

*Town of Taylorsville*



*Annual Budget*

2016-2017

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# Town of Taylorsville

“The Brushy Mountain Gateway”

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Taylorsville, North Carolina 28681

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May 25<sup>th</sup>, 2016

## MAYOR AND TOWN BOARD OF COMMISSIONERS

Mr. George Holleman, Mayor  
Mr. Jack Lerner, Town Commissioner  
Mr. Ronnie Robinette, Town Commissioner  
Mr. Kenny Poole, Town Commissioner Mayor Pro Tem  
Mr. Edd Elliott, Town Commissioner

### Gentlemen:

Pursuant to Section 159-11 of the North Carolina General Statutes, I respectfully submit for your consideration the proposed Fiscal Year 2016/2017 Budget for the Town of Taylorsville, North Carolina. The budget totals \$3,786,525 (excluding pass thru grant projects) for all Town personnel expenses, operations, capital improvements, and debt service requirements. It reflects a .8% increase compared to the prior year approved budget, with only the enterprise fund experiencing over all growth. The approved budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act. **The 2016/2017 budget maintains the current tax rate of 34 cents per 100 dollar valuation.**

### EXECUTIVE OVERVIEW

*The proposed budget maintains acceptable service levels, allows for continued progress, and protects the integrity and functional ability of The Town of Taylorsville for the current year.*

Fiscal Year	Total Budget	Percentage Change	Town Tax/100	Alex. Co.
2000/01	\$2,441,685	19%	.43	.59
2001/02	\$2,095,825	-17%	.37	.65
2002/03	\$1,920,312	-10%	.37	.62
2003/04	\$2,070,152	8%	.37	46.5
2004/05	\$2,269,456	10%	.37	46.5
2005/06	\$2,421,254	7%	.37	46.5
2006/07	\$2,714,271	12%	.37	.51
2007/08	\$2,637,227	-3%	.35	53.5
2008/09	\$3,066,259	14%	.35	53.5
2009/2010	\$3,066,315	0%	.35	53.5
2010/2011	\$ 3,013,870	-1.7	.35	60.5
2011/2012	\$ 3,137,362	4.1%	.35	60.5
2012/2013	\$3,246,645	3.5%	.35	60.5
2013/2014	\$ 3,354,165	3.3%	.35	60.5
2014/2015	\$3,604,188	7.5%	.35	66.5
2015/2016	\$3,756,512	4.3%	.34	79
2016/2017	\$3,786,525	0.8%	.34	79

## GENERAL FUND REVENUE HIGHLIGHTS

The General Fund budget totals \$1,740,950 and is balanced with a property tax rate of 34 cents per \$100 valuation. The proposed budget reflects an estimated 2.0% increase in revenue. Revaluation impacted the Town in a negative way, no real surprise. \$ 5,000,000 dollars in real property was lost. Changes made by the North Carolina General Assembly to the Sales and Use Tax Formula and expansion of taxed services create the minor increase in general fund revenue.

### **Sales Taxes**

Retail sales in North Carolina represent the local sales tax portion levied by municipalities and counties. These taxes consist of a 1% tax that was first levied in 1971, a ½ cent tax levied in 1983, a ½ cent tax levied in 1986, **and a ½ cent tax levied in 2002, now eliminated.** The ½ cent sales tax replaces all State distributed local reimbursements. It should be noted that article 44 sales taxes is in question by the North Carolina State Senate SB 402 and similar bills still exist in different forms. County Hold Harmless is a Part of the proposed budget. The Town receives no funds from the County approved quarter cent sales tax. The State of North Carolina collects the sales taxes and distributes them to local governments. Sales tax revenues are distributed on a proportional population basis in Alexander County. The Town of Taylorsville portion is based on a current population of 2,109 citizens. It should be noted that changes to the Tax code and sales tax formula are first derived at the General Assembly Level.

### **Powell Bill Street Allocation**

These funds represent redistribution by the State of a portion of the motor fuels tax collections. The use of these funds are restricted to maintaining, repairing, constructing, reconstructing or widening any Town owned public streets or thoroughfares within the Town limits. Drainage, curb and gutter, sidewalks, and other necessary appurtenances are also approved uses of these funds. One-quarter of the distribution is based on the number of miles of local streets in the Town and the remaining 75% is distributed on a population basis.

### **Utility Franchise Tax**

All electric, local telephone, including cellular phones, and natural gas providers pay franchise taxes based on sales and consumption. These funds are collected by the State and are distributed to municipalities based on actual receipts from the providers for services within the municipal limits. The futures of these funds are also being considered for elimination by the general assembly in the prior session, the newest version provides a hold harmless provision. The long term outlook for this revenue stream is questionable at best.

### **Privilege Licenses**

Eliminated by the North Carolina General Assembly effective 7-1-2015

### **Fund Balance General Fund**

**No General Fund Balance is proposed to balance the proposed budget, fund balance restoration of some manner is recommended as a significant amount is being dedicated to tree removal, sidewalk repair, and urgent care project in prior budget years and other (1) time significant expenses**

## GENERAL FUND EXPENDITURES BY FUNCTION

Expenditures for the 2016/2017 General Fund totals \$1,740,950 an increase from the amount budgeted for Fiscal Year 2015/2016.

### **Town Council**

This function accounts for \$50,910 dollars 4.4% decrease and provides for the funding for five council positions. The Council is responsible for all policy decisions, in accordance with State Statute and Local Laws.

### **Administration**

The Administration function accounts for \$223,963.00 Expenditures are driven by costs associated with the management and administration of all Town activities. The budgeted amount reflects a 4.7% increase compared to the amount budgeted in Fiscal Year 2015/16.

### **Buildings**

This function accounts for \$21,300, 2.9% increase for this function relate to costs associated with maintenance and upkeep, including insurance, of the Town's buildings and facilities.

### **Police**

This function accounts for \$862,747 or 50% of the total General Fund budget. Expenditures for the majority of the police budget are driven by salary and benefits. The increase for the police budget is due to the Board Approved Purchase and financing of two new patrol vehicles.

The Police Department is staffed by a minimum of two officers at all times with four fulltime employees during normal business hours. All law enforcement agencies have been impacted by Mental Health Commitments that seemingly result in Emergency Room waits that are measured in days rather than hours. If a commitment originates within the Town Limits the Department is bound by State Law to maintain custody until admission is complete.

### **Streets & Sanitation**

The Streets & Sanitation function accounts for \$371,730 for the General Fund. Expenditures for this function are associated with costs relating to the upkeep and maintenance of the Town's street and sidewalk system, including Powell Bill expenditures, and costs associated with solid waste and recyclable materials collection. Costs for GDS curbside service increase annually based on CPI for weekly service. No fee increase is proposed for the coming fiscal year by The Town of Taylorsville. (City of Hickory monthly fee \$15.00, Taylorsville Green Fee \$9.00).

### **Parks & Recreation**

The Parks & Recreation function accounts for \$21,500, 25.3% decrease in expenditures for this function are associated with the operational costs of Matheson Park, and Town Park. With the exception of walking track care and routine upkeep no major expenditures are anticipated.

### **Cemetery**

This function provides for perpetual care for interment and upkeep. This year marks a significant increase in operational investment as The Town Council approved a zero interest four payment exchange to purchase additional cemetery land and two homes. \$58,500.00 is budgeted to maintain the grounds and fund payment in the amount of \$35,000.00 for additional property purchased prior

### **Miscellaneous Governmental**

This function accounts for \$40,800 a 3.0% increase from the prior year. Expenditures for this function include costs associated with the operations of the Planning Board and Board of Adjustment, planning services provided by a proposed new agreement with Alexander County Planning Department, additional 1 time funds under contracted services would partner with the WPCOG to accomplish the following, streamline permitting process for customer base, eliminate the Town's Min. Housing Standard replace it with Alexander County Ordinance, Update our current zoning and code of ordinances to reflect this planning partnership.

### **Contributions to Outside Agencies & Operations**

Contributions within this fund (\$88,500.00 represent the Town Councils continual goal to improve in the area of Public Safety. The Town of Taylorsville fully understands the value, service, and stability that civic minded volunteers bring to our citizens. To reward this substantial effort an increase in Fire Department Contract Funding, and Alexander Rescue Squad funding is proposed. Alexander County tax collection per contract is funded out of the contribution fund. The town has received request from the Hiddenite Center, Apple Festival, and Scaled Back Town of Taylorsville Concert Series.

