

# Yadkinville, North Carolina

## 2004-2005 Annual Budget



Recommended  
Budget

Town of Yadkinville  
"A Town in Progress"



# TOWN OF YADKINVILLE

“A TOWN IN PROGRESS”

## Office of the Town Manager

May 3, 2004

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

Dear Mayor Gregory and Members of the Board of Commissioners:

Pursuant to Section 159-11 of the North Carolina General Statutes, I am pleased to present the Recommended Budget for FY 2004-2005 for your review and consideration.

This 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 2004-2005 Recommended Budget totals \$3,783,189 for all town operations, capital improvements, and debt service requirements. This is about a 1% decrease from the FY 2003-2004 Adopted Budget of \$3,803,579.

## 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 no increase in the current property tax rate of \$0.34 per \$100 valuation. This will be the tenth consecutive year with no property tax rate increase. This rate will provide approximately \$598,051 in property tax revenues based on an expected collection rate of 97.5%. The property tax base is estimated to be \$180,407,542, which is a 2% decrease over FY 2003-2004, and is realistically based on information from the Yadkinville Tax Administrator.

The 2% drop in property tax base is mainly attributed to a \$2 million loss in property tax base at the former Sara Lee plant and about a \$784,000 loss in personal property tax base from equipment no longer present at Unifi's Yadkinville locations. The former Sara Lee plant is

currently non-taxable property, since the non-profit Yadkin Valley Economic Development District, Inc. (YVEDDI) now owns the property.

Although the property tax base has shrunk in the past few years, next year's revaluation by Yadkin County is expected to result in an increase in overall property values. This year's budget contains a small appropriation of General Fund Balance rather than an increase in the property tax rate in anticipation of the increased tax base in subsequent years.

A penny on the tax rate is projected to generate \$17,590 in revenue.

The FY 2004-2005 Recommended Budget for the General Fund totals \$1,762,989, which is about 2% higher than the FY 2003-2004 Adopted Budget of \$1,720,164.

### **Water and Sewer Fund**

The Water and Sewer Fund contains all water production, water distribution, wastewater collection and wastewater treatment activities of the Town. This fund is supplemented with a transfer from the General Fund.

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.

In an effort to wean the Water and Sewer Fund from reliance on General Fund revenues, the FY 2004-2005 budget includes a cap of \$150,000 on the transfer of sales tax revenue to the fund.

Water and Sewer usage continues to go down, directly affecting the revenues the Town receives for water and sewer operations. Although this budget includes a reduction in spending from the previous year, this does not make up for the total expected loss in revenues. Therefore, to make up for this loss, the FY 2004-2005 Budget contains a 5% increase in water and sewer rates. This increase would result in an additional \$.95 on the average residential customer's monthly utility bill. A recent independent study of nine area water and sewer providers shows that the Town of Yadkinville continues to be significantly below average in water and sewer rates.

The FY 2004-2005 Recommended Budget for the Water and Sewer Fund totals \$2,020,200. This is a 3% decrease over the FY 2003-2004 Adopted Budget of \$2,075,510. Much of this decrease is attributed to a reduction in personnel that occurred earlier in the year.

### **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. Only interest earned from the donation is used for maintenance of Hinshaw Gardens on Main Street. These funds are transferred to the General Fund and appropriated to the Hinshaw Gardens budget.

Since interest rates are very low, \$4,905 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 2003-2004 Recommended Budget for the Hinshaw Gardens Fund totals \$7,905, which includes \$3,000 from investment earnings and \$4,905 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 \$0.34 per \$100 of valuation. This means that for every \$100 in value of property, \$0.34 is due. On a \$100,000 home the total annual Town of Yadkinville property taxes due would be \$340. Total Ad Valorem tax revenues are projected to be \$598,051 in FY 2004-2005. 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 have 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 \$270,000 in FY 2004-2005. 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 property tax revenue, 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 \$1,816,550 in revenue for the next fiscal year to a variety of funds. However, of this amount, \$1,816,000 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 \$491,000 for FY 2003-2004. 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 \$84,000 for FY 2004-2005. This is strictly a General Fund revenue.

#### **Fund Balance Appropriated**

The FY 2003-2004 Recommended Budget appropriates \$80,000 of Undesignated General Fund Balance. As was mentioned earlier, Yadkin County plans to complete a revaluation of property, to become effective for FY 2005-2006. As a result, the Town expects its tax base to increase, which would result in an increase in revenues based on the current tax rate for that year.

#### **Summary**

In summary, the sources of revenue described in this section account for 89% of all revenues budgeted for FY 2004-2005.

### **EXPENDITURES BY FUNCTION**

#### **General Government**

This function accounts for \$311,271 or 8.2% of the total budget.

Major capital projects/improvements/programs are:

- There are no capital projects/improvements/programs included in the budget for this functional area. However, the Town does expect to start a capital project for construction of a steel building for a public works facility/garage.

#### **Public Safety**

This function accounts for \$631,276 or 16.7% of the total budget.

Major capital projects/improvements/programs are:

- Replacement of one patrol vehicle
- Funds for replacing service pistols
- Addition of a mobile data terminal for installation in a patrol vehicle

#### **Transportation**

This function accounts for \$389,667 or 10.3% of the total budget.

