

# *Town of Taylorsville*



## *Annual Budget*

2019-2020

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# Town of Taylorsville

“The Brushy Mountain Gateway”

67 Main Avenue Drive

Taylorsville, North Carolina 28681

828.632.2218 (Phone) • 828.632.7964 (Fax)

www.taylorsvillenc.com

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May 23<sup>rd</sup>, 2019

## MAYOR AND TOWN BOARD OF COMMISSIONERS

Mr. George Holleman, Mayor  
Mr. Jack Lerner, Town Commissioner (deceased) Open Seat  
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 2019/2020 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
<b>2019/2020</b>	<b>\$4,202,656</b>	<b>2.4%</b>	<b>.40</b>	<b>.79</b>

## GENERAL FUND REVENUE HIGHLIGHTS

The General Fund budget totals \$1,979,850 and is balanced with a property tax rate of 40 cents per \$100 valuation. The proposed budget reflects an estimated 3.2% increase with improved sales tax revenues, ABC revenues, and ½ paid position in Police Department shared between Alexander County Schools and the Town.

### 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 continue to be strong and much improved the past three years.

### 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.**

## GENERAL FUND EXPENDITURES BY FUNCTION

Expenditures for the 2019/2020 General Fund totals \$1,979,850 an increase of 3.2% from the amount budgeted for Fiscal Year 2018/2019.

### Town Council

This function accounts for \$50,260 dollars a 7.2% 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 \$259,758 Expenditures are driven by costs associated with the management and administration of all Town activities. The budgeted amount reflects a 0.6% increase.

## **Buildings**

This function accounts for \$21,900 a 5.3% 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 \$1,012,678 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, and an additional School Resource Officer split 50%-50%

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 \$382,800 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 participation rates have improved significantly since July 2016 and improved again when the new curbside program was adopted July 2017. The Cash market for recycled goods has hit bottom, other towns have considered dropping this service, and however Taylorsville still views this as good stewardship of the environment.

## **Parks & Recreation**

The Parks & Recreation function accounts for \$30,100 a 7.1% 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. The Property is paid in full and no new mowers or equipment is proposed

## **Miscellaneous Governmental**

This function accounts for \$55,900 a 27.6% 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.. Additionally two new Contracts with the WPCOG will be partially funded by the general fund to meet new Federal Regulations dealing with segregation of duties and accounting changes Tax Collection and Zoning will remain a contract solution with Alexander County Government.

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

Contributions within this fund \$157,754 represent the Town Councils continual goal to improve in the area of Public Safety, fire and Rescue. The Town of Taylorsville fully understands the value, service, and stability that civic minded volunteers bring to our citizens. The Fire Department will receive a nearly 20% increase to

offset costs associated with the purchase of a used ladder truck, and funds to improve hydrant service by the contracted fire department.

## **GENERAL FUND EXPENDITURES BY CATEGORY**

### **Personal Services**

The Personal Services category accounts for 56.5 % 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 40.7% 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**

The goal is to eliminate general fund debt service prior to 6-30-2019, patrol cars financed thru first community Bank

### **Capital**

Capital purchases exceeding \$1,000.00 in value represent \$21,000 of the proposed general fund budget of 1,979,850

## **WATER & SEWER FUND**

The budget for the Water & Sewer Fund totals \$2,222,806, an increase of 1.7%. The Town of Taylorsville has several ongoing water, solar and sewer projects

Expenditures for the Water & Sewer Fund total \$2,222,806 the amount represents the Town Council's continued proactive approach regarding improvements to public infrastructure, 3 ongoing grant projects, 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 a good town because of our great employees.**

Respectfully,

David Odom, Town Manager

**TOWN OF TAYLORSVILLE  
BUDGET ORDINANCE, FISCAL YEAR 2019/2020**

**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, 2019 and ending June 30, 2020

Ad Valorem Taxes (Current and Prior Years)	\$731,800
Other Taxes	\$695,000
Unrestricted Intergovernmental Revenues	\$10,600
Restricted Intergovernmental Revenues	\$61,950
Licenses & Permits	\$1,750
Sales & Services	\$106,200
Investment Earnings	\$700
Fund Balance	\$0
Other Revenue	\$371,850
	<b>\$1,979,850</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, 2019 and ending June 30, 2020 in accordance with the chart of accounts established for the Town:

Town Council	\$50,260
Administration	\$259,758
Buildings	\$21,900
Urgent Care Building	\$1,000
Police	\$1,012,678
Streets & Sanitation	\$382,800
Parks & Recreation	\$30,100
Cemetery	\$7,700
Miscellaneous Governmental	\$55,900
Contributions to Outside Agencies & Operations, Contingency	\$157,754
	<b>\$1,979,850</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, 2019 and ending June 30, 2020:

Sales & Services	\$2,212,906
Investment Earnings	\$500
Other Revenues	\$9,400
	<b>\$2,222,806</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, 2019 and ending June 30, 2020, in accordance with the chart of accounts established for the Town:

Personal Services	\$621,258
Operations	\$903,250
Debt Service	\$421,139
Capital	\$221,000
Contingency	\$56,159
	<b>\$2,222,806</b>

**SECTION 5: The Total of Both General Fund and Water and Sewer Enterprise Funds for Fiscal Year 2019/2020 are as follows.**

<b>GENERAL FUND BUDGET</b>	<b>\$1,979,850</b>
<b>ENTERPRISE FUND</b>	<b><u>\$2,222,806</u></b>
<b>TOTAL OF ALL FUNDS</b>	<b>\$4,202,656</b>

**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, 2019, 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 \$177,845,865 at a 97% collection rate. Also included in the listing is motor vehicle tax at an estimated valuation of \$11,500,000.

**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.

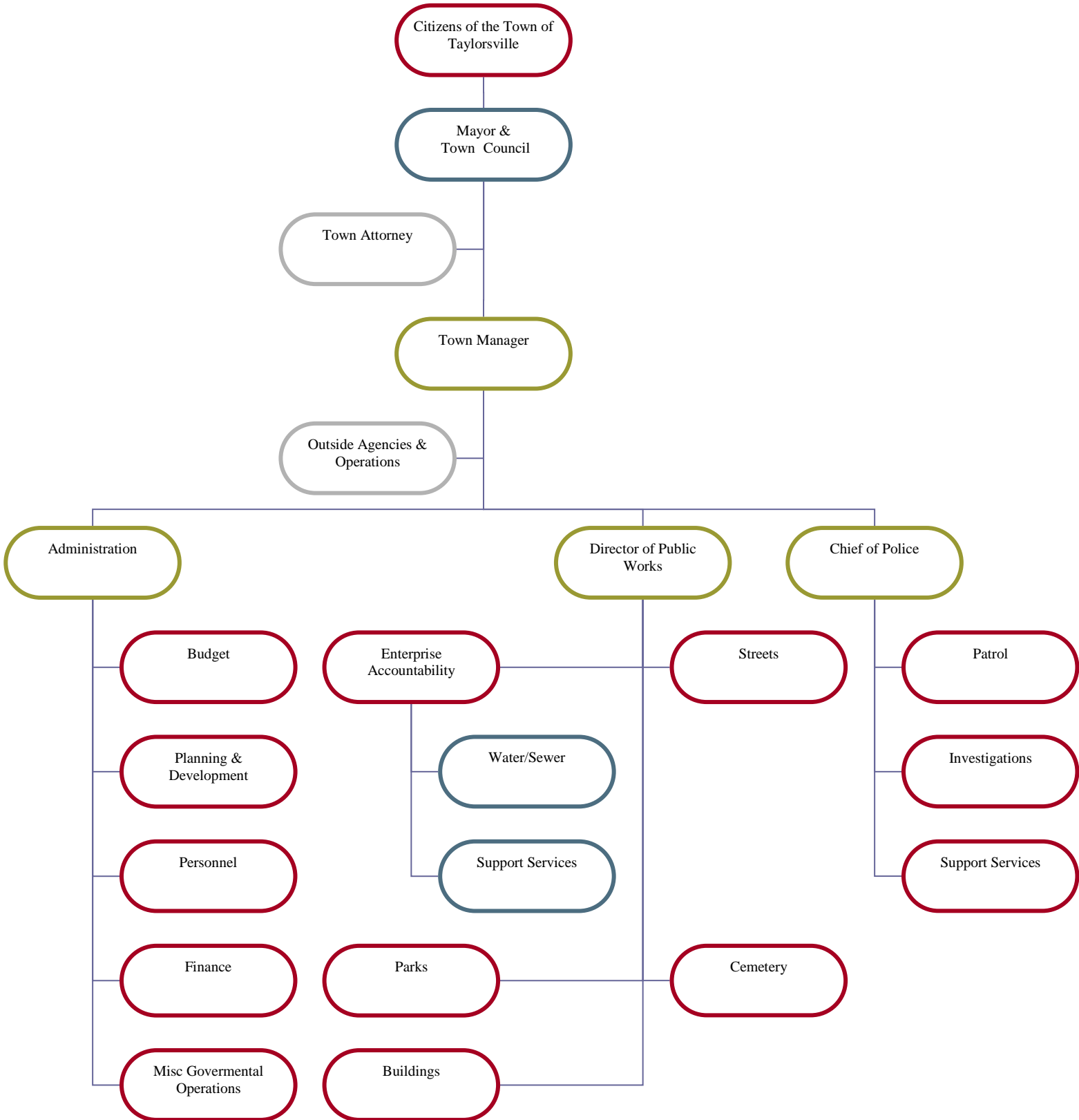
Adopted this the \_\_\_\_\_ day of June, 2019.