## **GENERAL FUND EXPENDITURES BY CATEGORY**

### **Personal Services**

The Personal Services category accounts for 57.9 % of the proposed budget. For historical reference the 2002/2003 budget expenditures consumed 63.4% **Percent of General Fund**. The Town of Taylorsville has grown since 2001. Responsibilities like Matheson Park, Old Hospital, New Urgent Care, 25 Voluntary Annexations, Additional Sidewalks, Cemetery Expansions, Dayton Watts Field, Beautification Projects, Blight Removal Projects, running events, concerts, more storms with damage, an aging tree canopy etc. Personal Services include all costs associated with personnel and personnel related expenses. Specifically, items included in this category are salaries, FICA taxes, retirement expenses, group insurance, and disability insurance. No Cost of living adjustments (raises) were budgeted in the 2015-2016 budget. The proposed budget provides a 5% COLA for all full time employees. Performance allocations will be distributed in July and December to all employees The US Bureau of Labor Statistics Employer Costs for Employee Costs as of December 2012 found that Government Services dedicate 65.0% of costs go toward salary and benefits. The average nationwide wage-benefit costs equaled \$41.94 per hour. Data confirms that personnel costs consume the largest portion of any budget. The responsibilities placed on our employees have grown in number and in location via annexations, expansions while the number of Town employees has decreased. Personal "Human" costs associated with the provision of services is far less in Taylorsville compared to other units of government.

### **Operations**

The Operations category accounts for 40% of expenditures within the General Fund budget. Expenditures in the Operations category include all costs associated with the operations of departments funded through the General Fund. Expenditures include supplies, maintenance, contracted services, and other items required for the various departments. Contributions to outside agencies and contingency appropriations are also included in Operations. Most operational costs are considered to be recurring. Simply stated a Town that experiences a loss of revenue by any method must adjust accordingly.

### **General Fund Debt Service**

The Town of Taylorsville eliminated all general fund debt. No new general fund debt is proposed

### **Capital**

Capital purchases exceeding \$1,000.00 in value represent **\$23,000 an increase as we prioritize how we address sidewalk repairs following our recent tree removals.**

### **WATER & SEWER FUND**

The budget for the Water & Sewer Fund totals \$2,045,575 a decrease of -0.2%.. The Town of Taylorsville has several ongoing water and sewer projects such as close out of 9 Completion and new debt service of Millersville Sewer project, Completion of Phase 1Town Park Properties LLC, 6 new Townhomes, Two new grant/loan funded projects to improve the sewer system, and completion of additional site for bio-solids land application. **No Rate Increases for water or sewer are proposed.**

Expenditures for the Water & Sewer Fund total \$2,045,575.00 the amount represents direct Town Council actions to continue improvements to public infrastructure, ongoing grant projects, new public-private partnerships, and expansion of water and sewer system.

### **SUMMARY**

The proposed budget satisfies the requirements set forth by General Statutes. The preparation of this document is based on the directives established by the Mayor and Council of Taylorsville. The continued practice of no property tax rate increase since 1976-2016 and subsequent decreases in the following years, 2000, 2007, and 2015 establish a long record of fiscal responsibility.

Respectfully,

David Odom, Town Manager

**TOWN OF TAYLORSVILLE  
BUDGET ORDINANCE, FISCAL YEAR 2016/2017**

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

**SECTION 1:** It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017

Ad Valorem Taxes (Current and Prior Years)	\$612,500
Other Taxes	\$645,600
Unrestricted Intergovernmental Revenues	\$9,500
Restricted Intergovernmental Revenues	\$58,700
Licenses & Permits	\$500
Sales & Services	\$56,200
Investment Earnings	\$1,000
Fund Balance	\$0.00
Other Revenue	\$356,950
	<b>\$1,740,950</b>

**SECTION 2:** The following amounts are hereby appropriated in the General Fund for the operation of the Town Government and its activities for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017 in accordance with the chart of accounts established for the Town:

Town Council	\$50,910
Administration	\$223,963
Buildings	\$21,300
Urgent Care Building	\$1,000
Police	\$862,747
Streets & Sanitation	\$371,730
Parks & Recreation	\$21,500
Cemetery	\$58,500
Miscellaneous Governmental	\$40,800
Contributions to Outside Agencies & Operations, Contingency	\$88,500
	<b>\$1,740,950</b>

**SECTION 3:** It is estimated that the following revenues will be available in the Water & Sewer Fund for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017:

Sales & Services	\$2,030,275
Investment Earnings	\$300
Other Revenues	\$15,000
	<b>\$2,045,575</b>

**SECTION 4:** The following amounts are hereby appropriated in the Water & Sewer Fund for the operation of the water and sewer utilities for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017, in accordance with the chart of accounts established for the Town:

Personal Services	\$473,724
Operations	\$805,350
Debt Service	\$288,200
Capital	\$292,000
Contingency	\$186,301
	<hr/>
	<b>\$2,045,575</b>

**SECTION 5: The Total of Both General Fund and Water and Sewer Enterprise Funds for Fiscal Year 2016/2017 are as follows.**

<b>GENERAL FUND BUDGET</b>	<b>\$1,740,950</b>
<b>ENTERPRISE FUND</b>	<b><u>\$2,045,575</u></b>
<b>TOTAL OF ALL FUNDS</b>	<b>\$3,786,525</b>

**SECTION 6:** There is hereby levied a tax at the rate of thirty-four cents (\$0.34) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2016, for the purpose of raising the revenue listed as “Ad Valorem Taxes” in the General Fund in Section 1 of this ordinance. The rate is based on a total estimated valuation of property not including utilities for the purposes of taxation of real property at \$171,397,154 excluding motor vehicles and an estimated rate of collection of 97%.

**SECTION 7:** The Town Manager (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

(A) The Town Manager (Budget Officer) may transfer amounts between line-item expenditures within a department without limitation and without a report being required.

(B) The Town Manager (Budget Officer) may transfer amounts up to \$5,000 between departments including contingency appropriations, within the same fund. He must make an official report on such transfers at the next Regular Meeting of the Governing Board.

(C) The Town Manager (Budget Officer) may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

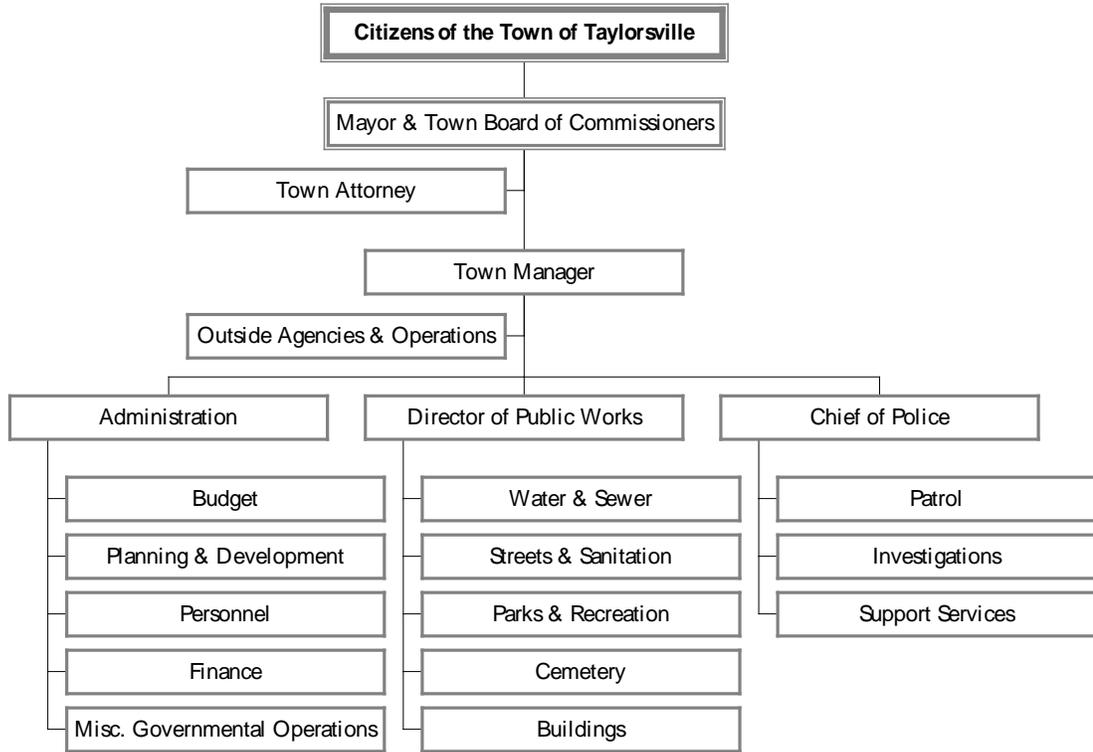
**SECTION 8:** Copies of the Budget Ordinance shall be furnished to the Town Clerk of the Governing Board and to the Town Manager/Finance Officer (Budget Officer) to be kept on file by them for their direction in the disbursement of funds.

