

Town of Taylorsville



Annual Budget

2021-2022

TABLE OF CONTENTS

Town Manager’s Budget Message	i
Budget Ordinance	1-2
Organizational Chart	3
Fiscal Year 2020/2021 Balanced Budget	4
Total Revenues by Category, Chart	5
Total Expenditures by Function, Chart	6
 General Fund	
Revenue Summary	7
Revenues by Category, Chart	8
Revenues	9
Expenditure Summaries	10
Expenditures by Function, Chart	11
Expenditures by Category, Chart	12
Town Council	13
Administration	14
Buildings	15
Urgent Care	16
Police	17
Streets & Sanitation	18
Parks & Recreation	19
Cemetery	20
Miscellaneous Governmental Operations	21
Contributions to Outside Agencies & Operations	22
Contingency Appropriations	23
 Water & Sewer Fund	
Revenue Summary	24
Revenues by Category, Chart	25
Expenditure Summary	26
Expenditures by Category, Chart	27
Revenues	28
Expenditures	29

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

June 15, 2021

MAYOR AND TOWN COUNCIL

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

Respected Board,

Pursuant to Section 159-11 of the North Carolina General Statutes, I respectfully submit for your consideration the proposed Fiscal Year 2021/2022 Budget for the Town of Taylorsville, North Carolina. The historic budget totals and the proposed budget of \$ 4,851,814.00 (excluding pass thru grant projects) provides for all Town personnel expenses, operations, capital improvements, and debt service requirements. It reflects an increase compared to the prior year approved budget with American Rescue Funds driving the increase in revenues. 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.
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
2020/2021	\$4,248,273	1.1%	.40	.79
2021/2022	\$4,851,814	14.2%	.40	.79

GENERAL FUND REVENUE HIGHLIGHTS

The General Fund budget totals \$2,361,364 and is balanced with a property tax rate of 40 cents per \$100 valuation. The proposed budget reflects an estimated 21.4% increase. American Rescue Plan proceeds, improved local sales tax revenues, and ABC revenues, 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 latest 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 **2,361** citizens. It should be noted that changes to the Tax code and sales tax formula are first derived at the General Assembly who grant local authority by allowing local referendum on specific percentages of cents, example (3) Local option half cent, and one hold harmless provision that was established by the NC General Assembly. Local Sales tax revenues continue to be improved both during and post covid-19 pandemic.

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 owned by the Town (**10.71** miles) and the remaining 75% is distributed on a population basis **2,361**. Motor Vehicle Tax revenues have increased due to improved economic vitality in the region. The Board should expect a reduction of 3.9%

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.

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, continued fund balance restoration must be a main focus during this post pandemic economic uptick. Project Implementation using fund balance should be considered after construction materials stabilize.

GENERAL FUND EXPENDITURES BY FUNCTION

Expenditures for the 2021/2022 General Fund totals \$2,361,364 an increase of 21.4% from the amount budgeted for Fiscal Year 2020/2021. Based on increased sales tax revenues and one-time Federal Rescue Funds that do not have to be expended until December 2024.

Town Council

This function accounts for \$62,059.00 dollars in total divided by 5 Board members and provides for the funding of council positions, limited travel, and special event funding, such as concerts, the Hiddenite Celebration, Apple Festival, Studio 3 Concerts, Rotary Stage Project. The Council is responsible for all policy decisions in accordance with State Statute and Local Laws.

Administration

The Administration function accounts for \$283,075.00 these expenditures are driven by costs associated with the management and administration of all Town activities by two employees, the Manager and Town Clerk. \$51,700 dollars represent the operational function of the budgeted amount The budgeted amount reflects a 5.4 % increase.

Buildings

This function accounts for \$24,400.00 an 2.5% 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 \$1,195,450.00 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. It should be noted that we have a very professional Police Force; the Majority are lifelong residents of Taylorsville and Alexander County, a 5% pay increase and performance bonus is included in the proposed budget.

Streets & Sanitation

The Streets & Sanitation function accounts for \$598,180.00 for the General Fund, this fund has is proposed to increase for the first time in several years relative to actual Powell Bill Funding 51,914.00. 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. Alexander County is proposing an increase of \$5.00 per ton from 60 to 65 dollars per ton. 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 in past years and continue the position. Some Towns have discontinued this service. **The Town also proposes to begin updating Christmas- Holiday Light wiring in phases of est. \$35,000.00 in year 21-22, and addressing the full scope in future years. The wiring improvement when complete will exceed \$70,000.00 and be paid directly to Duke Energy.**

Parks & Recreation

The Parks & Recreation function accounts for \$24,950. 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 20 years old. We are hopeful that our Inmate work crew will be back from a 14-month absence as they helped keep the facilities in a clean and full working order.

Cemetery

This function provides for perpetual care for interment and upkeep. Part time employees and inmates maintain the cemetery, and adjacent Town Owned properties.

Miscellaneous Governmental

This function accounts for \$58,850 a 14.3 increase from the prior year. Expenditures for this function include costs associated with the contract operations of the Planning Board and Board of Adjustment, planning services provided by contract 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 \$101,500 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 received a nearly 20% increase in 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 level for the proposed budget.

GENERAL FUND EXPENDITURES BY CATEGORY

Personal Services

The Personal Services category accounts for 52.9% 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. Salary and Employee retention will face continued pressure as the private market increases pay and the number of skilled workers in Government Trades continue to decline.

Operations

The Operations category accounts for 33.7% 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. Town Full Time Staff is expected to be at 17 employees compared to 26 full time employees in 2003. Due to multiple retirements, loss of inmate labor in the prior 14 months and the continued reliance on long term Town employees assuming additional

responsibilities. A 5% COLA is proposed to all employees both full and part time to reward the dedicated Town Employees who have persevered during the pandemic.

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. Note the General Fund also serves as the sustaining fund for the Enterprise Fund if it operates at a deficit. By Statute it must remain balanced

Capital purchases exceeding \$1,000.00 in value represent \$295,141 of the proposed general fund budget of \$2,361,364.00 total general fund budget.

WATER & SEWER FUND

The budget for the Water & Sewer Fund totals \$2,490,450.00 an increase of 8.2%. The Town of Taylorsville has completed a major water project, Black Oak, 5th Ave Tower Road, and major waste water repairs at the treatment plant. The Solar Project power up is still delayed by COVID 19, and Duke Permitting Process. The Town has a \$57,000.00 rebate reserved by Duke Power when the project is complete. Two upcoming projects consist of a new force-main sewer project Hwy 90 East and Additional Treatment Plant Upgrades, pending LGC Approval

Expenditures for the Water & Sewer Fund total \$2,490,450.00 the amount represents the Town Council's proactive approach regarding improvements to public infrastructure with 2 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. As a very cautionary note the enterprise fund has operated in the red the last 3 years due to many adverse weather events and the Covid -19 Pandemic. Rate increases will be annually recommended until such time as we can return to a profitable position in the enterprise fund.

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 our dedicated Town staff that always rise to the occasion, even under the most trying circumstances. Our Employees keep the town running and stive to continually improve the overall operation. Our dedicated staff does far more, with far less when compared to other governments in our region.