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

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



# Town of Taylorsville Organizational Chart 2017-2018



# Fiscal Year 2019/20 Balanced Budget

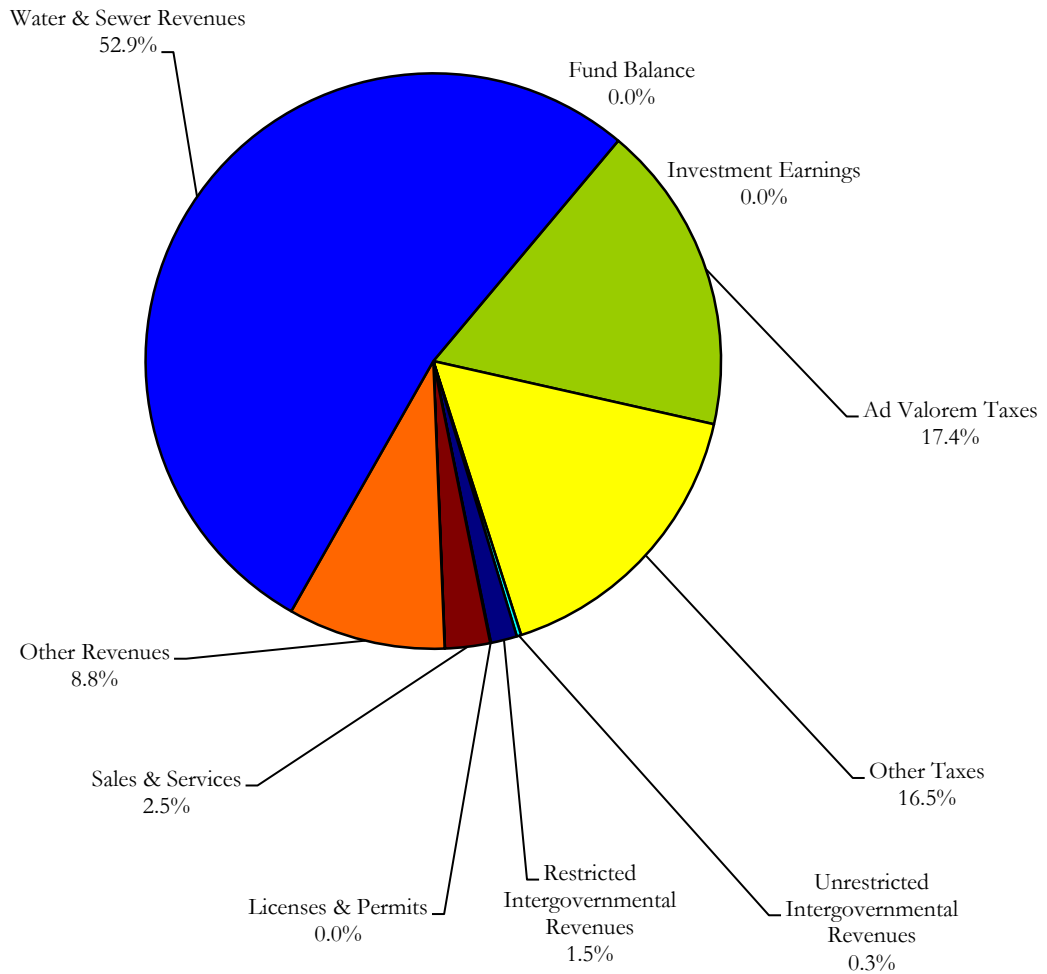
	2018/19 Budget	2019/20 Budget	Percent Change
<b>Revenues</b>			
General Fund	1,919,050	1,979,850	3.2%
Water & Sewer Fund	2,185,654	2,222,806	1.7%
<b>Total Revenues</b>	<b>\$4,104,704</b>	<b>\$4,202,656</b>	<b>2.4%</b>

	2018/19 Budget	2019/20 Budget	Percent Change
<b>Expenditures</b>			
General Fund	1,919,050	1,979,850	3.2%
Water & Sewer Fund	2,185,654	2,222,806	1.7%
<b>Total Expenditures</b>	<b>\$4,104,704</b>	<b>\$4,202,656</b>	<b>2.4%</b>

