

# Yadkinville, North Carolina

## 2005-2006 Annual Budget



Town of Yadkinville  
"A Town in Progress"



# TOWN OF YADKINVILLE

“A TOWN IN PROGRESS”

## Office of the Town Manager

June 7, 2005

The Honorable Hubert Gregory, Mayor  
Members of the Board of Commissioners  
Yadkinville, North Carolina

Dear Mayor Gregory and Members of the Board of Commissioners:

*As was requested during the June 6 , 2005 Board of Commissioners meeting, I am submitting a revised recommended budget that includes a one-cent decrease in the property tax rate. It also includes an adjustment to the property tax base, which fell \$7 million due to a decline in personal property tax base at UNIFI. In order to make up for the lost revenue, this budget includes:*

- *Elimination of a \$50,000 transfer from the General Fund to the Water and Sewer Fund.*
- *Various adjustments to the General Fund projected revenues and expenditures to make the budget balance.*
- *Elimination of about \$83,000 in debt service payments in the Water and Sewer Fund, which was made possible by paying off the debt in the current fiscal year. It was recently discovered that there was more than enough money in the debt payment bank account to pay off the loan early. Paying the debt off early saved the Town about \$6,000 in interest payments.*
- *Various minor adjustments to the Water and Sewer Fund projected revenues and expenditures to make the budget balance.*

*The following is a detailed description of the revised recommended budget, written in the same format as the original transmittal letter, which was submitted on May 2, 2005:*

Pursuant to Section 159-11 of the North Carolina General Statutes, I am pleased to present the revised Recommended Budget for FY 2005-2006 for your review and consideration.

This revised Recommended Budget provides a financial plan for the ensuing fiscal year and has been developed in accordance with sound fiscal policies. The key components of these directives from the Board of Commissioners and the budgetary principles on which this document is based are:

- Basic town services are continued with funding at adequate levels.
- Sound budgetary principles have been followed in developing this budget.
- Revenue projections are estimated at realistic, conservative levels.
- Expenditure projections are estimated at realistic levels.

The FY 2005-2006 revised Recommended Budget totals \$3,582,396 for all town operations, capital improvements, and debt service requirements. This is about a 5.3% decrease from the FY 2004-2005 Adopted Budget of \$3,783,189.

## **FUNDS OF THE RECOMMENDED BUDGET**

### **General Fund**

The General Fund contains all governmental services that do not generate sufficient revenue to support their activities, including the Police Department, Administration, Planning and Zoning, Sanitation, Streets and Highways, Garage, etc.

The General Fund is balanced with a one-cent decrease in the property tax rate to \$0.33 per \$100 valuation. This will be the eleventh consecutive year with no property tax rate increase. This rate will provide approximately \$649,292 in property tax revenues based on an expected collection rate of 96.24%. The property tax base is estimated to be \$204,442,000, which is a 4.9% increase over FY 2004-2005, and is realistically based on information from the Yadkinville Tax Administrator. A penny on the tax rate is projected to generate about \$19,675 in revenue.

The increase in property tax base is mainly attributed to a property revaluation conducted by Yadkin County, which went into effect this year. This, coupled with a one-cent reduction in the tax rate, will result in an \$11,856 increase in expected property tax revenue over fiscal year 2004-2005. A revenue-neutral tax rate would be \$0.325 per \$100 valuation.

The FY 2005-2006 revised Recommended Budget for the General Fund totals \$1,655,352, which is about 6% lower than the FY 2004-2005 Adopted Budget of \$1,762,989.

### **Water and Sewer Fund**

The Water and Sewer Fund contains all water production, water distribution, wastewater collection and wastewater treatment activities of the Town.

In the past, the Town transferred proceeds from the local option sales tax to the Water and Sewer Fund. When the State approved the Article 40 and 42 Local Option Sales Taxes, municipalities were required to earmark a portion of these funds to water and sewer capital projects. This requirement no longer exists. In fact, the North Carolina Local Government Commission encourages municipalities to make their Water and Sewer Fund self-sufficient. The elimination of about \$83,000 in water and sewer fund debt service payments and a slight increase in revenues has enabled the Town to eliminate this transfer.

Currently, the Town's water and sewer rates for outside customers are slightly over double that of inside customers. In order to pay for the increased cost to serve customers outside the corporate limits with utilities, it is a generally accepted practice to charge outside customers double what those inside the Town limits pay. However, exceeding double, even if it is just by a very small amount, is discouraged.

Therefore, this year's budget includes a recommendation for a rate plan adjustment that would make the inside rates closer to exactly half of the current year's outside rates. This adjustment would result in an \$0.84 per month increase on the average monthly residential water and sewer bill. Despite this adjustment, the Town of Yadkinville continues to remain very competitive in water and sewer rates.

The FY 2005-2006 revised Recommended Budget for the Water and Sewer Fund totals \$1,919,139. This is about a 5% decrease from the FY 2004-2005 Adopted Budget of \$2,020,200.

### **Hinshaw Gardens Fund**

The Hinshaw Gardens Fund manages interest earned from a \$100,000 donation from Lucy Crater in 1980. \$99,000 of the original donation remains in an interest-bearing account held by the Town. The interest earned from the donation is used for maintenance of Hinshaw Gardens on West Main Street. These funds are transferred to the General Fund and appropriated to the Hinshaw Gardens budget.

Since interest rates are very low, \$3,905 of fund balance is needed to ensure there is enough funding to pay for all maintenance costs. This fund balance is a portion of unspent interest earnings from previous years, when interest rates were much higher. The FY 2005-2006 revised Recommended Budget for the Hinshaw Gardens Fund totals \$7,905, which includes \$4,000 from investment earnings and \$3,905 from Fund Balance Appropriated.

## **SOURCES OF REVENUE**

### **Ad Valorem Tax (Property Tax)**

Two characteristics of the property tax distinguish it from other forms of taxation and underlie the methods of determining tax liability and enforcing collection. The first characteristic is that the property tax is levied on property itself, not the owner. The second is that the tax is measured by the value of the property as a marketable item, not by the owner's ability to pay. Thus, it is often called an "ad valorem" tax, from the Latin phrase meaning "according to value".

In North Carolina, property tax rates are customarily expressed in dollars per \$100 of valuation. The maximum property tax rate allowed in North Carolina is \$1.50 per \$100 of valuation. In Yadkinville, the property tax rate is \$0.33 per \$100 of valuation. This means that for every \$100 in value of property, \$0.33 is due. On a \$100,000 home the total annual Town of Yadkinville property taxes due would be \$330. Total Ad Valorem tax revenues are projected to be \$649,292 in FY 2005-2006. In North Carolina, this is the only significant source of revenue that the State allows local governments to control. This is strictly a General Fund revenue.

### **Sales Taxes**

Two and one half cents of the seven cents paid in sales tax on retail sales in North Carolina represents the local share of this tax. This tax consists of a one percent tax that was first levied in 1971, a one-half cent tax levied in 1983, a one-half cent tax levied in 1986 and a one-half cent tax levied in 2002 to make up for losses from state inventory tax reimbursements. The State of North Carolina collects the sales taxes and distributes them to the local units. Sales tax revenues are projected to be \$297,830 in FY 2005-2006. This is a conservative estimate based on North Carolina League of Municipalities estimates. While this is a General Fund revenue, a portion is transferred to the Water and Sewer Fund.

### **Sales and Services**

The City has a number of services that it "sells" to the public. There are no town services solely supported by "Sales and Service" revenue. All are augmented by other revenue sources, to some degree, to meet service demands.

Some services which produce "Sales and Service" revenue include:

- Water and sewer revenues
- Parking enforcement
- Rents and concessions

This source of revenue will provide approximately \$1,865,639 in revenue for the next fiscal year to a variety of funds. However, of this amount, \$1,865,039 is produced solely by the sale of water and sewer services.

#### **State-Collected Local Taxes**

These include: Electricity Franchise Tax, Piped Natural Gas Excise Tax, and Telecommunications Sales Tax.

The General Assembly, in 1998, replaced the utility franchise tax on piped natural gas with an excise tax on piped natural gas. In 2001 the General Assembly replaced the utility franchise tax on local telephone service with a new sales tax on telecommunications.

These funds are collected by the State and are distributed to the City based on the actual receipts from the providers of these services and commodities within the City limits. This revenue source is expected to be \$479,833 for FY 2005-2006. These are strictly General Fund revenues.

#### **Powell Bill Street Allocation**

The use of these funds is restricted to maintaining, repairing, constructing, reconstructing or widening any public street or thoroughfare within the City limits that is not State-maintained. Bridges, drainage, curb and gutter, sidewalks and other necessary appurtenances are also approved uses of these funds. The determination of the amount of the allocation comes from a formula containing a municipality's local street miles and population. To receive funds, each municipality must file an annual certified map and an annual expenditure report. In the end, only \$0.175 of the gasoline tax collected by the State is distributed to cities and towns. This revenue is estimated to be \$89,000 for FY 2005-2006. This is strictly a General Fund revenue.

#### **Summary**

In summary, the sources of revenue described in this section account for 89% of all revenues budgeted for FY 2005-2006.

### **EXPENDITURES BY FUNCTION**

#### **General Government**

This function accounts for \$337,194 or 9.4% of the total budget. Major purchases include:

- Funds to pay for posting the Town's Code of Ordinances and other documents on the Town's website: [www.yadkinville.org](http://www.yadkinville.org).

#### **Public Safety**

This function accounts for \$654,281 or 18.3% of the total budget. Major purchases include:

- Funds to purchase a defibrillator
- Addition of mobile data terminals for installation in a patrol vehicles
- Replacement of two computers

#### **Transportation**

This function accounts for \$377,611 or 10.5% of the total budget. Major purchases include:

- Purchase of a ¾ Ton pick up truck
- Continued resurfacing of Town streets per a priority list

#### **Environmental Protection**

This function accounts for \$1,551,273 or 43.1% of the total budget. Major purchases include:

- A replacement computer
- Improvements to the water plant
- Funding for lining sewer lines
- Purchase of a GPS locator unit

**Economic and Community Development**

This function accounts for \$12,700 or 0.4% of the total budget. Major purchases include:

- Hiring a consultant to assist with development of a downtown-parking master plan.

**Culture and Recreation**

This function accounts for \$28,905 or 0.8% of the total budget. Major purchases are:

- Continued funding for the Yadkinville Sports Club
- Continued funding for the maintenance of Hinshaw Gardens

**Miscellaneous**

This function accounts for \$118,876 or 3.3% of the total budget. Major purchases include:

- Funding for insurance

**Debt Service**

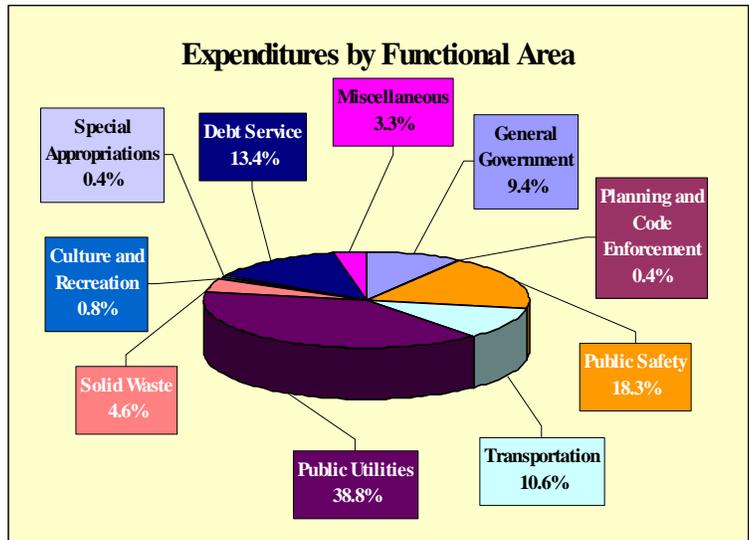
This function accounts for \$480,001 or 13.4% of the total budget. Major purchases include:

- Debt Service for the Water Plant
- Debt Service for the Sewer Plant

**Special Appropriations**

This function accounts for \$13,650 or .4% of the total budget. Major purchases include:

- Funding for outside agencies



**RECOMMENDED BUDGET**

This proposed budget is balanced in accordance with State statutes and attempts to address the goals and priorities that have been set by the Town Board for the Town’s future. The budget is fiscally sound, and although it does not fund all the requests made by departments, it does address the top priority needs of the Town and is set at a level to maintain service levels to citizens.

