

Town of Taylorsville



Annual Budget

2018-2019

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Town of Taylorsville

“The Brushy Mountain Gateway”

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Taylorsville, North Carolina 28681

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www.taylorsvillenc.com

June 5th, 2018

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 2018/2019 Budget for the Town of Taylorsville, North Carolina. The budget totals (excluding pass thru grant projects) for all Town personnel expenses, operations, capital improvements, and debt service requirements. It reflects an increase compared to the prior year approved budget, with only the enterprise fund experiencing overall growth. The approved budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act. **The proposed budget will keep the current Tax Rate of 40/100 evaluation**

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 proposed budget year.

Fiscal Year	Total Budget	Percentage Change	Town Tax/100	Alex. Co.
2002/03	\$1,920,312	-10%	.37	.62
2003/04	\$2,070,152	8%	.37	.465
2004/05	\$2,269,456	10%	.37	.465
2005/06	\$2,421,254	7%	.37	.465
2006/07	\$2,714,271	12%	.37	.51
2007/08	\$2,637,227	-3%	.35	.535
2008/09	\$3,066,259	14%	.35	.535
2009/2010	\$3,066,315	0%	.35	.535
2010/2011	\$ 3,013,870	-1.7	.35	.605
2011/2012	\$ 3,137,362	4.1%	.35	.605
2012/2013	\$3,246,645	3.5%	.35	.605
2013/2014	\$ 3,354,165	3.3%	.35	.605
2014/2015	\$3,604,188	7.5%	.35	.665
2015/2016	\$3,756,512	4.3%	.34	.79
2016/2017	\$3,786,525	0.8%	.34	.79
2017/2018	\$4,024,257	6.3%	.40	.79
2018/2019	\$4,104,704	2.0%	.40	.79

GENERAL FUND REVENUE HIGHLIGHTS

The General Fund budget totals \$1,919,050 and is balanced with a property tax rate of 40 cents per \$100 valuation. The proposed budget reflects an estimated 2.0% increase with improved sales tax revenues, ABC revenues, and ½ paid position in Police Department shared between Alexander County Schools and the Town. Also stabilizing budget conditions below CPI is additional cost savings from a new Health Insurance Agreement with United Health Care.

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. Sales tax revenues have improved in excess of 10%

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. Motor Vehicle Tax revenues have increased due to improved economic vitality in the region.

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.

Privilege Licenses

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

Fund Balance Usage General Fund

No General Fund Balance is proposed to balance the proposed budget, fund balance restoration must continue during this economic uptick. Funds are set aside to provide a proposed cost of living increase to Full-Time Employees-and .25 hourly increase for part time employees under the following conditions; growth in Fund balance and a Favorable Audit – If Both Conditions are met Plan for a December Implementation as funds allow . Funded by General Fund Contingency

GENERAL FUND EXPENDITURES BY FUNCTION

Expenditures for the 2018/2019 General Fund totals \$1,919,050 an increase of 1.8% from the amount budgeted for Fiscal Year 2017/2018.

Town Council

This function accounts for \$50,835 dollars a 2.0% 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 \$245,490 Expenditures are driven by costs associated with the management and administration of all Town activities. The budgeted amount reflects a 0.9% decrease.

Buildings

This function accounts for \$20,800 a 3.0% increase for this function relates to costs associated with maintenance and upkeep, including insurance, of the Town's buildings and facilities. All Town buildings are in good shape, no real improvements or repairs proposed.

Police

This function accounts for \$939,000.00 providing 24-7 Town Coverage. 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 Partnership with the School System in the 2017-2018 Budget to add an officer at the Student Success Center in a 50%-50% split, \$21,400.00 per agency.

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 \$355,679 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 Environmental Fee \$9.00). Recycle rates have improved significantly since July 2016 and improved again when the new curbside program was adopted July 2017.

Parks & Recreation

The Parks & Recreation function accounts for \$28,100 a 4.9% increase in expenditures for this function are associated with the operational costs of Matheson Park, and Town Park. The Park received a Generous Donation from the Braxton Smith Family in May 2018, reducing the pressure to upgrade equipment in a park in excess of 18 years old.

Cemetery

This function provides for perpetual care for interment and upkeep. This year marks a significant decrease in operational investment as The Town Council approved the purchase additional cemetery land from Triple F Properties. The purchase price was \$30,000.00 with no interest. A payment of \$10,000.00 was made at signing, with two more annual installment of \$10,000. There is only one annual

installment remaining. The remaining budgeted amount of \$10,000 will cover fuel and costs associated with mowing and upkeep of the cemetery.

Miscellaneous Governmental

This function accounts for \$43,800 a 5.5% 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, in order to streamline the permitting process for customer base, eliminate the Town's Minimum Housing Standard replacing it with Alexander County Ordinance, and update our current zoning and code of ordinances.

Contributions to Outside Agencies & Operations

Contributions within this fund (\$87,500) 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.

GENERAL FUND EXPENDITURES BY CATEGORY

Personal Services

The Personal Services category accounts for 54.9 % of the proposed budget. For historical reference the 2002/2003 budget expenditures consumed 63.4% of General Fund. The Town of Taylorsville has grown since 2003. 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. 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.

Operations

The Operations category accounts for 41.5% 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.

General Fund Debt Service

Debt service continues, regarding 3 patrol vehicles for the Police Department with First Community Bank.

Capital

Capital purchases exceeding \$1,000.00 in value represent \$2,000 a decrease of 83.3%

WATER & SEWER FUND

The budget for the Water & Sewer Fund totals \$2,185,654, an increase of 2.2%. The Town of Taylorsville has several ongoing water and sewer projects and will experience a purchase rate increase from Newton resulting in a rate increase to absorb CPI and allow of additional funds for system repairs, additional testing, and high volume meter replacements. **A rate increase will take effect June 19, 2018 to ensure 12 months of billing at the new rate for the upcoming fiscal year. The increase will include a \$0.25 increase on the minimum for each service as well as a \$0.05 increase on the first usage tier and a \$0.10 increase on the second and third usage tier.**

Expenditures for the Water & Sewer Fund total \$2,185,654 the amount represents the Town Council's continued proactive approach regarding improvements to public infrastructure, 1 ongoing grant project, and 2 newly awarded grant applications. It is important to note that \$12.3 million dollars in grant and zero interest loans have been awarded to the Town of Taylorsville in the last 13 years.

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. I would be remiss if I did not thank the Town of Taylorsville's staff who keeps the town running and improving on a regular basis. Our dedicated staff does far more, with far less than other governments in our region and they do so with a smile. We are good town because of our great employees.

Respectfully,

David Odom, Town Manager

**TOWN OF TAYLORSVILLE
BUDGET ORDINANCE, FISCAL YEAR 2018/2019**

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, 2018 and ending June 30, 2019

Ad Valorem Taxes (Current and Prior Years)	\$726,800
Other Taxes	\$669,700
Unrestricted Intergovernmental Revenues	\$10,500
Restricted Intergovernmental Revenues	\$61,300
Licenses & Permits	\$1,750
Sales & Services	\$76,800
Investment Earnings	\$700
Fund Balance	\$0
Other Revenue	\$371,500
	\$1,919,050

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, 2018 and ending June 30, 2019 in accordance with the chart of accounts established for the Town:

Town Council	\$50,835
Administration	\$245,490
Buildings	\$20,800
Urgent Care Building	\$1,500
Police	\$939,000
Streets & Sanitation	\$355,679
Parks & Recreation	\$28,100
Cemetery	\$20,000
Miscellaneous Governmental	\$43,800
Contributions to Outside Agencies & Operations, Contingency	\$213,846
	\$1,919,050

SECTION 3: It is estimated that the following revenues will be available in the Water & Sewer Fund for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019:

Sales & Services	\$2,176,354
Investment Earnings	\$300
Other Revenues	\$9,000
	\$2,185,654

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, 2018 and ending June 30, 2019, in accordance with the chart of accounts established for the Town:

Personal Services	\$617,900
Operations	\$861,600
Debt Service	\$329,939
Capital	\$245,000
Contingency	\$131,215
	\$2,185,654

SECTION 5: The Total of Both General Fund and Water and Sewer Enterprise Funds for Fiscal Year 2018/2019 are as follows.