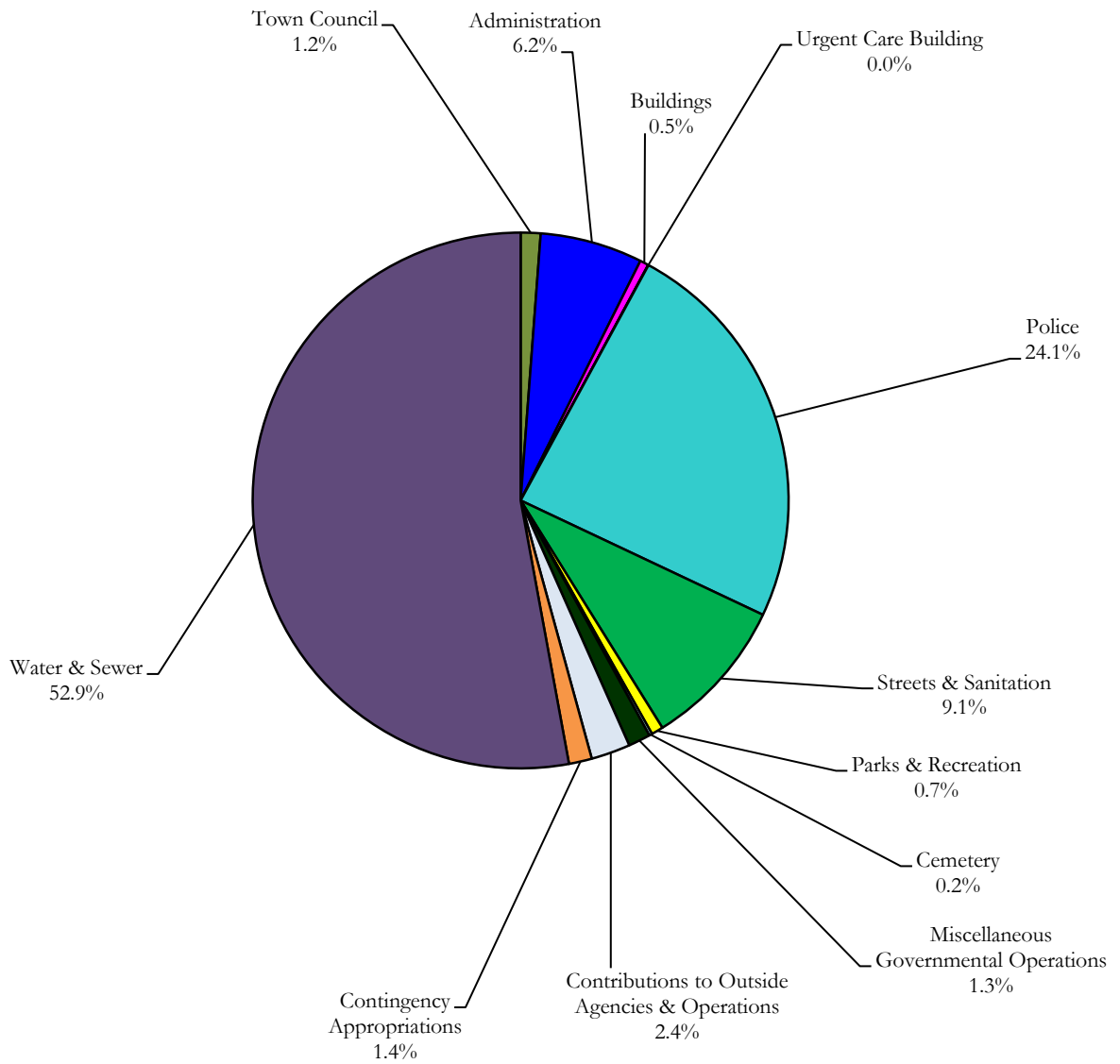
	2018/19 Budget	2019/20 Budget	Percent Change
<b>Total Revenues by Category</b>			
Ad Valorem Taxes	726,800	731,800	0.7%
Other Taxes	669,700	695,000	3.8%
Unrestricted Intergovernmental Revenues	10,500	10,600	1.0%
Restricted Intergovernmental Revenues	61,300	61,950	1.1%
Licenses & Permits	1,750	1,750	0.0%
Sales & Services	76,800	106,200	38.3%
Investment Earnings	700	700	0.0%
Fund Balance	0	0	0.0%
Other Revenues	371,900	371,850	0.0%
Water & Sewer Revenues	2,185,654	2,222,806	1.7%
<b>Total Revenues</b>	<b>\$ 4,105,104</b>	<b>\$ 4,202,656</b>	<b>2.4%</b>

	2018/19 Budget	2019/20 Budget	Percent Change
<b>Total Expenditures by Function</b>			
Town Council	54,165	50,260	-7.2%
Administration	254,433	259,758	2.1%
Buildings	20,800	21,900	5.3%
Urgent Care Building	1,500	1,000	-33.3%
Police	989,138	1,012,678	2.4%
Streets & Sanitation	355,679	382,800	7.6%
Parks & Recreation	28,100	30,100	7.1%
Cemetery	20,000	7,700	-61.5%
Miscellaneous Governmental Operations	43,800	55,900	27.6%
Contributions to Outside Agencies & Operations	87,500	99,400	13.6%
Contingency Appropriations	63,935	58,354	-8.7%
Water & Sewer	2,185,654	2,222,806	1.7%
<b>Total Expenditures</b>	<b>\$4,104,704</b>	<b>\$4,202,656</b>	<b>2.4%</b>

**Fiscal Year 2019/2020  
Total Revenues by Category**



**Fiscal Year 2019/2020  
Total Expenditures by Function**

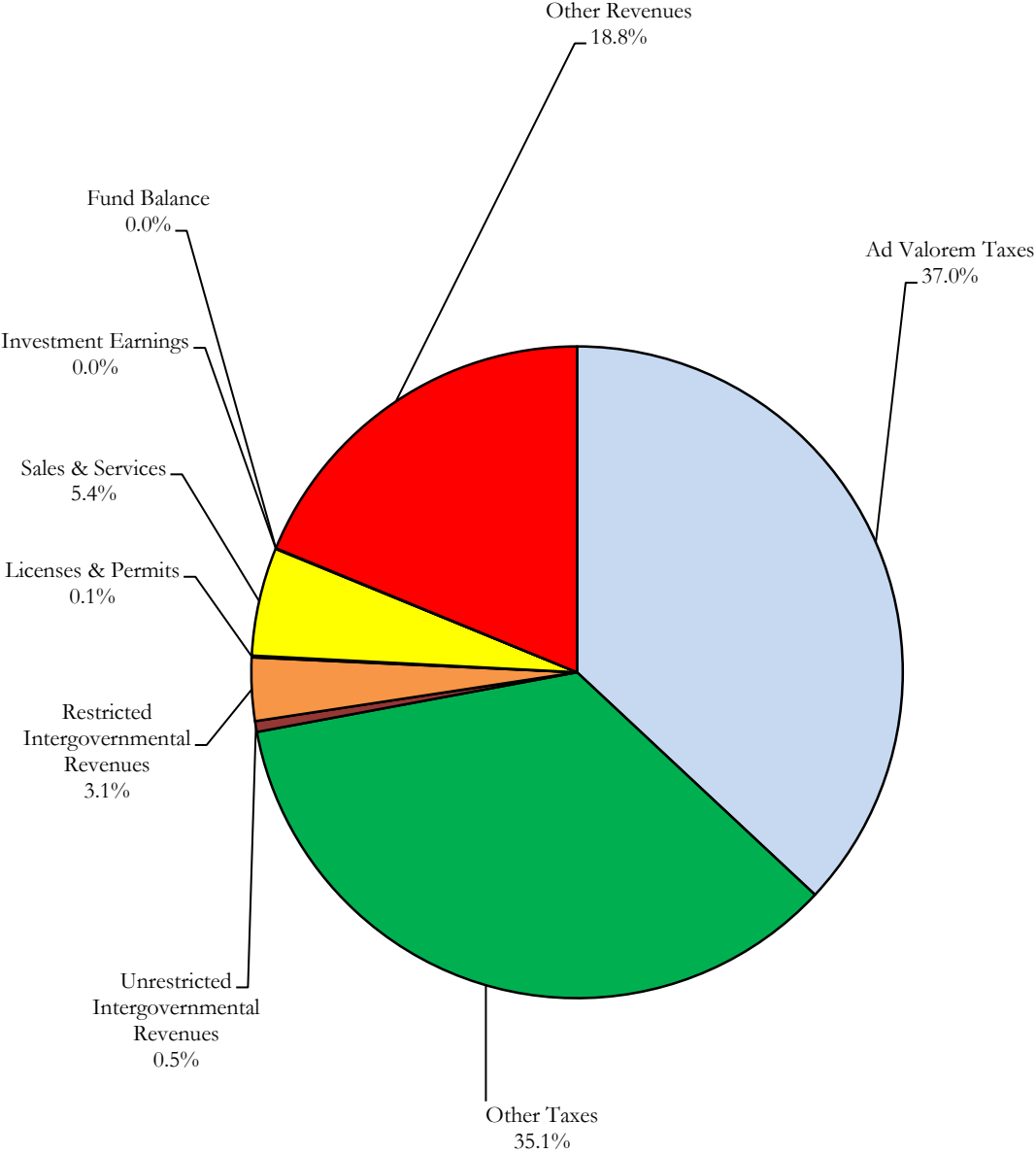


# General Fund Revenue Summary

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	2018/19 Budget	2019/20 Budget	Percent Change
<i>Revenues by Category</i>			
Ad Valorem Taxes	726,800	731,800	0.7%
Other Taxes	669,700	695,000	3.8%
Unrestricted Intergovernmental Revenues	10,500	10,600	1.0%
Restricted Intergovernmental Revenues	61,300	61,950	1.1%
Licenses & Permits	1,750	1,750	0.0%
Sales & Services	76,800	106,200	38.3%
Investment Earnings	700	700	0.0%
Fund Balance	0	0	0.0%
Other Revenues	371,500	371,850	0.1%
<b>Total Revenues</b>	<b>\$1,919,050</b>	<b>1,979,850</b>	<b>3.2%</b>

