

*Town of Taylorsville*



*Annual Budget*

2011-2012

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# Town of Taylorsville

“The Brushy Mountain Gateway”

67 Main Avenue Drive  
Taylorsville, North Carolina 28681  
828.632.2218 (Phone) • 828.632.7964 (Fax)  
www.taylorsvillenc.com

May 26<sup>th</sup>, 2011

## MAYOR AND TOWN BOARD OF COMMISSIONERS

Mr. George Holleman, Mayor  
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 2011/2012 Budget for the Town of Taylorsville, North Carolina. The budget totals \$3,137,362 for all Town personnel expenses, operations, capital improvements, and debt service requirements. It reflects a 4.1% increase from the July 1, 2010 approved budget. The approved budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act. The 2011/2012 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. The Town continues to weather the long term economic turmoil with no general fund debt (contingent on SBA site amendment). The Town of Taylorsville continues to be operationally smaller with 20 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
2011/2012	\$ 3,137,362	<b>4.1%</b>

## GENERAL FUND REVENUE HIGHLIGHTS

The General Fund budget totals \$1,578,812 and is balanced with a property tax rate of 35 cents per \$100 valuation. The proposed budget reflects an estimated 4.1 % increase in revenue. The majority of the increase is due to very limited business growth, increased property tax collections (contract Alexander County), and the continued use of fund balance.

### 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 now eliminated. 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 including a hold harmless paid by the County still nets a revenue 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, 980 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 \$54,900. Fuel Consumption has dropped considerably statewide flat 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 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. This revenue source is expected to total an estimated 10% decrease for Fiscal Year 2011/2012..

### 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 increase, consisting of \$6,150 in the 2011/2012 Fiscal Year.

### Fund Balance

The budget will require \$54,622 of general fund balance. This emergency reserve is proposed to balance the 2011-2012 general fund operating budget. Additional costs such as an increase in health insurance, expenditures related to storm damages and increasing fuel costs have created the need to tap reserve funds.

## GENERAL FUND EXPENDITURES BY FUNCTION

Expenditures for the 2011/2012 General Fund total \$1,578,812.00 a 4.1% increase from the amount budgeted for Fiscal Year 2010/2011.

### **Town Council**

This function accounts for \$47,392 dollars and provides for the funding for five council positions. The Town Council represents 3.0% 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 \$198,463 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 10% increase compared to the amount budgeted in Fiscal Year 2010/11.

### **Buildings**

This function accounts for \$21,400 for this function relate to costs associated with maintenance and upkeep, including insurance, of the Town's buildings and facilities. This does not include the current building repair. This fund may require some adjustment as a completion date for water damage to the main building has not been identified at this point. The Windsor grant will replace lighting, heat pumps, and process blowers at the treatment plant. Grant revenues and expenses will be accounted for within the grant fund.

### **Police**

This function accounts for \$836,795 or 53% 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 employees during normal business hours. Debt service for patrol cars is anticipated to be eliminated. 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 26.7% of the entire Town of Taylorsville budget. Major improvements such as new bullet resistant vests, additional tazers, and camera purchases (grant applications) have been approved by Council. The Town of Taylorsville has established that Public Safety has and will remain at the forefront of local policy.

### **Streets & Sanitation**

The Streets & Sanitation function account for \$326,769 or 10.4% 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. Costs for GDS curbside service will increase based on CPI for weekly service. Even with the increase the Town proposes to maintain the current environmental green fee.

### **Parks & Recreation**

The Parks & Recreation function accounts for \$12,203 expenditures for this function are associated with the operational costs of Matheson Park, and Town Park. No major capitol expenditures are anticipated at Town Park or Matheson Park during the FY 2011-2012 budget.

### **Cemetery**

This function provides for perpetual care for interment and upkeep. A fund allotted totals \$2,200 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 \$37,950 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. This fund is proposed to see a 10.1% increase due to additional planning hours required for prospective growth and development..

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

Contributions within this fund include Fire Department Contract Funding, and Alexander Rescue Squad. This year is also an election cycle thus inflating the department by \$ 6,640.00. Alexander County Tax collections per contract are funded out of the contribution fund. The Town has received requests from the Alexander Chamber for funding consideration as well as the Hiddenite Center. The \$ 3,000.00 proposed would be divided 50% for each agency. The Council has the authority to pull from contingency to fund an alternative amount if they so desire. Given the State of budgeted funds conservatism established the minimum baseline.

## **GENERAL FUND EXPENDITURES BY CATEGORY**

### **Personal Services**

The Personal Services category accounts for \$954,171.00 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 2.0% 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. 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 (current 12.50) up \$12.75 per hour will be paid. All part time employees will receive a proposed .25 cent per hour increase. The Community service program will be continue to be scaled back to eight hours per Saturday beginning the second Saturday in December, and suspended until mid March 2012. Going forward the Town must continue to supplement staff by working to increase 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 \$596,941 an increase of 12.6% 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. Most operational costs are considered to be recurring. It should be noted that additional funds for street repair and

continued tree care expenditures will be necessary. Costs for fuel, power and consumer purchases continue to rise and these costs affect the Town in the same manner as any other consumer.

**General Fund Debt Service**

**All General Fund is proposed to be eliminated keeping in mind that general fund and enterprise funds are two stand alone funds if the Town Council executes an amended lease agreement with SBA in either current budget or proposed document. In the event that the enterprise fund had a cash deficit the general fund must stand for all financial obligations.**

**Capital**

Capital purchases exceeding 1,000.00 in value represent \$27,700.00 for street and sidewalk improvements, and Council approved Police equipment, bullet proof vests 50-50 grant, camera grant, public safety officer grant ( Approved April , 2011

**WATER & SEWER FUND**

The budget for the Water & Sewer Fund totals \$1,558,550 and increase of 5.1% due to ongoing water and sewer improvements, cost increases in wastewater treatment, system upgrades, and major replacement projects. The Town of Taylorsville is in various stages on six grant-town funded infrastructure projects.

**Revenues**

**Revenues for the Water & Sewer Fund include a 5 cent per 1,000 gallon price increase for consumers that exceed 5,000 gallons of use per month. A large majority of accounts will not see any change in cost if they remain under 5,000 gallon's of use per month. Additional revenue will occur due to the new 250 bed prison and dialysis center opening.**

**Expenditures**

Expenditures for the Water & Sewer Fund total \$1,558,550. The amount represents direct Town Council actions to continue improvements to public infrastructure, ongoing grants, and expansion of water and sewer capacity.

**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. The budget is truly a work in progress as we strive to improve public safety, improve facilities, and upgrade critical infrastructure.

Respectfully,

David Odom, Town Manager

**TOWN OF TAYLORSVILLE  
BUDGET ORDINANCE, FISCAL YEAR 2011/2012**

**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, 2011 and ending June 30, 2012

Ad Valorem Taxes	\$627,820
Other Taxes	\$451,810
Unrestricted Intergovernmental Revenues	\$9,350
Restricted Intergovernmental Revenues	\$54,900
Licenses & Permits	\$6,150
Sales & Services	\$51,183
Investment Earnings	\$2,000
Fund Balance	\$54,622
Other Revenue	\$320,977
	<b>\$1,578,812</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, 2011 and ending June 30, 2012 in accordance with the chart of accounts established for the Town:

Town Council	\$47,392
Administration	198,463
Buildings	21,400
Police	836,795
Streets & Sanitation	326,769
Parks & Recreation	12,203
Cemetery	2,200
Miscellaneous Governmental	37,950
Contributions to Outside Agencies & Operations, Contingency	95,640
	<b>\$1,578,812</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, 2011 and ending June 30, 2012:

Sales & Services	1,550,550
Investment Earnings	1,500
Other Revenues	6,500
	<b>\$1,558,550</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, 2011 and ending June 30, 2012, in accordance with the chart of accounts established for the Town:

Personal Services	\$416,728
Operations	646,610
Debt Service	227,635
Capital	262,577
Contingency	5,000
	<hr/>
	<b>\$1,558,550</b>

**SECTION 5: The Total of Both General Fund and Water and Sewer Enterprise Funds for Fiscal Year 2011/2012 are as follows.**

<b>GENERAL FUND BUDGET</b>	<b>\$1,578,812</b>
<b>ENTERPRISE FUND</b>	<b><u>\$1,558,550</u></b>
<b>TOTAL OF ALL FUNDS</b>	<b>\$3,137,362</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, 2011, 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 \$165,350,500 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.