Respectfully,



David Odom, Town Manager

**TOWN OF TAYLORSVILLE
BUDGET ORDINANCE, FISCAL YEAR 2021/2022**

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, 2021 and ending June 30, 2022

Ad Valorem Taxes (Current and Prior Years)	\$746,000
Other Taxes	\$692,300
Unrestricted Intergovernmental Revenues	\$11,000
Restricted Intergovernmental Revenues	\$52,014
Licenses & Permits	\$1,450
Sales & Services	\$112,750
Investment Earnings	\$500
Fund Balance	\$0
Other Revenue	\$745,350
	\$2,361,364

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, 2021 and ending June 30, 2022 in accordance with the chart of accounts established for the Town:

Town Council	\$62,059
Administration	\$283,075
Buildings	\$24,400
Urgent Care Building	\$5,000
Police	\$1,195,450
Streets & Sanitation	\$598,180
Parks & Recreation	\$24,950
Cemetery	\$7,900
Miscellaneous Governmental	\$58,850
Contributions to Outside Agencies & Operations, Contingency	\$101,500
	\$2,361,364

SECTION 3: It is estimated that the following revenues will be available in the Water & Sewer Fund for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

Sales & Services	\$2,470,600
Investment Earnings	\$850
Other Revenues	\$19,000
	\$2,490,450

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, 2021 and ending June 30, 2022, in accordance with the chart of accounts established for the Town:

Personal Services	\$613,500
Operations	\$1,091,740
Debt Service	\$483,411
Capital	\$289,899
Contingency	\$11,900
	\$2,490,450

SECTION 5: The Total of Both General Fund and Water and Sewer Enterprise Funds for Fiscal Year 2021/2022 are as follows.

GENERAL FUND BUDGET	\$2,361,364
ENTERPRISE FUND	<u>\$2,490,450</u>
TOTAL OF ALL FUNDS	\$4,851,814

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, 2021, 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 \$193,663,620 at a 96% collection rate. Also included in the listing is motor vehicle tax at an estimated valuation of \$11,700,000.

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

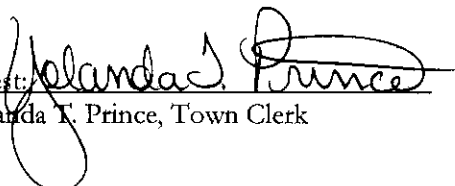
(A) The Town Manager (Budget Officer) may transfer amounts between line-item expenditures within a department without limitation and without a report being required.

(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.

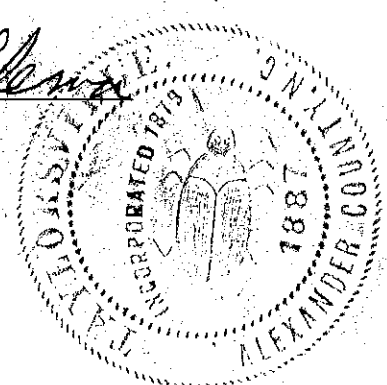
(C) The Town Manager (Budget Officer) may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

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.

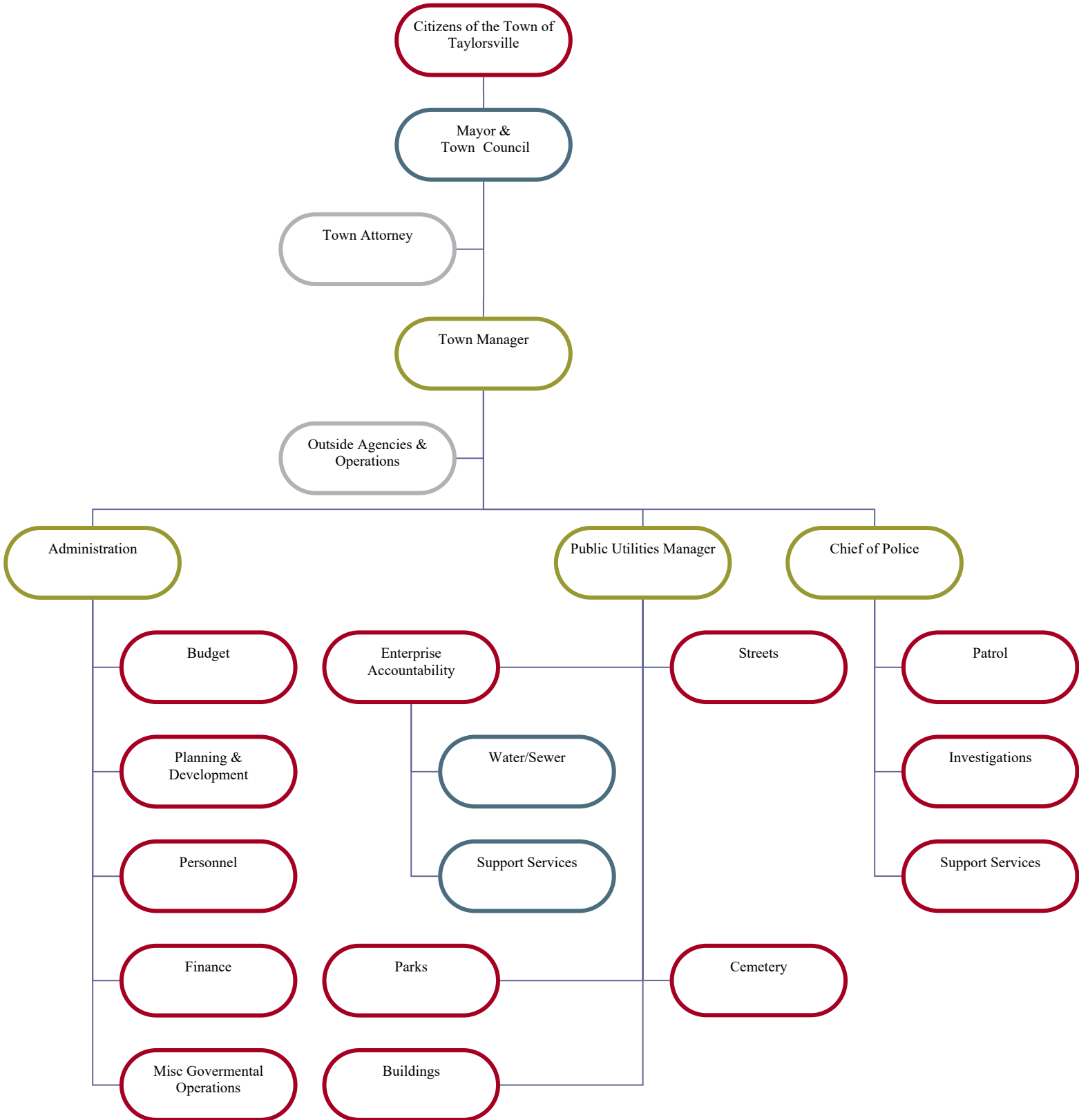
Adopted this the 15th day of June, 2021.