The revised budget for FY 2005-2006 is recommended for approval by the Town Board of Commissioners.

Sincerely,

Ken Larking  
Town Manager



# Budget Ordinance



**BE IT ORDAINED** by the Governing Board of the Town of Yadkinville, 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, 2005, and ending June 30, 2006:

Ad Valorem Taxes	\$ 692,603
Sales Tax	\$ 297,830
Intergovernmental Revenues	\$ 116,931
Utility Franchise Fees	\$ 503,983
Investment Earnings	\$ 27,500
Miscellaneous Revenues	<u>\$ 16,505</u>
	<b>\$1,655,352</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, 2005, and ending June 30, 2006:

Governing Body	\$ 29,500
Elections	\$ 3,500
Administration	\$ 263,944
Planning and Zoning	\$ 12,700
Municipal Buildings	\$ 25,100
Police Department	\$ 653,181
Public Safety	\$ 1,100
Garage	\$ 15,150
Streets and Highways	\$ 288,611
Powell Bill	\$ 89,000
Sanitation	\$ 165,143
Recreation	\$ 21,000
Hinshaw Gardens	\$ 7,905
Non-Departmental	\$ 69,868
Special Appropriations	<u>\$ 9,650</u>
	<b>\$1,655,352</b>

**SECTION 3:** It is estimated that the following revenues will be available in the Water and Sewer Fund for the Fiscal Year beginning July 1, 2005 and ending June 30, 2006:

Sales and Services	\$1,865,039
Investment Earnings	\$ 25,000
Miscellaneous	<u>\$ 29,100</u>
	<b>\$1,919,139</b>

**SECTION 4:** The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the Fiscal Year beginning July 1, 2005 and ending June 30, 2006:

Administration	\$ 135,356
Water Plant	\$ 377,924
Sewer Plant	\$ 288,734
Lab and Pretreatment	\$ 118,825
Water and Sewer Operations	\$ 465,291
Non-Departmental	\$ 49,008
Special Appropriations	<u>\$ 484,001</u>
	<b>\$1,919,139</b>



# Budget Ordinance

**SECTION 5:** It is estimated that the following revenue will be available in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2005 and ending June 30, 2006:

Investment Earnings	\$3,000
Fund Balance Appropriated	<u>\$4,905</u>
	<b>\$7,905</b>

**SECTION 6:** The following amounts are appropriated in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2005, and ending June 30, 2006:

Transfer to the General Fund	<u>\$7,905</u>
	<b>\$7,905</b>

**SECTION 7:** There is hereby levied a tax at the rate of thirty-four cents (\$.33) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2005, for the purpose of raising the revenue listed as “Ad Valorem Taxes” in the General Fund in Section 1 of this ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$204,093,000 and an estimated rate of collection of 96.24%. This estimated rate of collection is based on the Fiscal Year 2004-2005 projected collection rate of 96.24%.

**SECTION 8:** The Town Manager (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. He may transfer amounts between objects of expenditure within a department without limitations and without a report being required.
- B. He may transfer amounts up to \$1,000 between departments of same fund with an official report of such transfers being given at the next regular meeting of the Board of Commissioners.
- C. He may not transfer any amounts between funds or from any contingency appropriation within any fund.

**SECTION 9:** Copies of this Budget Ordinance shall be furnished to the Finance Officer and to the Budget Officer of this Town to keep on file by them for their direction in the disbursement of funds.

Adopted this 29<sup>th</sup> day of June, 2005

\_\_\_\_\_  
Hubert Gregory  
Mayor

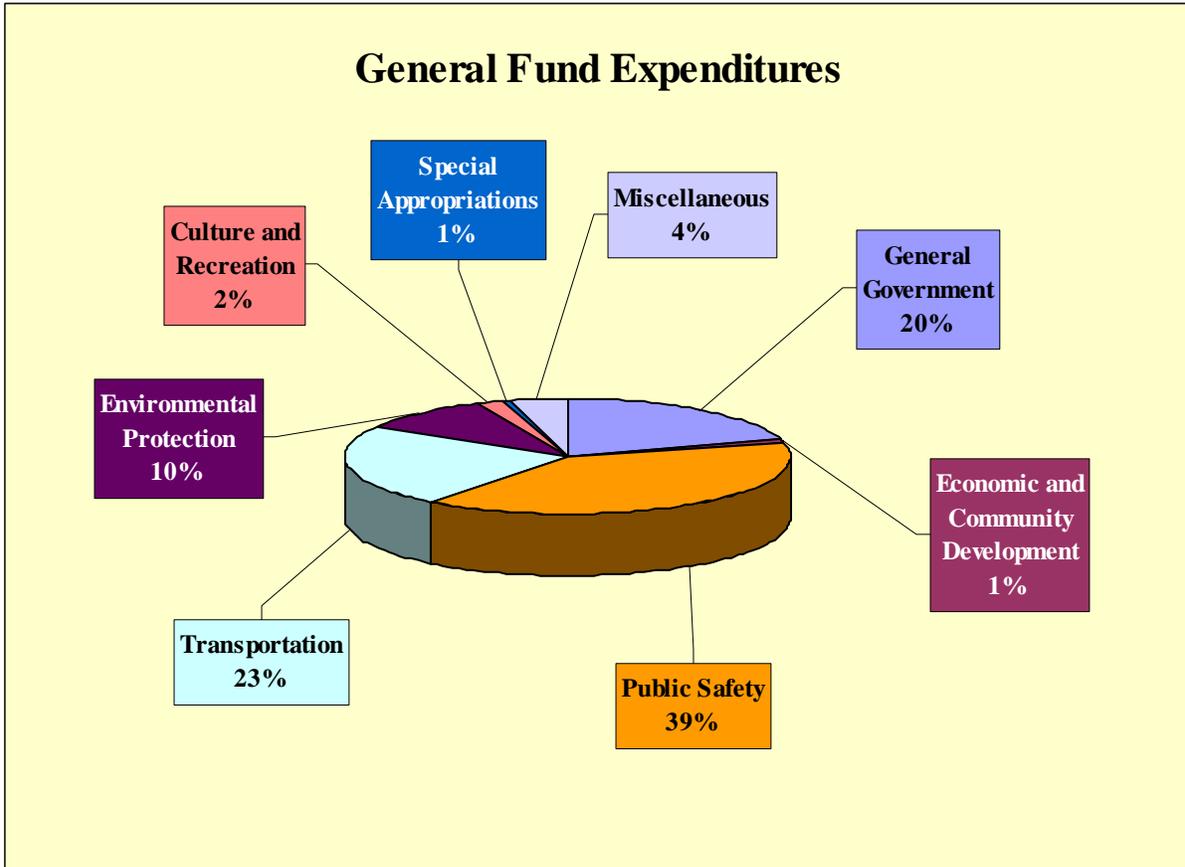
Attest:

\_\_\_\_\_  
Nancy Hollar  
Town Clerk

# General Fund



The General Fund accounts for all financial resources not restricted to specific purposes or otherwise required to be accounted for in another fund. The following departments are included in the General Fund: Governing Body, Administration, Planning and Zoning, Municipal Buildings, Police Department, Garage, Streets and Highways, Powell Bill, Sanitation, Recreation, Hinshaw Gardens, and Special Appropriations. There is no debt service in the General Fund.



The graph above shows General Fund expenditures by functional area. General Government includes Governing Body, Administration, Elections, Municipal Buildings and Garage. Economic and Community Development includes Planning and Zoning. Public Safety includes the Police Department and Public Safety. Transportation includes Streets and Highways and Powell Bill. Environmental Protection includes Sanitation. Culture and Recreation includes Recreation and Hinshaw Gardens. Special Appropriations includes transfers to the water and sewer fund and donations to community organizations. Miscellaneous includes insurance and other miscellaneous expenditures.



# General Fund

Revenues Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
CURRENT YEAR LEVY	10-301-00	\$ 612,476	\$ 598,051	\$ 614,553	3%
1ST PRIOR YEAR	10-301-01	\$ 8,393	\$ 8,000	\$ 8,000	0%
2ND PRIOR YEAR	10-301-02	\$ 3,316	\$ 3,000	\$ 3,000	0%
3RD PRIOR YEAR +	10-301-03	\$ 4,666	\$ 1,500	\$ 4,000	167%
VEHICLE TAX -CURRENT	10-302-00	\$ 35,370	\$ 35,000	\$ 34,000	-3%
VEHICLE TAX - 1ST PRIOR YEAR	10-302-01	\$ 11,426	\$ 15,000	\$ 15,000	0%
VEHICLE TAX - 2ND PRIOR YEAR	10-302-02	\$ 246	\$ 350	\$ 350	0%
VEHICLE TAX - 3RD PRIOR YEAR +	10-302-03	\$ 431	\$ 150	\$ 150	0%
REIMBURSEMENT HOLD HARMLESS	10-309-00	\$ 32,337	\$ 32,337	\$ 27,931	-14%
TAX DISCOUNTS	10-311-00	\$ (1,711)	\$ (1,400)	\$ (1,700)	21%
COUNTY COLLECTION FEES	10-313-00	\$ (769)	\$ (500)	\$ (750)	50%
TAX PENALTIES	10-317-00	\$ 5,752	\$ 4,000	\$ 4,000	0%
PRIVILEGE LICENSES	10-325-00	\$ 100	\$ 150	\$ 100	-33%
FRANCHISE TAX-CABLEVISION	10-328-00	\$ 23,146	\$ 23,146	\$ 21,100	-9%
INTEREST ON INVESTMENTS	10-329-00	\$ 21,189	\$ 25,000	\$ 27,500	10%
RENTS & CONCESSIONS	10-331-00	\$ 200	\$ 50	\$ 100	100%
MISCELLANEOUS REVENUE	10-335-00	\$ 1,858	\$ 2,500	\$ 2,000	-20%
DONATIONS/PRIVATE-POLICE	10-336-00	\$ 300	\$ -	\$ 300	100%
CONTROLLED SUB. TAX - P/D	10-336-01	\$ 840	\$ -	\$ 100	100%
NAT. GAS/FED. EXCISE TAX	10-337-01	\$ 3,099	\$ 11,000	\$ 3,000	-73%
FRANCHISE/ELEC. POWER	10-337-02	\$ 411,255	\$ 450,000	\$ 448,883	0%
SALES TAX/TELECOM.	10-337-03	\$ 29,706	\$ 30,000	\$ 28,000	-7%
BEVERAGE TAX	10-341-00	\$ 1,702	\$ -	\$ 2,500	0%
POWELL BILL	10-343-00	\$ 85,969	\$ 84,000	\$ 89,000	6%
LOCAL OPTION SALES TAX	10-345-00	\$ 312,287	\$ 270,000	\$ 297,830	10%
MTG GRANT/P-D	10-348-00	\$ -	\$ 3,000	\$ -	-100%
COURT FEES	10-351-00	\$ 1,651	\$ 1,500	\$ 1,500	0%
PARKING CITATIONS	10-352-00	\$ 400	\$ 500	\$ 500	0%
BUILDING & ZONING PERMITS	10-355-00	\$ 805	\$ 1,500	\$ 1,500	0%
TAX REFUNDS	10-367-00	\$ 11,032	\$ 12,000	\$ 12,000	0%
GASOLINE EXCISE TAX	10-367-01	\$ 3,603	\$ 2,500	\$ 3,000	20%
SALE OF EQUIPMENT	10-381-00	\$ 80	\$ -	\$ -	0%
SALE OF EQUIPMENT	10-382-00	\$ -	\$ -	\$ -	0%
SALE OF FIXED ASSETS	10-383-00	\$ 5,000	\$ -	\$ -	0%
SPEC. ASSESSMENT	10-393-00	\$ 559	\$ -	\$ -	0%
TRANSFER FROM W/S FUND	10-397-30	\$ -	\$ -	\$ -	0%
TRANSFER FROM H. GARDENS	10-397-51	\$ 4,824	\$ 7,905	\$ 7,905	0%
FUND BAL. APPROP. P.BILL	10-399-00	\$ -	\$ 62,750	\$ -	-100%
FUND BALANCE APPROPRIATED	10-399-01	\$ -	\$ 80,000	\$ -	-100%
<b>Total Revenues</b>		<b>\$ 1,631,537</b>	<b>\$ 1,762,989</b>	<b>\$ 1,655,352</b>	<b>-6%</b>