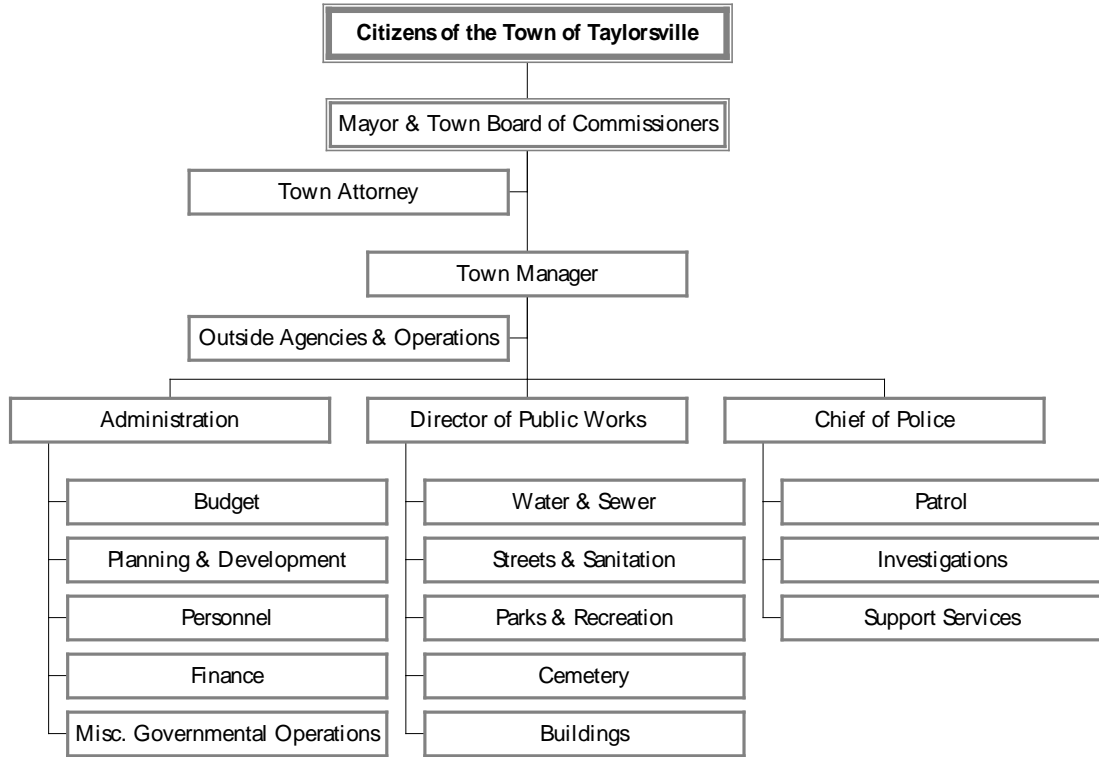
**SECTION 8:** Copies of the Budget Ordinance shall be furnished to the Town Clerk of the Governing Board and to the Town Manager/Finance Officer (Budget Officer) to be kept on file by them for their direction in the disbursement of funds.

Adopted this the \_\_\_\_\_ day of June, 2011.

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

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

# Town of Taylorsville Organizational Chart 2011-2012



# Fiscal Year 2011/12 Balanced Budget

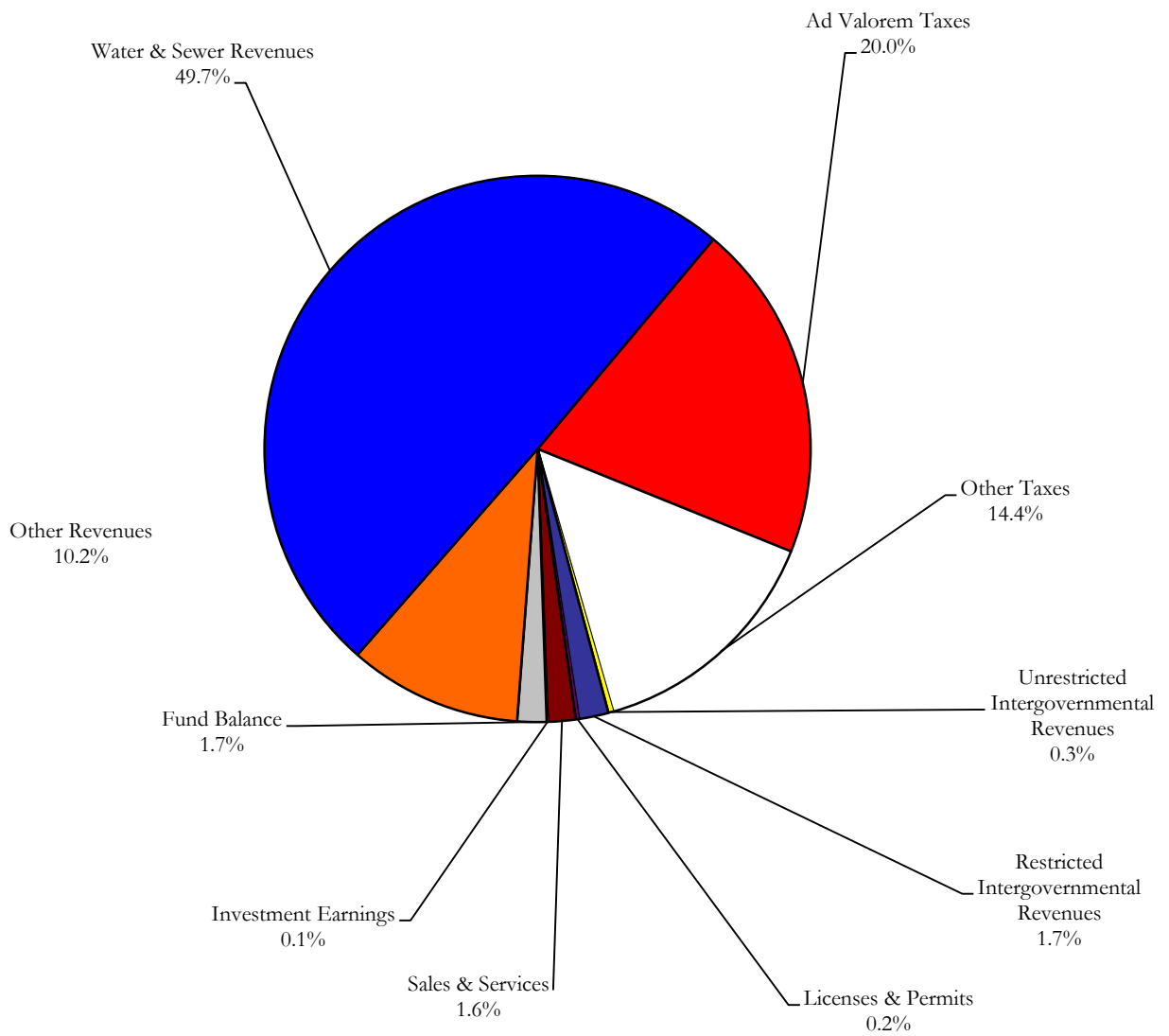
	2010/11 Budget	2011/12 Budget	Percent Change
<b>Revenues</b>			
General Fund	1,531,620	1,578,812	3.1%
Water & Sewer Fund	1,482,250	1,558,550	5.1%
<b>Total Revenues</b>	<b>\$3,013,870</b>	<b>\$3,137,362</b>	<b>4.1%</b>

