

*Town of Taylorsville*



*Annual Budget*

2010-2011

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# Town of Taylorsville

“The Brushy Mountain Gateway”

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Taylorsville, North Carolina 28681

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May 17<sup>th</sup>, 2010

## MAYOR AND TOWN BOARD OF COMMISSIONERS

Mr. Guy E. Barriger, Mayor

Mr. George Holleman, Mayor Pro Tempore

Mr. Jack Lerner, Town Commissioner

Mr. Ronnie Robinette, Town Commissioner

Mr. Kenny Poole, Town Commissioner

Gentlemen:

Pursuant to Section 159-11 of the North Carolina General Statutes, I respectfully submit for your consideration the proposed Fiscal Year 2010/2011 Budget for the Town of Taylorsville, North Carolina. The budget totals \$3,013,870.00 for all Town personnel expenses, operations, capital improvements, and debt service requirements. It reflects a 1.7% Decrease from the July 1, 2009 approved budget. The approved budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act. The 2010/2011 budget maintains the current tax rate of 35 cents per 100 dollar valuation.

## EXECUTIVE OVERVIEW

*The proposed budget maintains acceptable service levels, allows for continued progress, and protects the integrity and functional ability of The Town of Taylorsville to respond to the needs of the citizens. The Town of Taylorsville is and will continue to be operationally smaller with 21 full time employees, expanded part time, and place a continued desire to build partnerships that improve essential service and increase efficiency.*

Fiscal Year	Total Budget	Percentage Change
2000/01	\$2,441,685	19%
2001/02	\$2,095,825	-17%
2002/03	\$1,920,312	-10%
2003/04	\$2,070,152	8%
2004/05	\$2,269,456	10%
2005/06	\$2,421,254	7%
2006/07	\$2,714,271	12%
2007/08	\$2,637,227	-3%
2008/09	\$3,066,259	14%
2009/2010	\$3,066,315	0%
2010/2011	\$ 3,013,870	-1.7

## GENERAL FUND REVENUE HIGHLIGHTS

The General Fund budget totals \$1,531,620 and is balanced with a property tax rate of 35 cents per \$100 valuation. The proposed budget reflects an estimated 2.7% decrease in revenue. The majority of the decrease is due to the lingering effects of the 2008-09 recessions. Sales Tax, Franchise, and Property depreciation play a significant role in reducing public revenues.

### **Sales Taxes**

Two and one-half pennies of the 6.75 sales taxes paid on retail sales in North Carolina represents 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 tax levied in 1986, and a ½ tax levied in 2002. The ½ sales tax replaces all State distributed local reimbursements. It should be noted that 25% of article 44 will be withheld with the addition of the County quarter cent sales tax, the State has granted a hold harmless provision with a growth factor built in. The Town receives no funds from the County approved quarter cent sales tax. Sales tax revenue shows a combined with other Alternative Revenues average a 5.9% decrease. 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 1, 932 citizens.

### **Powell Bill Street Allocation**

These funds represent redistribution by the State of a portion of the motor fuels tax collections. The use of these funds are restricted to maintaining, repairing, constructing, reconstructing or widening any Town owned public streets or thoroughfares within the Town limits. Drainage, curb and gutter, sidewalks, and other necessary appurtenances are also approved uses of these funds. One-quarter of the distribution is based on the number of miles of local streets in the Town and the remaining 75% is distributed on a population basis. These funds are expected to total \$54,160 based on a 3.3% decrease in revenue. Fuel Consumption has dropped considerably statewide and the reduction in revenues will create an additional hardship as The Town of Taylorsville attempts to maintain 13 miles of Street Infrastructure.

### **Utility Franchise Tax**

All electric, local telephone, including cellular phones, and natural gas providers pay franchise taxes. 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. This revenue source is expected to total \$140,991 an estimated 10% decrease for Fiscal Year 2010/2011..

### **Privilege Licenses**

Certain businesses that are not exempted by State Statute operating within the Town limits are required to purchase a privilege license to conduct respective business. These revenues are a source provided to all municipalities through the North Carolina General Statutes. These funds are expected to remain flat, consisting of \$4,250 in the 2010/2011 Fiscal Year.

### **Fund Balance**

The budget will require \$29,903 of general fund balance. This emergency reserve is proposed to balance the 2010-2011 general fund operating budget.

It is important for the Town to carry and maintain a significant fund balance. Municipalities and other units of local government must maintain fund balances to provide working capital to pay vendors and others in a timely manner and, most importantly, to meet financial obligations and unforeseen emergency's.

## GENERAL FUND EXPENDITURES BY FUNCTION

Expenditures for the 2010/2011 General Fund total \$1,531,620 a 2.7% decrease from the amount budgeted for Fiscal Year 2009/2010.

### **Town Council**

This function accounts for \$43,077 dollars and provides for the funding for five council positions. The Town Council represents 1.4% of the entire general fund budget. The Council is responsible for all policy decisions, in accordance with State Statute and Local Laws.

### **Administration**

The Administration function accounts for \$179,691 or 6% of the total budget. Expenditures are driven by costs associated with the management and administration of all Town activities. The budgeted amount reflects a 2.3% increase compared to the amount budgeted in Fiscal Year 2009/10.

### **Buildings**

This function accounts for \$24,580 or .8% of the total budget. Expenditures for this function relate to costs associated with maintenance and upkeep, including insurance, of the Town's buildings and facilities.

### **Police**

This function accounts for \$819,571 or 54% of the total General Fund budget. Expenditures for the majority of the police budget are driven by salary and benefits.

It should be noted that the Police Department is staffed by a minimum of Two Officers at all times with four during normal business hours. Debt service for patrol cars continues, technology advances continue as well. All law enforcement agencies have been impacted by Mental Health Commitments that seemingly result in Emergency Room waits that are measured in days rather than hours. If a commitment originates within the Town Limits the Department is bound by State Law to maintain custody until admission is complete. The Police Department comprises 27.2% of the entire Town of Taylorsville budget.

### **Streets & Sanitation**

The Streets & Sanitation function account for \$329,273 or 10.9% of the total budget for the General Fund. Expenditures for this function are associated with costs relating to the upkeep and maintenance of the Town's street and sidewalk system, including Powell Bill expenditures, and costs associated with solid waste and recyclable materials collection. In the 2009-2010 budget the Town has expended an amount far in excess of environmental green fee revenues. The Town anticipates expending \$155,800.00 to provide trash collection, brush, limbs, leaves, furniture, and white goods.

### **Parks & Recreation**

The Parks & Recreation function accounts for \$20,603 or .7% of the total budget for the General Fund. Expenditures for this function are associated with the operational costs of Matheson Park, and Town Park. The budget provides for redevelopment partnerships regarding the Dayton-Watts Property to be improved by the Town for Public Use. The Town currently is in discussion with the property owners. The Town is hopeful that temporary redevelopment will benefit all parties. Also included is a partnership with Taylorsville Recreation to improve Town Park by constructing a new Concession Stand- Shelter that would provide additional ADA complaint restroom facilities at Town Park.

### **Cemetery**

This function provides for perpetual care for interment and upkeep. A fund allotted totals \$2,150 and proceeds from cemetery plot sales will assist in the upkeep and continued development of the cemetery annex located across from the main cemetery. Plot prices will remain unchanged \$1,000.00 inside rate - \$2,000.00 outside rate

### **Miscellaneous Governmental**

This function accounts for \$34,475 of the total budget for the General Fund. Expenditures for this function include costs associated with the operations of the Planning Board and Board of Adjustment, planning services provided by the Western Piedmont Council of Governments, and other general governmental operations. Due to economic factors and a lack of development demand the planner position will be reduced by 50% for the upcoming budget year. Staff remains hopeful that such drastic cuts will be temporary in nature and that the real estate market and opportunities will improve. Approved expenditures reflect a 15.9% decrease compared with Fiscal Year 2009/2010.

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

This function accounts for \$78,200 or 5% of the total General Fund budget. Expenditures for this function include funds that are distributed to agencies that are not formally part of the Town's organizational structure, but impact the quality of life in the community and, in turn, the operations of the Town. A new Contractual Agreement consolidates the Town of Taylorsville Tax System with Alexander County. This agreement will bring about added value to the customer and the Town. This reduces a duplication of similar service and allows for a singular system and one stop shopping for Tax payers. It should also be noted that supplemental funding for the Chamber of Commerce as a customary line item has been eliminated. Alexander County contributes a considerable amount to the operation of the chamber, whereby all Town residents have historically contributed an amount over and above that of a County Tax payer. Allocations for event support of \$300.00 per annual event. Economic factors have and will continue to limit the Town's ability to contribute to outside agencies.