**Fiscal Year 2019/2020  
Revenues by Category, General Fund**



# General Fund Revenues

	2018/19 Budget	2019/20 Budget	Percent Change
<b><i>Ad Valorem Taxes</i></b>			
Ad Valorem Taxes, Current Year	670,000	674,500	0.7%
6 Cent Tax Increase Last Budget Adopted	0	0	
Ad Valorem Taxes, Prior Years	8,800	9,800	11.4%
Motor Vehicle Taxes	42,000	42,500	1.2%
Penalties & Interest	6,000	5,000	-16.7%
<b>Sub Total</b>	<b>\$726,800</b>	<b>731,800</b>	<b>0.7%</b>
<b><i>Other Taxes</i></b>			
1/2-Cent Option Sales Tax (Chapter 40)	130,500	141,000	8.0%
1/2-Cent Option Sales Tax (Chapter 42)	63,500	65,000	2.4%
Local Option Sales Tax	121,000	130,000	7.4%
Hold Harmless for rep. art 44 and Ex. Distr.	177,800	177,000	-0.4%
Franchise Tax	90,100	95,000	5.4%
Telecommunications Franchise Tax	55,000	53,000	-3.6%
Cable Franchise	27,000	31,000	14.8%
Gas Franchise Tax	4,800	3,000	-37.5%
<b>Sub Total</b>	<b>\$669,700</b>	<b>695,000</b>	<b>3.8%</b>
<b><i>Unrestricted Intergovernmental Revenues</i></b>			
Beer & Wine Tax	\$10,500	10,600	1.0%
<b>Sub Total</b>	<b>\$10,500</b>	<b>10,600</b>	<b>1.0%</b>
<b><i>Restricted Intergovernmental Revenues</i></b>			
Powell Bill Allocation	61,200	61,850	1.1%
Powell Bill Interest	100	100	0.0%
<b>Sub Total</b>	<b>\$61,300</b>	<b>61,950</b>	<b>1.1%</b>
<b><i>Licenses &amp; Permits</i></b>			
Privilege Licenses	0	0	0.0%
Event Permits	250	250	0.0%
Event Vendor Permits	1,500	1,500	0.0%
Zoning Permits	0	0	0.0%
<b>Sub Total</b>	<b>\$1,750</b>	<b>\$1,750</b>	<b>0.0%</b>
<b><i>Sales &amp; Services</i></b>			
Accident Reports	400	300	-25.0%
Cemetery Lot Sales	10,000	10,000	0.0%
Officers' Fees	1,900	1,900	0.0%
Recycling Revenue	500	0	-100.0%
SRO Reimbursement	64,000	94,000	46.9%
<b>Sub Total</b>	<b>\$76,800</b>	<b>106,200</b>	<b>38.3%</b>
<b><i>Investment Earnings</i></b>			
Investment Earnings	\$700	700	0.0%
<b>Sub Total</b>	<b>\$700</b>	<b>700</b>	<b>0.0%</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	19,800	21,000	6.1%
Parking Violations	300	250	-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 North Center Street Houses	0	5,500	#DIV/0!
Rent of Urgent Care Building	8,500	9,000	5.9%
Sales Tax Refund	24,000	17,500	-27.1%
Environmental Fee	123,500	123,500	0.0%
W&S Administration Charge to Enterprise	150,000	150,000	0.0%
Misc., Park shelter Fees	1,800	1,500	-16.7%
<b>Sub Total</b>	<b>\$371,500</b>	<b>\$371,850</b>	<b>0.1%</b>
<b>Total Revenues</b>	<b>\$1,919,050</b>	<b>\$1,979,850</b>	<b>3.2%</b>

# General Fund Expenditure Summaries

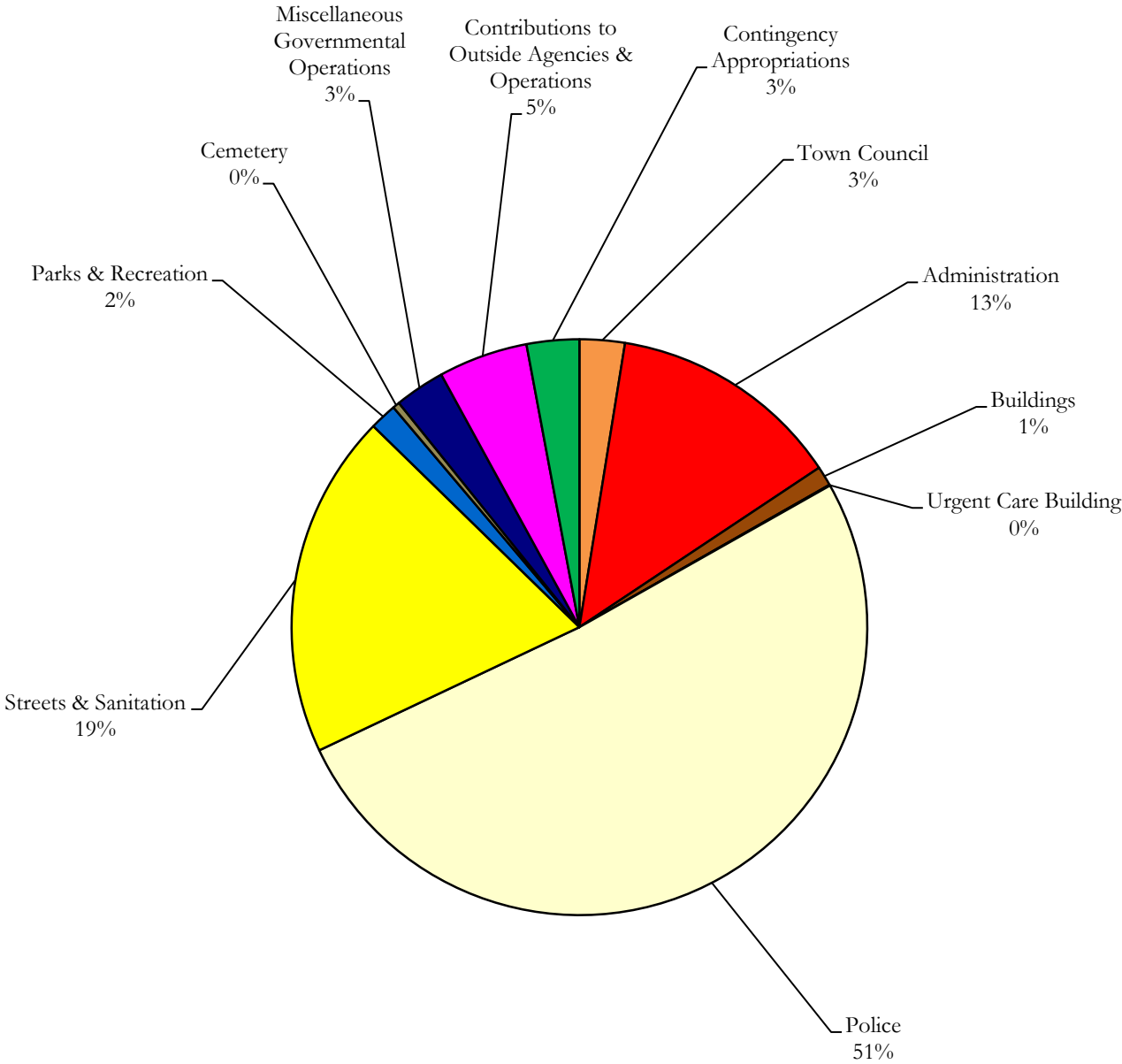
	2018/19 Budget	2019/20 Budget	Percent Change
<i>Expenditures by Function</i>			
Town Council	54,165	50,260	-7.2%
Administration	254,433	259,758	2.1%
Buildings	20,800	21,900	5.3%
Urgent Care Building	1,500	1,000	-33.3%
Police	989,138	1,012,678	2.4%
Streets & Sanitation	355,679	382,800	7.6%
Parks & Recreation	28,100	30,100	7.1%
Cemetery	20,000	7,700	-61.5%
Miscellaneous Governmental Operations	43,800	55,900	27.6%
Contributions to Outside Agencies & Operations	87,500	99,400	13.6%
Contingency Appropriations	63,935	58,354	-8.7%
<b>Total Expenditures</b>	<b>\$1,919,050</b>	<b>1,979,850</b>	<b>3.2%</b>