Major capital projects/improvements/programs are:

- Construction of sidewalk improvements
- Continued resurfacing of Town streets per a priority list
- Purchase of a replacement dump truck

**Environmental Protection**

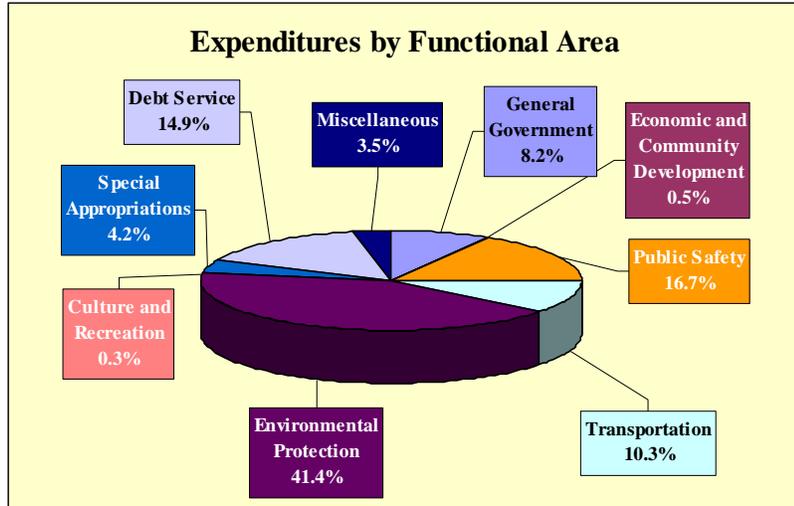
This function accounts for \$1,567,105 or 41.5% of the total budget. Major capital projects/improvements/programs are:

- Funding for a printer for Water and Sewer Administration
- Funding for lining sewer lines
- Replacement of a truck for the Sewer Plant
- Funding for replacement equipment for Water Plant’s lab
- Although not included in the annual budget, the Town has applied for a \$400,000 Rural Center Grant and a \$200,000 Appalachian Regional Commission Grant to pay for improvements at the Water plant and construction of an additional water tank. If successful in receiving both grants, the Town would be responsible for providing about \$630,000 in matching funds.

**Economic and Community Development**

This function accounts for \$18,250 or 0.5% of the total budget. Major capital projects/improvements/programs are:

- Hiring a consultant to help conduct a Economic Development Strategic Plan



**Culture and Recreation**

This function accounts for \$12,905 or 0.3% of the total budget. Major capital projects/improvements/programs are:

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

**Miscellaneous**

This function accounts for \$130,717 or 3.5% of the total budget.

Major capital projects/improvements/programs are:

- Funding for insurance

**Debt Service**

This function accounts for \$563,098 or 14.9% of the total budget.

Major capital projects/improvements/programs are:

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

**Special Appropriations**

This function accounts for \$158,900 or 4.2% of the total budget.

Major capital projects/improvements/programs are:

- 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 proposed budget for FY 2004-2005 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, 2004, and ending June 30, 2005:

Ad Valorem Taxes	\$ 610,551
Vehicle Taxes	\$ 50,500
Sales Tax	\$ 270,000
Intergovernmental Revenues	\$ 607,337
Miscellaneous Revenues	\$ 81,851
Fund Balance Appropriated	<u>\$ 142,750</u>
	<b>\$1,762,989</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, 2004, and ending June 30, 2005:

Governing Body	\$ 30,500
Administration	\$ 243,721
Planning and Zoning	\$ 18,250
Municipal Buildings	\$ 23,600
Police Department	\$ 629,626
Public Safety	\$ 1,650
Garage	\$ 13,450
Streets and Highways	\$ 242,917
Powell Bill	\$ 146,750
Sanitation	\$ 161,011
Recreation	\$ 5,000
Hinshaw Gardens	\$ 7,905
Non-Departmental	\$ 79,709
Special Appropriations	<u>\$ 158,900</u>
	<b>\$1,762,989</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, 2004 and ending June 30, 2005:

Sales and Services	\$1,816,000
Investment Earnings	\$ 25,000
Miscellaneous	\$ 29,200
Transfer from General Fund	<u>\$ 150,000</u>
	<b>\$2,020,200</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, 2004 and ending June 30, 2005:

Administration	\$ 129,288
Water Plant	\$ 364,771
Sewer Plant	\$ 292,651
Lab and Pretreatment	\$ 115,158
Water and Sewer Operations	\$ 504,226
Non-Departmental	\$ 51,008
Special Appropriations	<u>\$ 563,098</u>
	<b>\$2,020,200</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, 2004 and ending June 30, 2005:

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

**SECTION 6:** The following amounts are appropriated in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2004, and ending June 30, 2005:

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 (\$.34) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2004, 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 \$180,407,542 and an estimated rate of collection of 97.5%. This estimated rate of collection is based on the Fiscal Year 2004-2005 projected collection rate of 97.5%.

**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 28<sup>th</sup> day of June, 2004

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

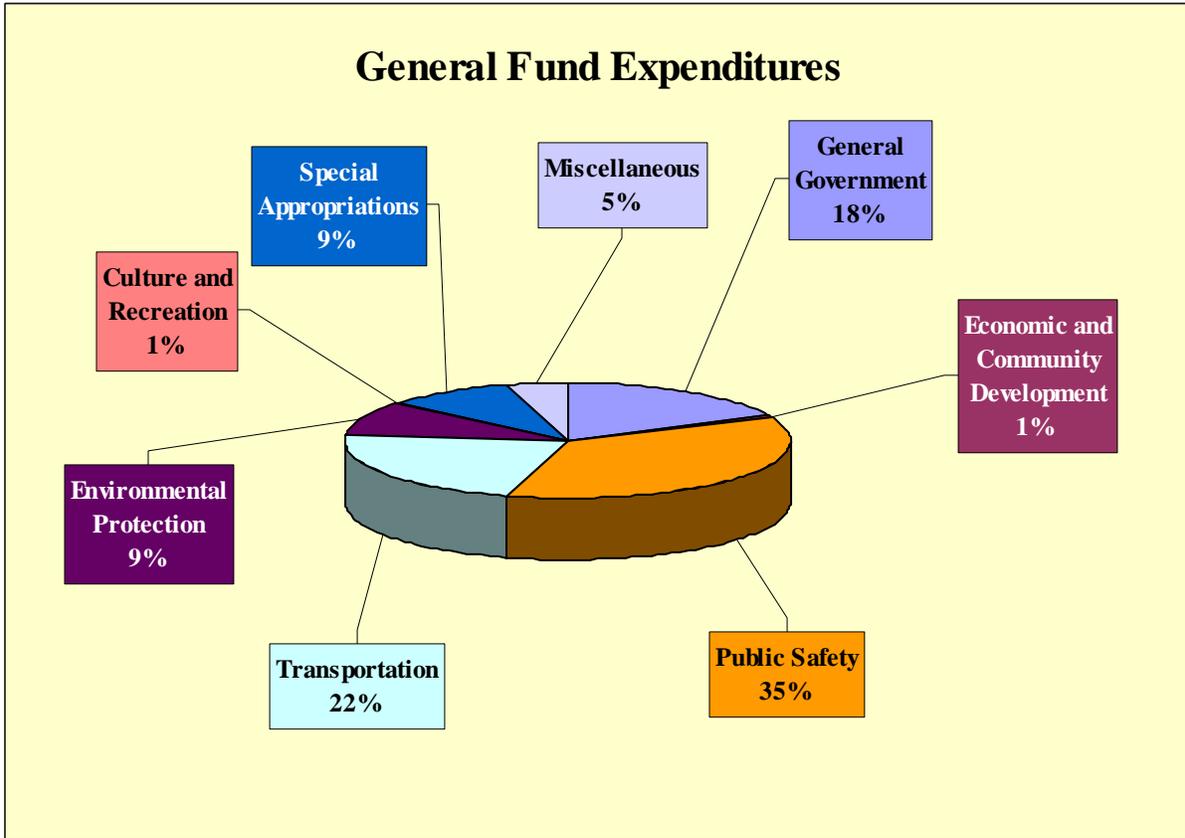
Attest:

