

# *Town of Taylorsville*



## *Annual Budget*

*2024-2025*

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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 11, 2024

## **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 2024/2025 Budget for the Town of Taylorsville, North Carolina. The budget totaling \$5,609,205 (excluding pass thru grant projects) provides for all Town personnel expenses, operations, capital improvements, and debt service requirements. It reflects an increase of 7.1% from the prior year's approved budget due to an increase in investment earnings as well as continued increases in sales tax. There was a slight decrease (1.6%) in ad valorem tax valuation this year due to an increase in business property tax exemptions. Motor vehicle estimated valuation is up by 14.4%, now totaling \$15,000,000. 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
<b>2024/2025</b>	<b>\$5,609,205</b>	<b>7.1%</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 7.6% increase. This increase reflects improved local sales tax revenues and investment earnings. It is proposed that we increase our solid waste fee from \$11.00 per month to \$15.00 per month. This will help offset increases in our curbside pickup expenses but remains over \$7.00 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 2,287 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 post covid-19 pandemic.

### **Powell Bill Street Allocation**

These funds represent redistribution by the State of a portion of the motor fuels tax collections. The use of these funds is restricted to maintaining, repairing, constructing, reconstructing, or widening any Town owned public streets or thoroughfares within the Town limits. Drainage, curb and gutter, sidewalks, and other necessary appurtenances are also approved uses of these funds. One-quarter of the distribution is based on the number of miles of local streets owned by the Town (10.65 miles) and the remaining 75% is distributed on a population basis of 2,287. This year's funding is expected to remain about the same as last year at roughly \$70,000.

### **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 includes the use of \$77,000 of fund balance. These funds will be used solely for capital improvement projects at the Urgent Care building, Town Hall, and the completion of the cemetery extension project.

## **GENERAL FUND EXPENDITURES BY FUNCTION**

Expenditures for the 2024/2025 General Fund totals \$2,804,955 an increase of 7.6% from the amount budgeted for Fiscal Year 2023/2024. This increase was driven by a 28% rate increase for municipal lighting by Duke Energy, a 15.8% increase in property and liability insurance, a 6.9% increase in trash and recycling pickup services, and a 3% increase in group insurance.

## **Town Council**

This function accounts for \$56,800 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 \$245,010. These expenditures are driven by costs associated with the management and administration of all Town activities. There is a 15.5% increase in this department this year due to the addition of the Finance Director position. 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 \$46,950, which is an increase of 39.3% from last fiscal year. The increase is due to a \$12,000 remodeling project to add an additional office and make repairs in Town Hall. 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 \$73,270. The expenditures directly relate to the insuring and maintenance & repairs of our rental properties. This function also includes the expenses of the lease and maintenance of the grounds at the old hospital property which we lease for parking and yard sales. Included in this year's budget is a capital project at the Urgent Care building to fix an issue of water seeping into the building from underground during large rain events.

## **Police**

The Police Department accounts for \$1,525,752, and provides 24-7-365 town coverage. The department is comprised of 14 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 5 vehicles, and the financing of one new patrol car.

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. Beginning this fiscal year, a new pay scale will take effect following the completion of a pay study done by the MAPS group. The starting pay for a road officer will be \$41,944, SROs will start at \$44,041, Detectives at \$46,243, and Sergeants pay will begin at \$48,555. Current officers' salaries have been adjusted to the new pay scale with an additional 0.5% per blended time in position and years of service to the Town. With the adjustment, each officer will receive a minimum of a 5% pay increase.

## **Streets & Sanitation**

The Streets & Sanitation Department accounts for \$531,287 with an increase of 12.1%. The increase is due mainly in part to the increase in expense for street lights, 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. 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 \$20,050 in this year's budget. This is down from \$44,955 in last year's budget due to the cemetery expansion project nearing its end. All that remains of the project is some ground leveling, surveying, and reseeding.

### **Miscellaneous Governmental Operations**

This function accounts for \$132,500, a 25.6% 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 0.5% increase in the contract for tax collection with Alexander County, additional expenses with our attorney and auditing firm, as well as, the shifting of sales tax expenditures moving to this function for accounting purposes.

### **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. Beginning this fiscal year, the Taylorsville Fire Department will receive allocations based on the current fire tax rate set by Alexander County. This year's fire tax rate for the district is \$0.05 per \$100 value. This resulted in an increase of nearly 20% in allocations. We feel this is the best approach to determine allocations so that all citizens, whether they live in the County or Town, pay an equal share for fire protection. 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 51.7% of the proposed budget. This is a decrease from last year because of our 3-year contract with Alexander County Sheriff's Department to fill two of our SRO positions. 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 in one year's time. 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 MAPS Group recently completed their salary study of the town's workforce. While staff in administration and public works meet at least the starting range for their pay scales, nobody in the police department does. The Town Council agreed in the June 4<sup>th</sup> council meeting to approve the pay study and implement an option in FY 24/25 budget that brings all staff up to the minimum range for their pay scale as

well as give each employee a 0.5% increase per blended time in their position and years of service to the Town. Each employee within the Police Department will receive a minimum 5% increase in pay from this option. Full-time employees in other departments will receive a 5% COLA and part-time employees will receive a 3% COLA. It is also proposed that all employees receive a bonus as well for their dedication and hard work.

Included in the salary study is an 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 45.7% 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 lease obligation within the Police Department for 5 patrol cars. Of those 5, there are 3 leases that will end February 2025. Funding has been proposed to purchase those 3 vehicles at the end of their lease. It is also proposed to finance the purchase of an additional patrol car. This patrol car would be financed for a term not greater than 30 months.

## **WATER & SEWER FUND**

The budget for the Water & Sewer Fund totals \$2,804,250, an increase of 6.1%. Our Paul Payne Pump Station and Wastewater Treatment Plant upgrade project is set for construction in fiscal year 24/25. This project is over \$1,400,000 and will upgrade 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 \$1.50 increase to the minimum charge for water and sewer service will take effect this budget year to help offset increased cost due to inflation. The capital charge will be reduced by \$0.50 for inside customers and \$1.00 for outside customers. Our goal is to incorporate this charge within our minimum charge for residential customers in the future to help make bills easier to understand. There will also 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 \$2,804,250. 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 28.3%. Debt Service is 18.1% at an expense of \$359,025 with an outstanding debt amount just over \$3,000,000.

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 regards 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. Funding has been set aside in this budget to purchase upgraded meters to replace our failing meters in hopes to begin getting our system back into a fully functioning, warranty covered system.

New lead and copper regulations are coming soon for all water systems. The first step in these regulations is an inventory of the type of pipes we have in the ground from water mains to service lines as well as what type of pipes our customers have from the meter into and throughout their homes/businesses. In fiscal year 22/23 we contracted with 120 Water to assist us in this asset inventory. We will continue working with them until we have collected all the data required by October 2024. 120 Water only provides the software and data assistance for compiling this information. This is a huge undertaking that will take a lot of man hours. One person will not be able to collect this data alone and stay on top of their other duties so additional help will be needed from within the departments to accomplish this task.

### **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 strive to continually improve the overall operation. Our dedicated staff does far more, with far less when compared to other governments in our region.

Respectfully,

A handwritten signature in black ink, appearing to read "Aaron Wike". The signature is fluid and cursive, with the first name "Aaron" and last name "Wike" clearly distinguishable.

Aaron Wike, Town Manager



**TOWN OF TAYLORSVILLE**  
**BUDGET ORDINANCE, FISCAL YEAR 2024/2025**

**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, 2024 and ending June 30, 2025

Ad Valorem Taxes (Current and Prior Years)	\$942,500
Other Taxes	\$1,112,500
Unrestricted Intergovernmental Revenues	\$10,500
Restricted Intergovernmental Revenues	\$75,005
Licenses & Permits	\$9,150
Sales & Services	\$116,900
Investment Earnings	\$80,000
Fund Balance	\$77,000
Other Revenue	\$381,400
	<hr/>
	<b>\$2,804,955</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, 2024 and ending June 30, 2025 in accordance with the chart of accounts established for the Town:

Town Council	\$56,800
Administration	\$245,010
Buildings	\$46,950
Rental Property	\$73,270
Police	\$1,525,752
Streets & Sanitation	\$531,287
Parks & Recreation	\$39,050
Cemetery	\$20,050
Miscellaneous Governmental	\$132,500
Contributions to Outside Agencies &	
Operations, Contingency	\$134,286
	<hr/>
	<b>\$2,804,955</b>

**SECTION 3:** It is estimated that the following revenues will be available in the Enterprise Fund for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:

Sales & Services	\$2,663,000
Investment Earnings	\$120,000
Other Revenues	\$21,250
	<hr/>
	<b>\$2,804,250</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, 2024 and ending June 30, 2025, in accordance with the chart of accounts established for the Town:

Personal Services	\$906,210
Operations	\$1,373,343
Debt Service	\$359,025
Capital	\$165,672
Contingency	\$0
	<hr/>
	<b>\$2,804,250</b>

**SECTION 5:** The Total of Both General Fund and Enterprise Funds for Fiscal Year 2024/2025 are as follows.

General Fund Budget	\$2,804,955
Enterprise Fund	\$2,804,250
	<hr/>
	<b>\$5,609,205</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, 2024, 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 \$271,356,146 at a 97.5% collection rate. Also included in the listing is motor vehicle tax at an estimated valuation of \$15,000,000.

Ad Valorem Taxes, Current Year	\$874,500
Ad Valorem Taxes, Prior Years	\$11,500
Motor Vehicle Taxes	\$52,500
Penalties & Interest	\$4,000
	<hr/>
	<b>\$942,500</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 18<sup>th</sup> day of June, 2024.