## **GENERAL FUND EXPENDITURES BY CATEGORY**

### **Personal Services**

The Personal Services category accounts for \$923,183.00 this is a reduction compared to the \$930,834 budgeted for last year in 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. All Budgeted Funds for employee wages-longevity-performance will result in a 7.5% increase to address ongoing deficiencies in salary and benefits compared to other local governments in the area (see MAPS Report). Also included in the proposed budget is a performance bonus of 2% in July and 3% in December this in years past has awarded performance rather than longevity. The Majority of the costs associated with the adjustment are funded by Staff Reduction due to retirement of two employees. These positions will be filled by part time labor. It should also be noted that a flat hourly rate for inmate supervision of \$12.50 per hour will be paid. The Community service program will be scaled back to eight hours per Saturday from July thru the second Saturday in December, and then suspended until mid March 2011. This will reduce expenditure for community service programs by \$5,400.00. Going forward the Town must continue to supplement staff with the Inmate Honor Grade Work Program. This program provides inmate labor at \$1.00 per inmate per day and has proven itself as a viable and efficient option.

### **Operations**

The Operations category accounts for \$530,373 a decrease of 6.6% compared to prior year of the total 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. Normally, operational costs are considered to be recurring, and budgeted each fiscal year. Proposed expenditures for the Operations category reflect a 14% percent decrease (2 yr) compared to the last two consecutive budgets.

#### **Debt Service**

The General Fund continues to pay debt service for police vehicles and Street Sweeper

#### **Capital**

Capital purchases exceeding 1,000.00 in value represent \$ 25,200 for building energy up fit, sidewalk repair, and ADA complaint facilities at Town Park.

### **WATER & SEWER FUND**

The budget for the Water & Sewer Fund totals \$1,482,250 a decrease of .7% due to ongoing water and sewer improvements, cost increases in wastewater treatment, system upgrades, and major replacement projects. The Town of Taylorsville has completed in excess of 1.5 million dollars in enterprise improvements within the past 12 months, and work continues to date. The Town of Taylorsville will see improved efficiencies and reduction in operating costs due to the collective improvements. With the addition of additional sewer customers both residential and commercial 2010-2011. The reality exists that Taylorsville Infrastructure will be upgraded and improved to a level not seen since 1955. The Town of Taylorsville has benefited from 8 active grants, 6 grants in progress, and 3 Infrastructure Loans.

#### **Revenues**

**Revenues for the Water & Sewer Fund include a 5 cent per 1,000 gallon price increase for all customers, to make required debt service payments, fund improvements, and provide safe drinking water and domestic –industrial public sewer service. Also proposed is a change to the Impact Fee Ordinance to encourage residential development and protect the sewer system from large capacity reductions. Beginning July 1<sup>st</sup>, 2010 the Impact Fee of 2 cents per gallon based on actual consumption for a 12 month period and will trigger at 10,000 gallons per monthly consumption. Monthly amounts of less than 10,000 gallons pose an insignificant threat to current system capacity.**

#### **Expenditures**

Expenditures for the Water & Sewer Fund total \$1,482,250. The amount represents direct Town Council actions to ensure accurate meter information, improved inspection of sewer lines and needed repairs and upgrades at the waste water treatment plant. It should be noted that the enterprise fund has repaired or installed new infrastructure and with the support of the Town Council will continue to upgrade lines, valves, and fittings to overcome generational obsolescence

### **SUMMARY**

The proposed budget satisfies the requirements set forth by General Statutes. The preparation of this document is based on the directives established by the Mayor and Council. As Town Manager I am thankful for the Leadership provided by the Town Council and the dedication, and resolve provided by all Town Employees. The long term success of Taylorsville depends on continued citizen involvement and a genuine desire to improve our hometown as best we can.

Respectfully,

David Odom, Town Manager

**TOWN OF TAYLORSVILLE  
BUDGET ORDINANCE, FISCAL YEAR 2010/2011**

**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, 2010 and ending June 30, 2011:

Ad Valorem Taxes	\$624,650
Other Taxes	\$529,349
Unrestricted Intergovernmental Revenues	\$9,350
Restricted Intergovernmental Revenues	\$54,435
Licenses & Permits	\$4,250
Sales & Services	\$50,883
Investment Earnings	\$5,200
Fund Balance	\$29,903
Other Revenue	\$223,600
	<b>\$1,531,620</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, 2010 and ending June 30, 2011 in accordance with the chart of accounts established for the Town:

Town Council	\$43,077
Administration	179,691
Buildings	24,580
Police	819,751
Streets & Sanitation	329,273
Parks & Recreation	20,603
Cemetery	2,150
Miscellaneous Governmental	34,475
Contributions to Outside Agencies & Operations, Contingency	78,200
	<b>\$1,531,620</b>

**SECTION 3:** It is estimated that the following revenues will be available in the Water & Sewer Fund for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011:

Sales & Services	1,465,750
Investment Earnings	3,000
Other Revenues	13,500
	<b>\$1,482,250</b>

**SECTION 4:** The following amounts are hereby appropriated in the Water & Sewer Fund for the operation of the water and sewer utilities for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011, in accordance with the chart of accounts established for the Town:

Personal Services	\$426,801
Operations	589,587
Debt Service	206,085
Capital	259,777
Contingency	0
	<b>\$1,482,250</b>

**SECTION 5: The Total of Both General Fund and Water and Sewer Enterprise Funds for Fiscal Year 2010/2011 are as follows.**

<b>GENERAL FUND BUDGET</b>	<b>\$1,531,620</b>
<b>ENTERPRISE FUND</b>	<b><u>\$1,482,250</u></b>
<b>TOTAL OF ALL FUNDS</b>	<b>\$3,013,870</b>

**SECTION 6:** There is hereby levied a tax at the rate of thirty-five cents (\$0.35) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2010, 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 not including utilities for the purposes of taxation of real property at \$164,233,485 and an estimated rate of collection of 97%.

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

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

(B) The Town Manager (Budget Officer) may transfer amounts up to \$5,000 between departments including contingency appropriations, within the same fund. He must make an official report on such transfers at the next Regular Meeting of the Governing Board.

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

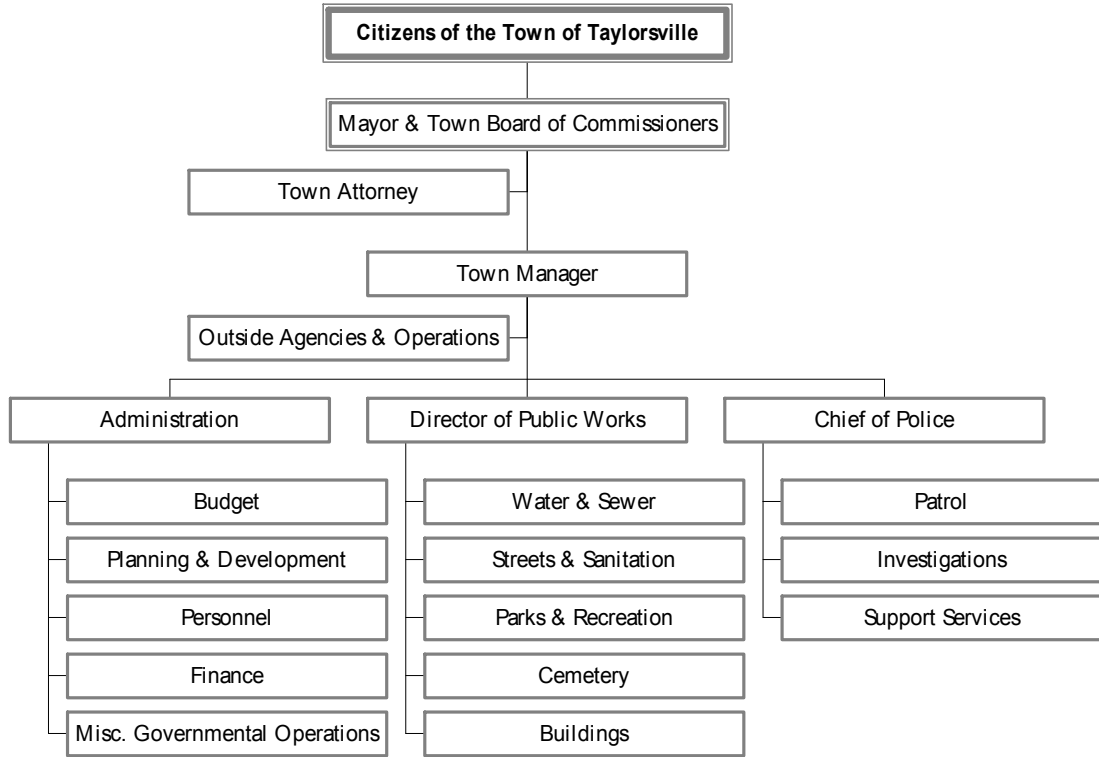
**SECTION 8:** Copies of the Budget Ordinance shall be furnished to the Town Clerk of the Governing Board and to the Town Manager/Finance Officer (Budget Officer) to be kept on file by them for their direction in the disbursement of funds.

