\$ 3,930.00
10-5010-80-150 M & R BLDGS & GROUNDS	\$ 500.00	\$ 400.00
10-5010-80-160 M & R EQUIPMENT	\$ 500.00	\$ -
10-5010-80-260 ADVERTISING	\$ 300.00	\$ 750.00
10-5010-80-330 SUPPLIES	\$ 2,500.00	\$ 1,500.00
10-5010-80-450 CONTRACTED SERVICES	\$ 1,800.00	\$ 1,340.00
10-5010-80-452 JANITORIAL	\$ 1,000.00	\$ 1,000.00
5010 INCUBATOR KITCHEN	\$ 16,610.00	\$ 14,688.00

TOWN OF BURGAW
EXPENDITURES

POLICE DEPARTMENT

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-5100-10-020 SALARIES & WAGES	\$ 425,893.00	\$ 461,063.00
10-5100-10-022 SEPARATION ALLOWANCE	\$ 26,136.00	\$ 26,136.00
10-5100-10-030 AUXILIARY POLICE PAY	\$ 2,500.00	\$ 2,500.00
10-5100-10-040 OVERTIME & HOLIDAY PAY	\$ 38,988.00	\$ 38,988.00
10-5100-10-050 FICA EXPENSE	\$ 37,678.00	\$ 40,369.00
10-5100-10-060 GROUP INSURANCE	\$ 80,652.00	\$ 91,586.00
10-5100-10-070 RETIREMENT EXPENSE	\$ 33,642.00	\$ 36,981.00
10-5100-10-075 401K EXPENSE	\$ 23,121.00	\$ 24,878.00
10-5100-10-100 TRAVEL & TRAINING	\$ 1,200.00	\$ 2,500.00
10-5100-10-110 TELEPHONE & POSTAGE	\$ 7,216.00	\$ 7,776.00
10-5100-10-160 M & R EQUIPMENT	\$ 17,767.00	\$ 12,967.00
10-5100-10-170 M & R VEHICLES	\$ 10,400.00	\$ 20,000.00
10-5100-10-260 ADVERTISING	\$ -	\$ 650.00
10-5100-10-310 AUTO SUPPLIES	\$ 9,613.00	\$ -
10-5100-10-320 FUEL	\$ 50,652.00	\$ 44,180.00
10-5100-10-330 DEPARTMENT SUPPLIES	\$ 10,320.00	\$ 9,000.00
10-5100-10-360 UNIFORMS	\$ 4,700.00	\$ 3,575.00
10-5100-10-450 CONTRACT SERVICES	\$ 9,000.00	\$ 9,025.00
10-5100-10-452 CONTRACTED SERVICES - JANITORIAL	\$ -	\$ 1,560.00
10-5100-10-455 COPIER	\$ 2,712.00	\$ 2,712.00
10-5100-10-530 DUES & SUBSCRIPTIONS	\$ 395.00	\$ 395.00
10-5100-10-740 CAPITAL OUTLAY	\$ 60,000.00	\$ 37,334.00
5100 POLICE DEPARTMENT	\$ 852,585.00	\$ 874,175.00