Attest

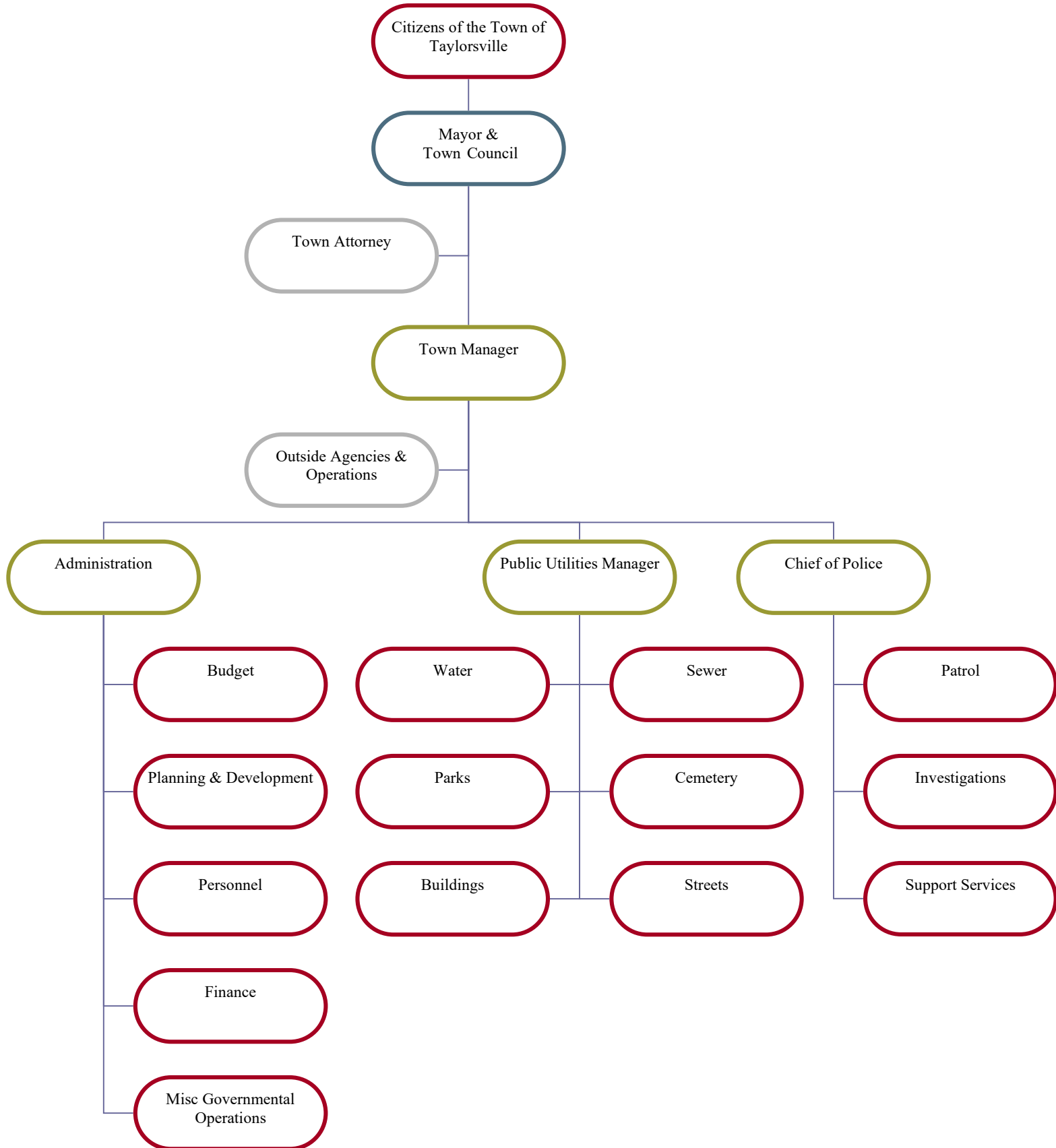
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George Holleman, Mayor

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Yolanda T. Prince, Town Clerk

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



# Fiscal Year 2024/25 Balanced Budget

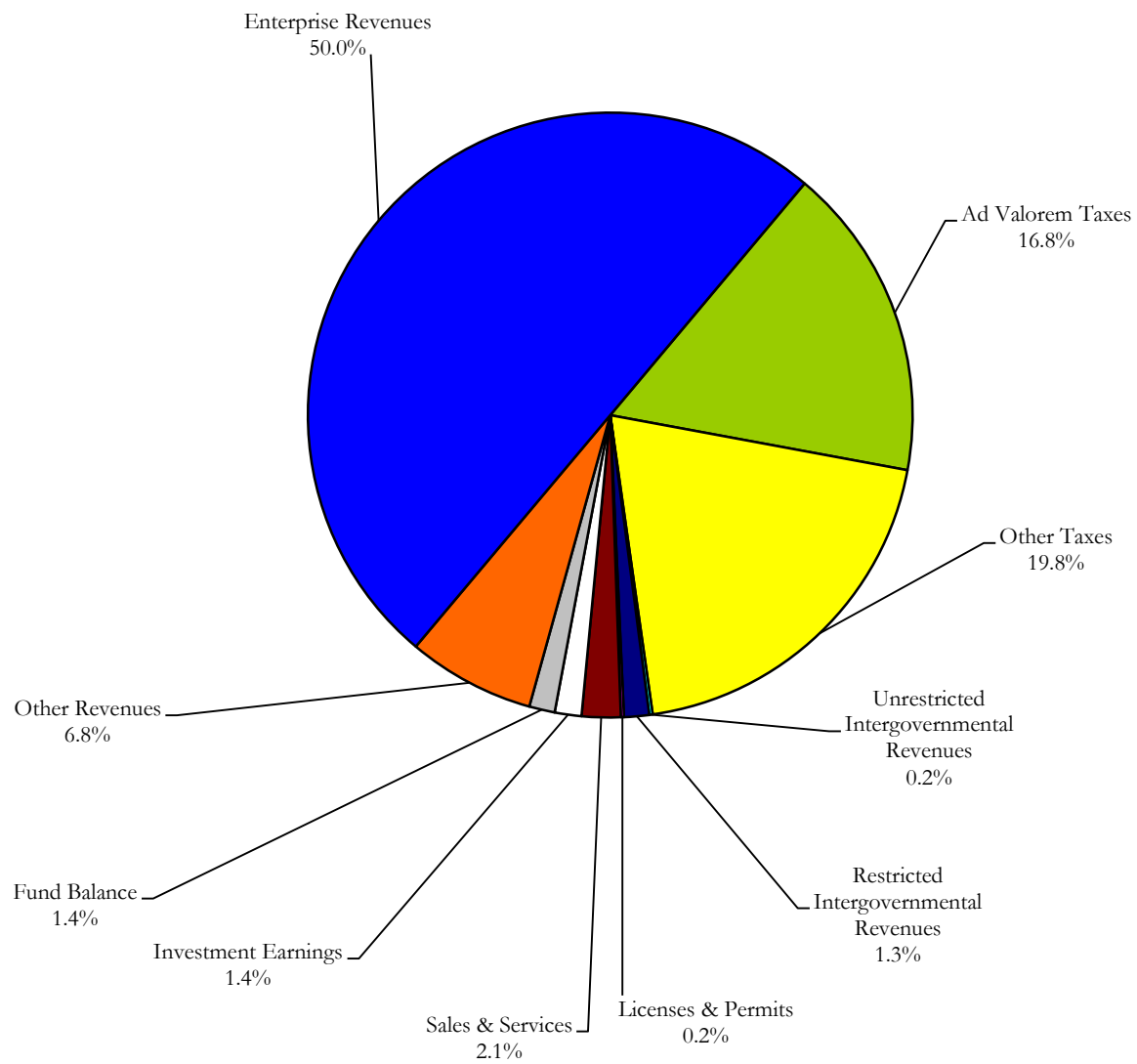
	2023/24 Budget	2024/25 Budget	Percent Change
<b>Revenues</b>			
General Fund	2,606,400	2,804,955	7.6%
Enterprise Fund	2,632,850	2,804,250	6.5%
<b>Total Revenues</b>	<b>\$5,239,250</b>	<b>\$5,609,205</b>	<b>7.1%</b>

	2023/24 Budget	2024/25 Budget	Percent Change
<b>Expenditures</b>			
General Fund	2,606,400	2,804,955	7.6%
Enterprise Fund	2,632,850	2,804,250	6.5%
<b>Total Expenditures</b>	<b>\$5,239,250</b>	<b>\$5,609,205</b>	<b>7.1%</b>