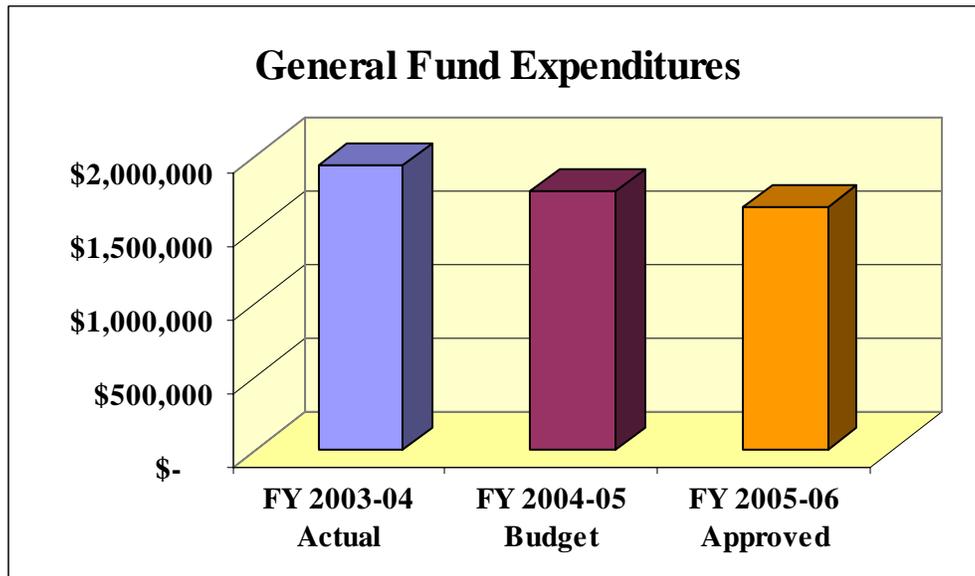
**Budget Highlights:** The Town expects a 4% increase in property tax revenues for FY 2005-2006. Three percent of this growth is attributed to the revaluation and the rest is attributed to new construction. Projected sales tax revenues and revenues from the electric franchise tax, sales tax on telecommunications, and the excise taxes are based on NC League of Municipalities (NCLM) estimates.

# General Fund



Expenditures Department	Account Number	FY 2002-03 Actual	FY 2004-05 Proposed	FY 2004-05 Proposed	Percent Change
REFUNDS	10-312-00	\$ -	\$ -	\$ -	0%
GOVERNING BODY	10-410-00	\$ 24,305	\$ 30,500	\$ 29,500	-3%
ADMINISTRATION	10-420-00	\$ 226,506	\$ 243,721	\$ 263,944	8%
ELECTIONS	10-430-00	\$ 4,735	\$ -	\$ 3,500	100%
PLANNING AND ZONING	10-490-00	\$ 2,376	\$ 18,250	\$ 12,700	-30%
MUNICIPAL BUILDINGS	10-500-00	\$ 23,902	\$ 23,600	\$ 25,100	6%
POLICE DEPARTMENT	10-510-00	\$ 569,512	\$ 629,626	\$ 653,181	4%
PUBLIC SAFETY	10-512-00	\$ 676	\$ 1,650	\$ 1,100	-33%
GARAGE	10-555-00	\$ 81,186	\$ 13,450	\$ 15,150	13%
STREETS AND HIGHWAYS	10-560-00	\$ 224,610	\$ 242,917	\$ 288,611	19%
POWELL BILL	10-570-00	\$ 114,356	\$ 146,750	\$ 89,000	-39%
SANITATION	10-580-00	\$ 158,412	\$ 161,011	\$ 165,143	3%
RECREATION	10-620-00	\$ 3,000	\$ 5,000	\$ 21,000	320%
HINSHAW GARDENS	10-621-00	\$ 4,824	\$ 7,905	\$ 7,905	0%
NON-DEPARTMENTAL	10-660-00	\$ 72,797	\$ 79,709	\$ 69,868	-12%
SPECIAL APPROPRIATIONS	10-690-00	\$ 429,550	\$ 158,900	\$ 9,650	-94%
CONTINGENCY	10-999-00	\$ -	\$ -	\$ -	0%
<b>0</b>	<b>Total</b>	<b>\$ 1,940,746</b>	<b>\$ 1,762,989</b>	<b>\$ 1,655,352</b>	<b>-6%</b>

**Budget Highlights:** This year's budget includes funding for the municipal election, a downtown parking master plan and master plans for two potential park locations.



The chart above shows General Fund actual expenditures for FY 2003-2004, budgeted expenditures for the current fiscal year and proposed budget expenditures for the upcoming fiscal year.



# General Government

Governing Body Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
BOARD MEETINGS	10-410-01	\$ 13,200	\$ 13,500	\$ 13,500	0%
TELEPHONE & POSTAGE	10-410-11	\$ 3,549	\$ 4,000	\$ 4,000	0%
TRAVEL	10-410-14	\$ 1,478	\$ 3,500	\$ 3,500	0%
M TCE. & REPAIR - VEHICLE	10-410-17	\$ 42	\$ 250	\$ 250	0%
AUTO SUPPLIES	10-410-31	\$ 116	\$ 250	\$ 250	0%
MISCELLANEOUS	10-410-57	\$ 5,921	\$ 9,000	\$ 8,000	-11%
<b>Total</b>		<b>\$ 24,305</b>	<b>\$ 30,500</b>	<b>\$ 29,500</b>	<b>-3%</b>

**Budget Highlights:** Funding for this department will continue at nearly the same level as the previous fiscal year.

Administration Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
SALARIES	10-420-02	\$ 135,335	\$ 147,380	\$ 153,841	4%
PROFESSIONAL SERVICES	10-420-04	\$ 20,452	\$ 20,000	\$ 27,750	39%
FICA	10-420-05	\$ 10,166	\$ 11,275	\$ 11,769	4%
GIS	10-420-06	\$ 23,250	\$ 24,400	\$ 24,400	0%
RETIREMENT (MATCH)	10-420-07	\$ 6,672	\$ 7,266	\$ 7,584	4%
BB&T (EMPLOYER CONT.)	10-420-08	\$ 2,608	\$ 4,500	\$ 7,700	71%
EMPLOYEE TRAINING	10-420-10	\$ 501	\$ 1,500	\$ 2,000	33%
TELEPHONE & POSTAGE	10-420-11	\$ 10,541	\$ 8,000	\$ 8,000	0%
PRINTING	10-420-12	\$ 1,304	\$ 2,500	\$ 2,500	0%
TRAVEL	10-420-14	\$ 461	\$ 2,000	\$ 2,000	0%
M TCE. & REPAIR - EQUIP.	10-420-16	\$ 407	\$ 2,200	\$ 2,200	0%
M TCE. & REPAIR - VEHICLE	10-420-17	\$ 105	\$ 250	\$ 250	0%
SAFETY - OSHA REQUIRED	10-420-20	\$ 138	\$ 250	\$ 250	0%
ADVERTISING	10-420-26	\$ 784	\$ 750	\$ 750	0%
AUTO SUPPLIES	10-420-31	\$ 676	\$ 750	\$ 750	0%
SUPPLIES & MATERIALS	10-420-33	\$ 2,215	\$ 2,200	\$ 2,500	14%
CONTRACTED SERVICES	10-420-45	\$ 2,395	\$ 2,500	\$ 2,500	0%
DUES & SUBSCRIPTIONS	10-420-53	\$ 4,020	\$ 4,000	\$ 4,200	5%
OTHER	10-420-57	\$ 269	\$ 500	\$ 500	0%
CAPITAL OUTLAY - EQUIP.	10-420-74	\$ 4,207	\$ 1,500	\$ -	-100%
CAP.OUT.-NON-CAPITAL	10-420-75	\$ -	\$ -	\$ 2,500	100%
<b>Total</b>		<b>\$ 226,506</b>	<b>\$ 243,721</b>	<b>\$ 263,944</b>	<b>8%</b>

**Budget Highlights:** This year's Administration budget includes funds for a scanner to scan documents into the computer for display on the Town's website and funding to place the Town's Code of Ordinances on the Internet.

Elections Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
ELECTIONS	10-430-00	\$ -	\$ -	\$ -	0%
CONTRACTED SERVICES	10-430-45	\$ 4,735	\$ -	\$ 3,500	100%
<b>Total</b>	<b>0</b>	<b>\$ 4,735</b>	<b>\$ -</b>	<b>\$ 3,500</b>	<b>100%</b>

**Budget Highlights:** This year's budget includes funds for a municipal election.

# General Government

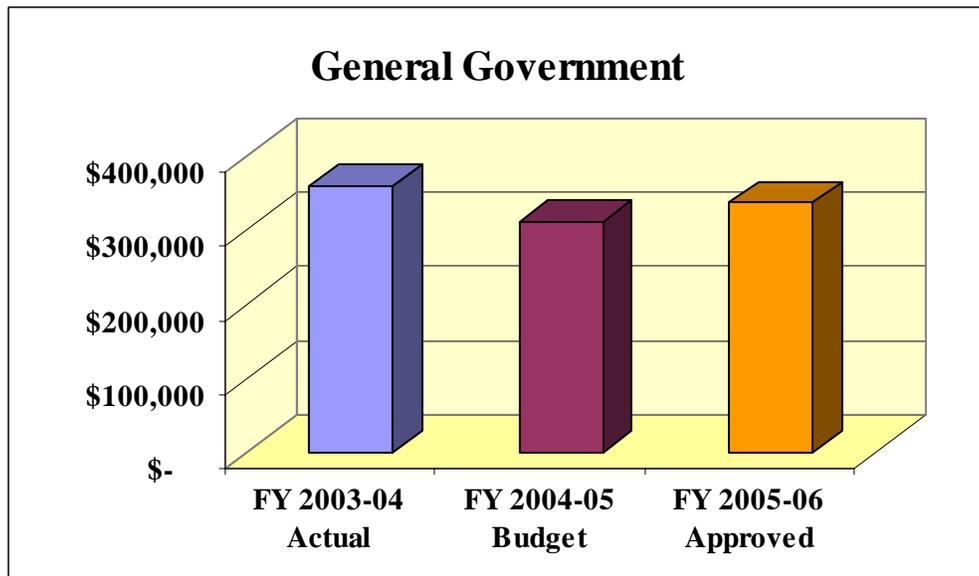


Municipal Buildings Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
UTILITIES	10-500-13	\$ 12,007	\$ 10,500	\$ 12,000	14%
MTCE. & REPAIR - BLDGS.	10-500-15	\$ 1,318	\$ 2,000	\$ 1,500	-25%
MTCE. & REPAIR - EQUIP.	10-500-16	\$ 165	\$ 750	\$ 500	-33%
SUPPLIES & MATERIALS	10-500-33	\$ 1,429	\$ 2,000	\$ 1,750	-13%
CONTRACTED SERVICES	10-500-45	\$ 6,774	\$ 6,000	\$ 7,000	17%
MISCELLANEOUS	10-500-57	\$ 1,036	\$ 1,100	\$ 1,100	0%
CAPITAL OUTLAY - OTHER	10-500-73	\$ 1,173	\$ 750	\$ -	-100%
CAPITAL OUTLAY - EQUIP.	10-500-74	\$ -	\$ 500	\$ -	-100%
CAP.OUT.-NON-CAPITAL	10-500-75	\$ -	\$ -	\$ 1,250	100%
<b>Total</b>	<b>0</b>	<b>\$ 23,902</b>	<b>\$ 23,600</b>	<b>\$ 25,100</b>	<b>6%</b>