Attest: 
Yolanda T. Prince, Town Clerk


George Hoffeman, Mayor



Town of Taylorsville Organizational Chart 2021-2022



Fiscal Year 2021/22 Balanced Budget

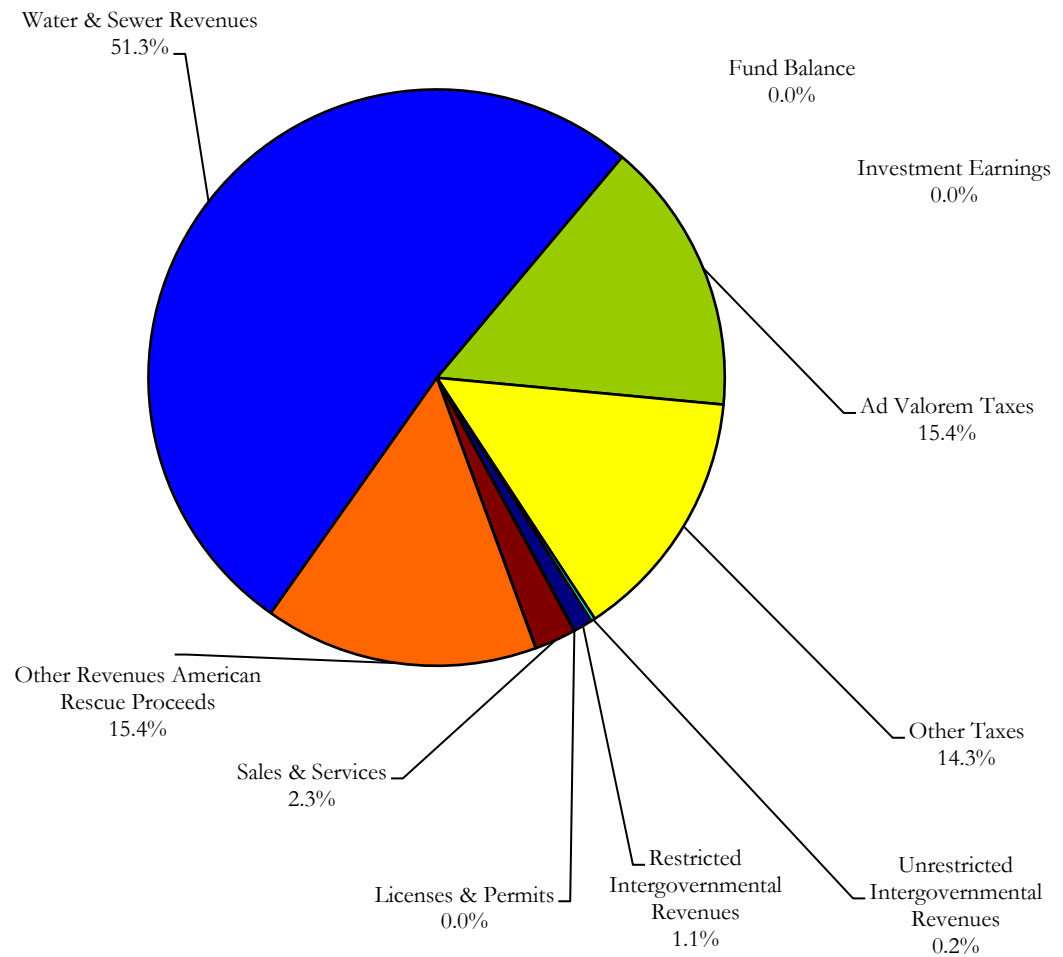
	2020/21 Budget	2021/22 Budget	Percent Change
Revenues			
General Fund	1,945,675	2,361,364	21.4%
Water & Sewer Fund	2,302,598	2,490,450	8.2%
Total Revenues	\$4,248,273	\$4,851,814	14.2%

	2020/21 Budget	2021/22 Budget	Percent Change
Expenditures			
General Fund	1,945,675	2,361,364	21.4%
Water & Sewer Fund	2,302,598	2,490,450	8.2%
Total Expenditures	\$4,248,273	\$4,851,814	14.2%

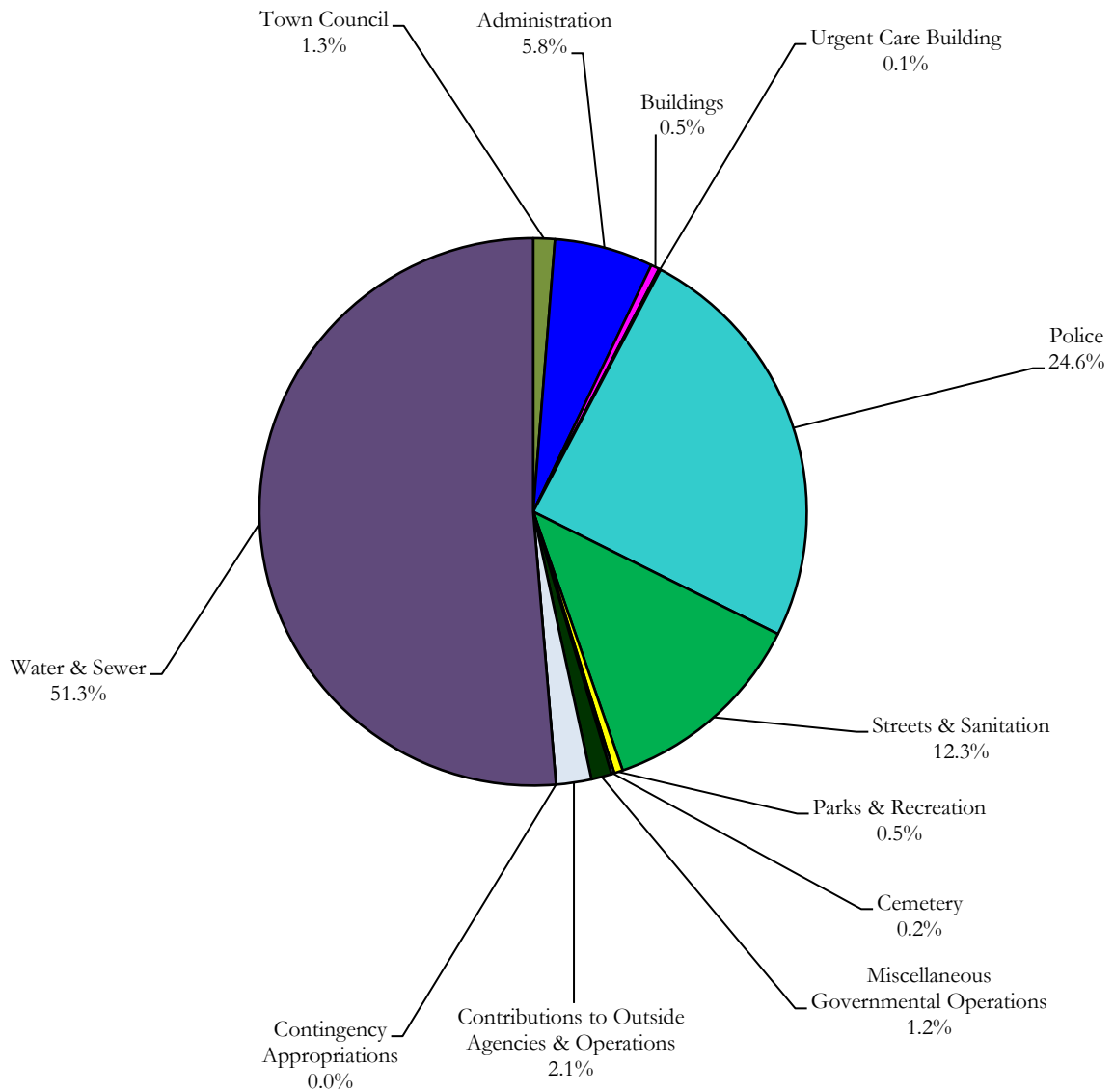
	2020/21 Budget	2021/22 Budget	Percent Change
Total Revenues by Category			
Ad Valorem Taxes	733,300	746,000	1.7%
Other Taxes	645,000	692,300	7.3%
Unrestricted Intergovernmental Revenues	11,000	11,000	0.0%
Restricted Intergovernmental Revenues	54,100	52,014	-3.9%
Licenses & Permits	1,450	1,450	0.0%
Sales & Services	111,700	112,750	0.9%
Investment Earnings	800	500	-37.5%
Fund Balance	0	0	0.0%
Other Revenues <i>American Rescue Proceeds</i>	388,325	745,350	91.9%
Water & Sewer Revenues	2,302,598	2,490,450	8.2%
Total Revenues	\$ 4,248,273	\$ 4,851,814	14.2%

	2020/21 Budget	2021/22 Budget	Percent Change
Total Expenditures by Function			
Town Council	59,700	62,059	4.0%
Administration	268,575	283,075	5.4%
Buildings	23,800	24,400	2.5%
Urgent Care Building	1,500	5,000	233.3%
Police	1,050,550	1,195,450	13.8%
Streets & Sanitation	367,350	598,180	62.8%
Parks & Recreation	25,000	24,950	-0.2%
Cemetery	9,200	7,900	-14.1%
Miscellaneous Governmental Operations	51,500	58,850	14.3%
Contributions to Outside Agencies & Operations	88,500	101,500	14.7%
Contingency Appropriations	0	0	
Water & Sewer	2,302,598	2,490,450	8.2%
Total Expenditures	\$4,248,273	\$4,851,814	14.2%