	2010/11 Budget	2011/12 Budget	Percent Change
<b>Expenditures</b>			
General Fund	1,531,620	1,578,812	3.1%
Water & Sewer Fund	1,482,250	1,558,550	5.1%
<b>Total Expenditures</b>	<b>\$3,013,870</b>	<b>\$3,137,362</b>	<b>4.1%</b>

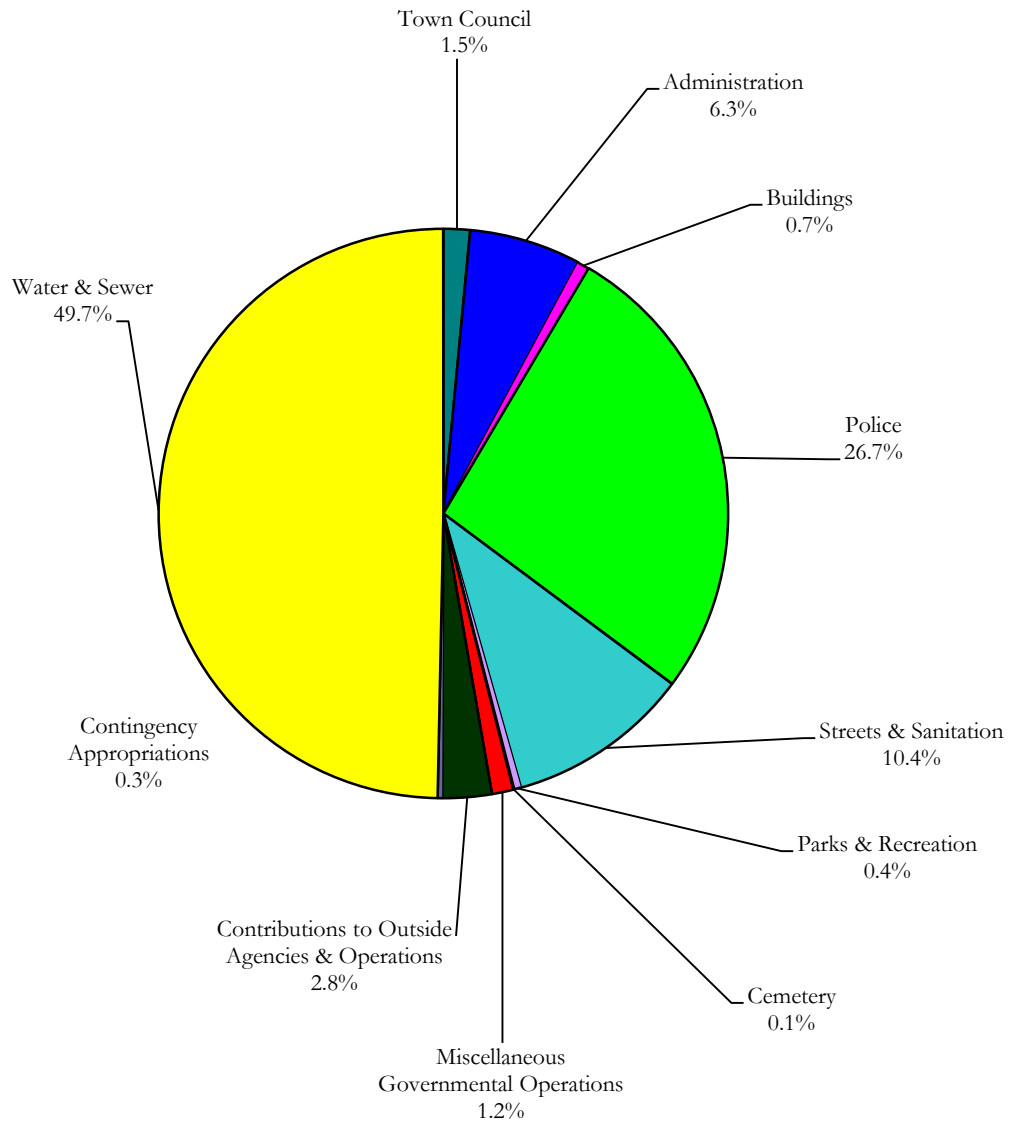
	2010/11 Budget	2011/12 Budget	Percent Change
<b>Total Revenues by Category</b>			
Ad Valorem Taxes	624,650	627,820	0.5%
Other Taxes	529,349	451,810	-14.6%
Unrestricted Intergovernmental Revenues	9,350	9,350	0.0%
Restricted Intergovernmental Revenues	54,435	54,900	0.9%
Licenses & Permits	4,250	6,150	44.7%
Sales & Services	50,883	51,183	0.6%
Investment Earnings	5,200	2,000	-61.5%
Fund Balance	29,903	54,622	82.7%
Other Revenues	223,600	320,977	43.5%
Water & Sewer Revenues	1,482,250	1,558,550	5.1%
<b>Total Revenues</b>	<b>\$ 3,013,870</b>	<b>\$ 3,137,362</b>	<b>4.1%</b>

	2010/11 Budget	2011/12 Budget	Percent Change
<b>Total Expenditures by Function</b>			
Town Council	43,077	47,392	10.0%
Administration	179,691	198,463	10.4%
Buildings	24,580	21,400	-12.9%
Police	819,571	836,795	2.1%
Streets & Sanitation	329,273	326,769	-0.8%
Parks & Recreation	20,603	12,203	-40.8%
Cemetery	2,150	2,200	2.3%
Miscellaneous Governmental Operations	34,475	37,950	10.1%
Contributions to Outside Agencies & Operations	78,200	87,640	12.1%
Contingency Appropriations	0	8,000	8000.0%
Water & Sewer	1,482,250	1,558,550	5.1%
<b>Total Expenditures</b>	<b>\$3,013,870</b>	<b>\$3,137,362</b>	<b>4.1%</b>

