

*Town of Taylorsville*



*Annual Budget*

2020-2021

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# Town of Taylorsville

“The Brushy Mountain Gateway”

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Taylorsville, North Carolina 28681

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June 9<sup>th</sup>, 2020

## MAYOR AND TOWN BOARD OF COMMISSIONERS

Mr. George Holleman, Mayor  
Mr. Kenny Poole, Mayor Pro Tem  
Mr. Ronnie Robinette, Town Commissioner  
Mr. Jack Simms, Town Commissioner  
Mrs. Kim Brown, Town Commissioner

### Respected Commissioners,

Pursuant to Section 159-11 of the North Carolina General Statutes, I respectfully submit for your consideration the proposed Fiscal Year 2020/2021 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 maintains the current Tax Rate of 40/100 evaluation**

### EXECUTIVE OVERVIEW

*The proposed budget maintains acceptable service levels, under very different conditions due to covid-19 and other factors, the budget allows for measured progress, and protects the integrity and functional ability of The Town of Taylorsville given the current circumstances.*

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
2019/2020	\$4,202,656	2.4%	.40	.79
<b>2020/2021</b>	<b>\$4,248,273</b>	<b>1.1%</b>	<b>.40</b>	<b>.79</b>

## GENERAL FUND REVENUE HIGHLIGHTS

The General Fund budget totals \$1,945,675 and is balanced with a property tax rate of 40 cents per \$100 valuation. The proposed budget reflects an estimated 1.7% decrease even with improved sales tax revenues, ABC revenues, simply based upon Covid-19 and the economic fallout from multiple executive orders, designed to protect citizens, while creating revenue dips absorbed completely at the local level.

### 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 tax 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 four 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 is 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. The Board should expect a significant drop in revenues in the range of 13%.

### 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 2020/2021 General Fund totals \$1,945,675 a decrease of 1.7% from the amount budgeted for Fiscal Year 2019/2020.

## **Town Council**

This function accounts for \$59,700 dollars in total divided by 5 Board members and provides for the funding of council positions, limited travel, and event spending. Last budget year this amount was lower because of the open seat of Councilman Jack Learner. The Council is responsible for all policy decisions in accordance with State Statute and Local Laws.

## **Administration**

The Administration function accounts for \$268,575 these expenditures are driven by costs associated with the management and administration of all Town activities by two employees, the Manager and Town Clerk. The budgeted amount reflects a 3.4 % increase.

## **Buildings**

This function accounts for \$23,800 an 8.7% 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 condition given their age. All town buildings are over 60 years old

## **Police**

This function accounts for \$1,050,550 providing 24-7-365 Town Coverage. Expenditures for the majority of the police budget are driven by salary and benefits.

The Police Department is staffed by a minimum of two officers at all times with four fulltime employees during normal business hours. COVID-19 risks and requests for service are at the greatest level that we have seen in a very long time. It should be noted that we have a very professional Police Force; the Majority are lifelong residents of Taylorsville and Alexander County.

## **Streets & Sanitation**

The Streets & Sanitation function accounts for \$367,350 for the General Fund, this fund has continued to decrease due to reduced Powell Bill Funding and spending priorities other than streets. 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 \$10.00). Recycle revenues and the market as a whole have decreased significantly since 2019. The Cash market for recycled goods has hit bottom, other towns have considered dropping this service, however, Taylorsville still views this as good stewardship of the environment.

## **Parks & Recreation**

The Parks & Recreation function accounts for \$25,000 a 16.9 decrease, because of COVID 19 Playgrounds at Matheson Park are closed at this point. All 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, and more family additions in 2020 reduce the pressure to upgrade equipment in a park in excess of 19 years old.

## **Cemetery**

This function provides for perpetual care for interment and upkeep. This year marks a significant increase with the purchase of a new zero turn mower being proposed.

## Miscellaneous Governmental

This function accounts for \$51,500 a 7.9% decrease 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 \$88,500 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 Taylorsville Fire Department I received a nearly 20% increase last budget year 2019-2020 to offset costs associated with the purchase of a used ladder truck, and funds to improve hydrant service by the contracted fire department, funding remains the same for the proposed budget.

## GENERAL FUND EXPENDITURES BY CATEGORY

### Personal Services

The Personal Services category accounts for 61.3% 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 37.4% of expenditures within the General Fund budget, a decrease from historical budgets of the Town. 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. By December 2020 Town Full Time Staff is expected to be at 17 employees compared to 26 full time employees in 2003. Due to retirements and existing employees assuming additional responsibilities. A 2.5% COLA is proposed to award this very uncommon staffing dynamic when compared to other local governments.

### General Fund Debt Service

**The only general fund obligation is a true lease on 3 patrol cars and 1 public works truck, no other general fund debt exists**

Capital purchases exceeding \$1,000.00 in value represent \$3,000.00 of the proposed general fund budget of 1,945,675

## WATER & SEWER FUND

The budget for the Water & Sewer Fund totals \$2,302,598, an increase of 3.6%. The Town of Taylorsville has one ongoing major water project, Black Oak, 5<sup>th</sup> Ave Tower Road, and major waste water repairs at the treatment plant. The Solar Project has been delayed by COVID 19, competing work space, and weather events.

Expenditures for the Water & Sewer Fund total \$2,302,598 the amount represents the Town Council's continued proactive approach regarding improvements to public infrastructure with 3 ongoing grant projects. It is important to note that \$13.0 million dollars in grant and zero interest loans have been awarded to the Town of Taylorsville in the last 14 years.

### SUMMARY

The proposed budget satisfies the requirements set forth by General Statutes of North Carolina. 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 convey my sincere appreciation to the Town staff that always rise to the occasion, even under trying circumstances 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 successful because of our understanding citizens and dedicated employees.**

Respectfully,



David Odom, Town Manager

**TOWN OF TAYLORSVILLE  
BUDGET ORDINANCE, FISCAL YEAR 2020/2021**

**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, 2020 and ending June 30, 2021

Ad Valorem Taxes (Current and Prior Years)	\$733,300
Other Taxes	\$645,000
Unrestricted Intergovernmental Revenues	\$11,000
Restricted Intergovernmental Revenues	\$54,100
Licenses & Permits	\$1,450
Sales & Services	\$111,700
Investment Earnings	\$800
Fund Balance	\$0
Other Revenue	\$388,325
	<b>\$1,945,675</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, 2020 and ending June 30, 2021 in accordance with the chart of accounts established for the Town:

Town Council	\$59,700
Administration	\$268,575
Buildings	\$23,800
Urgent Care Building	\$1,500
Police	\$1,050,550
Streets & Sanitation	\$367,350
Parks & Recreation	\$25,000
Cemetery	\$9,200
Miscellaneous Governmental	\$51,500
Contributions to Outside Agencies & Operations, Contingency	\$88,500
	<b>\$1,945,675</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, 2020 and ending June 30, 2021:

Sales & Services	\$2,285,298
Investment Earnings	\$800
Other Revenues	\$16,500
	<b>\$2,302,598</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, 2020 and ending June 30, 2021, in accordance with the chart of accounts established for the Town:

Personal Services	\$631,600
Operations	\$942,100
Debt Service	\$416,140
Capital	\$300,858
Contingency	\$11,900
	<hr/>
	<b>\$2,302,598</b>

**SECTION 5: The Total of Both General Fund and Water and Sewer Enterprise Funds for Fiscal Year 2020/2021 are as follows.**

<b>GENERAL FUND BUDGET</b>	<b>\$1,945,675</b>
<b>ENTERPRISE FUND</b>	<b><u>\$2,302,598</u></b>
<b>TOTAL OF ALL FUNDS</b>	<b>\$4,248,273</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, 2020, 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 \$188,994,845 at a 97% collection rate. Also included in the listing is motor vehicle tax at an estimated valuation of \$11,612,500.