Adopted this the \_\_\_\_\_ day of June, 2016.

\_\_\_\_\_  
George Holleman, Mayor

Attest:  
\_\_\_\_\_  
Yolanda T. Prince, Town Clerk

# Town of Taylorsville Organizational Chart 2016-2017



# Fiscal Year 2016/17 Balanced Budget

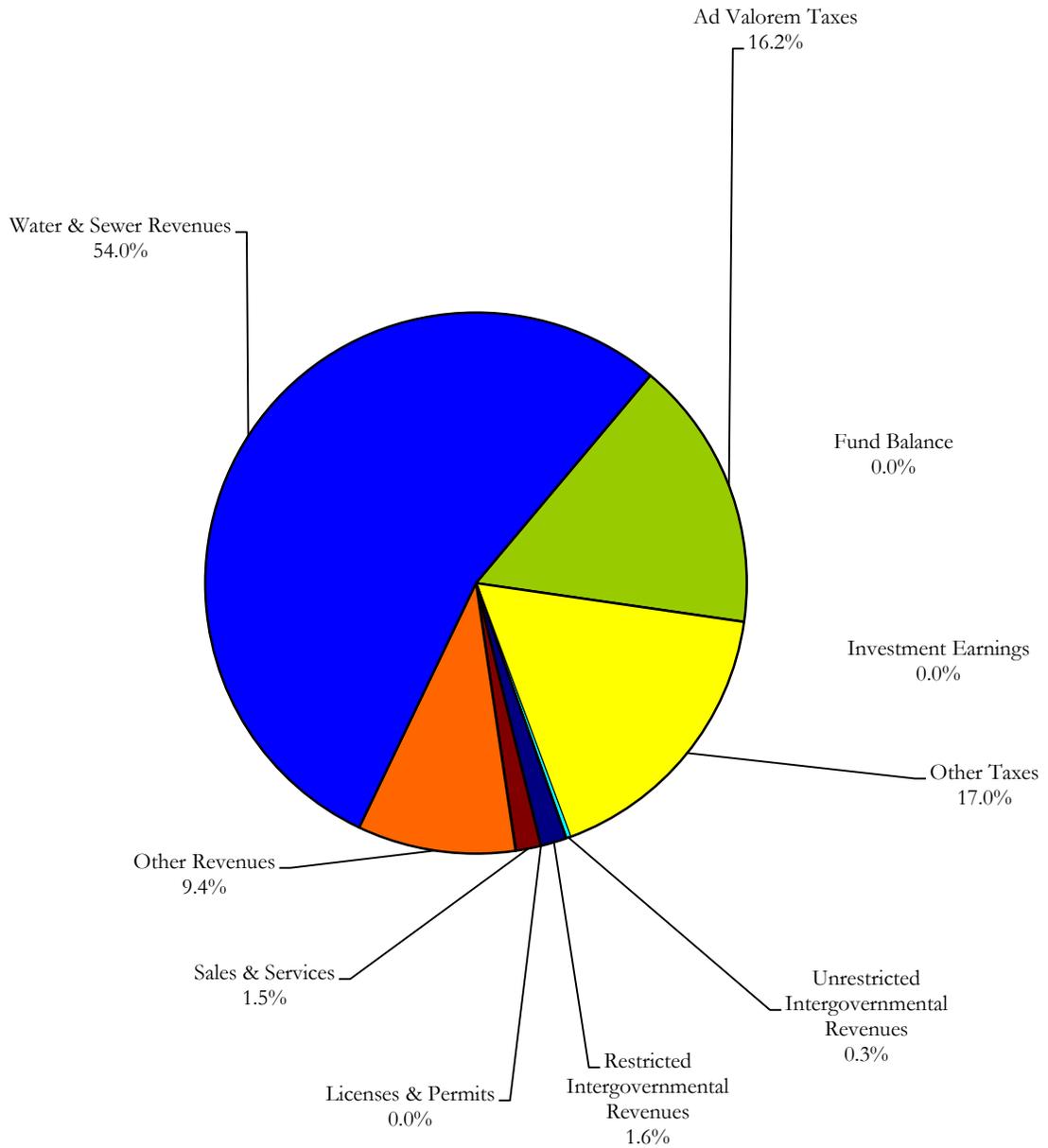
	2015/16 Budget	2016/17 Budget	Percent Change
<b>Revenues</b>			
General Fund	1,706,462	1,740,950	2.0%
Water & Sewer Fund	2,050,050	2,045,575	-0.2%
<b>Total Revenues</b>	<b>\$3,756,512</b>	<b>\$3,786,525</b>	<b>0.8%</b>

	2015/16 Budget	2016/17 Budget	Percent Change
<b>Expenditures</b>			
General Fund	1,706,462	1,740,950	2.0%
Water & Sewer Fund	2,050,050	2,045,575	-0.2%
<b>Total Expenditures</b>	<b>\$3,756,512</b>	<b>\$3,786,525</b>	<b>0.8%</b>

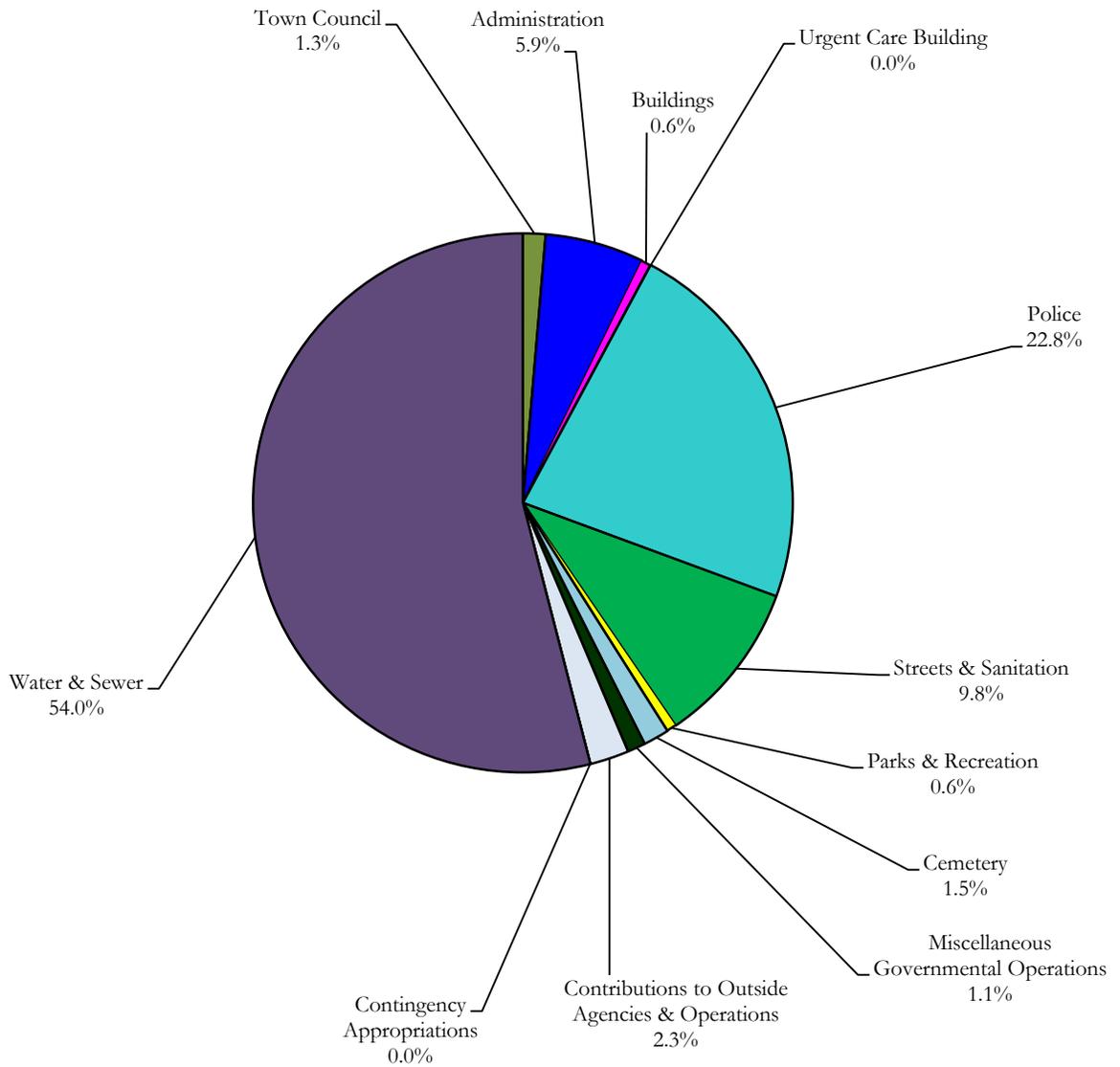
	2015/16 Budget	2016/17 Budget	Percent Change
<b>Total Revenues by Category</b>			
Ad Valorem Taxes	619,000	612,500	-1.1%
Other Taxes	565,500	645,600	14.2%
Unrestricted Intergovernmental Revenues	9,500	9,500	0.0%
Restricted Intergovernmental Revenues	48,200	58,700	21.8%
Licenses & Permits	2,775	500	-82.0%
Sales & Services	54,600	56,200	2.9%
Investment Earnings	4,500	1,000	-77.8%
Fund Balance	0	0	0.0%
Other Revenues	402,387	356,950	-11.3%
Water & Sewer Revenues	2,050,050	2,045,575	-0.2%
<b>Total Revenues</b>	<b>\$ 3,756,512</b>	<b>\$ 3,786,525</b>	<b>0.8%</b>

