



ANNUAL BUDGET

TOWN OF WILKESBORO

2026



203 West Main Street
Wilkesboro, NC 28697
www.WilkesboroNC.org

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Budget Guide

The purpose of the Budget Guide is to introduce readers to the budget document and process, assisting in the reader's understanding of the information contained throughout. The Local Government Budget and Fiscal Control Act (LGBFCA) defines the annual budget as a "proposed plan for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year" [G.S. 159-7(b)(1)].

The Budget Guide will briefly describe the sections contained within the budget document, explain the budget process, explain how to read charts and graphs and interpret numbers, as well as how to understand the effects of inflation. Note that sample charts and tables do not reflect accurate financial information for the Town of Wilkesboro.



The Budget Document

This annual budget provides local officials with an opportunity to review and evaluate programs and services. The budget document for FY 25-26 consists of six sections:

Budget Message

The Budget Message is a letter from the Town Manager to the Town Council that provides an overview of the upcoming fiscal year budget and how it fits with the Town Council's mission, values, and goals identified in the Strategic Planning document. The message should introduce and summarize the budget document, including issues facing the development of the budget, significant budgetary items and trends, and the budgetary effect on short and long-term plans. General Statute 159-11(b) states that the message should include the following:

- A concise explanation of the governmental goals fixed by the budget for the budget year
- Important features of the activities anticipated by the budget
- Reasons for stated changes from previous years in program goals, programs, and appropriation levels
- Any major changes in fiscal policy

Budget Ordinance

The Budget Ordinance is a statute legally adopted by the Town Council to set spending limits for the coming fiscal year, which runs from July 1 to June 30. The Budget Ordinance also establishes the Capital Improvement Plan, Pay and Classification Schedule, and Fee Schedule set for the coming fiscal year.

Community Profile

This section of the budget document highlights general information about the Wilkesboro community including historical, geographical, demographic, economic features, and services provided by the Town.

Organizational Structure

Within the organizational profile, the reader will find information about the Town's governmental structure including elected and appointed boards and their duties; individual department information; and a summary of the Town's Strategic Plan.

Financial Structure

This section provides financial policies and management systems that guide the budget process

Financial Summaries

The Financial Summaries section provides a summary of revenues, expenditures, and fund balance for the Town of Wilkesboro's funds. Information provided in both numerical and narrative format increases the reader's ability to determine how much money each fund is spending and generating.

A fund is an independent fiscal and accounting entity. Funds make it easier to keep track of accounts that operate similar types of activity and share the same set of accounting records. The Town of Wilkesboro operates two major fund types, a general fund, and an enterprise fund.

The General Fund accounts for all governmental services that do not generate sufficient revenue to support their activities, such as general government, public safety, and public works. The reader will find information on each department, including a description of the department's purpose, prior fiscal year accomplishments, goals for this fiscal year, budget highlights, and personnel counts.

The enterprise fund known as the Water Sewer Fund operates as a public enterprise. Public enterprises generate funding through user charges and most are self-supporting. User charges refer to charges applied to those who voluntarily use or receive certain government services or facilities.

Appendix

This section contains other financial and useful information about the Town of Wilkesboro including a glossary of terms used throughout the document, and the Town's Strategic Planning document.

The Budget Process

In accordance with the Local Government Budget and Fiscal Control Act (LGBFCA), the budget document for the fiscal year ending June 30, 2026, meets the balanced budget and inclusiveness requirements. The inclusive requirements mean the Town may only spend money that has been budgeted [G.S. 159-8(a)]. The balanced budget requirement means that any budget ordinance, financial plan, or internal service fund must balance. General Statute 159-8(a) defines a balanced budget as the “sum of estimated net revenues and appropriated fund balances is equal to the appropriations.” A final legal limit on this budget document is G.S. 159-15, addressing a local government’s ability to set a property tax levy and the regulations regarding that levy.

There are three general stages of budget preparation and enactment including (1) departmental formulation of expenditure requests and revenue estimates, (2) preparation of a recommended budget document by the Town Manager, and (3) review and enactment of the annual budget ordinance by the Town Council.

At the start of the budgeting process, it is common for the Town Manager to produce a budget calendar detailing the dates by which each state in the annual budget process is to be completed. The LGBFCA requires mandatory dates at which certain processes must be completed [G.S. 159-10-13]. Departmental requests must be submitted to the Town Manager before April 30. A recommended budget must be given to the governing body no later than June 1, and the governing body must enact the budget ordinance at the start of the fiscal year, July 1.

The following is a copy of the Town's budget calendar for FY 2026

Town of Wilkesboro Budget Calendar Fiscal Year 2025-2026		
Budget Procedure	Legally Required Date	Projected Date
Initial Department Head Meetings		February
Strategic Planning Meeting with Council		February 24, 2025
Preliminary Revenue/Expenditure Estimates		March
Department Budgets Due	April 30, 2024	April 1, 2025
Special Appropriations Due		April 1, 2025
Budget Workshop #1		April 14, 2025
Budget Review & Adjustments		April – May
Notice of Public Hearing		April 25, 2025
Presentation of Budget and Public Hearing	By June 1, 2024	May 5, 2025
Budget Workshop #3		TBD May 2025
Budget Adoption	By July 1, 2024	June 2, 2025

Upon submission of the annual budget document, the Town Council must schedule a public hearing, detailing that a budget has been submitted and that copies are available for public inspection [G.S. 159-12(b)]. The notice will provide the time, date, and place of the budget hearing. The Town of Wilkesboro strives to provide ample time between the

notice and the hearing date in order to provide the public with an opportunity to attend the hearing. These strong public participation practices will improve the Town's responsiveness and accountability. Stakeholder input throughout the planning and budgeting process is highly recommended by the National Advisory Council on State and Local Budgeting Recommended Budget Practices.

Several legal provisions apply to the governing body review and adoption of the Budget Ordinance. First, ten days must elapse between submission of the budget and adoption of the Budget Ordinance [G.S. 159-13(a)]. Also, the governing body may conduct its review in both special and regular meetings. Open meeting laws (see G.S. 143-318.12) apply to the aforementioned situations, each board member must be notified of said meetings, and only budget matters may be discussed during said meetings (G.S. 159-17). There is no provision allowing closed sessions for the local budget process.

Another process in budget preparation and enactment is amending the budget. A budget may need to be amended because revenue forecasts are developed months in advance of the fiscal year, these revenue collections may deviate, and expenditures and emergencies may arise requiring extra funding. A policy should specify the exact circumstances under which the legislative body may amend the budget. Most budget amendments follow the same deliberative process: the Manager first proposes a package of amendments, and the full Town Council then considers and acts upon the proposal.

Finally, the budget is enacted upon official adoption of the Budget Ordinance, not later than July 1st. If the budget is not adopted, the G.S. 159-16 requires that an interim budget be adopted. The purpose of an interim budget is to ensure normal operations continue without any changes in program funding. Upon adoption of the Budget Ordinance, G.S. 159-13(d) requires the budget to be entered into the governing body's minutes within five days of adoption.

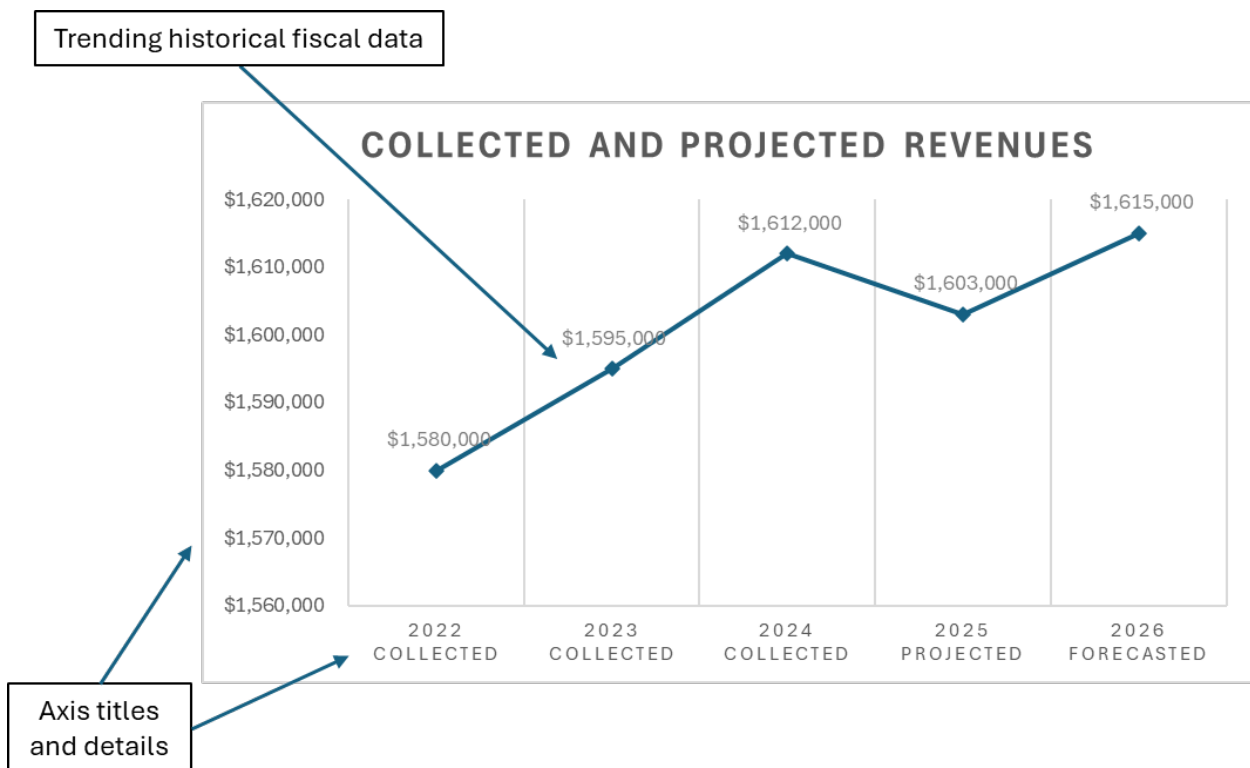
Reading the Budget Document

The budget document contains an abundance of diverse and valuable information. The hefty amount of numbers and information can make navigating and deciphering the document a difficult task for any reader. This section is meant to assist the reader in understanding the data presented and other supplemental information.

The budget document uses tables and charts to provide visual representations of data. The tables and charts allow readers to easily compare funds and departments as well as observe historical trends. Most sections contain tables and charts similar to the examples depicted in this section. The diagrams identify the major characteristics of each table and chart and explain what information the reader can find.

Prior year actual budget data			Current year budget data		Adopted budget for the upcoming fiscal year	
Department	Actual Expenditures 2022	Actual Expenditures 2023	Current Budget 2024	Department Requested 2025	Manager Recommended 2025	Board Approved 2025
Governing Body	\$ 500,000.00	\$ 625,000.00	\$ 575,000.00	\$ 615,250.00	\$ 598,000.00	\$ 598,000.00
Administration	\$ 650,000.00	\$ 812,500.00	\$ 747,500.00	\$ 799,825.00	\$ 777,400.00	\$ 777,400.00
Parks & Recreation	\$ 400,000.00	\$ 500,000.00	\$ 460,000.00	\$ 492,200.00	\$ 478,400.00	\$ 478,400.00
Police Department	\$ 1,500,000.00	\$ 1,875,000.00	\$ 1,725,000.00	\$ 1,845,750.00	\$ 1,794,000.00	\$ 1,794,000.00
Debt Service	\$ 250,000.00	\$ 312,500.00	\$ 287,500.00	\$ 307,625.00	\$ 299,000.00	\$ 299,000.00
<i>Total Expenditures</i>	\$ 3,300,000.00	\$ 4,125,000.00	\$ 3,795,000.00	\$ 4,060,650.00	\$ 3,946,800.00	\$ 3,946,800.00

The following are examples of charts that a reader may encounter in reading this budget document (all data is fictional).



Budget Message



TOWN OF WILKESBORO

"Where the Mountains Begin"

P.O. Box 1056 • 203 West Main Street

Wilkesboro, North Carolina 28697

www.wilkesboronc.org

Phone (336) 838 – 3951 • Fax (336) 838 - 7616

May 5, 2025

To the Town of Wilkesboro Mayor, Council and Citizens:

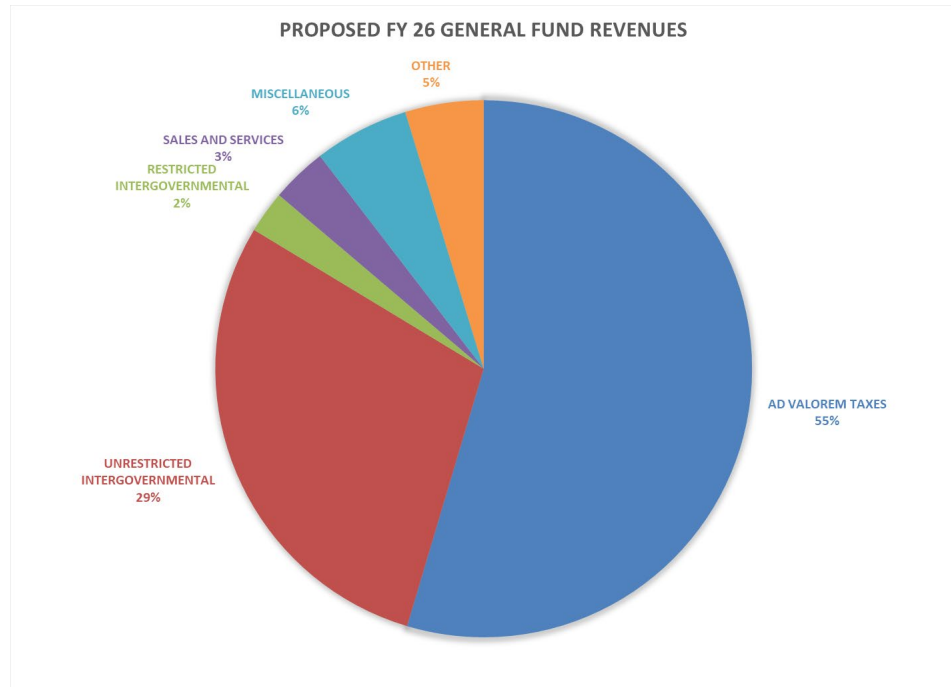
I am pleased to present the recommended budget for the Fiscal Year 2025-2026, prepared in accordance with NCGS 159.11, The North Carolina Local Government Budget and Fiscal Control Act. All funds within the proposed budget for the General and Utility Funds are balanced, and all revenues and expenditures are identified for the fiscal year 2025-2026.