\_\_\_\_\_  
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 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
CURRENT YEAR LEVY	10-301-00	\$ 655,954	\$ 613,091	\$ 598,051	-2%
1ST PRIOR YEAR	10-301-01	\$ (1,220)	\$ 8,000	\$ 8,000	0%
2ND PRIOR YEAR	10-301-02	\$ 4,598	\$ 3,000	\$ 3,000	0%
3RD PRIOR YEAR +	10-301-03	\$ 4,900	\$ 1,500	\$ 1,500	0%
VEHICLE TAX -CURRENT	10-302-00	\$ 39,704	\$ 30,000	\$ 35,000	17%
VEHICLE TAX - 1ST PRIOR YEAR	10-302-01	\$ 20,559	\$ 15,000	\$ 15,000	0%
VEHICLE TAX - 2ND PRIOR YEAR	10-302-02	\$ 475	\$ 350	\$ 350	0%
VEHICLE TAX - 3RD PRIOR YEAR +	10-302-03	\$ 246	\$ 150	\$ 150	0%
REIMBURSEMENT HOLD HARMLESS	10-309-00	\$ -	\$ 29,208	\$ 32,337	11%
TAX DISCOUNTS	10-311-00	\$ (1,391)	\$ (1,400)	\$ (1,400)	0%
COUNTY COLLECTION FEES	10-313-00	\$ (732)	\$ (500)	\$ (500)	0%
TAX REFUNDS - VEHICLE	10-314-00	\$ -	\$ -	\$ -	0%
TAX PENALTIES	10-317-00	\$ 4,696	\$ 4,000	\$ 4,000	0%
PRIVILEGE LICENSES	10-325-00	\$ 770	\$ 150	\$ 150	0%
FRANCHISE TAX-CABLEVISION	10-328-00	\$ 23,522	\$ 24,701	\$ 23,146	-6%
INTEREST ON INVESTMENTS	10-329-00	\$ 34,099	\$ 40,000	\$ 25,000	-38%
RENTS & CONCESSIONS	10-331-00	\$ 50	\$ 100	\$ 50	-50%
MISCELLANEOUS REVENUE	10-335-00	\$ 3,072	\$ 2,459	\$ 2,500	2%
SALE OF CONFISCATED ITEMS	10-335-01	\$ -	\$ -	\$ -	0%
DONATIONS/PRIVATE-POLICE	10-336-00	\$ 4,282	\$ -	\$ -	0%
CONTROLLED SUB. TAX - P/D	10-336-01	\$ 2,563	\$ -	\$ -	0%
FEDERAL DRUG MONEY	10-336-02	\$ -	\$ -	\$ -	0%
UTILITY FRANCHISE TAX	10-337-00	\$ -	\$ -	\$ -	0%
NAT. GAS/FED. EXCISE TAX	10-337-01	\$ 11,545	\$ 21,000	\$ 11,000	-48%
FRANCHISE/ELEC. POWER	10-337-02	\$ 458,412	\$ 446,200	\$ 450,000	1%
SALES TAX/TELECOM.	10-337-03	\$ 31,027	\$ 24,250	\$ 30,000	24%
INTANGIBLES TAX	10-339-00	\$ -	\$ -	\$ -	0%
POWELL BILL	10-343-00	\$ 94,301	\$ 99,000	\$ 84,000	-15%
LOCAL OPTION SALES TAX	10-345-00	\$ 211,082	\$ 260,000	\$ 270,000	4%
MTG GRANT/P-D	10-348-00	\$ 12,000	\$ -	\$ 3,000	100%
COURT FEES	10-351-00	\$ 890	\$ 1,500	\$ 1,500	0%
PARKING CITATIONS	10-352-00	\$ 615	\$ 500	\$ 500	0%
BUILDING & ZONING PERMITS	10-355-00	\$ 2,320	\$ 1,500	\$ 1,500	0%
GARBAGE COLLECTION FEES	10-359-00	\$ 80	\$ -	\$ -	0%
TAX REFUNDS	10-367-00	\$ 11,013	\$ 12,000	\$ 12,000	0%
GASOLINE EXCISE TAX	10-367-01	\$ -	\$ 2,500	\$ 2,500	0%
SALE OF EQUIPMENT	10-381-00	\$ 152	\$ -	\$ -	0%
SALE OF FIXED ASSETS	10-383-00	\$ 251	\$ -	\$ -	0%
SPEC. ASSESSMENT	10-393-00	\$ 30,256	\$ -	\$ -	0%
TRANSFER FROM W/S FUND	10-397-30	\$ -	\$ -	\$ -	0%
TRANSFER FROM H. GARDENS	10-397-51	\$ 4,164	\$ 7,905	\$ 7,905	0%
CONT. FROM YVFD	10-397-52	\$ -	\$ -	\$ -	0%
FUND BAL. APPROP. P.BILL	10-399-00	\$ -	\$ 24,000	\$ 62,750	161%
FUND BALANCE APPROPRIATED	10-399-01	\$ -	\$ 50,000	\$ 80,000	60%
<b>Total Revenues</b>		<b>\$ 1,664,255</b>	<b>\$ 1,720,164</b>	<b>\$ 1,762,989</b>	<b>2%</b>

