

# *Town of Taylorsville*



## *Annual Budget*

*2025-2026*

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# *Town of Taylorsville*

**“The Brushy Mountain Gateway”**

67 Main Avenue Drive

Taylorsville, North Carolina 28681

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www.taylorsvillenc.com

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June 3, 2025

## **MAYOR AND TOWN COUNCIL**

Mr. George Holleman, Mayor  
Mr. Eric Bumgarner, Mayor Pro Tem  
Mrs. Kim Brown, Town Council  
Mrs. Tamara Odom, Town Council  
Mr. Jack Simms, 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 2025/2026 Budget for the Town of Taylorsville, North Carolina. The budget totaling \$5,944,005(excluding pass thru grant projects) provides for all Town personnel expenses, operations, capital improvements, and debt service requirements. It reflects an increase of 6.0% from the prior year’s approved budget due to an increase in investment earnings, ad valorem revenue, as well as continued increases in sales tax. Motor vehicle estimated valuation is up by 14.4%, now totaling \$16,500,000. The proposed budget would include no tax increase so the rate would remain at \$0.35 per \$100 in value. The approved budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act.

## **EXECUTIVE OVERVIEW**

*The proposed budget maintains acceptable service levels, attempts to address employee retention goals, allows for continued progress, and protects the integrity and functional ability of the Town of Taylorsville for the proposed budget year.*

### **Prior Years Comparison**

<b>Fiscal Year</b>	<b>Total Budget</b>	<b>Percentage Change</b>	<b>Town Tax Rate</b>	<b>Alex. Co Tax Rate</b>
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
2022/2023	\$4,920,261	1.4%	.40	.79
2023/2024	\$5,239,250	6.5%	.35	.67
2024/2025	\$5,609,205	7.1%	.35	.65
<b>2025/2026</b>	<b>\$5,944,055</b>	<b>6.0%</b>	<b>.35</b>	<b>.65</b>

## **GENERAL FUND REVENUE HIGHLIGHTS**

The General Fund budget totals \$2,804,955 and is balanced with a property tax rate of .35 cents per \$100 valuation. The proposed budget reflects an estimated 6.0% increase. This increase reflects improved local sales tax revenues, ad valorem revenue, and investment earnings. It is proposed that we increase our solid waste fee from \$15.00 per month to \$20.00 per month. This will help offset increases in our curbside pickup expenses but remains over \$2.00 per household less than our cost for services. With the tax rate remaining at .35 cents per \$100 valuation, the Town of Taylorsville's tax rate remains below the surrounding towns, yet we are still able to maintain the services those towns provide their citizens.

### **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, that has since been eliminated. The ½ cent sales tax replaces all State distributed local reimbursements. The Town receives no funds from the latest County approved quarter cent sales tax. The State of North Carolina collects the sales tax 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 2,327 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. Local Sales tax revenues continue to improve as inflation and consumption of local goods continue during the post-code-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 (10.65 miles) and the remaining 75% is distributed on a population basis of 2,327. This year's funding is expected to slightly increase from last year to roughly \$80,000.

### **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.

### **Fund Balance Usage General Fund**

The proposed budget does not include the use of fund balance within the General Fund budget.

## **GENERAL FUND EXPENDITURES BY FUNCTION**

Expenditures for the 2025/2026 General Fund total \$2,877,255 an increase of 2.6% from the amount budgeted for Fiscal Year 2024/2025. This increase was driven by a 12.8% rate increase in streets and sanitation due to an increase in trash and recycling pickup services and a 19.4% increase in governmental operations due to increased costs to contract planning, zoning, and code enforcement with Alexander County and increased costs for contracted accounting services.

## **Town Council**

This function accounts for \$60,200 in total divided by 5 Board members and provides for the funding of council positions, limited travel, and community outreach and awareness. The Council is responsible for all policy decisions in accordance with State Statute and Local Laws.

## **Administration**

The Administration Department accounts for \$265,385. These expenditures are driven by costs associated with the management and administration of all Town activities. There is a 8.3% increase in this department this year due to an increase in employee retiree insurance benefit costs and contracted services with third party organizations for necessary services. All 3 positions in this department are funded half out of administration and half out of the water and sewer department.

## **Buildings**

This department accounts for \$33,550, which is an decrease of 28.5% from last fiscal year. The decrease is due to the removal of \$12,000 from the capital line item. This department relates to the costs associated with maintenance and upkeep, including insurance, of the Town's buildings and facilities. All our buildings are over 60 years old but remain in good condition.

## **Rental Property**

This function is budgeted to operate at an expense of \$6,500. This is a 91.1% decrease from the prior fiscal year. The decrease is directly related to the removal of maintenance and repair to the Urgent Care building as the property drainage issue has been resolved in the prior fiscal year. The expenses of the lease and maintenance of the grounds at the old hospital property which we leased for parking and yard sales has been removed as we no longer lease that property.

## **Police**

The Police Department accounts for \$1,560,871, and provides 24-7-365 town coverage. The department is comprised of 12 full-time officers and a Chief. About 75.5% of the Police Department's budget is spent on salary and benefits with the remaining percentage going towards operations, lease payments on 2 vehicles, the financing of one new patrol car last fiscal year, and the purchase of a new patrol car this year.

The Police Department is always staffed by a minimum of two officers. During normal business hours there is typically 4 officers on duty. Employee retention is a high priority of the Taylorsville Police Department. This past fiscal year, a new pay scale went into effect and provided each officer with a minimum of a 5% pay increase.

## **Streets & Sanitation**

The Streets & Sanitation Department accounts for \$599,505 with an increase of 12.8%. The increase is due mainly in part to the increase in expense for right of way maintenance, sidewalk maintenance, curbside pickup, and personnel adjustments. Not included in the budget is our \$1,500,000 project for a new sidewalk, culvert replacement, and street resurfacing funded by state allocations.

## **Parks & Recreation**

The Parks & Recreation Department accounts for \$39,050. All expenditures for this function are associated with the operational costs of Matheson Park, Town Park, and the Community Garden. Most of the equipment and structures at Matheson Park have been there since the park was established in 1998. This past fiscal year Town Council voted to appropriate money from general fund balance for the installment of new playground equipment and mulch beneath all equipment. While there is a small amount of funds designated in the budget each year for maintenance and repair of buildings and equipment at the park, more substantial

funds will be needed in the future for playground equipment replacement as it is reaching the end of its life cycle.

### **Cemetery**

The Cemetery Department accounts for \$19,980 in this year's budget. This is down from \$20,050 in last year's budget due to the cemetery expansion project nearing its end.

### **Miscellaneous Governmental Operations**

This function accounts for \$158,200, a 19.4% increase from the prior year. Expenditures for this function include costs associated with contracted services for accounting, our audit, planning, tax collections, and minimum code enforcement. Increases in this function are due to a 116% increase in the contract for planning, zoning, and code enforcement, additional expenses with our attorney, and auditing firm.

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

Contributions from within this fund represents the Town Council's continual goal to improve public safety as well as support local non-profit events within our community. Continuing this fiscal year, the Taylorsville Fire Department will receive allocations from the town. This fiscal year's allocation is \$119,014 which is a 1.4% increase from the past fiscal year. An allocation of \$4,500 for the Alexander County Rescue Squad was also included in the budget.

The Town takes pride in the annual events hosted by our non-profits, civic organizations, and volunteers. Each year the events seem to grow larger along with the crowds they draw to our downtown area. We fully understand the value, service, and stability that civic minded volunteers bring to our citizens. This year's proposed allocations will remain the same as last year (\$10,500).

## **GENERAL FUND EXPENDITURES BY CATEGORY**

### **Personal Services**

The Personal Services category accounts for 50.5% of the proposed budget. This is a decrease from last year because of one retirement from the administration department and one retirement from the police department. The Town is blessed to have a great staff in all its departments. The Town of Taylorsville continues to grow and the responsibilities of the Town's staff continue to grow each year as demands for services evolve and State and Federal Regulations increase. Our staff go over and beyond to provide the best services possible to our citizens while being mindful of every dollar spent. Personal Services include all costs associated with personnel and personnel related expenses. Items included in this category are salaries, FICA taxes, retirement expenses, health insurance, and disability insurance. The US Bureau of Labor Statistics in December 2023 stated that the average employee compensation cost for employers of state and local government was \$60.56 per hour. The average full-time employee compensation for the Town of Taylorsville is \$38.70 per hour. Both the US average and our average have increased by \$3.00 per hour 2023. Data confirms that personnel costs consume the largest portion of any budget. Salary and employee retention will face continued pressure as the private sector and surrounding communities continue to increase pay. Pressure is also felt as the number of men and women showing interest in governmental trades continues to drop. There is a great need in educating the youth within our school systems about these trades and the job opportunities available post-graduation.

The Town Council agreed in the 2024 June 4<sup>th</sup> council meeting to approve a pay study and implement an option in the FY 24/25 budget that brought all staff up to the minimum range for their pay scale as well as gave each employee a 0.5% increase per blended time in their position and for years of service to the Town. Each employee within the Police Department received a minimum 5% increase in pay from that option. Full-time employees in other departments received a 5% COLA and part-time employees received a 3% COLA. Employees were also given a July and Christmas bonus for their dedication and hard work. All employees will receive a 3% COLA with the FY 2025/2026 budget.

Included in this years budget is the continuation of the town's educational incentive pay program. The program is designed to encourage and reward employees who increase their job-related knowledge and professional skills which enhances their value to the department and benefits the overall operations of the Town. Each employee is limited to one educational incentive for a degree and two educational incentives for professional certification/licensure listed within the program per fiscal year completed. This program is subject to and contingent upon Town Council approval of the annual budget that funds these incentives. The proposed budget has funds designated in each department for the program.

## **Operations**

The Operations category accounts for 46.2% of expenditures within the General Fund budget. Expenditures include contracted services, maintenance, supplies, utilities, and other items required for the day-to-day operations of the departments. Contributions to outside agencies and contingency appropriations are also included in Operations. Most operational costs are recurring.

## **General Fund Debt Service**

In the General Fund there is a lease obligation within the Police Department for 2 patrol cars. This past fiscal year three vehicles were purchased in February of 2025 at the end of their lease term. It is proposed to purchase an additional patrol car. This patrol car would be purchased out right with no financing option.

## **WATER & SEWER FUND**

The budget for the Water & Sewer Fund totals \$3,066,750, an increase of 9.4%. Our Paul Payne Pump Station and Wastewater Treatment Plant upgrade project began construction in fiscal year 24/25. This project was over \$1,400,000 and upgraded the Paul Payne Pump Station wet well, pumps, control panel, generator, and force main. The Wastewater Treatment Plant will also receive some minor upgrades from the project dependent upon the cost of the pump station upgrade. We will continue to seek funding for projects to upgrade our problematic and aging infrastructure. A \$1.00 increase to the minimum charge for water and sewer usage at 1,000 gallons service for inside customers and a \$2.00 minimum charge at 1,000 gallons for outside customers will take effect this budget year to help offset increased cost due to inflation. The capital charge for residential customers will no longer be a fee as it was rolled into the minimum fee for residential customers. Our goal was to incorporate the capital charge within our minimum charge for residential customers to help make bills easier to understand and staff has accomplished that. There will not be an increase to other fees (tap, returned check, and reconnection) within the department for this fiscal year. All rate changes will be reflected on the rate schedule, which is now adopted by resolution outside of the budget.

Expenditures for the Water & Sewer Fund total \$3,066,750. Unlike the General Fund, Operations is the largest expense for the Water & Sewer Fund, not Personal Services. Operations is 49.8% of the overall Water and Sewer Budget while Personal Services is only 32%. Debt Service is 10.6% at an expense of \$325,890 with an outstanding debt amount just under \$2,500,000.