	2015/16 Budget	2016/17 Budget	Percent Change
<b>Total Expenditures by Function</b>			
Town Council	53,248	50,910	-4.4%
Administration	217,387	223,963	3.0%
Buildings	20,700	21,300	2.9%
Urgent Care Building	1,200	1,000	-16.7%
Police	847,463	862,747	1.8%
Streets & Sanitation	343,064	371,730	8.4%
Parks & Recreation	28,800	21,500	-25.3%
Cemetery	58,750	58,500	-0.4%
Miscellaneous Governmental Operations	39,600	40,800	3.0%
Contributions to Outside Agencies & Operations	90,000	88,500	-1.7%
Contingency Appropriations	6,250	0	-100.0%
Water & Sewer	2,050,050	2,045,575	-0.2%
<b>Total Expenditures</b>	<b>\$3,756,512</b>	<b>\$3,786,525</b>	<b>0.8%</b>

# Fiscal Year 2016/2017 Total Revenues by Category



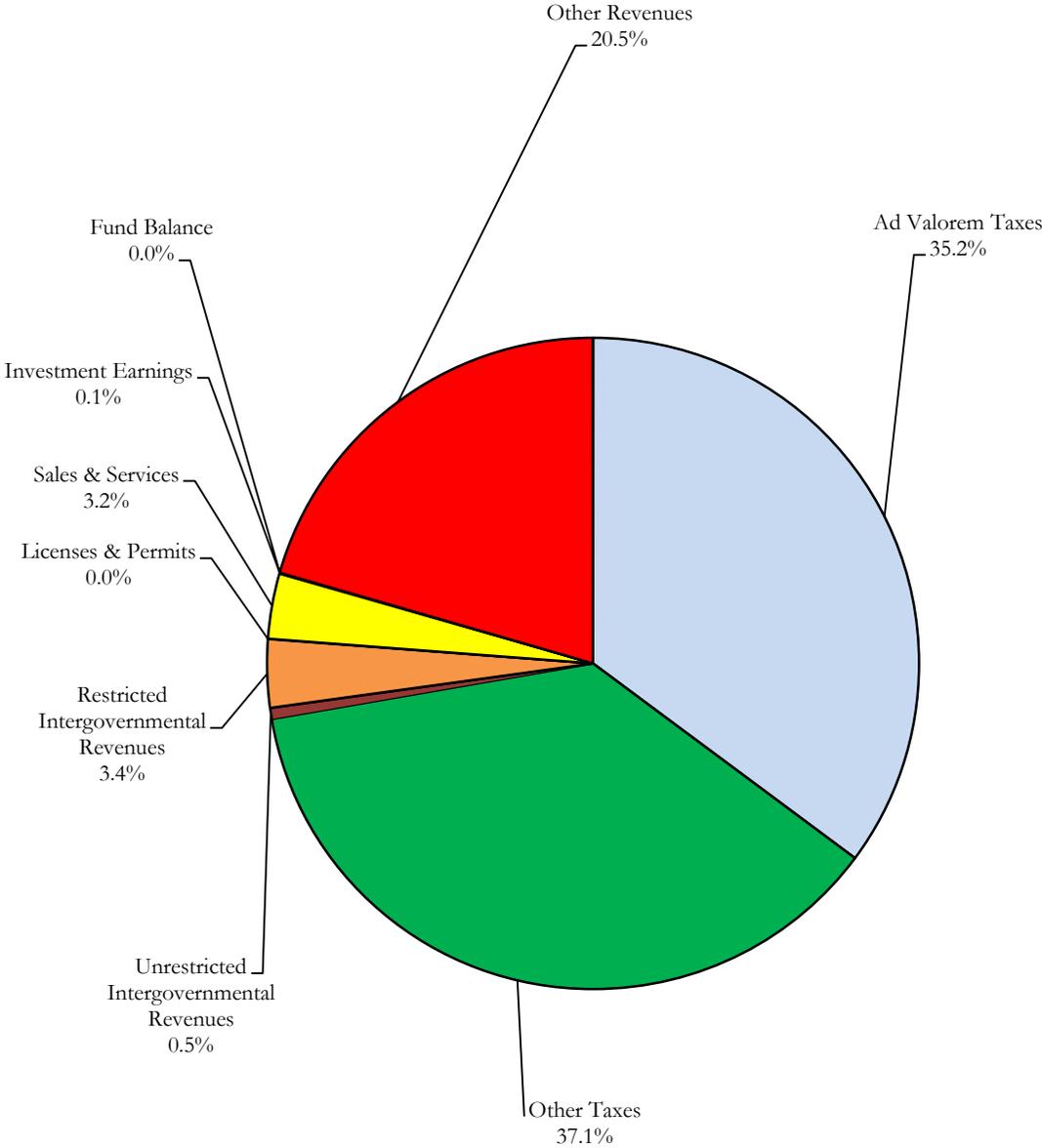
**Fiscal Year 2016/2017  
Total Expenditures by Function**



# General Fund Revenue Summary

	2015/16 Budget	2016/17 Budget	Percent Change
<i>Revenues by Category</i>			
Ad Valorem Taxes	619,000	612,500	-1.1%
Other Taxes	565,500	645,600	14.2%
Unrestricted Intergovernmental Revenues	9,500	9,500	0.0%
Restricted Intergovernmental Revenues	48,200	58,700	21.8%
Licenses & Permits	2,775	500	-82.0%
Sales & Services	54,600	56,200	2.9%
Investment Earnings	4,500	1,000	-77.8%
Fund Balance	0	0	0.0%
Other Revenues	402,387	356,950	-11.3%
<b>Total Revenues</b>	<b>\$1,706,462</b>	<b>1,740,950</b>	<b>2.0%</b>