The FY 2026 budget was developed based on information presented and discussed during the Town's strategic planning retreat on February 24, 2025. An unbalanced budget was presented at a budget work session on March 14, 2025, to Council. These meetings provided staff with information about the Town's priorities and needs for the upcoming year. Upcoming work sessions will provide staff and the Town Council opportunities to further refine the budget document.

The inclusion of the Town Council's mission and vision, focus areas, values, and goals is critical to the annual budget process. These policy statements and directives provide staff direction needed to formulate annual budgets which align tax and ratepayer resources with the needs and desires of the community. Alignment of budgetary planning with strategic direction ensures continued financial sustainability and effective delivery of public service.

The recommended budget totals \$19,265,000 for all Town operations, capital improvements, and debt service, reflecting a slight 3.7% increase from the current budget. The slight increase is attributed to steady utility revenues, growth from the property revaluation, and increases in unrestricted revenue streams.

In the proposed General Fund budget, a tax rate of forty-eight cents (.48) per \$100 of valuation is recommended, consistent with the current year. A property owner who has real property of \$300,000 would receive a tax bill of \$1,440. Anticipated ad valorem taxes are estimated at \$4,525,000 based on a property tax collection rate of 99%. This amount has increased by \$1M



over the last year due to the county wide property revaluation. Ad valorem revenue remains the most important and stable revenue source for local governments.

The general reappraisal of real property in Wilkes County last occurred in 2019. By state statute, counties are required to do a revaluation of all property at least every 8 years. State law requires that units of local government publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue-neutral tax rate is to provide citizens with comparative information.

The FY 2026 operating budget follows the general reappraisal of real property for the Town of Wilkesboro. The revenue-neutral tax rate, as defined by G.S. 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth rate equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal.

The reappraisal produced a tax base of \$952,390,483 for the Town of Wilkesboro. The tax levy for the current fiscal year is \$3,528,000, and the growth rate since the last general reappraisal is 2.53%. Using the formula mandated by state law, the revenue-neutral tax rate for the Town of Wilkesboro is 38 cents. The proposed property tax rate is 48 cents which is the same property tax rate for the current year.

The Town saw 55% growth of real property tax values, while business personal property valuations dropped 30%. This led to a net increase in total property valuation of 28% based on data provided by the County at the time of this presentation. The increase is one of the largest jumps in recent memory; however, the Town saw less growth comparatively to other areas of the county. Unprecedented inflation since the COVID pandemic has outpaced natural growth since the last revaluation in 2019.

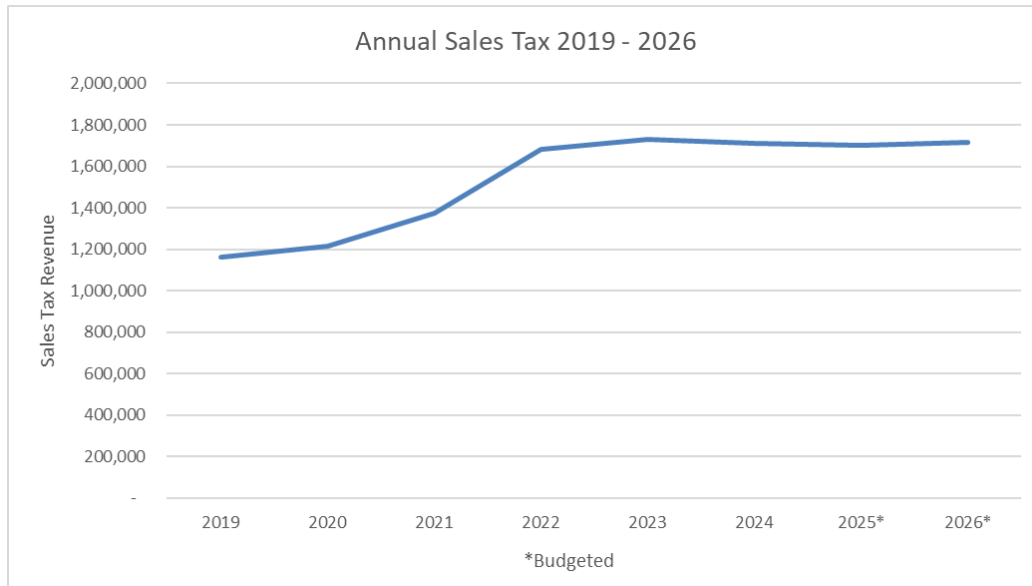
There is no utility rate increase proposed for the FY 2025-2026 year. The Town has been diligent in raising rates over the last several years to keep pace with rising operating costs and in preparation for large capital projects. Therefore, the Utility Fund is in a good financial position to continue operating at current rates. Large capital projects including the Wastewater Treatment Expansion Project, and the Joint Water In-Take Project with North Wilkesboro will have significant debt service payments upon completion. With these projects on the horizon, future utility rate increases may be needed. It is imperative that the Town is financially prepared for these capital projects.

Water and sewer fees at current rates generate \$10,210,000, accounting for approximately 53% of the total budget. Residential customers who use an average of 3,000 gallons per month receive a combined water and sewer bill of \$20.17. This remains the lowest rate in the state – less than one-third of the statewide median charge of \$68.57 for the same level of service.

OTHER REVENUES

Local Option Sales Tax: Retail sales in North Carolina have experienced unprecedented growth since 2020. FY 2024 saw a small downturn in revenue, but year-over-year the Town is up 1.9%. The Town does not anticipate any material growth in sales tax revenue for the FY 2025-2026 budget year, however, sales tax data continues to emerge. The Town receives four (4) sales tax allocations:

- (1) Article 39 one-cent tax, which is the original local government sales and use tax dating from 1971.
- (2) Article 40 (1983 one-half cent) tax
- (3) Article 42 (1986 one-half cent) tax
- (4) (4) Article 44 (2001 one-half cent) tax.
- (5) The Town's sales tax revenues are distributed on a per capita basis. It is estimated that the Town will receive \$1,715,000 in the fiscal year 2025-2026. This amount is level with the revenue generated in fiscal year 2024-2025.



Unrestricted Intergovernmental: Utility Franchise Tax - Each town's share of the utility franchise tax is based on actual receipts from electric, telephone, and natural gas services within the municipal boundaries during the fiscal year. The utility franchise tax is estimated to yield \$628,000, slightly higher than FY 2024-2025 due to forecasted growth in the electric franchise tax.

Restricted Intergovernmental: Powell Bill Allocation - These funds, unlike other State-shared taxes, are limited in use. N.C.G.S. 136-413 directs that the money be spent "only for the purpose of maintaining, repairing, constructing, reconstructing, or widening of any street or public thoroughfare including bridges, drainage, curb and gutter, and other necessary appurtenances within the corporate limits of a municipality or for meeting the municipality's proportionate share of assessment levied for such purposes." Three quarters of the proceeds are distributed on a per capita basis, while the remaining quarter is distributed based on the number of miles of non-state streets in the town. Estimated receipts from the Powell Bill Allocation in FY2025-2026 are \$140,000, which is slightly higher than prior years.

Fund Balance: The proposed budget does not include a fund balance appropriation. As of June 30, 2024, the fund balance in the general fund was \$2,418,295. Unassigned fund balance totaled \$754,392, or 9.1% of General Fund expenditures. The Town's Fund Balance Policy requires an unassigned fund balance range of 20%-40% of budgeted expenditures. This year's budget was prepared in a conservative manner with the expectation of increasing unassigned fund balance back within the targeted range.

EXPENDITURES BY CATEGORY

Personnel: This category of expenditures accounts for \$8,429,300 or 44% of the total budget. It covers salaries and wages, FICA, retirement, and other miscellaneous benefits for 103 full-time employees, 6 part-time employees, 3 part-time policemen, 32 part-time and volunteer firemen, and 5 elected officials. The budget includes rising retirement costs and the transition of 5 part-time positions to full-time employees.

The budget allocates \$2,052,000 for group health and dental insurance for 108 employees, 5 elected officials, and 9 retirees. Health insurance costs have remained stable over the past two years following a period of rapid increase. The Town's investment in employee health benefits is a valuable recruitment and retention tool, with the continuation of the wellness plan as part of the group health plan. Various wellness initiatives have been implemented and will continue to be explored.

The budget contains provisions to allow for a 2.5% cost-of-living increase in July for all employees, which is closely aligned with the US Bureau of Labor Statistics CPI for March 2024.

Approximately \$80,000 has been budgeted for training and travel this year. This funding will be used to enhance job skills, gain knowledge of the latest equipment and technology, and to remain up to date on a variety of issues that impact the Town. Internal training will focus on safety, the use of technology, and general compliance.

Operating Expenditures: This category of expenditures accounts for \$6,041,700 or about 31% of the total budget. These expenditures include costs other than personnel and capital outlay that are required for the operations of the Town. This category decreased by 2% over the prior year budget. This is a testament to staff's diligence towards efficiency and "doing more with less," as the saying goes.

Capital Outlay: This category of expenditures accounts for \$989,300 or 5.1% of the total budget. It covers the purchase of equipment, utility projects, and other items that are too permanent in nature to be considered expendable at the time of purchase and have a value greater than \$5,000. Traditionally, the Town purchases vehicles as capital items funded through the budget. However, with the transition to Enterprise Fleet Management, new Town vehicles will be financed through leasing rather than outright purchase. While fleet planning is still part of the budget process, it is now accounted for in the operating budget. Items proposed in the General Fund include a debris truck, repairs to the elevator at Town Hall, and thermal imagers for the Fire Department. In the Utility Fund, planned capital items include a motor control center at the water plant, a Huber press rebuild, upgrades to utility lines, and a CAT backhoe.

Debt Service: Debt service accounts for 5.4% or \$1,047,750 of the total budget. This category represents commitments that the Town has entered for substantial equipment

or projects. Equipment financing is sometimes employed to spread costs over time, reflecting the period of service to citizens, such as fire trucks and utility lines. Therefore, those funding debt service through tax dollars are the beneficiaries of the equipment. In other cases, large-scale projects make it impractical to pay in cash when interest rates are favorable, as with certain utility projects.

BALANCED BUDGET

The Fiscal Year 2025-2026 budget summary of revenues and expenditures for all funds is:

FUND	REVENUES	EXPENDITURES
General	\$ 9,000,000	\$ 9,000,000
Water & Sewer	\$ 10,265,000	\$ 10,265,000
	-----	-----
TOTAL	\$ 19,265,000	\$19,265,000
	=====	=====

CONCLUSION

The budget presented above, along with detailed documents, reflects the current challenges and opportunities facing our community, it remains flexible enough to uphold our high customer service standards and seize opportunities for community enhancement.

With various grant funds, state, and federal resources becoming available, there is potential to continue leveraging these funds to achieve community goals such as improving streets and sidewalks, providing recreation opportunities, strengthening utility systems, and fostering outdoor economy growth. The future is bright in the Town of Wilkesboro.

This budget proposal originates from the Town Manager and staff. However, it is not final and may not necessarily reflect what the Town Council will approve. The Council will

conduct a thorough review of the proposal to determine the appropriate revenue and expenditure program for the upcoming year.

Respectfully submitted,

Ken Noland

Kenneth D. Noland
Town Manager

Budget Ordinance

BUDGET ORDINANCE FOR THE FISCAL YEAR 2025 - 2026

BE IT ORDAINED by the Governing Board of the Town of Wilkesboro, 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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this Town:

GENERAL GOVERNMENT	<u>\$ 2,540,850</u>
PUBLIC SAFETY	<u>3,786,100</u>
PUBLIC BUILDINGS	<u>984,600</u>
ENVIRONMENTAL PROTECTION	<u>333,450</u>
CULTURE AND RECREATION	<u>983,250</u>
DEBT SERVICE	<u>121,750</u>
	<u>\$8,750,000</u>

SECTION 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year July 1, 2025, and ending June 30, 2026:

AD VALOREM TAXES	<u>\$4,661,670</u>
LOCAL OPTION SALES TAX	<u>1,715,000</u>
OTHER TAXES AND LICENSES	<u>52,000</u>
UNRESTRICTED INTERGOVERNMENTAL	<u>884,830</u>
RESTRICTED INTERGOVERNMENTAL	<u>254,000</u>
SALES AND SERVICES	<u>252,500</u>
INVESTMENT EARNINGS	<u>100,000</u>
MISCELLANEOUS	<u>405,000</u>
OTHER FINANCING SOURCES	<u>425,000</u>
	<u>\$8,750,000</u>

SECTION 3: 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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this Town:

ENVIRONMENTAL PROTECTION	<u>\$ 9,274,000</u>
DEBT SERVICE	<u>926,000</u>
	<u>\$10,200,000</u>

SECTION 4: It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year July 1, 2025, and ending June 30, 2026:

SALES AND SERVICES	<u>\$10,135,000</u>
MISCELLANEOUS	<u>65,000</u>
	<u>\$10,200,000</u>

SECTION 5: There is hereby levied a tax at the rate of \$.46 per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2025, for the purpose of raising the revenue listed as “Ad Valorem Taxes” in the General Fund in Section 2 of this ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$1,023,643,293 and an estimated rate of collection of 99.00%.