Wastewater collection and treatment continues to be our largest expense outside of personal services. The stoppage of septic haulers dumping into our wastewater system has reduced the cost of maintenance, pump failures, and sludge hauling at our WWTP. It is recommended that we continue to not allow septic haulers to dump into our system until a better way of handling the waste is created.

As stated earlier, aging infrastructure continues to be an issue for the Town. The "new" water meters have now been in the ground for 13-15 years and the warranties are out on them. We are starting to see a lot of failures with the meters in regard to them reading with the computer. Therefore, our meter reader is spending a lot of time going back and manually collecting meter readings like we did in the "olden days." Mueller has an upgrade policy in place where we can turn non-functioning, out of warranty meters in and receive a new meter at a reduced rate. Public Works staff has begun to install upgraded meters to replace the non-functioning meters in hopes to begin getting our system back into a fully functioning, warranty covered system.

## **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 everchanging 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,

Nathan Hester, Town Manager



**TOWN OF TAYLORSVILLE**  
**BUDGET ORDINANCE, FISCAL YEAR 2025/2026**

**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, 2025 and ending June 30, 2026:

Ad Valorem Taxes	949,750
Other Taxes	1,175,000
Unrestricted Intergovernmental Revenues	10,500
Restricted Intergovernmental Revenues	80,005
Licenses & Permits	4,150
Sales & Services	116,900
Investment Earnings	116,250
Fund Balance	5,800
Other Revenues	418,900
<b>Total Revenues</b>	<b>\$2,877,255</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, 2025 and ending June 30, 2026 in accordance with the chart of accounts established for the Town:

Town Council	60,200
Administration	265,385
Buildings	33,550
Rental Property	6,500
Police	1,560,871
Streets & Sanitation	599,505
Parks & Recreation	39,050
Cemetery	19,980
Miscellaneous Governmental Operations	158,200
Contributions to Outside Agencies & Operations	134,014
Contingency Appropriations	0
<b>Total Expenditures</b>	<b>\$2,877,255</b>

**SECTION 3:** It is estimated that the following revenues will be available in the Enterprise Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Sales & Services	2,813,000
Investment Earnings	150,000
Other Revenues	13,750
Fund Balance	90,000
<b>Total Revenues</b>	<b>\$3,066,750</b>

**SECTION 4:** The following amounts are hereby appropriated in the Enterprise Fund for the operation of the water and sewer utilities for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

Personal Services	982,145
Operations	1,526,365
Debt Service	325,890
Capital	232,350
Contingency	0
<b>Total Expenditures</b>	<b>\$3,066,750</b>

**SECTION 5:** The Total of Both General Fund and Enterprise Funds for Fiscal Year 2025/2026 are as follows.

General Fund	2,877,255
Enterprise Fund	3,066,750
<b>Total Revenues</b>	<b>\$5,944,005</b>

**SECTION 6:** There is hereby levied a tax at the rate of thirty five cent (\$0.35) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2025, 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 \$274,900,000 at a 96% collection rate. Also included in the listing is motor vehicle tax at an estimated valuation of \$16,500,000.

Ad Valorem Taxes, Current Year	877,250
Ad Valorem Taxes, Prior Years	12,500
Motor Vehicle Taxes	56,000
Penalties & Interest	4,000
<b>Sub Total</b>	<b>\$949,750</b>

**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:** The Town of Taylorsville Fee Schedule for various fees for services, including the W&S Rate schedule is adopted by Town Board Resolution and is subject to change as needed throughout the year by Town Board approval.

**SECTION 9:** Copies of the Budget Ordinance shall be furnished to the Town Clerk of the Governing Board as well as the Town Manager (Budget Officer) and Finance Director to be kept on file by them for their direction in the disbursement of funds.

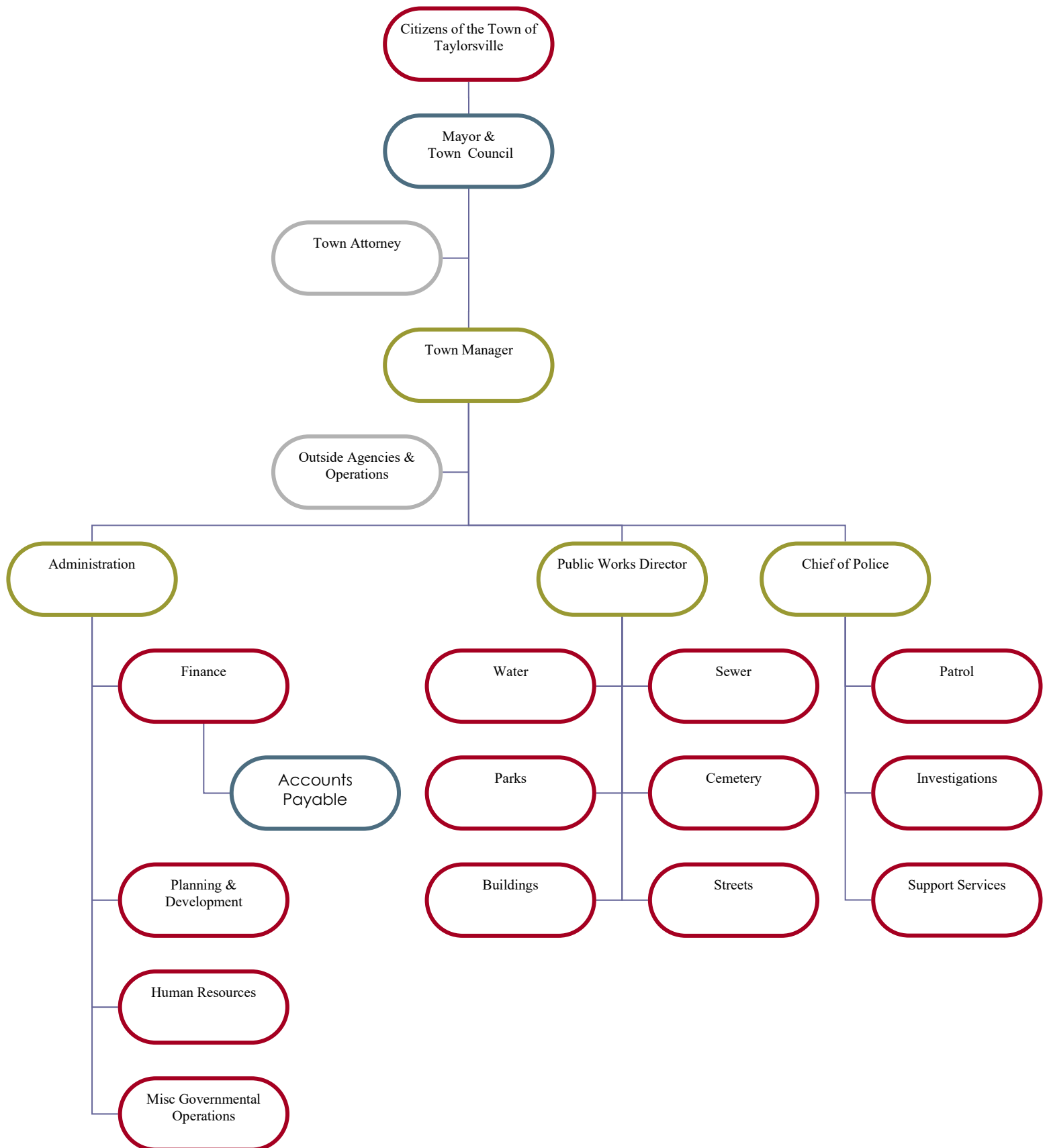
Adopted this the 3<sup>rd</sup> day of June, 2025.

Attest

George Holleman, Mayor

Nicole Mayes, Town Clerk

**Town of Taylorsville  
Organizational Chart  
2024-2025**



# Fiscal Year 2025/26 Balanced Budget

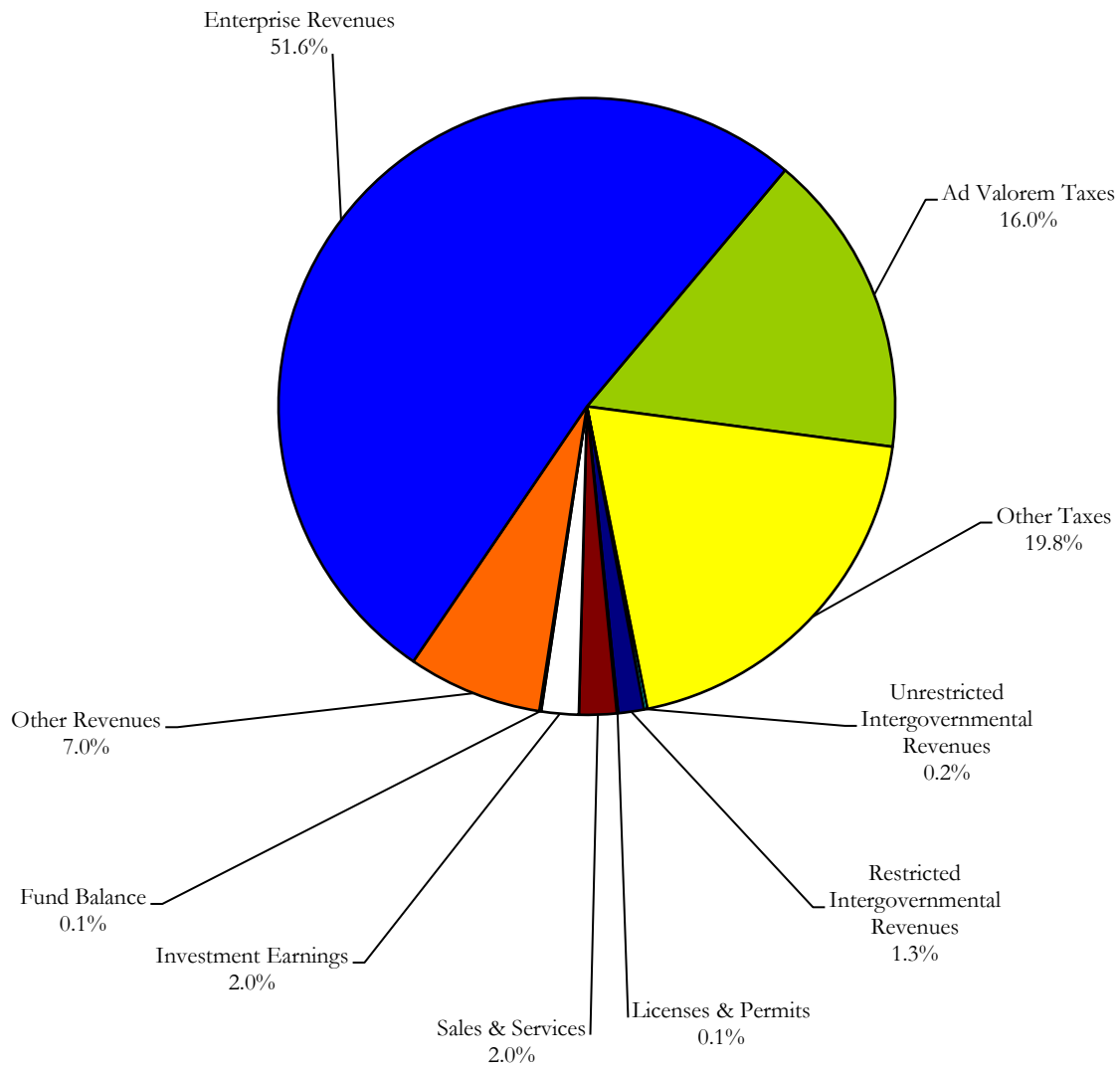
	2024/25 Budget	2025/26 Budget	Percent Change
<b>Revenues</b>			
General Fund	2,804,955	2,877,255	2.6%
Enterprise Fund	2,804,250	3,066,750	9.4%
<b>Total Revenues</b>	<b>\$5,609,205</b>	<b>\$5,944,005</b>	<b>6.0%</b>