# Fiscal Year 2011/2012 Total Revenues by Category



# Fiscal Year 2011/2012 Total Expenditures by Function

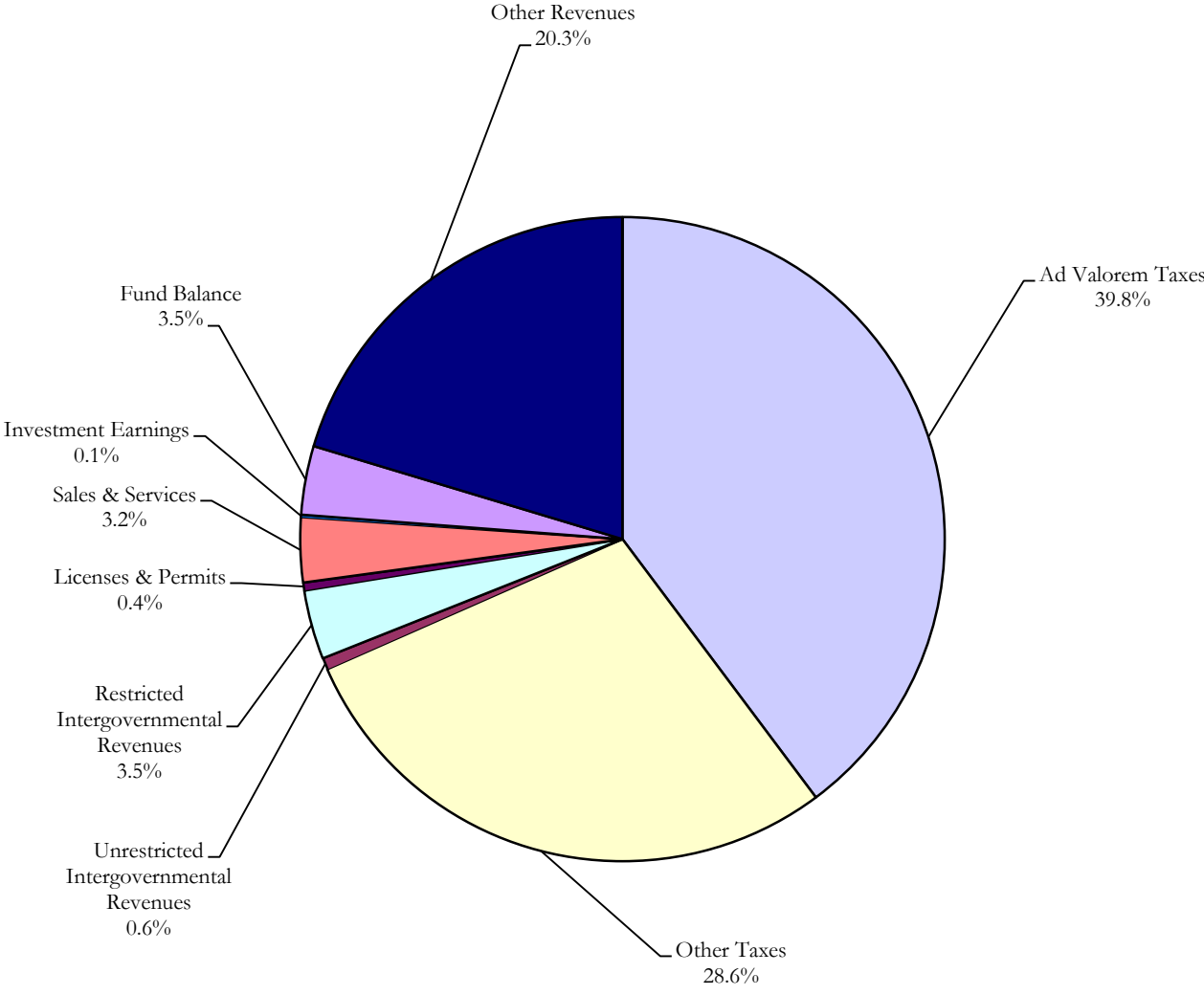


# General Fund Revenue Summary

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	2010/11 Budget	2011/12 Budget	Percent Change
<i>Revenues by Category</i>			
Ad Valorem Taxes	624,650	627,820	0.5%
Other Taxes	529,349	451,810	-14.6%
Unrestricted Intergovernmental Revenues	9,350	9,350	0.0%
Restricted Intergovernmental Revenues	54,435	54,900	0.9%
Licenses & Permits	4,250	6,150	44.7%
Sales & Services	50,883	51,183	0.6%
Investment Earnings	5,200	2,000	-61.5%
Fund Balance	29,903	54,622	82.7%
Other Revenues	223,600	320,977	43.5%
<b>Total Revenues</b>	<b>\$1,531,620</b>	<b>1,578,812</b>	<b>3.1%</b>

**Fiscal Year 2011/2012  
Revenues by Category, General Fund**



# General Fund Revenues

	2010/11 Budget	2011/12 Budget	Percent Change
<b><i>Ad Valorem Taxes</i></b>			
Ad Valorem Taxes, Current Year	579,300	586,300	1.2%
Ad Valorem Taxes, Prior Years	6,500	6,500	0.0%
Motor Vehicle Taxes	34,750	30,220	-13.0%
Penalties & Interest	4,100	4,800	17.1%
<b>Sub Total</b>	<b>\$624,650</b>	<b>627,820</b>	<b>0.5%</b>
<b><i>Other Taxes</i></b>			
1/2-Cent Option Sales Tax (Chapter 40)	95,400	86,400	-9.4%
1/2-Cent Option Sales Tax (Chapter 42)	91,600	34,000	-62.9%
Local Option Sales Tax	72,500	73,000	0.7%
1/2-Cent Option Sales Tax (2002)	7,708	0	-100.0%
Hold Harmless for rep. art 44	66,400	89,610	35.0%
Franchise Tax	67,041	67,700	1.0%
Telecommunications Franchise Tax	73,950	62,400	-15.6%
Cable Franchise	38,750	36,100	-6.8%
SBA Site	13,800	0	-100.0%
Gas Franchise Tax	2,200	2,600	18.2%
<b>Sub Total</b>	<b>\$529,349</b>	<b>451,810</b>	<b>-14.6%</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	54,160	54,600	0.8%
Powell Bill Interest	275	300	9.1%
<b>Sub Total</b>	<b>\$54,435</b>	<b>54,900</b>	<b>0.9%</b>
<b><i>Licenses &amp; Permits</i></b>			
Privilege Licenses	3,650	5,500	50.7%
Zoning Permits	600	650	8.3%
<b>Sub Total</b>	<b>\$4,250</b>	<b>\$6,150</b>	<b>44.7%</b>
<b><i>Sales &amp; Services</i></b>			
Accident Reports	800	600	-25.0%
Cemetery Lot Sales	11,000	11,000	0.0%
Officers' Fees	2,300	1,500	-34.8%
Recycling Revenue	600	900	50.0%
SRO Reimbursement	36,183	37,183	2.8%
<b>Sub Total</b>	<b>\$50,883</b>	<b>51,183</b>	<b>0.6%</b>
<b><i>Investment Earnings</i></b>			
Investment Earnings	\$5,200	2,000	-61.5%
<b>Sub Total</b>	<b>\$7,500</b>	<b>2,000</b>	<b>-73.3%</b>
<b><i>Fund Balance</i></b>			
Fund Balance Appropriated	29,903	54,622	82.7%
<b>Sub Total</b>	<b>\$29,903</b>	<b>54,622</b>	<b>82.7%</b>
<b><i>Other Revenues</i></b>			
ABC Revenue	20,000	20,377	1.9%
Parking Violations	500	500	0.0%
Rent of ABC Building	28,700	28,700	0.0%
Rent of Park House	5,400	5,400	0.0%
Sales Tax Refund	5,400	8,500	57.4%
Environmental Fee	85,600	105,000	22.7%
W&S Administration Charge to Enterprise	75,000	150,000	100.0%
Misc., Park shelter Fees	3,000	2,500	-16.7%
<b>Sub Total</b>	<b>\$223,600</b>	<b>\$320,977</b>	<b>43.5%</b>
<b>Total Revenues</b>	<b>\$1,533,920</b>	<b>\$1,578,812</b>	<b>2.9%</b>