**Fiscal Year 2016/2017  
Revenues by Category, General Fund**



# General Fund Revenues

	2015/16 Budget	2016/17 Budget	Percent Change
<b><i>Ad Valorem Taxes</i></b>			
Ad Valorem Taxes, Current Year	567,000	569,000	0.4%
Ad Valorem Taxes, Prior Years	5,000	5,000	0.0%
Motor Vehicle Taxes	39,500	34,000	-13.9%
Penalties & Interest	4,500	4,500	0.0%
<b>Sub Total</b>	<b>\$616,000</b>	<b>612,500</b>	<b>-0.6%</b>
<b><i>Other Taxes</i></b>			
1/2-Cent Option Sales Tax (Chapter 40)	107,600	108,000	0.4%
1/2-Cent Option Sales Tax (Chapter 42)	50,300	52,000	3.4%
Local Option Sales Tax	98,000	99,500	1.5%
Hold Harmless for rep. art 44 and Ex. Distr.	125,000	207,300	65.8%
Franchise Tax	88,400	86,800	-1.8%
Telecommunications Franchise Tax	62,000	63,000	1.6%
Cable Franchise	32,000	23,500	-26.6%
Gas Franchise Tax	2,200	5,500	150.0%
<b>Sub Total</b>	<b>\$565,500</b>	<b>645,600</b>	<b>14.2%</b>
<b><i>Unrestricted Intergovernmental Revenues</i></b>			
Beer & Wine Tax	\$9,500	9,500	0.0%
<b>Sub Total</b>	<b>\$9,500</b>	<b>9,500</b>	<b>0.0%</b>
<b><i>Restricted Intergovernmental Revenues</i></b>			
Powell Bill Allocation	48,100	58,600	21.8%
Powell Bill Interest	100	100	0.0%
<b>Sub Total</b>	<b>\$48,200</b>	<b>58,700</b>	<b>21.8%</b>
<b><i>Licenses &amp; Permits</i></b>			
Privilege Licenses	0	0	0.0%
Event Permits	250	250	0.0%
Event Vendor Permits	2,000	250	-87.5%
Zoning Permits	525	0	-100.0%
<b>Sub Total</b>	<b>\$2,775</b>	<b>\$500</b>	<b>-82.0%</b>
<b><i>Sales &amp; Services</i></b>			
Accident Reports	500	500	0.0%
Cemetery Lot Sales	10,000	10,000	0.0%
Officers' Fees	1,800	2,300	27.8%
Recycling Revenue	500	500	0.0%
SRO Reimbursement	41,800	42,900	2.6%
<b>Sub Total</b>	<b>\$54,600</b>	<b>56,200</b>	<b>2.9%</b>
<b><i>Investment Earnings</i></b>			
Investment Earnings	\$4,500	1,000	-77.8%
<b>Sub Total</b>	<b>\$4,500</b>	<b>1,000</b>	<b>-77.8%</b>
<b><i>Fund Balance</i></b>			
Fund Balance Appropriated	0	0	0.0%
<b>Sub Total</b>	<b>\$0</b>	<b>0</b>	<b>0.0%</b>
<b><i>Other Revenues</i></b>			
ABC Revenue	8,500	9,200	8.2%
Parking Violations	257	300	16.7%
Rent of ABC Building	28,700	28,700	0.0%
Rent of Park House	5,400	5,400	0.0%
Rent of Cemetery Houses	9,500	9,500	0.0%
Rent of Urgent Care Building	8,500	8,500	0.0%
Sales Tax Refund	50,500	25,300	-49.9%
Environmental Fee	118,000	118,000	0.0%
W&S Administration Charge to Enterprise	174,000	150,000	-13.8%
Misc., Park shelter Fees	2,030	2,050	1.0%
<b>Sub Total</b>	<b>\$405,387</b>	<b>\$356,950</b>	<b>-11.9%</b>
<b>Total Revenues</b>	<b>\$1,706,462</b>	<b>\$1,740,950</b>	<b>2.0%</b>

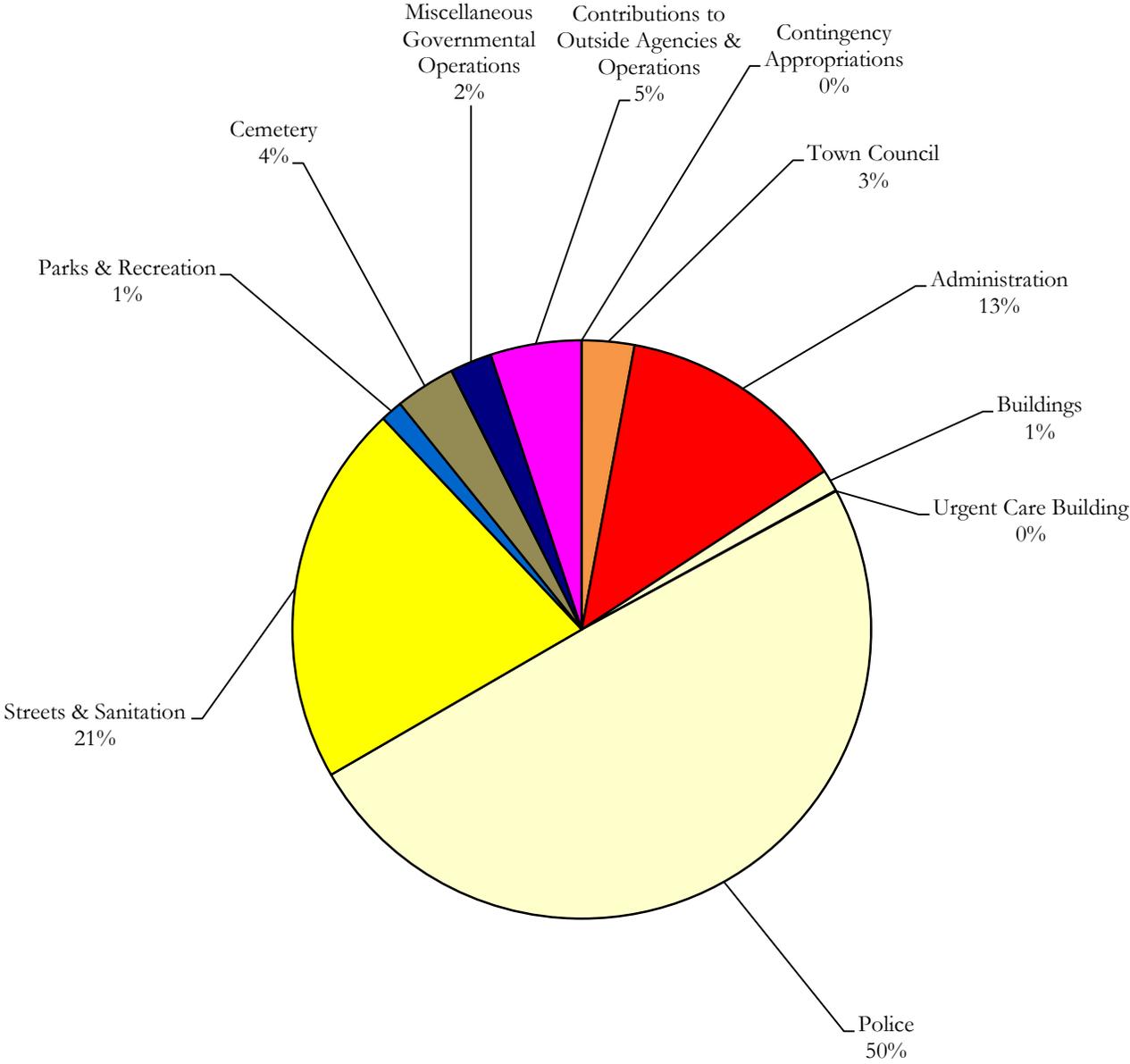
# General Fund Expenditure Summaries

	2015/16 Budget	2016/17 Budget	Percent Change
<i>Expenditures by Function</i>			
Town Council	53,248	50,910	-4.4%
Administration	217,387	223,963	3.0%
Buildings	20,700	21,300	2.9%
Urgent Care Building	1,200	1,000	-16.7%
Police	847,463	862,747	1.8%
Streets & Sanitation	343,064	371,730	8.4%
Parks & Recreation	28,800	21,500	-25.3%
Cemetery	58,750	58,500	-0.4%
Miscellaneous Governmental Operations	39,600	40,800	3.0%
Contributions to Outside Agencies & Operations	90,000	88,500	-1.7%
Contingency Appropriations	6,250	0	-100.0%
<b>Total Expenditures</b>	<b>\$1,706,462</b>	<b>1,740,950</b>	<b>2.0%</b>

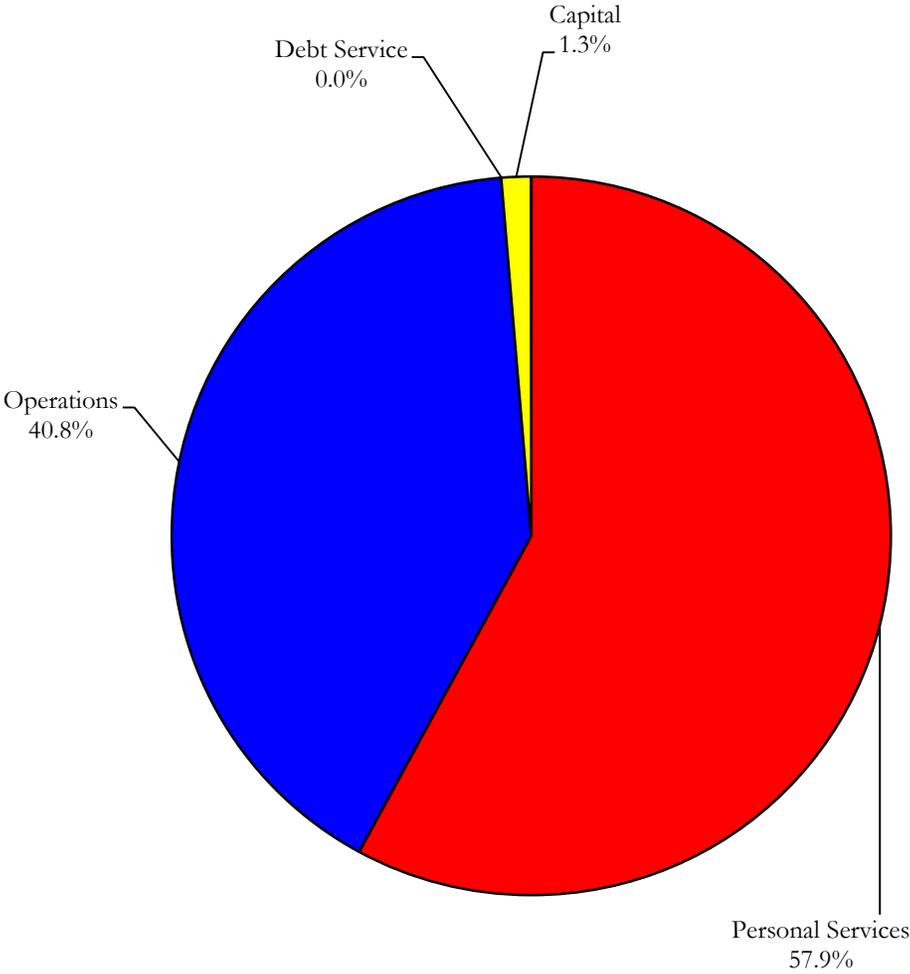
<i>Expenditures by Category</i>			
Personal Services	964,099	1,008,500	4.6%
Operations	707,400	709,450	0.3%
Debt Service	20,963	0	0.0%
Capital	14,000	23,000	64.3%
<b>Total Expenditures</b>	<b>\$1,706,462</b>	<b>1,740,950</b>	<b>2.0%</b>