	2024/25 Budget	2025/26 Budget	Percent Change
<b>Expenditures</b>			
General Fund	2,804,955	2,877,255	2.6%
Enterprise Fund	2,804,250	3,066,750	9.4%
<b>Total Expenditures</b>	<b>\$5,609,205</b>	<b>\$5,944,005</b>	<b>6.0%</b>

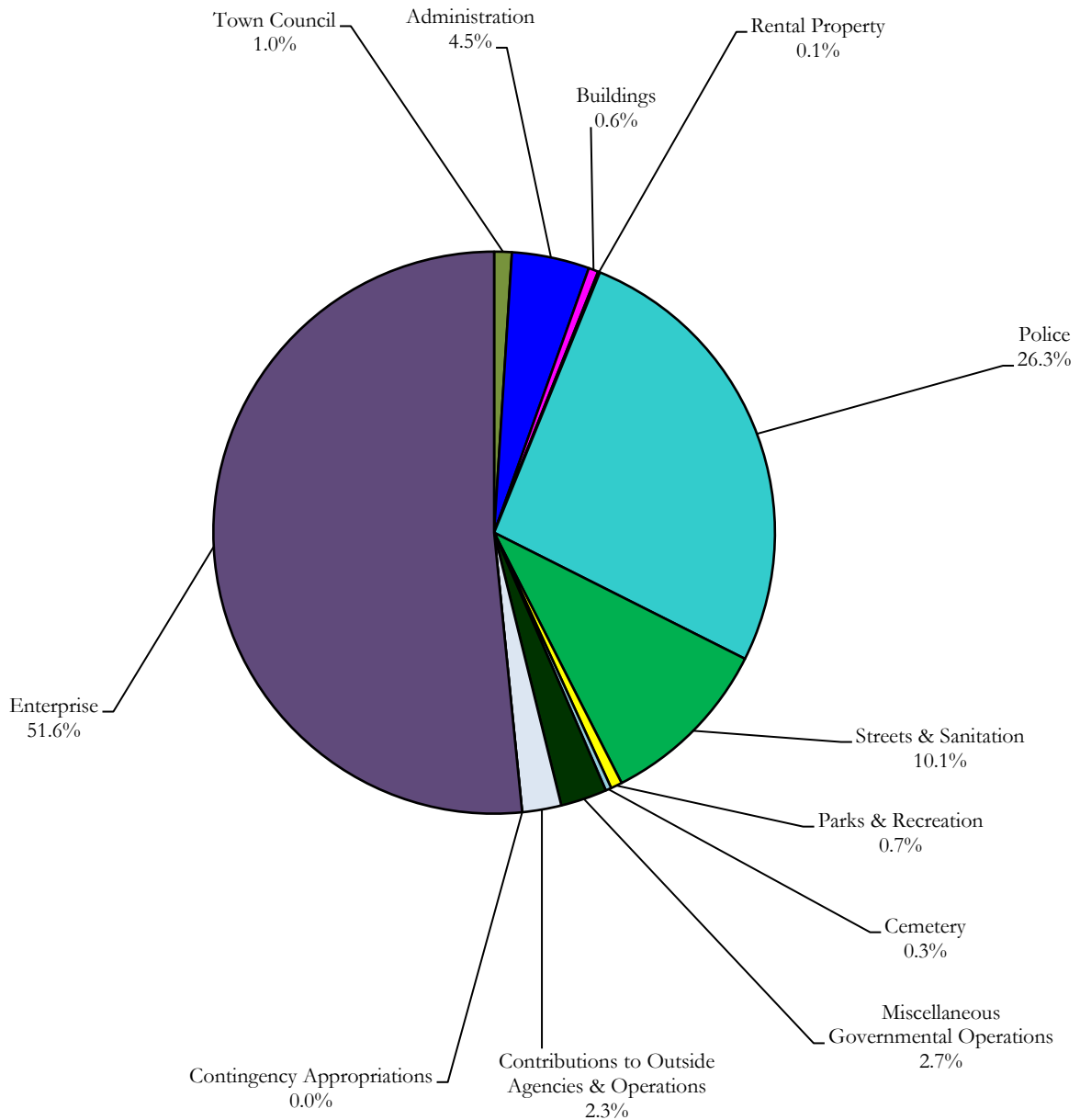
	2024/25 Budget	2025/26 Budget	Percent Change
<b>Total Revenues by Category</b>			
Ad Valorem Taxes	942,500	949,750	0.8%
Other Taxes	1,112,500	1,175,000	5.6%
Unrestricted Intergovernmental Revenues	10,500	10,500	0.0%
Restricted Intergovernmental Revenues	75,005	80,005	6.7%
Licenses & Permits	9,150	4,150	-54.6%
Sales & Services	116,900	116,900	0.0%
Investment Earnings	80,000	116,250	45.3%
Fund Balance	77,000	5,800	0.0%
Other Revenues	381,400	418,900	9.8%
Enterprise Revenues	2,804,250	3,066,750	9.4%
<b>Total Revenues</b>	<b>\$5,609,205</b>	<b>\$5,944,005</b>	<b>6.0%</b>

	2024/25 Budget	2025/26 Budget	Percent Change
<b>Total Expenditures by Function</b>			
Town Council	56,800	60,200	6.0%
Administration	245,010	265,385	8.3%
Buildings	46,950	33,550	-28.5%
Rental Property	73,270	6,500	-91.1%
Police	1,525,752	1,560,871	2.3%
Streets & Sanitation	531,287	599,505	12.8%
Parks & Recreation	39,050	39,050	0.0%
Cemetery	20,050	19,980	-0.3%
Miscellaneous Governmental Operations	132,500	158,200	19.4%
Contributions to Outside Agencies & Operations	132,286	134,014	1.3%
Contingency Appropriations	2,000	0	-100.0%
Enterprise	2,804,250	3,066,750	9.4%
<b>Total Expenditures</b>	<b>\$5,609,205</b>	<b>\$5,944,005</b>	<b>6.0%</b>

**Fiscal Year 2025/2026**  
**Total Revenues by Category**



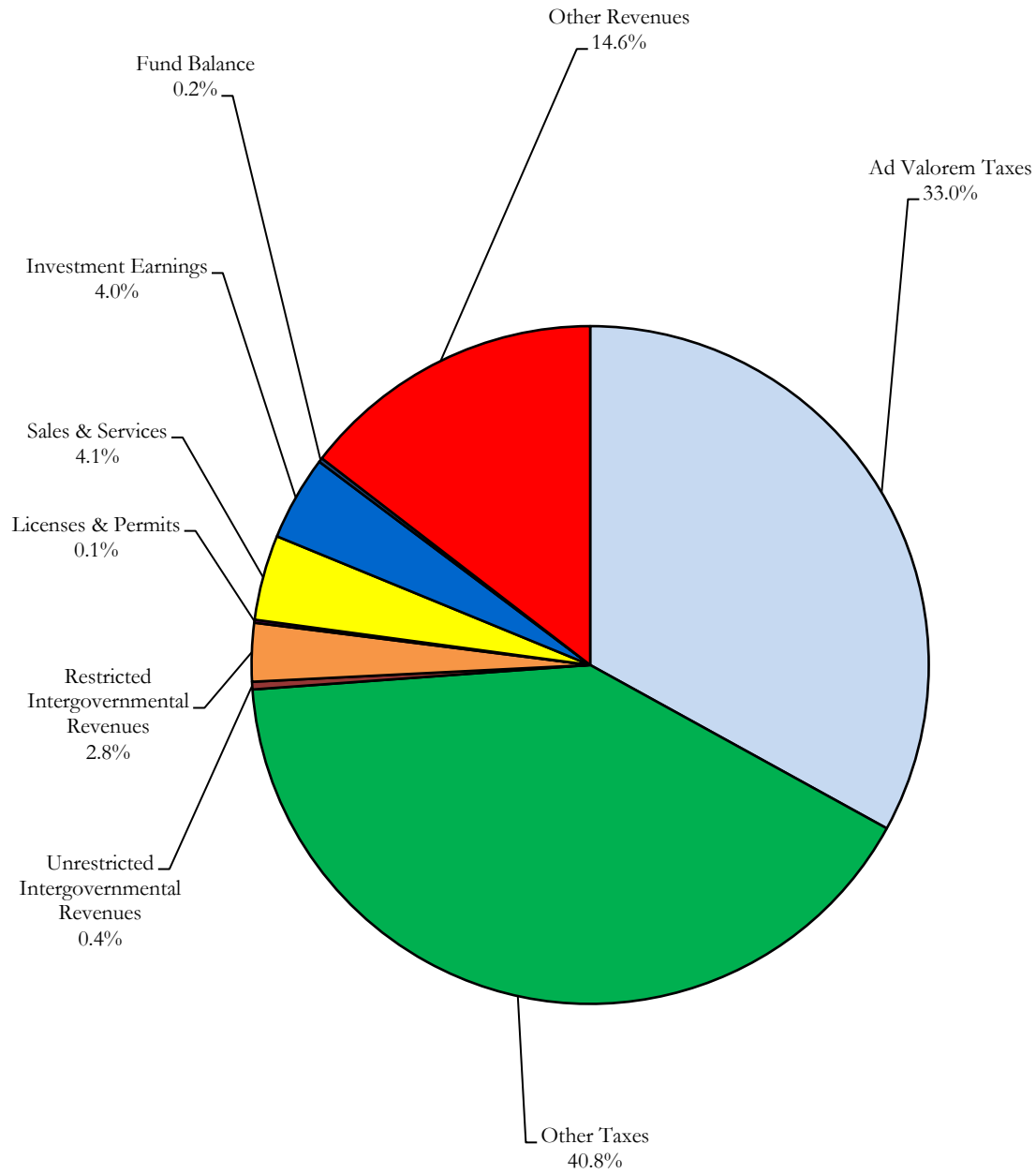
**Fiscal Year 2025/2026**  
**Total Expenditures by Function**



# General Fund Revenue Summary

	2024/25 Budget	2025/26 Budget	Percent Change
<i>Revenues by Category</i>			
Ad Valorem Taxes	942,500	949,750	0.8%
Other Taxes	1,112,500	1,175,000	5.6%
Unrestricted Intergovernmental Revenues	10,500	10,500	0.0%
Restricted Intergovernmental Revenues	75,005	80,005	6.7%
Licenses & Permits	9,150	4,150	-54.6%
Sales & Services	116,900	116,900	0.0%
Investment Earnings	80,000	116,250	45.3%
Fund Balance	77,000	5,800	0.0%
Other Revenues	381,400	418,900	9.8%
<b>Total Revenues</b>	<b>\$2,804,955</b>	<b>\$2,877,255</b>	<b>2.6%</b>