<i>Expenditures by Category</i>			
Personal Services	1,116,075	1,136,166	1.8%
Operations	764,835	788,254	3.1%
Debt Service	36,140	34,430	0.0%
Capital	2,000	21,000	950.0%
<b>Total Expenditures</b>	<b>\$1,919,050</b>	<b>1,979,850</b>	<b>3.2%</b>

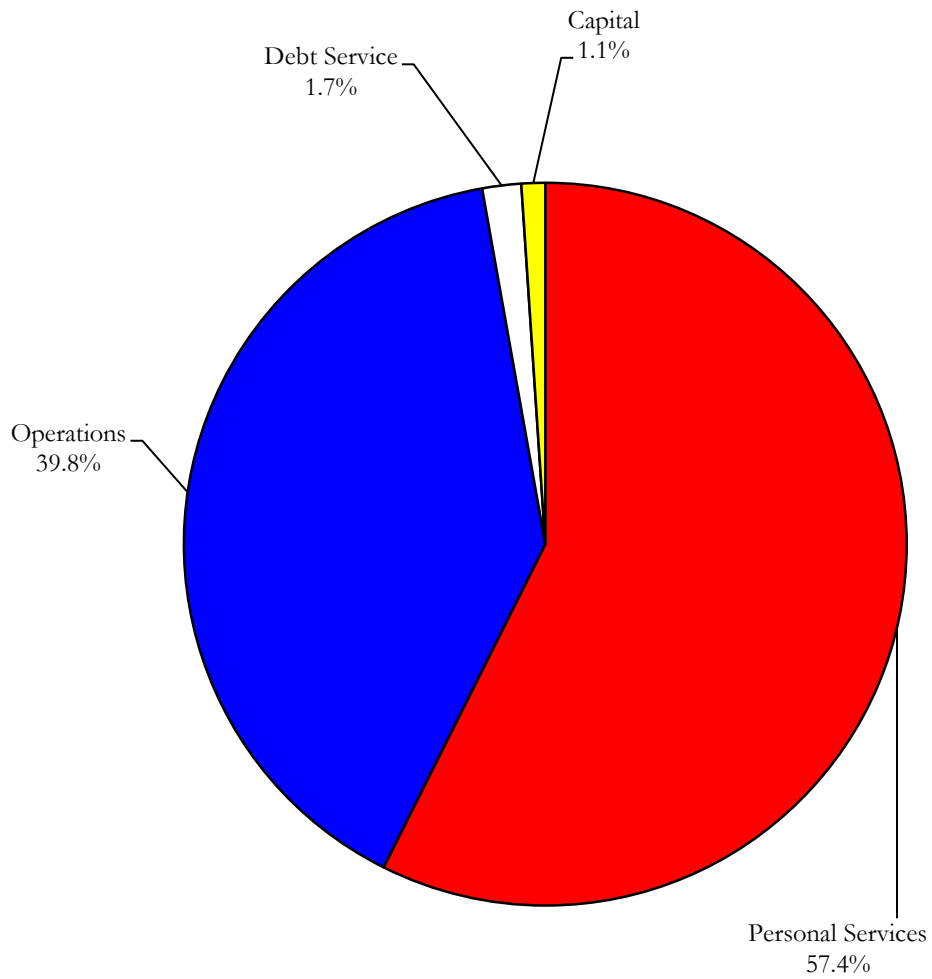
<i>Full Time Employees</i>			
Elected Officials	5	5	0.0%
Full Time Equivalents	15	15	0.0%
<b>Total</b>	<b>20</b>	<b>20</b>	<b>0.0%</b>



**Fiscal Year 2019/2020  
Expenditures by Function, General Fund**



## Fiscal Year 2019/2020 Expenditures by Category, General Fund



# Town Council

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	2018/19 Budget	2019/20 Budget	Percent Change
<i>Personal Services</i>			
Salaries	33,316	29,316	-12.0%
FICA	2,549	2,244	-12.0%
HRA Fund	0	0	0.0%
AHC/Medicare Ins. Supp.	14,500	12,800	-11.7%
<b>Sub Total</b>	<b>\$50,365</b>	<b>\$44,360</b>	<b>-11.9%</b>
<i>Operations</i>			
Travel	800	1,200	50.0%
Misc- Stage, Parade, Ann. Events-	3,000	4,700	56.7%
<b>Sub Total</b>	<b>\$3,800</b>	<b>\$5,900</b>	<b>55.3%</b>
<b>Total Expenditures</b>	<b>\$54,165</b>	<b>\$50,260</b>	<b>-7.2%</b>
<i>Employees</i>			
Elected Officials 1 Vacant seat Dec.2019	5	5	0.0%
<b>Total</b>	<b>5</b>	<b>5</b>	<b>0.0%</b>

\*Salaries and FICA reflect 5% COLA given 11/6/18 for 2018-19 Budget

# Administration

	2018/19 Budget	2019/20 Budget	Percent Change
<b><i>Personal Services</i></b>			
Salaries Clerk, Manager	156,881	156,881	0.0%
FICA	12,002	12,002	0.0%
Retirement	11,580	13,400	15.7%
401-K Contribution	7,470	10,150	35.9%
Group Insurance	18,500	19,000	2.7%
HRA Fund	1,000	1,000	0.0%
Group Disability	300	325	8.3%
<b>Sub Total</b>	<b>\$207,733</b>	<b>\$212,758</b>	<b>2.4%</b>
<b><i>Operations</i></b>			
Advertising	800	800	0.0%
Department Supplies	9,000	9,500	5.6%
Dues & Subscriptions	5,800	5,850	0.9%
Insurance - Property & Liability	0	0	0.0%
Insurance - Worker's Comp	3,000	3,000	0.0%
Maintenance & Repair Equipment	1,500	1,500	0.0%
Miscellaneous	1,500	1,500	0.0%
Printing	8,000	8,000	0.0%
Telephone & Postage	3,500	3,500	0.0%
Travel	500	750	50.0%
Manager Vehicle Allowance-	6,600	6,600	0.0%
Manager Professional Fees -Ed.	1,000	500	-50.0%
Contracted Services - Harris Computers	2,500	3,000	20.0%
Contracted Services - Town Ordinances	1,000	1,000	0.0%
Contracted Services - Town Attorney	1,500	1,000	-33.3%
<b>Sub Total</b>	<b>\$46,200</b>	<b>\$46,500</b>	<b>0.6%</b>
<b><i>Capital</i></b>			
Capital Outlay	500	500	<b>0.0%</b>
<b>Sub Total</b>	<b>\$500</b>	<b>\$500</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$254,433</b>	<b>\$259,758</b>	<b>2.1%</b>
<b><i>Employees</i></b>			
Full Time Equivalents	2	2	0.0%
<b>Total</b>	<b>2</b>	<b>2</b>	<b>0.0%</b>