**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.

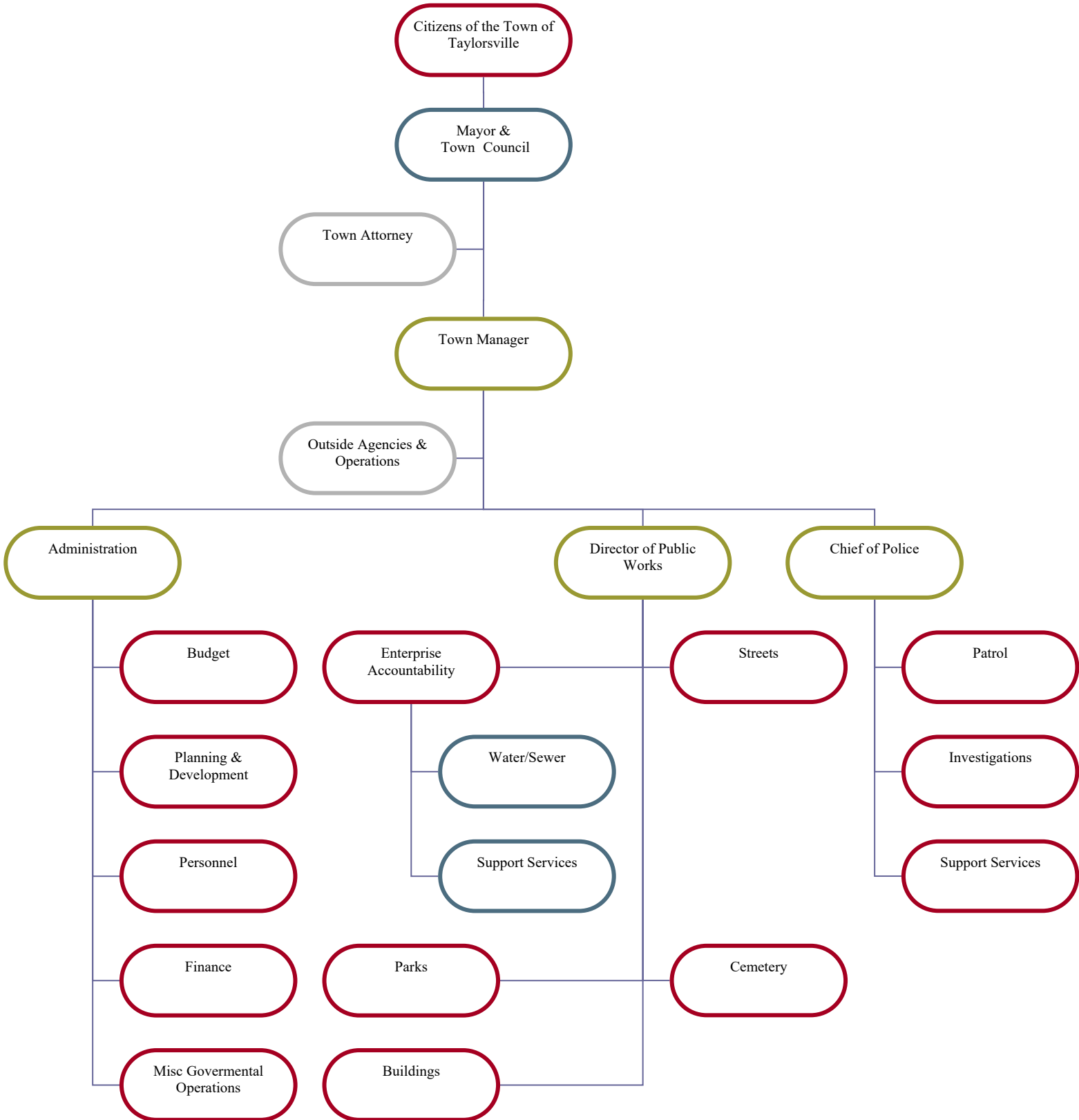
**SECTION 8:** Copies of the Budget Ordinance shall be furnished to the Town Clerk of the Governing Board and to the Town Manager/Finance Officer (Budget Officer) to be kept on file by them for their direction in the disbursement of funds.

Adopted this the \_\_\_\_\_ day of June, 2020.

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

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

# Town of Taylorsville Organizational Chart 2020-2021



# Fiscal Year 2020/21 Balanced Budget

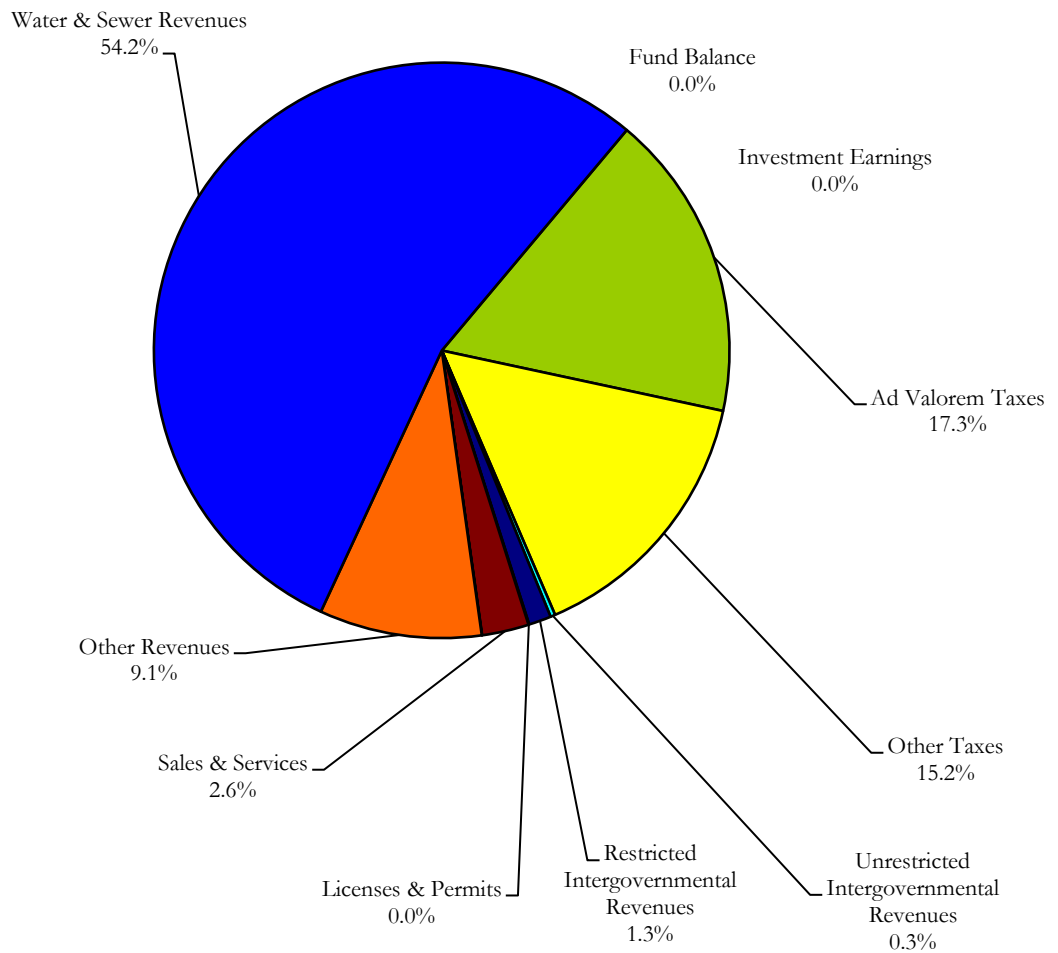
	2019/20 Budget	2020/21 Budget	Percent Change
<b>Revenues</b>			
General Fund	1,979,850	1,945,675	-1.7%
Water & Sewer Fund	2,222,806	2,302,598	3.6%
<b>Total Revenues</b>	<b>\$4,202,656</b>	<b>\$4,248,273</b>	<b>1.1%</b>