**Fiscal Year 2025/2026**  
**Revenues by Category, General Fund**





# General Fund Revenues

		2024/25 Budget	2025/26 Budget	Percent Change
	<b><i>Ad Valorem Taxes</i></b>			
10.3010.2022	Ad Valorem Taxes, Current Year	873,500	877,250	0.4%
10.3010.0000	Ad Valorem Taxes, Prior Years	12,500	12,500	0.0%
10.3180.0000	Motor Vehicle Taxes	52,500	56,000	6.7%
10.3170.0000	Penalties & Interest	4,000	4,000	0.0%
	<b>Sub Total</b>	<b>\$942,500</b>	<b>\$949,750</b>	<b>0.8%</b>
	<b><i>Other Taxes</i></b>			
10.3450.4000	1/2-Cent Option Sales Tax (Chapter 40)	220,000	230,000	4.5%
10.3450.4200	1/2-Cent Option Sales Tax (Chapter 42)	115,000	120,000	4.3%
10.3450.0000	Local Option Sales Tax 1%	230,000	240,000	4.3%
10.3450.4400	1/4 Cent 2002 Sales Tax(Chapter 44)	100,000	125,000	25.0%
10.3450.4500	Hold Harmless for rep. art 44 and Ex. Distr.	264,000	275,000	4.2%
10.3370.0000	Franchise Tax	120,000	130,000	8.3%
10.3370.0100	Telecommunications Franchise Tax	34,000	28,000	-17.6%
10.3360.0100	Cable Franchise Revenue	28,000	25,500	-8.9%
10.3360.0200	Gas Franchise Tax Revenue	1,500	1,500	0.0%
	<b>Sub Total</b>	<b>\$1,112,500</b>	<b>\$1,175,000</b>	<b>5.6%</b>
	<b><i>Unrestricted Intergovernmental Revenues</i></b>			
10.3410.0000	Beer & Wine Tax	10,500	10,500	0.0%
	<b>Sub Total</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>0.0%</b>
	<b><i>Restricted Intergovernmental Revenues</i></b>			
10.3430.0100	Drug Task Force Allocation	5,000	0	-100.0%
10.3430.0000	Powell Bill Allocation	70,000	80,000	14.3%
10.3290.0200	Powell Bill Interest	5	5	0.0%
	<b>Sub Total</b>	<b>\$75,005</b>	<b>\$80,005</b>	<b>6.7%</b>
	<b><i>Licenses &amp; Permits</i></b>			
10.3260.0100	Event Permits	150	150	0.0%
10.3260.0110	Event Vendor Permits	4,000	4,000	0.0%
10.3260.0125	Hospital Parking Permits	5,000	0	-100.0%
	<b>Sub Total</b>	<b>\$9,150</b>	<b>\$4,150</b>	<b>-54.6%</b>
	<b><i>Sales &amp; Services</i></b>			
10.3520.0002	Accident Reports	300	300	0.0%
10.3610.0000	Cemetery Lot Sales	16,000	16,000	0.0%
10.3520.0001	Officers' Fees	600	600	0.0%
10.3520.0300	SRO Reimbursement	100,000	100,000	0.0%
	<b>Sub Total</b>	<b>\$116,900</b>	<b>\$116,900</b>	<b>0.0%</b>
	<b><i>Investment Earnings</i></b>			
10.3290.0000	Investment Earnings	80,000	116,250	45.3%
	<b>Sub Total</b>	<b>\$80,000</b>	<b>\$116,250</b>	<b>45.3%</b>
	<b><i>Financing Sources</i></b>			
10.3980.0000	OFS - Lease Liability Issued	0	2,500	100.0%
10.3980.0100	OFS - SBITA Liability Issued	0	12,500	100.0%
	<b>Sub Total</b>	<b>\$0</b>	<b>\$15,000</b>	<b>100.0%</b>
	<b><i>Fund Balance</i></b>			
10.3990.0100	Fund Balance Appropriated	77,000	5,800	0.0%
	<b>Sub Total</b>	<b>\$77,000</b>	<b>\$5,800</b>	<b>0.0%</b>
	<b><i>Other Revenues</i></b>			
10.3470.0000	ABC Revenue	100,000	80,000	-20.0%
10.3520.0000	Parking Violations	250	250	0.0%
10.3310.0000	Rent of ABC Building	30,000	30,000	0.0%
10.3420.0300	Rent of Park House	8,400	8,400	0.0%
10.3310.0100	Rent of Urgent Care Building	9,000	0	-100.0%
10.3670.0100	Sales Tax Refund	8,500	0	-100.0%
10.3970.5150	Solid Waste Fee	224,000	284,000	26.8%
10.3420.0500	Misc.,Park shelter Fees	1,250	1,250	0.0%
	<b>Sub Total</b>	<b>\$381,400</b>	<b>\$403,900</b>	<b>5.9%</b>
	<b>Total Revenues</b>	<b>\$2,804,955</b>	<b>\$2,877,255</b>	<b>2.6%</b>

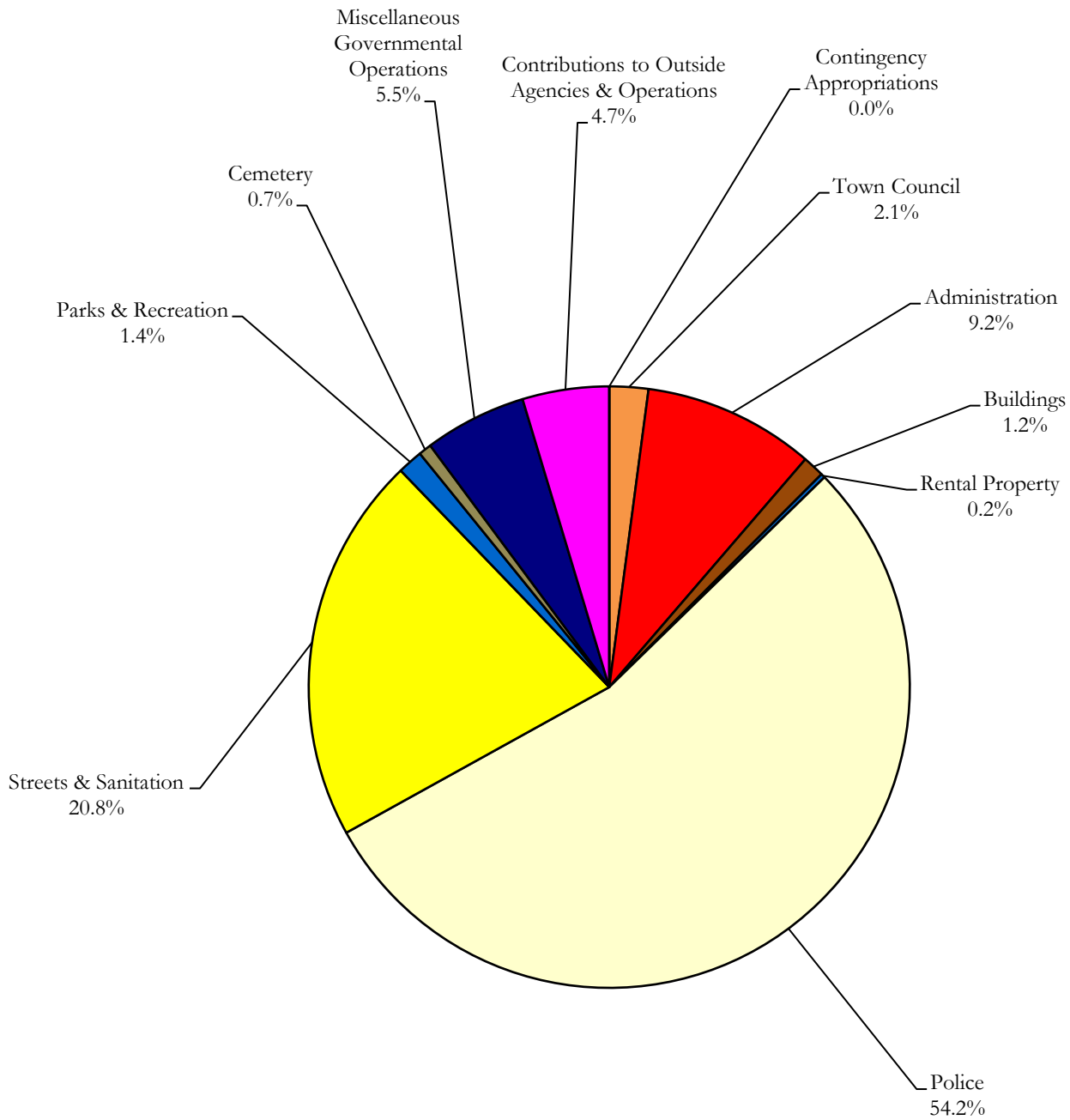
# General Fund Expenditure Summaries

	2024/25 Budget	2025/26 Budget	Percent Change
<b><i>Expenditures by Function</i></b>			
Town Council	56,800	60,200	6.0%
Administration	245,010	265,385	8.3%
Buildings	46,950	33,550	-28.5%
Rental Property	73,270	6,500	-91.1%
Police	1,525,752	1,560,871	2.3%
Streets & Sanitation	531,287	599,505	12.8%
Parks & Recreation	39,050	39,050	0.0%
Cemetery	20,050	19,980	-0.3%
Miscellaneous Governmental Operations	132,500	158,200	19.4%
Contributions to Outside Agencies & Operations	132,286	134,014	1.3%
Contingency Appropriations	2,000	0	0.0%
<b>Total Expenditures</b>	<b>\$2,804,955</b>	<b>\$2,877,255</b>	<b>2.6%</b>

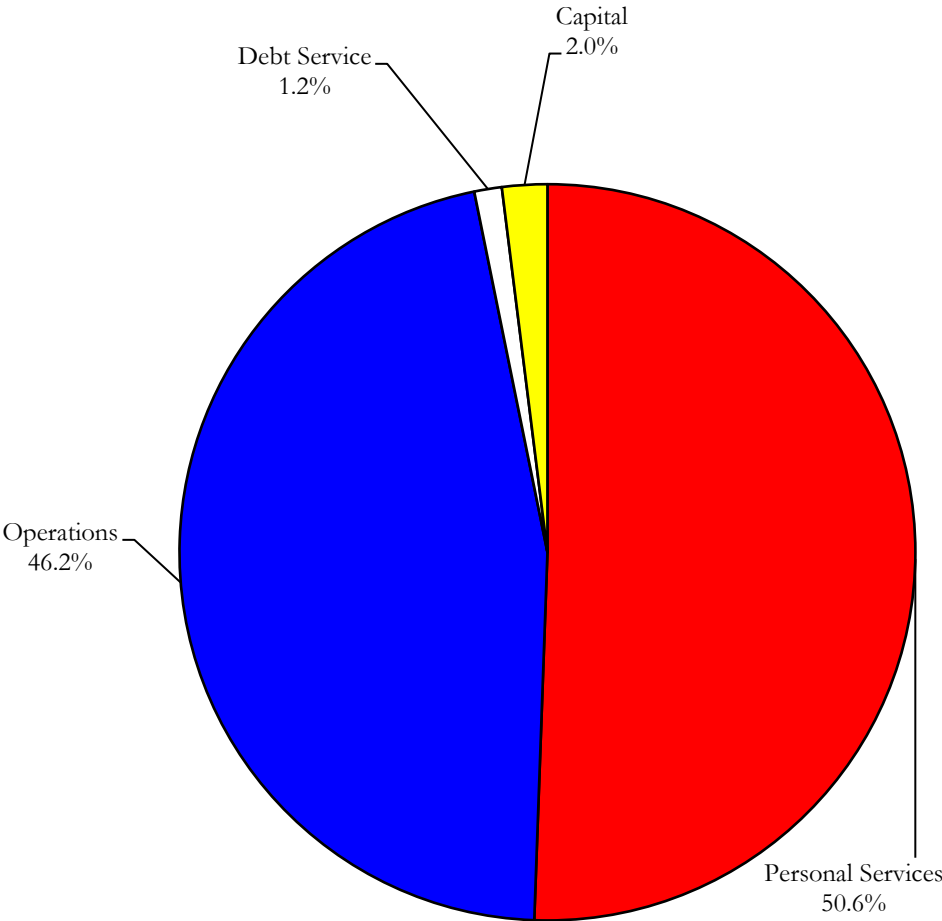
<b><i>Expenditures by Category</i></b>			
Personal Services	1,440,677	1,455,046	1.0%
Operations	1,281,153	1,330,459	3.8%
Debt Service	57,675	34,750	-39.7%
Capital	17,000	57,000	235.3%
<b>Total Expenditures</b>	<b>\$2,796,505</b>	<b>\$2,877,255</b>	<b>2.9%</b>