GENERAL FUND BUDGET	\$1,919,050
ENTERPRISE FUND	<u>\$2,185,654</u>
TOTAL OF ALL FUNDS	\$4,104,704

SECTION 6: There is hereby levied a tax at the rate of forty cent (\$0.40) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2018, 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 including real property, personal property, and utilities for the purposes of taxation at \$174,958,974 at a 97% collection rate. Also included in the listing is motor vehicle tax at an estimated valuation of \$9,700,000.

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.

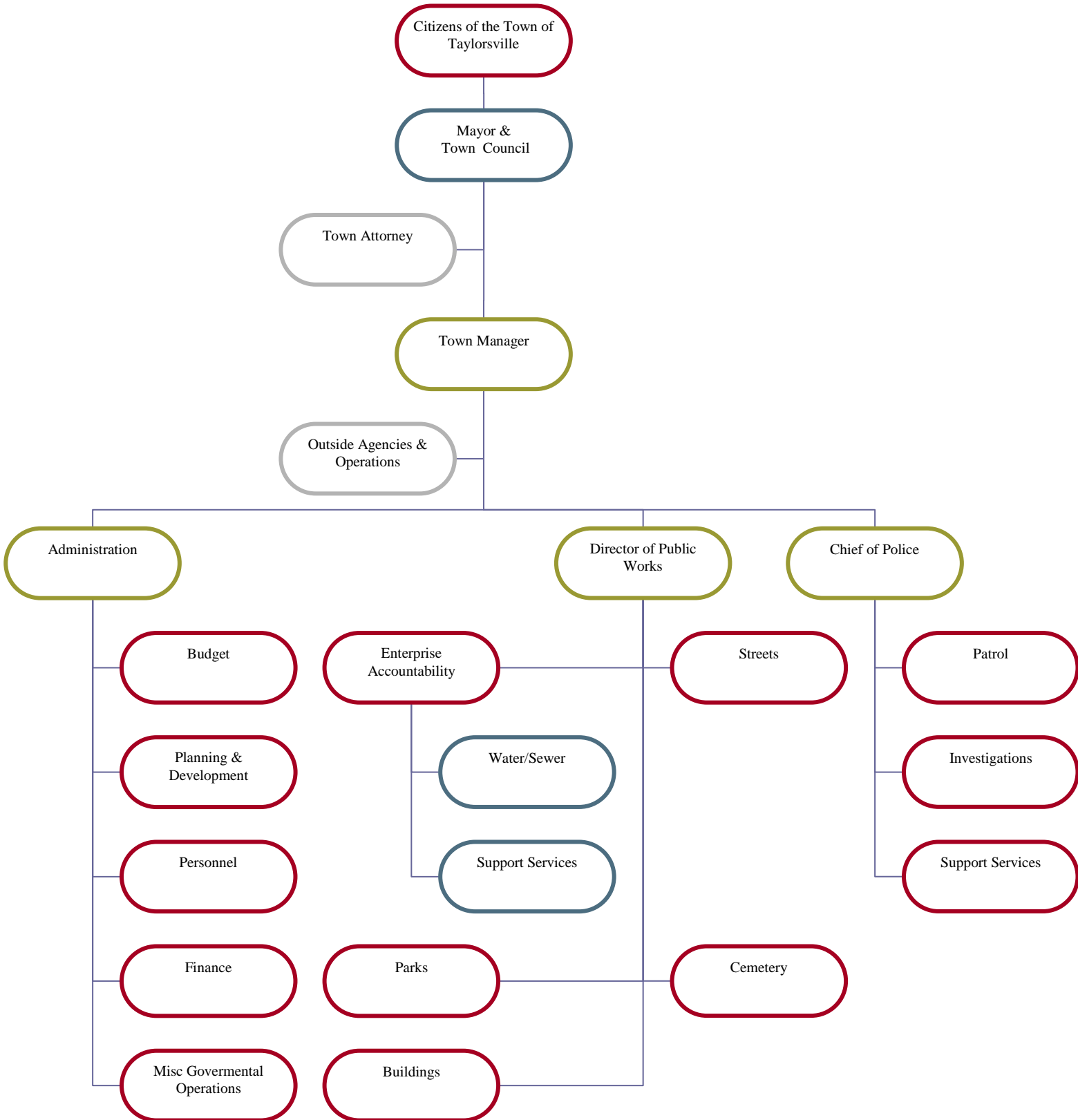
Adopted this the _____ day of June, 2018.

George Holleman, Mayor

Attest:

Yolanda T. Prince, Town Clerk

Town of Taylorsville Organizational Chart 2017-2018



Fiscal Year 2018/19 Balanced Budget

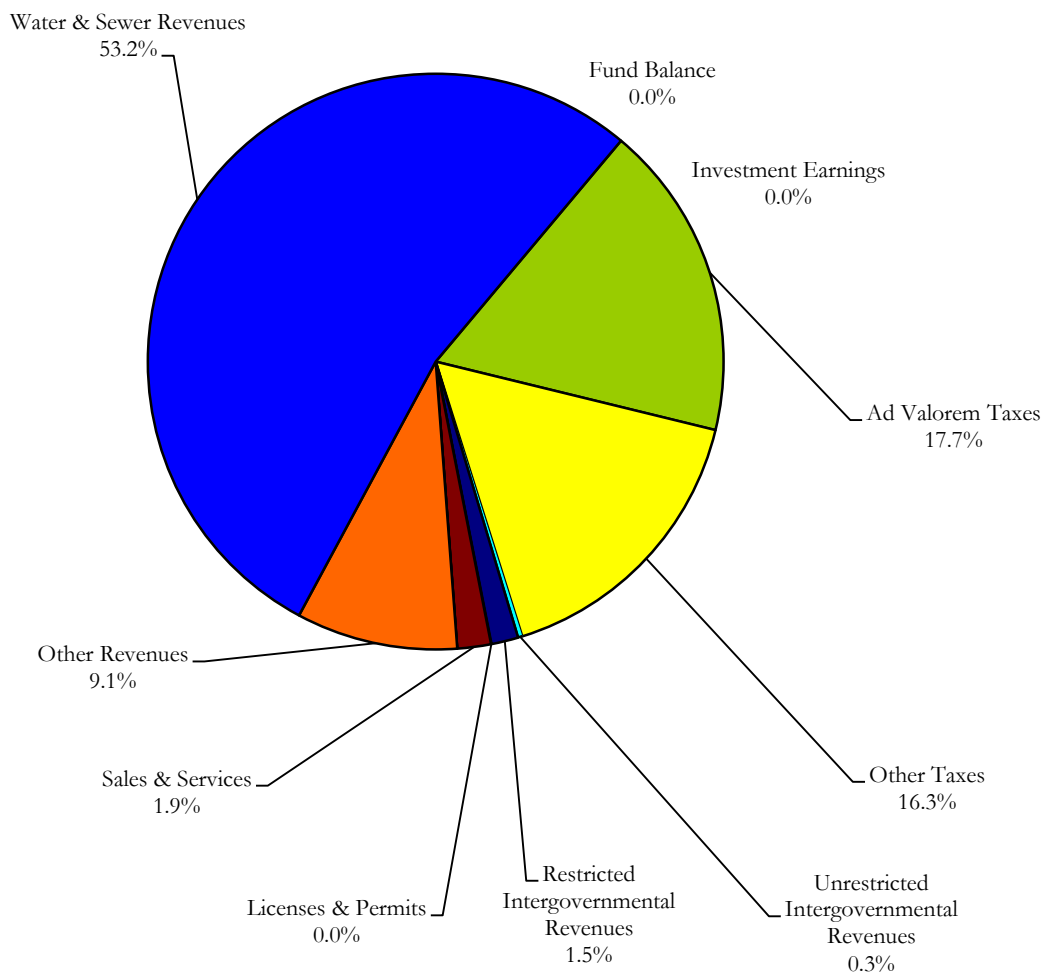
	2017/18 Budget	2018/19 Budget	Percent Change
Revenues			
General Fund	1,884,927	1,919,050	1.8%
Water & Sewer Fund	2,139,330	2,185,654	2.2%
Total Revenues	\$4,024,257	\$4,104,704	2.0%