	2019/20 Budget	2020/21 Budget	Percent Change
<b>Expenditures</b>			
General Fund	1,979,850	1,945,675	-1.7%
Water & Sewer Fund	2,222,806	2,302,598	3.6%
<b>Total Expenditures</b>	<b>\$4,202,656</b>	<b>\$4,248,273</b>	<b>1.1%</b>

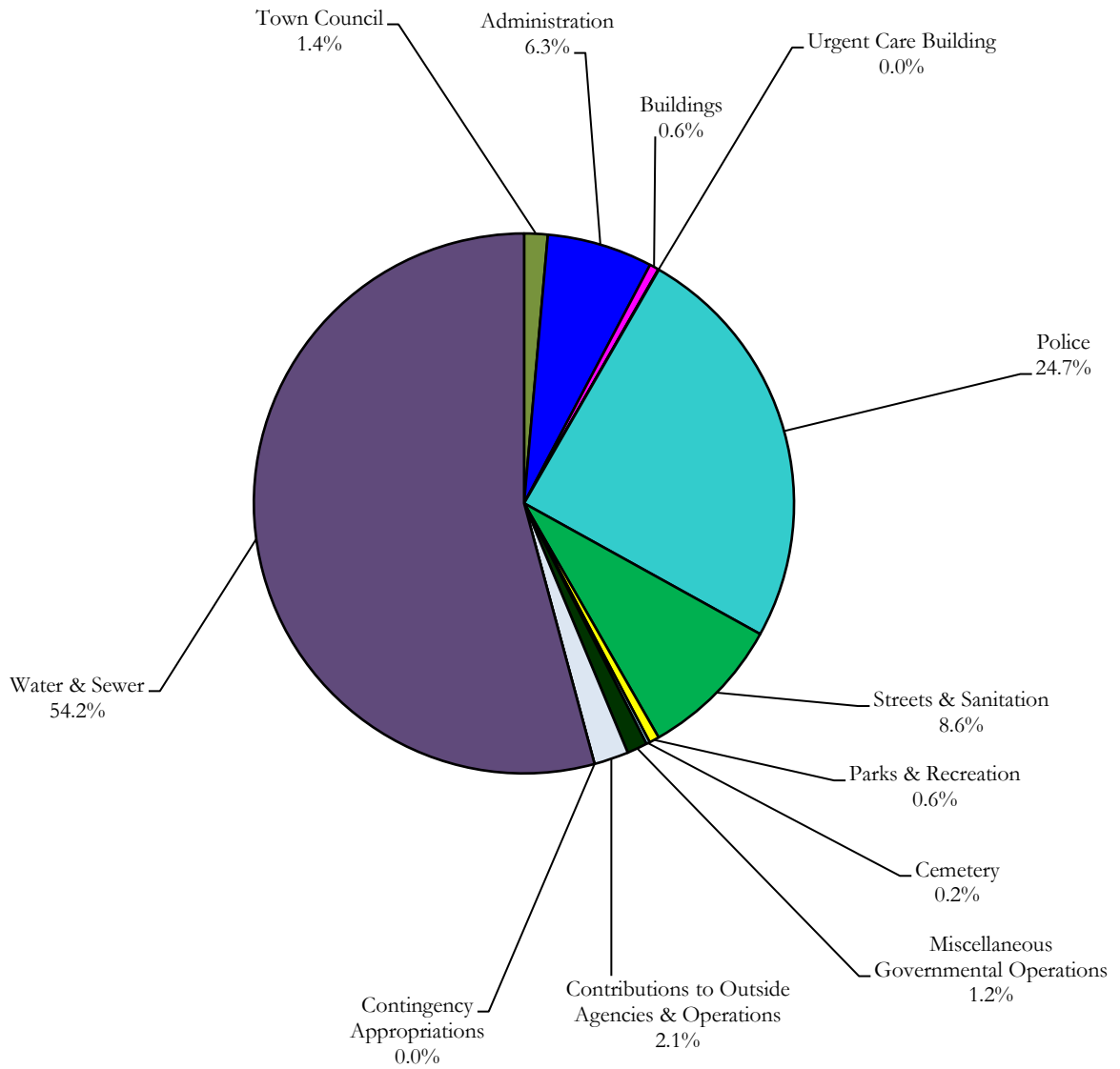
	2019/20 Budget	2020/21 Budget	Percent Change
<b>Total Revenues by Category</b>			
Ad Valorem Taxes	731,800	733,300	0.2%
Other Taxes	695,000	645,000	-7.2%
Unrestricted Intergovernmental Revenues	10,600	11,000	3.8%
Restricted Intergovernmental Revenues	61,950	54,100	-12.7%
Licenses & Permits	1,750	1,450	-17.1%
Sales & Services	106,200	111,700	5.2%
Investment Earnings	700	800	14.3%
Fund Balance	0	0	0.0%
Other Revenues	371,850	388,325	4.4%
Water & Sewer Revenues	2,222,806	2,302,598	3.6%
<b>Total Revenues</b>	<b>\$ 4,202,656</b>	<b>\$ 4,248,273</b>	<b>1.1%</b>

	2019/20 Budget	2020/21 Budget	Percent Change
<b>Total Expenditures by Function</b>			
Town Council	50,260	59,700	18.8%
Administration	259,758	268,575	3.4%
Buildings	21,900	23,800	8.7%
Urgent Care Building	1,000	1,500	50.0%
Police	1,012,678	1,050,550	3.7%
Streets & Sanitation	382,800	367,350	-4.0%
Parks & Recreation	30,100	25,000	-16.9%
Cemetery	7,700	9,200	19.5%
Miscellaneous Governmental Operations	55,900	51,500	-7.9%
Contributions to Outside Agencies & Operations	99,400	88,500	-11.0%
Contingency Appropriations	58,354	0	-100.0%
Water & Sewer	2,222,806	2,302,598	3.6%
<b>Total Expenditures</b>	<b>\$4,202,656</b>	<b>\$4,248,273</b>	<b>1.1%</b>