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

- A. They may transfer amounts between line-item expenditures within a department without limitation and without a report being required.
- B. They may transfer amounts up to \$500 between functional areas, within the same fund. He must make an official report on such transfers at the next regular meeting of the Governing Board.
- C. They may not transfer any amounts between funds, except as approved by the Governing Board in the budget ordinance as amended.
- D. Budgeted Capital Purchases in excess of \$5,000 shall be reported to the Governing Board at the next regular scheduled meeting and registered as a fixed asset.
- E. Purchases between \$500 and \$5,000 shall be recorded on an internal inventory managed by the Finance Director.
- F. Prior to any unbudgeted Capital Purchases in excess of \$5,000 the Town Manager shall first seek approval from the Governing Board for this purchase.

SECTION 7: The attached Schedule of Fees is hereby adopted for the fiscal year beginning July 1, 2025, and ending June 30, 2026. These fees include, but are not limited to, both water and sewer utility rates which are subject to change mid-year based on staff

review and recommendation. These fees may be amended during the fiscal year by Board action.

SECTION 8: Copies of the budget ordinance shall be furnished to the Clerk to the Governing Board and to the Town Manager (Budget Officer) and Finance Director to be kept on file by them for their direction in the disbursement of funds.

ADOPTED THIS 16th DAY OF JUNE 2025.

Strategic Plan Summary



About Wilkesboro

History

Wilkesboro was founded in 1778 and named after the prominent political figure, Colonel John Wilkes. The town was originally settled by European pioneers, primarily of Scotch-Irish and German descent. It quickly became a focal point of the region, serving as the seat of Wilkes County when it was formed in 1777.

During the American Revolutionary War, Wilkesboro played a significant role as a strategic location. The town's central position in the region made it a hub for military activities and supply routes. In 1780, during the pivotal Battle of Kings Mountain, Wilkesboro served as a mustering point for the patriot militia before they engaged and defeated the Loyalist forces.

As the 19th century progressed, Wilkesboro experienced notable growth and development. The construction of the Old Wilkes County Courthouse in 1852 served as a symbol of the town's growing importance as a governmental and commercial center. The courthouse building still stands today as a historic landmark.

Wilkesboro's economy was initially reliant on agriculture, with farmers cultivating crops such as tobacco, corn, wheat, and vegetables. The town's location along the Yadkin River provided opportunities for trade and transportation, contributing to its economic vitality.

In the early 20th century, Wilkesboro saw the emergence of various industries that brought prosperity to the town. One of the most influential developments was the founding of Lowe's Companies, Inc. in 1921. Lucius Smith Lowe opened a small hardware store in North Wilkesboro, adjacent to Wilkesboro, which eventually grew into one of the largest home improvement retailers in the world. Lowe's had a significant impact on the local economy, providing employment opportunities and contributing to community development.

Wilkesboro has also been a hub for music and entertainment. The annual MerleFest, a renowned music festival honoring the late musician Doc Watson, draws thousands of visitors each year. The festival showcases a diverse range of musical genres, including bluegrass, folk, country, and Americana.

Today, Wilkesboro continues to thrive as a vibrant community with a mix of historical charm and modern amenities. The town has diversified its economy beyond agriculture and retail, with industries such as healthcare, education, manufacturing, and tourism playing important roles.

Community Profile

Location and Climate

Wilkesboro is located in Wilkes County, which is situated in the northwestern part of North Carolina, United States. The town is nestled within the picturesque foothills of the Appalachian Mountains, offering residents and visitors a scenic and natural environment.



The town benefits from its proximity to the Yadkin River, which flows through the region. The river not only enhances the natural beauty of the area but also provides recreational opportunities for fishing, boating, and other water-based activities.

In terms of climate, Wilkesboro experiences a humid subtropical climate, typical of the southeastern United States. The town enjoys distinct seasons throughout the year.

Summers in Wilkesboro tend to be warm and humid. Average daytime temperatures range from the mid-80s to low 90s Fahrenheit. The region can experience occasional hot spells, with temperatures reaching the upper 90s Fahrenheit. Thunderstorms are common during the summer months, providing relief from the heat.

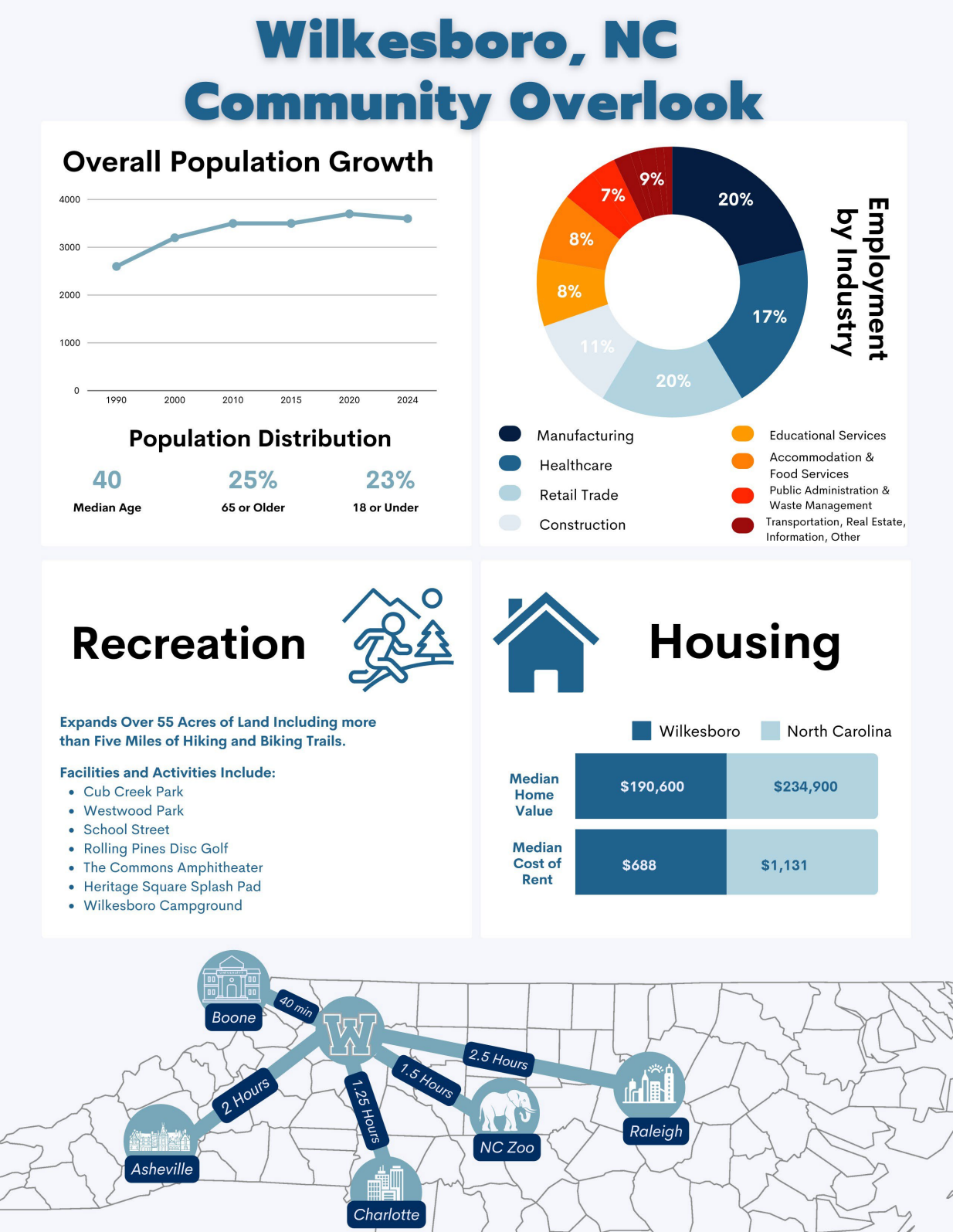


Autumn in Wilkesboro brings cooler temperatures and vibrant foliage colors. Temperatures range from the 60s to 70s Fahrenheit during the day, with cooler evenings.

Winters in Wilkesboro are generally mild, although colder temperatures and occasional snowfall are not uncommon. Daytime temperatures typically range from the 40s to 50s Fahrenheit, with overnight lows occasionally dipping below freezing. Snowfall amounts can vary, but the region typically receives several inches of snow throughout the winter season.

Spring in Wilkesboro is characterized by mild and pleasant weather. Temperatures gradually warm up, with daytime highs ranging from the 60s to 70s Fahrenheit degrees. Springtime also brings the blossoming of flowers and trees, creating a colorful and vibrant atmosphere.

Overall, the location of Wilkesboro offers a diverse natural landscape and a climate that showcases the distinct beauty of each season. Residents and visitors can enjoy a variety of outdoor activities throughout the year, taking advantage of the town's picturesque surroundings and favorable weather conditions.



Economy

Wilkesboro boasts a vibrant and diverse economy that serves as a strong foundation for the town's overall growth and development. As a key economic hub within its region, Wilkesboro thrives on a variety of industries and sectors, fostering both stability and innovation. This section provides an overview of the town's robust economy, highlighting its key sectors, major contributors, and future prospects.

Manufacturing and Industrial Base

Wilkesboro's economy benefits significantly from a well-established manufacturing and industrial base. The town is home to several industrial parks and manufacturing facilities that play a vital role in driving economic activity. These industries encompass various sectors, including automotive parts, textiles, furniture, and food processing. The presence of these manufacturing enterprises provides stable employment opportunities, stimulates local entrepreneurship, and contributes to the overall economic growth of Wilkesboro.

Agriculture and Agribusiness

Wilkesboro's rich agricultural heritage remains an integral part of its economy. The town and its surrounding areas are known for their fertile lands, supporting a thriving agricultural sector. Local farmers cultivate a wide range of crops such as tobacco, corn, soybeans, and fruits, bolstering the region's agribusiness activities. The agricultural sector also spurs related industries such as food processing, distribution, and agricultural equipment manufacturing, providing a significant economic boost to the town.

Retail and Services

Wilkesboro boasts a vibrant retail sector that caters to both its residents and visitors. The town features a diverse array of shopping centers, local boutiques, restaurants, and entertainment venues. These establishments not only contribute to the town's economic vitality but also serve as attractive destinations for tourism and recreation. Moreover, a robust services sector thrives in Wilkesboro, encompassing healthcare, education, professional services, and hospitality. The provision of these services ensures a high quality of life for the residents and supports the local economy.

Small Business and Entrepreneurship

Wilkesboro takes pride in its entrepreneurial spirit and supportive business environment, making it an ideal destination for small businesses and startups. The town fosters a culture of innovation and provides resources, mentorship, and networking opportunities for budding entrepreneurs. The small business community plays a crucial role in diversifying the local economy, creating jobs, and driving economic growth. Wilkesboro's commitment to nurturing small businesses has resulted in a dynamic and resilient economic landscape.

Tourism and Recreation

Wilkesboro's natural beauty, historical sites, and recreational offerings attract tourists from near and far. The town serves as a gateway to the picturesque Blue Ridge Mountains, providing ample opportunities for outdoor activities such as hiking, fishing, and camping. Wilkesboro also hosts various events and festivals, including music concerts and cultural celebrations, which draw visitors and contribute to the local economy. The tourism industry stimulates growth in hospitality, retail, and service sectors, bolstering Wilkesboro's economic prosperity.

Future Outlook

Wilkesboro is well-positioned to leverage its economic strengths and capitalize on emerging opportunities. The town's commitment to economic development, infrastructure improvements, and small business ensures a sustainable and prosperous future. Efforts to attract new businesses, expand existing industries, and enhance workforce development programs will further fuel economic growth. Wilkesboro's economy is poised to flourish, driven by a balanced mix of traditional sectors, entrepreneurship, and a vibrant tourism industry.

Recreation & Culture

Parks Westwood Park

This well-maintained park offers a range of amenities and activities, making it a favorite destination for locals and visitors of all ages. With its lush green spaces, sports facilities, and family-friendly features, Westwood Park provides a welcoming and enjoyable experience for everyone.

One of the standout features of Westwood Park is its expansive playground, which caters to children of all ages. Equipped with a variety of play structures, swings, and climbing frames, the playground offers endless opportunities for fun and adventure. Children can swing, slide, and explore imaginative play areas, providing a safe and stimulating environment for them to let their imaginations run wild.