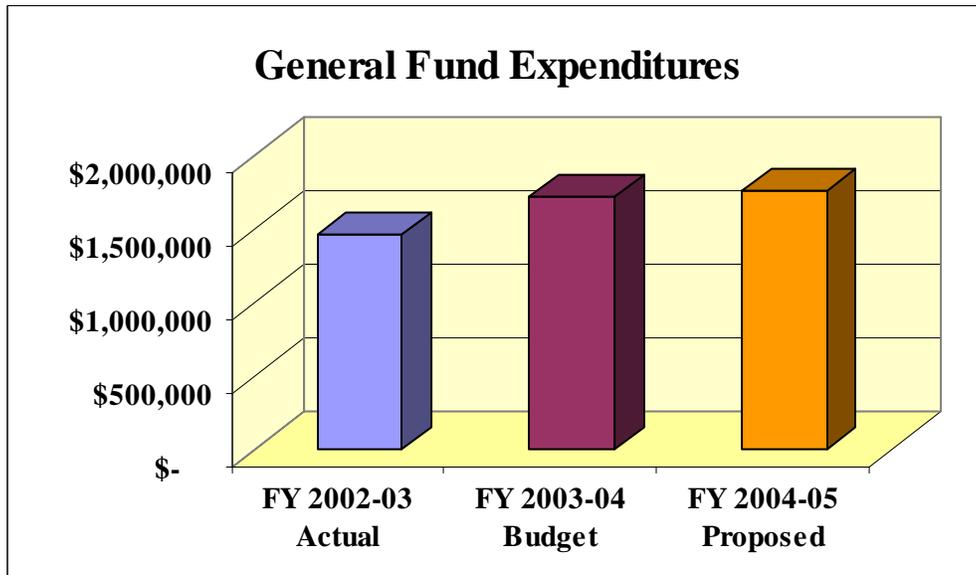
**Budget Highlights:** The Town expects a 2% decline in property tax revenues for FY 2004-2005. Projected sales tax revenues and revenues from the electric franchise tax, sales tax on telecommunications, and the excise taxes are based on NC League of Municipalities (NCLM) estimates. The Town plans to budget \$80,000 of fund balance, which is less than what management reasonably expects to save during the year.

# General Fund



Expenditures Department	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
REFUNDS	10-312-00	\$ -	\$ -	\$ -	0%
GOVERNING BODY	10-410-00	\$ 21,161	\$ 31,950	\$ 30,500	-5%
ADMINISTRATION	10-420-00	\$ 196,558	\$ 230,329	\$ 243,721	6%
ELECTIONS	10-430-00	\$ -	\$ 1,500	\$ -	-100%
PLANNING AND ZONING	10-490-00	\$ 2,331	\$ 21,685	\$ 18,250	-16%
MUNICIPAL BUILDINGS	10-500-00	\$ 26,130	\$ 23,600	\$ 23,600	0%
POLICE DEPARTMENT	10-510-00	\$ 517,631	\$ 578,182	\$ 629,626	9%
PUBLIC SAFETY	10-512-00	\$ 3,328	\$ 650	\$ 1,650	154%
GARAGE	10-555-00	\$ 9,653	\$ 64,050	\$ 13,450	-79%
STREETS AND HIGHWAYS	10-560-00	\$ 211,036	\$ 238,938	\$ 242,917	2%
POWELL BILL	10-570-00	\$ 32,316	\$ 123,000	\$ 146,750	19%
SANITATION	10-580-00	\$ 155,233	\$ 154,550	\$ 161,011	4%
RECREATION	10-620-00	\$ 3,000	\$ 3,000	\$ 5,000	67%
HINSHAW GARDENS	10-621-00	\$ 4,165	\$ 7,905	\$ 7,905	0%
NON-DEPARTMENTAL	10-660-00	\$ 61,158	\$ 82,525	\$ 79,709	-3%
SPECIAL APPROPRIATIONS	10-690-00	\$ 227,837	\$ 158,300	\$ 158,900	0%
CONTINGENCY	10-999-00	\$ -	\$ -	\$ -	0%
<b>Total</b>		<b>\$ 1,471,537</b>	<b>\$ 1,720,164</b>	<b>\$ 1,762,989</b>	<b>2%</b>

**Budget Highlights:** This year’s budget includes funding for the municipal election, hiring a full-time economic developer/planner mid way through the year, the construction of a new Garage building, and continued funding for sidewalk projects.