<i>Full Time Employees</i>			
Elected Officials	5	5	0.0%
Full Time Equivalents	14	14	0.0%
<b>Total</b>	<b>19</b>	<b>19</b>	<b>0.0%</b>

**Fiscal Year 2016/2017  
Expenditures by Function, General Fund**



Fiscal Year 2016/2017 Expenditures by Category, General Fund



# Town Council

---

	2015/16 Budget	2016/17 Budget	Percent Change
<i>Personal Services</i>			
Salaries	27,148	27,409	1.0%
FICA	2,400	2,201	-8.3%
HRA Fund	1,500	0	-100.0%
AHC/Medicare Ins. Supp.	17,500	17,500	0.0%
<b>Sub Total</b>	<b>\$48,548</b>	<b>\$47,110</b>	<b>-3.0%</b>
<i>Operations</i>			
Travel	1,200	800	-33.3%
Misc- Exp Parade, Ann. Events-2015 Elec	3,500	3,000	-14.3%
<b>Sub Total</b>	<b>\$4,700</b>	<b>\$3,800</b>	<b>-19.1%</b>
<b>Total Expenditures</b>	<b>\$53,248</b>	<b>\$50,910</b>	<b>-4.4%</b>
<i>Employees</i>			
Elected Officials	5	5	0.0%
<b>Total</b>	<b>5</b>	<b>5</b>	<b>0.0%</b>

# Administration

	2015/16 Budget	2016/17 Budget	Percent Change
<i>Personal Services</i>			
Salaries	129,066	136,519	5.8%
FICA	10,800	10,900	0.9%
Retirement	8,980	9,581	6.7%
401-K Contribution	6,453	6,775	5.0%
Group Insurance	16,500	15,500	-6.1%
HRA Fund	800	1,500	87.5%
Group Disability	288	288	0.0%
<b>Sub Total</b>	<b>\$172,887</b>	<b>\$181,063</b>	<b>4.7%</b>
<i>Operations</i>			
Advertising	500	800	60.0%
Department Supplies	8,600	8,600	0.0%
Dues & Subscriptions	5,800	5,000	-13.8%
Insurance & Bonds	2,500	2,500	0.0%
Maintenance & Repair Equipment	1,400	1,500	7.1%
Miscellaneous	750	1,000	33.3%
Printing	5,100	5,100	0.0%
Telephone & Postage	4,500	4,300	-4.4%
Travel	500	500	0.0%
Manager Vehicle Allowance-	6,600	6,600	0.0%
Manager Professional Fees -Ed.	3,000	1,500	-50.0%
Contracted Services - Harris Computers	3,000	2,500	-16.7%
Contracted Services- and Town Attorney	1,500	2,000	33.3%
<b>Sub Total</b>	<b>\$43,750</b>	<b>\$41,900</b>	<b>-4.2%</b>
<i>Capital</i>			
Capital Outlay Online Ordinance	750	1,000	33.3%
<b>Sub Total</b>	<b>\$750</b>	<b>\$1,000</b>	<b>33.3%</b>
<b>Total Expenditures</b>	<b>\$217,387</b>	<b>\$223,963</b>	<b>3.0%</b>
<i>Employees</i>			
Full Time Equivalents	2	2	0.0%
<b>Total</b>	<b>2</b>	<b>2</b>	<b>0.0%</b>

# Buildings

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	2015/16 Budget	2016/17 Budget	Percent Change
<i>Operations</i>			
Utilities	5,800	5,000	-13.8%
Contracted Services	5,000	5,000	0.0%
Department Supplies	3,500	5,000	42.9%
Insurance & Bonds	4,400	4,500	2.3%
Maintenance & Repair Buildings	2,000	1,800	-10.0%
<b>Sub Total</b>	<b>\$20,700</b>	<b>\$21,300</b>	<b>2.9%</b>
<i>Capital</i>			
Building- -	\$0	0	0.0%
<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$20,700</b>	<b>\$21,300</b>	<b>2.9%</b>
<i>Employees</i>			
Full Time Equivalents	0	0	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

# Urgent Care

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	<u>2015/16</u>	<u>2016/17</u>	<u>Percent</u>
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
<i>Operations</i>			
Maintenance & Repair Buildings	1,200	1,000	-16.7%
<b>Sub Total</b>	<b>\$1,200</b>	<b>\$1,000</b>	<b>-16.7%</b>
<i>Capital</i>			
Building-	\$0	0	0.0%
<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$1,200</b>	<b>\$1,000</b>	<b>-16.7%</b>

# Police

	2015/16 Budget	2016/17 Proposed	Percent Change
<i>Personal Services</i>			
Salaries	470,200	529,260	12.6%
Part Time Salaries	54,385	36,127	-33.6%
Law Enforcement Separation Allowance	0	0	0.0%
FICA	39,700	41,498	4.5%
Retirement	30,180	31,000	2.7%
401-K Contribution	20,750	21,312	2.7%
Group Insurance	79,500	73,500	-7.5%
HRA Fund	2,000	2,000	0.0%
Group Disability	1,585	1,600	0.9%
<b>Sub Total</b>	<b>\$698,300</b>	<b>\$736,297</b>	<b>5.4%</b>
<i>Operations</i>			
Education	1,000	1,000	0.0%
Telephone & Postage	1,200	1,300	8.3%
Travel	750	750	0.0%
Maintenance & Repair, Equipment	5,500	5,500	0.0%
Maintenance & Repair, Automobile	20,000	20,000	0.0%
Radio Maintenance	3,500	4,000	14.3%
Automotive Supplies	35,000	31,000	-11.4%
Office Supplies	1,000	1,500	50.0%
Uniforms	4,000	6,000	50.0%
Special Fund	750	800	6.7%
Contracted Services	13,500	13,500	0.0%
Contracted Services Camera Lease	8,900	3,500	-60.7%
Dues & Subscriptions	600	600	0.0%
Insurance	26,000	27,000	3.8%
Department Supplies	6,500	10,000	53.8%
<b>Sub Total</b>	<b>\$128,200</b>	<b>\$126,450</b>	<b>-1.4%</b>
<i>Debt Service</i>			
Debt Service, Principal	19,529	0	0.0%
Debt Service, Interest	1,434	0	0.0%
<b>Sub Total</b>	<b>\$20,963</b>	<b>\$0</b>	<b>0.0%</b>
<i>Capital</i>			
<b>Sub Total</b>	<b>\$0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$847,463</b>	<b>\$862,747</b>	<b>1.8%</b>
<i>Employees</i>			
Full Time Equivalents	11	12	9.1%
<b>Total</b>	<b>11</b>	<b>12</b>	<b>9.1%</b>