TOWN OF BURGAW
EXPENDITURES

FIRE DEPARTMENT

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-5300-10-020 SALARIES & WAGES	\$ 59,786.00	\$ 105,260.00
10-5300-10-021 TEMP EMPLOYEES	\$ 64,480.00	\$ 47,700.00
10-5300-10-023 VOLUNTEER FIREMEN	\$ 7,500.00	\$ 8,000.00
10-5300-10-050 FICA EXPENSE	\$ 10,080.00	\$ 8,053.00
10-5300-10-060 GROUP INSURANCE	\$ 7,393.00	\$ 15,851.00
10-5300-10-070 RETIREMENT EXPENSE	\$ 4,227.00	\$ 6,877.00
10-5300-10-075 401K EXPENSE	\$ 2,983.00	\$ 4,845.00
10-5300-10-100 TRAVEL & TRAINING	\$ 2,385.00	\$ 3,000.00
10-5300-10-110 TELEPHONE & POSTAGE	\$ 2,532.00	\$ 3,492.00
10-5300-10-130 UTILITIES	\$ -	\$ 5,588.00
10-5300-10-150 M & R BUILDINGS AND GROUNDS	\$ 1,000.00	\$ 6,750.00
10-5300-10-160 M & R EQUIPMENT	\$ 12,840.00	\$ 16,224.00
10-5300-10-170 M & R VEHICLES	\$ 19,450.00	\$ 14,325.00
10-5300-10-260 ADVERTISING	\$ -	\$ 650.00
10-5300-10-300 INSURANCE	\$ -	\$ 16,717.00
10-5300-10-300 INSURANCE - WORKER'S COMP	\$ -	\$ 10,951.00
10-5300-10-310 AUTO SUPPLIES	\$ 4,780.00	\$ -
10-5300-10-320 FUEL	\$ 9,850.00	\$ 9,850.00
10-5300-10-330 DEPARTMENT SUPPLIES	\$ 24,022.00	\$ 50,000.00
10-5300-10-340 FIREMEN'S EXPENSE	\$ 5,000.00	\$ 10,800.00
10-5300-10-360 UNIFORMS	\$ 2,000.00	\$ 2,000.00
10-5300-10-450 CONTRACTED SERVICES	\$ -	\$ 5,635.00
10-5300-10-530 DUES & SUBSCRIPTIONS	\$ 1,818.00	\$ 3,575.00
10-5300-10-740 CAPITAL OUTLAY	\$ -	\$ 4,500.00
10-5300-10-990 INTEREST EXPENSE	\$ 10,767.00	\$ 11,870.00
10-5300-10-992 INSTALLMENT PAYMENT	\$ 52,497.00	\$ 50,513.00
5300 FIRE DEPARTMENT	\$ 305,390.00	\$ 423,026.00

TOWN OF BURGAW
EXPENDITURES

PLANNING

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-5400-40-010 PLANNING BOARD SALARIES	\$ 2,250.00	\$ 2,250.00
10-5400-40-020 SALARIES & WAGES	\$ 56,264.00	\$ 57,123.00
10-5400-40-050 FICA EXPENSE	\$ 4,476.00	\$ 4,542.00
10-5400-40-060 GROUP INSURANCE	\$ 9,241.00	\$ 9,686.00
10-5400-40-070 RETIREMENT EXPENSE	\$ 3,978.00	\$ 4,039.00
10-5400-40-075 401K EXPENSE	\$ 2,805.00	\$ 2,848.00
10-5400-40-100 TRAVEL & TRAINING	\$ 2,200.00	\$ 2,000.00
10-5400-40-110 TELEPHONE & POSTAGE	\$ 3,340.00	\$ 3,390.00
10-5400-40-160 M & R BUILDINGS & GROUNDS	\$ -	\$ 1,000.00
10-5400-40-160 M & R EQUIPMENT	\$ 100.00	\$ 500.00
10-5400-40-260 ADVERTISING	\$ 2,790.00	\$ 2,000.00
10-5400-40-310 AUTO SUPPLIES	\$ -	\$ -
10-5400-40-320 FUEL	\$ 225.00	\$ 420.00
10-5400-40-330 DEPARTMENT SUPPLIES	\$ 3,004.00	\$ 2,904.00
10-5400-40-340 PLANNING BOARD	\$ 250.00	\$ 250.00
10-5400-40-450 CONTRACT SERVICES	\$ 1,000.00	\$ 4,050.00
10-5400-40-452 CONTRACT SERVICES - JANITORIAL	\$ -	\$ 1,560.00
10-5400-40-455 COPIER	\$ 934.00	\$ 1,137.00
10-5400-40-458 PROFESSIONAL SERVICES	\$ 2,000.00	\$ -
10-5400-40-530 DUES & SUBSCRIPTIONS	\$ 328.00	\$ 328.00
10-5400-40-571 MARKETING/BRANDING CAMPAIGN	\$ -	\$ -
10-5400-40-7400 CAPITAL OUTLAY	\$ 3,200.00	\$ -
5400 PLANNING	\$ 98,385.00	\$ 100,027.00