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



# Fiscal Year 2020/2021 Total Expenditures by Function

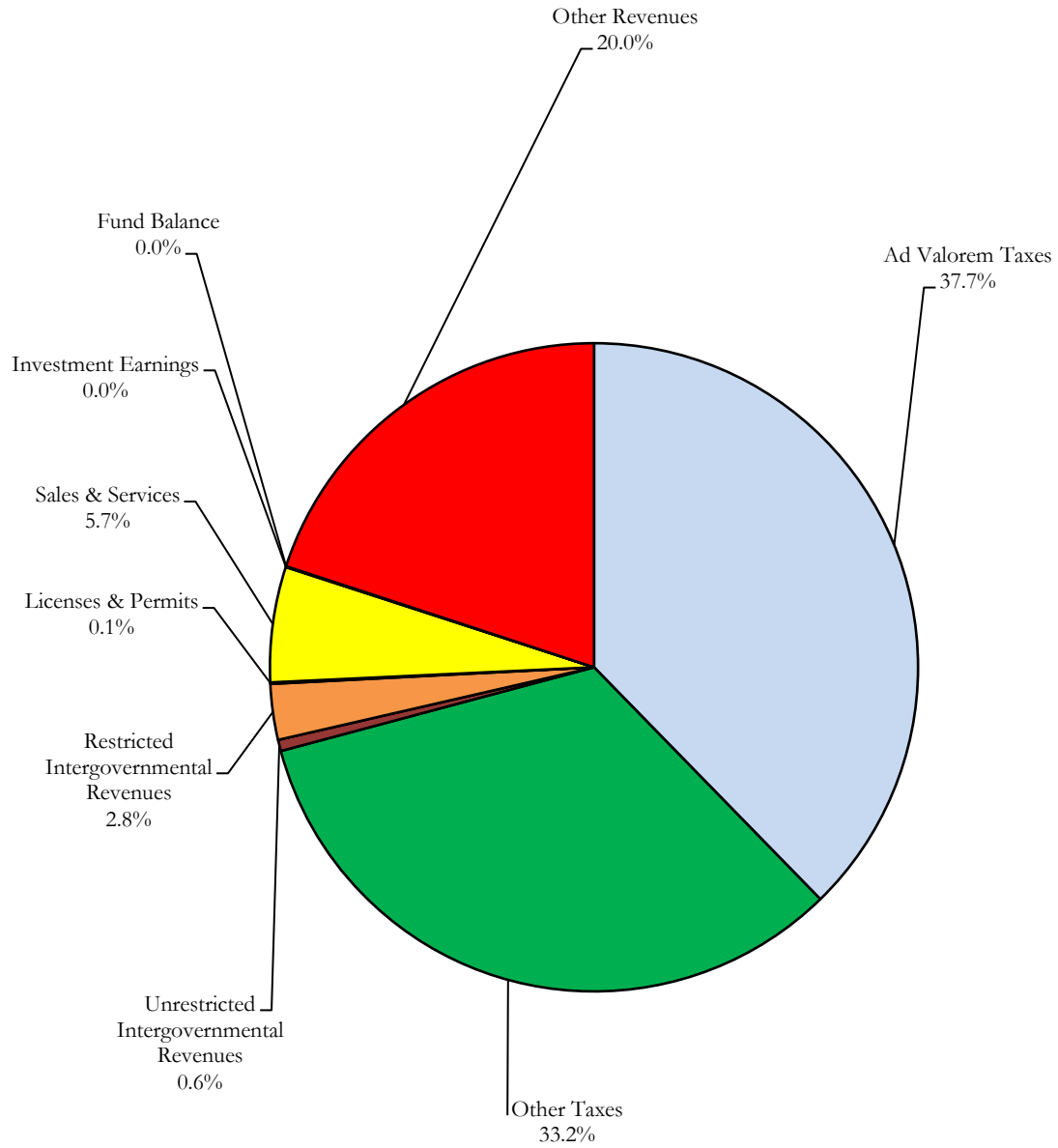


# General Fund Revenue Summary

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	2019/20 Budget	2020/21 Budget	Percent Change
<i>Revenues by Category</i>			
Ad Valorem Taxes	731,800	733,300	0.2%
Other Taxes	695,000	645,000	-7.2%
Unrestricted Intergovernmental Revenues	10,600	11,000	3.8%
Restricted Intergovernmental Revenues	61,950	54,100	-12.7%
Licenses & Permits	1,750	1,450	-17.1%
Sales & Services	106,200	111,700	5.2%
Investment Earnings	700	800	14.3%
Fund Balance	0	0	0.0%
Other Revenues	371,850	388,325	4.4%
<b>Total Revenues</b>	<b>\$1,979,850</b>	<b>1,945,675</b>	<b>-1.7%</b>

**Fiscal Year 2020/2021  
Revenues by Category, General Fund**



# General Fund Revenues

	2019/20 Budget	2020/21 Budget	Percent Change
<b><i>Ad Valorem Taxes</i></b>			
Ad Valorem Taxes, Current Year	674,500	676,800	0.3%
Ad Valorem Taxes, Prior Years	9,800	10,000	2.0%
Motor Vehicle Taxes	42,500	41,500	-2.4%
Penalties & Interest	5,000	5,000	0.0%
<b>Sub Total</b>	<b>\$731,800</b>	<b>733,300</b>	<b>0.2%</b>
<b><i>Other Taxes</i></b>			
1/2-Cent Option Sales Tax (Chapter 40)	141,000	130,000	-7.8%
1/2-Cent Option Sales Tax (Chapter 42)	65,000	58,000	-10.8%
Local Option Sales Tax	130,000	126,000	-3.1%
Hold Harmless for rep. art 44 and Ex. Distr.	177,000	164,000	-7.3%
Franchise Tax	95,000	86,000	-9.5%
Telecommunications Franchise Tax	53,000	50,000	-5.7%
Cable Franchise	31,000	28,000	-9.7%
Gas Franchise Tax	3,000	3,000	0.0%
<b>Sub Total</b>	<b>\$695,000</b>	<b>645,000</b>	<b>-7.2%</b>
<b><i>Unrestricted Intergovernmental Revenues</i></b>			
Bear & Wine Tax	\$10,600	11,000	3.8%
<b>Sub Total</b>	<b>\$10,600</b>	<b>11,000</b>	<b>3.8%</b>
<b><i>Restricted Intergovernmental Revenues</i></b>			
Powell Bill Allocation	61,850	54,000	-12.7%
Powell Bill Interest	100	100	0.0%
<b>Sub Total</b>	<b>\$61,950</b>	<b>54,100</b>	<b>-12.7%</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	1,200	-20.0%
Zoning Permits	0	0	0.0%
<b>Sub Total</b>	<b>\$1,750</b>	<b>\$1,450</b>	<b>-17.1%</b>
<b><i>Sales &amp; Services</i></b>			
Accident Reports	300	300	0.0%
Cemetery Lot Sales	10,000	13,500	35.0%
Officers' Fees	1,900	1,900	0.0%
Recycling Revenue	0	0	#DIV/0!
SRO Reimbursement	94,000	96,000	2.1%
<b>Sub Total</b>	<b>\$106,200</b>	<b>111,700</b>	<b>5.2%</b>
<b><i>Investment Earnings</i></b>			
Investment Earnings	\$700	800	14.3%
<b>Sub Total</b>	<b>\$700</b>	<b>800</b>	<b>14.3%</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	21,000	28,000	33.3%
Parking Violations	250	250	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 North Center Street Houses	5,500	5,500	0.0%
Rent of Urgent Care Building	9,000	9,000	0.0%
Sales Tax Refund	17,500	15,000	-14.3%
Environmental Fee	123,500	135,975	10.1%
W&S Administration Charge to Enterprise	150,000	150,000	0.0%
Misc., Park shelter Fees	1,500	1,000	-33.3%
<b>Sub Total</b>	<b>\$371,850</b>	<b>\$388,325</b>	<b>4.4%</b>
<b>Total Revenues</b>	<b>\$1,979,850</b>	<b>\$1,945,675</b>	<b>-1.7%</b>