Adopted this the \_\_\_\_\_ day of June, 2010.

\_\_\_\_\_  
Guy E. Barriger, Mayor

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

# Town of Taylorsville Organizational Chart



# Fiscal Year 2010/11 Balanced Budget

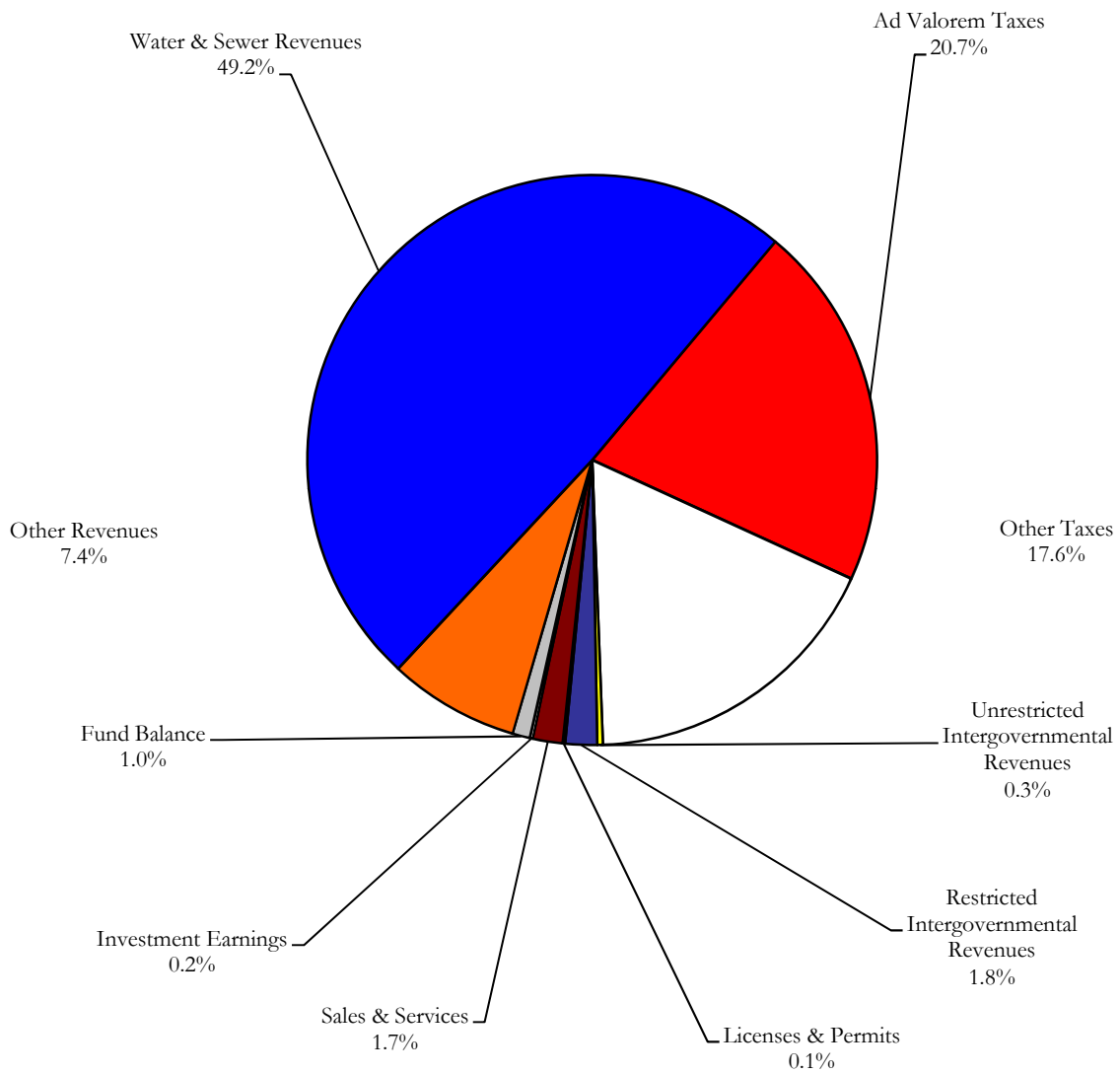
	2009/10 Budget	2010/11 Budget	Percent Change
<b>Revenues</b>			
General Fund	1,574,140	1,531,620	-2.7%
Water & Sewer Fund	1,492,175	1,482,250	-0.7%
<b>Total Revenues</b>	<b>\$3,066,315</b>	<b>\$3,013,870</b>	<b>-1.7%</b>

	2009/10 Budget	2010/11 Proposed	Percent Change
<b>Expenditures</b>			
General Fund	1,574,140	1,531,620	-2.7%
Water & Sewer Fund	1,492,175	1,482,250	-0.7%
<b>Total Expenditures</b>	<b>\$3,066,315</b>	<b>\$3,013,870</b>	<b>-1.7%</b>

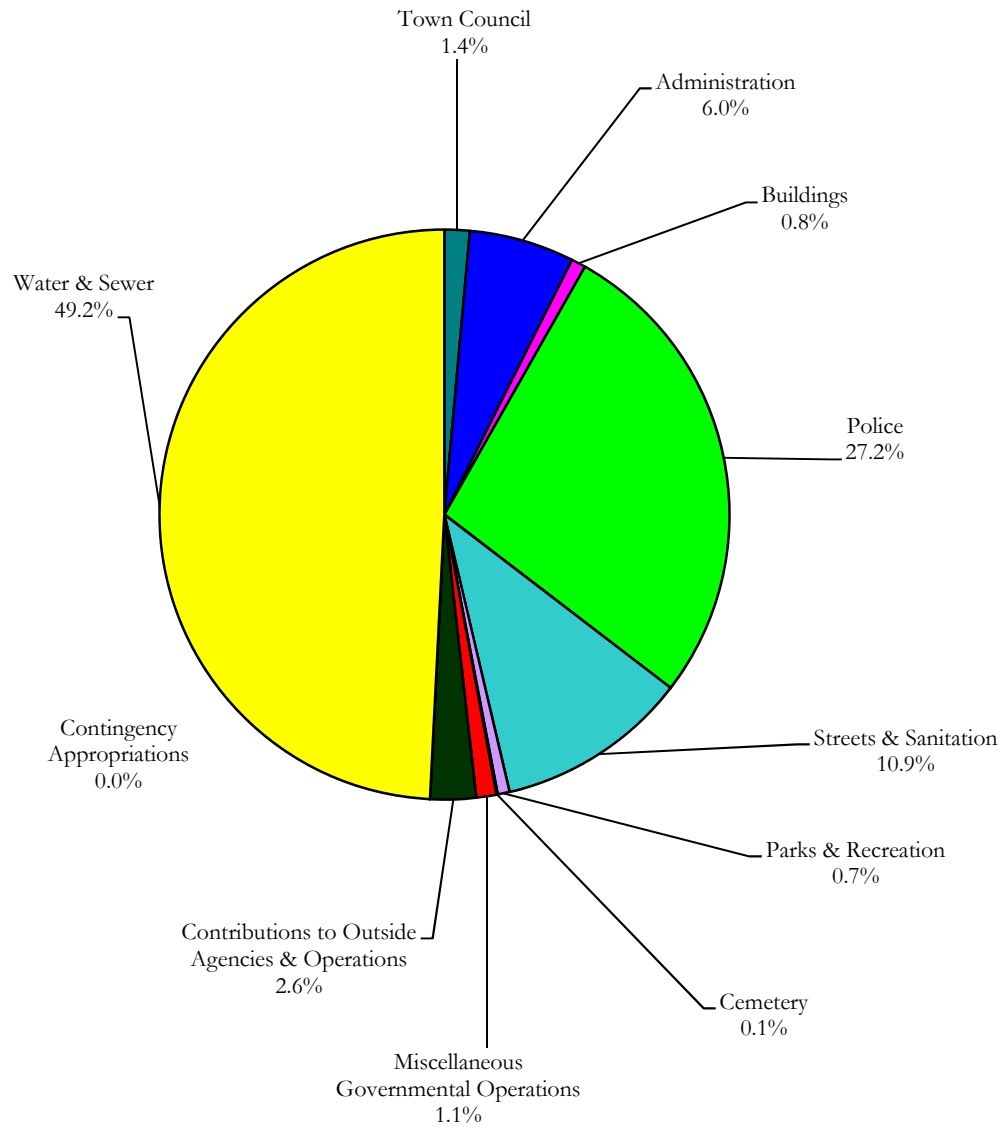
	2009/10 Budget	2010/11 Proposed	Percent Change
<b>Total Revenues by Category</b>			
Ad Valorem Taxes	626,294	624,650	-0.3%
Other Taxes	491,668	529,349	7.7%
Unrestricted Intergovernmental Revenues	9,350	9,350	0.0%
Restricted Intergovernmental Revenues	56,275	54,435	-3.3%
Licenses & Permits	3,850	4,250	10.4%
Sales & Services	103,983	50,883	-51.1%
Investment Earnings	7,500	5,200	-30.7%
Fund Balance	68,051	29,903	-56.1%
Other Revenues	207,169	223,600	7.9%
Water & Sewer Revenues	1,492,175	1,482,250	-0.7%
<b>Total Revenues</b>	<b>\$ 3,066,315</b>	<b>\$ 3,013,870</b>	<b>-1.7%</b>