TOWN OF BURGAW
EXPENDITURES

INSPECTIONS

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-5500-10-020 SALARIES & WAGES	\$ 71,945.00	\$ 73,103.00
10-5500-10-050 FICA EXPENSE	\$ 5,504.00	\$ 5,591.00
10-5500-10-060 GROUP INSURANCE	\$ 9,241.00	\$ 9,686.00
10-5500-10-070 RETIREMENT EXPENSE	\$ 5,086.00	\$ 5,168.00
10-5500-10-075 401K EXPENSE	\$ 3,589.00	\$ 3,647.00
10-5500-10-100 TRAVEL & TRAINING	\$ 1,200.00	\$ 1,200.00
10-5500-10-110 TELEPHONE & POSTAGE	\$ 1,300.00	\$ 1,300.00
10-5500-10-150 M & R BUILDINGS & GROUNDS	\$ 1,000.00	\$ 1,000.00
10-5500-10-160 M & R EQUIPMENT	\$ 300.00	\$ 800.00
10-5500-10-170 M & R VEHICLES	\$ 200.00	\$ 1,000.00
10-5500-10-320 FUEL	\$ 2,940.00	\$ 2,940.00
10-5500-10-330 DEPARTMENT SUPPLIES	\$ 2,000.00	\$ 2,000.00
10-5500-10-360 UNIFORMS	\$ 400.00	\$ 400.00
10-5500-10-450 CONTRACT SERVICES	\$ 5,000.00	\$ 6,850.00
10-5500-10-452 CONTRACT SERVICES - JANITORIAL	\$ -	\$ 1,560.00
10-5500-10-454 NUISANCE ABATEMENT	\$ 500.00	\$ -
10-5500-10-455 COPIER	\$ 450.00	\$ 450.00
10-5500-10-530 DUES & SUBSCRIPTIONS	\$ 800.00	\$ 800.00
5500 INSPECTIONS	\$ 111,455.00	\$ 117,495.00

TOWN OF BURGAW
EXPENDITURES

POWELL BILL FUND

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-5600-20-020 SALARIES & WAGES	\$ 10,078.00	\$ 8,365.00
10-5600-20-050 FICA EXPENSE	\$ 771.00	\$ 640.00
10-5600-20-060 GROUP INSURANCE	\$ 2,688.00	\$ 2,818.00
10-5600-20-070 RETIREMENT EXPENSE	\$ 713.00	\$ 592.00
10-5600-20-075 401K EXPENSE	\$ 502.00	\$ 416.00
10-5600-20-330 DEPARTMENT SUPPLIES	\$ -	\$ 1,496.00
10-5600-20-360 UNIFORMS	\$ 520.00	\$ 520.00
10-5600-20-450 CONTRACT SERVICE	\$ 1,060.00	\$ 1,060.00
10-5600-20-730 SIDEWALK REPAIR & CONSTRUCTION	\$ -	\$ -
10-5600-20-740 CAPITAL OUTLAY	\$ 86,000.00	\$ 86,000.00
5600 POWELL BILL FUND	\$ 102,332.00	\$ 101,907.00