	2017/18 Budget	2018/19 Budget	Percent Change
Expenditures			
General Fund	1,884,927	1,919,050	1.8%
Water & Sewer Fund	2,139,330	2,185,654	2.2%
Total Expenditures	\$4,024,257	\$4,104,704	2.0%

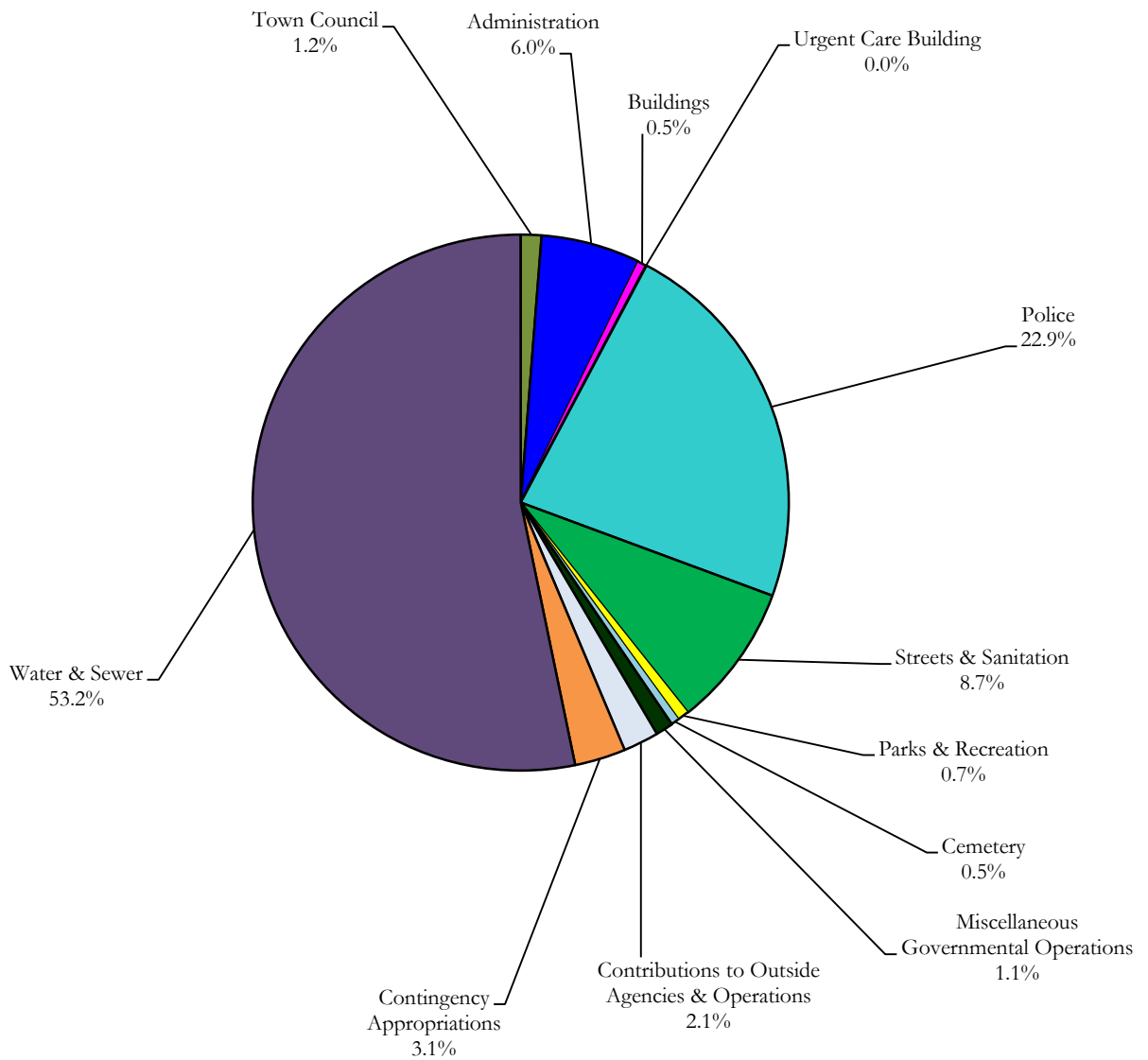
	2017/18 Budget	2018/19 Budget	Percent Change
Total Revenues by Category			
Ad Valorem Taxes	733,900	726,800	-1.0%
Other Taxes	649,000	669,700	3.2%
Unrestricted Intergovernmental Revenues	10,000	10,500	5.0%
Restricted Intergovernmental Revenues	60,077	61,300	2.0%
Licenses & Permits	2,750	1,750	-36.4%
Sales & Services	56,800	76,800	35.2%
Investment Earnings	500	700	40.0%
Fund Balance	0	0	0.0%
Other Revenues	371,900	371,500	-0.1%
Water & Sewer Revenues	2,139,330	2,185,654	2.2%
Total Revenues	\$ 4,024,257	\$ 4,104,704	2.0%

	2017/18 Budget	2018/19 Budget	Percent Change
Total Expenditures by Function			
Town Council	51,835	50,835	-1.9%
Administration	247,818	245,490	-0.9%
Buildings	20,200	20,800	3.0%
Urgent Care Building	1,000	1,500	50.0%
Police	909,423	939,000	3.3%
Streets & Sanitation	349,588	355,679	1.7%
Parks & Recreation	26,800	28,100	4.9%
Cemetery	20,000	20,000	0.0%
Miscellaneous Governmental Operations	41,500	43,800	5.5%
Contributions to Outside Agencies & Operations	89,250	87,500	-2.0%
Contingency Appropriations	127,513	126,346	-0.9%
Water & Sewer	2,139,330	2,185,654	2.2%
Total Expenditures	\$4,024,257	\$4,104,704	2.0%