<b><i>Full Time Employees</i></b>			
Elected Officials	5	5	0.0%
Full Time Equivalents	16.2	18.1	11.7%
<b>Total</b>	<b>21.2</b>	<b>23.1</b>	<b>9.0%</b>

**Fiscal Year 2025/2026**  
**Expenditures by Function, General Fund**



**Fiscal Year 2025/2026**  
**Expenditures by Category, General Fund**



# Town Council

		2024/25 Budget	2025/26 Budget	Percent Change
	<i><b>Personal Services</b></i>			
10.4100.0200	Salaries	40,500	41,800	3.2%
10.4100.0500	FICA	3,100	3,200	3.2%
	<b>Sub Total</b>	<b>\$43,600</b>	<b>\$45,000</b>	<b>3.2%</b>
	<i><b>Operations</b></i>			
10.4100.1700	Advertising	3,000	3,500	16.7%
10.4100.1520	Dues & Subscriptions	500	500	0.0%
10.4100.1800	Election	0	0	0.0%
10.4100.1410	Fuel	1,500	1,500	0.0%
10.4100.1610	Holiday/Event Expenses	1,500	1,500	0.0%
10.4100.1620	Insurance - Workers Comp	100	100	0.0%
10.4100.1650	Insurance - Life Insurance	0	1,500	100.0%
10.4100.1510	Mayor Manager Annual Meeting BMGC	1,500	1,500	0.0%
10.4100.1600	Misc	3,600	3,600	0.0%
10.4100.1400	Travel	1,500	1,500	0.0%
	<b>Sub Total</b>	<b>\$13,200</b>	<b>\$15,200</b>	<b>15.2%</b>
	<b>Total Expenditures</b>	<b>\$56,800</b>	<b>\$60,200</b>	<b>6.0%</b>
	<i><b>Employees</b></i>			
	Elected Officials	5	5	0.0%
	<b>Total</b>	<b>5</b>	<b>5</b>	<b>0.0%</b>

# Administration

		2024/25 Budget	2025/26 Budget	Percent Change
<b>Personal Services</b>				
10.4200.0200	Salaries	134,975	125,900	-6.7%
10.4200.0251	Education Incentive	2,000	2,000	0.0%
10.4200.0400	Employee Retiree Insurance Benefit	0	5,000	100.0%
10.4200.0500	FICA	10,350	9,650	-6.8%
10.4200.0650	Group Disability	260	260	0.0%
10.4200.0600	Group Insurance	14,275	14,275	0.0%
10.4200.0708	HRA Fund	1,000	1,000	0.0%
10.4200.0700	Retirement	17,500	17,250	-1.4%
10.4200.0701	401-K Contribution	6,450	6,000	-7.0%
10.4200.0750	457 Plan	0	0	0.0%
	<b>Sub Total</b>	<b>\$186,810</b>	<b>\$181,335</b>	<b>-2.9%</b>
<b>Operations</b>				
10.4200.2600	Advertising	800	800	0.0%
10.4200.0720	Annexations	250	250	0.0%
10.4200.1000	Bereavment/Flowers	300	300	0.0%
10.4200.4502	Contracted Services	1,000	1,000	0.0%
10.4200.4500	Contracted Services - Harris Computers	7,000	8,000	14.3%
10.4200.4503	Contracted Services - MAPS Group	0	0	0.0%
10.4200.4501	Contracted Services - Town Ordinances	2,000	2,000	0.0%
10.4200.1210	Copier Lease	3,000	3,000	0.0%
10.4200.3300	Department Supplies	6,700	6,700	0.0%
10.4200.5300	Dues & Subscriptions	3,000	3,000	0.0%
10.4200.5310	Dues - WPCOG	3,750	6,350	69.3%
10.4200.5320	Dues - NCLM	3,500	3,500	0.0%
10.4200.5330	Dues - School of Governments	400	400	0.0%
10.4200.0800	Employee Appreciation	750	750	0.0%
10.4200.1410	Fuel	2,500	2,500	0.0%
10.4200.5410	Insurance - Property & Liability	750	2,000	166.7%
10.4200.5400	Insurance - Worker's Comp	2,500	2,500	0.0%
10.4200.1600	Maintenance & Repair Equipment	950	950	0.0%
10.4200.4000	Manager Vehicle Allowance-	6,000	6,000	0.0%
10.4200.5700	Miscellaneous	1,000	1,000	0.0%
10.4200.5600	Offsite Data Backup/Storage	500	500	0.0%
10.4200.1200	Printing	2,500	2,500	0.0%
10.4200.1150	Postage Meter Lease	550	550	0.0%
10.4200.1110	Postage	1,500	1,500	0.0%
10.4200.1100	Telephone	1,000	2,000	100.0%
10.4200.4100	Training	4,000	7,000	75.0%
10.4200.1400	Travel	2,000	4,000	100.0%
	<b>Sub Total</b>	<b>\$58,200</b>	<b>\$69,050</b>	<b>18.6%</b>
<b>Capital</b>				
10.4200.7400	Capital Outlay	0	0	0.0%
10.4200.7401	Capital Outlay - SBITA	0	12,500	100.0%
10.4200.7404	Capital Outlay - Leases	0	2,500	100.0%
	<b>Sub Total</b>	<b>\$0</b>	<b>\$15,000</b>	<b>100%</b>
	<b>Total Expenditures</b>	<b>\$245,010</b>	<b>\$265,385</b>	<b>8.3%</b>
<b>Employees</b>				
	Full Time Equivalents	1	1.5	50.0%
	<b>Total</b>	<b>1</b>	<b>1.5</b>	<b>50.0%</b>

# Buildings

		2024/25 Budget	2025/26 Budget	Percent Change
<i>Operations</i>				
10.5000.1400	Contracted Cleaning Services	6,000	6,000	0.0%
10.5000.4500	Contracted Services	500	500	0.0%
10.5000.4501	Contracted Service - Pest Control	850	0	-100.0%
10.5000.3300	Department Supplies	3,000	3,000	0.0%
10.5000.3310	Dumpster Service	2,600	2,600	0.0%
10.5000.5400	Insurance - Property & Liability	8,500	7,500	-11.8%
10.5000.4650	Internet Service	1,500	1,500	0.0%
10.5000.1500	Maint. & Repair - Building	2,000	2,000	0.0%
10.5000.1501	Maint. & Repair - Grounds/Parking Lot	1,000	1,000	0.0%
10.5000.1300	Utilities	9,000	9,450	5.0%
Sub Total		\$34,950	\$33,550	-4.0%
<i>Capital</i>				
10.5000.7400	Building- -	\$12,000	0	
Sub Total		\$12,000	\$0	
Total Expenditures		\$46,950	\$33,550	-28.5%
<i>Employees</i>				
Full Time Equivalents		0	0	0.0%
Total		0	0	0.0%

# Rental Property

		2024/25 Budget	2025/26 Budget	Percent Change
	<i>Operations</i>			
10.4600.3304	Hospital Lease	2,520	0	-100.0%
10.4600.3300	Hospital Misc Exp	500	0	-100.0%
10.4600.1560	Hospital Port-a-jon	1,200	0	-100.0%
10.4600.1580	Maintenance & Repairs ABC Store	1,000	1,000	0.0%
10.4600.1550	Maintenance & Repair Park House	1,000	1,000	0.0%
10.4600.1500	Maintenance & Repair Urgent Care	62,000	1,000	-98.4%
10.4600.3301	Park House Misc Exp	250	250	0.0%
10.4600.3302	Urgent Care Misc Exp	250	0	-100.0%
10.4600.3303	ABC Store Misc Exp	250	250	0.0%
10.4600.5400	Prop. Insurance	4,300	3,000	-30.2%
	<b>Sub Total</b>	<b>\$73,270</b>	<b>\$6,500</b>	<b>-91.1%</b>
	<i>Capital</i>			
10.4600.7400	Building	\$0	0	0.0%
	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
	<b>Total Expenditures</b>	<b>\$73,270</b>	<b>\$6,500</b>	<b>-91.1%</b>



# Police

		2024/25 Budget	2025/26 Budget	Percent Change
<b>Personal Services</b>				
10.5100.0200	Salaries	701,600	662,494	-5.6%
10.5100.0250	Part Time Salaries	60,000	63,028	5.0%
10.5100.0251	Education Incentive	4,000	4,000	0.0%
10.5100.0400	Employee Retiree Insurance Benefit	26,748	35,750	33.7%
10.5100.0500	FICA	58,300	57,200	-1.9%
10.5100.0650	Group Disability	2,189	2,189	0.0%
10.5100.0600	Group Insurance	123,485	123,485	0.0%
10.5100.0708	HRA Fund	5,000	5,000	0.0%
10.5100.0300	Law Enforcement Separation Allowance	36,075	52,075	44.4%
10.5100.0700	Retirement	100,700	105,000	4.3%
10.5100.0701	401-K Contribution	33,480	32,600	-2.6%
	<b>Sub Total</b>	<b>\$1,151,577</b>	<b>\$1,142,821</b>	<b>-0.8%</b>
<b>Operations</b>				
10.5100.2600	Advertising	500	500	0.0%
10.5100.3000	Automotive Supplies	2,000	2,000	0.0%
10.5100.3310	Ammunition	8,000	8,000	0.0%
10.5100.1300	Bereavement/Flowers	300	300	0.0%
10.5100.1200	Cellular & Aircard Services	19,500	19,500	0.0%
10.5100.4501	Contracted Services	4,700	6,500	38.3%
10.5100.4502	Contracted Services - Alex Co IT Support	1,500	1,500	0.0%
10.5100.4505	Contracted Services - Alex Co SROs	82,100	82,100	0.0%
10.5100.4515	Contracted Services - CAD/Netmotion	5,500	6,500	18.2%
10.5100.4503	Contracted Services - DCI	1,500	1,500	0.0%
10.5100.4506	Contracted Services - Flock Cameras	6,250	6,250	0.0%
10.5100.4504	Contracted Services - MAPS Group	0	0	0.0%
10.5000.4507	Contracted Services - Southern Software	4,750	4,750	0.0%
10.5100.3300	Department Supplies	10,000	10,000	0.0%
10.5100.4450	Drug Task Force	5,000	0	-100.0%
10.5100.5300	Dues & Subscriptions	500	500	0.0%
10.5100.0800	Employee Appreciation	1,750	1,750	0.0%
10.5100.2100	Equipment	0	10,000	100.0%
10.5100.3320	Firearms	1,500	1,500	0.0%
10.5100.3100	Fuel	45,000	45,000	0.0%
10.5100.5410	Insurance - Property & Liability	25,000	40,000	60.0%
10.5100.5400	Insurance - Worker's Comp	22,000	22,000	0.0%
10.5100.1700	Maint. & Repair, Automobile	30,000	30,000	0.0%
10.5100.1600	Maint. & Repair, Equipment	5,000	5,000	0.0%
10.5100.1900	Maint. & Repair, Firing Range	2,000	2,000	0.0%
10.5100.3200	Office Supplies	1,850	1,850	0.0%
10.5100.5320	Offsite Data Backup/Storage	500	500	0.0%
10.5100.1810	Radar Calibration	500	500	0.0%
10.5100.1800	Radio Maintenance	2,500	2,500	0.0%
10.5100.1100	Telephone & Postage	500	500	0.0%
10.5100.1000	Training	2,800	2,800	0.0%
10.5100.1400	Travel	1,500	1,500	0.0%
10.5100.3600	Uniforms	12,000	12,000	0.0%
10.5100.2000	Vehicle Equipment	10,000	12,000	20.0%
	<b>Sub Total</b>	<b>\$316,500</b>	<b>\$341,300</b>	<b>7.8%</b>
<b>Debt Service</b>				
10.5100.9999	Debt Service, Interest (one patrol vehicle)	2,204	2,000	-9.3%
10.5100.9998	Debt Service, Principal (one patrol vehicle)	20,471	12,000	-41.4%
10.5100.7403	Enterprise Lease Payment (2 vehicles)	35,000	20,750	-40.7%
	<b>Sub Total</b>	<b>\$57,675</b>	<b>\$34,750</b>	<b>-39.7%</b>
<b>Capital</b>				
10.5100.7402	Capital Outlay	0	42,000	
	<b>Sub Total</b>	<b>\$0</b>	<b>\$42,000</b>	<b>0.0%</b>
	<b>Total Expenditures</b>	<b>\$1,525,752</b>	<b>\$1,560,871</b>	<b>2.3%</b>
<b>Employees</b>				
	Full Time Equivalents	14	15	7.1%
	<b>Total</b>	<b>14</b>	<b>15</b>	<b>7.1%</b>