Fiscal Year 2021/2022 Total Revenues by Category



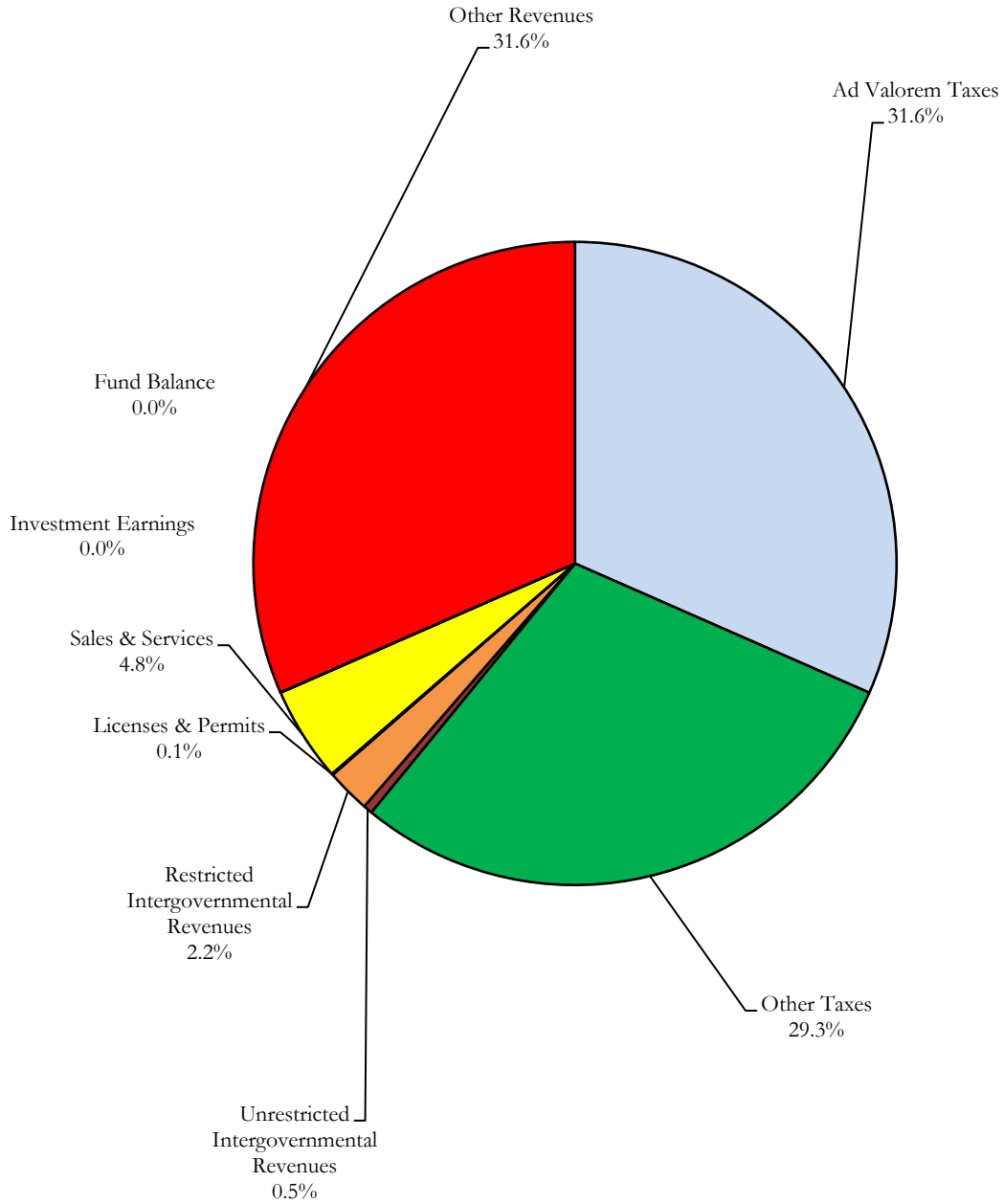
Fiscal Year 2021/2022 Total Expenditures by Function



General Fund Revenue Summary

	2020/21 Budget	2021/22 Budget	Percent Change
<i>Revenues by Category</i>			
Ad Valorem Taxes	731,800	746,000	1.9%
Other Taxes	695,000	692,300	-0.4%
Unrestricted Intergovernmental Revenues	10,600	11,000	3.8%
Restricted Intergovernmental Revenues	61,950	52,014	-16.0%
Licenses & Permits	1,750	1,450	-17.1%
Sales & Services	106,200	112,750	6.2%
Investment Earnings	700	500	-28.6%
Fund Balance	0	0	0.0%
Other Revenues	371,850	745,350	100.4%
Total Revenues	\$1,979,850	\$2,361,364	19.3%

Fiscal Year 2021/2022
Revenues by Category, General Fund



General Fund Revenues

	2020/21 Budget	2021/22 Budget	Percent Change
<i>Ad Valorem Taxes</i>			
Ad Valorem Taxes, Current Year	676,800	690,000	2.0%
Ad Valorem Taxes, Prior Years	10,000	12,000	20.0%
Motor Vehicle Taxes	41,500	40,000	-3.6%
Penalties & Interest	5,000	4,000	-20.0%
Sub Total	\$733,300	\$746,000	1.7%
<i>Other Taxes</i>			
1/2-Cent Option Sales Tax (Chapter 40)	130,000	136,000	4.6%
1/2-Cent Option Sales Tax (Chapter 42)	58,000	65,000	12.1%
Local Option Sales Tax	126,000	138,800	10.2%
Hold Harmless for rep. art 44 and Ex. Distr.	164,000	180,000	9.8%
Franchise Tax	86,000	97,000	12.8%
Telecommunications Franchise Tax	50,000	45,000	-10.0%
Cable Franchise	28,000	28,000	0.0%
Gas Franchise Tax	3,000	2,500	-16.7%
Sub Total	\$645,000	\$692,300	7.3%
<i>Unrestricted Intergovernmental Revenues</i>			
Beer & Wine Tax	11,000	11,000	0.0%
Sub Total	\$11,000	\$11,000	0.0%
<i>Restricted Intergovernmental Revenues</i>			
Powell Bill Allocation	54,000	51,914	-3.9%
Powell Bill Interest	100	100	0.0%
Sub Total	\$54,100	\$52,014	-3.9%
<i>Licenses & Permits</i>			
Privilege Licenses	0	0	0.0%
Event Permits	250	250	0.0%
Event Vendor Permits	1,200	1,200	0.0%
Zoning Permits	0	0	0.0%
Sub Total	\$1,450	\$1,450	0.0%
<i>Sales & Services</i>			
Accident Reports	300	250	-16.7%
Cemetery Lot Sales	13,500	9,000	-33.3%
Officers' Fees	1,900	1,500	-21.1%
Recycling Revenue	0	0	#DIV/0!
SRO Reimbursement	96,000	102,000	6.3%
Sub Total	\$111,700	\$112,750	0.9%
<i>Investment Earnings</i>			
Investment Earnings	800	500	-37.5%
Sub Total	\$800	\$500	-37.5%
<i>Fund Balance</i>			
Fund Balance Appropriated	0	0	0.0%
Sub Total	\$0	\$0	0.0%
<i>Other Revenues</i>			
ABC Revenue	28,000	48,500	73.2%
American Rescue Plan 2021 ONE TIME		334,000	
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	15,000	17,500	16.7%
Enviromental Fee	135,975	136,000	0.0%
W&S Administration Charge to Enterprise	150,000	150,000	0.0%
Misc.,Park shelter Fees	1,000	1,000	0.0%
Sub Total	\$388,325	\$745,350	91.9%
Total Revenues	\$1,945,675	\$2,361,364	21.4%