The chart above shows General Fund actual expenditures for FY 2002-2003, 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 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
BOARD MEETINGS	10-410-01	\$ 13,200	\$ 13,500	\$ 13,500	0%
TELEPHONE & POSTAGE	10-410-11	\$ 4,307	\$ 5,200	\$ 4,000	-23%
TRAVEL	10-410-14	\$ 1,030	\$ 3,500	\$ 3,500	0%
MTCE. & REPAIR - VEHICLE	10-410-17	\$ 193	\$ 500	\$ 250	-50%
AUTO SUPPLIES	10-410-31	\$ 122	\$ 250	\$ 250	0%
MISCELLANEOUS	10-410-57	\$ 2,309	\$ 9,000	\$ 9,000	0%
<b>Total</b>		<b>\$ 21,161</b>	<b>\$ 31,950</b>	<b>\$ 30,500</b>	<b>-5%</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 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
SALARIES	10-420-02	\$ 106,168	\$ 134,827	\$ 147,380	9%
PROFESSIONAL SERVICES	10-420-04	\$ 29,864	\$ 20,000	\$ 20,000	0%
FICA	10-420-05	\$ 7,891	\$ 10,300	\$ 11,275	9%
GIS	10-420-06	\$ 17,978	\$ 21,360	\$ 24,400	14%
RETIREMENT (MATCH)	10-420-07	\$ 5,245	\$ 6,592	\$ 7,266	10%
BB&T (EMPLOYER CONT.)	10-420-08	\$ 2,305	\$ 3,900	\$ 4,500	15%
EMPLOYEE TRAINING	10-420-10	\$ 125	\$ 2,000	\$ 1,500	-25%
TELEPHONE & POSTAGE	10-420-11	\$ 10,255	\$ 10,500	\$ 8,000	-24%
PRINTING	10-420-12	\$ 3,413	\$ 2,500	\$ 2,500	0%
TRAVEL	10-420-14	\$ 337	\$ 2,500	\$ 2,000	-20%
MTCE. & REPAIR - EQUIP.	10-420-16	\$ 2,128	\$ 2,200	\$ 2,200	0%
MTCE. & REPAIR - VEHICLE	10-420-17	\$ 105	\$ 250	\$ 250	0%
SAFETY - OSHA REQUIRED	10-420-20	\$ 145	\$ 250	\$ 250	0%
ADVERTISING	10-420-26	\$ 1,516	\$ 750	\$ 750	0%
AUTO SUPPLIES	10-420-31	\$ 129	\$ 1,000	\$ 750	-25%
SUPPLIES & MATERIALS	10-420-33	\$ 2,606	\$ 2,200	\$ 2,200	0%
CONTRACTED SERVICES	10-420-45	\$ -	\$ 1,700	\$ 2,500	47%
DUES & SUBSCRIPTIONS	10-420-53	\$ 3,317	\$ 4,500	\$ 4,000	-11%
OTHER	10-420-57	\$ 164	\$ 500	\$ 500	0%
CAPITAL OUTLAY - EQUIP.	10-420-74	\$ 2,867	\$ 2,500	\$ 1,500	-40%
<b>Total</b>		<b>\$ 196,558</b>	<b>\$ 230,329</b>	<b>\$ 243,721</b>	<b>6%</b>

**Budget Highlights:** This year's Administration budget includes funds for a new bookshelf for the secretary's office.

Elections Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
ELECTIONS	10-430-00	\$ -	\$ -	\$ -	0%
CONTRACTED SERVICES	10-430-45	\$ -	\$ 1,500	\$ -	-100%
<b>Total</b>		<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>-100%</b>

**Budget Highlights:** There are no elections anticipated in the upcoming fiscal year.

# General Government

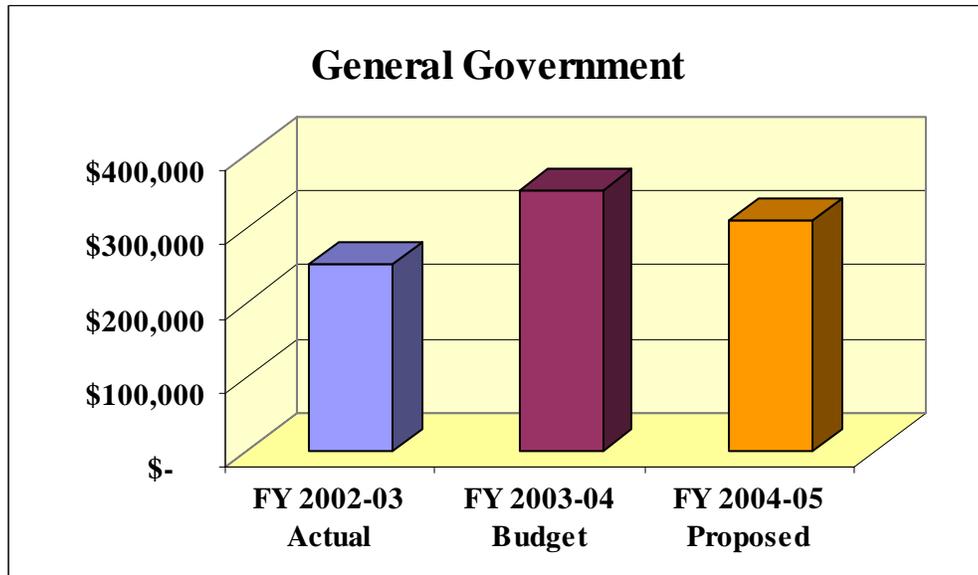


Municipal Buildings Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
UTILITIES	10-500-13	\$ 9,843	\$ 10,500	\$ 10,500	0%
MTCE. & REPAIR - BLDGS.	10-500-15	\$ 5,533	\$ 2,000	\$ 2,000	0%
MTCE. & REPAIR - EQUIP.	10-500-16	\$ 410	\$ 750	\$ 750	0%
SUPPLIES & MATERIALS	10-500-33	\$ 1,837	\$ 2,000	\$ 2,000	0%
CONTRACTED SERVICES	10-500-45	\$ 6,443	\$ 6,000	\$ 6,000	0%
MISCELLANEOUS	10-500-57	\$ 693	\$ 1,100	\$ 1,100	0%
CAPITAL OUTLAY - OTHER	10-500-73	\$ 1,371	\$ 750	\$ 750	0%
CAPITAL OUTLAY - EQUIP.	10-500-74	\$ -	\$ 500	\$ 500	0%
<b>Total</b>		<b>\$ 26,130</b>	<b>\$ 23,600</b>	<b>\$ 23,600</b>	<b>0%</b>

**Budget Highlights:** This year's Municipal Buildings budget continues funding at the same level as the previous fiscal year.

Garage Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
TELEPHONE	10-555-11	\$ 3,454	\$ 3,800	\$ 3,500	-8%
UTILITIES	10-555-13	\$ 3,910	\$ 4,500	\$ 4,000	-11%
MTCE. & REPAIR-BLDG.	10-555-15	\$ 66	\$ 750	\$ 750	0%
MTCE. & REPAIR - EQUIP.	10-555-16	\$ 100	\$ 750	\$ 750	0%
SUPPLIES & MATERIALS	10-555-33	\$ 577	\$ 1,100	\$ 1,000	-9%
CONTRACTED SERVICES	10-555-45	\$ 1,540	\$ 1,000	\$ 1,300	30%
MISCELLANEOUS	10-555-57	\$ 6	\$ 150	\$ 150	0%
CAPITAL OUTLAY - OTHER	10-555-73	\$ -	\$ 50,000	\$ -	-100%
CAPITAL OUTLAY - EQUIP.	10-555-74	\$ -	\$ 2,000	\$ 2,000	0%
<b>Total</b>		<b>\$ 9,653</b>	<b>\$ 64,050</b>	<b>\$ 13,450</b>	<b>-79%</b>