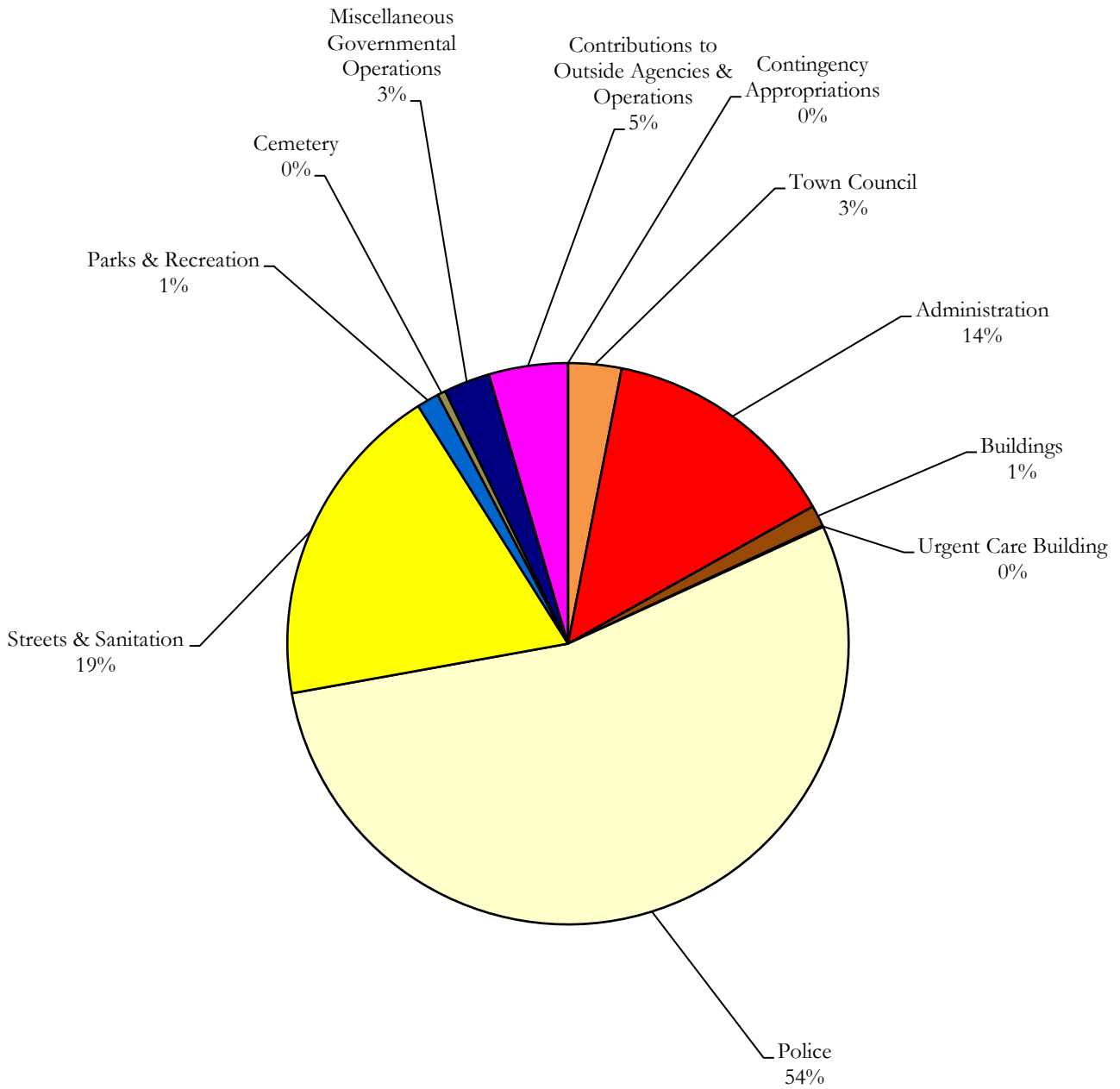
# General Fund Expenditure Summaries

	2019/20 Budget	2020/21 Budget	Percent Change
<i>Expenditures by Function</i>			
Town Council	50,260	59,700	18.8%
Administration	259,758	268,575	3.4%
Buildings	21,900	23,800	8.7%
Urgent Care Building	1,000	1,500	50.0%
Police	1,012,678	1,050,550	3.7%
Streets & Sanitation	382,800	367,350	-4.0%
Parks & Recreation	30,100	25,000	-16.9%
Cemetery	7,700	9,200	19.5%
Miscellaneous Governmental Operations	55,900	51,500	-7.9%
Contributions to Outside Agencies & Operations	99,400	88,500	-11.0%
Contingency Appropriations	58,354	0	-100.0%
<b>Total Expenditures</b>	<b>\$1,979,850</b>	<b>1,945,675</b>	<b>-1.7%</b>

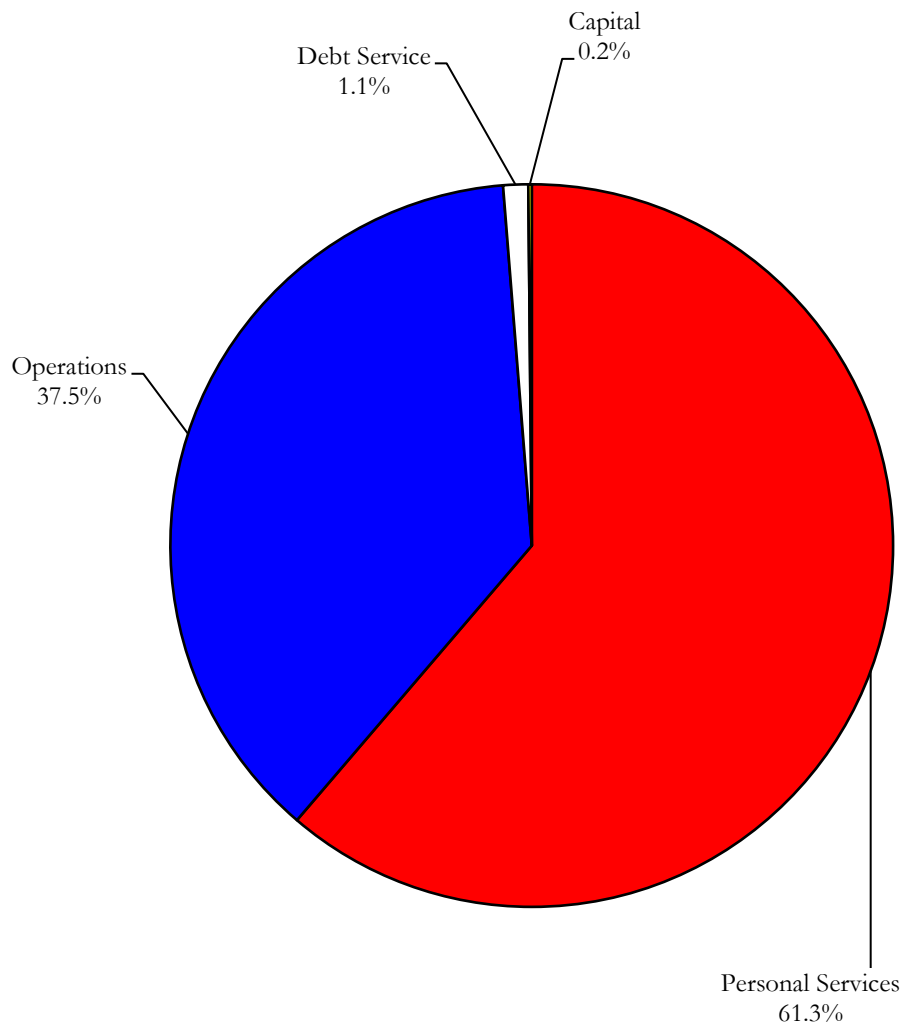
<i>Expenditures by Category</i>			
Personal Services	1,136,166	1,191,990	4.9%
Operations	788,254	729,085	-7.5%
Debt Service	34,430	21,600	0.0%
Capital	21,000	3,000	-85.7%
<b>Total Expenditures</b>	<b>\$1,979,850</b>	<b>1,945,675</b>	<b>-1.7%</b>

<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 2020/2021 Expenditures by Function, General Fund



## Fiscal Year 2020/2021 Expenditures by Category, General Fund



# Town Council

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	2019/20 Budget	2020/21 Budget	Percent Change
<i>Personal Services</i>			
Salaries- 12 Mo Full Board	29,316	33,316	13.6%
FICA	2,244	2,549	13.6%
AHC/Medicare Ins. Supp.	12,800	15,000	17.2%
<b>Sub Total</b>	<b>\$44,360</b>	<b>\$50,865</b>	<b>14.7%</b>
<i>Operations</i>			
Travel	1,200	1,200	0.0%
Christmas Light Updates (COLA Funding)	0	935	
Misc- Stage Rotary , Mobile Parade	4,700	6,700	42.6%
<b>Sub Total</b>	<b>\$5,900</b>	<b>\$8,835</b>	<b>49.7%</b>
<b>Total Expenditures</b>	<b>\$50,260</b>	<b>\$59,700</b>	<b>18.8%</b>
<i>Employees</i>			
Elected Officials	5	5	0.0%
<b>Total</b>	<b>5</b>	<b>5</b>	<b>0.0%</b>