Adjacent to the playground, you'll find open green spaces perfect for picnics and family gatherings. Spread out a blanket or utilize the picnic tables and enjoy a leisurely meal amidst the park's serene surroundings. The shaded areas make Westwood Park an ideal spot for relaxation and unwinding in nature.

Sports enthusiasts will appreciate the park's sports facilities, which include basketball courts and tennis courts. Whether you're looking to shoot some hoops, practice your tennis skills, or engage in a friendly game with friends, Westwood Park provides the necessary amenities for your enjoyment.

If you're in the mood for a stroll or a jog, Westwood Park offers paved walking trails that wind through the park's scenic landscape. Take in the beauty of nature as you walk along these paths, enjoying the fresh air and peaceful ambiance. The trails are also suitable for biking, providing a convenient option for those who prefer two wheels over two feet.

Additionally, Westwood Park features a covered shelter with picnic tables, making it an excellent venue for outdoor events and gatherings. Whether it's a family reunion, a birthday party, or a community event, the shelter provides a comfortable and accommodating space for socializing and enjoying the company of others.

Cub Creek Park

This beautiful park offers a tranquil escape and a variety of outdoor activities for visitors of all ages. With its lush greenery, well-maintained trails, and family-friendly amenities, Cub Creek Park is a popular destination for nature lovers and outdoor enthusiasts.

One of the standout features of Cub Creek Park is its extensive trail system. The park boasts a network of well-marked trails that wind through the picturesque woodlands, allowing visitors to immerse themselves in the natural beauty of the area. Whether you're looking for a leisurely stroll or a more challenging hike, the trails at Cub Creek Park cater to all skill levels. As you explore the park, you'll encounter scenic vistas, creeks, and native wildlife, creating a serene and peaceful atmosphere.



Cub Creek Park is also home to a large, well-maintained playground that offers hours of fun for children. The playground features a variety of play structures, swings, slides, and climbing frames, providing ample opportunities for kids to let their imaginations run wild and burn off some energy. With its safe and engaging design, the playground at Cub Creek Park is a favorite spot for families to gather and enjoy quality time together.

Additionally, the park offers open green spaces where visitors can relax, have a picnic, or engage in recreational activities. Spread out a blanket and enjoy a picnic lunch amidst the park's natural beauty or organize a friendly game of frisbee or soccer on the spacious grassy fields. These open areas provide a perfect setting for leisurely activities and social gatherings.



Cub Creek Park also caters to those seeking more active pursuits. The park features a basketball court and tennis courts, allowing visitors to engage in friendly matches or practice their skills. The sports facilities at Cub Creek Park provide opportunities for both individual and group activities.

Moreover, Cub Creek Park offers amenities such as picnic shelters with tables and grills, providing a convenient spot for gatherings and events. These shelters can be reserved in advance, making them an ideal choice for family reunions, birthday parties, and community gatherings. The availability of these facilities adds to the park's appeal as a versatile and inclusive recreational space.

The natural beauty, well-maintained trails, family-friendly amenities, and recreational opportunities make Cub Creek Park a beloved destination for both locals and visitors. Whether you're seeking a peaceful nature walk, a fun-filled day at the playground, or a friendly sports match, Cub Creek Park offers a serene and inviting atmosphere for everyone to enjoy.

Shelton Play Park at Cub Creek Park is Wilkesboro's newest park that offers a fun, safe, and inclusive environment for children and families. Though



smaller in scale compared to other local parks, it delivers big charm, community spirit, and kid-friendly features.

At the heart of Shelton Play Park is its colorful, well-maintained playground—designed to spark imagination and active play. With age-appropriate and interactive equipment, the playground provides a safe space for children to explore, socialize, and enjoy the outdoors. Soft surfaces and thoughtful layouts ensure a secure environment for little ones.

While Shelton Play Park doesn't have extensive sports facilities or long trails, its compact



layout and community-focused atmosphere make it easily accessible and ideal for younger children and parents looking for a low-key outdoor experience.

Whether you're looking for a quick play break, a quiet place to unwind with your child, or a cozy community gathering spot, Shelton Play Park offers a simple yet meaningful way to enjoy the outdoors in Wilkesboro.

The Walker Center

The Walker Center is a state-of-the-art facility and hub for cultural events and performances, offering a diverse range of entertainment options for residents and visitors alike. From world renowned musicians and comedians to theatrical productions and dance performances, the Walker Center hosts a variety of events throughout the year, making it a premier destination for arts and entertainment in the region.

The Walker Center's main auditorium seats over 1,000 people, providing an intimate and inviting space for performances. The acoustics and lighting in the auditorium are top-notch, ensuring that every performance is a memorable and immersive experience for the audience. The stage is equipped with state-of-the-art equipment and can accommodate a range of events, from solo acts to full-scale productions. The Walker Center's



programming covers a wide variety of genres and interests, ensuring that there is something for everyone. The center hosts musicians, comedians, and dance troupes. Many of these events are family-friendly, making the Walker Center a popular choice for parents looking to introduce their children to the arts.

In addition to its performance space, the Walker Center offers a range of amenities to enhance the visitor experience. The lobby is spacious and inviting, featuring comfortable

seating areas and concession stands. The center also has a large parking lot, providing ample space for visitors to park their vehicles.

The Walker Center is not just a destination for entertainment, but also a vital part of the community. The center offers educational programming and workshops, providing opportunities for individuals of all ages to learn and explore their artistic passions. These programs include music lessons, theater workshops, and dance classes, among others. The center also partners with local schools and organizations to offer outreach programs, ensuring that the arts are accessible to everyone in the community.

MerleFest

MerleFest is an iconic music festival hosted annually in Wilkesboro, paying tribute to the legendary musician Doc Watson and celebrating the rich heritage of American roots music. Named after Doc Watson's son, Merle Watson, the festival brings together renowned artists from various genres, including bluegrass, folk, Americana, country, and more. Since its inception in 1988, MerleFest has become one of the premier music festivals in the country, attracting music lovers from near and far.

The festival takes place on the campus of Wilkes Community College and spans several days, typically occurring in late April. MerleFest offers a diverse lineup of performers, ranging from well-established artists to emerging talents, ensuring a dynamic and unforgettable experience for attendees of all musical preferences.

The stages at MerleFest showcase a remarkable array of talent, with performances taking place throughout the day and evening. From intimate acoustic sets to foot-stomping, high energy shows, the festival offers a remarkable variety of musical styles and performances.

Whether you're a fan of bluegrass legends, country icons, or up-and-coming singer songwriters, MerleFest's lineup never fails to impress. One of the highlights of MerleFest is the unique collaborations and impromptu jam sessions that often occur on stage. Musicians from different backgrounds and genres come together, creating magical and spontaneous moments that truly capture the spirit of the festival. These collaborative performances showcase the artistry and camaraderie that is at the heart of the roots music community.



In addition to the stellar musical performances, MerleFest offers a vibrant and festive atmosphere. The festival grounds are filled with food vendors, artisan booths, and craft demonstrations, allowing attendees to sample delicious local cuisine and explore the

region's rich artistic heritage. The festival also hosts a variety of workshops, where musicians share their knowledge and expertise with aspiring artists and music enthusiasts.

MerleFest is not only about the music; it is also deeply committed to supporting and preserving the cultural heritage of the region. The festival features the Traditional Music Tent, where visitors can immerse themselves in workshops, demonstrations, and discussions that highlight the history and traditions of Appalachian music. This educational aspect of MerleFest ensures that the legacy of American roots music is passed on to future generations.

The community of Wilkesboro warmly embraces the festival, providing a welcoming and hospitable environment for attendees. Local businesses and organizations often get involved, offering additional events and activities during the festival week. From late-night jam sessions in local venues to art exhibits and craft fairs, the entire town comes alive with the spirit of MerleFest.

Downtown Wilkesboro

Strolling through Historic Downtown Wilkesboro feels like taking a step back in time. The district is lined with historic buildings dating back to the late 19th and early 20th centuries, reflecting the town's storied past. The architecture showcases a variety of styles, including Victorian, Greek Revival, and Colonial Revival, creating a visually captivating streetscape.

The streets of Downtown Wilkesboro are adorned with charming shops, boutiques, and specialty stores. These locally owned businesses offer a wide range of goods, from antiques and collectibles to handmade crafts, unique gifts, and clothing. Exploring the downtown area provides a delightful shopping experience, allowing visitors to discover hidden gems and support local businesses.

The area boasts a diverse array of restaurants, cafes, and eateries, offering a wide range of cuisines to satisfy every palate. From classic Southern comfort food to international flavors and farm-to-table dining experiences, there is something to please every food lover. Many of these establishments are housed in beautifully restored buildings, adding to the district's charm.



The town square, located in the heart of Historic Downtown Wilkesboro, serves as a focal point for community events and gatherings. It features a picturesque gazebo and is surrounded by benches and green spaces, providing a perfect spot for relaxation or enjoying a picnic. Throughout the year,

It features a picturesque gazebo and is surrounded by benches and green spaces, providing a perfect spot for relaxation or enjoying a picnic. Throughout the year,

the square comes alive with festivals, concerts, and holiday celebrations, creating a lively and festive atmosphere. The district also pays homage to its rich history through various historical landmarks and sites. The Wilkes Heritage Museum, housed in the former Wilkes County Courthouse, showcases exhibits and artifacts that tell the story of the region's past. Visitors can explore the museum to learn about local history, including the town's significant role in the Revolutionary War and the Civil War.

Historic Downtown Wilkesboro is more than just a collection of buildings; it is a thriving community where people come together. The downtown area hosts regular events that bring residents and visitors together, fostering a sense of camaraderie and community spirit. From live music performances and art festivals to farmers markets and parades, there is always something happening in the district.

Organizational Structure

Governance

The governance structure of Wilkesboro aims to provide a balance of elected representation and professional management. It allows for citizen input through elected officials while ensuring that day-to-day operations and decision-making are carried out by professional staff. This structure promotes transparency, accountability, and efficient service delivery to meet the needs of the community.

Wilkesboro operates under a council-manager form of government, which combines elected officials and professional management to govern the town.

Town Council

The Town Council serves as the legislative body of Wilkesboro and consists of elected officials who represent the residents. The council members are typically elected at-large or from specific districts within the town. The Town Council's primary responsibility is to make policy decisions, adopt ordinances, approve budgets, and set the overall direction for the town. Council members also serve as a bridge between the community and the local government, voicing the concerns and needs of their constituents.

Mayor

The Mayor is a member of the Town Council who serves as the ceremonial head of the town government. The Mayor presides over Town Council meetings, represents the town in official functions, and serves as a spokesperson for the community.

Town Manager

Wilkesboro employs a professional Town Manager who serves as the chief executive officer of the town. The Town Manager is responsible for the day-to-day administration and management of municipal operations. They implement policies set by the Town Council, oversee the various departments, coordinate services, and ensure the efficient and effective delivery of services to residents. The Town Manager also advises the Town Council on matters requiring their attention and provides recommendations based on professional expertise.

Appointed Positions

The Town Council appoints certain positions to support the governance and operations of Wilkesboro. These include the Town Clerk, who is responsible for maintaining official records, managing public notices, and supporting the administration of local elections. The Town Attorney provides legal counsel to the town and ensures legal compliance in its operations.

Boards and Commissions

Wilkesboro has various advisory boards and commissions that focus on specific areas or issues. These boards are often composed of community members who are appointed by the Town Council. They provide expertise and recommendations to the Town Council on matters related to planning, zoning, historic preservation, parks and recreation, and other specific areas.

Planning Board

The planning board is responsible for acquiring and maintaining information and materials pertaining to planning and development in order to prepare, amend and revise comprehensive plans, studies and development proposals. The board advises the Town council by preparing and recommending ordinances and policies to promote orderly development that conforms to the principles and requirements of the comprehensive plan. The board consists of eleven (11) members that meet on the last Tuesday of every month.

ABC Board

The Wilkesboro ABC Board oversees the operations of the town of Wilkesboro's ABC Store and are conducted by the Store's General Manager with the Finance officer in attendance. General topics include sales Figures, Store Financials, Budget, Building Maintenance, and other operational topics. Board members are required by the State of North Carolina to attend an Ethics Seminar within a year of their appointment. Comprised of three (3) members, an appointment to the Wilkesboro ABC Board is a three-year term.

Zoning Board of Adjustment

The Board of adjustments is a “quasi-judicial” administrative body that operates on a level between the enforcement officers and the courts. The Board of Adjustments hears appeals from any person aggrieved by an officer, department, board, and/or bureau of the town, commonly for the purpose of granting or declining variances and conditional use permits. The board consists of nine (9) members that meet as needed to hear appeals, which includes ETJ members and alternate members.

Historic Preservation Commission

The Historic Preservation Commission duties are to promote, enhance and preserve the character of the historic overlay district and designated landmarks. The commission is responsible for making recommendations to the Town Council to designate by ordinance specific areas, structures, sites and objects as historic overlay districts or historic landmarks. The commission consists of nine (9) members that meet on the third Tuesday of the month.

Landscape Planning & Review Board

The Planning & Review Board develops and/or updates specifications for the care, protections, pruning, planting, and replacement of publicly owned trees and shrubs in parks, along streets, and in other public areas. Upon request, the board shall consider, investigate, make findings, report, and recommend upon any special matter or question within the commission’s scope of work. The board consists of six (6) members that meet as needed on the third Wednesday of the month.

Cemetery Board

The Cemetery Board consists of five (5) members, serving three-year terms, which meet periodically, to adjust fee structures, plot designation, record maintenance and any other issues that might arise in the course of their duties.