Fiscal Year 2018/2019 Total Revenues by Category



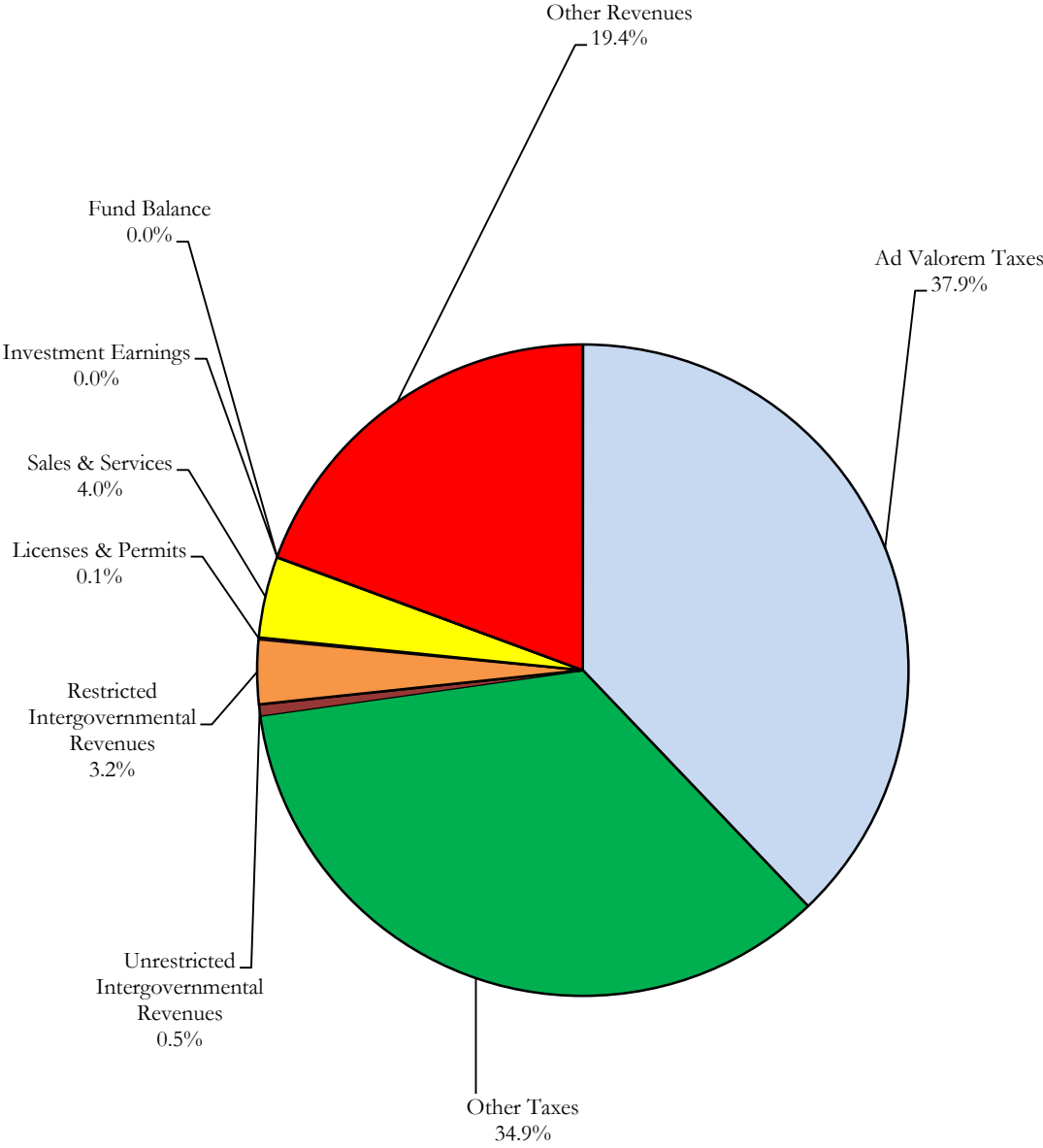
Fiscal Year 2018/2019 Total Expenditures by Function



General Fund Revenue Summary

	2017/18 Budget	2018/19 Budget	Percent Change
<i>Revenues by Category</i>			
Ad Valorem Taxes	733,900	726,800	-1.0%
Other Taxes	649,000	669,700	3.2%
Unrestricted Intergovernmental Revenues	10,000	10,500	5.0%
Restricted Intergovernmental Revenues	60,077	61,300	2.0%
Licenses & Permits	2,750	1,750	-36.4%
Sales & Services	56,800	76,800	35.2%
Investment Earnings	500	700	40.0%
Fund Balance	0	0	0.0%
Other Revenues	371,900	371,500	-0.1%
Total Revenues	\$1,884,927	1,919,050	1.8%

**Fiscal Year 2018/2019
Revenues by Category, General Fund**



General Fund Revenues

	2017/18 Budget	2018/19 Budget	Percent Change
<i>Ad Valorem Taxes</i>			
Ad Valorem Taxes, Current Year	580,000	670,000	15.5%
6 Cent Tax Increase Last Budget Adopted	104,400	0	
Ad Valorem Taxes, Prior Years	6,000	8,800	46.7%
Motor Vehicle Taxes	38,600	42,000	8.8%
Penalties & Interest	4,900	6,000	22.4%
Sub Total	\$733,900	726,800	-1.0%
<i>Other Taxes</i>			
1/2-Cent Option Sales Tax (Chapter 40)	114,000	130,500	14.5%
1/2-Cent Option Sales Tax (Chapter 42)	59,500	63,500	6.7%
Local Option Sales Tax	107,500	121,000	12.6%
Hold Harmless for rep. art 44 and Ex. Distr.	183,500	177,800	-3.1%
Franchise Tax	88,200	90,100	2.2%
Telecommunications Franchise Tax	64,000	55,000	-14.1%
Cable Franchise	26,800	27,000	0.7%
Gas Franchise Tax	5,500	4,800	-12.7%
Sub Total	\$649,000	669,700	3.2%
<i>Unrestricted Intergovernmental Revenues</i>			
Beer & Wine Tax	\$10,000	10,500	5.0%
Sub Total	\$10,000	10,500	5.0%
<i>Restricted Intergovernmental Revenues</i>			
Powell Bill Allocation	59,977	61,200	2.0%
Powell Bill Interest	100	100	0.0%
Sub Total	\$60,077	61,300	2.0%
<i>Licenses & Permits</i>			
Privilege Licenses	0	0	0.0%
Event Permits	250	250	0.0%
Event Vendor Permits	2,500	1,500	-40.0%
Zoning Permits	0	0	0.0%
Sub Total	\$2,750	\$1,750	-36.4%
<i>Sales & Services</i>			
Accident Reports	500	400	-20.0%
Cemetery Lot Sales	10,000	10,000	0.0%
Officers' Fees	2,300	1,900	-17.4%
Recycling Revenue	500	500	0.0%
SRO Reimbursement	43,500	64,000	47.1%
Sub Total	\$56,800	76,800	35.2%
<i>Investment Earnings</i>			
Investment Earnings	\$500	700	40.0%
Sub Total	\$500	700	40.0%
<i>Fund Balance</i>			
Fund Balance Appropriated	0	0	0.0%
Sub Total	\$0	0	0.0%
<i>Other Revenues</i>			
ABC Revenue	13,700	19,800	44.5%
Parking Violations	300	300	0.0%
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	30,700	24,000	-21.8%
Environmental Fee	123,000	123,500	0.4%
W&S Administration Charge to Enterprise	150,000	150,000	0.0%
Misc., Park shelter Fees	2,100	1,800	-14.3%
Sub Total	\$371,900	\$371,500	-0.1%
Total Revenues	\$1,884,927	\$1,919,050	1.8%