	2009/10 Budget	2010/11 Proposed	Percent Change
<b>Total Expenditures by Function</b>			
Town Council	41,082	43,077	4.9%
Administration	175,585	179,691	2.3%
Buildings	25,680	24,580	-4.3%
Police	771,364	819,571	6.2%
Streets & Sanitation	424,969	329,273	-22.5%
Parks & Recreation	18,925	20,603	8.9%
Cemetery	2,350	2,150	-8.5%
Miscellaneous Governmental Operations	40,970	34,475	-15.9%
Contributions to Outside Agencies & Operations	73,215	78,200	6.8%
Contingency Appropriations	0	0	#DIV/0!
Water & Sewer	1,492,175	1,482,250	-0.7%
<b>Total Expenditures</b>	<b>\$3,066,315</b>	<b>\$3,013,870</b>	<b>-1.7%</b>

# Fiscal Year 2010/2011 Total Revenues by Category



# Fiscal Year 2010/2011 Total Expenditures by Function

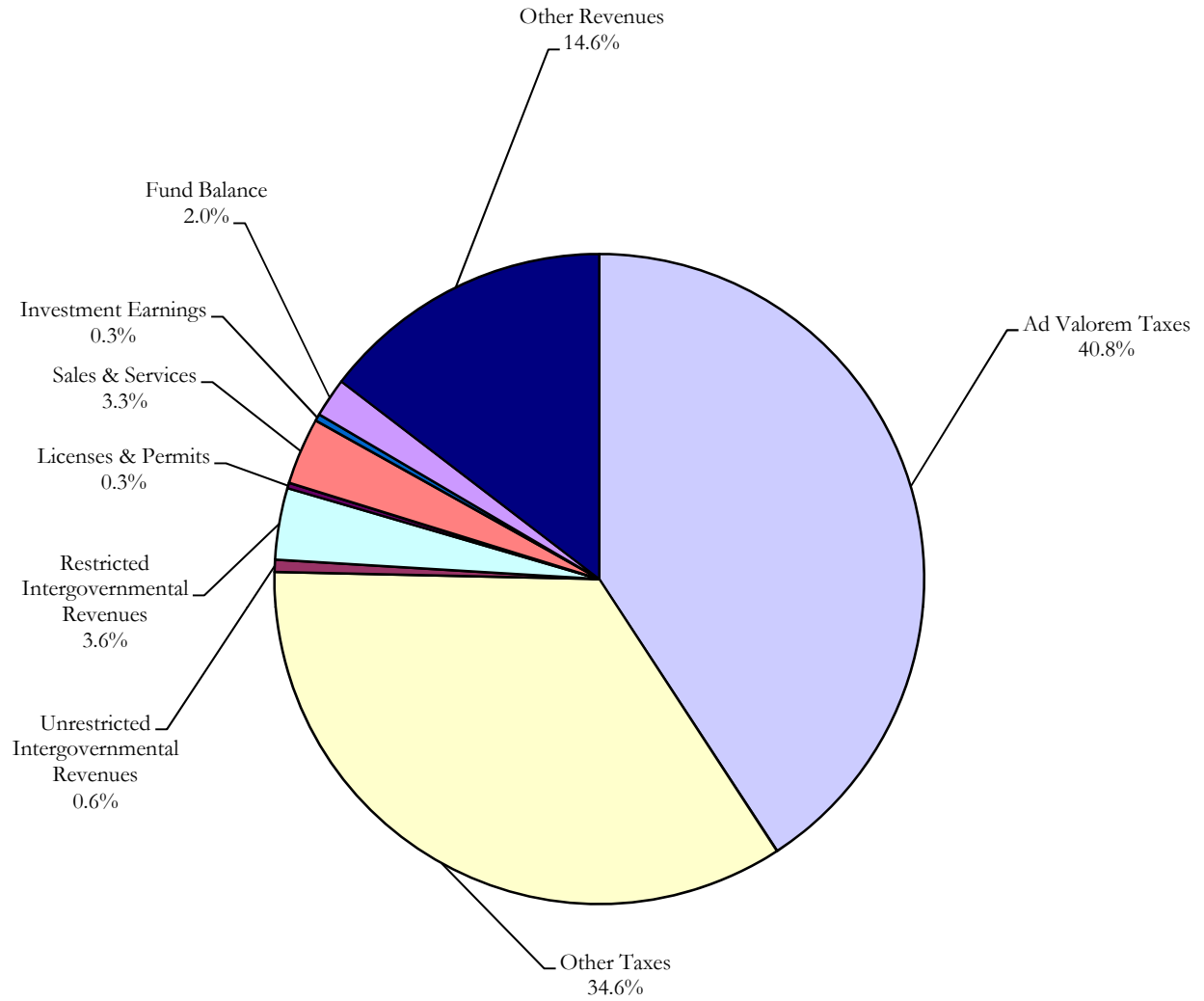


# General Fund Revenue Summary

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	2009/10 Budget	2010/11 Proposed	Percent Change
<i>Revenues by Category</i>			
Ad Valorem Taxes	626,294	624,650	-0.3%
Other Taxes	491,668	529,349	7.7%
Unrestricted Intergovernmental Revenues	9,350	9,350	0.0%
Restricted Intergovernmental Revenues	56,275	54,435	-3.3%
Licenses & Permits	3,850	4,250	10.4%
Sales & Services	103,983	50,883	-51.1%
Investment Earnings	7,500	5,200	-30.7%
Fund Balance	68,051	29,903	-56.1%
Other Revenues	207,169	223,600	7.9%
<b>Total Revenues</b>	<b>\$1,574,140</b>	<b>1,531,620</b>	<b>-2.7%</b>

**Fiscal Year 2010/2011  
Revenues by Category, General Fund**



# General Fund Revenues

	2009/10 Budget	2010/11 Budget	Percent Change
<b><i>Ad Valorem Taxes</i></b>			
Ad Valorem Taxes, Current Year	580,644	579,300	-0.2%
Ad Valorem Taxes, Prior Years	6,500	6,500	0.0%
Motor Vehicle Taxes	34,750	34,750	0.0%
Penalties & Interest	4,400	4,100	-6.8%
<b>Sub Total</b>	<b>\$626,294</b>	<b>624,650</b>	<b>-0.3%</b>
<b><i>Other Taxes</i></b>			
1/2-Cent Option Sales Tax (Chapter 40)	102,400	95,400	-6.8%
1/2-Cent Option Sales Tax (Chapter 42)	101,600	91,600	-9.8%
Local Option Sales Tax	84,750	72,500	-14.5%
1/2-Cent Option Sales Tax (2002)	46,525	7,708	-83.4%
Hold Harmless for rep. art 44	14,720	66,400	351.1%
Franchise Tax	74,490	67,041	-10.0%
Telecommunications Franchise Tax	81,903	73,950	-9.7%
Cable Franchise	38,553	38,750	0.5%
SBA Site	13,800	13,800	0.0%
Gas Franchise Tax	3,947	2,200	-44.3%
<b>Sub Total</b>	<b>\$562,688</b>	<b>529,349</b>	<b>-5.9%</b>
<b><i>Unrestricted Intergovernmental Revenues</i></b>			
Beer & Wine Tax	\$9,350	9,350	0.0%
<b>Sub Total</b>	<b>\$9,350</b>	<b>9,350</b>	<b>0.0%</b>
<b><i>Restricted Intergovernmental Revenues</i></b>			
Powell Bill Allocation	\$56,000	54,160	-3.3%
Powell Bill Interest	275	275	0.0%
<b>Sub Total</b>	<b>\$56,275</b>	<b>54,435</b>	<b>-3.3%</b>
<b><i>Licenses &amp; Permits</i></b>			
Privilege Licenses	\$3,650	3,650	0.0%
Zoning Permits	200	600	200.0%
<b>Sub Total</b>	<b>\$3,850</b>	<b>\$4,250</b>	<b>10.4%</b>
<b><i>Sales &amp; Services</i></b>			
Accident Reports	800	800	0.0%
Cemetery Lot Sales	10,500	11,000	4.8%
Officers' Fees	2,600	2,300	-11.5%
Recycling Revenue	600	600	0.0%
SRO Reimbursement	33,183	36,183	9.0%
<b>Sub Total</b>	<b>\$47,683</b>	<b>50,883</b>	<b>6.7%</b>
<b><i>Investment Earnings</i></b>			
Investment Earnings	\$7,500	5,200	-30.7%
<b>Sub Total</b>	<b>\$7,500</b>	<b>5,200</b>	<b>-30.7%</b>
<b><i>Fund Balance</i></b>			
Fund Balance Appropriated	\$68,051	29,903	-56.1%
<b>Sub Total</b>	<b>\$68,051</b>	<b>29,903</b>	<b>-56.1%</b>
<b><i>Other Revenues</i></b>			
ABC Revenue	17,549	20,000	14.0%
Parking Violations	1,500	500	-66.7%
Rent of ABC Building	28,700	28,700	0.0%
Rent of Park House	4,200	5,400	28.6%
Sales Tax Refund	6,000	5,400	-10.0%
Environmental Fee Street- Transfer Fee	56,500	85,600	51.5%
W&S Administration Charge to Enterprise	75,000	75,000	0.0%
Misc., Park shelter Fees	3,000	3,000	0.0%
<b>Sub Total</b>	<b>\$192,449</b>	<b>\$223,600</b>	<b>16.2%</b>
<b>Total Revenues</b>	<b>\$1,574,140</b>	<b>\$1,531,620</b>	<b>-2.7%</b>