**Budget Highlights:** This year's Municipal Buildings budget includes additional funds for utilities.

Garage Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
TELEPHONE	10-555-11	\$ 3,409	\$ 3,500	\$ 3,600	3%
UTILITIES	10-555-13	\$ 3,390	\$ 4,000	\$ 5,000	25%
MTCE. & REPAIR-BLDG.	10-555-15	\$ 169	\$ 750	\$ 1,000	33%
MTCE. & REPAIR - EQUIP.	10-555-16	\$ 324	\$ 750	\$ 600	-20%
SUPPLIES & MATERIALS	10-555-33	\$ 474	\$ 1,000	\$ 1,200	20%
CONTRACTED SERVICES	10-555-45	\$ 1,465	\$ 1,300	\$ 1,600	23%
MISCELLANEOUS	10-555-57	\$ 23	\$ 150	\$ 150	0%
CAPITAL OUTLAY - OTHER	10-555-73	\$ 71,932	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-555-74	\$ -	\$ 2,000	\$ -	-100%
CAP.OUT.-NON-CAPITAL	10-555-75	\$ -	\$ -	\$ 2,000	100%
<b>Total</b>		<b>\$ 81,186</b>	<b>\$ 13,450</b>	<b>\$ 15,150</b>	<b>13%</b>

**Budget Highlights:** This year's Garage budget includes additional funds for utilities.

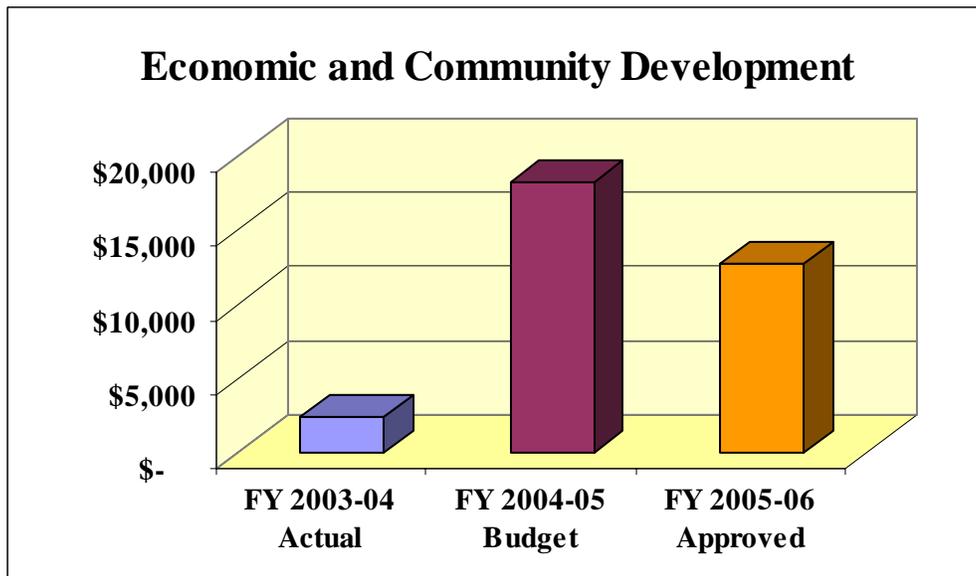




# Economic and Community Development

Planning and Zoning Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
SALARIES	10-490-02	\$ -	\$ -		0%
MEETING FEES	10-490-01	\$ 660	\$ 1,000	\$ 1,000	0%
PROFESSIONAL SERVICES	10-490-04	\$ 750	\$ 16,000	\$ 10,000	-38%
FICA	10-490-05	\$ -	\$ -	\$ -	0%
GIS	10-490-06	\$ -	\$ -	\$ -	0%
RETIREMENT (MATCH)	10-490-07	\$ -	\$ -	\$ -	0%
BB&T (EMPLOYER CONT.)	10-490-08	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	10-490-10	\$ -	\$ -	\$ -	0%
TELEPHONE & POSTAGE	10-490-11	\$ -	\$ -	\$ -	0%
PRINTING	10-490-12	\$ 106	\$ 250	\$ 250	0%
TRAVEL	10-490-14	\$ -	\$ -	\$ -	0%
MTCE. & REPAIR - EQUIP.	10-490-16	\$ -	\$ -	\$ -	0%
ADVERTISING	10-490-26	\$ 128	\$ -	\$ 200	100%
AUTO SUPPLIES	10-490-31	\$ -	\$ -	\$ -	0%
SUPPLIES & MATERIALS	10-490-33	\$ 45	\$ 1,000	\$ 500	-50%
CONTRACTED SERVICES	10-490-45	\$ -	\$ -	\$ -	0%
DUES & SUBSCRIPTIONS	10-490-53	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	10-490-57	\$ 687	\$ -	\$ 750	100%
<b>Total</b>		<b>\$ 2,376</b>	<b>\$ 18,250</b>	<b>\$ 12,700</b>	<b>-30%</b>

**Budget Highlights:** This year's Planning and Zoning budget includes funding for a downtown parking master plan.



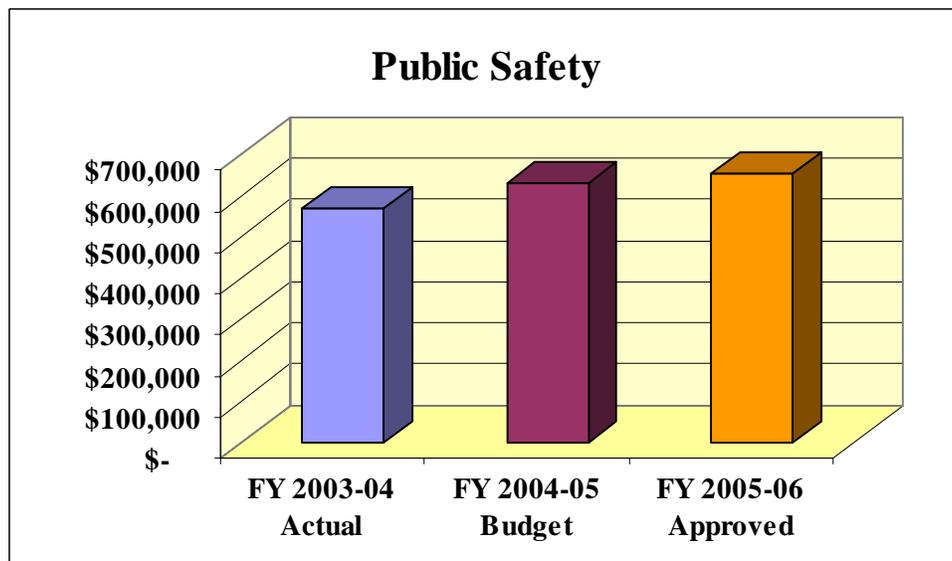
# Public Safety



Police Department Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
SALARIES	10-510-02	\$ 354,280	\$ 408,106	\$ 421,728	3%
FICA	10-510-05	\$ 26,875	\$ 31,220	\$ 32,262	3%
GIS	10-510-06	\$ 60,795	\$ 73,200	\$ 73,200	0%
RETIREMENT (MATCH)	10-510-07	\$ 15,927	\$ 19,507	\$ 20,791	7%
BB&T (EMPLOYER CONT.)	10-510-08	\$ 16,140	\$ 12,243	\$ 21,100	72%
TRAINING	10-510-10	\$ 465	\$ 500	\$ 500	0%
TELEPHONE & POSTAGE	10-510-11	\$ 9,635	\$ 10,500	\$ 10,500	0%
PRINTING	10-510-12	\$ 37	\$ 500	\$ 300	-40%
UTILITIES	10-510-13	\$ 7,470	\$ 7,000	\$ 7,000	0%
TRAVEL	10-510-14	\$ 37	\$ 500	\$ 300	-40%
MTCE. & REPAIR - BLDG.	10-510-15	\$ 596	\$ 1,000	\$ 2,000	100%
MTCE. & REPAIR - EQUIP.	10-510-16	\$ 4,542	\$ 4,000	\$ 4,000	0%
MTCE. & REPAIR - VEHICLES	10-510-17	\$ 7,187	\$ 7,500	\$ 7,500	0%
SAFETY - OSHA REQUIRED	10-510-20	\$ 452	\$ 750	\$ 600	-20%
AUTO SUPPLIES	10-510-31	\$ 14,885	\$ 15,000	\$ 18,000	20%
SUPPLIES & MATERIALS	10-510-33	\$ 4,595	\$ 4,500	\$ 4,500	0%
UNIFORMS	10-510-36	\$ 4,890	\$ 4,000	\$ 4,000	0%
CONTRACTED SERVICES	10-510-45	\$ 6,457	\$ 8,000	\$ 8,000	0%
K-9 CARE	10-510-47	\$ 215	\$ 1,000	\$ -	-100%
DRUG BUY MONEY	10-510-49	\$ 1,000	\$ 1,000	\$ 1,000	0%
MISCELLANEOUS	10-510-57	\$ 2,007	\$ 2,300	\$ 3,400	48%
CAPITAL OUTLAY - OTHER	10-510-73	\$ 1,468	\$ 7,300	\$ 2,000	-73%
CAP OUTLAY EQUIP	10-510-74	\$ 29,557	\$ 10,000	\$ 10,000	0%
CAP.OUT.-NON-CAPITAL	10-510-75	\$ -	\$ -	\$ 500	100%
<b>Total</b>		<b>\$ 569,512</b>	<b>\$ 629,626</b>	<b>\$ 653,181</b>	<b>4%</b>

Public Safety Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
UTILITIES	10-512-13	\$ 135	\$ 150	\$ 150	0%
MTCE & REPAIR EQUIPMENT	10-512-16	\$ 541	\$ 1,000	\$ 750	-25%
SUPPLIES/MATERIALS	10-512-33	\$ -	\$ 500	\$ 200	-60%
<b>Total</b>		<b>\$ 676</b>	<b>\$ 1,650</b>	<b>\$ 1,100</b>	<b>-33%</b>

**Budget Highlights:** This year's Police Department budget includes funding for two desktop computers and mobile data terminals for patrol vehicles.



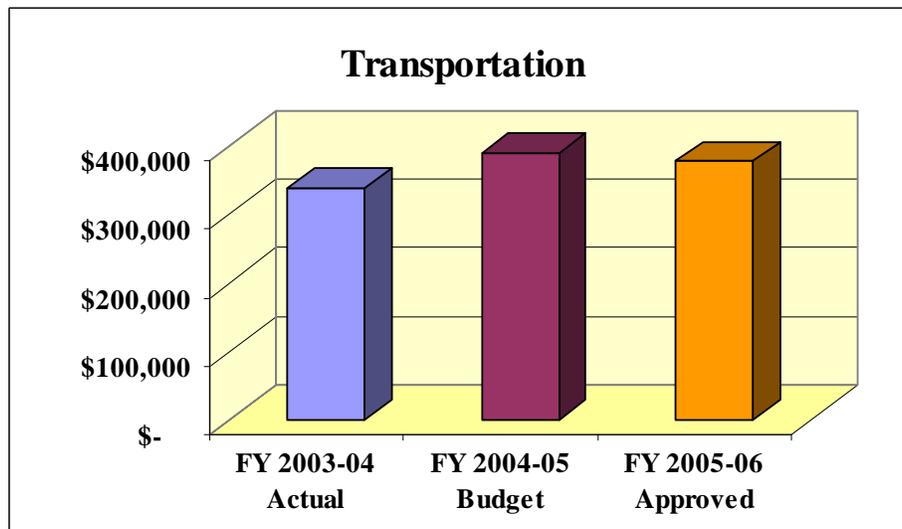


# Transportation

Streets and Highways Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
SALARIES	10-560-02	\$ 129,731	\$ 137,206	\$ 142,974	4%
FICA	10-560-05	\$ 9,403	\$ 10,466	\$ 10,938	5%
GIS	10-560-06	\$ 20,874	\$ 24,400	\$ 24,400	0%
RETIREMENT (MATCH)	10-560-07	\$ 6,396	\$ 6,745	\$ 7,049	5%
BB&T (EMPLOYER CONT.)	10-560-08	\$ 2,079	\$ 2,000	\$ 7,150	258%
TRAINING	10-560-10	\$ 480	\$ 700	\$ 700	0%
TELE/POSTAGE	10-560-11	\$ 1,021	\$ 1,200	\$ 1,000	-17%
UTILITIES	10-560-13	\$ 27,218	\$ 27,000	\$ 28,000	4%
TRAVEL	10-560-14	\$ 50	\$ 500	\$ 300	-40%
MTCE. - BLDG. & GROUNDS	10-560-15	\$ 5,151	\$ 15,000	\$ 11,000	-27%
MTCE. & REPAIR - EQUIP.	10-560-16	\$ 1,015	\$ 1,200	\$ 1,200	0%
MTCE. & REPAIR - TRUCKS	10-560-17	\$ 1,266	\$ 1,200	\$ 1,600	33%
SAFETY - OSHA REQUIRED	10-560-20	\$ 675	\$ 1,200	\$ 1,300	8%
AUTO SUPPLIES	10-560-31	\$ 3,307	\$ 3,500	\$ 4,500	29%
SUPPLIES & MATERIALS	10-560-33	\$ 2,739	\$ 3,000	\$ 2,000	-33%
UNIFORMS	10-560-36	\$ 1,348	\$ 1,500	\$ 1,500	0%
CONTRACTED SERVICES	10-560-45	\$ 3,600	\$ 3,600	\$ 10,500	192%
MISCELLANEOUS	10-560-57	\$ 533	\$ 600	\$ 2,000	233%
CAPITAL OUTLAY - R/W	10-560-72	\$ -	\$ 400	\$ -	-100%
CAPITAL OUTLAY - EQUIP.	10-560-74	\$ 7,725	\$ 1,500	\$ 29,000	1833%
CAP.OUT.-NON-CAPITAL	10-560-75	\$ -	\$ -	\$ 1,500	100%
<b>Total</b>		<b>\$ 224,610</b>	<b>\$ 242,917</b>	<b>\$ 288,611</b>	<b>19%</b>