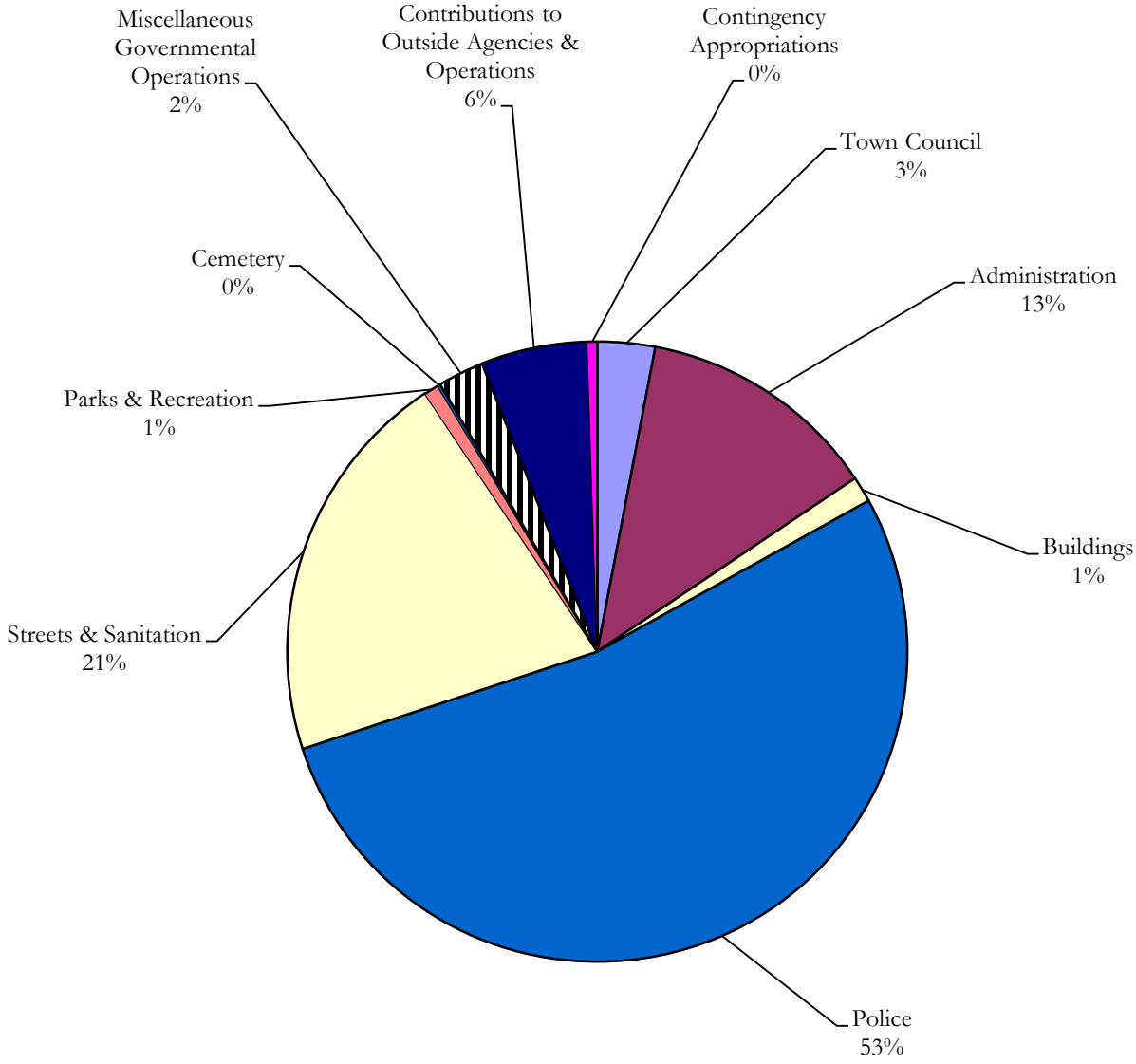
# General Fund Expenditure Summaries

	2010/11 Budget	2011/12 Budget	Percent Change
<i>Expenditures by Function</i>			
Town Council	43,077	47,392	10.0%
Administration	179,691	198,463	10.4%
Buildings	24,580	21,400	-12.9%
Police	819,571	836,795	2.1%
Streets & Sanitation	329,273	326,769	-0.8%
Parks & Recreation	20,603	12,203	-40.8%
Cemetery	2,150	2,200	2.3%
Miscellaneous Governmental Operations	34,475	37,950	10.1%
Contributions to Outside Agencies & Operations	78,200	87,640	12.1%
Contingency Appropriations	0	8,000	8000.0%
<b>Total Expenditures</b>	<b>\$1,531,620</b>	<b>1,578,812</b>	<b>3.1%</b>

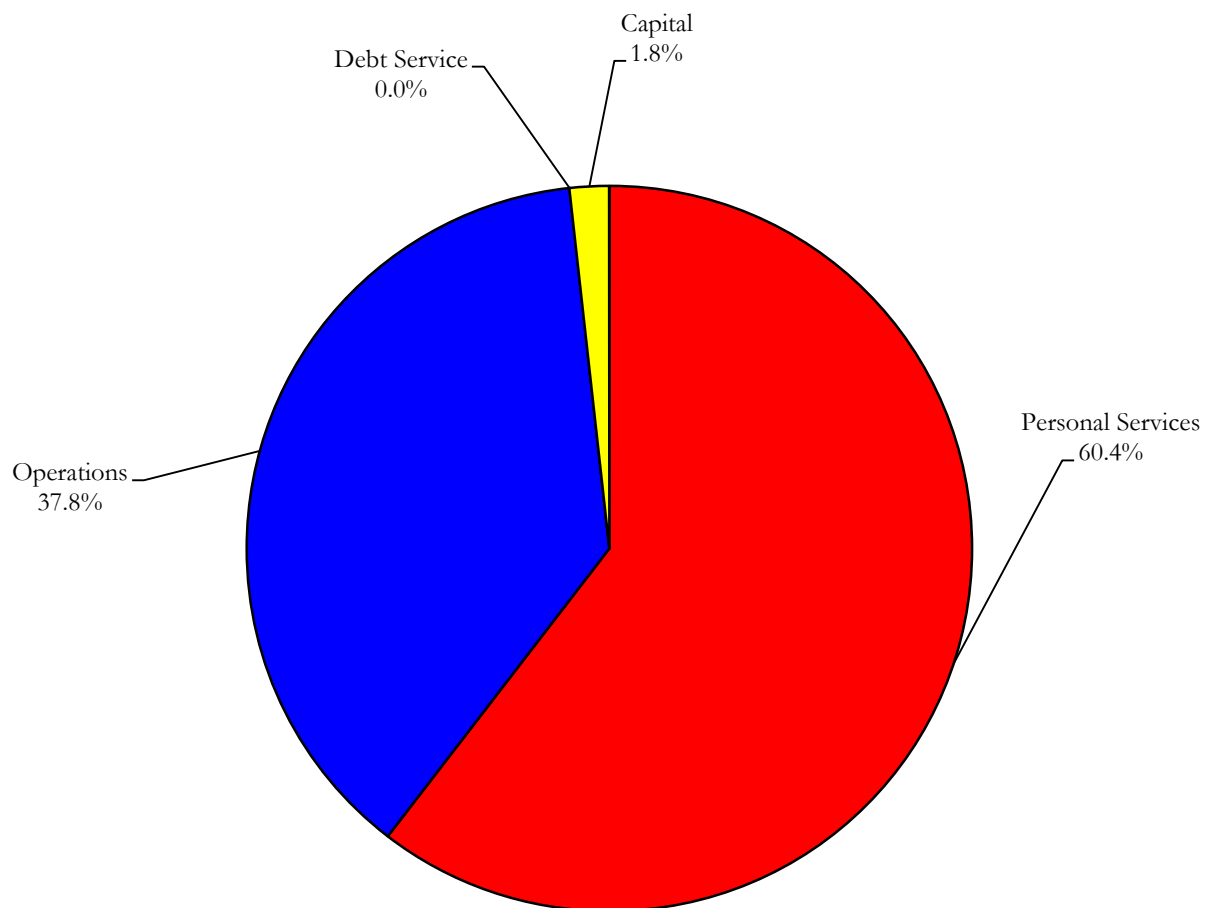
<i>Expenditures by Category</i>			
Personal Services	923,183	954,171	3.4%
Operations	530,373	596,941	12.6%
Debt Service	52,864	0	-100.0%
Capital	25,200	27,700	9.9%
<b>Total Expenditures</b>	<b>\$1,531,620</b>	<b>1,578,812</b>	<b>3.1%</b>

<i>Full Time Employees</i>			
Elected Officials	5	5	0.0%
Full Time Equivalents	14	14	0.0%
<b>Total</b>	<b>19</b>	<b>19</b>	<b>0.0%</b>