# Streets & Sanitation

		2024/25 Budget	2025/26 Budget	Percent Change
<b>Personal Services</b>				
10.5600.0200	Salaries	49,500	62,100	25.5%
10.5600.0450	Employee Retiree Insurance Benefit	400	400	0.0%
10.5600.0500	FICA	3,800	4,800	26.3%
10.5600.0600	Group Insurance	1,900	1,900	0.0%
10.5600.0650	Group Disability	35	35	0.0%
10.5600.0708	HRA Fund	500	500	0.0%
10.5600.0700	Retirement	1,805	2,800	0.0%
10.5600.0701	401-K Contribution	750	975	0.0%
	<b>Sub Total</b>	<b>\$58,690</b>	<b>\$73,510</b>	<b>25.3%</b>
<b>Operations</b>				
<b>Streets</b>				
10.5600.2600	Advertising	500	500	0.0%
10.5600.3000	Automobile Supplies	1,000	1,000	0.0%
10.5600.5800	Bus Route M-F	15,000	15,000	0.0%
10.5600.1355	Christmas Lights Maint & Installation/Removal	6,000	6,000	0.0%
10.5600.3300	Department Supplies	3,000	3,000	0.0%
10.5600.3400	Downtown/Town Branding	6,297	0	-100.0%
10.5600.1200	Events	500	500	0.0%
10.5600.3100	Fuel	7,000	7,000	0.0%
10.5600.4000	Inmate Work Program	0	0	0.0%
10.5600.5450	Insurance - Property & Liability	6,650	6,650	0.0%
10.5600.5400	Insurance - Worker's Comp	6,000	6,000	0.0%
10.5600.1700	Maint & Repair - Automobile	5,500	5,500	0.0%
10.5600.1600	Maint & Repair - Equipment	2,500	2,500	0.0%
10.5600.1800	Maint & Repair - Festival Power	500	500	0.0%
10.5600.1900	Maint & Repair - ROW	3,500	10,800	208.6%
10.5600.2000	Maint & Repair - Sidewalks	3,000	5,000	66.7%
10.5600.1000	Training	0	0	0.0%
10.5600.1400	Travel	0	0	0.0%
10.5600.3600	Uniforms	0	0	0.0%
10.5600.1350	Utilities, Christmas Lights	2,000	2,000	0.0%
10.5600.1360	Utilities, Festival Power	5,000	5,000	0.0%
10.5600.1300	Utilities, Street Lights	60,000	60,000	0.0%
<b>Powell Bill</b>				
10.5600.4502	Powell Bill Expense	70,000	80,000	14.3%
<b>Sanitation</b>				
10.5600.4504	Contracted Services - Republic Services Garbage	138,000	145,100	5.1%
10.5600.4505	Contracted Services - Republic Services Recycling	67,500	71,445	5.8%
10.5600.4503	Tipping Fees - Republic Services	53,150	82,500	55.2%
10.5600.4506	Tipping Fees - Solid Waste Pickup	10,000	10,000	0.0%
	<b>Sub Total</b>	<b>\$472,597</b>	<b>\$525,995</b>	<b>11.3%</b>
<b>Debt Service</b>				
10.5600.9998	Debt Service, Principal	0	0	0.0%
10.5600.9999	Debt Service, Interest	0	0	0.0%
	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Capital</b>				
10.5600.7401	Capital Outlay	0	0	100.0%
	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>100.0%</b>
	<b>Total Expenditures</b>	<b>\$531,287</b>	<b>\$599,505</b>	<b>12.8%</b>
<b>Employees</b>				
	Full Time Equivalents	1.2	1.2	0.0%
	<b>Total</b>	<b>1.2</b>	<b>1.2</b>	<b>0.0%</b>

# Parks & Recreation

		2024/25 Budget	2025/26 Budget	Percent Change
	<i>Operations</i>			
10.6200.1300	Utilities	9,500	9,500	0.0%
10.6200.5400	Insurance - Property & Liability	3,250	3,250	0.0%
10.6200.3300	Department Supplies	3,000	3,000	0.0%
	<i>Matheson Park</i>			
10.6200.1320	Dumpster Services	2,600	2,600	0.0%
10.6200.1350	Internet Services	1,200	1,200	0.0%
10.6200.1650	Maintenance & Repair - Buildings	1,500	1,500	0.0%
10.6200.1600	Maintenance & Repair, Equipment	10,500	10,500	0.0%
10.6200.1500	Maintenance & Repair, Grounds	5,000	5,000	0.0%
	<i>Town Park</i>			
10.6200.1800	Maintenance & Repair - Buildings	500	500	0.0%
10.6200.2000	Maintenance & Repair - Grounds	1,500	1,500	0.0%
	<i>Community Garden</i>			
10.6200.2010	Maintenance & Repair - Building	250	250	0.0%
10.6200.2020	Maintenance & Repair - Grounds	250	250	0.0%
	<b>Sub Total</b>	<b>\$39,050</b>	<b>\$39,050</b>	<b>0.0%</b>
	<i>Capital</i>			
10.6200.7400	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>\$39,050</b>	<b>\$39,050</b>	<b>0.0%</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

		2024/25 Budget	2025/26 Budget	Percent Change
<b><i>Personal Services</i></b>				
10.6400.0200	Salaries	7,850	11,500	46.5%
10.6400.0450	Employee Retiree Insurance Benefit	0	0	0.0%
10.6400.0500	FICA	600	880	46.7%
10.6400.0600	Group Insurance	0	0	0.0%
10.6400.0650	Group Disability	0	0	0.0%
10.6400.0708	HRA Fund	0	0	0.0%
10.6400.0700	Retirement	0	0	0.0%
10.6400.0701	401-K Contribution	0	0	0.0%
<b>Sub Total</b>		<b>\$8,450</b>	<b>\$12,380</b>	
<b><i>Operations</i></b>				
10.6400.3300	Department Supplies	1,000	1,000	0.0%
10.6400.1600	Maint & Repair - Equipment	2,000	2,000	0.0%
10.6400.1500	Maint & Repair - Grounds	2,500	3,500	40.0%
10.6400.1620	Insurance - Workers Comp	500	500	0.0%
10.6400.5400	Insurance - Property & Liability	600	600	0.0%
<b>Sub Total</b>		<b>\$6,600</b>	<b>\$7,600</b>	<b>15.2%</b>
<b><i>Capital</i></b>				
10.6400.7400	Capital Outlay	0	0	0.0%
10.6400.7410	Capital Outlay (Cemetery Plot Expansion)	5,000	0	0.0%
<b>Sub Total</b>		<b>\$5,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>\$20,050</b>	<b>\$19,980</b>	<b>-0.3%</b>
<b><i>Positions</i></b>				
	Full Time Equivalents	0.4	0.5	25.0%
<b>Total</b>		<b>0.4</b>	<b>0.5</b>	<b>25.0%</b>

## Miscellaneous Governmental Operations

		2024/25 Budget	2025/26 Budget	Percent Change
	<i>Operations</i>			
10.6600.0315	Bank Service Charges	1,000	1,000	0.0%
10.6600.0401	Contracted Services - Accountant - G. Isley Group	10,000	15,000	50.0%
10.6600.0425	Contracted Services - Attorney	20,000	20,000	0.0%
10.6600.0400	Contracted Services - Audit - Martin Starnes	30,000	30,000	0.0%
10.6600.0402	Contracted Services - Debt Book	7,500	3,750	-50.0%
10.6600.0500	Contracted Services - Planning/Zoning/Code Enforcement	18,500	40,000	116.2%
10.6600.0450	Contracted Services - Tax Collections/Alex Co	31,500	32,000	1.6%
10.6600.0460	Contracted Services - Town Minimum Code/Alex Co	1,000	0	-100.0%
10.6600.3700	Sales Tax	8,500	0	-100.0%
10.6600.4510	TCP Software	0	2,000	100.0%
10.6600.4500	Website Hosting, Maintenance, & Update	4,500	4,500	0.0%
10.6600.4600	Mainstreet/Downtown Development	0	9,950	100.0%
	<b>Sub Total</b>	<b>\$132,500</b>	<b>\$158,200</b>	<b>19.4%</b>
	<b>Total Expenditures</b>	<b>\$132,500</b>	<b>\$158,200</b>	<b>19.4%</b>

## Contributions to Outside Agencies & Operations

		2024/25 Budget	2025/26 Budget	Percent Change
	<i>Operations</i>			
10.6900.9800	Alexander EMS & Rescue, Inc.	4,500	4,500	0.0%
10.6900.9900	Apple Festival & Apple Blossom Festival	2,500	2,500	0.0%
10.6900.9106	Celtic Christmas	500	500	0.0%
10.6900.9103	Hiddenite Center	1,500	1,500	0.0%
10.6900.9107	Hometown Christmas	1,000	1,000	0.0%
10.6900.9108	Juneteenth	1,500	1,500	0.0%
10.6900.9109	Sister Cities	500	500	0.0%
10.6900.9700	Tay Fire Dept. (Based on \$0.05 fire tax rate 15,000 from W&S)	117,286	119,014	1.5%
10.6900.9200	Town Council Civic Events by Request	3,000	3,000	0.0%
	<b>Sub Total</b>	<b>\$132,286</b>	<b>\$134,014</b>	<b>1.3%</b>
	<b>Total Expenditures</b>	<b>\$132,286</b>	<b>\$134,014</b>	<b>1.3%</b>