Parks and Recreation Board

The Parks and Recreation Board is responsible for overseeing the welfare of the parks, athletic fields, recreation facilities, and other public access areas to the benefit of all the citizens. The board advises the Town Council on the current needs and the long-term sustainability issues that develop in parks and recreation facilities. The board consists of five (5) members that meet periodically as needed or directed by the Town Council.

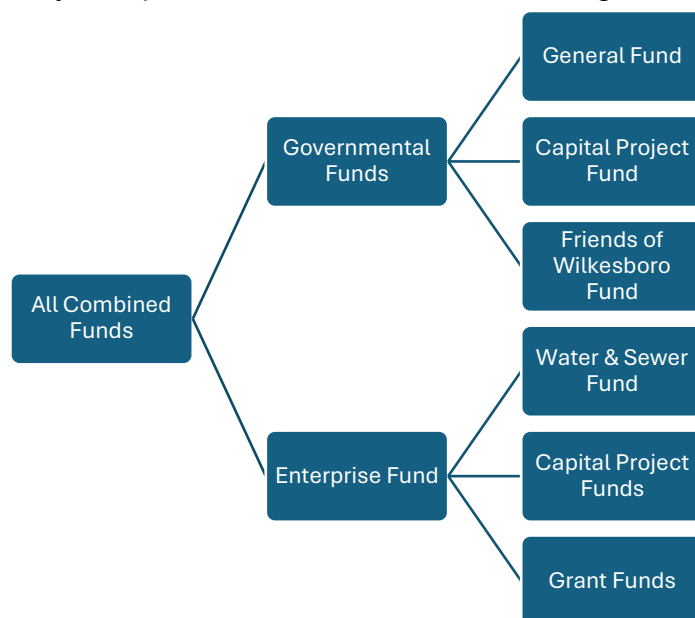
Employees by Department

	FY 2023 - 2024	FY 2024 - 2025	FY 2025 - 2026
General Government			
Administration	6	6	6
IT	1	1.5	2
Planning	2	3	3
Parks	4	4.5	5
Public Safety			
Fire	6	6	10
Police	21.5 Sworn 3 Civilian	23.5 Sworn 3 Civilian	24.5 Sworn 3 Civilian
Public Works			
Sanitation	3	2	2
Buildings & Grounds	7	9	9
Garage	2	3	3
Utilities			
Billing & Collections	2	2	2
Water	9	9	9
Sewer	12	12	12
Water & Sewer Construction	13	13	13

Financial Structure

Fund Structure

The Town's financial system is established in accordance with the North Carolina Local Government Budget & Fiscal Control Act (NCGS 159) and Generally Accepted Accounting Principals (GAAP). The accounts of the Town are segregated by fund, which is an independent entity that possesses a set of self-balancing accounts to carry out



specific activities

GOVERNMENTAL FUNDS account for the Town's governmental functions. The Town has three main major governmental funds, the general fund, capital project fund, and the Friends of Wilkesboro Fund.

- The GENERAL FUND is the general operating fund for the Town and accounts for all financial resources not accounted for and reported by another fund. The General Fund revenues are comprised largely of property taxes and sales tax revenues. General Fund expenditures include salaries and benefits, and operating expenses for most departments.
- CAPITAL PROJECT FUND
- FRIENDS OF WILKESBORO FUND

ENTERPRISE FUNDS account for the Town's business-like activities. The Town has three types of enterprise funds. An enterprise fund provides goods or services for a fee that makes the fund self-supporting.

Department – Fund Matrix

Department	Governmental	Enterprise
Administration	✓	
IT	✓	
Public Buildings	✓	
Police	✓	
Fire	✓	
Sanitation	✓	
Parks & Recreation	✓	
Planning & Community Development	✓	
Water		✓
Wastewater		✓
Water & Sewer Construction		✓
Garage		✓

Basis of Budgeting & Accounting

The basis of budgeting and accounting determines when a transaction is recognized. The Town's basis of budgeting and basis of accounting are the same, with all funds budgeted maintained on a modified accrual basis. The modified accrual basis recognizes revenues when they become measurable and available, and expenditures at the time the liability is incurred. All revenues and expenditures must be included in the annual budget ordinance. Any operational appropriations that are not expended or encumbered shall lapse. To comply with Generally Accepted Accounting Principles (GAAP), an annual reconciliation from the budgetary basis (modified accrual) to full accrual is included in the audited financial statements.

Financial Policies

Revenue

As provided by the North Carolina Local Government Budget and Fiscal Control Act, the Town shall operate under an annual balanced budget adopted and administered in accordance with NCGS 159-8. The tax rate shall be set each year based on the cost of providing general government services and demand for new services. The estimated rate of tax collection of the tax levy shall not exceed the actual tax collection rate of the preceding fiscal year. Other revenue sources are to be estimated based on historical trends, economic trends, and growth patterns in a conservative manner.

The Town sets fees that will utilize user charge in lieu of Ad Valorem Taxes for services that can be individually identified, and where the costs are directly related to the level of service.

Capital Improvements

The Town will update and re-adopt annually a five-year capital improvement program which details each capital project and estimated cost. The capital improvements program will address the acquisition of fixed assets and infrastructure improvement programs.

Fund Balance

In accordance with the Local Government Budget and Fiscal Control Act, appropriated fund balance in any fund must not exceed the total of cash and investments, minus liabilities, encumbrances, and deferred revenues arising from cash receipts as of the end of the preceding fiscal year.

The Town of Wilkesboro will maintain a minimum unassigned General Fund balance of between 20%-40% of annual General Fund expenditures, excluding restricted funds. This reserve is intended to:

- Provide funding for unanticipated emergencies.
- Prevent cash flow interruptions.
- Generate interest income.
- Reduce or eliminate the need for short-term borrowing.
- Support the Town's investment-grade bond rating.

The Town's Annual Budget Report will include a section showing the year-end General Fund balance, expressed as both a dollar amount and as a percentage of total General Fund expenditures.

If the fund balance falls below the 20%-40% threshold, the annual budget ordinance must include specific actions the Town Council will take to restore the fund balance to the minimum threshold.

Debt

The Town of Wilkesboro is committed to responsible debt management and will not knowingly enter into contracts that create significant unfunded liabilities. When used, the Town's general obligation debt will not exceed 8% of the assessed value of taxable property, as permitted by the law.

The Town adopts a strategic approach to managing long-term debt and, when appropriate, prioritizes funding capital improvements through internally generated resources. Long-term debt will be considered only when the following criteria are met:

- The repayment term does not exceed the useful life of the financed asset or improvement.
- The total cost, including interest is deemed reasonable.
- The projected revenue used for repayment is sustainable and not excessive.
- The improvement will provide benefits for both current and future residents.

The Town is committed to transparency and will provide full disclosure in all financial reports. When appropriate, the Town may also utilize lease-purchase or installment purchase financing options as authorized by North Carolina General Statutes.

Budget Transfers & Amendments

The town's annual budget becomes effective on July 1 and is fully implemented at that time. In accordance with North Carolina General Statute 159-15, the budget may be amended by submitting proposed changes to the Town Council for approval. Once approved, the Town Manager is authorized to transfer funds between appropriations within the same fund. All amendments and transfers must comply with the statutory requirement to maintain a balanced budget.

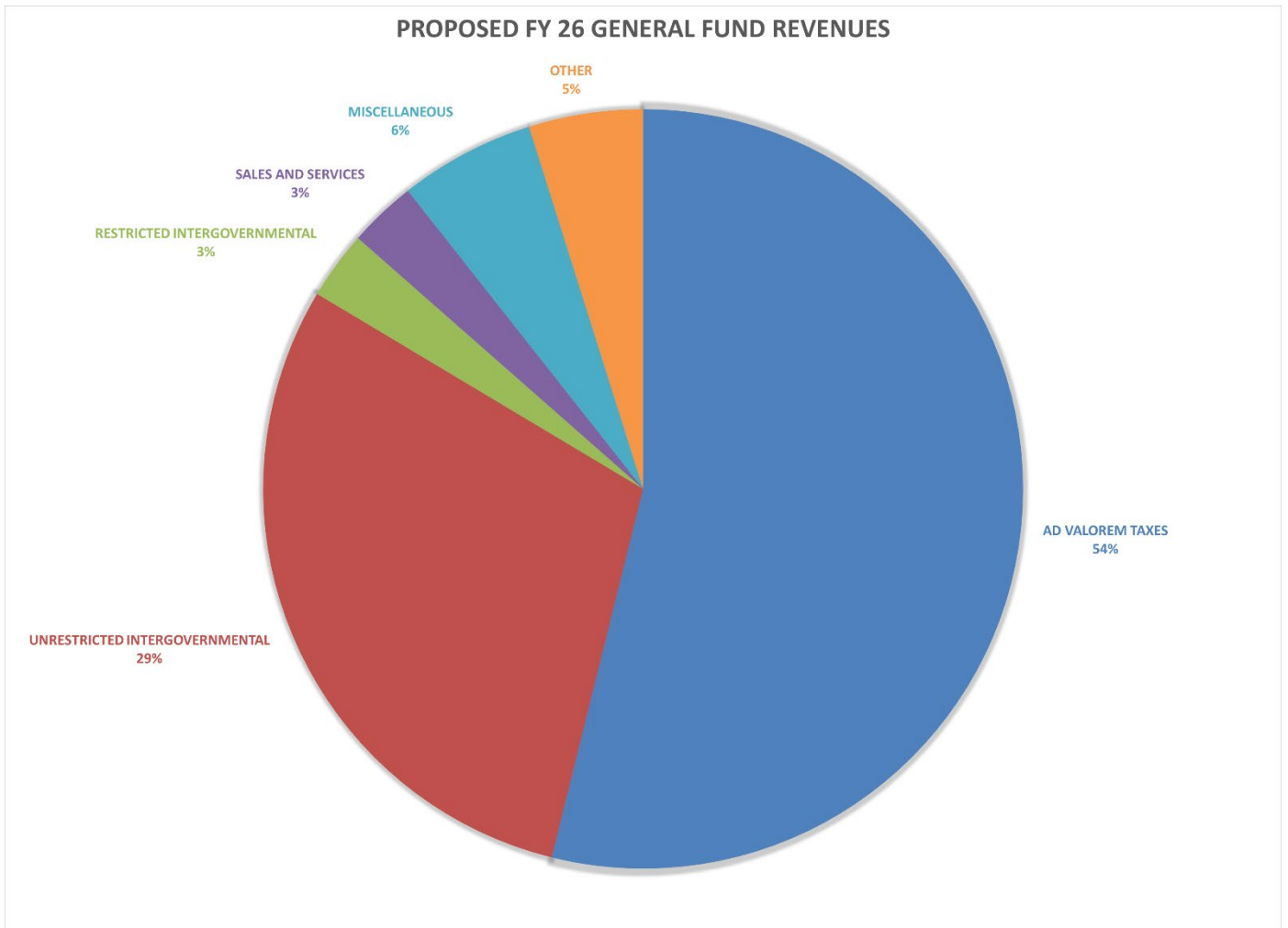
Encumbrances

As required by North Carolina General Statutes, the Town maintains encumbrance accounts as part of its budgetary control system. These accounts record purchase orders, contracts, and other financial commitments to ensure that funds are reserved for specific purposes. Encumbrances help prevent overspending by tying up budgeted funds at the time commitments are made, rather than when payments are issued.

Financial Summaries

General Fund Revenues

Revenues in the General Fund – which is the Town’s main operating fund, are comprised of various taxes and fees collected by the Town. Property tax makes up the biggest portion of revenue with 54%, followed by sales and use taxes. A small percentage of revenue is made up of sources like utility franchise taxes, and other user fees. The overall adopted budget estimates revenue at \$8,750,000 for the 2026 fiscal



year.

Ad Valorem Taxes

As mentioned, most of the revenue for any local municipality’s General Fund comes from the collection of ad valorem taxes – or property taxes. Property taxes are one of

the most stable and predictable sources of revenue, making them the most important stream of revenue for the Town. These taxes fund some of the most important functions of the Town including street maintenance, police and fire protection, and recreation amenities.