\*Salaries, FICA, Retirement, and 401(K) reflect 5% COLA given 11/6/18 for 2018-19 Budget

# Buildings

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	2018/19 Budget	2019/20 Budget	Percent Change
<i>Operations</i>			
Utilities	4,200	4,500	7.1%
Contracted Services	5,000	5,000	0.0%
Department Supplies	5,300	5,000	-5.7%
Insurance - Property & Liability	4,800	5,900	22.9%
Maintenance & Repair Buildings	1,500	1,500	0.0%
<b>Sub Total</b>	<b>\$20,800</b>	<b>\$21,900</b>	<b>5.3%</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>\$20,800</b>	<b>\$21,900</b>	<b>5.3%</b>
<i>Employees</i>			
Full Time Equivalents	0	0	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

# Urgent Care

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	<u>2018/19</u>	<u>2019/20</u>	<u>Percent</u>
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
<i>Operations</i>			
Maintenance & Repair Buildings	1,500	1,000	-33.3%
<b>Sub Total</b>	<b>\$1,500</b>	<b>\$1,000</b>	<b>-33.3%</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>\$1,500</b>	<b>\$1,000</b>	<b>-33.3%</b>

# Police

	2018/19 Budget	2019/20 Proposed	Percent Change
<b><i>Personal Services</i></b>			
Salaries	547,430	547,430	0.0%
Part Time Salaries	65,000	65,000	0.0%
Law Enforcement Separation Allowance	0	0	0.0%
FICA	48,400	48,500	0.2%
Retirement	45,700	52,100	14.0%
401-K Contribution	26,068	26,068	0.0%
Group Insurance	84,200	97,700	16.0%
HRA Fund	3,000	4,000	33.3%
Group Disability	1,600	1,650	3.1%
<b>Sub Total</b>	<b>\$821,398</b>	<b>\$842,448</b>	<b>2.6%</b>
<b><i>Operations</i></b>			
Education	750	750	0.0%
Telephone & Postage	750	750	0.0%
Travel	1000	1000	0.0%
Maintenance & Repair, Equipment	7,000	6,000	-14.3%
Maintenance & Repair, Automobile	26,000	28,500	9.6%
Radio Maintenance	3,000	3,000	0.0%
Automotive Supplies	30,000	32,000	6.7%
Office Supplies	1,500	1,500	0.0%
Uniforms	5,000	5,500	10.0%
Special Fund	3,000	2,500	-16.7%
Contracted Services	13,500	13,500	0.0%
Contracted Services Camera Lease	3,500	3,500	0.0%
Dues & Subscriptions	500	500	0.0%
Insurance - Property & Liability	0	0	0.0%
Insurance - Worker's Comp	28,600	29,300	2.4%
Department Supplies	7,500	7,500	0.0%
<b>Sub Total</b>	<b>\$131,600</b>	<b>\$135,800</b>	<b>3.2%</b>
<b><i>Debt Service</i></b>			
Debt Service, Principal	32,800	32,800	0.0%
Debt Service, Interest	3,340	1,630	0.0%
<b>Sub Total</b>	<b>\$36,140</b>	<b>\$34,430</b>	<b>0.0%</b>
<b><i>Capital</i></b>			
<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$989,138</b>	<b>\$1,012,678</b>	<b>2.4%</b>
<b><i>Employees</i></b>			
Full Time Equivalents	12	12	0.0%
<b>Total</b>	<b>12</b>	<b>12</b>	<b>0.0%</b>

\*Salaries, FICA, Retirement, and 401(K) reflect 5% COLA given 11/6/18 for 2018-19 Budget

# Streets & Sanitation

	2018/19 Budget	2019/20 Budget	Percent Change
<b><i>Personal Services</i></b>			
Salaries	29,350	29,350	0.0%
FICA	2,300	2,300	0.0%
Retirement	1,100	1,250	13.6%
Employee Retiree Insurance Benefit	0	0	0.0%
401-K Contribution	700	700	0.0%
Group Insurance	2,800	2,800	0.0%
HRA Fund	300	200	-33.3%
Group Disability	29	0	-100.0%
<b>Sub Total</b>	<b>\$36,579</b>	<b>\$36,600</b>	<b>0.1%</b>
<b><i>Operations</i></b>			
Training	100	0	-100.0%
Travel	0	0	0.0%
Utilities, Street Lights	55,000	60,000	9.1%
Maintenance & Repair, Equipment	7,000	5,500	-21.4%
Maintenance & Repair, Automobile	5,000	5,000	0.0%
Automotive Supplies	6,000	6,500	8.3%
Powell Bill Expense	38,000	35,000	-7.9%
Uniforms	200	200	0.0%
Tipping Fees	48,000	48,500	1.0%
Garbage Removal- 10% Tree-limb-leaves	83,500	84,500	1.2%
Recycling Program	32,000	32,500	1.6%
Insurance - Property & Liability		5,000	
Insurance - Worker's Comp	17,800	19,000	6.7%
Department Supplies	12,000	10,000	-16.7%
Inmate Work Program	2,000	2,000	0.0%
Bus Route M-F	11,000	12,000	9.1%
<b>Sub Total</b>	<b>\$317,600</b>	<b>\$325,700</b>	<b>2.6%</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-	1,500	500	-66.7%
2019 Town Banner Project	0	20,000	
<b>Sub Total</b>	<b>\$1,500</b>	<b>\$20,500</b>	<b>1266.7%</b>
<b>Total Expenditures</b>	<b>\$355,679</b>	<b>\$382,800</b>	<b>7.6%</b>
<b>Employees</b>			
Full Time Equivalents	1	1	0.0%
<b>Total</b>	<b>1</b>	<b>1</b>	<b>0.0%</b>

\*Salaries, FICA, Retirement, and 401(K) reflect 5% COLA given 11/6/18 for 2018-19 Budget