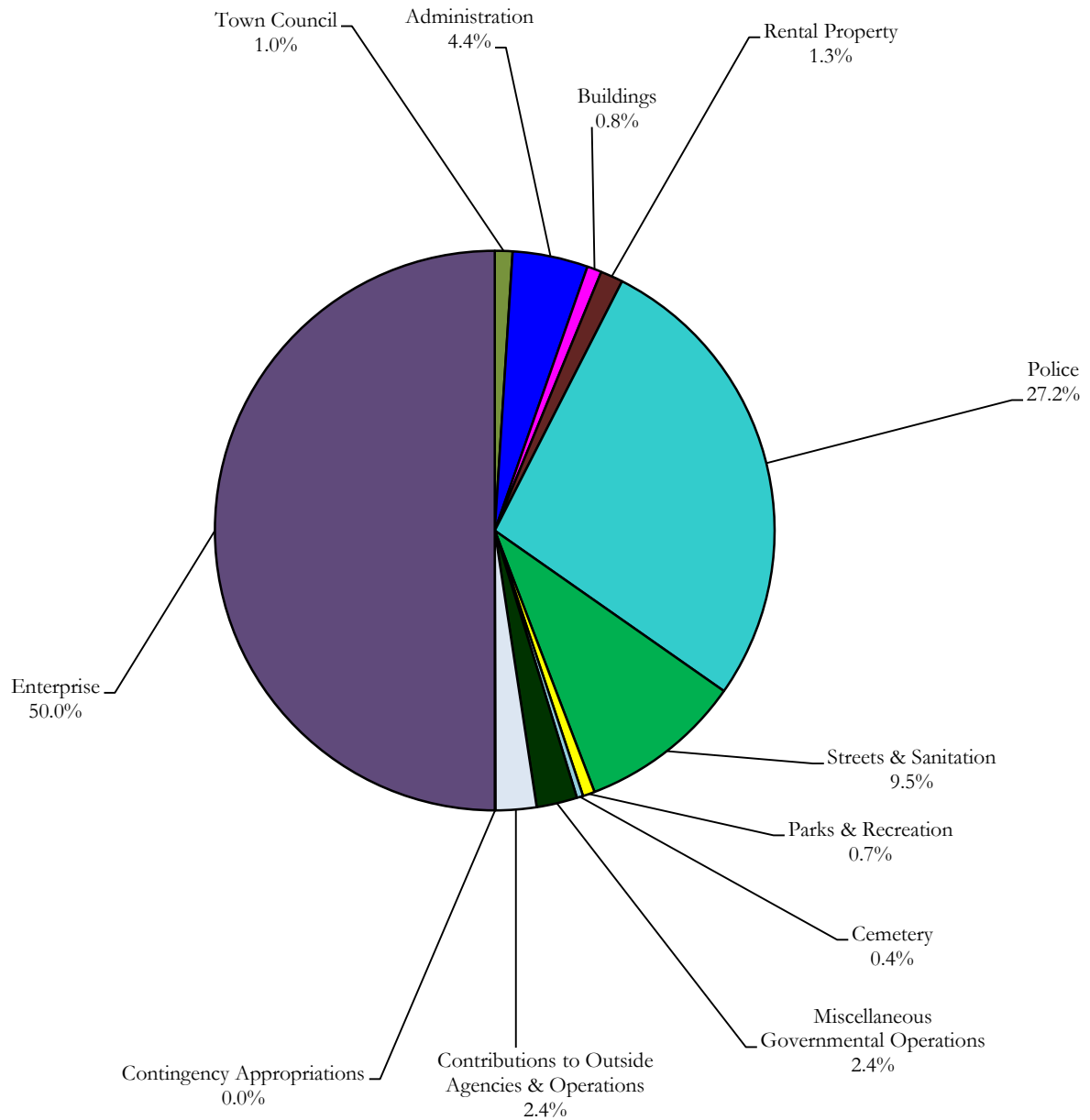
	2023/24 Budget	2024/25 Budget	Percent Change
<b>Total Revenues by Category</b>			
Ad Valorem Taxes	949,680	942,500	-0.8%
Other Taxes	1,031,200	1,112,500	7.9%
Unrestricted Intergovernmental Revenues	10,500	10,500	0.0%
Restricted Intergovernmental Revenues	78,350	75,005	-4.3%
Licenses & Permits	1,450	9,150	531.0%
Sales & Services	168,970	116,900	-30.8%
Investment Earnings	8,800	80,000	809.1%
Fund Balance	35,000	77,000	0.0%
Other Revenues	322,450	381,400	18.3%
Enterprise Revenues	2,632,850	2,804,250	6.5%
<b>Total Revenues</b>	<b>\$5,239,250</b>	<b>\$5,609,205</b>	<b>7.1%</b>

	2023/24 Budget	2024/25 Budget	Percent Change
<b>Total Expenditures by Function</b>			
Town Council	64,550	56,800	-12.0%
Administration	212,075	245,010	15.5%
Buildings	33,700	46,950	39.3%
Rental Property	12,500	73,270	486.2%
Police	1,486,635	1,525,752	2.6%
Streets & Sanitation	474,135	531,287	12.1%
Parks & Recreation	59,350	39,050	-34.2%
Cemetery	44,955	20,050	-55.4%
Miscellaneous Governmental Operations	105,500	132,500	25.6%
Contributions to Outside Agencies & Operations	113,000	132,286	17.1%
Contingency Appropriations	0	2,000	
Enterprise	2,632,850	2,804,250	6.5%
<b>Total Expenditures</b>	<b>\$5,239,250</b>	<b>\$5,609,205</b>	<b>7.1%</b>

**Fiscal Year 2024/2025**  
**Total Revenues by Category**



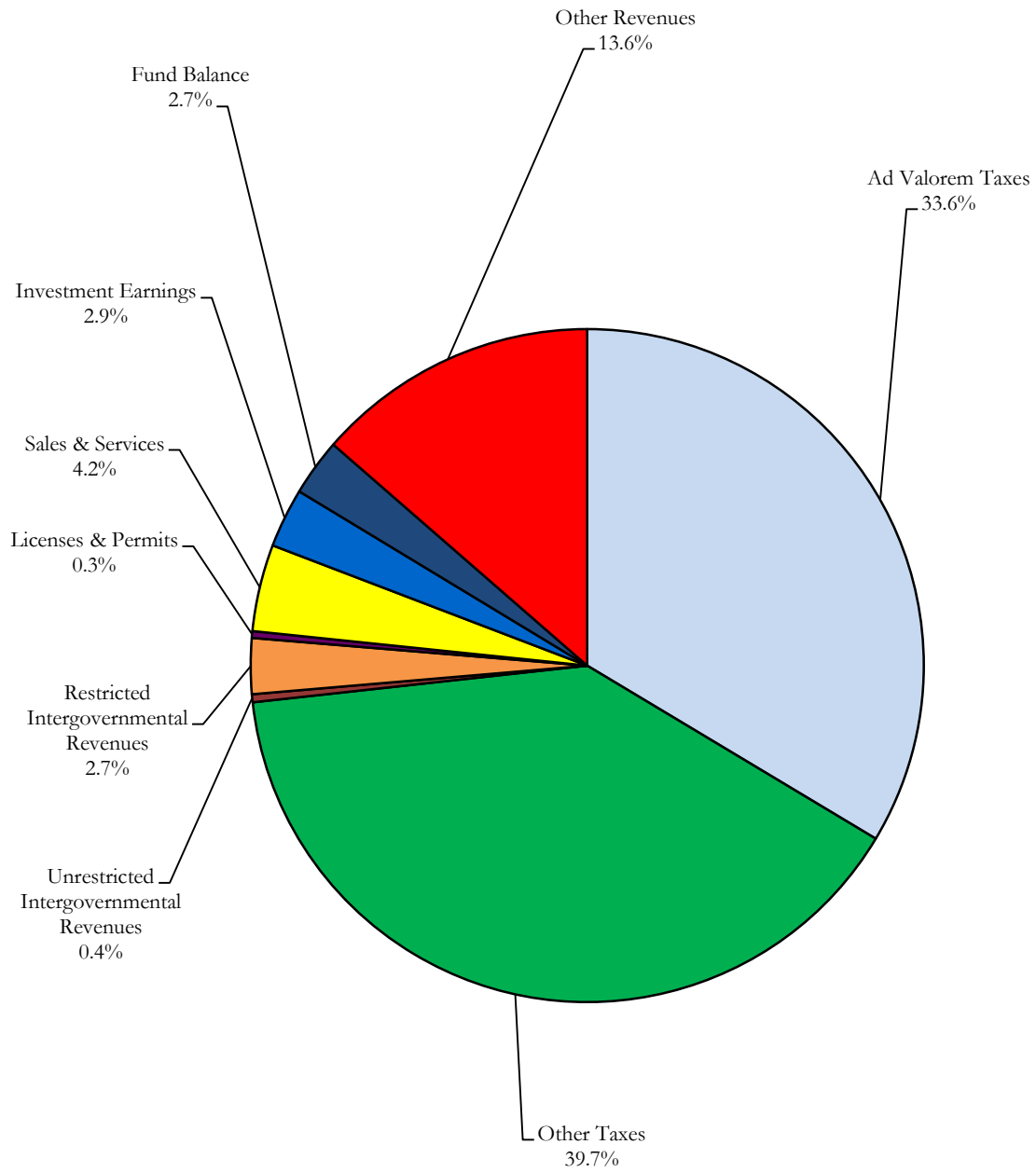
**Fiscal Year 2024/2025**  
**Total Expenditures by Function**



# General Fund Revenue Summary

	2023/24 Budget	2024/25 Budget	Percent Change
<i>Revenues by Category</i>			
Ad Valorem Taxes	949,680	942,500	-0.8%
Other Taxes	1,031,200	1,112,500	7.9%
Unrestricted Intergovernmental Revenues	10,500	10,500	0.0%
Restricted Intergovernmental Revenues	78,350	75,005	-4.3%
Licenses & Permits	1,450	9,150	531.0%
Sales & Services	168,970	116,900	-30.8%
Investment Earnings	8,800	80,000	809.1%
Fund Balance	35,000	77,000	0.0%
Other Revenues	322,450	381,400	18.3%
<b>Total Revenues</b>	<b>\$2,606,400</b>	<b>\$2,804,955</b>	<b>7.6%</b>