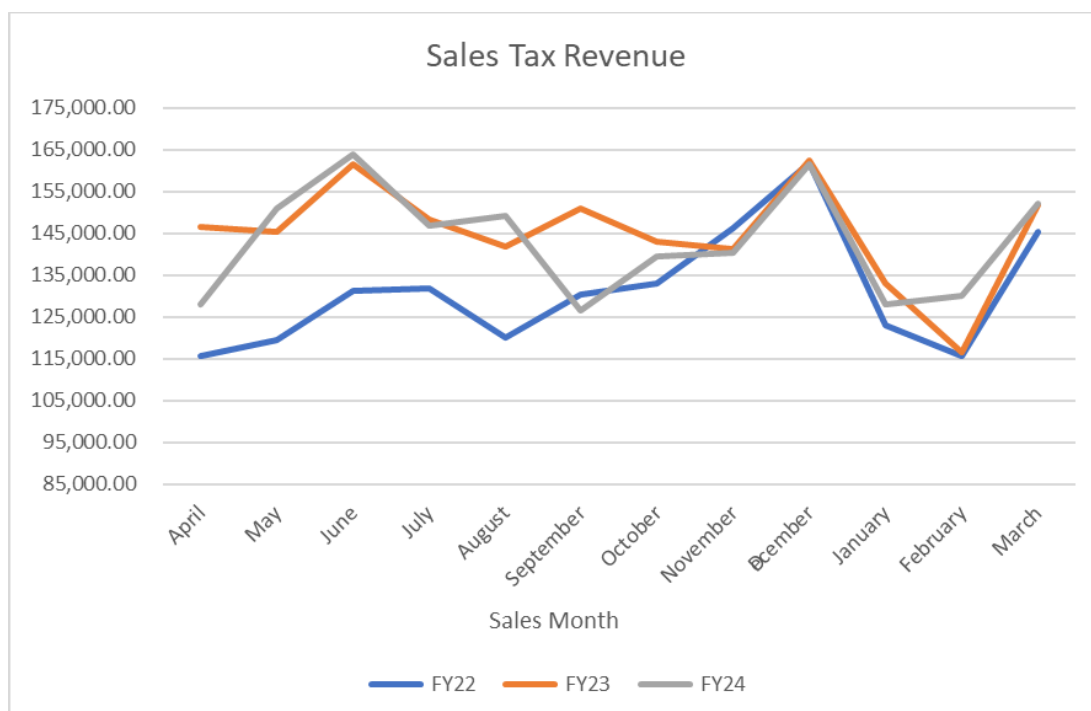
For the first time since 2019, Wilkes County conducted a revaluation of all property taxes. This is required by state law to happen at least every eight years. The world in a post COVID-19 economy has seen rising inflation causing the cost of goods and services to increase well beyond typical inflation. As a result, and to continue to provide the highest quality services to citizens and businesses, the Town voted on a tax rate of \$0.46/\$100. This decision was not made lightly. Several meetings were held between February and June to discuss the best way to move forward with the information provided by the County.

Unrestricted Intergovernmental

Sales Tax

The State levies two half-cent local sales taxes (Article 40 and 42) and a one-cent local sales tax (Article 39) in addition to the state sales tax of 4.25 percent. Article 39 and 42 taxes are returned to the county in which the goods were delivered, while article 40 is distributed on a per capita basis.

The chart below shows sales tax revenue collected since fiscal year 2022. This revenue is received by the State and redistributed to local governments based on either



population or property valuation. Wilkes County has chosen to receive their distribution based on population.

Sales tax revenue growth was unprecedented through the COVID-19 pandemic. The Town took a conservative approach when budgeting sales and use taxes during the early days of the pandemic. However, across the state municipalities showed strong sales tax collection amounts. This is due in part to when an order is placed to an online retailer, the county in which the consumer lives receives the sales tax allocation. Naturally during the pandemic there was a rise in online retail activity.

Trends from the last two years indicate that growth is leveling off, and the town may even see a decrease in sales tax revenue from the prior year. The town expects to meet budgeted revenue amounts for sales tax. Staff continues to monitor sales tax trends in the county and relies on external resources like the North Carolina League of Municipalities for data and other expert information.

Utility Franchise Tax

The Utility Franchise Tax is a portion of state collected taxes from utility companies. Tax on electricity, piped natural gas, and telecommunications is a percentage (varying by type of utility) of gross receipts attributed to the municipality and distributed by the state quarterly.

Revenue Projections from the NCLM estimate an increase of 6.3% for electricity sales tax, a decrease of 4.7% percent for local video programming tax, a decrease of 6.6% decrease of telecommunications tax, a decrease of 4.7% of piped natural gas, and a decrease of 0.2% percent of solid waste disposal tax.

Beer and Wine Taxes

Beer and Wine Taxes are distributed by the state on a per capita basis when beer and/or wine are legally sold anywhere within the State of North Carolina. The NCLM revenue projection for the beer and wine taxes anticipates a 2.6% increase in this revenue source.

RESTRICTED INTERGOVERNMENTAL

Restricted intergovernmental revenue is comprised of the Solid Waste Disposal Tax and Powell Bill funds. The Town has experienced little growth in restricted intergovernmental revenues in the preceding five-year period.

The total restricted intergovernmental revenue has been budgeted on a cumulative basis of negative growth. Individual factors considered are listed below.

Solid Waste Disposal Tax

A portion of the state levied Solid Waste Disposal Tax is distributed to municipalities on a per capita basis for solid waste management programs and services. Solid waste revenue is received quarterly. Revenues received by municipalities from this tax are encouraged to be used towards recycling and waste reduction programs.

Revenues from the Solid Waste Disposal Tax have remained steady over the past five years, the projection for this revenue source is budgeted with no change from prior year projections.

Powell Bill

The Powell Bill revenue is the annual appropriation from the State Highway Fund for the proceeds from a 1 ¾ cent sales tax per gallon of motor fuel sold in the state. The annual Powell Bill distribution is calculated by the state and is based on population and the number of road miles maintained by the Town. This revenue source is budgeted with a 10.24% increase from prior year projections. This increase is in part due to recent changes made by the North Carolina General Assembly to increase Powell Bill funding.

General Fund Expenditures

The General Fund is used to account for resources traditionally associated with government that are not required legally, or by sound financial management to be accounted for in another fund. The most common General Fund functional areas include the general government/administration, public safety, streets, sanitation, planning, and parks and recreation. The breakdown of spending of each department is shown in the chart below. The Fiscal Year 2025-2026 saw a \$150,000 increase from the previous year totaling \$8,750,000.

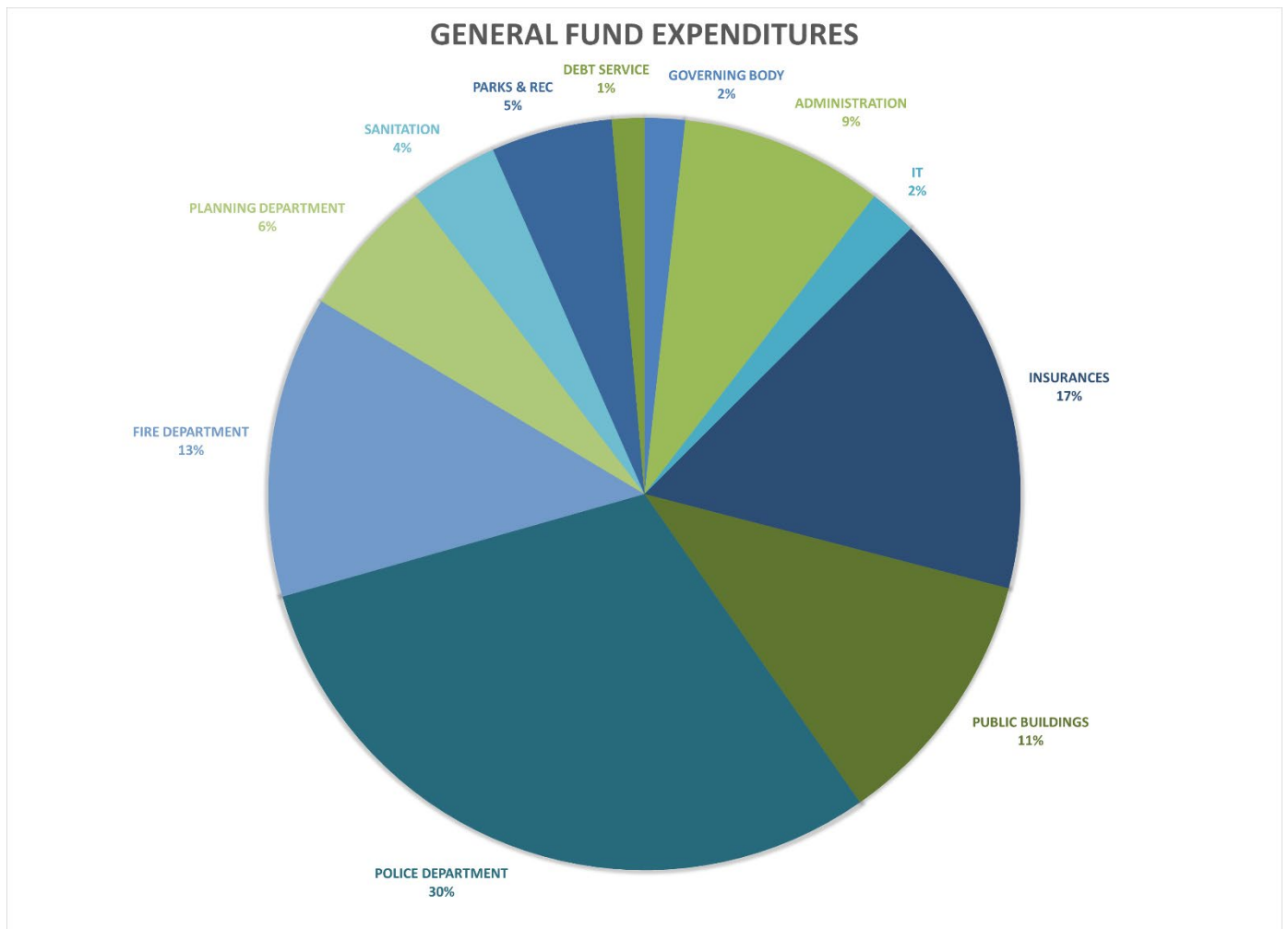
General Government

The Administration Department is responsible for executing the mission of the Town Council to supply quality efficient services and transparent government. Functions of this department include day-to-day supervision of Town operations, financial management, human resources, and public records management. The Administration Department consists of the Town Manager, Town Clerk, Finance Director, Accounting Technician, Tourism Director (contracted position with Wilkes County), and Administrative Assistant.

Overall budgeted expenditures in the Administration department increased by 13.8%; however, operating expenses decreased by 10.7%. The decrease in operating expenses is attributed to cost savings in the software package the Town uses for all functions. The Town has partnered with the North Carolina League of Municipalities'

Municipal Accounting Services program to implement new software that is free of charge to the Town.

Also included in the General Government function are the IT Department and the Governing Body Departments. The Governing Body department funds operations that the entire town benefits from such as the town attorney fee, the annual financial audit fee, and any type of economic incentive money granted.



The overall increase in this budget is due to increased contribution amounts to local non-profit groups which are summarized below.

Organization	FY25 Approved Amount	FY 26 Approved
Wilkes Economic Development Corporation	\$ 65,000	\$ 65,000.00
Wilkes Heritage Museum	30,000.00	30,000.00
Wilkes Law Enforcement Association	2,500.00	4,000.00
Yadkin River Greenway Council	3,000.00	3,000.00
Wilkes County Disc Golf Club	2,500.00	2,500.00
Wilkes Art Gallery	2,000.00	2,000.00
Downtown Merchants	1,000.00	1,000.00
Crimestoppers	500.00	500.00
Wilkes Chamber of Commerce	500.00	500.00
Yadkin River Heritage Corridor	500.00	500.00
Safe Spot Child Advocacy Center	5,000.00	5,000.00
Catherine Barber Homeless Shelter	2,500.00	2,500.00
Blue Ridge Opportunity Commission	2,500.00	2,500.00
WTA		10,000.00
Wilkes Community College	-	10,000.00
	\$ 117,500	\$ 134,000.00

The IT department is responsible for all the town's technology including the main servers, individual computers, printers, and internet connection. As part of the budget request, a new full-time position was created to assist with these tasks. The position will be a part-time position that will be converted to a full-time position in January 2026.

Public Safety

The police and fire departments are responsible for promoting and maintaining a peaceful, safe, and secure environment by providing high-quality community-oriented services to all. Public safety functions account for 43% of the General Fund's budget. This is an increase over the prior budget where public safety accounted for 40% of the General Fund budget. Inflation in the post COVID-19 economy has hit public safety departments especially hard. In 2019, a pair of police uniform pants cost the town \$54, today, the same pants are \$89. The same is true with a new fire engine, which in 2019 would cost \$580k, now costs \$1.5M.

The Fire Department was formally granted 4 new FTE positions. The positions were part-time employees who consistently worked over 1,000 hours a year. By state statute, the Town must pay into the state retirement system for any employee who works over this threshold, and the Affordable Care Act (ACA) requires the Town to offer health insurance to anyone who works over 30 hours/week. With these costs already being expended, Council moved to make these 4 employees permanently full-time positions.

Public Works

Public Buildings & Streets is responsible for departmental coordination of Town projects, maintains the overall appearance and cleanliness of Town facilities and grounds and maintains street infrastructure. There was an 8.3% decrease in the department's budget over the last year. Retirements from long-tenured employees decreased overall personnel costs. The elevator at Town Hall is scheduled for repairs to meet current state codes as part of the budget; \$100k has been budgeted for this repair.

Environmental Protection, or Sanitation is responsible for keeping the Town's residents and businesses' garbage and recycling pickup on schedule and taking the refuse to the proper place. The Town offers both garbage and recycling pickup for \$10/month – one of the lowest rates in the state. The sanitation budget increased by 9.4% primarily due to the increased tipping fees imposed by the County. The landfill tipping fee budget line item nearly doubled due to the increased fees.