**Fiscal Year 2011/2012  
Expenditures by Function, General Fund**



## Fiscal Year 2011/2012 Expenditures by Category, General Fund



# Town Council

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	2010/11 Budget	2011/12 Budget	Percent Change
<i>Personal Services</i>			
Salaries	24,832	25,330	2.0%
FICA	1,900	2,000	5.3%
HRA Fund	1,886	1,886	0.0%
Insurance	12,863	15,880	23.5%
<b>Sub Total</b>	<b>\$41,481</b>	<b>\$45,096</b>	<b>8.7%</b>
<i>Operations</i>			
Travel	\$500	700	40.0%
Contracted Services, Wellness Program	\$96	96	0.0%
Misc- Exp Parade, Annual Events	\$1,000	1,500	50.0%
<b>Sub Total</b>	<b>\$1,596</b>	<b>\$2,296</b>	<b>43.9%</b>
<b>Total Expenditures</b>	<b>\$43,077</b>	<b>\$47,392</b>	<b>10.0%</b>
<i>Employees</i>			
Elected Officials	5	5	0.0%
<b>Total</b>	<b>5</b>	<b>5</b>	<b>0.0%</b>

# Administration

	2010/11 Budget	2011/12 Budget	Percent Change
<i>Personal Services</i>			
Salaries	107,685	117,720	9.3%
FICA	8,239	8,650	5.0%
Retirement	6,513	6,850	5.2%
401-K Contribution	5,127	5,400	5.3%
Group Insurance	11,195	12,200	9.0%
HRA Fund	1,886	1,886	0.0%
Group Disability	300	300	0.0%
<b>Sub Total</b>	<b>\$140,945</b>	<b>\$153,006</b>	<b>8.6%</b>
<i>Operations</i>			
Advertising	750	750	0.0%
Department Supplies	5,500	5,500	0.0%
Dues & Subscriptions	2,850	4,500	57.9%
Insurance & Bonds	1,500	1,557	3.8%
Maintenance & Repair Equipment	1,500	1,200	-20.0%
Miscellaneous	500	500	0.0%
Printing	3,000	3,800	26.7%
Telephone & Postage	4,750	5,450	14.7%
Travel	500	500	0.0%
Manager Vehicle Allowance-	5,000	6,600	32.0%
Manager Education	5,000	5,000	0.0%
Contracted Services, Wellness Program	96	100	4.2%
Contracted Services- and Town Attorney	7,800	10,000	28.2%
<b>Sub Total</b>	<b>\$38,746</b>	<b>\$45,457</b>	<b>17.3%</b>
<i>Capital</i>			
Capital Outlay	\$0	0	-
<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$179,691</b>	<b>\$198,463</b>	<b>10.4%</b>
<i>Employees</i>			
Full Time Equivalents	2	2	0.0%
<b>Total</b>	<b>2</b>	<b>2</b>	<b>0.0%</b>

# Buildings

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	2010/11 Budget	2011/12 Budget	Percent Change
<i>Operations</i>			
Utilities	8,000	7,500	-6.3%
Contracted Services	8,980	8,500	-5.3%
Department Supplies	1,500	2,000	33.3%
Insurance & Bonds	2,600	2,900	11.5%
Maintenance & Repair Buildings	1,500	500	-66.7%
<b>Sub Total</b>	<b>\$22,580</b>	<b>\$21,400</b>	<b>-5.2%</b>
<i>Capital</i>			
Building- -	\$2,000	0	-100.0%
<b>Sub Total</b>	<b>\$2,000</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Total Expenditures</b>	<b>\$24,580</b>	<b>\$21,400</b>	<b>-12.9%</b>
<i>Employees</i>			
Full Time Equivalents	0	0	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

# Police

	2009/10 Budget	2010/11 Proposed	Percent Change
<b><i>Personal Services</i></b>			
Salaries	496,398	503,100	1.4%
Part Time Salaries	40,000	40,000	0.0%
Law Enforcement Separation Allowance	6,100	5,000	-18.0%
FICA	38,456	39,300	2.2%
Retirement	26,833	27,300	1.7%
401-K Contribution	20,930	21,300	1.8%
Group Insurance	61,570	67,600	9.8%
HRA Fund	10,370	10,370	0.0%
Group Disability	1,584	1,700	7.3%
<b>Sub Total</b>	<b>\$702,241</b>	<b>\$715,670</b>	<b>1.9%</b>
<b><i>Operations</i></b>			
Education	1,000	1,000	0.0%
Telephone & Postage	1,300	1,300	0.0%
Travel	500	500	0.0%
Maintenance & Repair, Equipment	500	1,500	200.0%
Maintenance & Repair, Automobile	7,500	7,500	0.0%
Radio Maintenance	1,000	1,500	50.0%
Automotive Supplies	21,500	31,200	45.1%
Office Supplies	750	750	0.0%
Uniforms	3,500	3,500	0.0%
Special Fund	750	1,000	33.3%
Contracted Services	0	18,325	-
Contracted Services Wellness Program	1,248	1,300	4.2%
Contracted Services Camera Lease	17,225	8,900	-48.3%
Dues & Subscriptions	400	700	75.0%
Insurance	23,550	24,650	4.7%
Department Supplies	3,500	3,500	0.0%
<b>Sub Total</b>	<b>\$84,223</b>	<b>\$107,125</b>	<b>27.2%</b>
<b><i>Debt Service</i></b>			
Debt Service, Principal	29,338	0	-100.0%
Debt Service, Interest	3,069	0	-100.0%
<b>Sub Total</b>	<b>\$32,407</b>	<b>\$0</b>	<b>-100.0%</b>
<b><i>Capital</i></b>			
Cap. Outlay, HH Radio Eq.Vest ,Camara Mat	\$700	14,000	1900.0%
<b>Sub Total</b>	<b>\$700</b>	<b>\$14,000</b>	<b>1900.0%</b>
<b>Total Expenditures</b>	<b>\$819,571</b>	<b>\$836,795</b>	<b>2.1%</b>
<b><i>Employees</i></b>			
Full Time Equivalent	11	11	0.0%
<b>Total</b>	<b>11</b>	<b>11</b>	<b>0.0%</b>

# Streets & Sanitation

	2010/11 Budget	2011/12 Budget	Percent Change
<b><i>Personal Services</i></b>			
Salaries	33,100	35,100	6.0%
FICA	2,500	2,700	8.0%
Retirement	617	650	5.3%
Employee Retiree Insurance Benefit	475	0	-100.0%
401-K Contribution	486	500	2.9%
Group Insurance	1,120	1,220	8.9%
HRA Fund	189	200	5.8%
Group Disability	29	29	0.0%
<b>Sub Total</b>	<b>\$38,516</b>	<b>\$40,399</b>	<b>4.9%</b>
<b><i>Operations</i></b>			
Training	200	200	0.0%
Travel	0	0	-
Utilities, Street Lights	29,750	32,750	10.1%
Maintenance & Repair, Equipment	2,100	2,200	4.8%
Maintenance & Repair, Automobile	3,000	3,000	0.0%
Automotive Supplies	7,800	8,600	10.3%
Powell Bill Expense	26,870	25,320	-5.8%
Uniforms	500	500	0.0%
Tipping Fees	51,000	52,000	2.0%
Garbage Removal	76,800	79,800	3.9%
Recycling Program	28,000	30,000	7.1%
Insurance	12,000	14,000	16.7%
Department Supplies	5,500	8,500	54.5%
Inmate Work Program	3,000	3,000	0.0%
Bus Route MWF	11,280	14,000	24.1%
<b>Sub Total</b>	<b>\$257,800</b>	<b>\$273,870</b>	<b>6.2%</b>
<b><i>Debt Service</i></b>			
Debt Service, Principal sweeper	18,609	0	-100.0%
Debt Service, Interest	1,848	0	-100.0%
<b>Sub Total</b>	<b>\$20,457</b>	<b>\$0</b>	<b>-100.0%</b>
<b><i>Capital</i></b>			
Capital Outlay	12,500	12,500	0.0%
<b>Sub Total</b>	<b>\$12,500</b>	<b>\$12,500</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$329,273</b>	<b>\$326,769</b>	<b>-0.8%</b>
<b>Employees</b>			
Full Time Equivalents	2.5	1	-60.0%
<b>Total</b>	<b>2.5</b>	<b>1</b>	<b>-60.0%</b>