**Fiscal Year 2024/2025**  
**Revenues by Category, General Fund**





# General Fund Revenues

		2023/24 Budget	2024/25 Budget	Percent Change
	<b><i>Ad Valorem Taxes</i></b>			
10.3010.2022	Ad Valorem Taxes, Current Year	887,280	873,500	-1.6%
10.3010.0000	Ad Valorem Taxes, Prior Years	12,500	12,500	0.0%
10.3180.0000	Motor Vehicle Taxes	45,900	52,500	14.4%
10.3170.0000	Penalties & Interest	4,000	4,000	0.0%
	<b>Sub Total</b>	<b>\$949,680</b>	<b>\$942,500</b>	<b>-0.8%</b>
	<b><i>Other Taxes</i></b>			
10.3450.4000	1/2-Cent Option Sales Tax (Chapter 40)	206,000	220,000	6.8%
10.3450.4200	1/2-Cent Option Sales Tax (Chapter 42)	107,000	115,000	7.5%
10.3450.0000	Local Option Sales Tax 1%	212,800	230,000	8.1%
10.3450.4400	1/4 Cent 2002 Sales Tax(Chapter 44)	87,400	100,000	14.4%
10.3450.4500	Hold Harmless for rep. art 44 and Ex. Distr.	250,000	264,000	5.6%
10.3370.0000	Franchise Tax	98,000	120,000	22.4%
10.3370.0100	Telecommunications Franchise Tax	40,000	34,000	-15.0%
10.3360.0100	Cable Franchise Revenue	28,000	28,000	0.0%
10.3360.0200	Gas Franchise Tax Revenue	2,000	1,500	-25.0%
	<b>Sub Total</b>	<b>\$1,031,200</b>	<b>\$1,112,500</b>	<b>7.9%</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	10,000	5,000	-50.0%
10.3430.0000	Powell Bill Allocation	68,250	70,000	2.6%
10.3290.0200	Powell Bill Interest	100	5	-95.0%
	<b>Sub Total</b>	<b>\$78,350</b>	<b>\$75,005</b>	<b>-4.3%</b>
	<b><i>Licenses &amp; Permits</i></b>			
10.3260.0100	Event Permits	250	150	-40.0%
10.3260.0110	Event Vendor Permits	1,200	4,000	233.3%
10.3260.0125	Hospital Parking Permits	0	5,000	
	<b>Sub Total</b>	<b>\$1,450</b>	<b>\$9,150</b>	<b>531.0%</b>
	<b><i>Sales &amp; Services</i></b>			
10.3520.0002	Accident Reports	250	300	20.0%
10.3610.0000	Cemetery Lot Sales	16,000	16,000	0.0%
10.3520.0001	Officers' Fees	1,200	600	-50.0%
10.3520.0300	SRO Reimbursement	151,520	100,000	-34.0%
	<b>Sub Total</b>	<b>\$168,970</b>	<b>\$116,900</b>	<b>-30.8%</b>
	<b><i>Investment Earnings</i></b>			
10.3290.0000	Investment Earnings	8,800	80,000	809.1%
	<b>Sub Total</b>	<b>\$8,800</b>	<b>\$80,000</b>	<b>809.1%</b>
	<b><i>Fund Balance</i></b>			
10.3990.0100	Fund Balance Appropriated	35,000	77,000	0.0%
	<b>Sub Total</b>	<b>\$35,000</b>	<b>\$77,000</b>	<b>0.0%</b>
	<b><i>Other Revenues</i></b>			
10.3470.0000	ABC Revenue	100,000	100,000	0.0%
10.3520.0000	Parking Violations	250	250	0.0%
10.3310.0000	Rent of ABC Building	28,700	30,000	4.5%
10.3420.0300	Rent of Park House	8,400	8,400	0.0%
10.3310.0100	Rent of Urgent Care Building	9,000	9,000	0.0%
10.3670.0100	Sales Tax Refund	22,500	8,500	-62.2%
10.3970.5150	Solid Waste Fee	152,600	224,000	46.8%
10.3420.0500	Misc.,Park shelter Fees	1,000	1,250	25.0%
	<b>Sub Total</b>	<b>\$322,450</b>	<b>\$381,400</b>	<b>18.3%</b>
	<b>Total Revenues</b>	<b>\$2,606,400</b>	<b>\$2,804,955</b>	<b>7.6%</b>

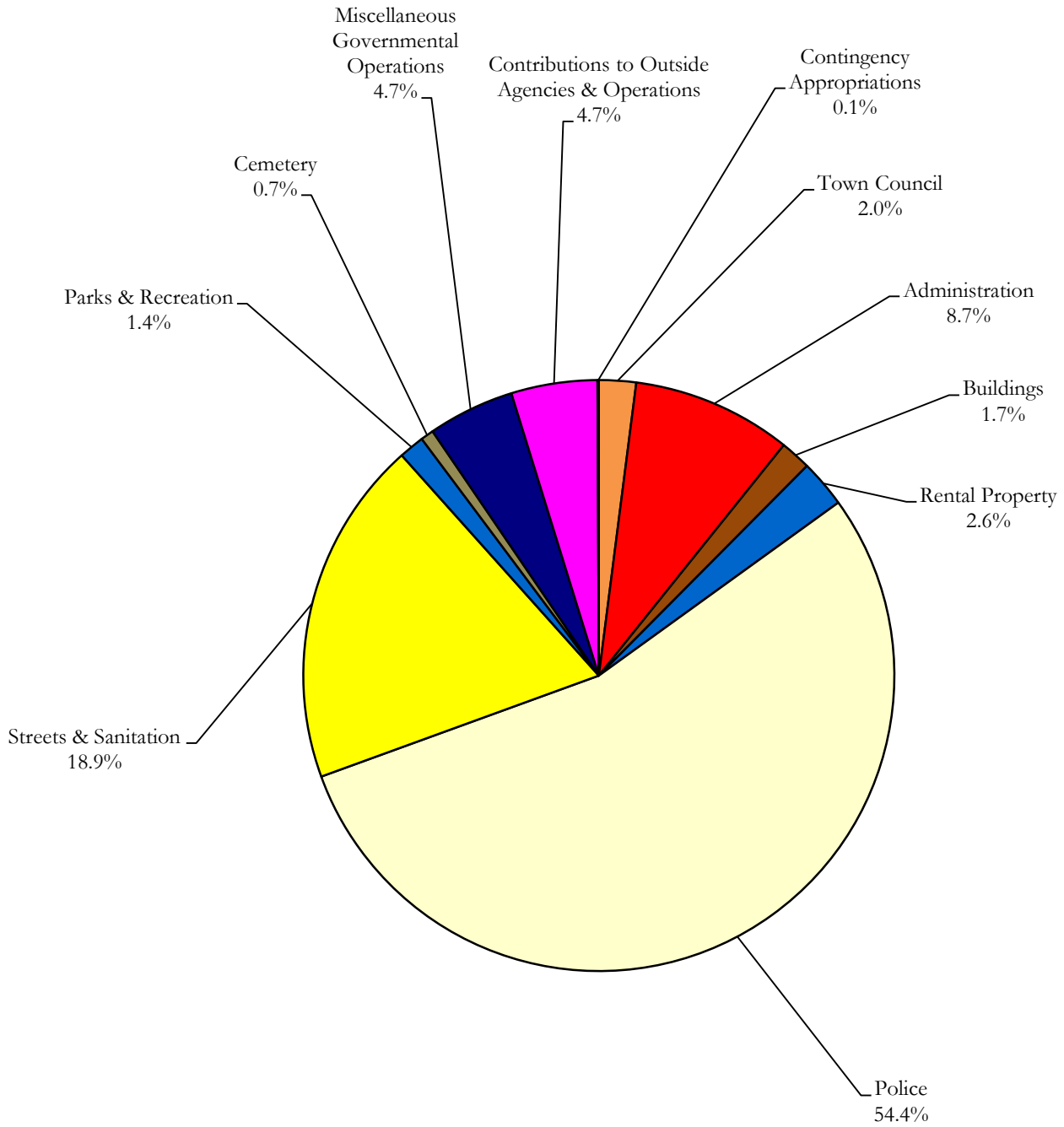
# General Fund Expenditure Summaries

	2023/24 Budget	2024/25 Budget	Percent Change
<i>Expenditures by Function</i>			
Town Council	64,550	56,800	-12.0%
Administration	212,075	245,010	15.5%
Buildings	33,700	46,950	39.3%
Rental Property	12,500	73,270	486.2%
Police	1,486,635	1,525,752	2.6%
Streets & Sanitation	474,135	531,287	12.1%
Parks & Recreation	59,350	39,050	-34.2%
Cemetery	44,955	20,050	-55.4%
Miscellaneous Governmental Operations	105,500	132,500	25.6%
Contributions to Outside Agencies & Operations	113,000	132,286	17.1%
Contingency Appropriations	0	2,000	0.0%
<b>Total Expenditures</b>	<b>\$2,606,400</b>	<b>\$2,804,955</b>	<b>7.6%</b>

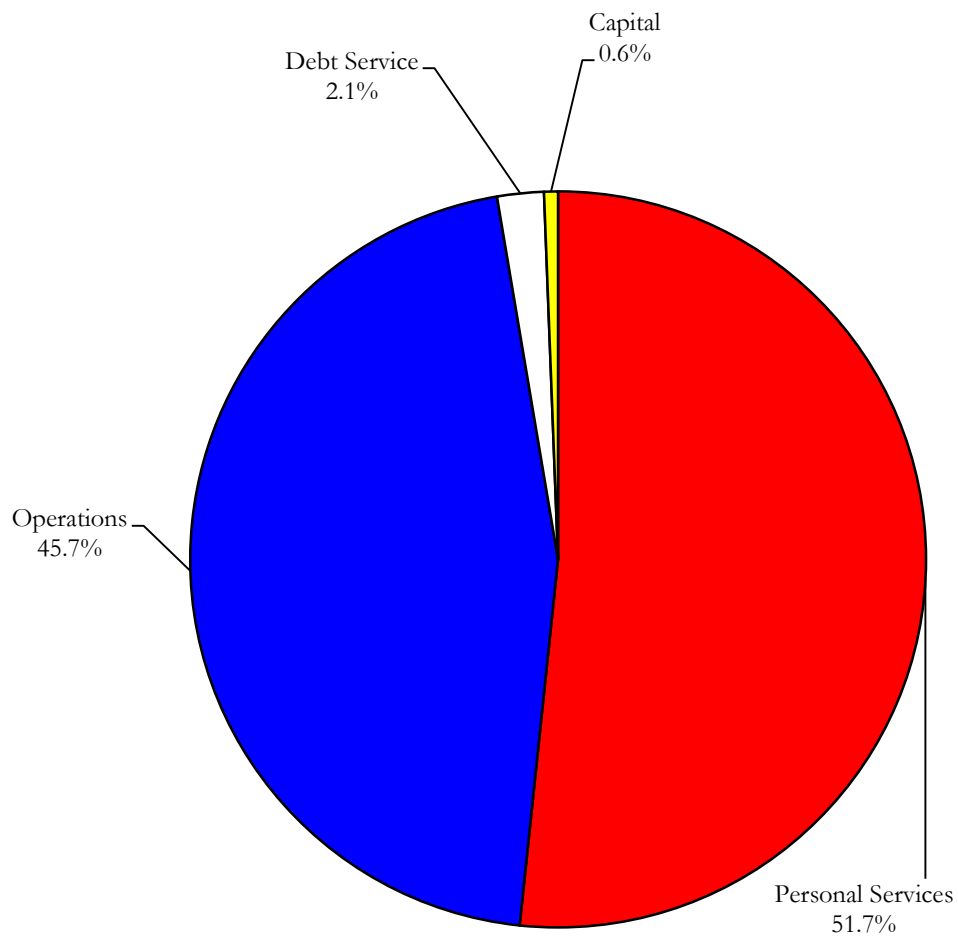
<i>Expenditures by Category</i>			
Personal Services	1,404,190	1,449,127	3.2%
Operations	1,011,100	1,281,153	26.7%
Debt Service	41,600	57,675	38.6%
Capital	128,080	17,000	-86.7%
<b>Total Expenditures</b>	<b>\$2,584,970</b>	<b>\$2,804,955</b>	<b>8.5%</b>