**Budget Highlights:** This year's Garage budget includes funding for a new steel building for offices and storage.

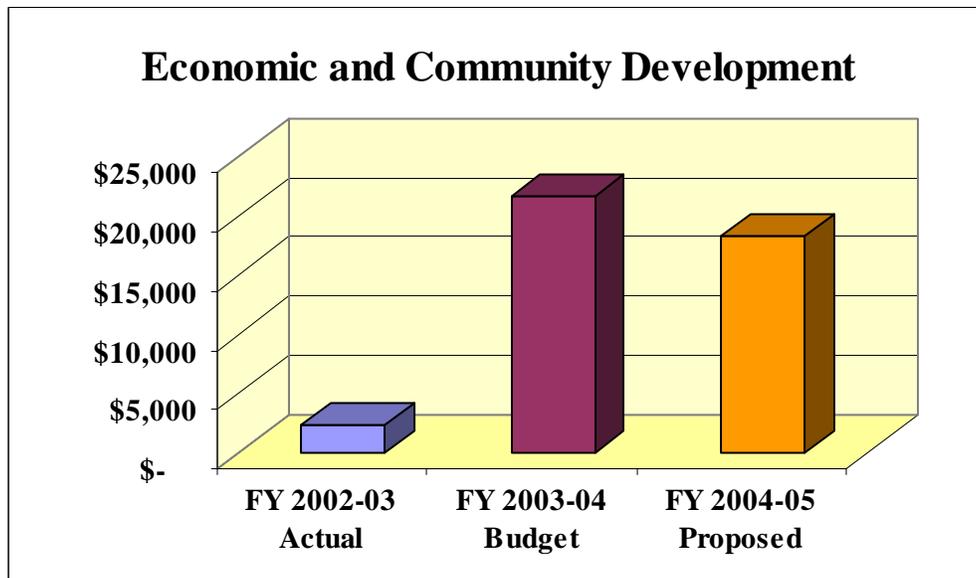




# Economic and Community Development

Planning and Zoning Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
SALARIES	10-490-02	\$ -	\$ 10,000	\$ -	-100%
MEETING FEES	10-490-01	\$ 705	\$ 1,000	\$ 1,000	0%
PROFESSIONAL SERVICES	10-490-04	\$ 578	\$ 6,000	\$ 16,000	167%
FICA	10-490-05	\$ -	\$ 585	\$ -	-100%
GIS	10-490-06	\$ -	\$ 1,500	\$ -	-100%
RETIREMENT (MATCH)	10-490-07	\$ -	\$ 375	\$ -	-100%
BB&T (EMPLOYER CONT.)	10-490-08	\$ -	\$ 125	\$ -	-100%
EMPLOYEE TRAINING	10-490-10	\$ -	\$ 300	\$ -	-100%
TELEPHONE & POSTAGE	10-490-11	\$ -	\$ 800	\$ -	-100%
PRINTING	10-490-12	\$ 152	\$ 200	\$ 250	25%
TRAVEL	10-490-14	\$ -	\$ 100	\$ -	-100%
MTCE. & REPAIR - EQUIP.	10-490-16	\$ 347	\$ -	\$ -	0%
ADVERTISING	10-490-26	\$ -	\$ 150	\$ -	-100%
AUTO SUPPLIES	10-490-31	\$ -	\$ -	\$ -	0%
SUPPLIES & MATERIALS	10-490-33	\$ 549	\$ 150	\$ 1,000	567%
CONTRACTED SERVICES	10-490-45	\$ -	\$ -	\$ -	0%
DUES & SUBSCRIPTIONS	10-490-53	\$ -	\$ 100	\$ -	-100%
MISCELLANEOUS	10-490-57	\$ -	\$ 300	\$ -	-100%
<b>Total</b>		<b>\$ 2,331</b>	<b>\$ 21,685</b>	<b>\$ 18,250</b>	<b>-16%</b>

**Budget Highlights:** This year's Planning and Zoning budget includes funding for an economic development strategic plan and additional minimum code enforcement costs.