# Streets & Sanitation

	2015/16 Budget	2016/17 Budget	Percent Change
<b><i>Personal Services</i></b>			
Salaries	37,494	38,500	2.7%
FICA	2,869	2,915	1.6%
Retirement	1,250	1,270	1.6%
Employee Retiree Insurance Benefit	200	0	-100.0%
401-K Contribution	588	616	4.8%
Group Insurance	1,834	1,500	-18.2%
HRA Fund	100	200	100.0%
Group Disability	29	29	0.0%
<b>Sub Total</b>	<b>\$44,364</b>	<b>\$45,030</b>	<b>1.5%</b>
<b><i>Operations</i></b>			
Training	100	100	0.0%
Travel	100	100	0.0%
Utilities, Street Lights	45,000	47,600	5.8%
Maintenance & Repair, Equipment	4,500	4,000	-11.1%
Maintenance & Repair, Automobile	6,000	6,000	0.0%
Automotive Supplies	6,000	5,200	-13.3%
Powell Bill Expense	33,000	36,000	9.1%
Uniforms	500	500	0.0%
Tipping Fees	48,750	48,000	-1.5%
Garbage Removal- 10% Tree-limb-leaves	77,800	80,500	3.5%
Recycling Program	30,700	32,000	4.2%
Insurance	16,000	16,000	0.0%
Department Supplies	13,000	15,700	20.8%
Inmate Work Program	2,000	2,000	0.0%
Bus Route M-F	10,500	11,000	4.8%
<b>Sub Total</b>	<b>\$293,950</b>	<b>\$304,700</b>	<b>3.7%</b>
<b><i>Debt Service</i></b>			
Debt Service, Principal sweeper	0	0	0.0%
Debt Service, Interest	0	0	0.0%
<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b><i>Capital</i></b>			
Capital Outlay- Tree- Siewalk-Stumps	4,750	22,000	363.2%
<b>Sub Total</b>	<b>\$4,750</b>	<b>\$22,000</b>	<b>363.2%</b>
<b>Total Expenditures</b>	<b>\$343,064</b>	<b>\$371,730</b>	<b>8.4%</b>
<b>Employees</b>			
Full Time Equivalents	1	1	0.0%
<b>Total</b>	<b>1</b>	<b>1</b>	<b>0.0%</b>

# Parks & Recreation

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	2015/16 Budget	2016/17 Budget	Percent Change
<i>Operations</i>			
Utilities	4,500	4,700	4.4%
Insurance	1,800	1,800	0.0%
Maintenance & Repair	5,000	5,000	0.0%
Maintenance & Repair, Equipment	5,000	5,000	0.0%
Department Supplies	4,000	5,000	25.0%
<b>Sub Total</b>	<b>\$20,300</b>	<b>\$21,500</b>	<b>5.9%</b>
<i>Capital</i>			
Capital Outlay- Walking Track	8,500	0	-100.0%
<b>Sub Total</b>	<b>\$8,500</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Total Expenditures</b>	<b>\$28,800</b>	<b>\$21,500</b>	<b>-25.3%</b>
<i>Employees</i>			
Full Time Equivalents	0	0	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

# Cemetery

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	2015/16 Budget	2016/17 Budget	Percent Change
<i>Operations</i>			
Maintenance & Repair, Grounds	1,500	2,000	33.3%
Maintenance & Repair, Equipment	3,000	2,000	-33.3%
Department Supplies	750	1,000	33.3%
Add. FFF Land Purchase -GR PAY# 4	49,000	49,000	0.0%
Maintenance & Repair Buildings	3,000	3,000	0.0%
Insurance	1,500	1,500	0.0%
<b>Sub Total</b>	<b>\$58,750</b>	<b>\$58,500</b>	<b>-0.4%</b>
<i>Capital</i>			
Building-	\$0	0	0.0%
<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$58,750</b>	<b>\$58,500</b>	<b>-0.4%</b>
<i>Positions</i>			
Full Time Equivalents	0	0	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

## Miscellaneous Governmental Operations

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	2015/16 Budget	2016/17 Budget	Percent Change
<i>Operations</i>			
Professional Services -Audit	15,300	16,800	9.8%
Planner Alex. County	15,000	15,000	0.0%
BOA & Planning Board	300	0	-100.0%
Dues	3,000	3,000	0.0%
Insurance	6,000	6,000	0.0%
<b>Sub Total</b>	<b>39,600</b>	<b>40,800</b>	<b>3.0%</b>
<b>Total Expenditures</b>	<b>\$39,600</b>	<b>\$40,800</b>	<b>3.0%</b>

## Contributions to Outside Agencies & Operations

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	2015/16 Budget	2016/17 Budget	Percent Change
<i>Operations</i>			
Hiddenite Center	1,500	1,000	-33.3%
Alexander County Tax Collections	18,000	18,000	0.0%
Alexander EMS & Rescue, Inc.	3,500	3,500	0.0%
Town Council Civic Events by Request	3,000	2,000	-33.3%
County- Town Min. Code	4,500	4,500	0.0%
Central Alexander Fire Department	59,500	59,500	0.0%
<b>Sub Total</b>	<b>\$90,000</b>	<b>\$88,500</b>	<b>-1.7%</b>
<b>Total Expenditures</b>	<b>\$90,000</b>	<b>\$88,500</b>	<b>-1.7%</b>

# Contingency Appropriations

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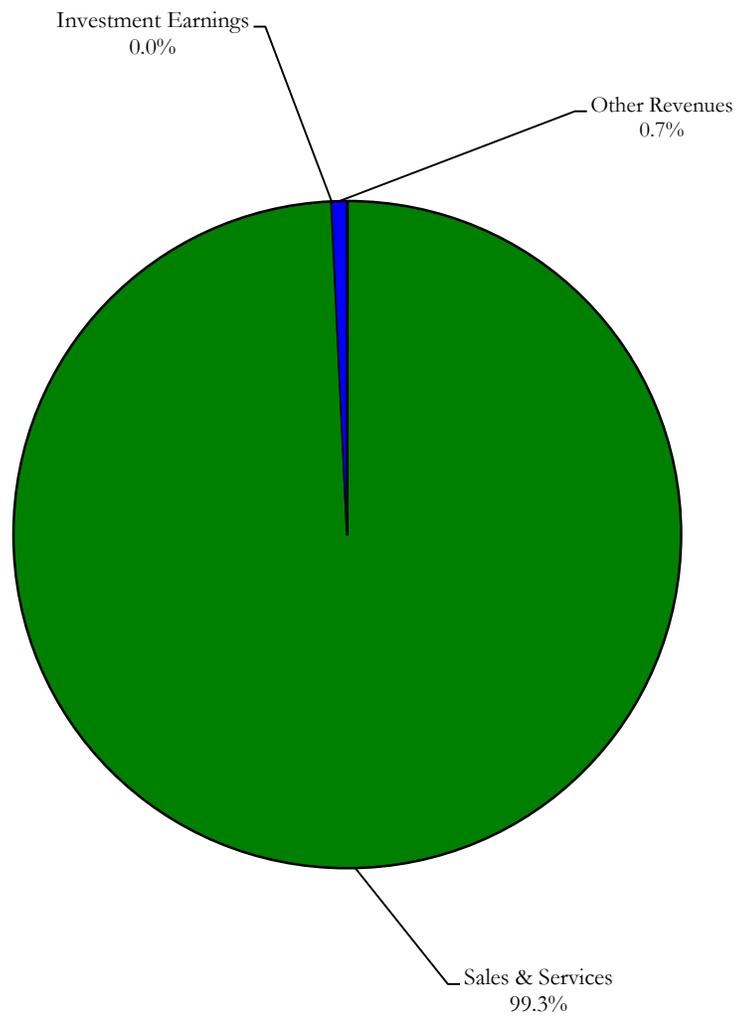
	<u>2016/17 Budget</u>	<u>2016/17 Budget</u>	<u>Percent Change</u>
<i>Operations</i>			
Contingency Appropriation	\$6,250	\$0	-100.0%
<b>Sub Total</b>	<b>\$6,250</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Total Expenditures</b>	<b>\$6,250</b>	<b>\$0</b>	<b>-100.0%</b>

## Water & Sewer Fund Revenue Summary

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	2015/16 Budget	2016/17 Budget	Percent Change
<i>Revenues by Category</i>			
Sales & Services	2,028,750	2,030,275	0.1%
Investment Earnings	300	300	0.0%
Other Revenues	21,000	15,000	-28.6%
Fund Balance	0	0	0.0%
<b>Total Revenues</b>	<b>\$2,050,050</b>	<b>\$2,045,575</b>	<b>-0.2%</b>