Powell Bill Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
PROFESSIONAL SERVICES	10-570-04	\$ 400	\$ 1,000	\$ 1,000	0%
MAINTENANCE - STREETS	10-570-15	\$ 95,361	\$ 70,000	\$ 67,250	-4%
MTCE. & REPAIR - EQUIP.	10-570-16	\$ 3,016	\$ 2,500	\$ 3,500	40%
MTCE. & REPAIR - TRUCKS	10-570-17	\$ 5,262	\$ 4,500	\$ 3,500	-22%
AUTO SUPPLIES	10-570-31	\$ 3,988	\$ 6,000	\$ 6,000	0%
SUPPLIES & MATERIALS	10-570-33	\$ 3,319	\$ 3,500	\$ 3,500	0%
MISCELLANEOUS	10-570-57	\$ -	\$ 250	\$ 250	0%
CAP. OUTLAY - OTH. IMPVT.	10-570-73	\$ 260	\$ 5,000	\$ 4,000	-20%
CAPITAL OUTLAY - EQUIP.	10-570-74	\$ 2,750	\$ 54,000	\$ -	-100%
<b>Total</b>		<b>\$ 114,356</b>	<b>\$ 146,750</b>	<b>\$ 89,000</b>	<b>-39%</b>

**Budget Highlights:** The Streets and Highways budget includes funding for a replacement pick-up truck.

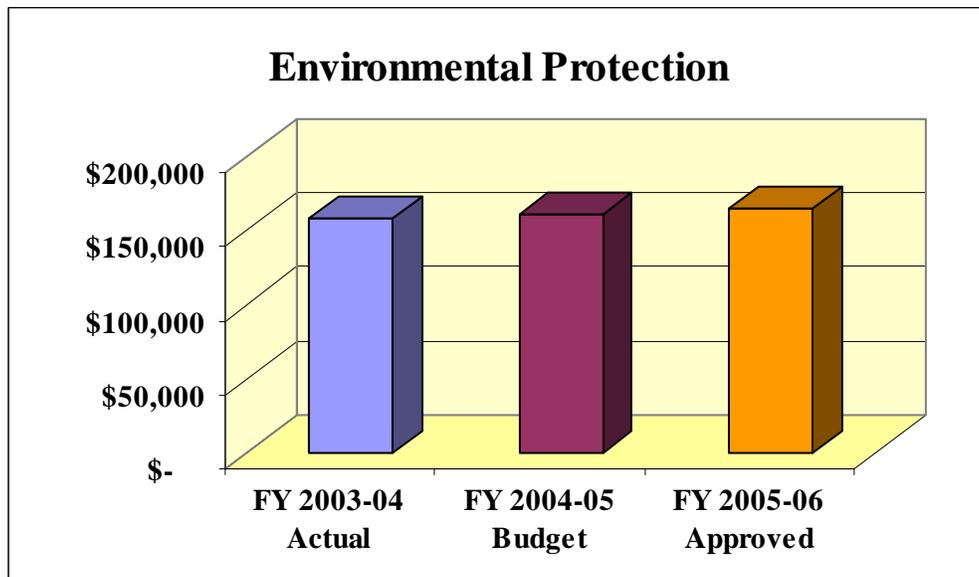


# Environmental Protection



Sanitation Department Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
MTCE. & REPAIR - EQUIP.	10-580-16	\$ 2	\$ 100	\$ 100	0%
MTCE. & REPAIR - TRUCK	10-580-17	\$ 123	\$ 750	\$ 500	-33%
AUTO SUPPLIES	10-580-31	\$ 102	\$ 500	\$ 500	0%
SUPPLIES & MATERIALS	10-580-33	\$ -	\$ 150	\$ 150	0%
CONT. SERV. - RECYCLING	10-580-44	\$ 29,468	\$ 26,126	\$ 30,000	15%
CONT. SERV. - DUMPSTERS	10-580-45	\$ 94,410	\$ 98,185	\$ 98,693	1%
TIPPING FEES	10-580-49	\$ 34,307	\$ 35,000	\$ 35,000	0%
MISCELLANEOUS	10-580-57	\$ -	\$ 200	\$ 200	0%
CAP. OUTLAY - EQUIP.	10-580-74	\$ -	\$ -	\$ -	0%
<b>Total</b>		<b>\$ 158,412</b>	<b>\$ 161,011</b>	<b>\$ 165,143</b>	<b>3%</b>

**Budget Highlights:** This year's Sanitation budget continues service at the same level and results in a small increase due to an increase in the garbage and recycling contracts.



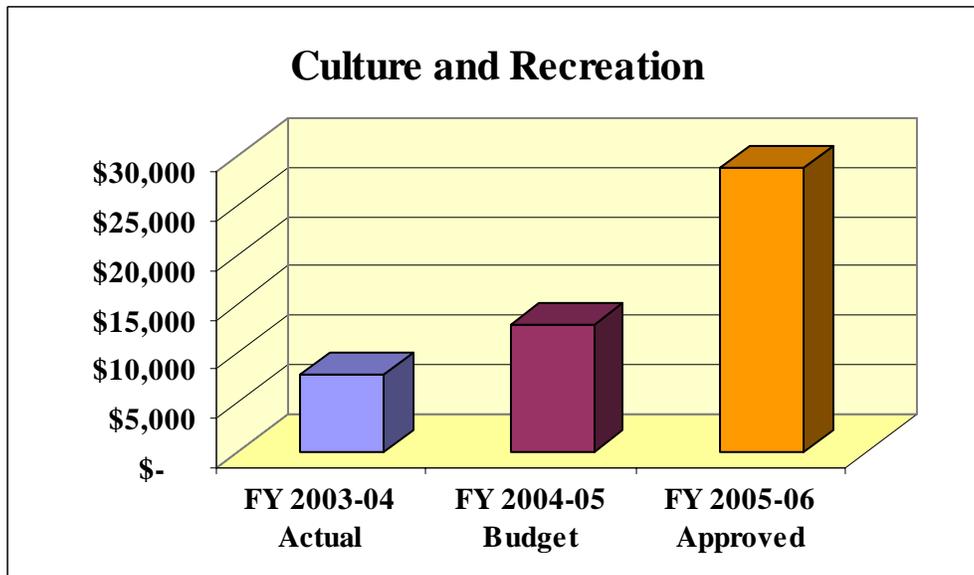


# Culture and Recreation

Recreation Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
PROFESSIONAL SERVICES	10-620-04	\$ -	\$ -	\$ 18,000	100%
MAINTENANCE - GROUNDS	10-620-15	\$ -	\$ -	\$ -	0%
MTCE. & REPAIR - EQUIP.	10-620-16	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-620-74	\$ -	\$ -	\$ -	0%
SPECIAL APPROPRIATIONS	10-620-92	\$ 3,000	\$ 5,000	\$ 3,000	-40%
<b>Total</b>		<b>\$ 3,000</b>	<b>\$ 5,000</b>	<b>\$ 21,000</b>	<b>320%</b>

Hinshaw Gardens Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
SALARIES	10-621-02	\$ 2,563	\$ 3,000	\$ 3,000	0%
FICA	10-621-05	\$ 196	\$ 230	\$ 230	0%
UTILITIES	10-621-13	\$ 120	\$ 150	\$ 150	0%
MTCE. - BLDG. & GROUNDS	10-621-15	\$ 506	\$ 2,200	\$ 2,200	0%
MTCE. EQUIPMENT	10-621-16	\$ -	\$ 100	\$ 100	0%
MTCE & REPAIR - BUILDINGS	10-621-17	\$ -	\$ 200	\$ 200	0%
MOWER SUPPLIES	10-621-31	\$ 105	\$ 150	\$ 150	0%
SUPPLIES & MATERIALS	10-621-33	\$ 144	\$ 350	\$ 350	0%
INSURANCE	10-621-54	\$ 432	\$ 1,025	\$ 1,025	0%
MISC.	10-621-57	\$ 92	\$ 75	\$ 75	0%
CAP. OUTLAY OTHER	10-621-73	\$ -	\$ 425	\$ 425	0%
CAPTIAL OUTLAY EQUIPMENT	10-621-74	\$ 667	\$ -	\$ -	0%
<b>Total</b>		<b>\$ 4,824</b>	<b>\$ 7,905</b>	<b>\$ 7,905</b>	<b>0%</b>

**Budget Highlights:** This year's funding for the Recreation and Hinshaw Gardens budgets includes funds for master plans of two potential park locations.

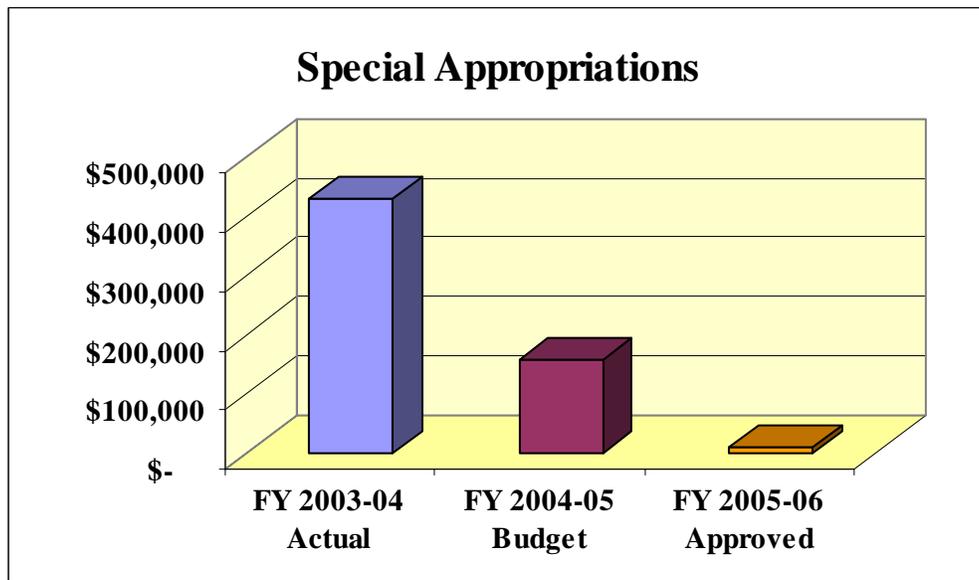


# Special Appropriations



Special Appropriations Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
CONT. DOWNTOWN BUS. ASS'N	10-690-88	\$ 2,500	\$ 2,500	\$ 2,500	0%
CONT. TO W/S (LOC. OPT.)	10-690-91	\$ 221,250	\$ 150,000	\$ -	-100%
CONT. CAP. PROJ/POL DEPT. LIBRARY	10-690-92	\$ -	\$ -	\$ -	0%
JAYCEES	10-690-93	\$ 5,000	\$ 5,500	\$ 6,000	9%
YADKIN CO. ARTS COUNCIL	10-690-95	\$ -	\$ -	\$ -	0%
CONT. TO ECONOMIC DEV.	10-690-97	\$ 400	\$ 500	\$ 750	50%
YADKIN CO. ARC	10-690-98	\$ 200,000	\$ -	\$ -	0%
	10-690-99	\$ 400	\$ 400	\$ 400	0%
<b>Total</b>		<b>\$ 429,550</b>	<b>\$ 158,900</b>	<b>\$ 9,650</b>	<b>-94%</b>

**Budget Highlights:** This year's Special Appropriations budget includes continued funding for the Library and the Yadkin County Arts Council.