# Parks & Recreation

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	2018/19 Budget	2019/20 Budget	Percent Change
<i>Operations</i>			
Utilities	5,100	5,100	0.0%
Insurance - Property & Liability	3,000	4,000	33.3%
Maintenance & Repair - Park House	1,000	2,000	100.0%
Maintenance & Repair	6,500	6,500	0.0%
Maintenance & Repair, Equipment	6,500	6,500	0.0%
Department Supplies	6,000	6,000	0.0%
<b>Sub Total</b>	<b>\$28,100</b>	<b>\$30,100</b>	<b>7.1%</b>
<i>Capital</i>			
Capital Outlay	0	0	0.0%
<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$28,100</b>	<b>\$30,100</b>	<b>7.1%</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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	2018/19 Budget	2019/20 Budget	Percent Change
<i>Operations</i>			
Maintenance & Repair, Grounds	2,000	1,500	-25.0%
Maintenance & Repair, Equipment	3,000	2,000	-33.3%
Department Supplies	1,500	1,500	0.0%
Add. FFF Land Purchase -Paid in Full 2019	10,000	0	-100.0%
Maintenance & Repair Buildings	2,000	1,000	-50.0%
Insurance - Property & Liability	1,500	1,700	13.3%
<b>Sub Total</b>	<b>\$20,000</b>	<b>\$7,700</b>	<b>-61.5%</b>
<i>Capital</i>			
Capital Outlay	\$0	0	0.0%
<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$20,000</b>	<b>\$7,700</b>	<b>-61.5%</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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	2018/19 Budget	2019/20 Budget	Percent Change
<i>Operations</i>			
Professional Services -Audit	18,500	19,500	5.4%
Planner Alex. County	16,000	16,000	0.0%
2019 Election Cycle	0	8,500	0.0%
Dues	3,000	3,400	13.3%
Insurance	6,000	8,500	41.7%
<b>Sub Total</b>	<b>43,500</b>	<b>55,900</b>	<b>28.5%</b>
<b>Total Expenditures</b>	<b>\$43,500</b>	<b>\$55,900</b>	<b>28.5%</b>

## Contributions to Outside Agencies & Operations

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	2018/19 Budget	2019/20 Budget	Percent Change
<i>Operations</i>			
Hiddenite Center	1,000	1,000	0.0%
Alexander County Tax Collections	20,500	20,500	0.0%
Alexander EMS & Rescue, Inc.	3,500	3,500	0.0%
Town Council Civic Events by Request	1,000	1,500	50.0%
County- Town Min. Code	1,500	1,000	-33.3%
Tay Fire Dept. - \$11,900 water supply	60,000	71,900	19.8%
<b>Sub Total</b>	<b>\$87,500</b>	<b>\$99,400</b>	<b>13.6%</b>
<b>Total Expenditures</b>	<b>\$87,500</b>	<b>\$99,400</b>	<b>13.6%</b>

# Contingency Appropriations

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	2019/20 Budget	2019/20 Budget	Percent Change
<i>Operations</i>			
Contingency Appropriation	\$63,935	\$58,354	0.0%
<b>Sub Total</b>	<b>\$63,935</b>	<b>\$58,354</b>	0.0%
<b>Total Expenditures</b>	<b>\$63,935</b>	<b>\$58,354</b>	<b>0.0%</b>

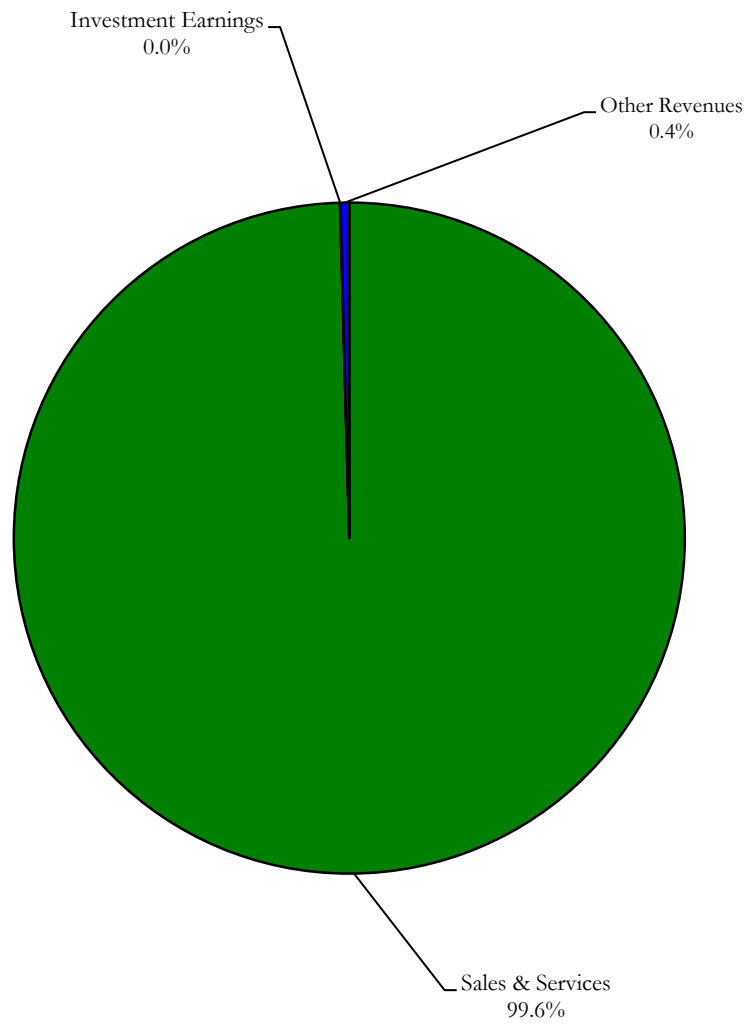
\*Contingency was reduced from original budget to fund 5% COLA for employees on 11/6/18

## Water & Sewer Fund Revenue Summary

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	2018/19 Budget	2019/20 Budget	Percent Change
<i>Revenues by Category</i>			
Sales & Services	2,176,354	2,212,906	1.7%
Investment Earnings	300	500	66.7%
Other Revenues	9,000	9,400	4.4%
Fund Balance	0	0	0.0%
<b>Total Revenues</b>	<b>\$2,185,654</b>	<b>\$2,222,806</b>	<b>1.7%</b>

**Fiscal Year 2019/2020**  
**Revenues by Category, Water & Sewer Fund**



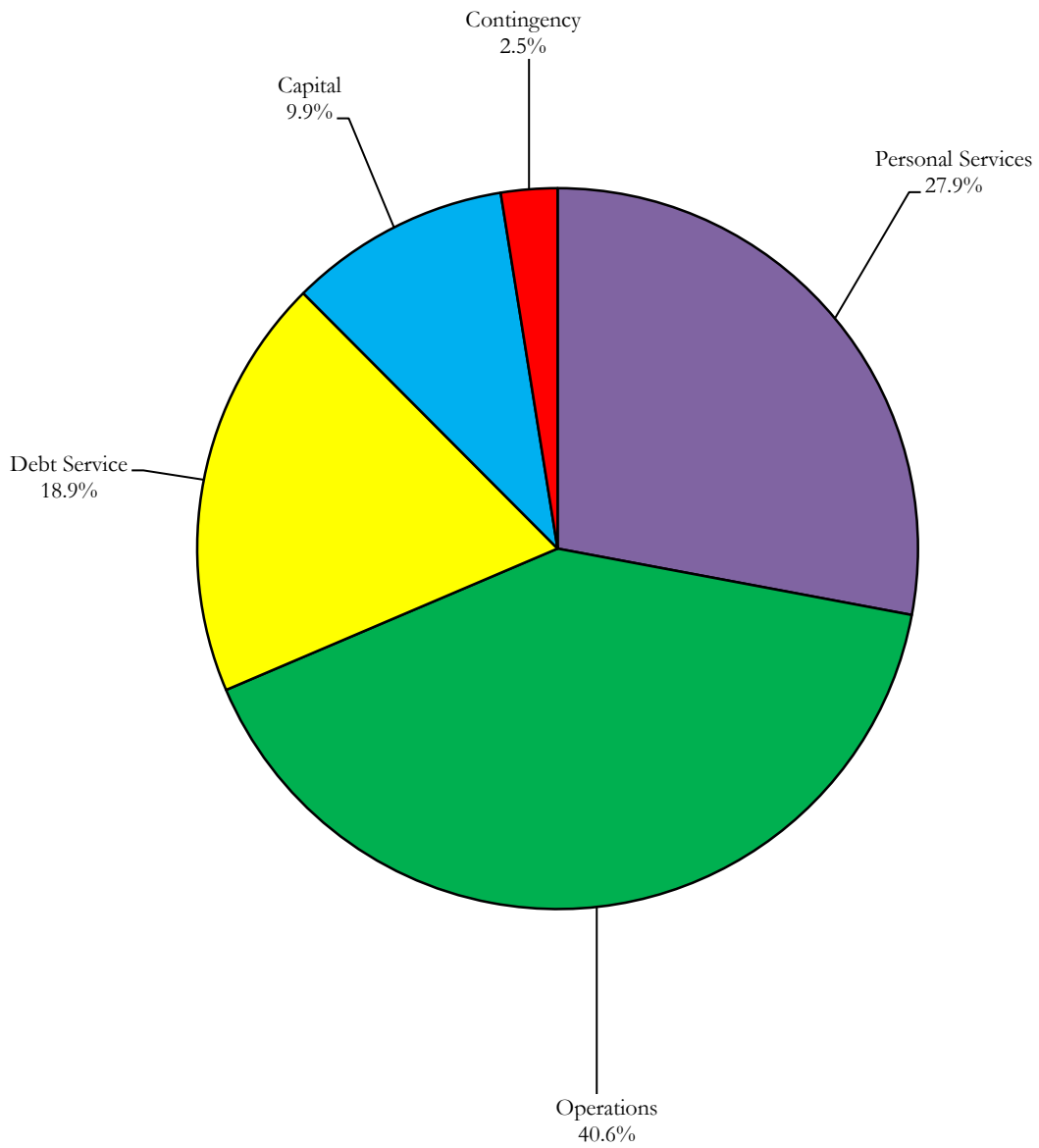
# Water & Sewer Fund Expenditure Summary