<i>Full Time Employees</i>			
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 2024/2025**  
**Expenditures by Function, General Fund**



**Fiscal Year 2024/2025**  
**Expenditures by Category, General Fund**



# Town Council

		2023/24 Budget	2024/25 Budget	Percent Change
	<i><b>Personal Services</b></i>			
10.4100.0200	Salaries	38,950	40,500	4.0%
10.4100.0500	FICA	3,000	3,100	3.3%
	Insurance	0	0	
	<b>Sub Total</b>	<b>\$41,950</b>	<b>\$43,600</b>	<b>3.9%</b>
	<i><b>Operations</b></i>			
10.4100.1700	Advertising	2,300	3,000	30.4%
10.4100.1520	Dues & Subscriptions	500	500	0.0%
10.4100.1800	Election	11,600	0	-100.0%
10.4100.1410	Fuel	1,500	1,500	0.0%
10.4100.1610	Holiday/Event Expenses	1,000	1,500	50.0%
10.4100.1620	Insurance - Workers Comp	0	100	
10.4100.1510	Mayor Manager Annual Meeting BMGC	1,500	1,500	0.0%
10.4100.1600	Misc	3,000	3,600	20.0%
10.4100.1400	Travel	1,200	1,500	25.0%
	<b>Sub Total</b>	<b>\$22,600</b>	<b>\$13,200</b>	<b>-41.6%</b>
	<b>Total Expenditures</b>	<b>\$64,550</b>	<b>\$56,800</b>	<b>-12.0%</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

		2023/24 Budget	2024/25 Budget	Percent Change
<b>Personal Services</b>				
10.4200.0200	Salaries	93,200	134,975	44.8%
10.4200.0251	Education Incentive	0	2,000	
10.4200.0500	FICA	7,000	10,350	47.9%
10.4200.0650	Group Disability	170	260	52.9%
10.4200.0600	Group Insurance	9,125	14,275	56.4%
10.4200.0708	HRA Fund	1,000	1,000	0.0%
10.4200.0700	Retirement	11,000	17,500	59.1%
10.4200.0701	401-K Contribution	4,100	6,450	57.3%
10.4200.0750	457 Plan	0	0	0.0%
	<b>Sub Total</b>	<b>\$125,595</b>	<b>\$186,810</b>	<b>48.7%</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	0	1,000	
10.4200.4500	Contracted Services - Harris Computers	6,800	7,000	2.9%
10.4200.4503	Contracted Services - MAPS Group	700	0	-100.0%
10.4200.4501	Contracted Services - Town Ordinances	1,000	2,000	100.0%
10.4200.1210	Copier Lease	5,000	3,000	-40.0%
10.4200.3300	Department Supplies	9,700	6,700	-30.9%
10.4200.5300	Dues & Subscriptions	3,000	3,000	0.0%
10.4200.5310	Dues - WPCOG	3,350	3,750	11.9%
10.4200.5320	Dues - NCLM	3,250	3,500	7.7%
10.4200.5330	Dues - School of Governments	350	400	14.3%
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	500	750	50.0%
10.4200.5400	Insurance - Worker's Comp	6,500	2,500	-61.5%
10.4200.1600	Maintenance & Repair Equipment	950	950	0.0%
10.4200.4000	Manager Vehicle Allowance-	0	6,000	
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	2,650	2,500	-5.7%
10.4200.1150	Postage Meter Lease	550	550	0.0%
10.4200.1110	Postage	2,300	1,500	-34.8%
10.4200.1100	Telephone	500	1,000	100.0%
10.4200.4100	Training	1,500	4,000	166.7%
10.4200.1400	Travel	700	2,000	185.7%
	<b>Sub Total</b>	<b>\$55,400</b>	<b>\$58,200</b>	<b>5.1%</b>
<b>Capital</b>				
10.4200.7400	Capital Outlay	31,080	0	-100.0%
	<b>Sub Total</b>	<b>\$31,080</b>	<b>\$0</b>	<b>0.0%</b>
	<b>Total Expenditures</b>	<b>\$212,075</b>	<b>\$245,010</b>	<b>15.5%</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

		2023/24 Budget	2024/25 Budget	Percent Change
<i>Operations</i>				
10.5000.1400	Contracted Cleaning Services	6,000	6,000	0.0%
10.5000.4500	Contracted Services	2,000	500	-75.0%
10.5000.4501	Contracted Service - Pest Control	0	850	
10.5000.3300	Department Supplies	5,000	3,000	-40.0%
10.5000.3310	Dumpster Service	0	2,600	
10.5000.5400	Insurance - Property & Liability	7,900	8,500	7.6%
10.5000.4650	Internet Service	0	1,500	
10.5000.1500	Maint. & Repair - Building	2,000	2,000	0.0%
10.5000.1501	Maint. & Repair - Grounds/Parking Lot	2,500	1,000	-60.0%
10.5000.1300	Utilities	8,300	9,000	8.4%
Sub Total		\$33,700	\$34,950	3.7%
<i>Capital</i>				
10.5000.7400	Building- -	\$0	12,000	
Sub Total		\$0	\$12,000	
Total Expenditures		\$33,700	\$46,950	39.3%
<i>Employees</i>				
Full Time Equivalents		0	0	0.0%
Total		0	0	0.0%

# Rental Property

		2023/24 Budget	2024/25 Budget	Percent Change
	<i>Operations</i>			
10.4600.3304	Hospital Lease	0	2,520	
10.4600.3300	Hospital Misc Exp	0	500	
10.4600.1560	Hospital Port-a-jon	1,200	1,200	0.0%
10.4600.1310	Hospital Utilities (Lighting/Power)	3,000	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	2,000	62,000	3000.0%
10.4600.3301	Park House Misc Exp	0	250	
10.4600.3302	Urgent Care Misc Exp	0	250	
10.4600.3303	ABC Store Misc Exp	0	250	
10.4600.5400	Prop. Insurance	4,300	4,300	0.0%
	<b>Sub Total</b>	<b>\$12,500</b>	<b>\$73,270</b>	<b>486.2%</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>\$12,500</b>	<b>\$73,270</b>	<b>486.2%</b>



# Police

		2023/24 Budget	2024/25 Proposed	Percent Change
<b>Personal Services</b>				
10.5100.0200	Salaries	771,810	701,600	-9.1%
10.5100.0250	Part Time Salaries	60,000	60,000	0.0%
10.5100.0251	Education Incentive	0	4,000	
10.5100.0400	Employee Retiree Insurance Benefit	20,150	26,748	32.7%
10.5100.0500	FICA	60,625	58,300	-3.8%
10.5100.0650	Group Disability	2,525	2,189	-13.3%
10.5100.0600	Group Insurance	136,400	123,485	-9.5%
10.5100.0708	HRA Fund	5,000	5,000	0.0%
10.5100.0300	Law Enforcement Separation Allowance	25,900	36,075	39.3%
10.5100.0700	Retirement	97,700	100,700	3.1%
10.5100.0701	401-K Contribution	34,800	33,480	-3.8%
	<b>Sub Total</b>	<b>\$1,214,910</b>	<b>\$1,151,577</b>	<b>-5.2%</b>
<b>Operations</b>				
10.5100.2600	Advertising	500	500	0.0%
10.5100.3000	Automotive Supplies	4,500	2,000	-55.6%
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	2,500	4,700	88.0%
10.5100.4502	Contracted Services - Alex Co IT Support	1,500	1,500	0.0%
10.5100.4505	Contracted Services - Alex Co SROs	0	82,100	
10.5100.4515	Contracted Services - CAD/Netmotion	2,300	5,500	139.1%
10.5100.4503	Contracted Services - DCI	2,175	1,500	-31.0%
10.5100.4506	Contracted Services - Flock Cameras	5,700	6,250	9.6%
10.5100.4504	Contracted Services - MAPS Group	2,500	0	-100.0%
10.5000.4507	Contracted Services - Southern Software	0	4,750	
10.5100.3300	Department Supplies	10,000	10,000	0.0%
10.5100.4460	Drug Purchase	3,000	0	-100.0%
10.5100.4450	Drug Task Force	10,000	5,000	-50.0%
10.5100.5300	Dues & Subscriptions	500	500	0.0%
10.5100.0800	Employee Appreciation	1,750	1,750	0.0%
10.5100.3320	Firearms	1,000	1,500	50.0%
10.5100.3100	Fuel	55,100	45,000	-18.3%
10.5100.5410	Insurance - Property & Liability	7,850	25,000	218.5%
10.5100.5400	Insurance - Worker's Comp	29,000	22,000	-24.1%
10.5100.1700	Maint. & Repair, Automobile	30,000	30,000	0.0%
10.5100.1600	Maint. & Repair, Equipment	8,000	5,000	-37.5%
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	800	500	-37.5%
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%
10.5100.7405	Vehicle Equipment	0	10,000	
	<b>Sub Total</b>	<b>\$230,125</b>	<b>\$316,500</b>	<b>37.5%</b>
<b>Debt Service</b>				
10.5100.9999	Debt Service, Interest (one patrol vehicle)	0	2,204	
10.5100.9998	Debt Service, Principal (one patrol vehicle)	0	20,471	
10.5100.7403	Enterprise Lease Payment (5 vehicles 3 ending 2/2025)	41,600	35,000	-15.9%
	<b>Sub Total</b>	<b>\$41,600</b>	<b>\$57,675</b>	<b>38.6%</b>
<b>Capital</b>				
10.5100.7402	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>\$1,486,635</b>	<b>\$1,525,752</b>	<b>2.6%</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