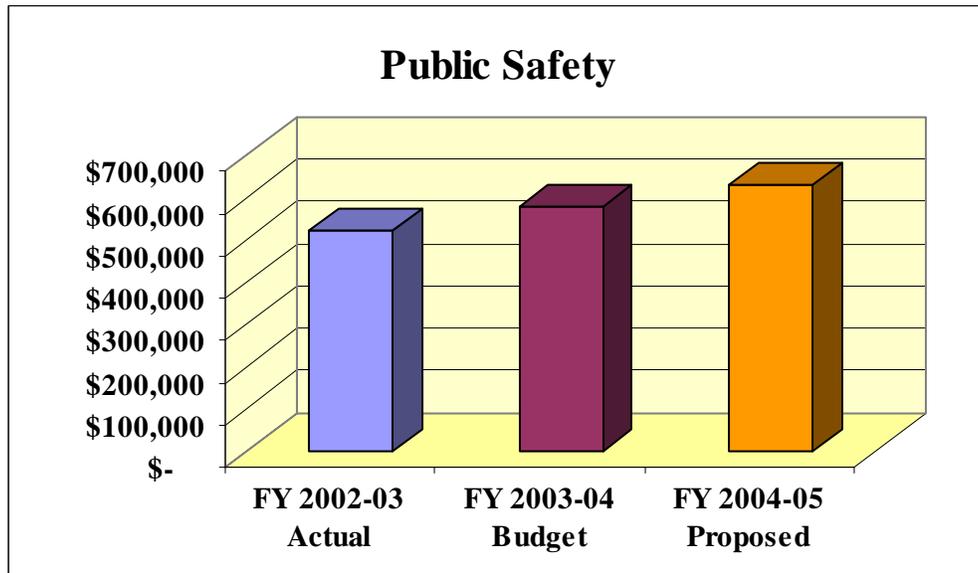
# Public Safety



Police Department Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
SALARIES	10-510-02	\$ 327,143	\$ 361,942	\$ 408,106	13%
FICA	10-510-05	\$ 24,448	\$ 27,707	\$ 31,220	13%
GIS	10-510-06	\$ 54,170	\$ 58,020	\$ 73,200	26%
RETIREMENT (MATCH)	10-510-07	\$ 14,246	\$ 16,995	\$ 19,507	15%
BB&T (EMPLOYER CONT.)	10-510-08	\$ 13,245	\$ 17,768	\$ 12,243	-31%
TRAINING	10-510-10	\$ 165	\$ 1,000	\$ 500	-50%
TELEPHONE & POSTAGE	10-510-11	\$ 12,063	\$ 10,500	\$ 10,500	0%
PRINTING	10-510-12	\$ 100	\$ 500	\$ 500	0%
UTILITIES	10-510-13	\$ 6,600	\$ 7,000	\$ 7,000	0%
TRAVEL	10-510-14	\$ -	\$ 1,000	\$ 500	-50%
MTCE. & REPAIR - BLDG.	10-510-15	\$ 2,311	\$ 1,000	\$ 1,000	0%
MTCE. & REPAIR - EQUIP.	10-510-16	\$ 3,670	\$ 4,000	\$ 4,000	0%
MTCE. & REPAIR - VEHICLES	10-510-17	\$ 8,363	\$ 7,000	\$ 7,500	7%
SAFETY - OSHA REQUIRED	10-510-20	\$ 953	\$ 750	\$ 750	0%
RENT	10-510-21	\$ 1,320	\$ -	\$ -	0%
AUTO SUPPLIES	10-510-31	\$ 13,326	\$ 14,500	\$ 15,000	3%
SUPPLIES & MATERIALS	10-510-33	\$ 4,366	\$ 4,000	\$ 4,500	13%
UNIFORMS	10-510-36	\$ 4,662	\$ 4,000	\$ 4,000	0%
CONTRACTED SERVICES	10-510-45	\$ 4,859	\$ 7,500	\$ 8,000	7%
K-9 CARE	10-510-47	\$ 925	\$ 1,200	\$ 1,000	-17%
DRUG BUY MONEY	10-510-49	\$ -	\$ 1,000	\$ 1,000	0%
MISCELLANEOUS	10-510-57	\$ 3,359	\$ 2,000	\$ 2,300	15%
CAPITAL OUTLAY - OTHER	10-510-73	\$ 218	\$ 4,800	\$ 7,300	52%
CAP OUTLAY EQUIP	10-510-74	\$ 17,119	\$ 24,000	\$ 10,000	-58%
<b>Total</b>		<b>\$ 517,631</b>	<b>\$ 578,182</b>	<b>\$ 629,626</b>	<b>9%</b>

Public Safety Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
UTILITIES	10-512-13	\$ 135	\$ 150	\$ 150	0%
MTCE & REPAIR EQUIPMENT	10-512-16	\$ 3,193	\$ -	\$ 1,000	100%
SUPPLIES/MATERIALS	10-512-33	\$ -	\$ 500	\$ 500	0%
<b>Total</b>		<b>\$ 3,328</b>	<b>\$ 650</b>	<b>\$ 1,650</b>	<b>154%</b>