TOWN OF BURGAW
EXPENDITURES

STREETS

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-5700-20-020 SALARIES & WAGES	\$ 88,952.00	\$ 90,727.00
10-5700-20-040 OVERTIME & HOLIDAY PAY	\$ 2,575.00	\$ 2,575.00
10-5700-20-050 FICA EXPENSE	\$ 7,002.00	\$ 7,138.00
10-5700-20-060 GROUP INSURANCE	\$ 20,163.00	\$ 21,134.00
10-5700-20-070 RETIREMENT EXPENSE	\$ 6,463.00	\$ 6,597.00
10-5700-20-075 401K EXPENSE	\$ 4,559.00	\$ 4,648.00
10-5700-20-110 POSTAGE	\$ -	\$ -
10-5700-20-130 UTILITIES	\$ 62,000.00	\$ 63,000.00
10-5700-20-160 M & R EQUIPMENT	\$ 3,000.00	\$ 3,200.00
10-5700-20-170 M & R VEHICLES	\$ 6,500.00	\$ 10,600.00
10-5700-20-310 AUTO SUPPLIES	\$ 4,320.00	\$ -
10-5700-20-320 FUEL	\$ 14,546.00	\$ 14,550.00
10-5700-20-330 DEPARTMENT SUPPLIES	\$ 18,000.00	\$ 18,000.00
10-5700-20-360 UNIFORMS	\$ 1,320.00	\$ 1,320.00
10-5700-20-457 CONTRACT SERVICES	\$ 138,365.00	\$ 12,000.00
10-5700-20-740 CAPITAL OUTLAY	\$ 5,780.00	\$ -
5700 STREETS	\$ 383,545.00	\$ 255,489.00

TOWN OF BURGAW
EXPENDITURES

SANITATION & DRAINAGE

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-5800-30-020 SALARIES & WAGES	\$ -	\$ -
10-5800-30-040 OVERTIME & HOLIDAY PAY	\$ -	\$ -
10-5800-30-050 FICA EXPENSE	\$ -	\$ -
10-5800-30-060 GROUP INSURANCE	\$ -	\$ -
10-5800-30-070 RETIREMENT EXPENSE	\$ -	\$ -
10-5800-30-075 401K EXPENSE	\$ -	\$ -
10-5800-30-100 TRAVEL & TRAINING	\$ 800.00	\$ 800.00
10-5800-30-160 M & R EQUIPMENT	\$ 4,000.00	\$ 4,000.00
10-5800-30-170 M & R VEHICLES	\$ 2,000.00	\$ 2,500.00
10-5800-30-210 EQUIPMENT RENTAL	\$ 1,400.00	\$ 1,400.00
10-5800-30-310 AUTO SUPPLIES	\$ 500.00	\$ -
10-5800-30-320 FUEL	\$ 1,698.00	\$ 1,698.00
10-5800-30-330 DEPARTMENT SUPPLIES	\$ 5,800.00	\$ 5,800.00
10-5800-30-360 UNIFORMS	\$ -	\$ -
10-5800-30-450 CONTRACT SERVICE	\$ 276,500.00	\$ 251,500.00
10-5800-30-453 DRAINAGE IMPROVEMENTS	\$ 2,000.00	\$ 2,000.00
10-5800-30-580 SOLID WASTE PROGRAM	\$ -	\$ -
10-5800-30-740 CAPITAL OUTLAY	\$ 8,000.00	\$ -
5800 SANITATION & DRAINAGE	\$ 302,698.00	\$ 269,698.00

TOWN OF BURGAW
EXPENDITURES

NON-DEPARTMENTAL

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-6000-00-130 UTILITIES	\$ 18,600.00	\$ 18,600.00
10-6000-00-200 UNEMPLOYMENT	\$ 10,000.00	\$ 15,000.00
10-6000-00-452 CONTRACT SERVICES - JANITORIAL	\$ 8,160.00	\$ -
10-6000-00-455 CONTRACT SERVICES - COPIER	\$ 3,000.00	\$ 3,000.00
10-6000-00-458 CONTRACT SERVICES - TAX COLLECTION	\$ -	\$ 24,000.00
10-6000-00-459 CONTRACT SERVICES - WEBSITE	\$ 1,116.00	\$ 1,080.00
10-6000-00-460 LIABILITY & WC INSURANCE	\$ 122,979.00	\$ 86,330.00
10-6000-00-530 DUES & SUBSCRIPTIONS	\$ 5,811.00	\$ 6,181.00
10-6000-00-590 RESERVE	\$ 20,000.00	\$ 25,000.00
10-6000-00-590 MERIT PAY	\$ -	\$ 27,845.00
10-6000-00-600 FUEL RESERVE	\$ 3,500.00	\$ -
10-6000-00-650 TREE BOARD	\$ 5,000.00	\$ 3,000.00
10-6000-60-950 RD RESERVE REQUIRMENT	\$ 8,426.00	\$ 8,426.00
10-6000-60-990 INTEREST EXPENSE	\$ 23,710.00	\$ 36,878.00
10-6000-60-997 CAP PROJ 63 ANNEXATION	\$ 38,083.00	\$ 24,514.00
6000 NON-DEPARTMENTAL	\$ 268,385.00	\$ 279,854.00