		2023/24 Budget	2024/25 Budget	Percent Change
<b>Personal Services</b>				
10.5600.0200	Salaries	19,910	49,500	148.6%
10.5600.0450	Employee Retiree Insurance Benefit	300	400	33.3%
10.5600.0500	FICA	1,525	3,800	149.2%
10.5600.0600	Group Insurance	0	1,900	0.0%
10.5600.0650	Group Disability	0	35	0.0%
10.5600.0708	HRA Fund	0	500	0.0%
10.5600.0700	Retirement	0	1,805	0.0%
10.5600.0701	401-K Contribution	0	750	0.0%
	<b>Sub Total</b>	<b>\$21,735</b>	<b>\$58,690</b>	<b>170.0%</b>
<b>Operations</b>				
10.5600.2600	Advertising	500	500	0.0%
10.5600.3000	Automobile Supplies	1,500	1,000	-33.3%
10.5600.5800	Bus Route M-F	13,500	15,000	11.1%
10.5600.1355	Christmas Lights Maint & Installation/Removal	3,500	6,000	71.4%
10.5600.4504	Contracted Services - Republic Services Garbage	103,000	138,000	34.0%
10.5600.4505	Contracted Services - Republic Services Recycling	52,000	67,500	29.8%
10.5600.3300	Department Supplies	3,000	3,000	0.0%
10.5600.3400	Downtown/Town Branding	0	6,297	
10.5600.1200	Events	1,000	500	-50.0%
10.5600.3100	Fuel	7,000	7,000	0.0%
10.5600.4000	Inmate Work Program	1,500	0	-100.0%
10.5600.5450	Insurance - Property & Liability	6,650	6,650	0.0%
10.5600.5400	Insurance - Worker's Comp	10,000	6,000	-40.0%
10.5600.1700	Maint & Repair - Automobile	5,500	5,500	0.0%
10.5600.1600	Maint & Repair - Equipment	5,000	2,500	-50.0%
10.5600.1800	Maint & Repair - Festival Power	500	500	0.0%
10.5600.1900	Maint & Repair - ROW	3,000	3,500	16.7%
10.5600.2000	Maint & Repair - Sidewalks	3,000	3,000	0.0%
10.5600.4502	Powell Bill Expense	68,250	70,000	2.6%
10.5600.4503	Tipping Fees - Republic Services	49,000	53,150	8.5%
10.5600.4506	Tipping Fees - Solid Waste Pickup	13,000	10,000	-23.1%
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	Utilites, Festival Power	5,000	5,000	0.0%
10.5600.1300	Utilities, Street Lights	40,000	60,000	50.0%
	<b>Sub Total</b>	<b>\$397,400</b>	<b>\$472,597</b>	<b>18.9%</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- Christmas Light Wire Project	55,000	0	-100.0%
	<b>Sub Total</b>	<b>\$55,000</b>	<b>\$0</b>	<b>-100.0%</b>
	<b>Total Expenditures</b>	<b>\$474,135</b>	<b>\$531,287</b>	<b>12.1%</b>
<b>Employees</b>				
	Full Time Equivalents	0.6	1.2	100.0%
	<b>Total</b>	<b>0.6</b>	<b>1.2</b>	<b>100.0%</b>

# Parks & Recreation

		2023/24 Budget	2024/25 Budget	Percent Change
	<b><i>Operations</i></b>			
10.6200.1300	Utilities	6,500	9,500	46.2%
10.6200.5400	Insurance - Property & Liability	2,850	3,250	14.0%
10.6200.3300	Department Supplies	3,000	3,000	0.0%
	<b><i>Matheson Park</i></b>			
10.6200.1320	Dumpster Services	1,800	2,600	44.4%
10.6200.1350	Internet Services	1,200	1,200	0.0%
10.6200.1650	Maintenance & Repair - Buildings	2,500	1,500	-40.0%
10.6200.1600	Maintenance & Repair, Equipment	10,500	10,500	0.0%
10.6200.1500	Maintenance & Repair, Grounds	5,000	5,000	0.0%
	<b><i>Town Park</i></b>			
10.6200.1800	Maintenance & Repair - Buildings	500	500	0.0%
10.6200.2000	Maintenance & Repair - Grounds	1,500	1,500	0.0%
	<b><i>Community Garden</i></b>			
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>\$35,850</b>	<b>\$39,050</b>	<b>8.9%</b>
	<b><i>Capital</i></b>			
10.6200.7400	Capital Outlay (New Mower Spring 2024)	3,500	0	-100.0%
10.6200.7410	Matheson Park Bathroom Upgrade	20,000	0	-100.0%
	<b>Sub Total</b>	<b>\$23,500</b>	<b>\$0</b>	<b>0.0%</b>
	<b>Total Expenditures</b>	<b>\$59,350</b>	<b>\$39,050</b>	<b>-34.2%</b>
	<b><i>Employees</i></b>			
	Full Time Equivalents	0	0	0.0%
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

# Cemetery

		2023/24 Budget	2024/25 Budget	Percent Change
<b><i>Personal Services</i></b>				
10.6400.0200	Salaries	19,905	7,850	-60.6%
10.6400.0450	Employee Retiree Insurance Benefit	0	0	0.0%
10.6400.0500	FICA	1,525	600	-60.7%
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>\$21,430</b>	<b>\$8,450</b>	
<b><i>Operations</i></b>				
10.6400.3300	Department Supplies	1,500	1,000	-33.3%
10.6400.1600	Maint & Repair - Equipment	1,500	2,000	33.3%
10.6400.1500	Maint & Repair - Grounds	1,500	2,500	66.7%
10.6400.1620	Insurance - Workers Comp	0	500	
10.6400.5400	Insurance - Property & Liability	525	600	14.3%
	<b>Sub Total</b>	<b>\$5,025</b>	<b>\$6,600</b>	<b>31.3%</b>
<b><i>Capital</i></b>				
10.6400.7400	Capital Outlay (New Mower Spring 2024)	3,500	0	-100.0%
10.6400.7410	Capital Outlay (Cemetery Plot Expansion)	15,000	5,000	-66.7%
	<b>Sub Total</b>	<b>\$18,500</b>	<b>\$5,000</b>	<b>-73.0%</b>
	<b>Total Expenditures</b>	<b>\$44,955</b>	<b>\$20,050</b>	<b>-55.4%</b>
<b><i>Positions</i></b>				
	Full Time Equivalents	0.6	0.4	-33.3%
	<b>Total</b>	<b>0.6</b>	<b>0.4</b>	<b>-33.3%</b>

## Miscellaneous Governmental Operations

		2023/24 Budget	2024/25 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	10,000	0.0%
10.6600.0425	Contracted Services - Attorney	15,000	20,000	33.3%
10.6600.0400	Contracted Services - Audit - Martin Starnes	28,000	30,000	7.1%
10.6600.0402	Contracted Services - Debt Book	7,000	7,500	7.1%
10.6600.0500	Contracted Services - Planning/Alex Co	18,500	18,500	0.0%
10.6600.0450	Contracted Services - Tax Collections/Alex Co	24,000	31,500	31.3%
10.6600.0460	Contracted Services - Town Minimum Code/Alex Co	1,000	1,000	0.0%
	Sales Tax	0	8,500	
10.6600.4500	Website Hosting, Maintenance, & Update	1,000	4,500	350.0%
	<b>Sub Total</b>	<b>\$105,500</b>	<b>\$132,500</b>	<b>25.6%</b>
	<b>Total Expenditures</b>	<b>\$105,500</b>	<b>\$132,500</b>	<b>25.6%</b>

## Contributions to Outside Agencies & Operations

		2023/24 Budget	2024/25 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)	98,000	117,286	19.7%
10.6900.9200	Town Council Civic Events by Request	3,000	3,000	0.0%
	<b>Sub Total</b>	<b>\$113,000</b>	<b>\$132,286</b>	<b>17.1%</b>
	<b>Total Expenditures</b>	<b>\$113,000</b>	<b>\$132,286</b>	<b>17.1%</b>

# Contingency Appropriations

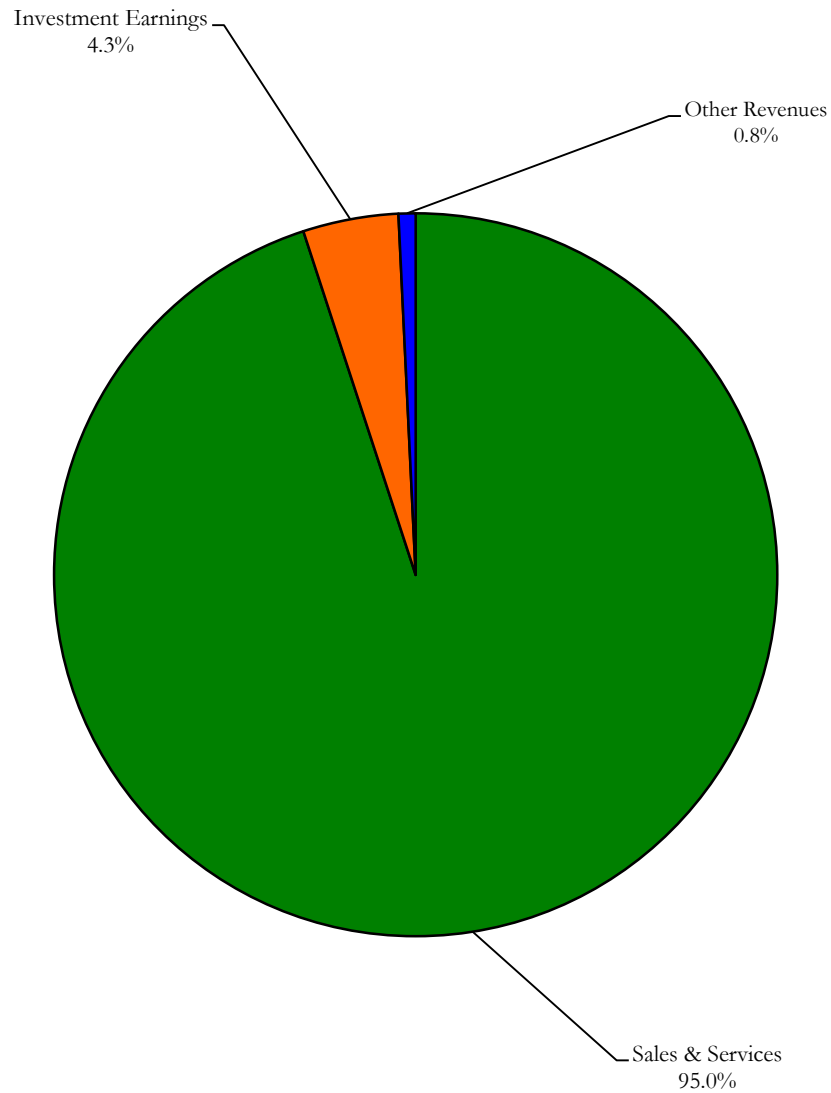
		2023/24 Budget	2024/25 Budget	Percent Change
<i>Operations</i>				
10.9990.0000	Contingency Appropriation	\$0	\$2,000	
Sub Total		\$0	\$2,000	
Total Expenditures		\$0	\$2,000	