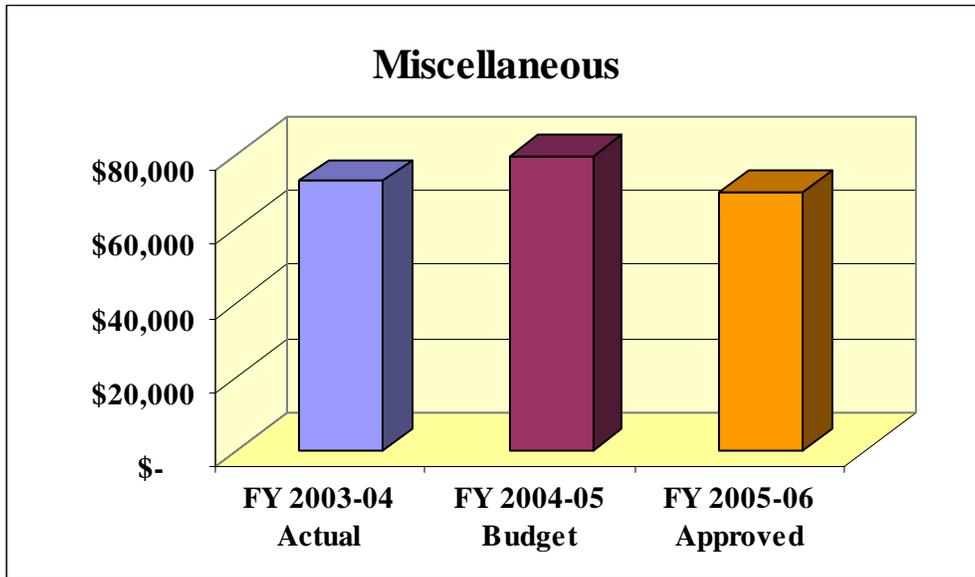




# Miscellaneous

Non-Departmental Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
N. C. SALES TAX	10-660-37	\$ 3,646	\$ 3,656	\$ 3,668	0%
COUNTY SALES TAX	10-660-39	\$ 1,655	\$ 1,500	\$ 1,700	13%
MECK. CO. TAX	10-660-40	\$ -	\$ 25	\$ -	-100%
INSURANCE & BONDS	10-660-54	\$ 61,856	\$ 74,028	\$ 64,000	-14%
MISC. & FIRE INSPECTION	10-660-57	\$ 5,639	\$ 500	\$ 500	0%
<b>Total</b>		<b>\$ 72,797</b>	<b>\$ 79,709</b>	<b>\$ 69,868</b>	<b>-12%</b>

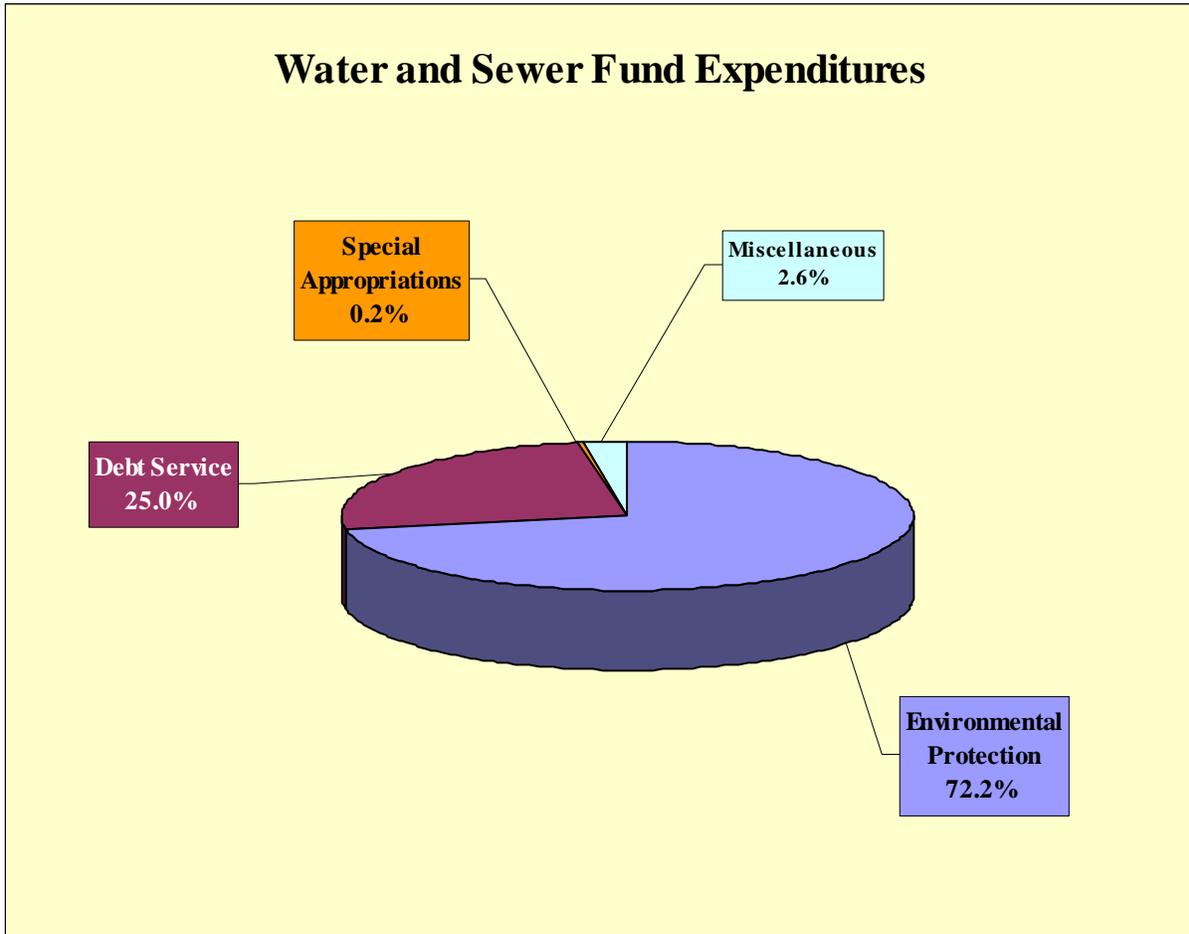
**Budget Highlights:** This year's Non-Departmental budget continues funding at nearly the same level as the previous fiscal year.



# Water and Sewer Fund



The Water and Sewer Fund accounts for all financial resources in this enterprise fund. The following departments are included in the Water and Sewer: Administration, Water Plant, Sewer Plant, Lab and Pretreatment, Water and Sewer Operations, Non-Departmental and Debt Service.



The graph above shows Water and Sewer Fund expenditures by functional area. Environmental Protection includes Administration, Water Plant, Sewer Plant, Lab and Pretreatment and Water and Sewer Operations. Debt Service is categorized as a Special Appropriation. Miscellaneous includes insurance and other miscellaneous expenditures.



## Water and Sewer Fund

Revenues Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
INTEREST ON INVESTMENTS	30-329-00	\$ 20,254	\$ 25,000	\$ 25,000	0%
MISCELLANEOUS	30-335-00	\$ 4,254	\$ 6,000	\$ 6,000	0%
TAX REFUNDS	30-367-00	\$ 15,341	\$ 22,000	\$ 22,000	0%
FED. EXCISE GAS TAX	30-367-01	\$ 2,085	\$ 1,000	\$ 1,000	0%
TESTING	30-369-00	\$ 3,185	\$ 200	\$ 100	-50%
UTILITIES: WATER	30-371-01	\$ 941,643	\$ 927,500	\$ 947,500	2%
UTILITIES: SEWER	30-371-02	\$ 857,172	\$ 842,500	\$ 861,952	2%
SEWER SURCHARGE	30-372-00	\$ 356	\$ -	\$ -	0%
TAPS & CONNECTION FEES	30-373-00	\$ 11,410	\$ 11,000	\$ 15,000	36%
COUNTY SEWER CHARGES	30-374-00	\$ 24,958	\$ 22,000	\$ 24,857	13%
COUNTY WATER CHARGES	30-374-01	\$ -	\$ -	\$ 2,730	100%
RECONNECTION FEES	30-375-00	\$ 3,000	\$ 3,000	\$ 3,000	0%
LATE CHARGES	30-375-01	\$ 7,185	\$ 5,000	\$ 5,000	0%
BACKFLOW DEVICE/LABOR	30-376-00	\$ 29,888	\$ -	\$ -	0%
SALE OF MATERIALS	30-381-00	\$ 3,841	\$ 5,000	\$ 5,000	0%
TRANS. FROM GF (LOC. OPT)	30-397-10	\$ 221,250	\$ 150,000	\$ -	-100%
W/S FUND BALANCE	30-399-00	\$ -	\$ -	\$ -	0%
<b>Total Revenues</b>		<b>\$ 2,145,820</b>	<b>\$ 2,020,200</b>	<b>\$ 1,919,139</b>	<b>-5%</b>

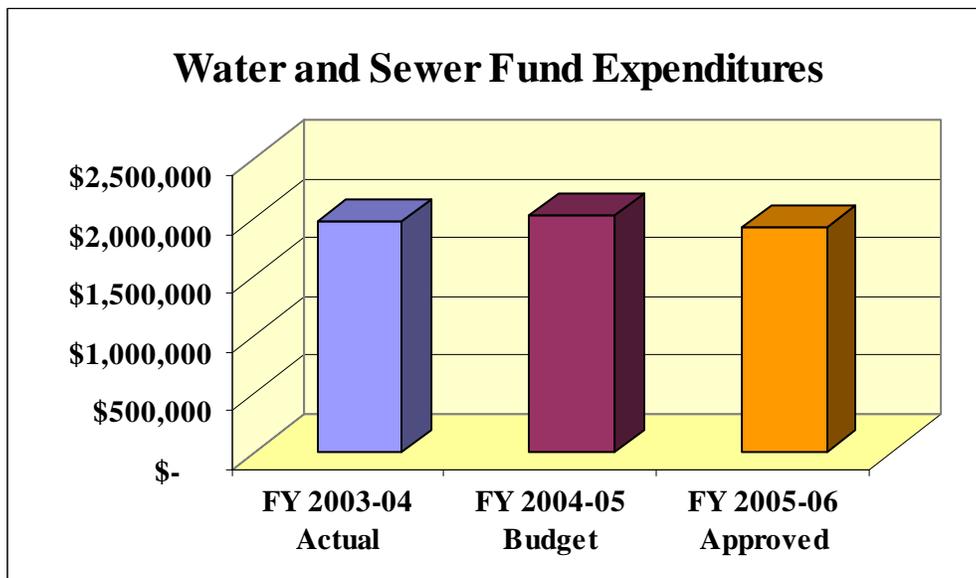
**Budget Highlights:** The Recommended Budget calls for an adjustment in the rate schedule makes the out of town rates closer to double that of the inside rates. This adjustment still maintains Yadkinville's status as one of the least expensive utility providers in the area.