Culture & Recreation

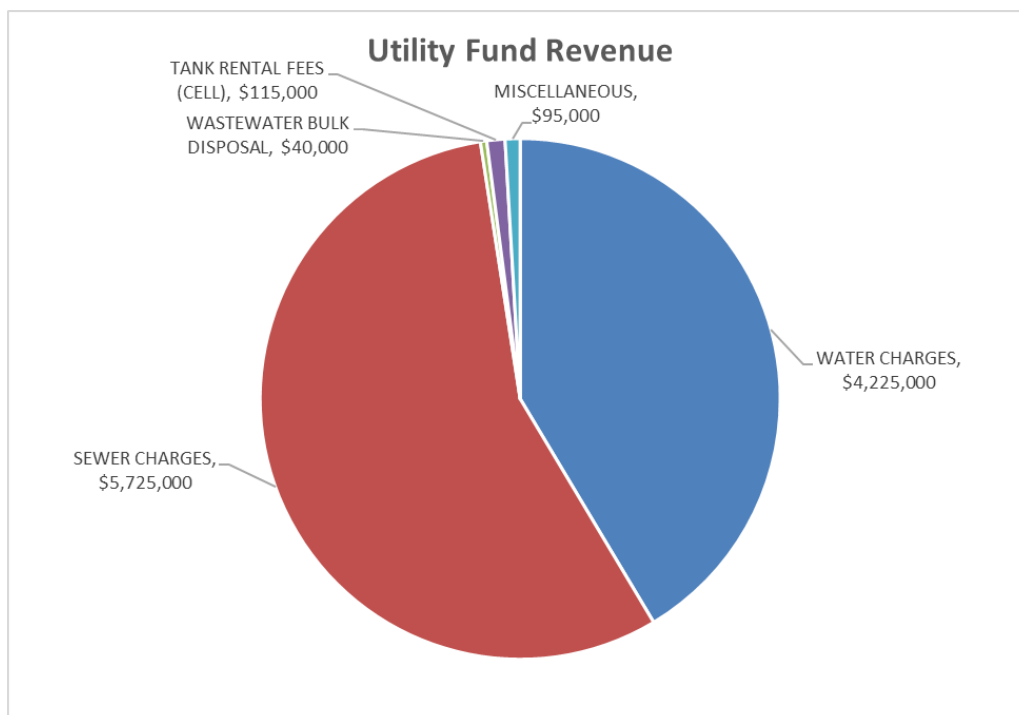
Culture & Recreation consists of the Parks & Recreation Department and the Planning & Community Development Department. The Parks Department is responsible for keeping the Town's parks in pristine condition, ensuring the best possible experience for visitors. There was an overall 3% decrease in budgeted expenditure. Budgeted capital items include a new lawn mower.

Planning and Community Development is responsible for day-to-day operations such as issuing zoning and other permits to ensure any development is consistent with long range plans. They also coordinate many events throughout the year including the Concerts at the Commons series, movie nights at the commons, and the Christmas at the Square event in December. The Planning department had a small increase of 2.4% primarily due to increased costs of professional services needed to plan for the Town's future.

Below is a summary of actual expenditures and budgeted expenditures since FY 2022.

DEPARTMENT NAME	ACTUAL EXPEND 2022	ACTUAL EXPEND 2023	ACTUAL EXPEND 2024	ADOPTED BUDGET 2024	CURRENT BUDGET 2025	Adopted Budget 2026
GOVERNING BODY	\$ 454,078	\$ 982,690	\$ 220,327	\$ 448,000	\$ 430,300	\$ 151,500
ADMINISTRATION	712,604	998,151	686,949	987,000	671,000	763,500
IT	-	-	102,075	141,000	176,400	180,850
INSURANCES	1,210,397	1,564,494	1,367,366	1,352,000	1,385,000	1,445,000
PUBLIC BUILDINGS	957,127	733,293	895,591	903,300	1,103,600	984,600
POLICE DEPARTMENT	1,833,364	2,219,107	2,155,764	1,934,000	2,350,850	2,652,300
FIRE DEPARTMENT	919,345	1,018,305	1,152,416	1,252,000	1,037,450	1,133,800
PLANNING DEPARTMENT	387,613	458,180	412,605	489,700	515,300	527,800
SANITATION	233,549	230,106	266,324	284,000	304,650	333,450
PARKS & REC	343,862	383,062	436,340	439,000	469,950	455,450
DEBT SERVICE	227,170	159,167	198,107	195,000	155,500	121,750
TOTAL	\$ 7,279,110	\$ 8,746,555	\$ 7,893,864	\$ 8,425,000	\$ 8,600,000	\$ 8,750,000

Water & Sewer Revenue



The sale of water and sewer is the primary source of revenue in the Water & Sewer Fund, sometimes referred to as the Utility Fund. The Water & Sewer Fund is considered an enterprise fund, meaning it operates more as a business than the General Fund which contains many loss leading functions. There are other smaller revenue streams such as rental income, new tap fees, and penalties and interest. Water and sewer rates for FY 2025 – 2026 will remain the same.

Water & Sewer Expenditures

The Water & Sewer Fund is self-sustaining and as mentioned earlier, operates more similarly to a business than the General Fund. All expenditures are paid for by revenues generated by water and sewer sales. There are five departments within the Water & Sewer Fund. Because all departments function either in the production or distribution of water and sewer, these are grouped together on the budget ordinance, which is adopted by function rather than department or line item. Overall, the Water & Sewer Fund stayed relatively flat this year, only increasing by 2.2% over last year.

In the Water and Sewer Construction Department, budgeted expenditures decreased by approximately \$300k. The Town has been diligently replacing ageing infrastructure over the last several years and is in a good position to cut back on distribution lines and focus on projects such as the upgrade to the Wastewater Treatment Plant and the joint water intake project with North Wilkesboro.

A special appropriation is made to the General Fund as a reimbursement of services throughout the year. With a large Utility Fund, there is lots of crossover between staff time, resources, and equipment shared between the Water & Sewer Fund and the General Fund.

	ACTUAL EXPEND	ACTUAL EXPEND	ACTUAL EXPEND	ADOPTED BUDGET	CURRENT BUDGET	BOARD APPROVED
DEPARTMENT NAME	2022	2023	2024	2024	2025	2026
ADMINISTRATION	\$ 444,082	\$ 170,810	\$ 323,739	\$ 355,500	\$ 467,500	\$ 461,000
INSURANCE	853,413	1,067,842	1,067,842	1,046,000	1,001,000	1,111,500
TOWN GARAGE	163,702	227,439	208,789	296,000	322,000	349,100
SPECIAL APPROPRIATIONS	-	-	-	-	350,000	350,000
WATER TREATMENT PLANT	1,335,147	1,806,762	1,568,388	1,915,500	1,981,000	2,036,600
WASTEWATER TREATMENT PLANT	1,903,479	2,271,984	1,482,061	3,158,500	2,907,000	2,926,800
WATER AND SEWER CONSTRUCTION	1,861,986	2,821,351	1,885,913	2,183,000	2,365,500	2,039,000
DEBT SERVICE	996,556	1,020,954	113,350	1,115,000	936,000	926,000
TOTAL	\$7,558,365	\$9,387,142	\$6,650,082	\$10,069,500	\$10,330,000	\$10,200,000

Fund Balance

Fund balance is often thought of as a savings account, or rainy-day fund, in the General Fund. At year end, fund balance is measured during the annual financial audit as the

difference between assets and liabilities in governmental funds. There are 5 different types of fund balances explained below:

Non-spendable fund balance: This is the part of the fund balance that cannot be used for spending. This is either because (a) the money is not in a form that can be spent, or (b) an agreement requires that it must be kept as it is.

Restricted fund balance: This part of the fund balance can only be used for certain purposes. The limits on how it can be spent are set either (a) by outside groups such as lenders, grant providers, donors, or by laws and rules from other governments, or (b) by laws within the government itself, such as constitutional rules or specific legislation.

Committed fund balance: This part of the fund balance is set aside for specific purposes by a formal decision made by the government's highest authority (like a council or board). These limits must be decided before the year ends, though the exact amount can be figured out after the year ends. Once these limits are in place, the same high-level authority must make a new decision to change or remove them. Rules or ordinances that automatically end at year's close do not count as committed.

Assigned fund balance: This is the part of the fund balance that the government plans to use for specific purposes, but it is not restricted or committed. These assignments can be made any time before the financial statements are finished for that year. The Town Council can also give the power to assign funds to someone else, like the Town Manager, Finance Officer, or Budget Officer.

Unassigned fund balance: This is the leftover fund balance that has not been put into any other category. It represents the money that is free to be used for future needs.

Available fund balance: This is the total fund balance minus the amounts that are non-spendable or restricted by state law for stabilization.

Unassigned fund balance is the most important type of fund balance to the Town. This type of fund balance is a tool to avoid cash flow interruptions, generate investment income, eliminate the need for short-term borrowing, and act as a reserve for emergencies. Below is a chart of the Town's unassigned fund balance over the last xx years.

It is the Town's policy to keep unassigned fund balance between 20%-40%. The FY 2024 audit identified the Town's unassigned fund balance at 9%, meaning the Town is currently not in compliance with our policy. This budget was prepared in a manner where expenditures and revenues were forecasted conservatively as to build on this fund balance.



**TOWN OF WILKESBORO
SCHEDULE OF FEES
EFFECTIVE 07/01/25 - 06/30/26**

DEPARTMENT	PAGE
Finance Department fees	2
Police Department fees	3
Fire Department fees	4 - 5
Planning & Community Development fees	6
Public Works services & fees	7
Utilities Departments fees	8 - 9

FINANCE DEPARTMENT		
BEER AND WINE LICENSES SET BY NC GENERAL STATUTES (GS 160A-211)		
On-Premises Malt Beverage	\$	15.00
Off-Premises Malt Beverage	\$	5.00
On-Premises Unfortified Wine, Fortified Wine, or Both	\$	15.00
Off-Premises Unfortified Wine, Fortified Wine, or Both	\$	10.00
Beer Wholesaler	\$	37.50
Wine Wholesaler	\$	37.50
Beer and Wine Wholesaler	\$	62.50
PRIVILEGE LICENSES		
Peddler of Farm Products Only	\$	25.00
Peddler on Foot	\$	10.00
Peddler with Vehicle	\$	25.00
MISCELLANEOUS		
Returned Check Fee		Greater of \$35.00 or 10%
Photocopies Black and White	\$	0.10
Photocopies Color	\$	0.25
CD's for Town Business or Public Records		5.00, if available
CIVIC CENTER RENTAL		
Refundable Deposit	\$	175.00
Civic Center Rental Per Day	\$	150.00
Civic Center Rental Per Day, Nonprofit Organization, Town Employees	\$	75.00
COMMUNITY COMMONS AND PAVILION USAGE FEE		
Road Closure Fee	\$	150.00
Fire Pit Usage Fee (per fire pit)	\$	50.00
Refundable Deposit (Event Insurance requirement may apply)	\$	500.00
Approved Non-Profit Rental Fee (daily)	\$	150.00
General Rental Fee (daily)	\$	550.00
Uniformed,Dedicated Police Officer (hourly)	\$	35.00
Site Electrical Check (Conducted by a person designated by the Town of Wilkesboro)	\$	200.00
Commons Restroom Cleaning Fee	\$	150.00
The Town reserves the right to charge fees for additional services or multiday events on a case by case basis		
MOUNTAIN PARK CEMETERY-Nonresident		
Sale of Lots:		
One Gravesite	\$	594.00
Two Gravesites	\$	1,056.00
Four Gravesites	\$	1,980.00
Six Gravesites	\$	2,772.00
Eight Gravesites	\$	3,432.00
Surveying and Locating Gravesites	\$	110.00
Headstone Deposit	\$	110.00
MOUNTAIN PARK CEMETERY-Resident		
Sale of Lots*:		
One Gravesite*	\$	478.50
Two Gravesites*	\$	847.00
Four Gravesites*	\$	1,584.00
Six Gravesites*	\$	2,216.50
Eight Gravesites*	\$	2,744.50
Surveying and Locating Gravesites	\$	110.00
Headstone Deposit	\$	110.00

POLICE DEPARTMENT		
PARKING VIOLATIONS		
Handicap Zone (1)	\$	100.00
Handicap Zone (2)	\$	250.00
No Parking Zone	\$	20.00
Overtime Parking	\$	20.00
Parking in Fire Lane	\$	20.00
Parking Wrong Side of Street	\$	20.00
(1) Set By State Law \$100	\$	100.00
(2) Set by State Law \$250 if a sign is posted stating such	\$	250.00
PERMIT FEES		
Taxi Cab	\$	200.00
Precious Metals Dealers	\$	180.00
Demonstration and Assemblage	\$	50.00
Shoot Permits to Eliminate Problem Rodents	\$	25.00
Public Roadway and Street Non-Profit Solicitation	\$	10.00
OFF DUTY POLICE OFFICER		
Uniformed Officer (hourly)	\$	35.00