TOWN OF BURGAW
EXPENDITURES

PARKS

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-6200-80-020 SALARIES & WAGES	\$ 31,016.00	\$ 20,916.00
10-6200-80-040 OVERTIME & HOLIDAY PAY	\$ 500.00	\$ 500.00
10-6200-80-050 FICA EXPENSE	\$ 2,411.00	\$ 1,638.00
10-6200-80-060 GROUP INSURANCE	\$ 6,721.00	\$ 7,045.00
10-6200-80-070 RETIREMENT EXPENSE	\$ 2,226.00	\$ 1,514.00
10-6200-80-075 401K EXPENSE	\$ 1,570.00	\$ 1,065.00
10-6200-80-130 UTILITIES	\$ 5,000.00	\$ 3,500.00
10-6200-80-150 M & R BUILDINGS & GROUNDS	\$ 1,000.00	\$ 1,600.00
10-6200-80-160 M & R EQUIPMENT	\$ 3,000.00	\$ 3,000.00
10-6200-80-170 M & R VEHICLES	\$ -	\$ -
10-6200-80-330 DEPARTMENT SUPPLIES	\$ 4,500.00	\$ 3,000.00
10-6200-80-360 UNIFORMS	\$ 336.00	\$ 336.00
10-6200-80-740 CONTRACT SERVICES	\$ -	\$ -
10-6200-80-740 CAPITAL OUTLAY	\$ 9,000.00	\$ -
6200 CITY PARKS	\$ 22,836.00	\$ 44,114.00

TOWN OF BURGAW
EXPENDITURES

CEMETERY

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-6400-30-020 SALARIES & WAGES	\$ 22,842.00	\$ 23,299.00
10-6400-30-040 OVERTIME & HOLIDAY PAY	\$ 1,236.00	\$ 1,500.00
10-6400-30-050 FICA EXPENSE	\$ 1,842.00	\$ 1,897.00
10-6400-30-060 GROUP INSURANCE	\$ 6,721.00	\$ 7,045.00
10-6400-30-070 RETIREMENT EXPENSE	\$ 1,698.00	\$ 1,753.00
10-6400-30-075 401K EXPENSE	\$ 1,198.00	\$ 1,234.00
10-6400-30-160 M & R EQUIPMENT	\$ 1,550.00	\$ 1,550.00
10-6400-30-330 DEPARTMENT SUPPLIES	\$ 950.00	\$ 950.00
10-6400-30-360 UNIFORMS	\$ 605.00	\$ 520.00
10-6400-30-450 CONTRACT SERVICE	\$ 1,050.00	\$ 2,500.00
10-6400-30-740 CAPITAL OUTLAY	\$ 9,000.00	\$ -
6400 CEMETERY	\$ 39,692.00	\$ 42,248.00