# Administration

	2019/20 Budget	2020/21 Budget	Percent Change
<i>Personal Services</i>			
Salaries Clerk, Manager	156,881	160,900	2.6%
FICA	12,002	12,350	2.9%
Retirement	13,400	15,550	16.0%
401-K Contribution	10,150	10,500	3.4%
Group Insurance	19,000	19,000	0.0%
HRA Fund	1,000	1,000	0.0%
Group Disability	325	325	0.0%
<b>Sub Total</b>	<b>\$212,758</b>	<b>\$219,625</b>	<b>3.2%</b>
<i>Operations</i>			
Advertising	800	750	-6.3%
Department Supplies	9,500	9,500	0.0%
Dues & Subscriptions-WPCOG League	5,850	7,800	33.3%
Insurance - Property & Liability	0	0	0.0%
Insurance - Worker's Comp	3,000	3,200	6.7%
Maintenance & Repair Equipment	1,500	1,300	-13.3%
Miscellaneous	1,500	1,000	-33.3%
Printing	8,000	8,200	2.5%
Telephone & Postage	3,500	2,850	-18.6%
Travel	750	700	-6.7%
Manager Vehicle Allowance-	6,600	6,600	0.0%
Manager Professional Fees -Ed.	500	750	50.0%
Contracted Services - Harris Computers	3,000	4,500	50.0%
Contracted Services - Town Ordinances	1,000	1,000	0.0%
Contracted Services - Town Attorney	1,000	800	-20.0%
<b>Sub Total</b>	<b>\$46,500</b>	<b>\$48,950</b>	<b>5.3%</b>
<i>Capital</i>			
Capital Outlay	500	0	-100.0%
<b>Sub Total</b>	<b>\$500</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Total Expenditures</b>	<b>\$259,758</b>	<b>\$268,575</b>	<b>3.4%</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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	2019/20 Budget	2020/21 Budget	Percent Change
<i>Operations</i>			
Utilities	4,500	6,600	46.7%
Contracted Services	5,000	5,000	0.0%
Department Supplies	5,000	5,000	0.0%
Insurance - Property & Liability	5,900	6,000	1.7%
Maintenance & Repair Buildings	1,500	1,200	-20.0%
<b>Sub Total</b>	<b>\$21,900</b>	<b>\$23,800</b>	<b>8.7%</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>\$21,900</b>	<b>\$23,800</b>	<b>8.7%</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>2019/20</u>	<u>2020/21</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%
<b>Sub Total</b>	<b>\$1,000</b>	<b>\$1,500</b>	<b>50.0%</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>\$1,000</b>	<b>\$1,500</b>	<b>50.0%</b>

# Police

	2019/20 Budget	2020/21 Proposed	Percent Change
<b><i>Personal Services</i></b>			
Salaries	547,430	560,000	2.3%
Part Time Salaries	65,000	60,000	-7.7%
Law Enforcement Separation Allowance	0	19,200	0.0%
FICA	48,500	49,000	1.0%
Retirement	52,100	59,500	14.2%
401-K Contribution	26,068	26,650	2.2%
Group Insurance	97,700	105,000	7.5%
Employee Retiree Insurance Benefit	0	8,100	
HRA Fund	4,000	4,000	0.0%
Group Disability	1,650	1,700	3.0%
<b>Sub Total</b>	<b>\$842,448</b>	<b>\$893,150</b>	<b>6.0%</b>
<b><i>Operations</i></b>			
Education	750	800	6.7%
Telephone & Postage	750	800	6.7%
Travel	1000	800	-20.0%
Maintenance & Repair, Equipment	6,000	7,000	16.7%
Maintenance & Repair, Automobile	28,500	26,500	-7.0%
Radio Maintenance	3,000	3,000	0.0%
Automotive Supplies	32,000	32,000	0.0%
Office Supplies	1,500	1,500	0.0%
Uniforms	5,500	5,500	0.0%
Special Fund	2,500	2,500	0.0%
Contracted Services	13,500	14,000	3.7%
Contracted Services- CAD, 911, Radio Lic	3,500	3,400	-2.9%
Dues & Subscriptions	500	500	0.0%
Insurance - Property & Liability	0	0	0.0%
Insurance - Worker's Comp	29,300	30,000	2.4%
Department Supplies	7,500	7,500	0.0%
<b>Sub Total</b>	<b>\$135,800</b>	<b>\$135,800</b>	<b>0.0%</b>
<b><i>Debt Service</i></b>			
Enterprise Lease Payment 3 cars	0	21,600	
Debt Service, Principal	32,800	0	0.0%
Debt Service, Interest	1,630	0	0.0%
<b>Sub Total</b>	<b>\$34,430</b>	<b>\$21,600</b>	<b>0.0%</b>
<b><i>Capital</i></b>			
	\$0		0.0%
<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$1,012,678</b>	<b>\$1,050,550</b>	<b>3.7%</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>



# Streets & Sanitation

	2019/20 Budget	2020/21 Budget	Percent Change
<b><i>Personal Services</i></b>			
Salaries	29,350	21,000	-28.4%
FICA	2,300	1,600	-30.4%
Retirement	1,250	1,500	20.0%
Employee Retiree Insurance Benefit rob-6 mo	0	1,600	0.0%
401-K Contribution	700	700	0.0%
Group Insurance	2,800	1,750	-37.5%
HRA Fund	200	200	0.0%
Group Disability	0	0	
<b>Sub Total</b>	<b>\$36,600</b>	<b>\$28,350</b>	<b>-22.5%</b>
<b><i>Operations</i></b>			
Training	0	0	0.0%
Travel	0	0	0.0%
Utilities, Street Lights	60,000	58,000	-3.3%
Maintenance & Repair, Equipment	5,500	4,500	-18.2%
Maintenance & Repair, Automobile	5,000	5,500	10.0%
Automotive Supplies	6,500	4,800	-26.2%
Powell Bill Expense	35,000	40,000	14.3%
Uniforms	200	200	0.0%
Tipping Fees	48,500	57,500	18.6%
Garbage Removal- 10% Tree-limb-leaves	84,500	86,000	1.8%
Recycling Program	32,500	33,500	3.1%
Insurance - Property & Liability	5,000	5,000	0.0%
Insurance - Worker's Comp	19,000	19,500	2.6%
Department Supplies	10,000	8,500	-15.0%
Inmate Work Program	2,000	2,000	0.0%
Bus Route M-F	12,000	12,500	4.2%
<b>Sub Total</b>	<b>\$325,700</b>	<b>\$337,500</b>	<b>3.6%</b>
<b><i>Debt Service</i></b>			
Debt Service, Principal	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	500	0	-100.0%
2019 Town Banner Project	20,000	0	-100.0%
Zero Turn Mower (1/4 cost)	0	1,500	#DIV/0!
<b>Sub Total</b>	<b>\$20,500</b>	<b>\$1,500</b>	<b>-92.7%</b>
<b>Total Expenditures</b>	<b>\$382,800</b>	<b>\$367,350</b>	<b>-4.0%</b>
<b><i>Employees</i></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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	2019/20 Budget	2020/21 Budget	Percent Change
<i>Operations</i>			
Utilities	5,100	5,100	0.0%
Insurance - Property & Liability	4,000	3,500	-12.5%
Maintenance & Repair - Park House	2,000	1,500	-25.0%
Maintenance & Repair	6,500	5,000	-23.1%
Maintenance & Repair, Equipment	6,500	5,500	-15.4%
Department Supplies	6,000	4,400	-26.7%
<b>Sub Total</b>	<b>\$30,100</b>	<b>\$25,000</b>	<b>-16.9%</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>\$30,100</b>	<b>\$25,000</b>	<b>-16.9%</b>
<i>Employees</i>			
Full Time Equivalents	0	0	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