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	2018/19 Budget	2019/20 Budget	Percent Change
<i>Expenditures by Category</i>			
Personal Services	617,900	621,258	0.5%
Operations	861,600	903,250	4.8%
Debt Service	329,939	421,139	27.6%
Capital	245,000	221,000	-9.8%
Contingency	131,215	56,159	-57.2%
<b>Total Expenditures</b>	<b>\$2,185,654</b>	<b>\$2,222,806</b>	<b>1.7%</b>
 <i>Employees</i>			
Full Time Equivalents	10	10	0.0%



**Fiscal Year 2019/2020  
Expenditures by Category, Water & Sewer Fund**



# Water & Sewer Fund Revenues

	2018/19 Budget	2019/20 Budget	Percent Change
<b><i>Sales and Services</i></b>			
Capital Fixed Sewer Charge	154,400	154,100	-0.2%
Fairway Oaks Revenue	0	0	0.0%
Impact/Assessment Fees	0	0	0.0%
Penalties & Interest	25,000	24,400	-2.4%
Reconnection Fees	4,000	4,000	0.0%
Return Check Fee	600	500	-16.7%
Water & Sewer Charges	1,986,354	2,024,906	1.9%
Water & Sewer Taps	6,000	5,000	-16.7%
<b>Sub Total</b>	<b>\$2,176,354</b>	<b>2,212,906</b>	<b>1.7%</b>
<b><i>Investment Earnings</i></b>			
Investment Earnings	300	500	66.7%
<b>Sub Total</b>	<b>\$300</b>	<b>\$500</b>	<b>66.7%</b>
<b><i>Other Revenues</i></b>			
Miscellaneous	6,000	6,000	0.0%
Sales Tax Refund	3,000	3,400	13.3%
<b>Sub Total</b>	<b>\$9,000</b>	<b>\$9,400</b>	<b>4.4%</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>\$2,185,654</b>	<b>\$2,222,806</b>	<b>1.7%</b>

# Water & Sewer Fund Expenditures

	2018/19 Budget	2019/20 Budget	Percent Change
<b>Personal Services</b>			
Salaries	442,358	442,358	0.0%
FICA	33,092	34,000	2.7%
Retirement	25,250	29,200	15.6%
Employee Retiree Insurance Benefit	3,500	9,700	177.1%
401-K Contribution	16,500	16,500	0.0%
Group Insurance	82,800	84,000	1.4%
HRA Fund	2,000	2,000	0.0%
Group Disability	12,400	3,500	-71.8%
<b>Sub Total</b>	<b>\$617,900</b>	<b>\$621,258</b>	<b>0.5%</b>
<b>Operations</b>			
Contracted Services, Laboratory	30,000	30,000	0.0%
Contracted Services, ORC	28,500	28,500	0.0%
Contracted Services, Harris Computers	17,000	18,500	8.8%
Contracted Services, WPCOG GIS Maint	5,000	5,000	0.0%
Professional Services, Auditor	20,000	20,000	0.0%
Professional Services, Engineer	10,000	7,500	-25.0%
Maintenance & Repair, Building	3,000	2,500	-16.7%
Maint. & Repair, EU. W Tanks- diffusers-	62,000	63,000	1.6%
Maintenance & Repair, Vehicle	8,500	8,000	-5.9%
System Maintenance-Water-Sewer	150,000	160,000	6.7%
Sludge Removal	44,500	41,000	-7.9%
Purchase of Water for Resale	185,000	187,500	1.4%
Utilities	92,000	91,000	-1.1%
Insurance - Property & Liability		30,000	
Insurance - Worker's Comp	21,000	24,500	16.7%
Automotive Supplies	21,000	21,600	2.9%
Telephone & Postage	16,000	16,400	2.5%
Charter Communications	4,000	4,000	0.0%
Training	2,000	1,600	-20.0%
Travel	650	700	7.7%
Uniforms	9,500	10,000	5.3%
Printing	2,100	2,100	0.0%
Department Supplies	125,000	125,000	0.0%
Inmate Work Program	4,100	4,100	0.0%
Dues & Subscriptions	750	750	0.0%
<b>Sub Total</b>	<b>\$861,600</b>	<b>\$903,250</b>	<b>4.8%</b>
<b>Debt Service</b>			
Energy United yr 13of 20 year payment	93,000	93,000	0.0%
Energy United used Truck 2007-1payment	18,785	11,000	-41.4%
Debt Serv., yr.1 WWTP plant 2015 Project	30,000	75,000	150.0%
Debt Serv. 2015 coll. And wwtp rehab	73,618	104,008	41.3%
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%
2015 sewer collection yr 1 Zero interest	5,684	29,279	415.1%
Debt Serv. NC DEQ - Int Various Sewer	3,000	3,000	0.0%
<b>Sub Total</b>	<b>\$329,939</b>	<b>\$421,139</b>	<b>27.6%</b>
<b>Capital</b>			
Transfers to GF - .	130,000	150,000	15.4%
Capital Outlay	50,000	19,000	-62.0%
Water & Sewer Capital Reserve Fund	65,000	52,000	-20.0%
<b>Sub Total</b>	<b>\$245,000</b>	<b>\$221,000</b>	<b>-9.8%</b>
<b>Contingency</b>			
Fire Supp. -hyd. Water supply \$11,900	131,215	56,159	-57.2%
<b>Sub Total</b>	<b>\$131,215</b>	<b>\$56,159</b>	<b>-57.2%</b>
<b>Total Expenditures</b>	<b>\$2,185,654</b>	<b>\$2,222,806</b>	<b>1.7%</b>
<b>Employees</b>			
Full Time Equivalents	10	10	0.0%
<b>Total</b>	<b>10</b>	<b>10</b>	<b>0.0%</b>

\*Salaries, FICA, Retirement, and 401(K) reflect 5% COLA given 11/6/18 for 2018-19 Budget