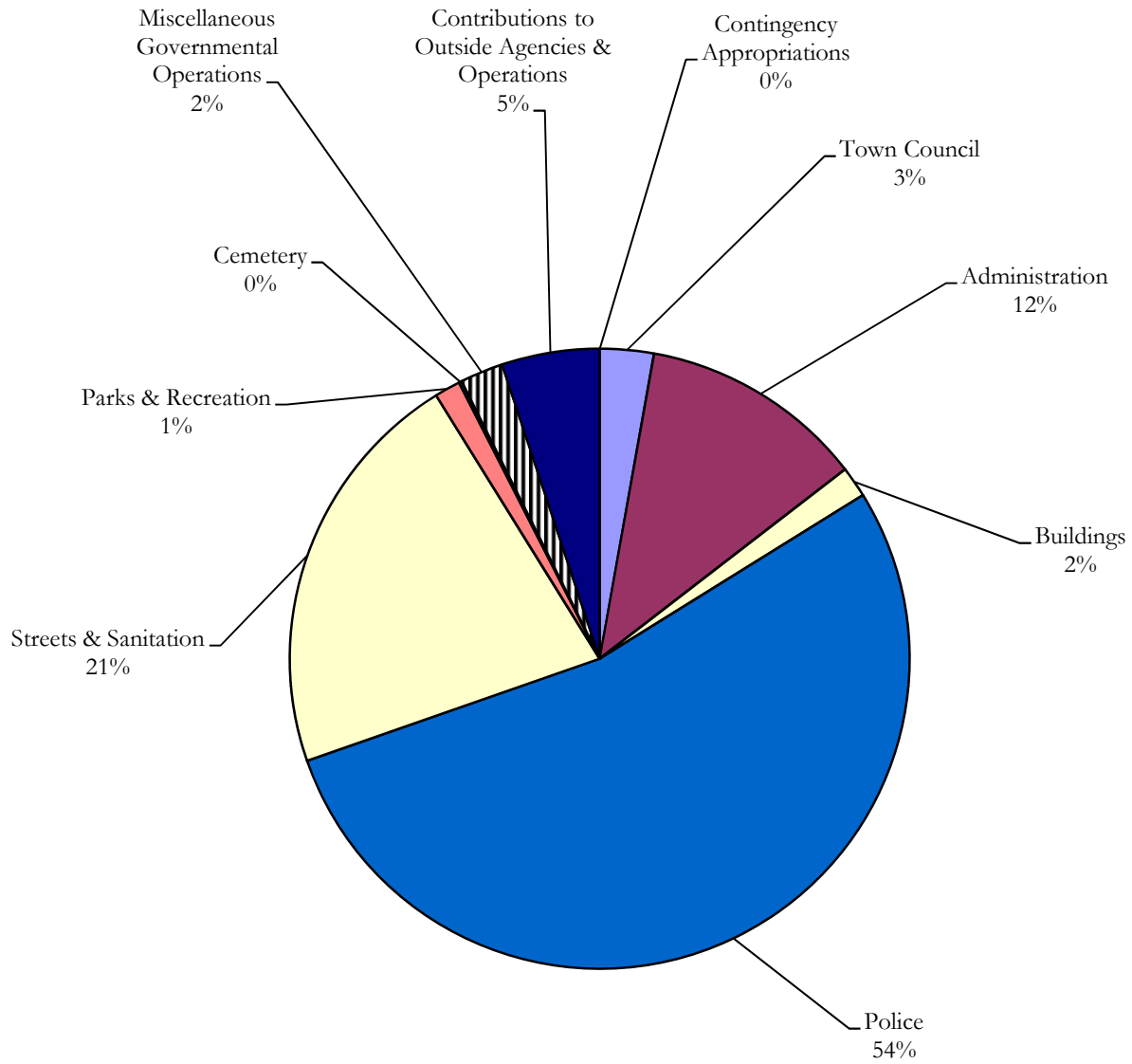
# General Fund Expenditure Summaries

	2009/10 Budget	2010/11 Proposed	Percent Change
<i>Expenditures by Function</i>			
Town Council	41,082	43,077	4.9%
Administration	175,585	179,691	2.3%
Buildings	25,680	24,580	-4.3%
Police	771,364	819,571	6.2%
Streets & Sanitation	424,969	329,273	-22.5%
Parks & Recreation	18,925	20,603	8.9%
Cemetery	2,350	2,150	-8.5%
Miscellaneous Governmental Operations	40,970	34,475	-15.9%
Contributions to Outside Agencies & Operations	73,215	78,200	6.8%
Contingency Appropriations	0	0	#DIV/0!
<b>Total Expenditures</b>	<b>\$1,574,140</b>	<b>1,531,620</b>	<b>-2.7%</b>

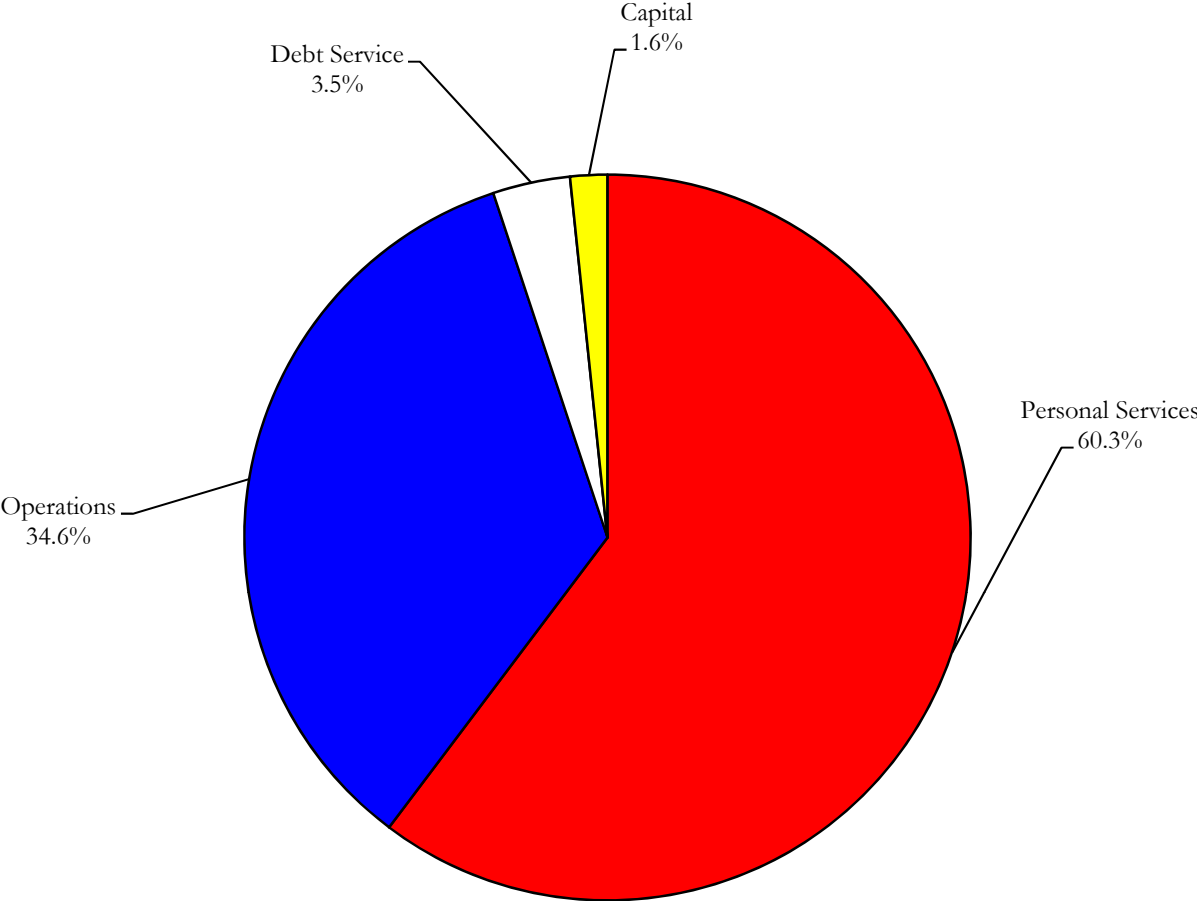
<i>Expenditures by Category</i>			
Personal Services	930,834	923,183	-0.8%
Operations	567,802	530,373	-6.6%
Debt Service	56,004	52,864	-5.6%
Capital	19,500	25,200	29.2%
<b>Total Expenditures</b>	<b>\$1,574,140</b>	<b>1,531,620</b>	<b>-2.7%</b>