# Water and Sewer Fund



Expenditures Department	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
ADMINISTRATION	30-720-00	\$ 117,836	\$ 129,288	\$ 135,356	5%
WATER PLANT	30-811-04	\$ 328,651	\$ 364,771	\$ 377,924	4%
SEWER PLANT	30-820-00	\$ 231,029	\$ 292,651	\$ 288,734	-1%
LAB AND PRETREATMENT	30-825-00	\$ 88,983	\$ 115,158	\$ 118,825	3%
WATER AND SEWER OPERATIONS	30-828-00	\$ 582,022	\$ 504,226	\$ 465,291	-8%
NON-DEPARTMENTAL	30-660-00	\$ 47,224	\$ 51,008	\$ 49,008	-4%
SPECIAL APPROPRIATIONS (DEBT)	30-690-00	\$ 567,860	\$ 563,098	\$ 484,001	-14%
<b>Total</b>		<b>\$ 1,963,605</b>	<b>\$ 2,020,200</b>	<b>\$ 1,919,139</b>	<b>-5%</b>

**Budget Highlights:** This year's budget includes funding for various repairs to the Water Plant, and lining sewer lines.



The chart above shows Water and Sewer Fund actual expenditures for FY 2003-2004, budgeted expenditures for the current fiscal year and proposed budget expenditures for the upcoming fiscal year.



## Environmental Protection

Administration Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
SALARY	30-720-02	\$ 75,213	\$ 78,822	\$ 81,015	3%
PROFESSIONAL SERVICES	30-720-04	\$ 2,000	\$ 4,000	\$ 3,000	-25%
FICA	30-720-05	\$ 5,754	\$ 6,030	\$ 6,198	3%
GIS	30-720-06	\$ 16,360	\$ 18,300	\$ 18,300	0%
RETIREMENT (MATCH)	30-720-07	\$ 3,708	\$ 3,886	\$ 3,993	3%
BB&T	30-720-08	\$ 1,552	\$ 1,500	\$ 4,100	173%
TRAINING	30-720-10	\$ -	\$ 500	\$ 500	0%
TELEPHONE & POSTAGE	30-720-11	\$ 6,874	\$ 8,000	\$ 7,000	-13%
PRINTING	30-720-12	\$ 688	\$ 800	\$ 800	0%
TRAVEL	30-720-14	\$ -	\$ 100	\$ 100	0%
MTCE. & REPAIR - EQUIP.	30-720-16	\$ 322	\$ 1,000	\$ 1,000	0%
MTC & REPAIR VEHICLE	30-720-17	\$ 22	\$ 500	\$ 600	20%
SAFETY - OSHA REQUIRED	30-720-20	\$ 341	\$ 350	\$ 350	0%
ADVERTISING	30-720-26	\$ 60	\$ 250	\$ 250	0%
AUTO SUPPLIES	30-720-31	\$ 1,076	\$ 1,200	\$ 1,200	0%
SUPPLIES & MATERIALS	30-720-33	\$ 2,103	\$ 2,000	\$ 2,500	25%
UNIFORMS	30-720-36	\$ 398	\$ 350	\$ 450	29%
CONTRACTED SERVICES	30-720-45	\$ -	\$ -	\$ 1,000	100%
MISCELLANEOUS	30-720-57	\$ 55	\$ 500	\$ 500	0%
CAPITAL OUTLAY - EQUIP.	30-720-74	\$ 1,311	\$ 1,200	\$ 1,500	25%
CAP. OUT. - NON CAPITAL	30-720-75	\$ -	\$ -	\$ 1,000	100%
<b>Total</b>		<b>\$ 117,836</b>	<b>\$ 129,288</b>	<b>\$ 135,356</b>	<b>5%</b>

**Budget Highlights:** This year's Administration budget includes funds for a printer.

Water Plant Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
SALARIES	30-811-02	\$ 143,409	\$ 140,408	\$ 142,720	2%
PROFESSIONAL SERVICES	30-811-04	\$ 2,842	\$ 3,500	\$ 3,000	-14%
FICA	30-811-05	\$ 10,971	\$ 10,741	\$ 10,918	2%
GIS	30-811-06	\$ 20,988	\$ 24,400	\$ 24,400	0%
RETIREMENT (MATCH)	30-811-07	\$ 7,070	\$ 6,922	\$ 7,036	2%
BB&T	30-811-08	\$ 1,038	\$ 3,000	\$ 7,150	138%
EMPLOYEE TRAINING	30-811-10	\$ 518	\$ 1,200	\$ 1,500	25%
TELEPHONE & POSTAGE	30-811-11	\$ 3,354	\$ 3,400	\$ 3,600	6%
UTILITIES	30-811-13	\$ 53,141	\$ 60,000	\$ 60,000	0%
TRAVEL	30-811-14	\$ 508	\$ 700	\$ 700	0%
MTCE. & REPAIR - BLDG.	30-811-15	\$ 21,621	\$ 10,000	\$ 10,000	0%
MTCE. & REPAIR - EQUIP.	30-811-16	\$ 10,148	\$ 30,000	\$ 25,000	-17%
MTCE. & REPAIR - VEHICLE	30-811-17	\$ 388	\$ 700	\$ 700	0%
SAFETY - OSHA REQUIRED	30-811-20	\$ 572	\$ 1,000	\$ 1,000	0%
AUTO SUPPLIES	30-811-31	\$ 744	\$ 1,000	\$ 1,000	0%
SUPPLIES & MATERIALS	30-811-33	\$ 3,831	\$ 5,500	\$ 5,500	0%
CHEMICALS	30-811-34	\$ 26,071	\$ 35,000	\$ 35,000	0%
UNIFORMS	30-811-36	\$ 1,555	\$ 1,700	\$ 1,500	-12%
CONTRACTED SERVICES	30-811-45	\$ 8,443	\$ 10,000	\$ 10,000	0%
INSURANCE	30-811-54	\$ 5,618	\$ 5,500	\$ 5,500	0%
MISCELLANEOUS	30-811-57	\$ 1,165	\$ 2,000	\$ 2,000	0%
CAPITAL OUTLAY - EQUIP.	30-811-74	\$ 4,658	\$ 8,100	\$ 19,700	143%
<b>Total</b>		<b>\$ 328,651</b>	<b>\$ 364,771</b>	<b>\$ 377,924</b>	<b>4%</b>

**Budget Highlights:** This year's Water Plant budget includes funding for a new computer, and equipment for the lab.

# Environmental Protection



Sewer Plant Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
SALARIES	30-820-02	\$ 66,938	\$ 60,026	\$ 72,956	22%
PROFESSIONAL SERVICES	30-820-04	\$ 405	\$ 2,000	\$ 1,500	-25%
FICA	30-820-05	\$ 5,121	\$ 4,592	\$ 5,581	22%
GIS	30-820-06	\$ 10,948	\$ 12,200	\$ 12,200	0%
RETIREMENT (MATCH)	30-820-07	\$ 3,300	\$ 2,959	\$ 3,597	22%
BB&T	30-820-08	\$ -	\$ 1,000	\$ 3,700	270%
EMPLOYEE TRAINING	30-820-10	\$ 330	\$ 800	\$ 800	0%
TELEPHONE & POSTAGE	30-820-11	\$ 3,880	\$ 3,500	\$ 3,500	0%
UTILITIES	30-820-13	\$ 62,361	\$ 70,000	\$ 66,000	-6%
TRAVEL	30-820-14	\$ 242	\$ 500	\$ 500	0%
MTCE. & REPAIR - BLDG.	30-820-15	\$ 274	\$ 2,500	\$ 3,000	20%
MTCE. & REPAIR - EQUIP.	30-820-16	\$ 5,751	\$ 18,374	\$ 18,500	1%
MTCE. & REPAIR - VEHICLES	30-820-17	\$ 631	\$ 1,200	\$ 1,200	0%
SAFETY - OSHA REQUIRED	30-820-20	\$ 256	\$ 800	\$ 800	0%
AUTO SUPPLIES	30-820-31	\$ 1,308	\$ 1,500	\$ 1,700	13%
SUPPLIES & MATERIALS	30-820-33	\$ 5,402	\$ 5,000	\$ 5,000	0%
CHEMICALS	30-820-34	\$ 12,011	\$ 15,000	\$ 22,500	50%
UNIFORMS	30-820-36	\$ 715	\$ 700	\$ 700	0%
CONTRACTED SERVICES	30-820-45	\$ 46,253	\$ 59,000	\$ 59,000	0%
PERMITS	30-820-53	\$ 3,955	\$ 4,500	\$ 4,500	0%
MISCELLANEOUS	30-820-57	\$ -	\$ 1,000	\$ 1,000	0%
CAPITAL OUTLAY-OTHER	30-820-73	\$ -	\$ 25,000	\$ -	-100%
CAPITAL OUTLAY - EQUIP.	30-820-74	\$ 948	\$ 500	\$ -	-100%
CAP. OUT. - NON CAPITAL	30-820-74	\$ -	\$ -	\$ 500	100%
<b>Total</b>		<b>\$ 231,029</b>	<b>\$ 292,651</b>	<b>\$ 288,734</b>	<b>-1%</b>

**Budget Highlights:** This year's Sewer Plant budget includes increased funding for chemicals.

Lab and Pretreatment Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
SALARY	30-825-02	\$ 53,571	\$ 66,738	\$ 69,244	4%
PROFESSIONAL SERVICES	30-825-04	\$ -	\$ 1,000	\$ -	-100%
FICA	30-825-05	\$ 4,014	\$ 5,105	\$ 5,297	4%
GIS	30-825-06	\$ 9,407	\$ 12,200	\$ 12,200	0%
RETIREMENT (MATCH)	30-825-07	\$ 2,641	\$ 3,290	\$ 3,414	4%
BB&T	30-825-08	\$ 1,341	\$ 1,825	\$ 3,470	90%
EMPLOYEE TRAINING	30-825-10	\$ 690	\$ 600	\$ 600	0%
POSTAGE	30-825-11	\$ (51)	\$ 200	\$ 200	0%
TRAVEL	30-825-14	\$ 722	\$ 700	\$ 700	0%
MTCE. & REPAIR - EQUIP.	30-825-16	\$ 524	\$ 2,000	\$ 2,000	0%
MTCE. & REPAIR - VEHICLE	30-825-17	\$ 98	\$ 500	\$ 500	0%
SAFETY - OSHA REQUIRED	30-825-20	\$ 306	\$ 600	\$ 600	0%
AUTO SUPPLIES	30-825-31	\$ 824	\$ 900	\$ 900	0%
SUPPLIES & MATERIALS	30-825-33	\$ 6,553	\$ 8,000	\$ 8,000	0%
CHEMICALS	30-825-34	\$ 3,082	\$ 3,500	\$ 4,000	14%
UNIFORMS	30-825-36	\$ 770	\$ 600	\$ 600	0%
CONTRACTED SERVICES	30-825-45	\$ 1,210	\$ 2,500	\$ 2,000	-20%
DUES & SUBSCRIPTIONS	30-825-53	\$ -	\$ 100	\$ 100	0%
PERMITS	30-825-54	\$ 1,600	\$ 1,800	\$ 2,000	11%
MISCELLANEOUS	30-825-57	\$ 25	\$ 3,000	\$ 1,000	-67%
CAPITAL OUTLAY - EQUIP.	30-825-74	\$ 1,657	\$ -	\$ 2,000	100%
<b>Total</b>		<b>\$ 88,983</b>	<b>\$ 115,158</b>	<b>\$ 118,825</b>	<b>3%</b>

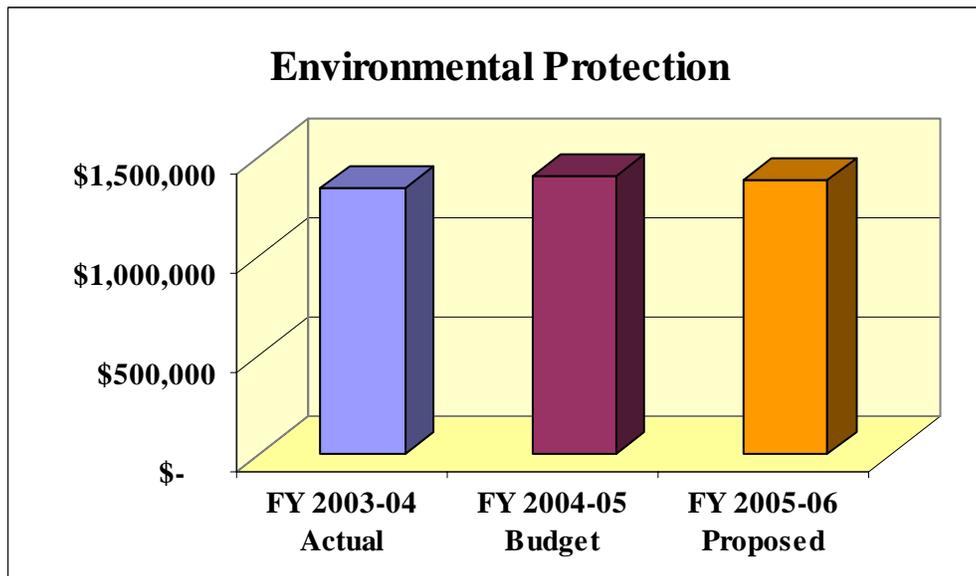
**Budget Highlights:** This year's budget continues funding at nearly the same level as last year.