TOWN OF BURGAW
EXPENDITURES

GARAGE

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-6800-00-020 SALARIES & WAGES	\$ 40,505.00	\$ 41,313.00
10-6800-00-040 OVERTIME & HOLIDAY PAY	\$ 2,000.00	\$ 2,000.00
10-6800-00-050 FICA EXPENSE	\$ 3,252.00	\$ 3,314.00
10-6800-00-060 GROUP INSURANCE	\$ 6,721.00	\$ 7,045.00
10-6800-00-070 RETIREMENT EXPENSE	\$ 2,999.00	\$ 3,063.00
10-6800-00-075 401K EXPENSE	\$ 2,120.00	\$ 2,160.00
10-6800-00-110 TELEPHONE & POSTAGE	\$ 804.00	\$ 1,193.00
10-6800-00-130 UTILITIES	\$ 8,292.00	\$ 8,292.00
10-6800-00-150 M & R BUILDINGS & GROUNDS	\$ 800.00	\$ 800.00
10-6800-00-160 M & R EQUIPMENT	\$ 900.00	\$ 900.00
10-6800-00-170 M & R VEHICLES	\$ 1,500.00	\$ 2,000.00
10-6800-00-310 AUTO SUPPLIES	\$ 500.00	\$ -
10-6800-00-320 FUEL	\$ 2,500.00	\$ 1,500.00
10-6800-00-330 DEPARTMENT SUPPLIES	\$ 8,000.00	\$ 8,000.00
10-6800-00-360 UNIFORMS	\$ 525.00	\$ 525.00
10-6800-00-740 CAPITAL OUTLAY	\$ -	\$ -
6800 GARAGE	\$ 81,418.00	\$ 82,105.00

TOWN OF BURGAW
EXPENDITURES

SPECIAL APPROPRIATIONS

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-6900-00-180 OPTION 4 SALES TAX	\$ 35,000.00	\$ 35,000.00
10-6900-40-910 WILMINGTON BUSINESS DEVELOPMENT	\$ 13,000.00	\$ 13,000.00
10-6900-80-120 BLUEBERRY FESTIVAL	\$ 2,500.00	\$ 2,500.00
10-6900-80-200 BURGAW BID	\$ -	\$ 40,000.00
10-6900-80-990 BURGAW CHRISTMAS LIGHTING	\$ 10,000.00	\$ 10,000.00
10-6900-80-992 COURTHOUSE LIGHTING	\$ 8,724.00	\$ 8,200.00
6900 SPECIAL APPROPRIATIONS	\$ 69,224.00	\$ 108,700.00

TOWN OF BURGAW
EXPENDITURES

COMMUNITY HOUSE

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-6950-80-100 TRAVEL & TRAINING	\$ -	\$ -
10-6950-80-130 UTILITIES	\$ 1,680.00	\$ 1,700.00
10-6950-80-150 M & R BUILDINGS & GROUNDS	\$ 1,000.00	\$ 6,000.00
10-6950-80-160 M & R EQUIPMENT	\$ 500.00	\$ 500.00
10-6950-80-260 ADVERTISING	\$ 500.00	\$ 500.00
10-6950-80-330 DEPARTMENT SUPPLIES	\$ 1,500.00	\$ 750.00
10-6950-80-450 CONTRACT SERVICES	\$ 500.00	\$ 500.00
10-6950-80-452 JANITORIAL	\$ 3,000.00	\$ 2,400.00
10-6950-80-590 RESERVE	\$ 1,397.00	\$ -
10-6950-80-740 CAPITAL OUTLAY	\$ -	\$ -
6950 COMMUNITY HOUSE	\$ 10,077.00	\$ 12,350.00

TOWN OF BURGAW
EXPENDITURES

OLD JAILHOUSE

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-7000-80-150 M & R BUILDING & GROUNDS	\$ 100,000.00	\$ 3,000.00
10-7000-80-740 CAPITAL OUTLAY	\$ -	\$ 3,000.00
7000 OLD JAILHOUSE	\$ 100,000.00	\$ 6,000.00

TOWN OF BURGAW
EXPENDITURES

EMS BUILDING

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
10-7050-80-130 UTILITIES	\$ -	\$ 13,500.00
10-7050-80-150 M & R BUILDINGS & GROUNDS	\$ -	\$ 1,500.00
7050 EMS BUILDING	\$ -	\$ 15,000.00