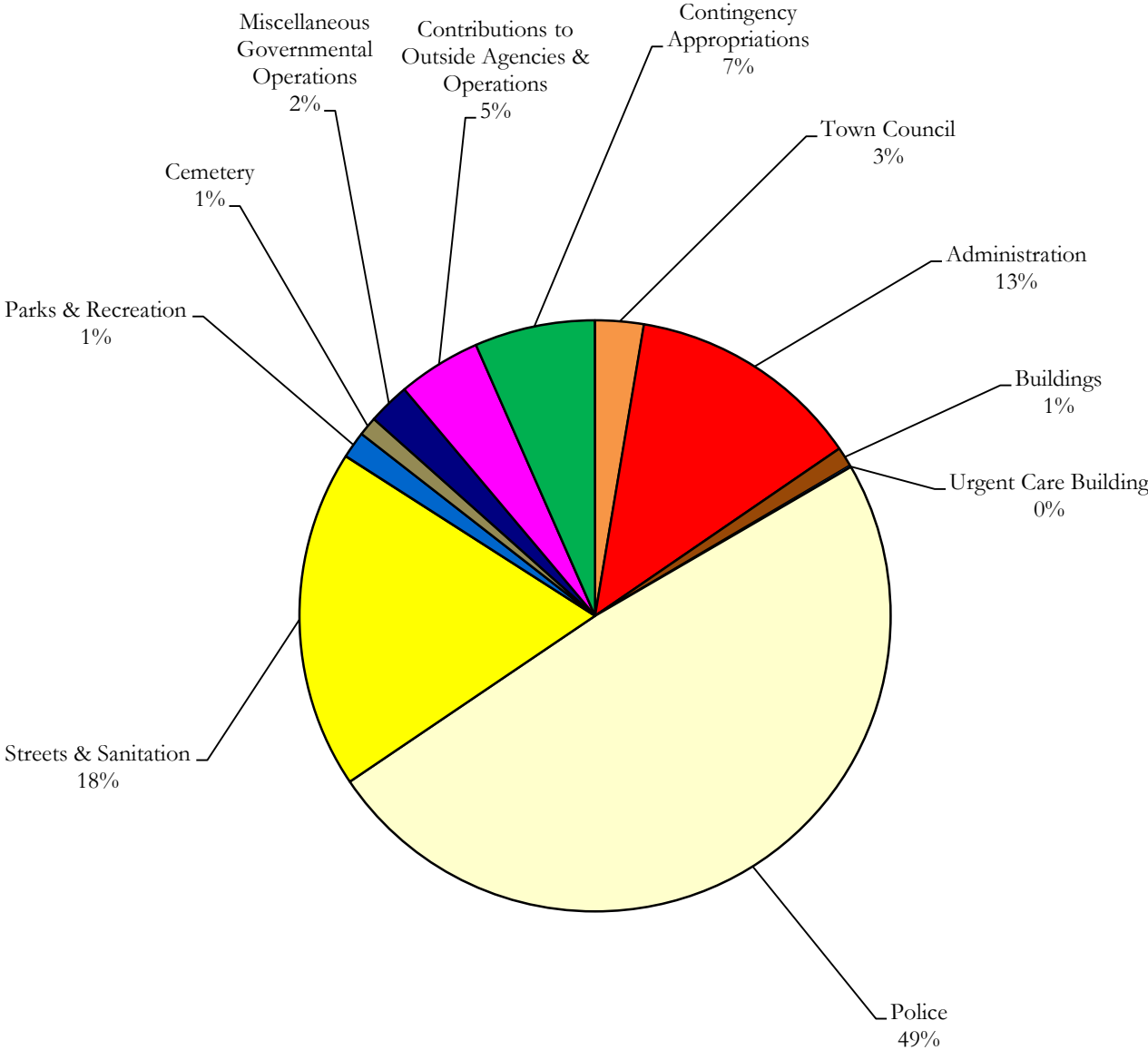
General Fund Expenditure Summaries

	2017/18 Budget	2018/19 Budget	Percent Change
<i>Expenditures by Function</i>			
Town Council	51,835	50,835	-1.9%
Administration	247,818	245,490	-0.9%
Buildings	20,200	20,800	3.0%
Urgent Care Building	1,000	1,500	50.0%
Police	909,423	939,000	3.3%
Streets & Sanitation	349,588	355,679	1.7%
Parks & Recreation	26,800	28,100	4.9%
Cemetery	20,000	20,000	0.0%
Miscellaneous Governmental Operations	41,500	43,800	5.5%
Contributions to Outside Agencies & Operations	89,250	87,500	-2.0%
Contingency Appropriations	127,513	126,346	-0.9%
Total Expenditures	\$1,884,927	1,919,050	1.8%

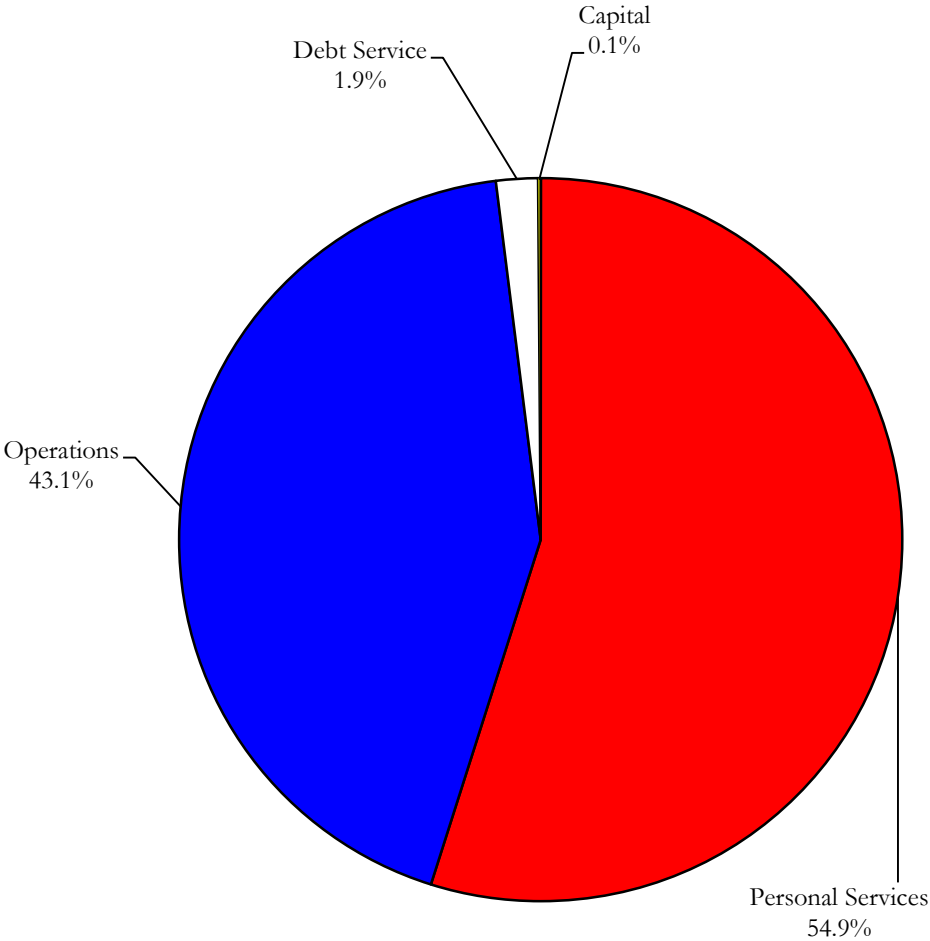
<i>Expenditures by Category</i>			
Personal Services	1,054,170	1,053,664	0.0%
Operations	782,617	827,246	5.7%
Debt Service	36,140	36,140	0.0%
Capital	12,000	2,000	-83.3%
Total Expenditures	\$1,884,927	1,919,050	1.8%

<i>Full Time Employees</i>			
Elected Officials	5	5	0.0%
Full Time Equivalents	14	15	7.1%
Total	19	20	5.3%