<i>Full Time Employees</i>			
Elected Officials	5	5	0.0%
Full Time Equivalents	22	21	-4.5%
<b>Total</b>	<b>27</b>	<b>26</b>	<b>-3.7%</b>

**Fiscal Year 2010/2011  
Expenditures by Function, General Fund**



Fiscal Year 2010/2011 Expenditures by Category, General Fund



# Town Council

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	2009/10 Budget	2010/11 Proposed	Percent Change
<i>Personal Services</i>			
Salaries	23,100	24,832	7.5%
FICA	1,734	1,900	9.6%
HRA Fund	0	1,886	#DIV/0!
Insurance	14,748	12,863	-12.8%
<b>Sub Total</b>	<b>\$39,582</b>	<b>\$41,481</b>	<b>4.8%</b>
<i>Operations</i>			
Travel	\$500	500	0.0%
Contracted Services, Wellness Program	\$0	96	#DIV/0!
Misc- Exp Parade, Annual Events	\$1,000	1,000	0.0%
<b>Sub Total</b>	<b>\$1,500</b>	<b>\$1,596</b>	<b>6.4%</b>
<b>Total Expenditures</b>	<b>\$41,082</b>	<b>\$43,077</b>	<b>4.9%</b>
<i>Employees</i>			
Elected Officials	5	5	0.0%
<b>Total</b>	<b>5</b>	<b>5</b>	<b>0.0%</b>

# Administration

	2009/10 Budget	2010/11 Proposed	Percent Change
<b><i>Personal Services</i></b>			
Salaries	100,173	107,685	7.5%
FICA	7,517	8,239	9.6%
Retirement	4,579	6,513	42.2%
401-K Contribution	4,770	5,127	7.5%
Group Insurance	13,150	11,195	-14.9%
HRA Fund	0	1,886	#DIV/0!
Group Disability	300	300	0.0%
<b>Sub Total</b>	<b>\$130,489</b>	<b>\$140,945</b>	<b>8.0%</b>
<b><i>Operations</i></b>			
Advertising	750	750	0.0%
Department Supplies	4,500	5,500	22.2%
Dues & Subscriptions	3,546	2,850	-19.6%
Insurance & Bonds	2,500	1,500	-40.0%
Maintenance & Repair Equipment	750	1,500	100.0%
Miscellaneous	500	500	0.0%
Printing	6,500	3,000	-53.8%
Telephone & Postage	4,750	4,750	0.0%
Travel	0	500	#DIV/0!
Manager Vehicle Allowance-	5,000	5,000	0.0%
Manager Education	8,500	5,000	-41.2%
Contracted Services, Wellness Program	0	96	#DIV/0!
Contracted Services	7,800	7,800	0.0%
<b>Sub Total</b>	<b>\$45,096</b>	<b>\$38,746</b>	<b>-14.1%</b>
<b><i>Capital</i></b>			
Capital Outlay	\$0	0	#DIV/0!
<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Total Expenditures</b>	<b>\$175,585</b>	<b>\$179,691</b>	<b>2.3%</b>
<b><i>Employees</i></b>			
Full Time Equivalents	2	2	0.0%
<b>Total</b>	<b>2</b>	<b>2</b>	<b>0.0%</b>

# Buildings

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	2009/10 Budget	2010/11 Proposed	Percent Change
<i>Operations</i>			
Utilities	7,000	8,000	14.3%
Contracted Services	8,980	8,980	0.0%
Department Supplies	2,100	1,500	-28.6%
Insurance & Bonds	2,600	2,600	0.0%
Maintenance & Repair Buildings	2,500	1,500	-40.0%
<b>Sub Total</b>	<b>\$23,180</b>	<b>\$22,580</b>	<b>-2.6%</b>
<i>Capital</i>			
Building- -	\$2,500	2,000	-20.0%
<b>Sub Total</b>	<b>\$2,500</b>	<b>\$2,000</b>	<b>-20.0%</b>
<b>Total Expenditures</b>	<b>\$25,680</b>	<b>\$24,580</b>	<b>-4.3%</b>
<i>Employees</i>			
Full Time Equivalents	0	0	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

# Police

	2009/10 Budget	2010/11 Proposed	Percent Change
<b><i>Personal Services</i></b>			
Salaries	459,536	496,398	8.0%
Part Time Salaries	40,000	40,000	0.0%
Law Enforcement Separation Allowance	6,100	6,100	0.0%
FICA	34,678	38,456	10.9%
Retirement	19,044	26,833	40.9%
401-K Contribution	19,593	20,930	6.8%
Group Insurance	73,225	61,570	-15.9%
HRA Fund	0	10,370	#DIV/0!
Group Disability	1,584	1,584	0.0%
<b>Sub Total</b>	<b>\$653,760</b>	<b>\$702,241</b>	<b>7.4%</b>
<b><i>Operations</i></b>			
Education	1,000	1,000	0.0%
Telephone & Postage	500	1,300	160.0%
Travel	500	500	0.0%
Maintenance & Repair, Equipment	500	500	0.0%
Maintenance & Repair, Automobile	7,500	7,500	0.0%
Radio Maintenance	1,000	1,000	0.0%
Automotive Supplies	27,150	21,500	-20.8%
Office Supplies	750	750	0.0%
Uniforms	3,500	3,500	0.0%
Special Fund	750	750	0.0%
Contracted Services Wellness Program	0	1,248	#DIV/0!
Contracted Services camara lease	9,000	17,225	91.4%
Dues & Subscriptions	450	400	-11.1%
Insurance	28,000	23,550	-15.9%
Department Supplies	2,000	3,500	75.0%
<b>Sub Total</b>	<b>\$82,600</b>	<b>\$84,223</b>	<b>2.0%</b>
<b><i>Debt Service</i></b>			
Debt Service, Principal	32,424	29,338	-9.5%
Debt Service, Interest	2,580	3,069	19.0%
<b>Sub Total</b>	<b>\$35,004</b>	<b>\$32,407</b>	<b>-7.4%</b>
<b><i>Capital</i></b>			
Capital Outlay, HH Radio Equipment	\$0	700	#DIV/0!
<b>Sub Total</b>	<b>\$0</b>	<b>\$700</b>	<b>#DIV/0!</b>
<b>Total Expenditures</b>	<b>\$771,364</b>	<b>\$819,571</b>	<b>6.2%</b>
<b><i>Employees</i></b>			
Full Time Equivalents	11	11	0.0%
<b>Total</b>	<b>11</b>	<b>11</b>	<b>0.0%</b>