# Cemetery

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	2019/20 Budget	2020/21 Budget	Percent Change
<i>Operations</i>			
Maintenance & Repair, Grounds	1,500	1,500	0.0%
Maintenance & Repair, Equipment	2,000	1,500	-25.0%
Department Supplies	1,500	1,800	20.0%
Maintenance & Repair Buildings	1,000	1,200	20.0%
Insurance - Property & Liability	1,700	1,700	0.0%
<b>Sub Total</b>	<b>\$7,700</b>	<b>\$7,700</b>	<b>0.0%</b>
<i>Capital</i>			
Capital Outlay- Zero Turn Mower (1/4 cost)	\$0	1,500	0.0%
<b>Sub Total</b>	<b>\$0</b>	<b>\$1,500</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$7,700</b>	<b>\$9,200</b>	<b>19.5%</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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	2019/20 Budget	2020/21 Budget	Percent Change
<i>Operations</i>			
Professional Services -Audit	19,500	21,000	7.7%
Planner Alex. County	16,000	18,500	15.6%
2019 Election Cycle	8500	0	0.0%
Dues	3,400	3,500	2.9%
Insurance	8,500	8,500	0.0%
<b>Sub Total</b>	<b>55,900</b>	<b>51,500</b>	<b>-7.9%</b>
<b>Total Expenditures</b>	<b>\$55,900</b>	<b>\$51,500</b>	<b>-7.9%</b>

## Contributions to Outside Agencies & Operations

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	2019/20 Budget	2020/21 Budget	Percent Change
<i>Operations</i>			
Hiddenite Center	1,000	1,000	0.0%
Alexander County Tax Collections	20,500	21,500	4.9%
Alexander EMS & Rescue, Inc.	3,500	3,500	0.0%
Town Council Civic Events by Request	1,500	1,500	0.0%
County- Town Min. Code	1,000	1,000	0.0%
Tay Fire Dept. (Additional 11,900 from W&S)	71,900	60,000	-16.6%
<b>Sub Total</b>	<b>\$99,400</b>	<b>\$88,500</b>	<b>-11.0%</b>
<b>Total Expenditures</b>	<b>\$99,400</b>	<b>\$88,500</b>	<b>-11.0%</b>

# Contingency Appropriations

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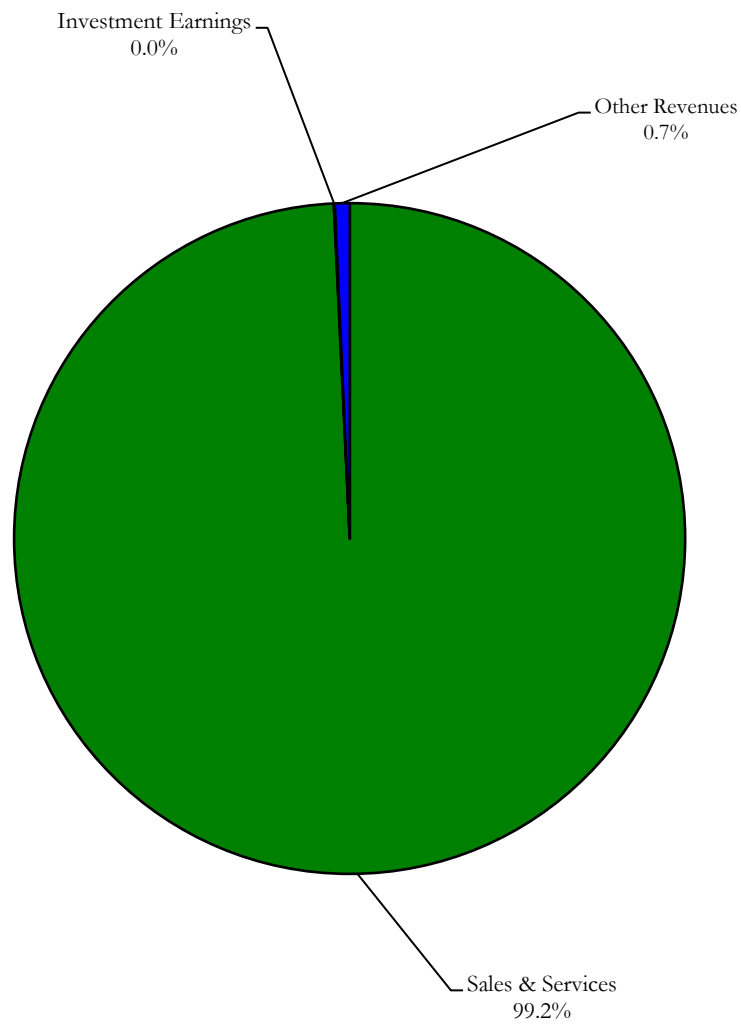
	<u>2019/20</u>	<u>2020/21</u>	<u>Percent</u>
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
<i>Operations</i>			
Contingency Appropriation	\$58,354	\$0	0.0%
<b>Sub Total</b>	<b>\$58,354</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$58,354</b>	<b>\$0</b>	<b>0.0%</b>

## Water & Sewer Fund Revenue Summary

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	2019/20 Budget	2020/21 Budget	Percent Change
<i>Revenues by Category</i>			
Sales & Services	2,212,906	2,285,298	3.3%
Investment Earnings	500	800	60.0%
Other Revenues	9,400	16,500	75.5%
Fund Balance	0	0	0.0%
<b>Total Revenues</b>	<b>\$2,222,806</b>	<b>\$2,302,598</b>	<b>3.6%</b>