**Fiscal Year 2018/2019
Expenditures by Function, General Fund**



Fiscal Year 2018/2019 Expenditures by Category, General Fund



Town Council

	2017/18 Budget	2018/19 Budget	Percent Change
<i>Personal Services</i>			
Salaries	30,220	30,220	0.0%
FICA	2,315	2,315	0.0%
HRA Fund	0	0	0.0%
AHC/Medicare Ins. Supp.	14,500	14,500	0.0%
Sub Total	\$47,035	\$47,035	0.0%
<i>Operations</i>			
Travel	800	800	0.0%
Misc- Exp Parade, Ann. Events-	4,000	3,000	-25.0%
Sub Total	\$4,800	\$3,800	-20.8%
Total Expenditures	\$51,835	\$50,835	-1.9%
<i>Employees</i>			
Elected Officials	5	5	0.0%
Total	5	5	0.0%

Administration

	2017/18 Budget	2018/19 Budget	Percent Change
<i>Personal Services</i>			
Salaries	149,500	149,500	0.0%
FICA	11,430	11,700	2.4%
Retirement	10,675	10,675	0.0%
401-K Contribution	7,115	7,115	0.0%
Group Insurance	19,060	18,500	-2.9%
HRA Fund	1,250	1,000	-20.0%
Group Disability	288	300	4.2%
Sub Total	\$199,318	\$198,790	-0.3%
<i>Operations</i>			
Advertising	800	800	0.0%
Department Supplies	8,800	9,000	2.3%
Dues & Subscriptions	5,500	5,800	5.5%
Insurance & Bonds	2,750	3,000	9.1%
Maintenance & Repair Equipment	1,250	1,500	20.0%
Miscellaneous	1,200	1,500	25.0%
Printing	8,000	8,000	0.0%
Telephone & Postage	4,600	3,500	-23.9%
Travel	500	500	0.0%
Manager Vehicle Allowance-	6,600	6,600	0.0%
Manager Professional Fees -Ed.	2,000	1,000	-50.0%
Contracted Services - Harris Computers	2,500	2,500	0.0%
Contracted Services - Town Ordinances	1,000	1,000	0.0%
Contracted Services- and Town Attorney	2,000	1,500	-25.0%
Sub Total	\$47,500	\$46,200	-2.7%
<i>Capital</i>			
Capital Outlay	1,000	500	-50.0%
Sub Total	\$1,000	\$500	-50.0%
Total Expenditures	\$247,818	\$245,490	-0.9%
<i>Employees</i>			
Full Time Equivalents	2	2	0.0%
Total	2	2	0.0%

Buildings

	2017/18 Budget	2018/19 Budget	Percent Change
<i>Operations</i>			
Utilities	4,000	4,200	5.0%
Contracted Services	5,000	5,000	0.0%
Department Supplies	5,300	5,300	0.0%
Insurance & Bonds	4,500	4,800	6.7%
Maintenance & Repair Buildings	1,400	1,500	7.1%
Sub Total	\$20,200	\$20,800	3.0%
<i>Capital</i>			
Building- -	\$0	0	0.0%
Sub Total	\$0	\$0	0.0%
Total Expenditures	\$20,200	\$20,800	3.0%
<i>Employees</i>			
Full Time Equivalents	0	0	0.0%
Total	0	0	0.0%

Urgent Care

	<u>2017/18</u>	<u>2018/19</u>	<u>Percent</u>
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
<i>Operations</i>			
Maintenance & Repair Buildings	1,000	1,500	50.0%
Sub Total	\$1,000	\$1,500	50.0%
<i>Capital</i>			
Building-	\$0	0	0.0%
Sub Total	\$0	\$0	0.0%
Total Expenditures	\$1,000	\$1,500	50.0%

Police

	2017/18 Budget	2018/19 Proposed	Percent Change
<i>Personal Services</i>			
Salaries	510,330	510,330	0.0%
Part Time Salaries	68,250	65,000	-4.8%
Law Enforcement Separation Allowance	0	0	0.0%
FICA	43,213	43,000	-0.5%
Retirement	39,810	40,000	0.5%
401-K Contribution	24,130	24,130	0.0%
Group Insurance	84,200	84,200	0.0%
HRA Fund	2,000	3,000	50.0%
Group Disability	1,600	1,600	0.0%
Sub Total	\$773,533	\$771,260	-0.3%
<i>Operations</i>			
Education	1,000	750	-25.0%
Telephone & Postage	1,000	750	-25.0%
Travel	1250	1000	-20.0%
Maintenance & Repair, Equipment	5,000	7,000	40.0%
Maintenance & Repair, Automobile	23,000	26,000	13.0%
Radio Maintenance	3,000	3,000	0.0%
Automotive Supplies	3,100	30,000	867.7%
Office Supplies	1,500	1,500	0.0%
Uniforms	5,000	5,000	0.0%
Special Fund	800	3,000	275.0%
Contracted Services	13,500	13,500	0.0%
Contracted Services Camera Lease	3,500	3,500	0.0%
Dues & Subscriptions	600	500	-16.7%
Insurance	28,000	28,600	2.1%
Department Supplies	9,500	7,500	-21.1%
Sub Total	\$99,750	\$131,600	31.9%
<i>Debt Service</i>			
Debt Service, Principal	32,800	32,800	0.0%
Debt Service, Interest	3,340	3,340	0.0%
Sub Total	\$36,140	\$36,140	0.0%
<i>Capital</i>			
Sub Total	\$0	0	0.0%
Total Expenditures	\$909,423	\$939,000	3.3%
<i>Employees</i>			
Full Time Equivalents	12	12	0.0%
Total	12	12	0.0%

Streets & Sanitation

	2017/18 Budget	2018/19 Budget	Percent Change
<i>Personal Services</i>			
Salaries	27,500	29,500	7.3%
FICA	2,070	2,300	11.1%
Retirement	975	1,000	2.6%
Employee Retiree Insurance Benefit	0	0	0.0%
401-K Contribution	650	650	0.0%
Group Insurance	2,860	2,800	-2.1%
HRA Fund	200	300	50.0%
Group Disability	29	29	0.0%
Sub Total	\$34,284	\$36,579	6.7%
<i>Operations</i>			
Training	100	100	0.0%
Travel	100	0	0.0%
Utilities, Street Lights	52,704	55,000	4.4%
Maintenance & Repair, Equipment	4,000	7,000	75.0%
Maintenance & Repair, Automobile	6,000	5,000	-16.7%
Automotive Supplies	5,200	6,000	15.4%
Powell Bill Expense	35,000	38,000	8.6%
Uniforms	500	200	-60.0%
Tipping Fees	46,000	48,000	4.3%
Garbage Removal- 10% Tree-limb-leaves	80,500	83,500	3.7%
Recycling Program	32,000	32,000	0.0%
Insurance	16,500	17,800	7.9%
Department Supplies	15,700	12,000	-23.6%
Inmate Work Program	2,000	2,000	0.0%
Bus Route M-F	11,000	11,000	0.0%
Sub Total	\$307,304	\$317,600	3.4%
<i>Debt Service</i>			
Debt Service, Principal sweeper	0	0	0.0%
Debt Service, Interest	0	0	0.0%
Sub Total	\$0	\$0	0.0%
<i>Capital</i>			
Capital Outlay- Tree- Siewalk-Stumps	8,000	1,500	-81.3%
Sub Total	\$8,000	\$1,500	-81.3%
Total Expenditures	\$349,588	\$355,679	1.7%
Employees			
Full Time Equivalents	1	1	0.0%
Total	1	1	0.0%