# Environmental Protection

Water and Sewer Operations Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
SALARY	30-828-02	\$ 127,698	\$ 138,902	\$ 142,286	2%
PROFESSIONAL SERVICES	30-828-04	\$ 95,868	\$ 50,000	\$ 50,000	0%
FICA	30-828-05	\$ 9,716	\$ 10,626	\$ 10,885	2%
GIS	30-828-06	\$ 25,656	\$ 30,500	\$ 30,500	0%
RETIREMENT (MATCH)	30-828-07	\$ 6,296	\$ 6,848	\$ 7,015	2%
BB&T	30-828-08	\$ 2,202	\$ 3,500	\$ 7,150	104%
EMPLOYEE TRAINING	30-828-10	\$ 205	\$ 800	\$ 1,000	25%
TELE./POSTAGE	30-828-11	\$ 4,577	\$ 4,000	\$ 4,500	13%
UTILITIES	30-828-13	\$ 17,485	\$ 19,000	\$ 20,000	5%
TRAVEL	30-828-14	\$ 40	\$ 350	\$ 200	-43%
MTCE. & REPAIR - BLDGS.	30-828-15	\$ 835	\$ 1,000	\$ 1,000	0%
MTCE. & REPAIR - EQUIP.	30-828-16	\$ 17,733	\$ 29,000	\$ 25,000	-14%
MTCE. & REPAIR - VEHICLE	30-828-17	\$ 1,865	\$ 2,000	\$ 2,000	0%
SAFETY - OSHA REQUIRED	30-828-20	\$ 1,095	\$ 1,200	\$ 1,000	-17%
AUTO SUPPLIES	30-828-31	\$ 6,788	\$ 6,000	\$ 7,000	17%
SUPPLIES & MATERIALS	30-828-33	\$ 60,083	\$ 40,000	\$ 58,000	45%
UNIFORMS	30-828-36	\$ 1,590	\$ 1,500	\$ 1,500	0%
CONTRACTED SERVICES	30-828-45	\$ 123,723	\$ 115,000	\$ 83,755	-27%
MISCELLANEOUS	30-828-57	\$ 941	\$ 1,000	\$ 1,000	0%
CAP. OUTLAY - OTH. IMPVTS	30-828-73	\$ 38,657	\$ 40,000	\$ -	-100%
CAPITAL OUTLAY - EQUIP.	30-828-74	\$ 38,830	\$ 3,000	\$ 10,500	250%
BACK-FLOW DEVICES	30-828-75	\$ 139	\$ -	\$ 1,000	100%
<b>Total</b>		<b>\$ 582,022</b>	<b>\$ 504,226</b>	<b>\$ 465,291</b>	<b>-8%</b>

**Budget Highlights:** This year's Water and Sewer Operations budget includes funds for water and sewer line maintenance and a GIS locator.

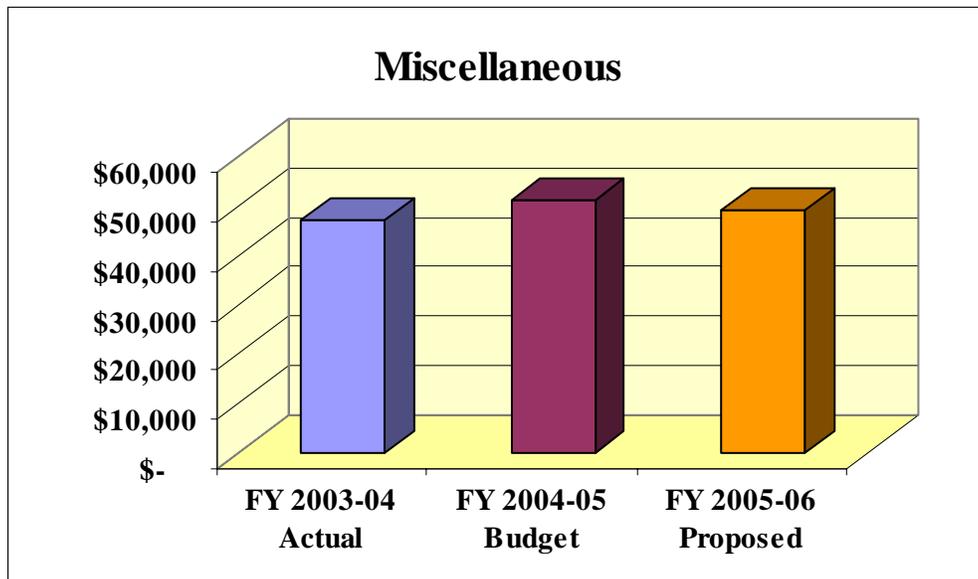


# Miscellaneous



Non-Departmental Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
N. C. SALES TAX	30-660-37	\$ 7,099	\$ 7,000	\$ 7,000	0%
COUNTY SALES TAX	30-660-39	\$ 3,662	\$ 3,500	\$ 3,500	0%
.5% MECK. CO. TAX	30-660-40	\$ -	\$ 8	\$ 8	0%
INSURANCE & BONDS	30-660-53	\$ 36,015	\$ 40,000	\$ 38,000	-5%
OTHER	30-660-54	\$ 447	\$ 500	\$ 500	0%
<b>Total</b>		<b>\$ 47,224</b>	<b>\$ 51,008</b>	<b>\$ 49,008</b>	<b>-4%</b>

**Budget Highlights:** This year's Non-Departmental budget continues funding at nearly the same level as the previous year.

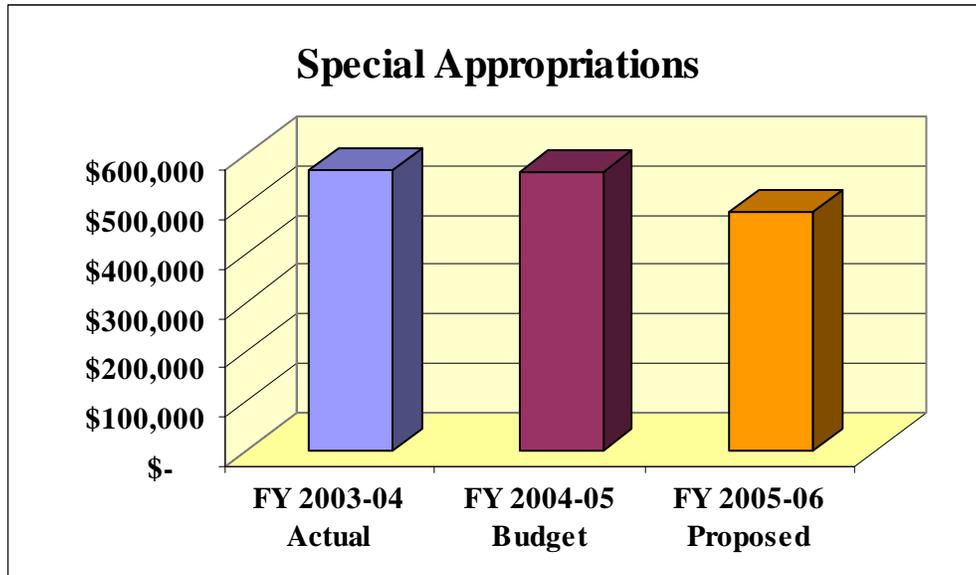




# Special Appropriations

Special Appropriations Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
CONT. CAP. PROJ. W/P	30-690-61	\$ 4,748	\$ -	\$ 4,000	100%
BOND PRINCIPAL	30-690-81	\$ 454,142	\$ 485,353	\$ 444,843	-8%
BOND INTEREST	30-690-82	\$ 108,970	\$ 77,745	\$ 35,158	-55%
BOND FEES	30-690-83	\$ -	\$ -	\$ -	0%
<b>Total</b>		<b>\$ 567,860</b>	<b>\$ 563,098</b>	<b>\$ 484,001</b>	<b>-14%</b>

**Budget Highlights:** This year's Special Appropriations budget includes payments to debt service.



# Hinshaw Gardens



The Hinshaw Gardens Fund accounts for all financial resources in this fund. Revenues from interest earned from the original \$100,000 donation from Lucy Crater are transferred to the General Fund to pay for maintenance of that fund.



**Pictured above is Hinshaw Gardens, which is located on West Main Street in Yadkinville.**

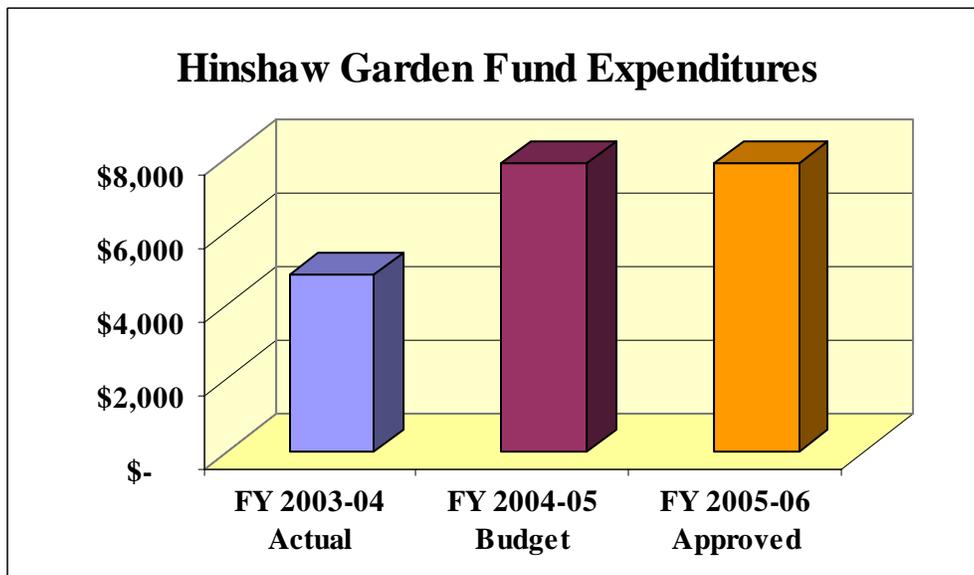


# Hinshaw Gardens

Revenues Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
INTEREST ON INVESTMENT	51-329-00	\$ 2,982	\$ 3,000	\$ 4,000	33%
FUND BAL. APPROP.	51-399-00	\$ -	\$ 4,905	\$ 3,905	-20%
<b>Total Revenues</b>		<b>\$ 2,982</b>	<b>\$ 7,905</b>	<b>\$ 7,905</b>	

Expenditures Account Description	Account Number	FY 2003-04 Actual	FY 2004-05 Budget	FY 2005-06 Proposed	Percent Change
CONTRIBUTION TO G/F	51-690-91	\$ 4,824	\$ 7,905	\$ 7,905	0%
<b>Total</b>		<b>\$ 4,824</b>	<b>\$ 7,905</b>	<b>\$ 7,905</b>	

**Budget Highlights:** The Hinshaw Gardens' budget anticipates the need to appropriate some fund balance to pay for ongoing expenses, since interest rates remain low. This fund balance is unspent interest earned from previous years, and does not include any of the principal balance from the original donation.



The chart above shows Hinshaw Gardens Fund actual expenditures for FY 2003-2004, budgeted expenditures for the current fiscal year and proposed budget expenditures for the upcoming fiscal year.