# Streets & Sanitation

	2009/10 Budget	2010/11 Proposed	Percent Change
<b>Personal Services</b>			
Salaries	85,654	33,100	-61.4%
FICA	6,428	2,500	-61.1%
Retirement	3,306	617	-81.3%
Employee Retiree Insurance Benefit	0	475	#DIV/0!
401-K Contribution	2,745	486	-82.3%
Group Insurance	8,553	1,120	-86.9%
HRA Fund	0	189	#DIV/0!
Group Disability	317	29	-90.9%
<b>Sub Total</b>	<b>\$107,003</b>	<b>\$38,516</b>	<b>-64.0%</b>
<b>Operations</b>			
Training	500	200	-60.0%
Travel	0	0	#DIV/0!
Utilities, Street Lights	29,750	29,750	0.0%
Maintenance & Repair, Equipment	4,000	2,100	-47.5%
Maintenance & Repair, Automobile	3,000	3,000	0.0%
Automotive Supplies	9,000	7,800	-13.3%
Powell Bill Expense	48,000	26,870	-44.0%
Uniforms	850	500	-41.2%
Tipping Fees	51,000	51,000	0.0%
Garbage Removal	74,756	76,800	2.7%
Recycling Program	26,735	28,000	4.7%
Insurance	13,875	12,000	-13.5%
Department Supplies	4,500	5,500	22.2%
Inmate Work Program	5,000	3,000	-40.0%
Bus Route MWF	19,500	11,280	-42.2%
<b>Sub Total</b>	<b>\$290,466</b>	<b>\$257,800</b>	<b>-11.2%</b>
<b>Debt Service</b>			
Debt Service, Principal sweeper	\$18,600	18,609	0.0%
Debt Service, Interest	2,400	1,848	-23.0%
<b>Sub Total</b>	<b>\$21,000</b>	<b>\$20,457</b>	<b>-2.6%</b>
<b>Capital</b>			
Capital Outlay	\$6,500	12,500	92.3%
<b>Sub Total</b>	<b>\$6,500</b>	<b>\$12,500</b>	<b>92.3%</b>
<b>Total Expenditures</b>	<b>\$424,969</b>	<b>\$329,273</b>	<b>-22.5%</b>
<b>Employees</b>			
Full Time Equivalents	2.5	0.9	-64.0%
<b>Total</b>	<b>2.5</b>	<b>0.9</b>	<b>-64.0%</b>

# Parks & Recreation

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	2009/10 Budget	2010/11 Proposed	Percent Change
<i>Operations</i>			
Utilities	4,000	4,200	5.0%
Insurance	925	1,603	73.3%
Maintenance & Repair	2,500	2,800	12.0%
Maintenance & Repair, Equipment	500	500	0.0%
Department Supplies	500	1,500	200.0%
<b>Sub Total</b>	<b>\$8,425</b>	<b>\$10,603</b>	<b>25.9%</b>
<i>Capital</i>			
Capital Outlay- Town Park Annex	10,500	10,000	-4.8%
<b>Sub Total</b>	<b>\$10,500</b>	<b>\$10,000</b>	<b>-4.8%</b>
<b>Total Expenditures</b>	<b>\$18,925</b>	<b>\$20,603</b>	<b>8.9%</b>
<i>Employees</i>			
Full Time Equivalents	0	0	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

# Cemetery

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	<u>2009/10</u> <u>Budget</u>	<u>2010/11</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
<i>Operations</i>			
Maintenance & Repair, Grounds	1,300	1,000	-23.1%
Maintenance & Repair, Equipment	750	750	0.0%
Department Supplies	300	400	33.3%
<b>Sub Total</b>	<b>\$2,350</b>	<b>\$2,150</b>	<b>-8.5%</b>
<b>Total Expenditures</b>	<b>\$2,350</b>	<b>\$2,150</b>	<b>-8.5%</b>
<i>Positions</i>			
Full Time Equivalents	0	0	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

## Miscellaneous Governmental Operations

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	2009/10 Budget	2010/11 Proposed	Percent Change
<i>Operations</i>			
Professional Services	13,720	14,725	7.3%
WPCOG, Planner	17,200	8,600	-50.0%
BOA & Planning Board	1,000	500	-50.0%
Dues	2,100	4,150	97.6%
Insurance	6,950	6,500	-6.5%
<b>Sub Total</b>	<b>40,970</b>	<b>34,475</b>	<b>-15.9%</b>
<b>Total Expenditures</b>	<b>\$40,970</b>	<b>\$34,475</b>	<b>-15.9%</b>

## Contributions to Outside Agencies & Operations

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	2009/10 Budget	2010/11 Proposed	Percent Change
<i>Operations</i>			
Alexander County EDC	4,180	0	-100.0%
Alexander County Tax Collections	3,035	17,000	460.1%
Alexander EMS & Rescue, Inc.	2,000	2,000	0.0%
Parade,Apple,May, Hiddenite Day 500eh.	6,000	1,200	-80.0%
Central Alexander Fire Department	58,000	58,000	0.0%
<b>Sub Total</b>	<b>\$73,215</b>	<b>\$78,200</b>	<b>6.8%</b>
<b>Total Expenditures</b>	<b>\$73,215</b>	<b>\$78,200</b>	<b>6.8%</b>

# Contingency Appropriations

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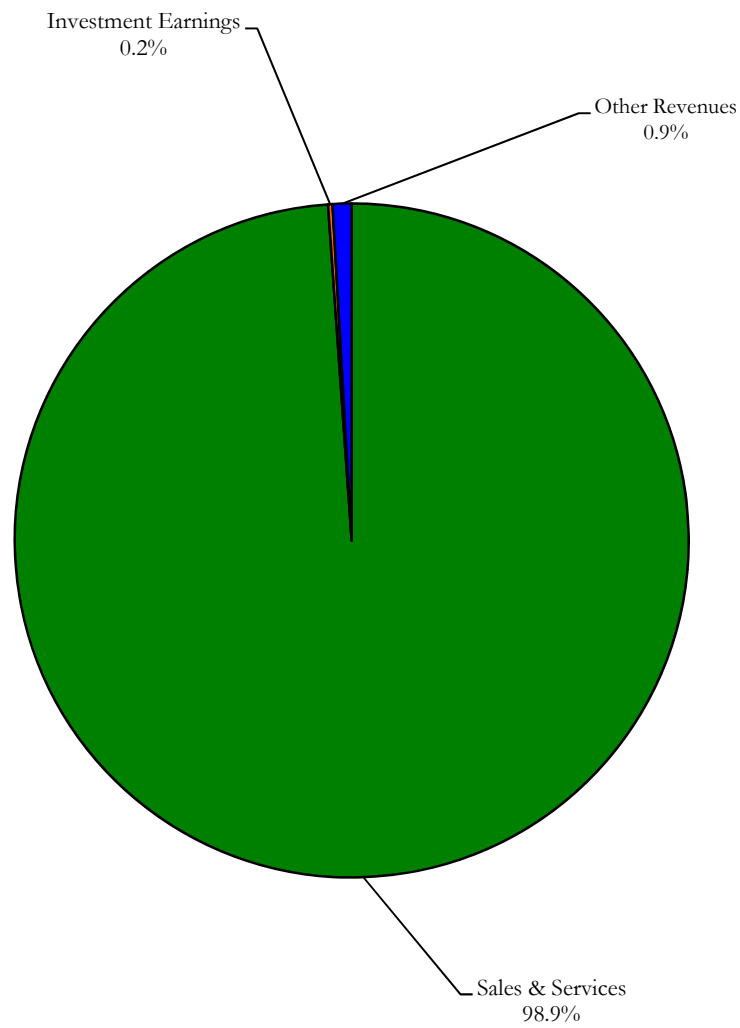
	<u>2009/10</u> <u>Budget</u>	<u>2010/11</u> <u>Proposed</u>	<u>Percent</u> <u>Change</u>
<i>Operations</i>			
Contingency Appropriation	\$0	\$0	#DIV/0!
Sub Total	<u>\$0</u>	<u>\$0</u>	<u>#DIV/0!</u>
Total Expenditures	\$0	\$0	#DIV/0!