# Contingency Appropriations

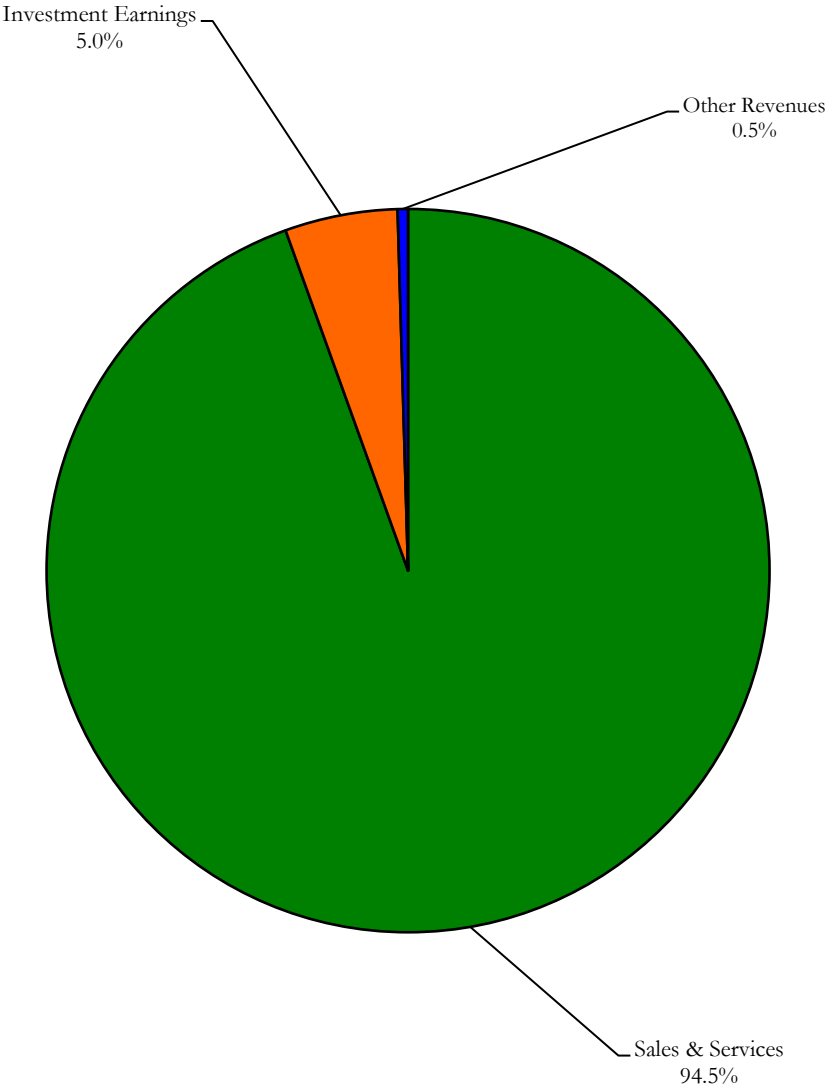
		2024/25 Budget	2025/26 Budget	Percent Change
<i>Operations</i>				
10.9990.0000	Contingency Appropriation	\$2,000	\$0	-100.0%
Sub Total		<b>\$2,000</b>	<b>\$0</b>	-100.0%
Total Expenditures		<b>\$2,000</b>	<b>\$0</b>	-100.0%

# Enterprise Fund Revenue Summary

	2024/25 Budget	2025/26 Budget	Percent Change
<i>Revenues by Category</i>			
Sales & Services	2,663,000	2,813,000	5.6%
Investment Earnings	120,000	150,000	25.0%
Other Revenues	21,250	13,750	-35.3%
Fund Balance	0	90,000	0.0%
<b>Total Revenues</b>	<b>\$2,804,250</b>	<b>\$3,066,750</b>	<b>9.4%</b>



**Fiscal Year 2025/26**  
**Revenues by Category, Enterprise Fund**

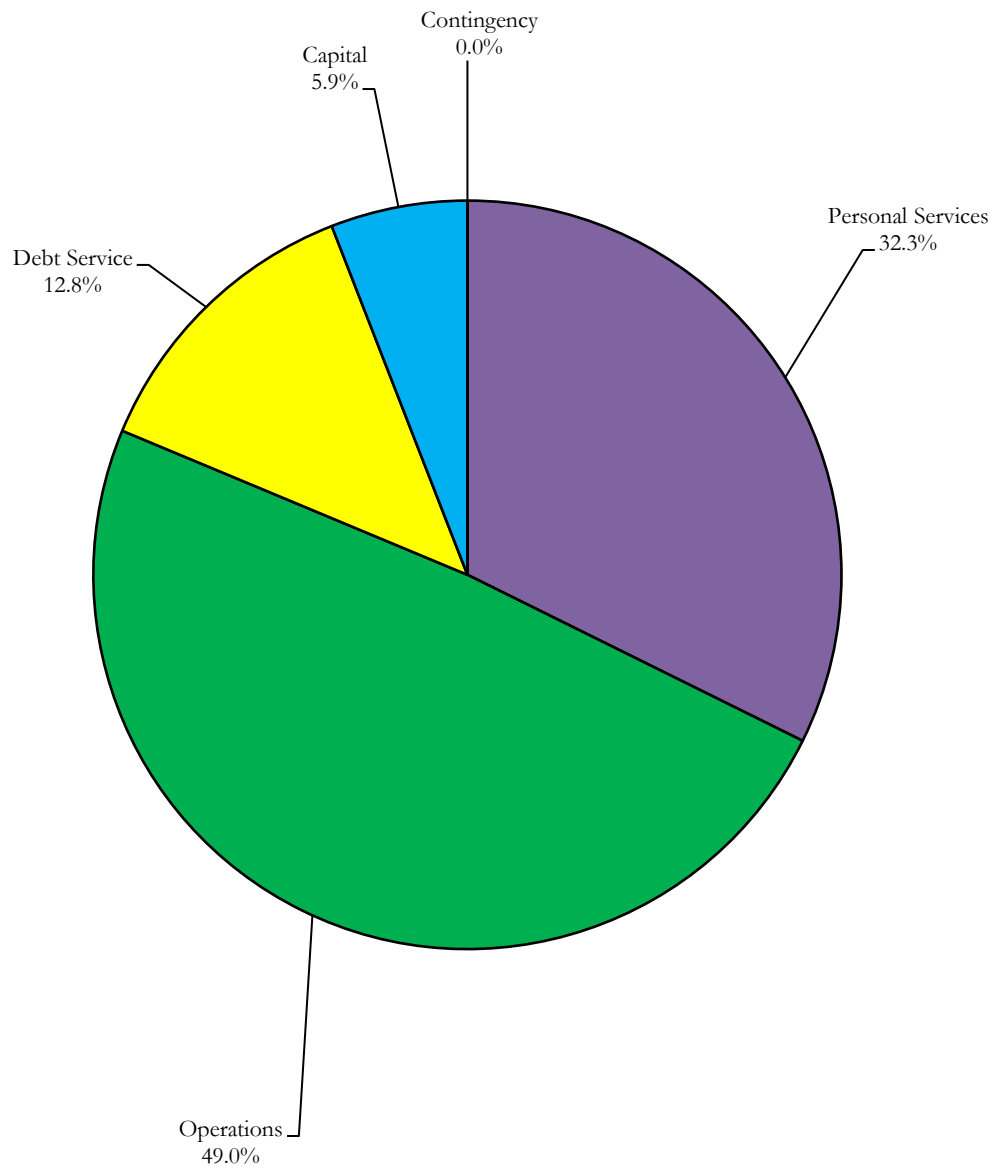


# Enterprise Fund Expenditure Summary

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	2024/25 Budget	2025/26 Budget	Percent Change
<i>Expenditures by Category</i>			
Personal Services	906,210	982,145	8.4%
Operations	1,373,343	1,526,365	11.1%
Debt Service	359,025	325,890	-9.2%
Capital	165,672	232,350	40.2%
Contingency	0	0	
Total Expenditures	\$2,804,250	\$3,066,750	9.4%
<i>Employees</i>			
Full Time Equivalents	10.8	11.8	9.3%

**Fiscal Year 2025/2026**  
**Expenditures by Category, Enterprise Fund**



# Enterprise Fund Revenues

		2024/25 Budget	2025/26 Budget	Percent Change
<b><i>Sales and Services</i></b>				
30.3710.0150	Account Setup Charge	1,500	1,500	0.0%
30.3710.1100	Capital Fixed Charge	205,000	195,000	-4.9%
30.3350.0000	Fairway Oaks Revenue	3,000	0	-100.0%
30.3340.0000	Impact/Assessment Fees	0	0	0.0%
30.3720.0150	Penalties & Interest - Capital	2,500	1,000	
30.3720.0100	Penalties & Interest - Sewer	20,000	22,000	10.0%
30.3720.0000	Penalties & Interest - Water	11,000	11,000	0.0%
30.3480.0345	Prison Pump Station M&R Reimbursement	17,500	17,500	
30.3480.0350	Alexander County/Millersville Sewer	15,000	15,000	0.0%
30.3750.0000	Reconnection Fees	11,500	12,500	8.7%
30.3770.0100	Return Check Fee	500	500	0.0%
30.3710.0100	Wastewater Charges	1,553,500	1,650,000	6.2%
30.3730.0100	Wastewater Taps	6,000	6,000	0.0%
30.3710.0000	Water Charges	810,000	875,000	8.0%
30.3730.0000	Water Taps	6,000	6,000	0.0%
	<b>Sub Total</b>	<b>\$2,663,000</b>	<b>\$2,813,000</b>	<b>5.6%</b>
<b><i>Investment Earnings</i></b>				
30.3290.0000	Investment Earnings	120,000	150,000	25.0%
	<b>Sub Total</b>	<b>\$120,000</b>	<b>\$150,000</b>	<b>25.0%</b>
<b><i>Other Revenues</i></b>				
30.3740.0000	Miscellaneous	250	250	0.0%
30.3760.0000	Sales Tax Refund	21,000	0	-100.0%
30.3980.0000	OFS - Lease Liability Issued	0	1,000	100.0%
30.3980.0100	OFS - SBITA Liability Issued	0	12,500	100.0%
	<b>Sub Total</b>	<b>\$21,250</b>	<b>\$13,750</b>	<b>-35.3%</b>
<b><i>Fund Balance</i></b>				
	Fund Balance	0	90,000	0.0%
	<b>Sub Total</b>	<b>0</b>	<b>90,000</b>	<b>0.0%</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>\$2,804,250</b>	<b>\$3,066,750</b>	<b>9.4%</b>