Parks & Recreation

	2017/18 Budget	2018/19 Budget	Percent Change
<i>Operations</i>			
Utilities	4,800	5,100	6.3%
Insurance	2,500	3,000	20.0%
Maintenance & Repair - Park House	1,000	1,000	0.0%
Maintenance & Repair	6,500	6,500	0.0%
Maintenance & Repair, Equipment	4,000	6,500	62.5%
Department Supplies	5,000	6,000	20.0%
Sub Total	\$23,800	\$28,100	18.1%
<i>Capital</i>			
Capital Outlay	3,000	0	0.0%
Sub Total	\$3,000	\$0	0.0%
Total Expenditures	\$26,800	\$28,100	4.9%
<i>Employees</i>			
Full Time Equivalents	0	0	0.0%
Total	0	0	0.0%

Cemetery

	2017/18 Budget	2018/19 Budget	Percent Change
<i>Operations</i>			
Maintenance & Repair, Grounds	2,000	2,000	0.0%
Maintenance & Repair, Equipment	2,000	3,000	50.0%
Department Supplies	1,500	1,500	0.0%
Add. FFF Land Purchase -Pay 3 of 3	10,000	10,000	0.0%
Maintenance & Repair Buildings	3,000	2,000	-33.3%
Insurance	1,500	1,500	0.0%
Sub Total	\$20,000	\$20,000	0.0%
<i>Capital</i>			
Capital Outlay	\$0	0	0.0%
Sub Total	\$0	\$0	0.0%
Total Expenditures	\$20,000	\$20,000	0.0%
<i>Positions</i>			
Full Time Equivalents	0	0	0.0%
Total	0	0	0.0%

Miscellaneous Governmental Operations

	2017/18 Budget	2018/19 Budget	Percent Change
<i>Operations</i>			
Professional Services -Audit	17,500	18,500	5.7%
Planner Alex. County	15,000	16,000	6.7%
BOA & Planning Board	0	300	0.0%
Dues	3,000	3,000	0.0%
Insurance	6,000	6,000	0.0%
Sub Total	41,500	43,800	5.5%
Total Expenditures	\$41,500	\$43,800	5.5%

Contributions to Outside Agencies & Operations

	2017/18 Budget	2018/19 Budget	Percent Change
<i>Operations</i>			
Hiddenite Center	1,000	1,000	0.0%
Alexander County Tax Collections	18,250	20,500	12.3%
Alexander EMS & Rescue, Inc.	4,500	3,500	-22.2%
Town Council Civic Events by Request	2,500	1,000	-60.0%
County- Town Min. Code	3,000	1,500	-50.0%
Central Alexander Fire Department	60,000	60,000	0.0%
Sub Total	\$89,250	\$87,500	-2.0%
Total Expenditures	\$89,250	\$87,500	-2.0%

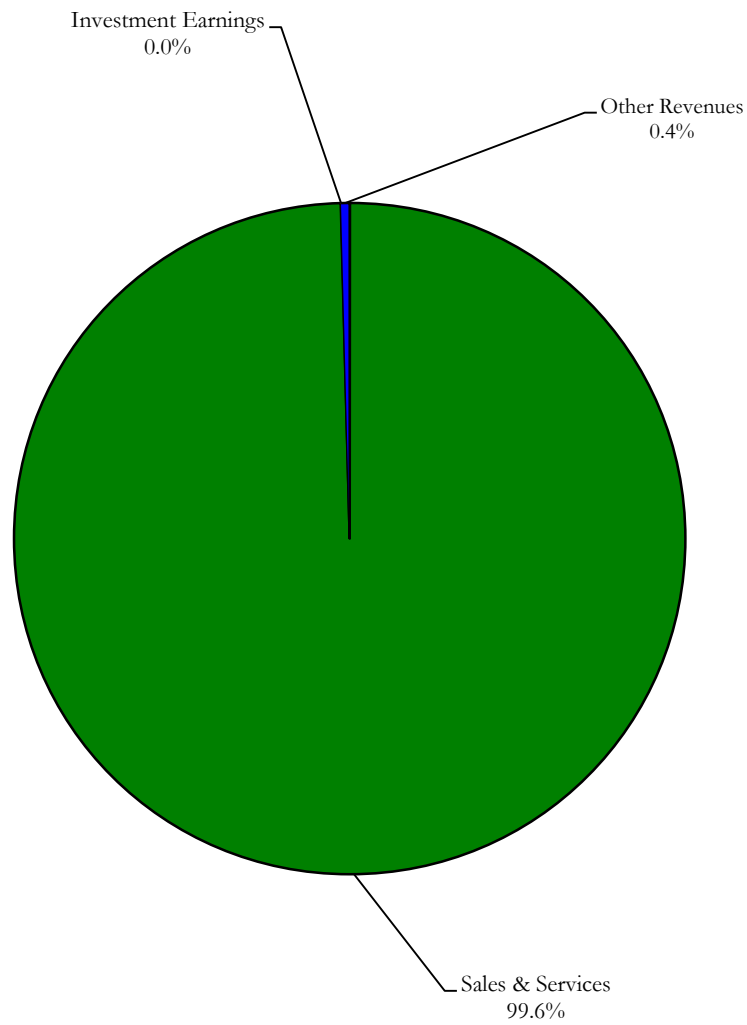
Contingency Appropriations

	<u>2018/19 Budget</u>	<u>2018/19 Budget</u>	<u>Percent Change</u>
<i>Operations</i>			
Contingency Appropriation	\$23,113	\$126,346	0.0%
Sub Total	\$23,113	\$126,346	0.0%
Total Expenditures	\$23,113	\$126,346	0.0%

Water & Sewer Fund Revenue Summary

	2017/18 Budget	2018/19 Budget	Percent Change
<i>Revenues by Category</i>			
Sales & Services	2,122,030	2,176,354	2.6%
Investment Earnings	300	300	0.0%
Other Revenues	17,000	9,000	-47.1%
Fund Balance	0	0	0.0%
Total Revenues	\$2,139,330	\$2,185,654	2.2%