# Parks & Recreation

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	2010/11 Budget	2011/12 Budget	Percent Change
<i>Operations</i>			
Utilities	4,200	4,400	4.8%
Insurance	1,603	1,603	0.0%
Maintenance & Repair	2,800	2,500	-10.7%
Maintenance & Repair, Equipment	500	500	0.0%
Department Supplies	1,500	2,000	33.3%
<b>Sub Total</b>	<b>\$10,603</b>	<b>\$11,003</b>	<b>3.8%</b>
<i>Capital</i>			
Capital Outlay- Town Park Annex	10,000	1,200	-88.0%
<b>Sub Total</b>	<b>\$10,000</b>	<b>\$1,200</b>	<b>-88.0%</b>
<b>Total Expenditures</b>	<b>\$20,603</b>	<b>\$12,203</b>	<b>-40.8%</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>2010/11</u> <u>Budget</u>	<u>2011/12</u> <u>Budget</u>	<u>Percent</u> <u>Change</u>
<i>Operations</i>			
Maintenance & Repair, Grounds	1,000	1,000	0.0%
Maintenance & Repair, Equipment	750	750	0.0%
Department Supplies	400	450	12.5%
<b>Sub Total</b>	<b>\$2,150</b>	<b>\$2,200</b>	<b>2.3%</b>
<b>Total Expenditures</b>	<b>\$2,150</b>	<b>\$2,200</b>	<b>2.3%</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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	2010/11 Budget	2011/12 Budget	Percent Change
<i>Operations</i>			
Professional Services	14,725	15,200	3.2%
WPCOG, Planner	8,600	11,000	27.9%
BOA & Planning Board	500	500	0.0%
Dues	4,150	4,500	8.4%
Insurance	6,500	6,750	3.8%
<b>Sub Total</b>	<b>34,475</b>	<b>37,950</b>	<b>10.1%</b>
<b>Total Expenditures</b>	<b>\$34,475</b>	<b>\$37,950</b>	<b>10.1%</b>

## Contributions to Outside Agencies & Operations

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	2010/11 Budget	2011/12 Budget	Percent Change
<i>Operations</i>			
Alexander Board of Elections Nov 2011	0	6,640	6640.0%
Alexander County Tax Collections	17,000	17,000	0.0%
Alexander EMS & Rescue, Inc.	2,000	2,500	25.0%
Chamber Parade- Hiddenite CTR	1,200	3,000	150.0%
Central Alexander Fire Department	58,000	58,500	0.9%
<b>Sub Total</b>	<b>\$78,200</b>	<b>\$87,640</b>	<b>12.1%</b>
<b>Total Expenditures</b>	<b>\$78,200</b>	<b>\$87,640</b>	<b>12.1%</b>

# Contingency Appropriations

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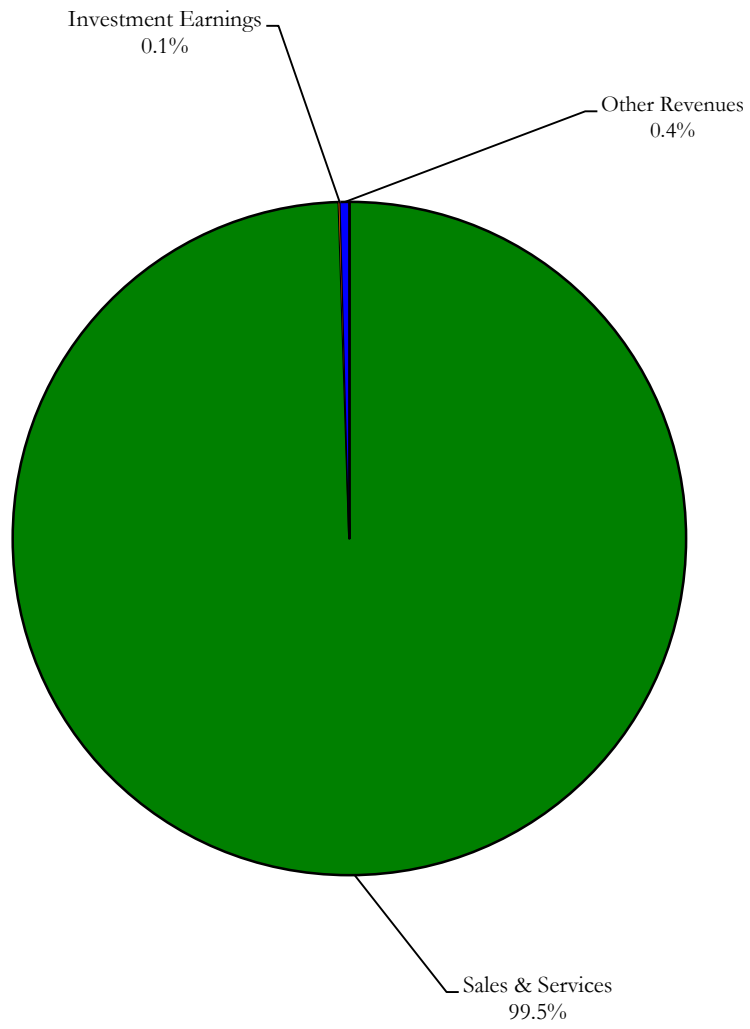
	<u>2010/11 Budget</u>	<u>2011/12 Budget</u>	<u>Percent Change</u>
<i>Operations</i>			
Contingency Appropriation	\$0	\$8,000	8000.0%
<b>Sub Total</b>	<b>\$0</b>	<b>\$8,000</b>	<b>8000.0%</b>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$8,000</b>	<b>8000.0%</b>

## Water & Sewer Fund Revenue Summary

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	2010/11 Budget	2011/12 Budget	Percent Change
<i>Revenues by Category</i>			
Sales & Services	1,465,750	1,550,550	5.8%
Investment Earnings	3,000	1,500	-50.0%
Other Revenues	13,500	6,500	-51.9%
Fund Balance	0	0	0.0%
<b>Total Revenues</b>	<b>\$1,482,250</b>	<b>\$1,558,550</b>	<b>5.1%</b>