## Water & Sewer Fund Revenue Summary

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	2009/10 Budget	2010/11 Proposed	Percent Change
<i>Revenues by Category</i>			
Sales & Services	1,471,675	1,465,750	-0.4%
Investment Earnings	3,500	3,000	-14.3%
Other Revenues	17,000	13,500	-20.6%
Fund Balance	0	0	#DIV/0!
<b>Total Revenues</b>	<b>\$1,492,175</b>	<b>\$1,482,250</b>	<b>-0.7%</b>

**Fiscal Year 2010/2011  
Revenues by Category, Water & Sewer Fund**

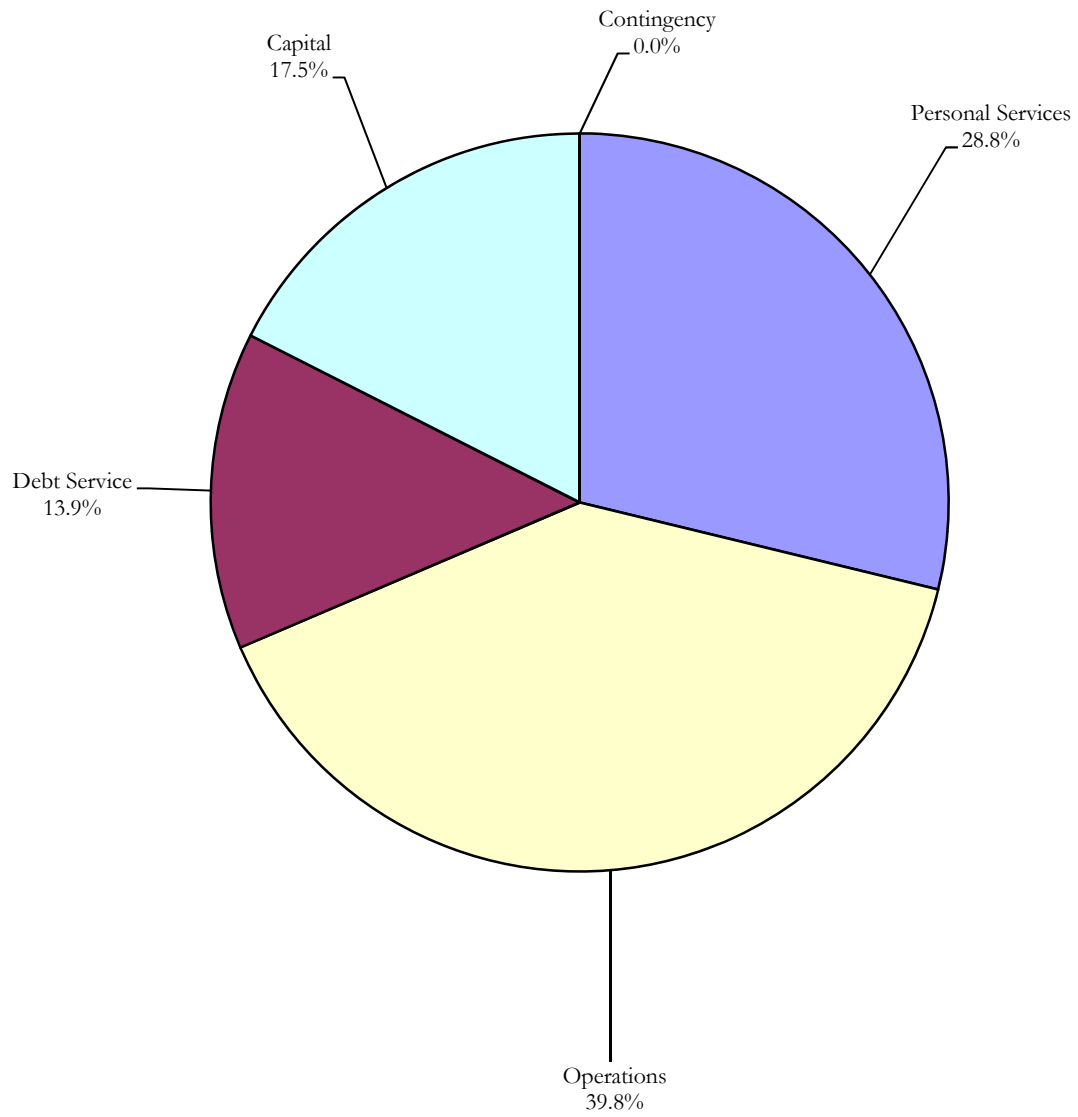


# Water & Sewer Fund Expenditure Summary

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	2009/10 Budget	2010/11 Proposed	Percent Change
<i><b>Expenditures by Category</b></i>			
Personal Services	440,673	426,801	-3.1%
Operations	552,632	589,587	6.7%
Debt Service	196,135	206,085	5.1%
Capital	301,395	259,777	-13.8%
Contingency	1,340	0	-100.0%
<b>Total Expenditures</b>	<b>\$1,492,175</b>	<b>\$1,482,250</b>	<b>-0.7%</b>
 <i><b>Employees</b></i>			
Full Time Equivalents	1	2	100.0%

**Fiscal Year 2010/2011  
Expenditures by Category, Water & Sewer Fund**



# Water & Sewer Fund Revenues

	2009/10 Budget	2010/11 Proposed	Percent Change
<b><i>Sales and Services</i></b>			
Capital Fixed Sewer Charge	95,040	96,000	1.0%
Fairway Oaks Revenue	3,000	3,000	0.0%
Impact/Assessment Fees	5,000	10,800	116.0%
Penalties & Interest	40,685	24,000	-41.0%
Reconnection Fees	7,500	6,000	-20.0%
Return Check Fee	1,000	1,000	0.0%
Water & Sewer Charges	1,310,450	1,318,950	0.6%
Water & Sewer Taps	10,000	6,000	-40.0%
<b>Sub Total</b>	<b>\$1,472,675</b>	<b>1,465,750</b>	<b>-0.5%</b>
<b><i>Investment Earnings</i></b>			
Investment Earnings	3,500	3,000	-14.3%
<b>Sub Total</b>	<b>\$3,500</b>	<b>\$3,000</b>	<b>-14.3%</b>
<b><i>Other Revenues</i></b>			
Miscellaneous	5,000	5,000	0.0%
Sales Tax Refund	12,000	8,500	-29.2%
<b>Sub Total</b>	<b>\$17,000</b>	<b>\$13,500</b>	<b>-20.6%</b>
<b><i>Grant Revenues</i></b>			
Craftmaster Rural Center Grant WWTP	0	0	#DIV/0!
<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>Total Revenues</b>	<b>\$1,493,175</b>	<b>\$1,482,250</b>	<b>-0.7%</b>

# Water & Sewer Fund Expenditures

	2009/10 Budget	2010/11 Proposed	Percent Change
<b>Personal Services</b>			
Salaries	320,028	318,913	-0.3%
FICA	24,528	24,438	-0.4%
Retirement	14,941	16,398	9.8%
Employee Retiree Insurance Benefit	0	2,004	#DIV/0!
401-K Contribution	15,564	12,912	-17.0%
Group Insurance	64,200	43,660	-32.0%
HRA Fund	0	7,353	#DIV/0!
Group Disability	1,412	1,123	-20.5%
<b>Sub Total</b>	<b>\$440,673</b>	<b>\$426,801</b>	<b>-3.1%</b>
<b>Operations</b>			
Contracted Services, Laboratory	24,500	26,000	6.1%
Contracted Services, Wellness Program	0	960	#DIV/0!
Professional Services, Auditor	13,500	15,000	11.1%
Professional Services, Engineer	16,000	22,000	37.5%
Maintenance & Repair, Building	1,500	1,500	0.0%
Maintenance & Repair, Eq. Water Tanks	5,000	5,000	0.0%
Maintenance & Repair, Vehicle	5,000	5,000	0.0%
System Maintenance-Co. Bells River Pumps	85,000	85,000	0.0%
Sludge Removal	48,000	48,000	0.0%
Purchase of Water for Resale	185,000	195,000	5.4%
Utilities	74,282	75,000	1.0%
Insurance & Bonds	12,500	12,500	0.0%
Automotive Supplies	10,250	15,000	46.3%
Telephone & Postage	13,200	10,400	-21.2%
Charter Communications	0	2,800	#DIV/0!
Training	1,000	1,500	50.0%
Travel	500	1,000	100.0%
Uniforms	5,900	5,900	0.0%
Printing	2,000	2,000	0.0%
Department Supplies	45,000	55,527	23.4%
Inmate Work Program	4,000	4,000	0.0%
Dues & Subscriptions	500	500	0.0%
<b>Sub Total</b>	<b>\$552,632</b>	<b>\$589,587</b>	<b>6.7%</b>
<b>Debt Service</b>			
Energy United yr 2 of 15 year payment	93,000	93,000	0.0%
Debt Service, Principal ARRA-BBT	76,500	88,450	15.6%
Debt Service, Interest BBT- 0%ARRA	26,635	24,635	-7.5%
<b>Sub Total</b>	<b>\$196,135</b>	<b>\$206,085</b>	<b>5.1%</b>
<b>Capital</b>			
Transfers to GF - .	75,000	75,000	0.0%
Capital Outlay	151,395	154,850	2.3%
Water & Sewer Capital Reserve Fund	75,000	29,927	-60.1%
<b>Sub Total</b>	<b>\$301,395</b>	<b>\$259,777</b>	<b>-13.8%</b>
<b>Contingency</b>			
Contingency Appropriation	1,340	0	-100.0%
<b>Sub Total</b>	<b>\$1,340</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Total Expenditures</b>	<b>\$1,492,175</b>	<b>\$1,482,250</b>	<b>-0.7%</b>
<b>Employees</b>			
Full Time Equivalents	10	8.7	-13.0%
<b>Total</b>	<b>10</b>	<b>8.7</b>	<b>-13.0%</b>