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



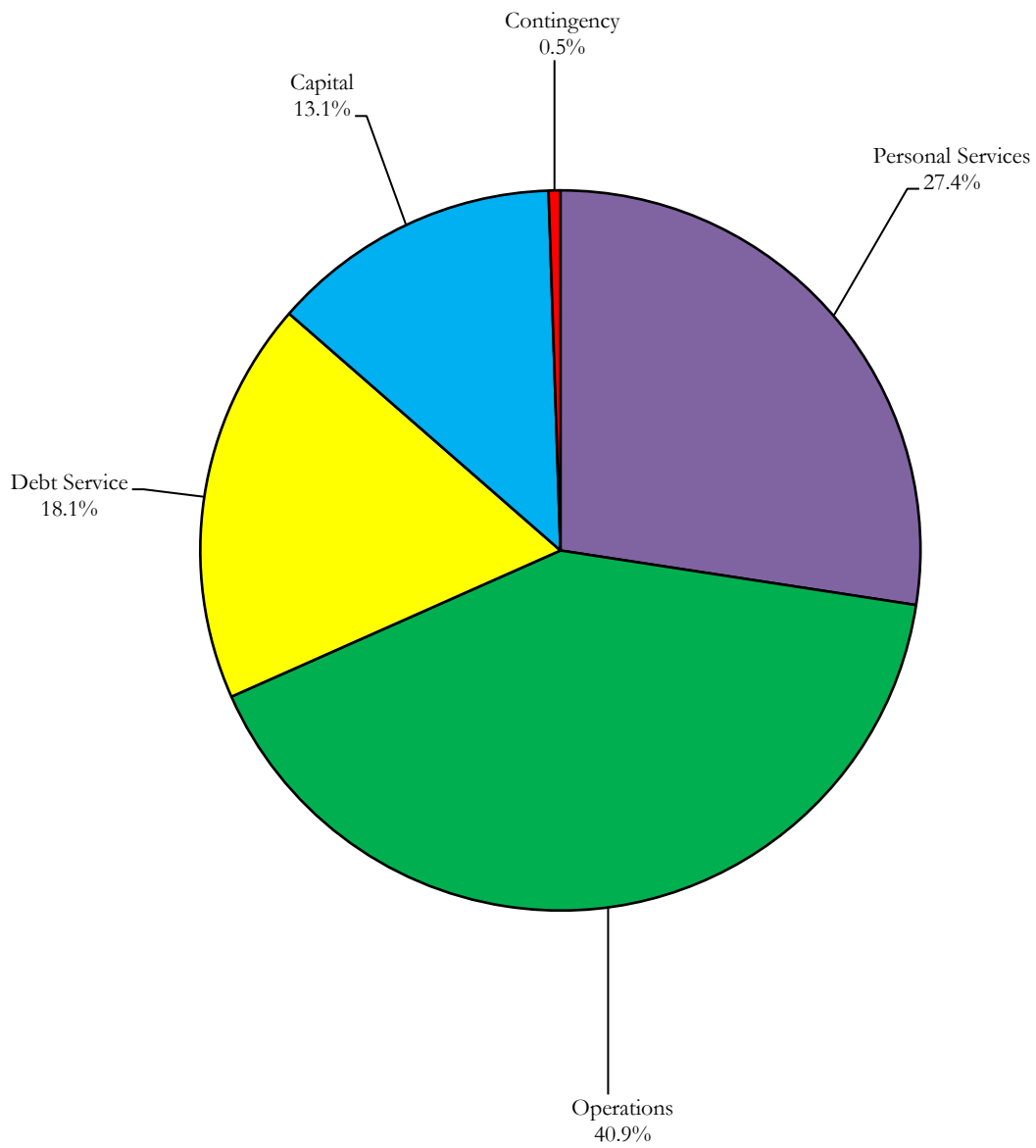


# Water & Sewer Fund Expenditure Summary

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	2019/20 Budget	2020/21 Budget	Percent Change
<i><b>Expenditures by Category</b></i>			
Personal Services	621,258	631,600	1.7%
Operations	903,250	942,100	4.3%
Debt Service	421,139	416,140	-1.2%
Capital	221,000	300,858	36.1%
Contingency	56,159	11,900	-78.8%
<b>Total Expenditures</b>	<b>\$2,222,806</b>	<b>\$2,302,598</b>	<b>3.6%</b>
 <i><b>Employees</b></i>			
Full Time Equivalents	10	10	0.0%

**Fiscal Year 2020/2021  
Expenditures by Category, Water & Sewer Fund**



# Water & Sewer Fund Revenues

	2019/20 Budget	2020/21 Budget	Percent Change
<i><b>Sales and Services</b></i>			
Capital Fixed Sewer Charge	154,100	163,500	6.1%
Fairway Oaks Revenue	0	3,000	0.0%
Impact/Assessment Fees	0	0	0.0%
Penalties & Interest	24,400	21,500	-11.9%
Reconnection Fees	4,000	3,500	-12.5%
Return Check Fee	500	500	0.0%
Water & Sewer Charges	2,024,906	2,088,298	3.1%
Water & Sewer Taps	5,000	5,000	0.0%
<b>Sub Total</b>	<b>\$2,212,906</b>	<b>2,285,298</b>	<b>3.3%</b>
<i><b>Investment Earnings</b></i>			
Investment Earnings	500	800	60.0%
<b>Sub Total</b>	<b>\$500</b>	<b>\$800</b>	<b>60.0%</b>
<i><b>Other Revenues</b></i>			
Miscellaneous	6,000	6,000	0.0%
Sales Tax Refund	3,400	10,500	208.8%
<b>Sub Total</b>	<b>\$9,400</b>	<b>\$16,500</b>	<b>75.5%</b>
<i><b>Grant Revenues</b></i>			
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>\$2,222,806</b>	<b>\$2,302,598</b>	<b>3.6%</b>

# Water & Sewer Fund Expenditures

	2019/20 Budget	2020/21 Budget	Percent Change
<b>Personal Services</b>			
Salaries	442,358	443,200	0.2%
FICA	34,000	34,000	0.0%
Retirement	29,200	34,100	16.8%
Employee Retiree Insurance Benefit	9,700	14,300	47.4%
401-K Contribution	16,500	16,500	0.0%
Group Insurance	84,000	84,000	0.0%
HRA Fund	2,000	2,000	0.0%
Group Disability	3,500	3,500	0.0%
<b>Sub Total</b>	<b>\$621,258</b>	<b>\$631,600</b>	<b>1.7%</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	18,500	20,000	8.1%
Contracted Services, WPCOG GIS Maint	5,000	4,625	-7.5%
Professional Services, Auditor	20,000	20,000	0.0%
Professional Services, Engineer	7,500	5,000	-33.3%
Maintenance & Repair, Building	2,500	2,500	0.0%
Maint. & Repair, EU. W Tanks- diffusers-	63,000	65,000	3.2%
Maintenance & Repair, Vehicle	8,000	8,000	0.0%
System Maintenance-Water-Sewer	160,000	190,000	18.8%
Sludge Removal	41,000	46,000	12.2%
Purchase of Water for Resale	187,500	168,500	-10.1%
Utilities	91,000	106,000	16.5%
Insurance - Property & Liability	30,000	31,000	3.3%
Insurance - Worker's Comp	24,500	24,500	0.0%
Automotive Supplies	21,600	21,600	0.0%
Telephone & Postage	16,400	16,500	0.6%
Charter Communications	4,000	4,100	2.5%
Training	1,600	1,600	0.0%
Travel	700	700	0.0%
Uniforms	10,000	10,500	5.0%
Printing	2,100	2,300	9.5%
Department Supplies	125,000	130,875	4.7%
Inmate Work Program	4,100	3,500	-14.6%
Dues & Subscriptions	750	800	6.7%
<b>Sub Total</b>	<b>\$903,250</b>	<b>\$942,100</b>	<b>4.3%</b>
<b>Debt Service</b>			
Energy United yr 14of 20 year payment	93,000	93,000	0.0%
Energy United used Truck 2007-1payment	11,000	0	-100.0%
Debt Serv., yr.1 WWTP plant 2015 Project	75,000	75,000	0.0%
Debt Serv. 2015 coll. And wwtp rehab	104,008	104,008	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%
2015 sewer collection yr 2 Zero interst	29,279	29,280	0.0%
Debt Serv. NC DEQ - Int Various Sewer	3,000	3,000	0.0%
Enterprise Lease Payment on Water Truck	0	6,000	
<b>Sub Total</b>	<b>\$421,139</b>	<b>\$416,140</b>	<b>-1.2%</b>
<b>Capital</b>			
Transfers to GF - .	150,000	150,000	0.0%
Capital Outlay	19,000	97,858	415.0%
Water & Sewer Capital Reserve Fund	52,000	50,000	-3.8%
Zero Turn Mower (1/2 cost)	0	3,000	
<b>Sub Total</b>	<b>\$221,000</b>	<b>\$300,858</b>	<b>36.1%</b>
<b>Contingency</b>			
Fire Dept. (Water Supply Plan, Hydrant Flow)	56,159	11,900	-78.8%
<b>Sub Total</b>	<b>\$56,159</b>	<b>\$11,900</b>	<b>-78.8%</b>
<b>Total Expenditures</b>	<b>\$2,222,806</b>	<b>\$2,302,598</b>	<b>3.6%</b>
<b>Employees</b>			
Full Time Equivalents	10	10	0.0%
<b>Total</b>	<b>10</b>	<b>10</b>	<b>0.0%</b>