TOWN OF BURGAW
EXPENDITURES

WATER DISTRIBUTION

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
31-8140-91-020 SALARIES & WAGES	\$ 223,155.00	\$ 216,903.00
31-8140-91-040 OVERTIME	\$ 800.00	\$ 2,000.00
31-8140-91-050 FICA EXPENSE	\$ 17,133.00	\$ 16,891.00
31-8140-91-060 GROUP INSURANCE	\$ 35,285.00	\$ 38,208.00
31-8140-91-070 RETIREMENT EXPENSE	\$ 15,831.00	\$ 15,477.00
31-8140-91-075 401K EXPENSE	\$ 11,171.00	\$ 11,013.00
31-8140-91-100 TRAVEL & TRAINING	\$ 1,400.00	\$ 1,400.00
31-8140-91-110 TELEPHONE & POSTAGE	\$ 8,000.00	\$ 6,000.00
31-8140-91-130 UTILITIES	\$ 25,500.00	\$ 25,500.00
31-8140-91-150 M & R BUILDINGS & GROUNDS	\$ 500.00	\$ 500.00
31-8140-91-160 M & R EQUIPMENT	\$ 4,000.00	\$ 4,000.00
31-8140-91-170 M & R VEHICLES	\$ 5,000.00	\$ 7,500.00
31-8140-91-210 EQUIPMENT RENTAL	\$ 1,000.00	\$ 1,000.00
31-8140-91-260 ADVERTISING	\$ -	\$ 900.00
31-8140-91-310 AUTO SUPPLIES	\$ 2,500.00	\$ -
31-8140-91-320 FUEL	\$ 12,100.00	\$ 12,100.00
31-8140-91-330 SUPPLIES	\$ 68,555.00	\$ 50,000.00
31-8140-91-360 UNIFORMS	\$ 1,850.00	\$ 1,850.00
31-8140-91-450 CONTRACT SERVICES	\$ 96,730.00	\$ 86,125.00
31-8140-91-455 COPIER	\$ 475.00	\$ 475.00
31-8140-91-457 PROF SERVICES - LAB	\$ 5,000.00	\$ -
31-8140-91-460 INSURANCE	\$ 23,800.00	\$ 24,428.00
31-8140-91-571 CREDIT CARD FEES	\$ 1,068.00	\$ 1,097.00
31-8140-91-590 RESERVE ACCOUNT	\$ 100,000.00	\$ 41,646.00
31-8140-91-740 CAPITAL OUTLAY	\$ -	\$ 40,000.00
31-8140-91-940 CAP PROJ 64 ANNEXATION	\$ 11,855.00	\$ 12,257.00
31-8140-91-990 INTEREST EXPENSE	\$ 19,042.00	\$ 18,439.00
8140 WATER DISTRIBUTION	\$ 691,750.00	\$ 635,709.00