**Fiscal Year 2016/2017**  
**Revenues by Category, Water & Sewer Fund**

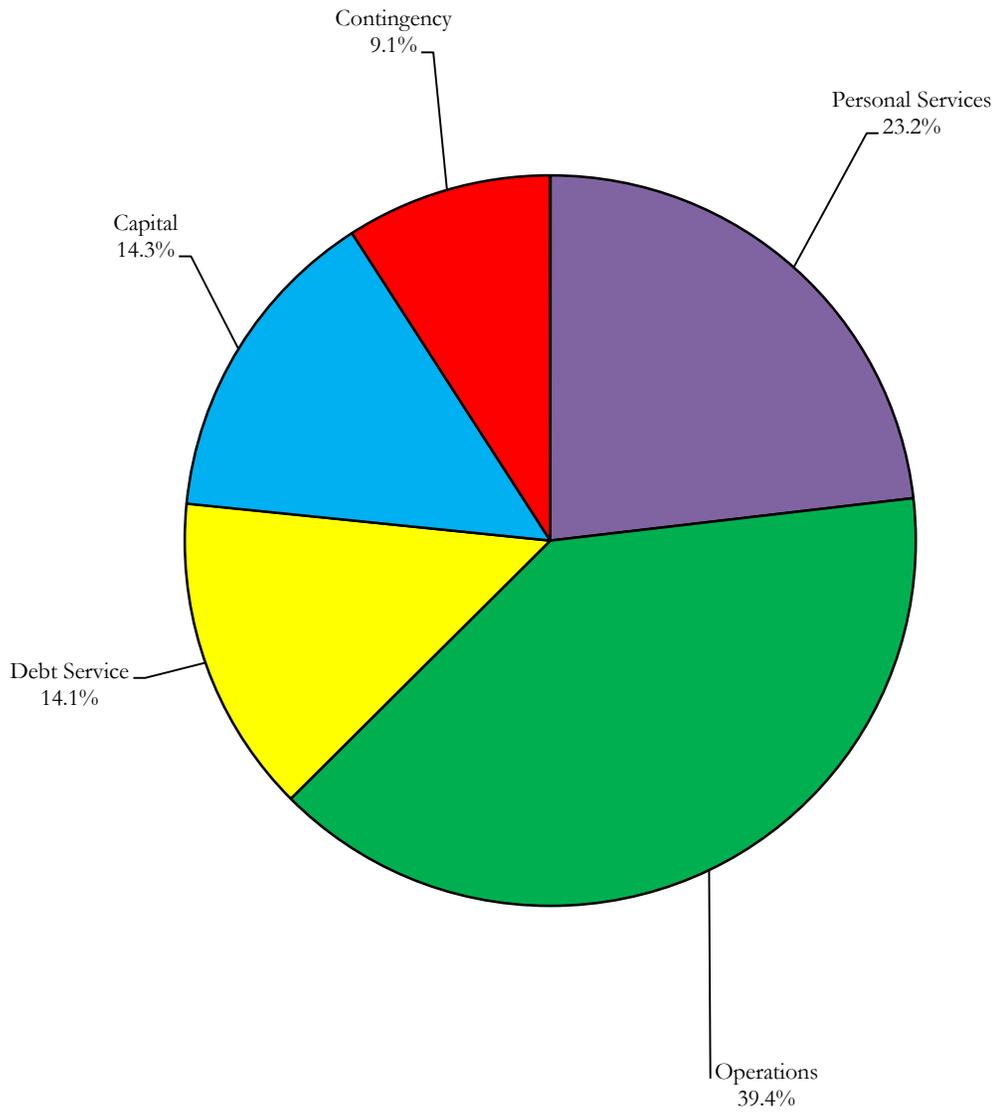


# Water & Sewer Fund Expenditure Summary

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	2015/16 Budget	2016/17 Budget	Percent Change
<i>Expenditures by Category</i>			
Personal Services	464,734	473,724	1.9%
Operations	798,350	805,350	0.9%
Debt Service	288,200	288,200	0.0%
Capital	335,000	292,000	-12.8%
Contingency	163,766	186,301	13.8%
<b>Total Expenditures</b>	<b>\$2,050,050</b>	<b>\$2,045,575</b>	<b>-0.2%</b>
 <i>Employees</i>			
Full Time Equivalents	9	9	0.0%

Fiscal Year 2016/2017  
Expenditures by Category, Water & Sewer Fund



# Water & Sewer Fund Revenues

	2015/16 Budget	2016/17 Budget	Percent Change
<b><i>Sales and Services</i></b>			
Capital Fixed Sewer Charge	138,000	138,200	0.1%
Fairway Oaks Revenue	2,000	0	-100.0%
Impact/Assessment Fees	0	0	0.0%
Penalties & Interest	24,850	24,500	-1.4%
Reconnection Fees	2,500	3,000	20.0%
Return Check Fee	400	575	43.8%
Water & Sewer Charges	1,855,000	1,858,000	0.2%
Water & Sewer Taps	6,000	6,000	0.0%
<b>Sub Total</b>	<b>\$2,028,750</b>	<b>2,030,275</b>	<b>0.1%</b>
<b><i>Investment Earnings</i></b>			
Investment Earnings	300	300	0.0%
<b>Sub Total</b>	<b>\$300</b>	<b>\$300</b>	<b>0.0%</b>
<b><i>Other Revenues</i></b>			
Miscellaneous	1,000	1,000	0.0%
Sales Tax Refund	20,000	14,000	-30.0%
<b>Sub Total</b>	<b>\$21,000</b>	<b>\$15,000</b>	<b>-28.6%</b>
<b><i>Grant Revenues</i></b>			
See Grant Funds	0	0	0.0%
<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>\$2,050,050</b>	<b>\$2,045,575</b>	<b>-0.2%</b>

# Water & Sewer Fund Expenditures

	2015/16 Budget	2016/17 Budget	Percent Change
<b><i>Personal Services</i></b>			
Salaries	350,000	353,000	0.9%
FICA	26,000	26,800	3.1%
Retirement	18,002	18,875	4.8%
Employee Retiree Insurance Benefit	5,500	3,500	-36.4%
401-K Contribution	12,732	13,349	4.8%
Group Insurance	54,100	55,200	2.0%
HRA Fund	2,000	2,000	0.0%
Group Disability	1,000	1,000	0.0%
<b>Sub Total</b>	<b>\$469,334</b>	<b>\$473,724</b>	<b>0.9%</b>
<b><i>Operations</i></b>			
Contracted Services, Laboratory	28,500	28,500	0.0%
Contracted Services, Wellness Program	0	0	0.0%
Contracted Services, ORC	28,500	28,500	0.0%
Contracted Services, Harris Computers	12,000	13,000	8.3%
Professional Services, Auditor	20,000	20,000	0.0%
Professional Services, Engineer	15,000	12,500	-16.7%
Maintenance & Repair, Building	4,000	4,000	0.0%
Maint. & Repair, EU. W Tanks- diffusers-	48,000	50,000	4.2%
Maintenance & Repair, Vehicle	15,000	10,000	-33.3%
System Maintenance-Water-Sewer	140,000	140,000	0.0%
Sludge Removal	60,000	60,000	0.0%
Purchase of Water for Resale	199,200	200,000	0.4%
Utilities	85,900	85,900	0.0%
Insurance & Bonds	17,500	18,700	6.9%
Automotive Supplies	20,000	18,000	-10.0%
Telephone & Postage	14,000	14,000	0.0%
Charter Communications	3,500	3,500	0.0%
Training	2,500	1,500	-40.0%
Travel	1,500	1,500	0.0%
Uniforms	7,500	7,500	0.0%
Printing	2,000	2,500	25.0%
Department Supplies	80,000	80,000	0.0%
Inmate Work Program	5,000	5,000	0.0%
Dues & Subscriptions	750	750	0.0%
<b>Sub Total</b>	<b>\$810,350</b>	<b>\$805,350</b>	<b>-0.6%</b>
<b><i>Debt Service</i></b>			
Energy United yr 7of 20 year payment	93,000	93,000	0.0%
Debt Serv., Prin. ARRA-BBT CWTF MVILL	168,800	168,800	0.0%
Debt Service, Interest BBT- 0%ARRA	26,400	26,400	0.0%
<b>Sub Total</b>	<b>\$288,200</b>	<b>\$288,200</b>	<b>0.0%</b>
<b><i>Capital</i></b>			
Transfers to GF - .	170,000	150,000	-11.8%
Capital Outlay	95,400	77,000	-19.3%
Water & Sewer Capital Reserve Fund	65,000	65,000	0.0%
<b>Sub Total</b>	<b>\$330,400</b>	<b>\$292,000</b>	<b>-11.6%</b>
<b><i>Contingency</i></b>			
Contingency Millersville-wwtp	151,766	186,301	22.8%
<b>Sub Total</b>	<b>\$151,766</b>	<b>\$186,301</b>	<b>22.8%</b>
<b>Total Expenditures</b>	<b>\$2,050,050</b>	<b>\$2,045,575</b>	<b>-0.2%</b>
<b><i>Employees</i></b>			
Full Time Equivalents	8.6	8.6	0.0%
<b>Total</b>	<b>8.6</b>	<b>8.6</b>	<b>0.0%</b>