# Enterprise Fund Revenue Summary

	2023/24 Budget	2024/25 Budget	Percent Change
<i>Revenues by Category</i>			
Sales & Services	2,614,000	2,663,000	1.9%
Investment Earnings	850	120,000	14017.6%
Other Revenues	18,000	21,250	18.1%
Fund Balance	0	0	0.0%
<b>Total Revenues</b>	<b>\$2,632,850</b>	<b>\$2,804,250</b>	<b>6.5%</b>



**Fiscal Year 2024/25**  
**Revenues by Category, Enterprise Fund**

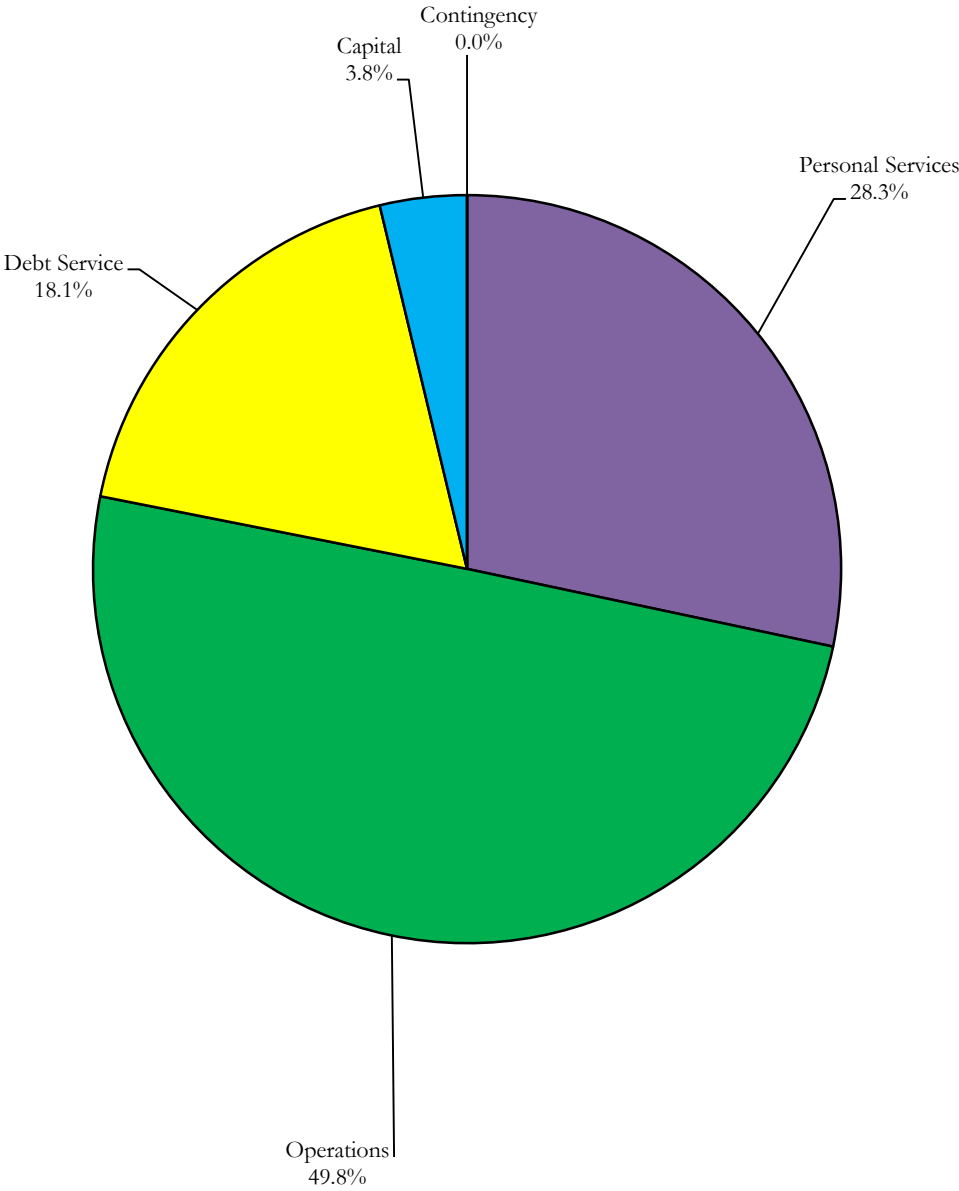


# Enterprise Fund Expenditure Summary

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	2023/24 Budget	2024/25 Budget	Percent Change
<i>Expenditures by Category</i>			
Personal Services	745,955	906,210	21.5%
Operations	1,310,775	1,373,343	4.8%
Debt Service	477,197	359,025	-24.8%
Capital	98,923	165,672	67.5%
Contingency	0	0	
<b>Total Expenditures</b>	<b>\$2,632,850</b>	<b>\$2,804,250</b>	<b>6.5%</b>
<i>Employees</i>			
Full Time Equivalents	10.8	11.8	9.3%

**Fiscal Year 2024/2025**  
**Expenditures by Category, Enterprise Fund**



# Enterprise Fund Revenues

		2023/24 Budget	2024/25 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	205,000	0.0%
30.3350.0000	Fairway Oaks Revenue	3,000	3,000	0.0%
30.3340.0000	Impact/Assessment Fees	0	0	0.0%
30.3720.0150	Penalties & Interest - Capital	2,500	2,500	
30.3720.0100	Penalties & Interest - Sewer	20,000	20,000	0.0%
30.3720.0000	Penalties & Interest - Water	8,000	11,000	37.5%
30.3210.1700	Prison Pump Station M&R Reimbursement	0	17,500	
30.3480.0350	Alexander County/Millersville Sewer	15,000	15,000	0.0%
30.3750.0000	Reconnection Fees	5,000	11,500	130.0%
30.3770.0100	Return Check Fee	500	500	0.0%
30.3710.0100	Wastewater Charges	1,533,500	1,553,500	1.3%
30.3730.0100	Wastewater Taps	5,000	6,000	20.0%
30.3710.0000	Water Charges	810,000	810,000	0.0%
30.3730.0000	Water Taps	5,000	6,000	20.0%
	<b>Sub Total</b>	<b>\$2,614,000</b>	<b>\$2,663,000</b>	<b>1.9%</b>
<b><i>Investment Earnings</i></b>				
30.3290.0000	Investment Earnings	850	120,000	14017.6%
	<b>Sub Total</b>	<b>\$850</b>	<b>\$120,000</b>	<b>14017.6%</b>
<b><i>Other Revenues</i></b>				
30.3740.0000	Miscellaneous	1,000	250	-75.0%
30.3760.0000	Sales Tax Refund	17,000	21,000	23.5%
	<b>Sub Total</b>	<b>\$18,000</b>	<b>\$21,250</b>	<b>18.1%</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>\$2,632,850</b>	<b>\$2,804,250</b>	<b>6.5%</b>

# Enterprise Fund - General Expenditures

		2023/24 Budget	2024/25 Budget	Percent Change
<i>Personal Services</i>				
30.8100.0200	Salaries	563,600	641,900	13.9%
30.8100.0251	Education Incentive	0	6,900	
30.8100.0450	Employee Retiree Insurance Benefit	10,255	20,850	103.3%
30.8100.0500	FICA	44,000	49,110	11.6%
30.8100.0650	Group Disability	1,100	1,500	36.4%
30.8100.0600	Group Insurance	54,000	83,600	54.8%
30.8100.0708	HRA Fund	4,000	4,000	0.0%
30.8100.0700	Retirement	49,500	71,900	45.3%
30.8100.0701	401-K Contribution	19,500	26,450	35.6%
	<b>Sub Total</b>	<b>\$745,955</b>	<b>\$906,210</b>	<b>21.5%</b>
<i>Operations</i>				
30.8100.2600	Advertising	1,000	500	-50.0%
30.8100.3000	Automotive Supplies	2,500	2,000	-20.0%
30.8100.0250	Bereavement/Flowers	300	300	0.0%
30.8100.4502	Contracted Services	0	1,000	
30.8100.0415	Contracted Services, Attorney	6,500	6,500	0.0%
30.8100.0401	Contracted Services, Auditor	26,500	26,500	0.0%
30.8100.0409	Contracted Services, Engineering	1,000	1,000	0.0%
30.8100.0403	Contracted Services, Harris Computers	21,000	24,000	14.3%
30.8100.0405	Contracted Services, Invoice Cloud	6,000	0	-100.0%
30.8100.0411	Contracted Services, MAPS Group	3,200	0	-100.0%
30.8100.3300	Department Supplies	30,000	15,000	-50.0%
30.8100.5300	Dues & Subscriptions	500	750	50.0%
30.8100.1320	Dumpster Service	3,100	900	-71.0%
30.8100.0260	Employee Appreciation	1,750	1,750	0.0%
30.8100.3100	Fuel - Vehicles	38,000	32,000	-15.8%
30.8100.3110	Fuel - Generators & Equipment	2,500	2,800	12.0%
30.8100.6100	Green Meadows Tap Reimbursement	750	750	0.0%
30.8100.6000	Inmate Work Program	1,500	0	-100.0%
30.8100.5450	Insurance - Property & Liability	42,000	50,000	19.0%
30.8100.5420	Insurance - Worker's Comp	15,000	10,000	-33.3%
30.8100.4650	Internet/TV Services	3,500	4,000	14.3%
30.8100.1500	Maint & Repair, Building	3,000	3,000	0.0%
30.8100.1600	Maint & Repair - Equipment	10,000	10,000	0.0%
30.8100.1607	Maint. & Repair - Grounds	5,000	5,000	0.0%
30.8100.1608	Maint & Repair - ROW	3,000	3,500	16.7%
30.8100.1700	Maint & Repair - Vehicle	13,000	13,943	7.3%
30.8100.0350	Merchant Fees	17,125	24,000	40.1%
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%
	Sales Tax	0	21,000	
30.8100.1100	Telephone	10,000	10,000	0.0%
30.8100.3303	Town Shop Supplies	6,000	6,000	0.0%
30.8100.1300	Town Shop Power	4,000	6,000	50.0%
30.8100.1002	Training	1,000	500	-50.0%
30.8100.1400	Travel	500	500	0.0%
30.8100.3600	Uniforms	15,000	15,000	0.0%
30.8100.4507	Website Hosting, Maintenance, & Update	0	4,500	
	<b>Sub Total</b>	<b>\$304,725</b>	<b>\$313,193</b>	<b>2.8%</b>
<i>Debt Service</i>				
30.8100.9199	Debt Service	0	0	0.0%
	<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<i>Capital</i>				
30.8100.7403	Capital Outlay (New Mower Spring 2024)	4,000	0	-100.0%
30.8100.7403	Capital Outlay	14,923	0	-100.0%
30.8100.7410	Water & Sewer Capital Reserve Fund	20,000	20,000	0.0%
	<b>Sub Total</b>	<b>\$38,923</b>	<b>\$20,000</b>	<b>-48.6%</b>
<i>Contingency</i>				
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>\$1,089,603</b>	<b>\$1,239,403</b>	<b>13.7%</b>
<i>Employees</i>				
	Full Time Equivalents	10.8	11.8	9.3%
	<b>Total</b>	<b>10.8</b>	<b>11.8</b>	<b>9.3%</b>