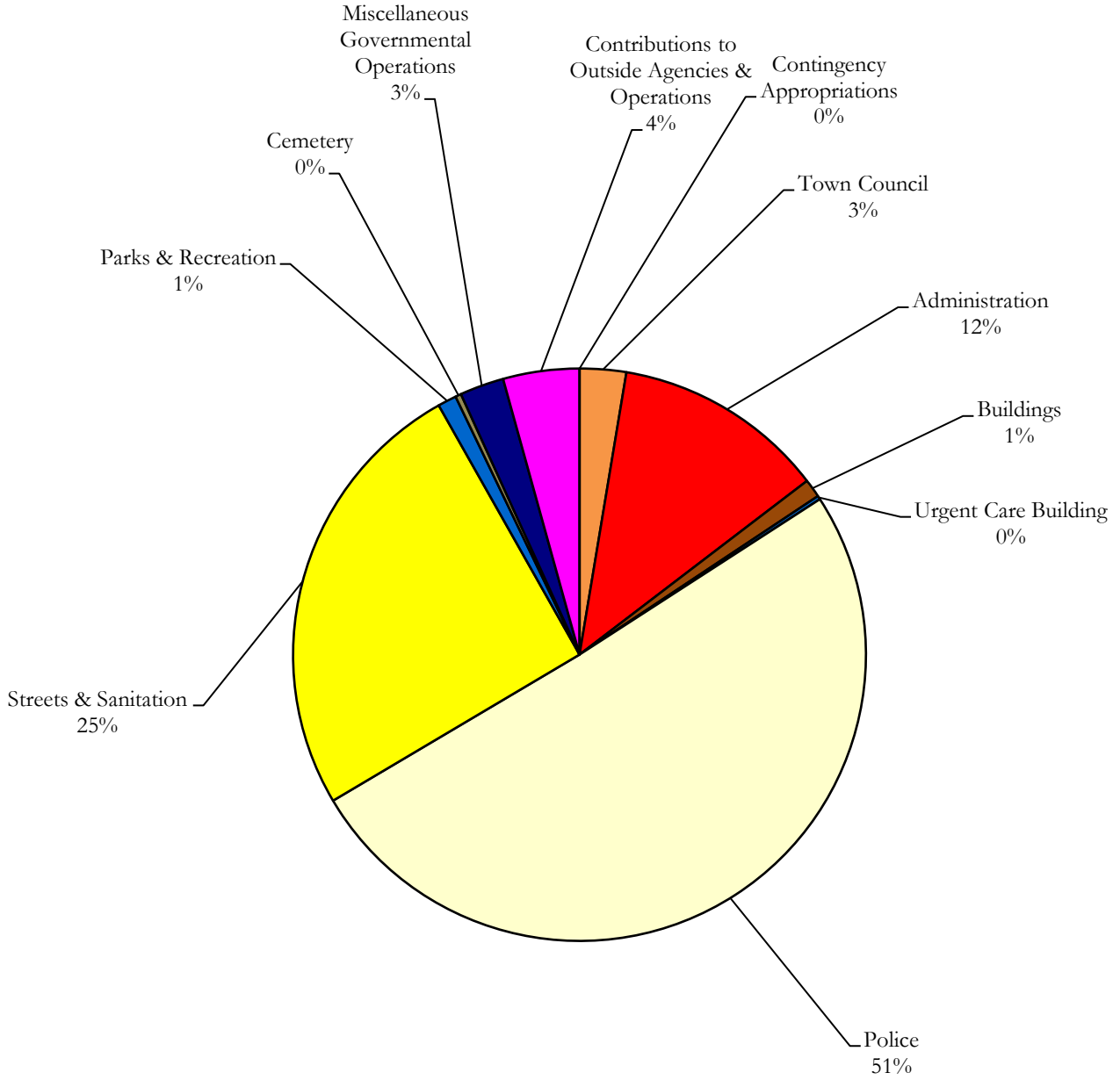
General Fund Expenditure Summaries

	2020/21 Budget	2021/22 Budget	Percent Change
<i>Expenditures by Function</i>			
Town Council	59,700	62,059	4.0%
Administration	268,575	283,075	5.4%
Buildings	23,800	24,400	2.5%
Urgent Care Building	1,500	5,000	233.3%
Police	1,050,550	1,195,450	13.8%
Streets & Sanitation	367,350	598,180	62.8%
Parks & Recreation	25,000	24,950	-0.2%
Cemetery	9,200	7,900	-14.1%
Miscellaneous Governmental Operations	51,500	58,850	14.3%
Contributions to Outside Agencies & Operations	88,500	101,500	14.7%
Contingency Appropriations	0	0	#DIV/0!
Total Expenditures	\$1,945,675	\$2,361,364	21.4%

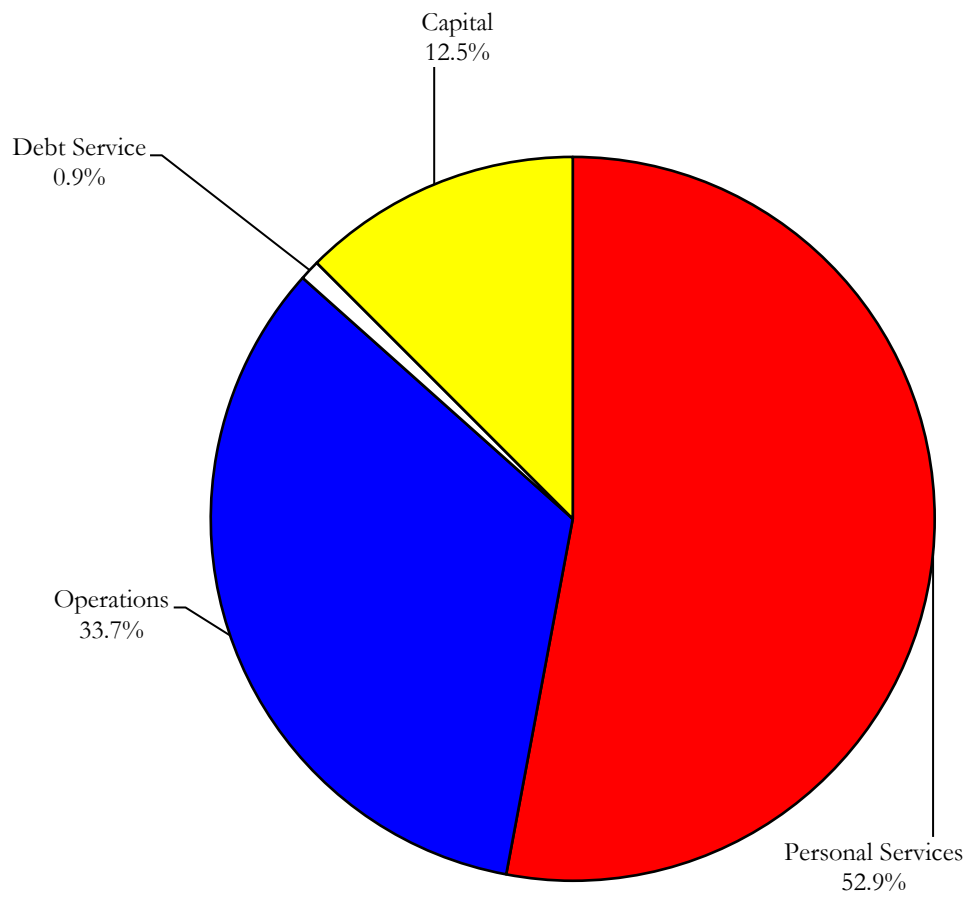
<i>Expenditures by Category</i>			
Personal Services	1,191,990	1,250,009	4.9%
Operations	729,085	794,614	9.0%
Debt Service	21,600	21,600	0.0%
Capital	3,000	295,141	9738.0%
Total Expenditures	\$1,945,675	\$2,361,364	21.4%