# Enterprise Fund - General Expenditures

		2024/25 Budget	2025/26 Budget	Percent Change
<b>Personal Services</b>				
30.8100.0200	Salaries	641,900	685,370	6.8%
30.8100.0251	Education Incentive	6,900	8,700	26.1%
30.8100.0450	Employee Retiree Insurance Benefit	20,850	26,000	24.7%
30.8100.0500	FICA	49,110	52,450	6.8%
30.8100.0650	Group Disability	1,500	1,575	5.0%
30.8100.0600	Group Insurance	83,600	88,650	6.0%
30.8100.0708	HRA Fund	4,000	5,000	25.0%
30.8100.0700	Retirement	71,900	84,900	18.1%
30.8100.0701	401-K Contribution	26,450	29,500	11.5%
	<b>Sub Total</b>	<b>\$906,210</b>	<b>\$982,145</b>	<b>8.4%</b>
<b>Operations</b>				
30.8100.2600	Advertising	500	500	0.0%
30.8100.3000	Automotive Supplies	2,000	3,000	50.0%
30.8100.0250	Bereavement/Flowers	300	300	0.0%
30.8100.4502	Contracted Services	1,000	1,500	50.0%
30.8100.0415	Contracted Services, Attorney	6,500	6,500	0.0%
30.8100.0401	Contracted Services, Auditor	26,500	30,000	13.2%
30.8100.0408	Contracted Services, Debt Book	0	3,750	100.0%
30.8100.0409	Contracted Services, Engineering	1,000	1,000	0.0%
30.8100.0403	Contracted Services, Utility Software System	24,000	31,000	29.2%
30.8100.0404	Contracted Services, WPCOG GIS Maint	0	5,150	100.0%
30.8100.3300	Department Supplies	15,000	15,000	0.0%
30.8100.5300	Dues & Subscriptions	750	1,000	33.3%
30.8100.1320	Dumpster Service	900	1,200	33.3%
30.8100.0260	Employee Appreciation	1,750	1,750	0.0%
30.8100.3100	Fuel - Vehicles	32,000	32,000	0.0%
30.8100.3110	Fuel - Generators & Equipment	2,800	2,800	0.0%
30.8100.6100	Green Meadows Tap Reimbursement	750	750	0.0%
30.8100.6000	Inmate Work Program	0	0	0.0%
30.8100.5450	Insurance - Property & Liability	50,000	50,000	0.0%
30.8100.5420	Insurance - Worker's Comp	10,000	11,000	10.0%
30.8100.4650	Internet/TV Services	4,000	4,000	0.0%
30.8100.1500	Maint & Repair, Building	3,000	3,000	0.0%
30.8100.1600	Maint & Repair - Equipment	10,000	17,965	79.7%
30.8100.1607	Maint. & Repair - Grounds	5,000	5,000	0.0%
30.8100.1608	Maint & Repair - ROW	3,500	3,500	0.0%
30.8100.1700	Maint & Repair - Vehicle	13,943	13,000	-6.8%
30.8100.0350	Merchant Fees	24,000	20,500	-14.6%
30.8100.5320	Offsite Data Backup/Storage	500	500	0.0%
30.8100.5350	NC 811 Services	500	500	0.0%
30.8100.1110	Postage	7,500	7,500	0.0%
30.8100.1200	Printing	2,000	2,000	0.0%
30.6600.3700	Sales Tax	21,000	0	-100.0%
30.8100.1100	Telephone	10,000	17,000	70.0%
30.8100.3303	Town Shop Supplies	6,000	6,000	0.0%
30.8100.1300	Town Shop Power	6,000	6,000	0.0%
30.8100.1002	Training	500	750	50.0%
30.8100.1400	Travel	500	500	0.0%
30.8100.3600	Uniforms	15,000	16,000	6.7%
30.8100.4507	Website Hosting, Maintenance, & Update	4,500	4,500	0.0%
	<b>Sub Total</b>	<b>\$313,193</b>	<b>\$326,415</b>	<b>4.2%</b>
<b>Debt Service</b>				
30.8100.9199	Debt Service	0	0	0.0%
	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Capital</b>				
30.8100.7403	Capital Outlay	0	143,850	100.0%
30.8100.7410	Water & Sewer Capital Reserve Fund	20,000	20,000	0.0%
30.8100.7420	Capital Outlay - SBITA	0	12,500	100.0%
30.8100.7421	Capital Outlay - Leases	0	1,000	100.0%
	<b>Sub Total</b>	<b>\$20,000</b>	<b>\$177,350</b>	
<b>Contingency</b>				
30.8100.0000	Contingency	0	0	0.0%
	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
	<b>Total Expenditures</b>	<b>\$1,239,403</b>	<b>\$1,485,910</b>	<b>19.9%</b>
<b>Employees</b>				
	Full Time Equivalents	11.8	11.8	0.0%
	<b>Total</b>	<b>11.8</b>	<b>11.8</b>	<b>0.0%</b>

## Enterprise Fund - Water Expenditures

		2024/25 Budget	2025/26 Budget	Percent Change			
<b>Operations</b>							
30.8100.2610	Advertising	1,000	750	-25.0%			
30.8100.1630	Certifications	250	250	0.0%			
30.8100.0408	Contracted Services, 120 Water	10,000	12,000	20.0%			
30.8100.0407	Contracted Services, Engineering	1,000	1,000	0.0%			
30.8100.0412	Contracted Services, Fire Dept (Hydrant Flow/Testing)	15,000	15,000	0.0%			
30.8100.4500	Contracted Services, Laboratory	6,500	6,500	0.0%			
30.8100.0404	Contracted Services, WPCOG GIS Maint	5,150	0	-100.0%			
30.8100.0406	Contracted Services, Southern Corrosion	12,500	19,450	55.6%			
30.8100.3301	Department Supplies	7,500	7,500	0.0%			
30.8100.1603	Leak Repairs	60,000	60,000	0.0%			
30.8100.1601	Maint. & Repair - Equipment	5,000	5,000	0.0%			
30.8100.1609	Maint. & Repair - Hydrants	7,500	7,500	0.0%			
30.8100.1611	Maint. & Repair - ROW	1,000	1,000	0.0%			
30.8100.1612	Maint. & Repair - Water Tank	5,000	5,000	0.0%			
30.8100.1606	Maint. & Repair - Water Valves	3,000	3,000	0.0%			
30.8100.1610	System Maintenance	2,500	2,500	0.0%			
30.8100.1615	System Permits	3,000	3,000	0.0%			
30.8100.4504	Tap Installations	7,500	7,500	0.0%			
30.8100.1000	Training	1,000	1,000	0.0%			
30.8100.1401	Travel	500	500	0.0%			
30.8100.1650	Water Meter Replacement	40,000	40,000	0.0%			
30.8100.4800	Water Purchase for Resale	210,000	224,700	7.0%			
	<b>Sub Total</b>	<b>\$404,900</b>	<b>\$423,150</b>	<b>4.5%</b>	<b>Balance</b>	<b>Payoff</b>	<b>Interest</b>
<b>Debt Service</b>							
30.8100.9001	Energy United yr 19 of 20 year payment	87,700	73,000	-16.8%	\$ 38,843.81	2026	No
30.8100.7500	Enterprise Lease Payment on Water Truck	13,000	0	-100.0%			
30.8100.9916	H-LRX-F-12-1720 (NC DEQ - Water Eff)	15,400	15,400	0.0%	\$ 153,868.00	2035	Yes
30.8100.9912	H-ARRA-09-1532 (NC DEQ - ARRA Water)	5,100	5,100	0.0%	\$ 25,359.70	2030	Yes
30.8100.9921	H-SRP-D-174-0149 (Linney's Mtn)	9,600	9,600	0.0%	\$ 143,607.00	2040	Yes
30.8100.9930	Interest	5,300	2,100	-60.4%	\$ 450.38	2026	
	<b>Sub Total</b>	<b>\$136,100</b>	<b>\$105,200</b>	<b>-22.7%</b>			
<b>Capital</b>							
30.8100.7400	Capital Outlay	8,500	5,000	-41.2%			
	<b>Sub Total</b>	<b>\$8,500</b>	<b>\$5,000</b>	<b>-41.2%</b>			
<b>Contingency</b>							
30.9990.0001	Contingency	0	0	0.0%			
	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>			
	<b>Total Expenditures</b>	<b>\$549,500</b>	<b>\$533,350</b>	<b>-2.9%</b>			

## Enterprise Fund - Sewer Expenditures

		2024/25 Budget	2025/26 Budget	Percent Change			
<b>Operations</b>							
<b>General</b>							
30.8100.2620	Advertising	500	750	50.0%			
30.8100.9800	Alexander County - Millersville Sewer Agreement	11,000	11,000	0.0%			
30.8100.1640	Certifications	300	300	0.0%			
30.8100.0413	Contracted Services, Engineering	2,000	2,500	25.0%			
30.8100.7407	Contracted Services, Mission Communication	12,000	12,000	0.0%			
30.8100.0414	Contracted Services, WPCOG GIS Mapping	13,000	0	-100.0%			
30.8100.3302	Department Supplies	30,000	30,000	0.0%			
30.8100.1604	Leak Repairs	10,000	5,000	-50.0%			
30.8100.1602	Maint. & Repair - Equipment	10,000	10,000	0.0%			
30.8100.1613	Maint. & Repair - ROW	1,000	1,000	0.0%			
30.8100.1620	System Maintenance	30,000	120,000	300.0%			
30.8100.1625	System Permits	3,000	3,000	0.0%			
30.8100.4503	Tap Installation	2,500	2,500	0.0%			
30.8100.1001	Training	1,500	1,500	0.0%			
30.8100.1402	Travel	500	500	0.0%			
	<b>Sub Total</b>	<b>127,300</b>	<b>200,050</b>	<b>57.1%</b>			
<b>Lift Stations</b>							
30.8100.4521	Lift Station Chemicals	16,500	16,500	0.0%			
30.8100.1605	Maint. & Repair - Lift Stations	60,000	75,000	25.0%			
30.8100.1621	Maint. & Repair - Lift Station Pumps	55,000	65,000	18.2%			
30.8100.1627	Maint & Repair - Prison Pump Station	17,500	17,500	0.0%			
30.8100.1305	Utilities - Lift Station Power	68,000	68,000	0.0%			
30.8100.1306	Utilities - Lift Station Water	5,000	5,500	10.0%			
30.8100.1622	Maint. & Repair - Generators	5,500	7,500	36.4%			
	<b>Sub Total</b>	<b>\$227,500</b>	<b>\$255,000</b>	<b>12.1%</b>			
<b>Wastewater Treatment Plant</b>							
30.8100.4501	Contracted Services, Laboratory	23,000	24,000	4.3%			
30.8100.4510	Contracted Services, ORC	39,450	39,450	0.0%			
30.8100.7408	Diffuser Basin Contract EDI Blowers	13,000	13,000	0.0%			
30.8100.1325	Dumpster Services	3,500	3,800	8.6%			
30.8100.1625	Maint. & Repair - Bar Screen	0	10,000	100.0%			
30.8100.1624	Maint. & Repair - WWTP	60,000	50,000	-16.7%			
30.8100.1623	Maint. & Repair - WWTP Pumps	30,000	30,000	0.0%			
30.8100.4505	Sludge Removal	30,000	30,000	0.0%			
30.8100.1310	Utilities - WWTP Power	54,000	54,000	0.0%			
30.8100.4520	WWTP Chemicals	40,000	60,000	50.0%			
30.8100.4530	WWTP Supplies	7,500	7,500	0.0%			
	<b>Sub Total</b>	<b>\$300,450</b>	<b>\$321,750</b>	<b>7.1%</b>			
<b>Debt Service</b>							
30.8100.9914	CS370700-03 (NC DEQ - Various Sewer Coll)	17,300	17,300	0.0%	\$	137,869.20	2033 No
30.8100.9998	CS370700-04 (NC DEQ - Millersville Sewer)	42,600	42,600	0.0%	\$	425,178.00	2035 Yes
30.8100.9918	CS370700-05 (2015 Collections proj)	26,800	26,800	0.0%	\$	348,221.90	2038 Yes
30.8100.9300	CS370700-06 (2018 Sewer Coll)	74,900	74,900	0.0%	\$	973,529.70	2038 Yes
30.8100.9920	CS370700-07 (Solar Proj)	14,500	14,500	0.0%	\$	186,693.00	2040 Yes
30.8100.9910	E-SRF-T-09-0242 (NC DEQ - ARRA Sewer)	25,300	25,300	0.0%	\$	126,237.61	2030 Yes
30.8100.9100	E-SRP-W-17-0060 (2018 WWTP Imp Proj)	17,125	16,290	-4.9%	\$	244,284.40	2040 Yes
30.8100.9999	Interest	4,400	3,000	-31.8%			
	<b>Sub Total</b>	<b>\$222,925</b>	<b>\$220,690</b>	<b>-1.0%</b>			
<b>Capital</b>							
30.8100.7401	Capital Outlay	137,172	50,000	-63.5%			
	<b>Sub Total</b>	<b>\$137,172</b>	<b>\$50,000</b>	<b>-63.5%</b>			
<b>Contingency</b>							
30.8100.0002	Contingency	0	0	0.0%			
	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>			
	<b>Total Expenditures</b>	<b>\$1,015,347</b>	<b>\$1,047,490</b>	<b>3.2%</b>			