FIRE DEPARTMENT		
HAZARDOUS MATERIAL & SPECIAL RESPONSE EVENT EQUIPMENT & PERSONNEL		
Apparatus - Engine Company	\$	150.00 per hour
Apparatus - Engine / Tanker Company	\$	175.00 per hour
Apparatus - Brush / Service Company	\$	100.00 per hour
Apparatus - Ladder Company	\$	250.00 per hour
Apparatus - Support Vehicle	\$	100.00 per hour
Extended Supplies		Actual Costs
Personnel - Chief Officer	\$	40.00 per hour
Personnel - Fire Marshal / Safety Officer	\$	35.00 per hour
Personnel - Fire Captain	\$	30.00 per hour
Personnel - Fire Lieutenant	\$	27.50 per hour
Personnel - Engineer	\$	25.00 per hour
Personnel - Interior Firefighter	\$	22.50 per hour
Personnel - Non-Interior Firefighter	\$	21.00 per hour
Personnel - Emergency Medical Technician / Medical Responder	\$	21.00 per hour
PLANS REVIEW		
Square Footage	NEW CONSTRUCTION	EXISTING BUILDING
0-2,500	\$ 250.00	\$ 175.00
2,501-10,000	\$ 400.00	\$ 250.00
10,001-50,000	\$ 550.00	\$ 325.00
50,001-100,000	\$ 700.00	\$ 400.00
100,001-150,000	\$ 850.00	\$ 475.00
150,001-200,000	\$ 1,000.00	\$ 550.00
OVER 200,001	\$ 1,150.00	\$ 625.00
SPECIAL INSPECTIONS / SERVICES		
Type	INITIAL	RE-INSPECTION
Day Care Centers (Non-Residential)	\$ 100.00	See Re-Inspection Fees
In-Home Day Cares (5 or less children)	\$ 100.00	See Re-Inspection Fees
In-Home Day Cares	\$ 100.00	See Re-Inspection Fees
Foster/Therapeutic Homes	\$ 100.00	See Re-Inspection Fees
Group Homes	\$ 100.00	See Re-Inspection Fees
ABC Inspections	\$ 100.00	See Re-Inspection Fees
Fire Flow Test (Conducted)	\$ 100.00	
Fire Flow Test (Observed)	\$ 100.00	
Fire Extinguisher Training-Per Person	\$ 12.00	
SPECIAL CONSTRUCTION AND / OR OPERATIONS PERMITS		
105.7.2 Fixed Pipe Automatic Fire-Extinguishing Systems	\$	200.00
105.7.2 Battery Systems	\$	200.00
105.7.3 Compressed Gases	\$	200.00
105.7.4 Cryogenic Fluids	\$	200.00
105.7.5 Fire Alarm and Detection Systems and Related Equipment	\$	200.00
105.7.6 Fire Sprinklers, and Related Equipment	\$	200.00
105.6.16 / 105.7.7 Flammable and Combustible Liquids	\$	200.00
A. Operation of tank vehicles, equipment, tanks, plants, terminals, wells, fuel dispensing stations, refineries, distilleries, and similar facilities where flammable and combustible liquids are produced, processed, transported, stored, dispensed, or used.		
B. To install, alter, remove, abandon, place temporarily out of service (for more than 90 days), or otherwise dispose of an underground, protected above-ground or above-ground flammable or combustible liquid tank.		
C. To change the type of contents stored in a flammable or combustible liquid tank to a material which poses a greater hazard than that for which the tank was designed and constructed.		

D. To manufacture, process, blend or refine flammable or combustible liquids.		
E. To engage in the dispensing of liquid fuels into fuel tanks of motor vehicles at commercial, industrial, governmental or manufacturing establishments.		
F. To utilize a site for the dispensing of liquid fuels from tank vehicles into the fuel tanks of motor vehicles at commercial, industrial, governmental or manufacturing establishments.		
105.7.7 Flammable and Combustible Liquids	\$	200.00
105.7.8 Hazardous Materials	\$	200.00
105.7.9 Industrial Ovens	\$	200.00
105.7.11 Private Fire Hydrants		No Fee
105.7.12 Booths or Rooms Designed for Spraying or Dipping Operations	\$	200.00
105.7.13 Standpipe Systems and related equipment	\$	200.00
105.6.43 / 105.7.14 Temporary Membrane Structure and Tents	\$	200.00
<i>This includes plan reviews, two trips and final test and inspection.</i>		
SPECIAL USE PERMITS FOR SPECIFIC EVENT OR TIME PERIOD		
105.6.2 Amusement Buildings / Haunted Houses	\$	100.00
105.6.4 Carnivals and Fairs	\$	100.00
105.6.6 Combustible Dust-Producing Operations	\$	100.00
105.6.9 Covered Mall Buildings	\$	100.00
105.6.13 Exhibits and Trade Shows	\$	100.00
105.6.14 Explosives (Includes blasting permits)		
30 day permit	\$	100.00
60 day permit	\$	100.00
105.6.19 Fumigation and Thermal Insecticide Fogging	\$	100.00
105.6.26 Liquid or Gas-Fueled Vehicles or Equipment in Assembly Buildings	\$	100.00
105.6.36 Pyrotechnic Special Effects Material (Includes standby fee)	\$	200.00
105.6.41 Spraying or Dipping	\$	100.00
Open Flame Permit	\$	100.00
Residential Burning Permit		No Fee
Commercial Burning Permit	\$	100.00
RE-INSPECTION FEES AND CIVIL PENALTIES		
1.) Re-inspection fees for violations not corrected/rectified after initial inspection		
a. First Re-inspection	\$	200.00
b. Second Re-inspection	\$	300.00
c. Third Re-inspection	\$	400.00
d. Fourth Re-inspection	\$	500.00
2.) Civil penalty for locked, blocked, or obstructed exits.	\$	500.00
3.) Civil penalty for operation without a required permit.	\$	200.00
4.) Additions, modifications, or change of occupancy without proper permits	\$	200.00
5.) Overcrowding based on the buildings occupancy rating, per person	\$	200.00
6.) Civil Penalty for Illegal Burning-First Offense in 12 month period	\$	100.00
7.) Civil Penalty for Illegal Burning-Subsequent Offenses in 12 month period	\$	500.00

PLANNING AND CODE ENFORCEMENT

ZONING

Zoning Compliance Permit (Residential)	\$	20.00
Zoning Compliance Permit (Commercial/Industrial)	\$	30.00
Zoning Confirmation Letter	\$	50.00
Special Use Permit	\$	400.00
Rezoning (Residential)	\$	200.00
Rezoning (Commercial/Industrial)	\$	400.00
Zoning Text Amendments	\$	500.00
Variance Application Fee	\$	500.00
Annexation Requests	\$	300.00
Administrative Appeal	\$	400.00
Sign Permit	\$	30.00
Minor Subdivision Review	\$	50.00
Preliminary Plat-Major Subdivision	\$	150 + \$2 per lot
Outside Preliminary Plat Review	\$	150 + \$10/acre
Outside Commercial Construction Plan Review	\$	400 or \$0.04/sqft
Outside Residential Construction Plan Review	\$	150 + \$10/acre
Final Plat-Major Subdivision	\$	50.00
Wireless Communication Ordinance: New Tower	\$	8,000.00
Wireless Communication Ordinance: Substantial Modification	\$	2,500.00
Wireless Communication Ordinance: Modification	\$	1,500.00
New Manufacturing Park Fee	\$	50.00 per lot

PUBLIC WORKS SERVICES	
SIGNAGE	
Handicap Sign	\$ 20.00
Other Signs (Cost Plus 10%)	\$ 150.00
Street Closing Fee	\$ 150.00
Town Code (Unbound Copy)	\$ 50.00
SANITATION	
21 gallon glass or extra recycle container(s)	\$ 15.00
Residential monthly fee for 1st container	\$ 10.00
Residential monthly fee for additional container	\$ 10.00
Commercial Monthly fee for 1st container	\$ 10.00
Commercial monthly fee for additional container	\$ 10.00
Replacement cost of 96 gallon Rollout Cart if damaged/lost by owner	\$ 200.00
Rollout Cart Cleaning Fee	\$ 50.00
Initial Bulk Collection (pick-up truck)	Free
Additional Bulk Collection (pick-up truck)	\$ 50.00
Bulk Collection (tandem truck)	\$ 200.00
Tree trimming collection rate over 1 hour	\$ 35.00 per hour
First Solid Waste Ordinance Offense	\$ 50.00
Second Solid Waste Ordinance Offense	\$ 75.00
Third Solid Waste Ordinance Offense	\$ 100.00
Damaged Equipment	Cost to repair equipment
STREETS	
Street Proofing for Dedication (Initial Test)	\$ 75.00
Street Closing Fee	\$ 250.00
WATER TAPS	
3/4"	\$ 1,200.00
1"	\$ 1,500.00
2"	\$ 3,500.00
Larger than 2"-Cost, Plus Labor, Plus 10%	
IRRIGATION TAPS, METER WITH BACKFLOW	
3/4"	\$ 1,800.00
1"	\$ 2,200.00
2"	\$ 4,800.00
Larger than 2"-Cost, Plus Labor, Plus 10%	
OUTSIDE USERS ADD 2.0 MULTIPLIER	
Backflow Assembly Test	\$ 50.00
SEWER TAPS	
4"	\$ 1,200.00
6"	\$ 1,400.00
8"	\$ 2,700.00
Property west of Lowe's Hardware pay a fee based on a formula	(See Town Manager)
Moravian Falls	\$2,700 or cost - whichever is greater
All Utility taps outside Town limits subject to 2x Multiplier.	
All properties outside town limits receiving a utility tap are subject to annexation agreement	

UTILITY DEPARTMENTS		
SERVICE FEES		
Administrative Account Creation Fee		\$ 15.00
Water Deposit Fees		
Residential		\$ 100.00
Commercial		\$ 150.00
Disconnection/Reconnection Processing Fee		\$ 50.00
Meter Tampering		Criminal Prosecution
A late fee of \$10.00 or 10% whichever is greater will be applied to any bill that has an outstanding balance due as of 12:00P.M. on the 5th of the month.		
WATER RATES		
Residential Inside-Monthly Minimum-1st 3,000 gallons		\$ 10.62
After 1st 3,000 gallons, cost per 1,000 gallons		(3.12 per 1000 gallon)
Apartment Inside-Monthly Minimum-1st 3,000 gallons		\$ 10.62
After 1st 3,000 gallons, cost per 1,000 gallons		(3.12 per 1000 gallon)
Commercial Inside-Monthly Minimum-1st 3,000 gallons		\$ 26.51
After 1st 3,000 gallons, cost per 1,000 gallons		(3.12 per 1000 gallon)
Industrial Inside-Monthly Minimum-1st 3,000 gallons		\$ 26.51
After 1st 3,000 gallons, cost per 1,000 gallons		(3.12 per 1000 gallon)
Residential Outside-Monthly Minimum-1st 3,000 gallons		\$ 21.24
After 1st 3,000 gallons, cost per 1,000 gallons		(6.25 per 1000 gallon)
Apartments Outside-Monthly Minimum-1st 3,000 gallons		\$ 21.24
After 1st 3,000 gallons, cost per 1,000 gallons		(6.25 per 1000 gallon)
Commercial Outside-Monthly Minimum-1st 3,000 gallons		\$ 53.04
After 1st 3,000 gallons, cost per 1,000 gallons		(6.25 per 1000 gallon)
Industrial Outside-Monthly Minimum-1st 3,000 gallons		\$ 53.04
After 1st 3,000 gallons, cost per 1,000 gallons		(6.25 per 1000 gallon)
Water Association-Monthly Minimum-1st 3,000 gallons		\$ 12.73
After 1st 3,000 gallons, cost per 1,000 gallons		(3.34 per 1000 gallon)
WATER-OTHER RATES		
Sale of Water-Up to 1,000 gallons		\$ 25.00
Sale of Water-More Than 1,000 gallons		\$ 10.00 per 1,000 gallons
SEWER RATES		
New Pretreatment Permits		\$ 300.00
Permit Modification		\$ 150/parameter
Residential Inside		\$ 9.55
After 1st 3,000 gallons, cost per 1,000 gallons		(5.59 per 1000 gallon)
Apartment Inside-Monthly Minimum-1st 3,000 gallons		\$ 9.55
After 1st 3,000 gallons, cost per 1,000 gallons		(5.59 per 1000 gallon)
Commercial Inside-Monthly Minimum-1st 3,000 gallons		\$ 23.85
After 1st 3,000 gallons, cost per 1,000 gallons		(8.41 per 1000 gallon)
Non-Contact Industrial Inside		\$ 76.30
After 1st 3,000 gallons, cost per 1,000 gallons		(8.41 per 1000 gallon)
Heavy Industrial Inside-Monthly Minimum-1st 3,000 gallons		\$ 73.30
After 1st 3,000 gallons, cost per 1,000 gallons		(5.72 per 1000 gallon)
continued to next page		

Residential Outside-Monthly Minimum-1st 3,000 gallons		\$	19.08
After 1st 3,000 gallons, cost per 1,000 gallons			(11.19 per 1000 gallon)
Apartment Outside-Monthly Minimum-1st 3,000 gallons		\$	19.08
After 1st 3,000 gallons, cost per 1,000 gallons			(11.19 per 1000 gallon)
Commercial Outside-Monthly Minimum-1st 3,000 gallons		\$	47.70
After 1st 3,000 gallons, cost per 1,000 gallons			(16.80 per 1000 gallon)
Industrial Outside-Monthly Minimum-1st 3,000 gallons		\$	152.61
After 1st 3,000 gallons, cost per 1,000 gallons			(16.80 per 1000 gallon)
SEWER-OTHER RATES			
Landfill Leachate		\$	7.82 per 1,000 gallon
Landfill Leachate Outside the County		\$	23.46 per 1,000 gallon
Septage		\$	75.00 per 1,000 gallon
RENEWAL OF PRETREATMENT PERMITS PER FLOW:			
0-1.0 MGD		\$	200.00
1.1-2.0 MGD		\$	400.00
2.1-3.0 MGD		\$	600.00
3.1-4.0 MGD		\$	800.00
SIGNIFICANT INDUSTRIAL USER SURCHARGE:			
BOD		\$	0.35/pound
TSS		\$	0.35/pound
Ammonia		\$	7.25/pound
DOUBLE CHECK VALVE FOR WATER TAP IS REQUIRED			