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

**Fiscal Year 2021/2022
Expenditures by Function, General Fund**



Fiscal Year 2021/2022 Expenditures by Category, General Fund



Town Council

	2020/21 Budget	2021/22 Budget	Percent Change
<i>Personal Services</i>			
Salaries- 12 Mo Full Board	33,316	34,982	5.0%
FICA	2,549	2,677	5.0%
AHC/Medicare Ins. Supp.	15,000	15,000	0.0%
Sub Total	\$50,865	\$52,659	3.5%
<i>Operations</i>			
Travel	1,200	1,200	0.0%
Mayor Manager Annual Meeting BMGC	935	1,500	60.4%
Misc	6,700	6,700	0.0%
Sub Total	\$8,835	\$9,400	6.4%
Total Expenditures	\$59,700	\$62,059	4.0%
<i>Employees</i>			
Elected Officials	5	5	0.0%
Total	5	5	0.0%

Administration

	2020/21 Budget	2021/22 Budget	Percent Change
<i>Personal Services</i>			
Salaries Clerk, Manager	160,900	168,850	4.9%
FICA	12,350	12,950	4.9%
Retirement	15,550	18,300	17.7%
401-K Contribution	10,500	10,950	4.3%
Group Insurance	19,000	19,000	0.0%
HRA Fund	1,000	1,000	0.0%
Group Disability	325	325	0.0%
Sub Total	\$219,625	\$231,375	5.4%
<i>Operations</i>			
Advertising	750	750	0.0%
Department Supplies	9,500	9,500	0.0%
Dues & Subscriptions-WPCOG League	7,800	7,800	0.0%
Insurance - Property & Liability	0	400	0.0%
Insurance - Worker's Comp	3,200	3,800	18.8%
Maintenance & Repair Equipment	1,300	1,300	0.0%
Miscellaneous	1,000	1,000	0.0%
Printing	8,200	8,200	0.0%
Telephone & Postage	2,850	2,850	0.0%
Travel	700	700	0.0%
Manager Vehicle Allowance-	6,600	6,600	0.0%
Manager Professional Fees -Ed.	750	500	-33.3%
Contracted Services - Harris Computers	4,500	6,500	44.4%
Contracted Services - Town Ordinances	1,000	1,000	0.0%
Contracted Services - Town Attorney	800	800	0.0%
Sub Total	\$48,950	\$51,700	5.6%
<i>Capital</i>			
Capital Outlay	0	0	#DIV/0!
Sub Total	\$0	\$0	#DIV/0!
Total Expenditures	\$268,575	\$283,075	5.4%
<i>Employees</i>			
Full Time Equivalents	2	2	0.0%
Total	2	2	0.0%

Buildings

	2020/21 Budget	2021/22 Budget	Percent Change
<i>Operations</i>			
Utilities	6,600	6,600	0.0%
Contracted Services	5,000	5,000	0.0%
Department Supplies	5,000	5,000	0.0%
Insurance - Property & Liability	6,000	6,600	10.0%
Maintenance & Repair Buildings	1,200	1,200	0.0%
Sub Total	\$23,800	\$24,400	2.5%
<i>Capital</i>			
Building- -	\$0		0.0%
Sub Total	\$0	\$0	0.0%
Total Expenditures	\$23,800	\$24,400	2.5%
<i>Employees</i>			
Full Time Equivalents	0	0	0.0%
Total	0	0	0.0%

Urgent Care

	<u>2020/21</u>	<u>2021/22</u>	<u>Percent</u>
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
<i>Operations</i>			
Maintenance & Repair Buildings	1,500	5,000	233.3%
Sub Total	\$1,500	\$5,000	233.3%
<i>Capital</i>			
Building-	\$0		0.0%
Sub Total	\$0	\$0	0.0%
Total Expenditures	\$1,500	\$5,000	233.3%

Police

	2020/21 Budget	2021/22 Proposed	Percent Change
<i>Personal Services</i>			
Salaries	560,000	595,000	6.3%
Part Time Salaries	60,000	60,000	0.0%
Law Enforcement Separation Allowance	19,200	18,100	-5.7%
FICA	49,000	51,450	5.0%
Retirement	59,500	70,000	17.6%
401-K Contribution	26,650	28,000	5.1%
Group Insurance	105,000	113,000	7.6%
Employee Retiree Insurance Benefit	8,100	8,100	0.0%
HRA Fund	4,000	4,000	0.0%
Group Disability	1,700	2,200	29.4%
Sub Total	\$893,150	\$949,850	6.3%
<i>Operations</i>			
Education	800	800	0.0%
Telephone & Postage	800	800	0.0%
Travel	800	1000	25.0%
Maintenance & Repair, Equipment	7,000	7,000	0.0%
Maintenance & Repair, Automobile	26,500	30,000	13.2%
Radio Maintenance	3,000	2,500	-16.7%
Automotive Supplies	32,000	34,000	6.3%
Office Supplies	1,500	1,500	0.0%
Uniforms	5,500	6,000	9.1%
Special Fund	2,500	5,000	100.0%
Contracted Services	14,000	14,000	0.0%
Contracted Services- CAD, 911, Radio Lic	3,400	3,400	0.0%
Dues & Subscriptions	500	500	0.0%
Insurance - Property & Liability	0	6,000	0.0%
Insurance - Worker's Comp	30,000	30,000	0.0%
Department Supplies	7,500	7,500	0.0%
Sub Total	\$135,800	\$150,000	10.5%
<i>Debt Service</i>			
Enterprise Lease Payment 3 cars	21,600	21,600	0.0%
Debt Service, Principal	0		0.0%
Debt Service, Interest	0		0.0%
Sub Total	\$21,600	\$21,600	0.0%
<i>Capital</i>			
2 Patrol Vehicles Demos- 1 Used Drug Truck	\$0	74,000	0.0%
Sub Total	\$0	\$74,000	0.0%
Total Expenditures	\$1,050,550	\$1,195,450	13.8%
<i>Employees</i>			
Full Time Equivalents	12	12	0.0%
Total	12	12	0.0%

Streets & Sanitation

	2020/21 Budget	2021/22 Budget	Percent Change
Personal Services			
Salaries	21,000	12,000	-42.9%
FICA	1,600	925	-42.2%
Retirement	1,500	0	-100.0%
Employee Retiree Insurance Benefit rob-6 mo	1,600	3,200	0.0%
401-K Contribution	700	0	-100.0%
Group Insurance	1,750	0	-100.0%
HRA Fund	200	0	-100.0%
Group Disability	0	0	0.0%
Sub Total	\$28,350	\$16,125	-43.1%
Operations			
Training	0	0	0.0%
Travel	0	0	0.0%
Utilities, Street Lights	58,000	58,000	0.0%
Maintenance & Repair, Equipment	4,500	4,500	0.0%
Maintenance & Repair, Automobile	5,500	5,500	0.0%
Automotive Supplies	4,800	5,400	12.5%
Powell Bill Expense	40,000	52,014	30.0%
Uniforms	200	0	-100.0%
Tipping Fees	57,500	59,000	2.6%
Garbage Removal- 10% Tree-limb-leaves	86,000	88,000	2.3%
Recycling Program	33,500	40,000	19.4%
Insurance - Property & Liability	5,000	5,500	10.0%
Insurance - Worker's Comp	19,500	20,000	2.6%
Department Supplies	8,500	8,500	0.0%
Inmate Work Program	2,000	1,500	-25.0%
Bus Route M-F	12,500	13,000	4.0%
Sub Total	\$337,500	\$360,914	6.9%
Debt Service			
Debt Service, Principal	0	0	0.0%
Debt Service, Interest	0	0	0.0%
Sub Total	\$0	\$0	0.0%
Capital			
Capital Outlay- drain Pipes Sidewalk rehab	0	96,141	
Capital Outlay- Christmas Light Wire Project)	1,500	35,000	2233.3%
Street Resurface	0	90,000	
Sub Total	\$1,500	\$221,141	14642.7%
Total Expenditures	\$367,350	\$598,180	62.8%
Employees			
Full Time Equivalents	1	0.5	-50.0%
Total	1	0.5	-50.0%