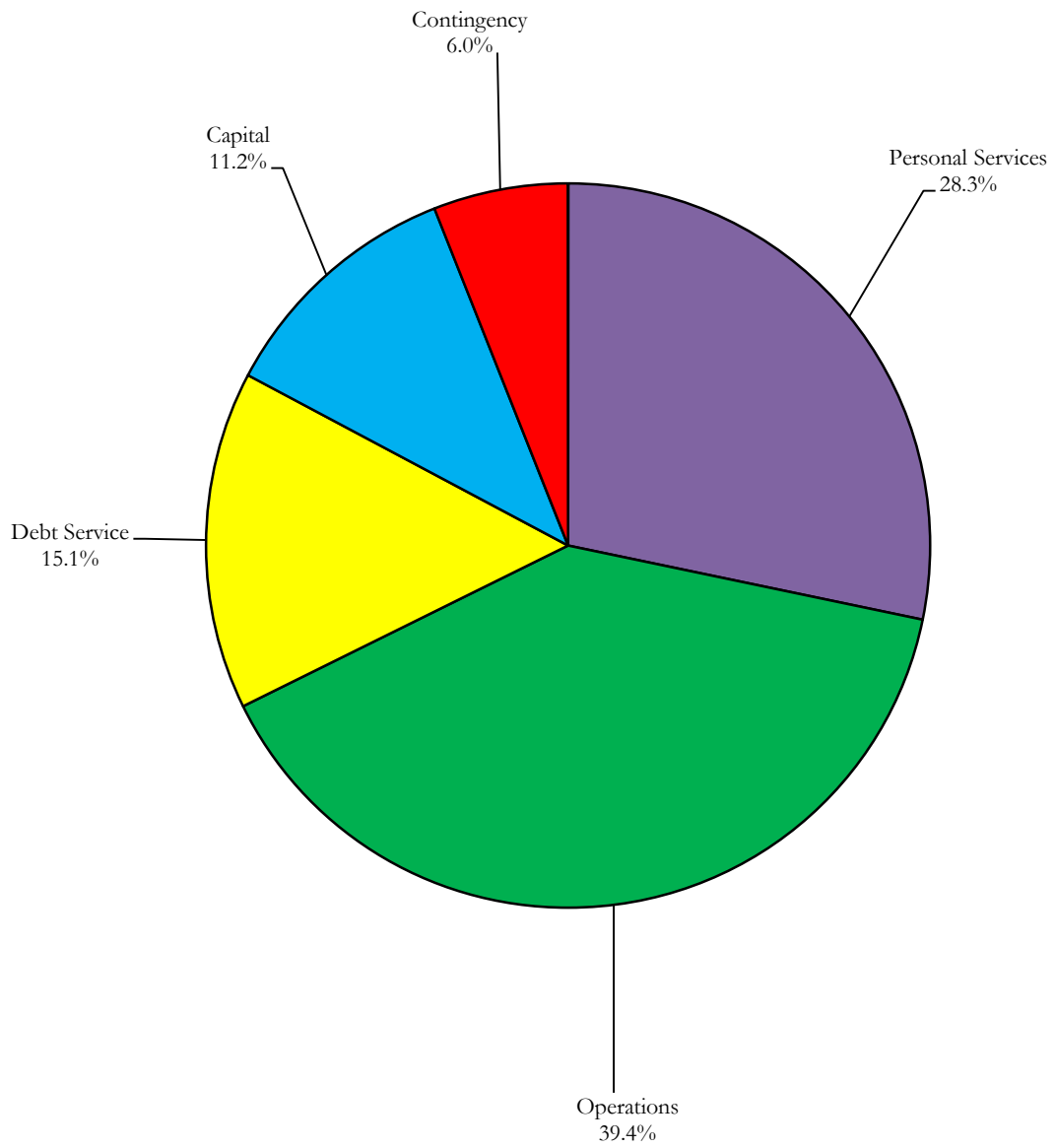
Fiscal Year 2017/2018
Revenues by Category, Water & Sewer Fund



Water & Sewer Fund Expenditure Summary

	2017/18 Budget	2018/19 Budget	Percent Change
<i>Expenditures by Category</i>			
Personal Services	557,330	617,900	10.9%
Operations	820,750	861,600	5.0%
Debt Service	281,084	329,939	17.4%
Capital	299,866	245,000	-18.3%
Contingency	180,300	131,215	-27.2%
Total Expenditures	\$2,139,330	\$2,185,654	2.2%
 <i>Employees</i>			
Full Time Equivalents	9	10	11.1%

**Fiscal Year 2017/2018
Expenditures by Category, Water & Sewer Fund**



Water & Sewer Fund Revenues

	2017/18 Budget	2018/19 Budget	Percent Change
<i>Sales and Services</i>			
Capital Fixed Sewer Charge	140,000	154,400	10.3%
Fairway Oaks Revenue	0	0	0.0%
Impact/Assessment Fees	0	0	0.0%
Penalties & Interest	25,000	25,000	0.0%
Reconnection Fees	3,000	4,000	33.3%
Return Check Fee	600	600	0.0%
Water & Sewer Charges	1,947,430	1,986,354	2.0%
Water & Sewer Taps	6,000	6,000	0.0%
Sub Total	\$2,122,030	2,176,354	2.6%
<i>Investment Earnings</i>			
Investment Earnings	300	300	0.0%
Sub Total	\$300	\$300	0.0%
<i>Other Revenues</i>			
Miscellaneous	3,000	6,000	100.0%
Sales Tax Refund	14,000	3,000	-78.6%
Sub Total	\$17,000	\$9,000	-47.1%
<i>Grant Revenues</i>			
See Grant Funds	0	0	0.0%
Sub Total	0	0	0.0%
Total Revenues	\$2,139,330	\$2,185,654	2.2%

Water & Sewer Fund Expenditures

	2017/18 Budget	2018/19 Budget	Percent Change
Personal Services			
Salaries	405,000	445,500	10.0%
FICA	30,850	31,200	1.1%
Retirement	23,200	24,000	3.4%
Employee Retiree Insurance Benefit	3,500	3,500	0.0%
401-K Contribution	15,500	16,500	6.5%
Group Insurance	76,080	82,800	8.8%
HRA Fund	2,000	2,000	0.0%
Group Disability	12,000	12,400	3.3%
Sub Total	\$568,130	\$617,900	8.8%
Operations			
Contracted Services, Laboratory	28,500	30,000	5.3%
Contracted Services, ORC	28,500	28,500	0.0%
Contracted Services, Harris Computers	16,500	17,000	3.0%
Contracted Services, WPCOG GIS Maint	3,950	5,000	26.6%
Professional Services, Auditor	19,500	20,000	2.6%
Professional Services, Engineer	12,500	10,000	-20.0%
Maintenance & Repair, Building	4,000	3,000	-25.0%
Maint. & Repair, EU. W Tanks- diffusers-	50,000	62,000	24.0%
Maintenance & Repair, Vehicle	8,500	8,500	0.0%
System Maintenance-Water-Sewer	161,050	150,000	-6.9%
Sludge Removal	50,000	44,500	-11.0%
Purchase of Water for Resale	190,000	185,000	-2.6%
Utilities	87,000	92,000	5.7%
Insurance & Bonds	20,000	21,000	5.0%
Automotive Supplies	18,500	21,000	13.5%
Telephone & Postage	15,000	16,000	6.7%
Charter Communications	3,500	4,000	14.3%
Training	1,500	2,000	33.3%
Travel	1,500	650	-56.7%
Uniforms	8,500	9,500	11.8%
Printing	2,500	2,100	-16.0%
Department Supplies	85,000	125,000	47.1%
Inmate Work Program	4,000	4,100	2.5%
Dues & Subscriptions	750	750	0.0%
Sub Total	\$820,750	\$861,600	5.0%
Debt Service			
Energy United yr 9 of 20 year payment	93,000	93,000	0.0%
State Utility Contract Settlement	0	18,785	
Debt Serv., Prin. WWTP plant	0	30,000	
Debt Serv. BB&T - Hiddenite School Sewer	73,618	73,618	0.0%
Debt Serv. NC DEQ - Millersville Sewer	42,911	42,911	0.0%
Debt Serv. NC DEQ - ARRA Water	5,072	5,072	0.0%
Debt Serv. NC DEQ - Water Eff	15,387	15,387	0.0%
Debt Serv. NC DEQ - ARRA Sewer	25,248	25,248	0.0%
Debt Serv. NC DEQ - Various Sewer Coll	17,234	17,234	0.0%
Debt Service, Int Hiddenite School	5,684	5,684	0.0%
Debt Serv. NC DEQ - Int Various Sewer	2,930	3,000	2.4%
Sub Total	\$281,084	\$329,939	17.4%
Capital			
Transfers to GF - .	150,000	130,000	-13.3%
Capital Outlay	84,866	50,000	-41.1%
Water & Sewer Capital Reserve Fund	65,000	65,000	0.0%
Sub Total	\$299,866	\$245,000	-18.3%
Contingency			
Contingency -wwtp-solar new debt	186,300	131,215	-29.6%
Sub Total	\$186,300	\$131,215	-29.6%
Total Expenditures	\$2,156,130	\$2,185,654	1.4%
Employees			
Full Time Equivalents	10	10	0.0%
Total	29	10	0.0%