TOWN OF BURGAW
EXPENDITURES

SEWER COLLECTION

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
32-8200-91-020 SALARIES & WAGES	\$ 99,388.00	\$ 105,908.00
32-8200-91-040 OVERTIME	\$ 2,000.00	\$ 5,000.00
32-8200-91-050 FICA EXPENSE	\$ 7,756.00	\$ 8,400.00
32-8200-91-060 GROUP INSURANCE	\$ 17,474.00	\$ 18,316.00
32-8200-91-070 RETIREMENT EXPENSE	\$ 7,162.00	\$ 7,841.00
32-8200-91-075 401K EXPENSE	\$ 5,058.00	\$ 5,478.00
32-8200-91-100 TRAVEL & TRAINING	\$ 1,500.00	\$ 1,500.00
32-8200-91-110 TELEPHONE & POSTING	\$ 2,848.00	\$ 2,848.00
32-8200-91-130 UTILITIES	\$ 13,380.00	\$ 14,200.00
32-8200-91-150 M & R BUILDINGS & GROUNDS	\$ 300.00	\$ 300.00
32-8200-91-160 M & R EQUIPMENT	\$ 22,000.00	\$ 27,000.00
32-8200-91-170 M & R VEHICLES	\$ 2,000.00	\$ 5,000.00
32-8200-91-210 EQUIPMENT RENTAL	\$ 1,000.00	\$ 1,000.00
32-8200-91-310 AUTO SUPPLIES	\$ 3,000.00	\$ -
32-8200-91-320 FUEL	\$ 10,000.00	\$ 8,000.00
32-8200-91-330 DEPARTMENT SUPPLIES	\$ 25,250.00	\$ 15,000.00
32-8200-91-360 UNIFORMS	\$ 1,520.00	\$ 2,080.00
32-8200-91-450 CONTRACT SERVICES	\$ 64,500.00	\$ 60,000.00
32-8200-91-455 COPIER	\$ -	\$ -
32-8200-91-457 PROF SERVICES - LAB	\$ 3,500.00	\$ -
32-8200-91-460 INSURANCE	\$ 8,000.00	\$ 16,286.00
32-8200-91-590 RESERVE	\$ 56,002.00	\$ 41,647.00
32-8200-91-740 CAPITAL OUTLAY	\$ -	\$ 70,000.00
32-8200-91-940 CAP PROJ 64 ANNEXATION	\$ 11,855.00	\$ 12,257.00
32-8200-91-990 INTEREST EXPENSE	\$ 19,042.00	\$ 18,439.00
8200 COLLECTION & TREATMENT	\$ 384,535.00	\$ 446,500.00

TOWN OF BURGAW
EXPENDITURES

TRANSMISSION LINE

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
32-8210-91-020 SALARIES & WAGES	\$ 49,674.00	\$ 50,666.00
32-8210-91-050 FICA EXPENSE	\$ 3,800.00	\$ 3,876.00
32-8210-91-060 GROUP INSURANCE	\$ 6,721.00	\$ 7,045.00
32-8210-91-070 RETIREMENT EXPENSE	\$ 3,512.00	\$ 3,583.00
32-8210-91-075 401K EXPENSE	\$ 2,478.00	\$ 2,528.00
32-8210-91-100 TRAVEL & TRAINING	\$ 1,000.00	\$ 1,000.00
32-8210-91-110 TELEPHONE & POSTAGE	\$ 600.00	\$ 840.00
32-8210-91-130 UTILITIES	\$ 25,000.00	\$ 25,000.00
32-8210-91-135 TREATMENT CHARGES/WALLACE	\$ 292,000.00	\$ 310,000.00
32-8210-91-150 M & R BUILDINGS & GROUNDS	\$ 2,000.00	\$ 2,000.00
32-8210-91-160 M & R EQUIPMENT	\$ 2,100.00	\$ 2,100.00
32-8210-91-170 M & R VEHICLES	\$ 2,000.00	\$ 6,250.00
32-8210-91-310 AUTO SUPPLIES	\$ 4,250.00	\$ -
32-8210-91-320 FUEL	\$ 750.00	\$ 750.00
32-8210-91-330 SUPPLIES	\$ 28,000.00	\$ 28,000.00
32-8210-91-360 UNIFORMS	\$ 900.00	\$ 900.00
32-8210-91-450 CONTRACT SERVICES	\$ 8,000.00	\$ 8,000.00
32-8210-91-460 INSURANCE	\$ 7,000.00	\$ 8,143.00
32-8210-91-740 CAPITAL OUTLAY	\$ -	\$ -
32-8210-91-950 RDA WALLACE SEWER	\$ 50,000.00	\$ -
8210 TRANSMISSION LINE	\$ 489,785.00	\$ 460,681.00

TOWN OF BURGAW
EXPENDITURES

IMPACT FEES

ACCOUNT NUMBER/DESCRIPTION	FY 2013-2014	FY 2014-2015
70-91-8500-760 CAPITAL RESERVE	\$ 26,050.00	\$ -
70-91-8500-790 PLANS & SPECIFICATIONS	\$ -	\$ -
8500 IMPACT FEES	\$ 26,050.00	\$ -