Parks & Recreation

	2020/21 Budget	2021/22 Budget	Percent Change
<i>Operations</i>			
Utilities	5,100	5,600	9.8%
Insurance - Property & Liability	3,500	3,850	10.0%
Maintenance & Repair - Park House	1,500	1,500	0.0%
Maintenance & Repair	5,000	4,000	-20.0%
Maintenance & Repair, Equipment	5,500	5,000	-9.1%
Department Supplies	4,400	5,000	13.6%
Sub Total	\$25,000	\$24,950	-0.2%
<i>Capital</i>			
Capital Outlay	0	0	0.0%
Sub Total	\$0	\$0	0.0%
Total Expenditures	\$25,000	\$24,950	-0.2%
<i>Employees</i>			
Full Time Equivalents	0	0	0.0%
Total	0	0	0.0%

Cemetery

	2020/21 Budget	2021/22 Budget	Percent Change
<i>Operations</i>			
Maintenance & Repair, Grounds	1,500	1,500	0.0%
Maintenance & Repair, Equipment	1,500	1,500	0.0%
Department Supplies	1,800	1,800	0.0%
Maintenance & Repair Buildings	1,200	1,200	0.0%
Insurance - Property & Liability	1,700	1,900	11.8%
Sub Total	\$7,700	\$7,900	2.6%
<i>Capital</i>			
Capital Outlay- Zero Turn Mower (1/4 cost)	\$1,500	0	0.0%
Sub Total	\$1,500	\$0	0.0%
Total Expenditures	\$9,200	\$7,900	-14.1%
<i>Positions</i>			
Full Time Equivalents	0	0	0.0%
Total	0	0	0.0%

Miscellaneous Governmental Operations

	2020/21 Budget	2021/22 Budget	Percent Change
<i>Operations</i>			
Professional Services -Audit	21,000	28,000	33.3%
Planner Alex. County	18,500	18,500	0.0%
Dues	3,500	3,500	0.0%
Insurance	8,500	8,850	4.1%
Sub Total	\$51,500	\$58,850	14.3%
Total Expenditures	\$51,500	\$58,850	14.3%

Contributions to Outside Agencies & Operations

	2020/21 Budget	2021/22 Budget	Percent Change
<i>Operations</i>			
Hiddenite Center -Apple-Celtic Christmas	1,000	4,500	350.0%
Alexander County Tax Collections	21,500	23,000	7.0%
Alexander EMS & Rescue, Inc.	3,500	4,500	28.6%
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)	60,000	67,000	11.7%
Sub Total	\$88,500	\$101,500	14.7%
Total Expenditures	\$88,500	\$101,500	14.7%

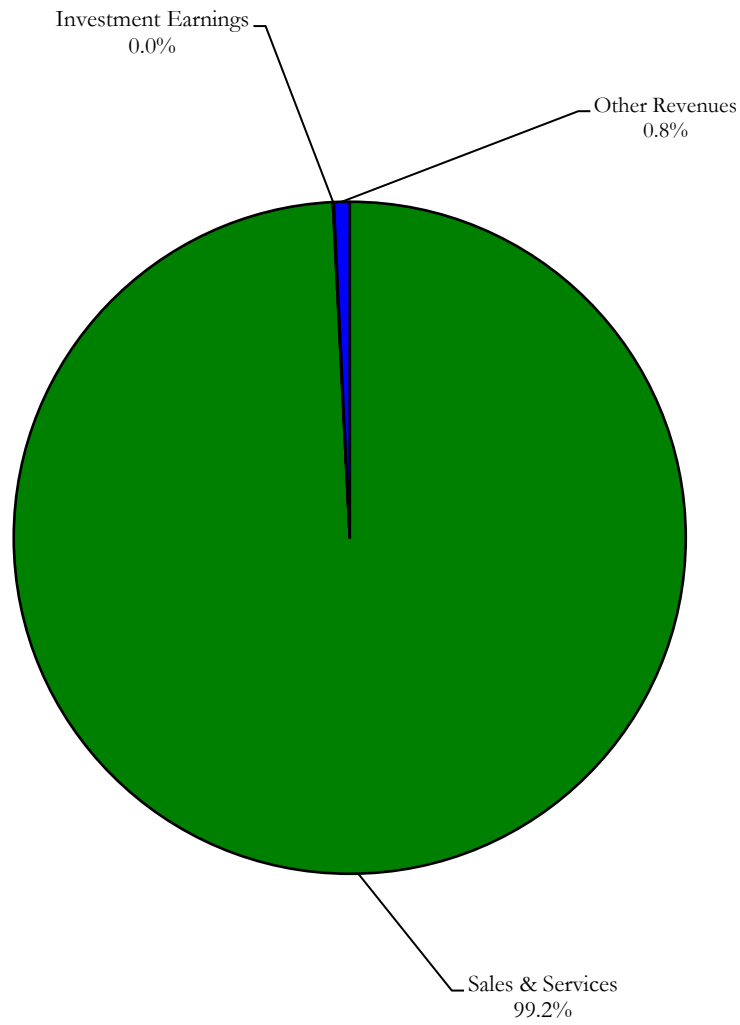
Contingency Appropriations

	2020/21 Budget	2021/22 Budget	Percent Change
<i>Operations</i>			
Contingency Appropriation	\$0	\$0	0.0%
Sub Total	\$0	\$0	0.0%
Total Expenditures	\$0	\$0	0.0%

Water & Sewer Fund Revenue Summary

	2020/21 Budget	2021/22 Budget	Percent Change
<i>Revenues by Category</i>			
Sales & Services	2,212,906	2,470,600	11.6%
Investment Earnings	500	850	70.0%
Other Revenues	9,400	19,000	102.1%
Fund Balance	0	0	0.0%
Total Revenues	\$2,222,806	\$2,490,450	12.0%