**Fiscal Year 2011/2012  
Revenues by Category, Water & Sewer Fund**

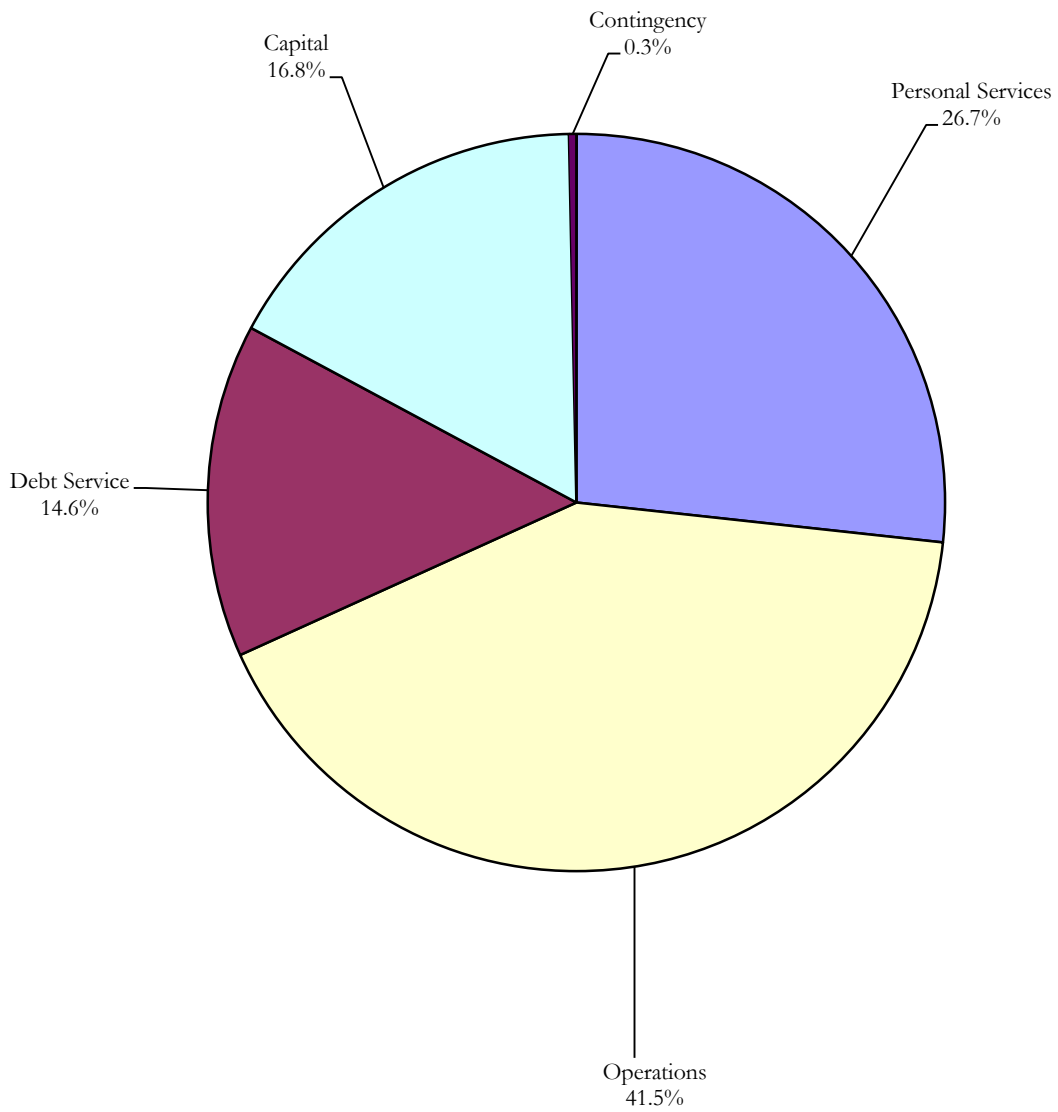


# Water & Sewer Fund Expenditure Summary

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	2010/11 Budget	2011/12 Budget	Percent Change
<i>Expenditures by Category</i>			
Personal Services	426,801	416,728	-2.4%
Operations	589,587	646,610	9.7%
Debt Service	206,085	227,635	10.5%
Capital	259,777	262,577	1.1%
Contingency	0	5,000	5000.0%
<b>Total Expenditures</b>	<b>\$1,482,250</b>	<b>\$1,558,550</b>	<b>5.1%</b>
 <i>Employees</i>			
Full Time Equivalents	9	9	0.0%

**Fiscal Year 2011/2012  
Expenditures by Category, Water & Sewer Fund**



# Water & Sewer Fund Revenues

	2010/11 Budget	2011/12 Budget	Percent Change
<b><i>Sales and Services</i></b>			
Capital Fixed Sewer Charge	96,000	95,300	-0.7%
Fairway Oaks Revenue	3,000	3,000	0.0%
Impact/Assessment Fees 250 bed NP 6 mo	10,800	40,000	270.4%
Penalties & Interest	24,000	16,250	-32.3%
Reconnection Fees	6,000	2,500	-58.3%
Return Check Fee	1,000	1,000	0.0%
Water & Sewer Charges add Dyal. 250 NP	1,318,950	1,386,500	5.1%
Water & Sewer Taps	6,000	6,000	0.0%
<b>Sub Total</b>	<b>\$1,465,750</b>	<b>1,550,550</b>	<b>5.8%</b>
<b><i>Investment Earnings</i></b>			
Investment Earnings	3,000	1,500	-50.0%
<b>Sub Total</b>	<b>\$3,000</b>	<b>\$1,500</b>	<b>-50.0%</b>
<b><i>Other Revenues</i></b>			
Miscellaneous	5,000	5,000	0.0%
Sales Tax Refund	8,500	1,500	-82.4%
<b>Sub Total</b>	<b>\$13,500</b>	<b>\$6,500</b>	<b>-51.9%</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>\$1,482,250</b>	<b>\$1,558,550</b>	<b>5.1%</b>

# Water & Sewer Fund Expenditures

	2010/11 Budget	2011/12 Budget	Percent Change
<b><i>Personal Services</i></b>			
Salaries	318,913	310,000	-2.8%
FICA	24,438	24,800	1.5%
Retirement	16,398	14,750	-10.1%
Employee Retiree Insurance Benefit	2,004	5,500	174.5%
401-K Contribution	12,912	11,950	-7.5%
Group Insurance	43,660	41,400	-5.2%
HRA Fund	7,353	7,353	0.0%
Group Disability	1,123	975	-13.2%
<b>Sub Total</b>	<b>\$426,801</b>	<b>\$416,728</b>	<b>-2.4%</b>
<b><i>Operations</i></b>			
Contracted Services, Laboratory	26,000	27,500	5.8%
Contracted Services, Wellness Program	960	960	0.0%
Contracted Services, ORC	0	27,000	-
Professional Services, Auditor	15,000	16,000	6.7%
Professional Services, Engineer	22,000	22,500	2.3%
Maintenance & Repair, Building	1,500	500	-66.7%
Maintenance & Repair, Eq. Water Tanks	5,000	5,000	0.0%
Maintenance & Repair, Vehicle	5,000	6,000	20.0%
System Maintenance-Co. Bells River Pumps	85,000	85,000	0.0%
Sludge Removal	48,000	55,000	14.6%
Purchase of Water for Resale	195,000	199,000	2.1%
Utilities	75,000	81,000	8.0%
Insurance & Bonds	12,500	13,850	10.8%
Automotive Supplies	15,000	16,500	10.0%
Telephone & Postage	10,400	11,500	10.6%
Charter Communications	2,800	2,800	0.0%
Training	1,500	1,500	0.0%
Travel	1,000	1,500	50.0%
Uniforms	5,900	7,000	18.6%
Printing	2,000	2,000	0.0%
Department Supplies	55,527	60,000	8.1%
Inmate Work Program	4,000	4,000	0.0%
Dues & Subscriptions	500	500	0.0%
<b>Sub Total</b>	<b>\$589,587</b>	<b>\$646,610</b>	<b>9.7%</b>
<b><i>Debt Service</i></b>			
Energy United yr 4 of 20 year payment	93,000	93,000	0.0%
Debt Service, Principal ARRA-BBT	88,450	110,000	24.4%
Debt Service, Interest BBT- 0%ARRA	24,635	24,635	0.0%
<b>Sub Total</b>	<b>\$206,085</b>	<b>\$227,635</b>	<b>10.5%</b>
<b><i>Capital</i></b>			
Transfers to GF - .	75,000	150,000	100.0%
Capital Outlay	154,850	80,577	-48.0%
Water & Sewer Capital Reserve Fund	29,927	32,000	6.9%
<b>Sub Total</b>	<b>\$259,777</b>	<b>\$262,577</b>	<b>1.1%</b>
<b><i>Contingency</i></b>			
Contingency Appropriation	1,340	5,000	273.1%
<b>Sub Total</b>	<b>\$1,340</b>	<b>\$5,000</b>	<b>273.1%</b>
<b>Total Expenditures</b>	<b>\$1,483,590</b>	<b>\$1,558,550</b>	<b>5.1%</b>
<b><i>Employees</i></b>			
Full Time Equivalents	10	8.6	-14.0%
<b>Total</b>	<b>10</b>	<b>8.6</b>	<b>-14.0%</b>