## Enterprise Fund - Water Expenditures

		2023/24 Budget	2024/25 Budget	Percent Change			
<b>Operations</b>							
30.8100.2610	Advertising	1,000	1,000	0.0%			
30.8100.1630	Certifications	250	250	0.0%			
30.8100.0408	Contracted Services, 120 Water	0	10,000				
30.8100.0407	Contracted Services, Engineering	2,000	1,000	-50.0%			
30.8100.0412	Contracted Services, Fire Dept (Hydrant Flow/Testing)	11,900	15,000	26.1%			
30.8100.4500	Contracted Services, Laboratory	6,500	6,500	0.0%			
30.8100.0404	Contracted Services, WPCOG GIS Maint	5,000	5,150	3.0%			
30.8100.0406	Contracted Services, Southern Corrosion	12,000	12,500	4.2%			
30.8100.3301	Department Supplies	15,000	7,500	-50.0%			
30.8100.1603	Leak Repairs	60,000	60,000	0.0%			
30.8100.1601	Maint. & Repair - Equipment	10,000	5,000	-50.0%			
30.8100.1609	Maint. & Repair - Hydrants	5,000	7,500	50.0%			
30.8100.1611	Maint. & Repair - ROW	2,500	1,000	-60.0%			
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	4,000	2,500	-37.5%			
30.8100.1615	System Permits	1,500	3,000	100.0%			
30.8100.4504	Tap Installations	7,500	7,500	0.0%			
30.8100.1000	Training	500	1,000	100.0%			
30.8100.1401	Travel	250	500	100.0%			
30.8100.1650	Water Meter Replacement	15,000	40,000	166.7%			
30.8100.4800	Water Purchase for Resale	210,000	210,000	0.0%			
	<b>Sub Total</b>	<b>\$377,900</b>	<b>\$404,900</b>	<b>7.1%</b>	<b>Balance</b>	<b>Payoff</b>	<b>Interest</b>
<b>Debt Service</b>							
30.8100.9001	Energy United yr 18 of 20 year payment	87,700	87,700	0.0%		2026	No
30.8100.7500	Enterprise Lease Payment on Water Truck	6,000	13,000	116.7%			
30.8100.9916	H-LRX-F-12-1720 (NC DEQ - Water Eff)	15,400	15,400	0.0%	\$ 169,254.80	2035	Yes
30.8100.9912	H-ARRA-09-1532 (NC DEQ - ARRA Water)	5,100	5,100	0.0%	\$ 30,431.65	2030	Yes
30.8100.9921	H-SRP-D-174-0149 (Linney's Mtn)	9,600	9,600	0.0%	\$ 153,180.80	2040	Yes
30.8100.9930	Interest	5,300	5,300	0.0%			
	<b>Sub Total</b>	<b>\$129,100</b>	<b>\$136,100</b>	<b>5.4%</b>			
<b>Capital</b>							
30.8100.7400	Capital Outlay	30,000	8,500	-71.7%			
	<b>Sub Total</b>	<b>\$30,000</b>	<b>\$8,500</b>	<b>-71.7%</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>\$537,000</b>	<b>\$549,500</b>	<b>2.3%</b>			

# Enterprise Fund - Sewer Expenditures

		2023/24 Budget	2024/25 Budget	Percent Change			
<i>Operations</i>							
<i>General</i>							
30.8100.2620	Advertising	1,000	500	-50.0%			
30.8100.9800	Alexander County - Millersville Sewer Agreement	10,500	11,000	4.8%			
30.8100.1640	Certifications	300	300	0.0%			
30.8100.0413	Contracted Services, Engineering	4,000	2,000	-50.0%			
30.8100.7407	Contracted Services, Mission Communication	12,000	12,000	0.0%			
30.8100.0414	Contracted Services, WPCOG GIS Mapping	0	13,000				
30.8100.3302	Department Supplies	50,000	30,000	-40.0%			
30.8100.1604	Leak Repairs	15,000	10,000	-33.3%			
30.8100.1602	Maint. & Repair - Equipment	15,000	10,000	-33.3%			
30.8100.1613	Maint. & Repair - ROW	2,500	1,000	-60.0%			
30.8100.7406	Sewer Line Cleaning (10% Required by State)	35,000	0	-100.0%			
30.8100.1620	System Maintenance	40,000	30,000	-25.0%			
30.8100.1625	System Permits	3,000	3,000	0.0%			
30.8100.4503	Tap Installation	2,000	2,500	25.0%			
30.8100.1001	Training	1,000	1,500	50.0%			
30.8100.1402	Travel	250	500	100.0%			
	<b>Sub Total</b>	<b>191,550</b>	<b>127,300</b>	<b>-33.5%</b>			
<i>Lift Stations</i>							
30.8100.4521	Lift Station Chemicals	16,500	16,500	0.0%			
30.8100.1605	Maint. & Repair - Lift Stations	60,000	60,000	0.0%			
30.8100.1621	Maint. & Repair - Lift Station Pumps	50,000	55,000	10.0%			
30.8100.1627	Maint & Repair - Prison Pump Station	0	17,500				
30.8100.1305	Utilities - Lift Station Power	61,000	68,000	11.5%			
30.8100.1306	Utilities - Lift Station Water	7,000	5,000	-28.6%			
30.8100.1622	Maint. & Repair - Generators	5,000	5,500	10.0%			
	<b>Sub Total</b>	<b>\$199,500</b>	<b>\$227,500</b>	<b>14.0%</b>			
<i>Wastewater Treatment Plant</i>							
30.8100.4501	Contracted Services, Laboratory	22,000	23,000	4.5%			
30.8100.4510	Contracted Services, ORC	34,000	39,450	16.0%			
30.8100.7408	Diffuser Basin Contract EDI Blowers	13,000	13,000	0.0%			
30.8100.1325	Dumpster Services	3,100	3,500	12.9%			
30.8100.1624	Maint. & Repair - WWTP	40,000	60,000	50.0%			
30.8100.1623	Maint. & Repair - WWTP Pumps	20,000	30,000	50.0%			
30.8100.4505	Sludge Removal	30,000	30,000	0.0%			
30.8100.1310	Utilities - WWTP Power	40,000	54,000	35.0%			
30.8100.4520	WWTP Chemicals	25,000	40,000	60.0%			
30.8100.4530	WWTP Supplies	10,000	7,500	-25.0%			
	<b>Sub Total</b>	<b>\$237,100</b>	<b>\$300,450</b>	<b>26.7%</b>	<b>Balance</b>	<b>Payoff</b>	<b>Interest</b>
<i>Debt Service</i>				<b>Owed</b>	<b>Year</b>	<b>Free</b>	
30.8100.9914	CS370700-03 (NC DEQ - Various Sewer Coll)	17,300	17,300	0.0%	\$ 155,102.85	2033	No
30.8100.9998	CS370700-04 (NC DEQ - Millersville Sewer)	42,600	42,600	0.0%	\$ 467,695.80	2035	Yes
30.8100.9918	CS370700-05 (2015 Collections proj)	26,800	26,800	0.0%	\$ 375,008.20	2038	Yes
30.8100.9300	CS370700-06 (2018 Sewer Coll)	74,900	74,900	0.0%	\$ 1,048,416.60	2038	Yes
30.8100.9920	CS370700-07 (Solar Proj)	12,500	14,500	16.0%	\$ 199,139.20	2040	Yes
30.8100.9910	E-SRF-T-09-0242 (NC DEQ - ARRA Sewer)	25,300	25,300	0.0%	\$ 151,485.13	2030	Yes
30.8100.9100	E-SRP-W-17-0060 (2018 WWTP Imp Proj)	17,125	17,125	0.0%	\$ 260,570.02	2040	Yes
30.8100.9997	Future Projects	77,172	0	-100.0%			
30.8100.9925	Vac Truck Payment	50,000	0	-100.0%			
30.8100.9999	Interest	4,400	4,400	0.0%			
	<b>Sub Total</b>	<b>\$348,097</b>	<b>\$222,925</b>	<b>-36.0%</b>			
<i>Capital</i>							
30.8100.7401	Capital Outlay	30,000	137,172	357.2%			
	<b>Sub Total</b>	<b>\$30,000</b>	<b>\$137,172</b>	<b>357.2%</b>			
<i>Contingency</i>							
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>\$1,006,247</b>	<b>\$1,015,347</b>	<b>0.9%</b>			