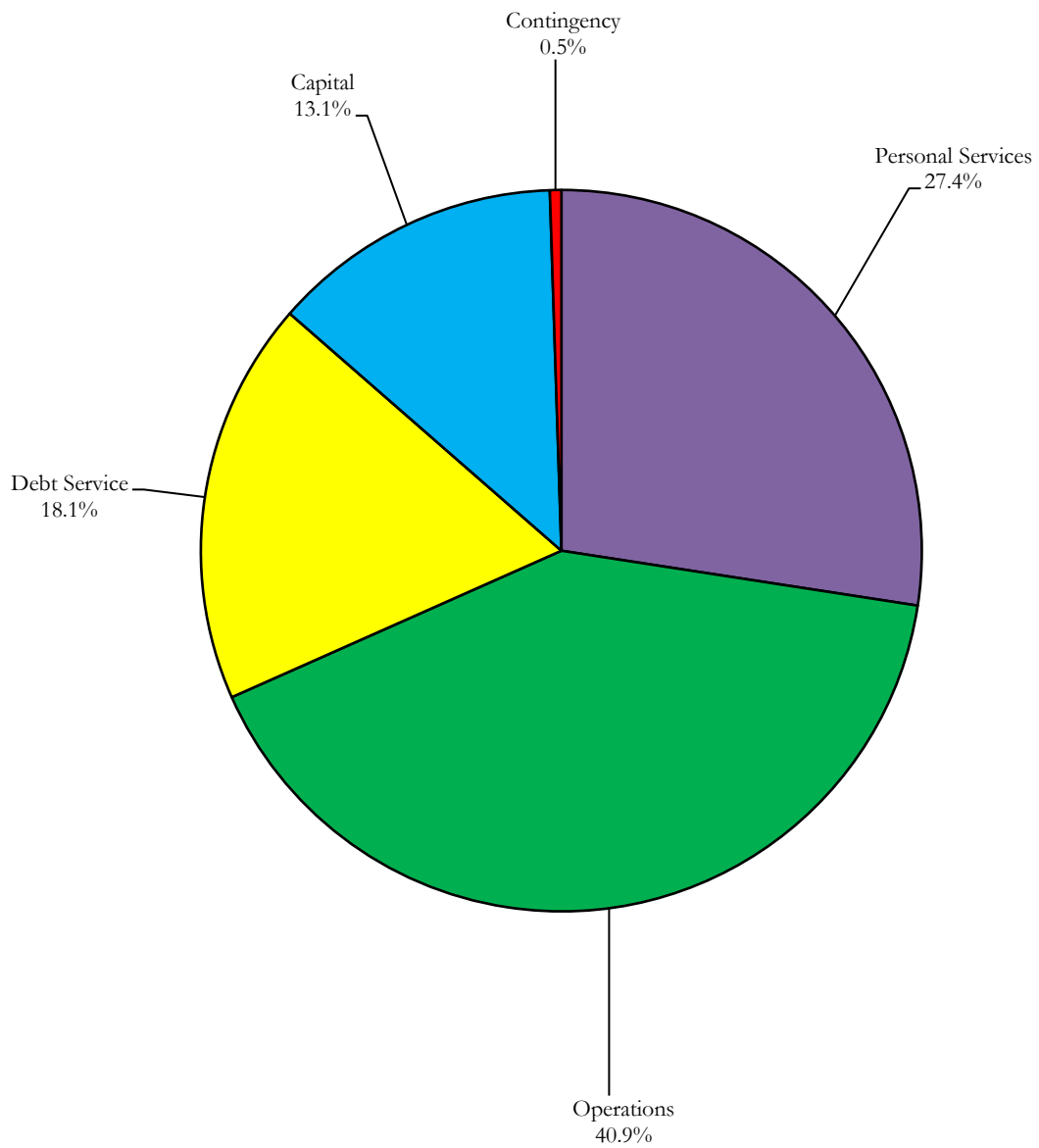
**Fiscal Year 2021/22
Revenues by Category, Water & Sewer Fund**



Water & Sewer Fund Expenditure Summary

	2020/21 Budget	2021/22 Budget	Percent Change
<i>Expenditures by Category</i>			
Personal Services	631,600	613,500	-2.9%
Operations	942,100	1,091,740	15.9%
Debt Service	416,140	483,411	16.2%
Capital	300,858	289,899	-3.6%
Contingency	11,900	11,900	0.0%
Total Expenditures	\$2,302,598	\$2,490,450	8.2%
 <i>Employees</i>			
Full Time Equivalents	10	10	0.0%

**Fiscal Year 2021/2022
Expenditures by Category, Water & Sewer Fund**



Water & Sewer Fund Revenues

	2020/21 Budget	2021/22 Budget	Percent Change
<i>Sales and Services</i>			
Capital Fixed Sewer Charge	163,500	175,000	7.0%
Fairway Oaks Revenue	3,000	3,000	0.0%
Impact/Assessment Fees	0	0	#DIV/0!
Penalties & Interest	21,500	21,000	-2.3%
Reconnection Fees	3,500	3,500	0.0%
Return Check Fee	500	500	0.0%
Water & Sewer Charges	2,088,298	2,262,600	8.3%
Water & Sewer Taps	5,000	5,000	0.0%
Sub Total	\$2,285,298	\$2,470,600	8.1%
<i>Investment Earnings</i>			
Investment Earnings	800	850	6.3%
Sub Total	\$800	\$850	6.3%
<i>Other Revenues</i>			
Miscellaneous	6,000	6,000	0.0%
Sales Tax Refund	10,500	13,000	23.8%
Sub Total	\$16,500	\$19,000	15.2%
<i>Grant Revenues</i>			
See Grant Funds	0		0.0%
Sub Total	0	0	0.0%
Total Revenues	\$2,302,598	\$2,490,450	8.2%

Water & Sewer Fund Expenditures

	2020/21 Budget	2021/22 Budget	Percent Change
Personal Services			
Salaries	443,200	440,000	-0.7%
FICA	34,000	33,500	-1.5%
Retirement	34,100	36,100	5.9%
Employee Retiree Insurance Benefit	14,300	20,000	39.9%
401-K Contribution	16,500	15,900	-3.6%
Group Insurance	84,000	61,000	-27.4%
HRA Fund	2,000	4,000	100.0%
Group Disability	3,500	3,000	-14.3%
Sub Total	\$631,600	\$613,500	-2.9%
Operations			
Contracted Services, Laboratory	30,000	32,000	6.7%
Contracted Services, ORC	28,500	33,800	18.6%
Contracted Services, Harris Computers	20,000	21,000	5.0%
Contracted Services, Invoice Cloud		6,000	
Contracted Services, WPCOG GIS Maint	4,625	4,800	3.8%
Professional Services, Auditor	20,000	24,500	22.5%
Professional Services, Engineer	5,000	5,000	0.0%
Maintenance & Repair, Building	2,500	2,500	0.0%
Maint. & Repair, EU. W Tanks- diffusers-	65,000	80,000	23.1%
Maintenance & Repair, Vehicle	8,000	8,000	0.0%
System Maintenance-Water		50,000	
System Maintenance-Sewer	190,000	191,000	0.5%
Water Meter Replacement		19,540	
Sludge Removal	46,000	55,000	19.6%
Purchase of Water for Resale	168,500	173,000	2.7%
Utilities	106,000	113,000	6.6%
Insurance - Property & Liability	31,000	35,000	12.9%
Insurance - Worker's Comp	24,500	25,000	2.0%
Automotive Supplies	21,600	23,000	6.5%
Telephone & Postage	16,500	16,500	0.0%
Charter Communications	4,100	5,000	22.0%
Merchant Fees		5,000	
Training	1,600	1,600	0.0%
Travel	700	500	-28.6%
Uniforms	10,500	10,500	0.0%
Printing	2,300	2,000	-13.0%
Department Supplies	130,875	144,000	10.0%
Inmate Work Program	3,500	3,500	0.0%
Dues & Subscriptions	800	1,000	25.0%
Sub Total	\$942,100	\$1,091,740	15.9%
Debt Service			
Energy United yr 17 of 20 year payment 5-1-26	93,000	93,000	0.0%
Debt Serv. WWTP plant 2015 Project	75,000	75,000	0.0%
Debt Serv. 2015 coll. And wwtp rehab	104,008	130,000	25.0%
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	15,400	0.1%
Debt Serv. NC DEQ - ARRA Sewer	25,248	25,248	0.0%
Debt Serv. NC DEQ - Various Sewer Coll	17,234	18,000	4.4%
2015 sewer collection yr 2 Zero interst	29,280	29,280	0.0%
Debt . NC DEQ - Int Var. wwtp 18, solar	3,000	43,500	1350.0%
Enterprise Lease Payment on Water Truck	6,000	6,000	0.0%
Sub Total	\$416,140	\$483,411	16.2%
Capital			
Transfers to GF - .	150,000	150,000	0.0%
Capital Outlay	97,858	99,899	2.1%
Water & Sewer Capital Reserve Fund	50,000	40,000	-20.0%
Zero Turn Mower (1/2 cost)	3,000	0	-100.0%
Sub Total	\$300,858	\$289,899	-3.6%
Contingency			
Fire Dept. (Water Supply Plan, Hydrant Flow)	11,900	11,900	0.0%
Sub Total	\$11,900	\$11,900	0.0%
Total Expenditures	\$2,302,598	\$2,490,450	8.2%
Employees			
Full Time Equivalents	10	8	-20.0%
Total	29 10	8	-20.0%