**Budget Highlights:** This year's Police Department budget includes funding for a patrol vehicle.



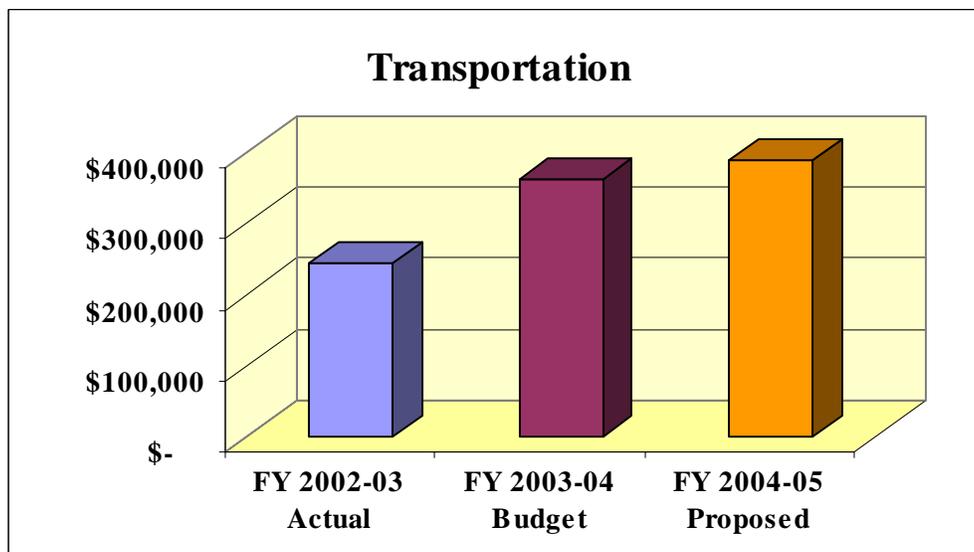


# Transportation

Streets and Highways Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
SALARIES	10-560-02	\$ 116,092	\$ 129,436	\$ 137,206	6%
FICA	10-560-05	\$ 8,526	\$ 9,991	\$ 10,466	5%
GIS	10-560-06	\$ 20,949	\$ 21,150	\$ 24,400	15%
RETIREMENT (MATCH)	10-560-07	\$ 5,735	\$ 6,412	\$ 6,745	5%
BB&T (EMPLOYER CONT.)	10-560-08	\$ 1,850	\$ 3,914	\$ 2,000	-49%
TRAINING	10-560-10	\$ 300	\$ 735	\$ 700	-5%
TELE/POSTAGE	10-560-11	\$ 714	\$ 1,500	\$ 1,200	-20%
UTILITIES	10-560-13	\$ 28,617	\$ 27,000	\$ 27,000	0%
TRAVEL	10-560-14	\$ 44	\$ 800	\$ 500	-38%
MTCE. - BLDG. & GROUNDS	10-560-15	\$ 16,166	\$ 20,000	\$ 15,000	-25%
MTCE. & REPAIR - EQUIP.	10-560-16	\$ 346	\$ 1,200	\$ 1,200	0%
MTCE. & REPAIR - TRUCKS	10-560-17	\$ 381	\$ 1,200	\$ 1,200	0%
SAFETY - OSHA REQUIRED	10-560-20	\$ 701	\$ 1,200	\$ 1,200	0%
AUTO SUPPLIES	10-560-31	\$ 2,828	\$ 3,500	\$ 3,500	0%
SUPPLIES & MATERIALS	10-560-33	\$ 2,054	\$ 2,400	\$ 3,000	25%
UNIFORMS	10-560-36	\$ 1,381	\$ 1,500	\$ 1,500	0%
CONTRACTED SERVICES	10-560-45	\$ 3,974	\$ 3,600	\$ 3,600	0%
MISCELLANEOUS	10-560-57	\$ 378	\$ 500	\$ 600	20%
CAPITAL OUTLAY - R/W	10-560-72	\$ -	\$ 400	\$ 400	0%
CAPITAL OUTLAY - EQUIP.	10-560-74	\$ -	\$ 2,500	\$ 1,500	-40%
<b>Total</b>		<b>\$ 211,036</b>	<b>\$ 238,938</b>	<b>\$ 242,917</b>	<b>2%</b>

Powell Bill Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
PROFESSIONAL SERVICES	10-570-04	\$ -	\$ 1,000	\$ 1,000	0%
MAINTENANCE - STREETS	10-570-15	\$ 21,746	\$ 93,000	\$ 70,000	-25%
MTCE. & REPAIR - EQUIP.	10-570-16	\$ 2,017	\$ 2,000	\$ 2,500	25%
MTCE. & REPAIR - TRUCKS	10-570-17	\$ 873	\$ 4,000	\$ 4,500	13%
AUTO SUPPLIES	10-570-31	\$ 4,112	\$ 5,500	\$ 6,000	9%
SUPPLIES & MATERIALS	10-570-33	\$ 3,568	\$ 3,500	\$ 3,500	0%
MISCELLANEOUS	10-570-57	\$ -	\$ 500	\$ 250	-50%
CAP. OUTLAY - OTH. IMPVT.	10-570-73	\$ -	\$ 10,000	\$ 5,000	-50%
CAPITAL OUTLAY - EQUIP.	10-570-74	\$ -	\$ 3,500	\$ 54,000	1443%
<b>Total</b>		<b>\$ 32,316</b>	<b>\$ 123,000</b>	<b>\$ 146,750</b>	<b>19%</b>

**Budget Highlights:** The Powell Bill budget includes funding for a replacement dump truck.

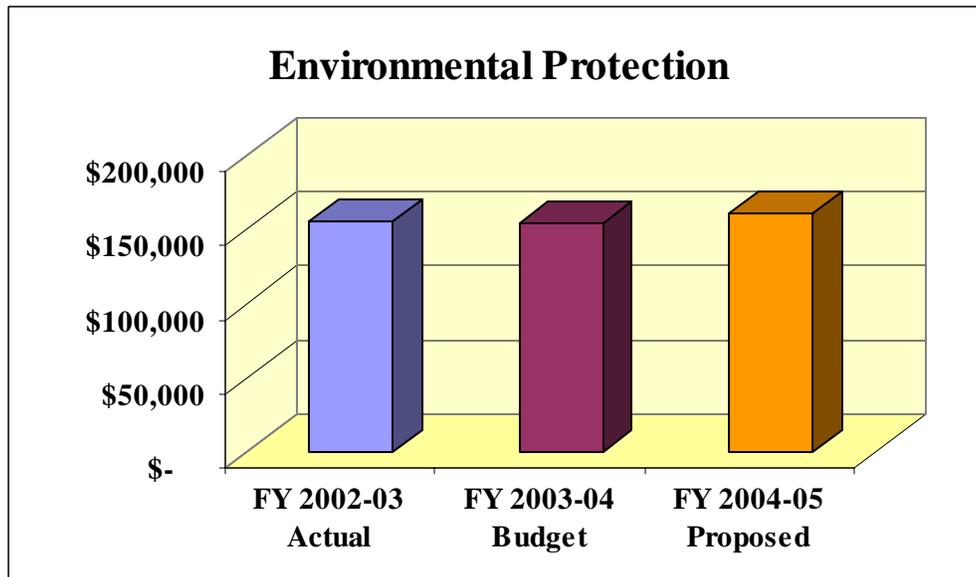


# Environmental Protection



Sanitation Department Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
SALARIES	10-580-02	\$ -	\$ -	\$ -	0%
FICA	10-580-05	\$ -	\$ -	\$ -	0%
GIS	10-580-06	\$ -	\$ -	\$ -	0%
RETIREMENT (MATCH)	10-580-07	\$ -	\$ -	\$ -	0%
BB&T (EMPLOYER CONT.)	10-580-08	\$ -	\$ -	\$ -	0%
TRAINING	10-580-10	\$ -	\$ -	\$ -	0%
MTCE. & REPAIR - EQUIP.	10-580-16	\$ -	\$ 250	\$ 100	-60%
MTCE. & REPAIR - TRUCK	10-580-17	\$ 36	\$ 1,000	\$ 750	-25%
SAFETY - OSHA REQUIRED	10-580-20	\$ -	\$ -	\$ -	0%
AUTO SUPPLIES	10-580-31	\$ 196	\$ 800	\$ 500	-38%
SUPPLIES & MATERIALS	10-580-33	\$ -	\$ 250	\$ 150	-40%
UNIFORMS	10-580-36	\$ -	\$ -	\$ -	0%
CONT. SERV. - RECYCLING	10-580-44	\$ 23,015	\$ 25,000	\$ 26,126	5%
CONT. SERV. - DUMPSTERS	10-580-45	\$ 98,279	\$ 95,000	\$ 98,185	3%
TIPPING FEES	10-580-49	\$ 33,707	\$ 32,000	\$ 35,000	9%
MISCELLANEOUS	10-580-57	\$ -	\$ 250	\$ 200	-20%
CAP. OUTLAY - EQUIP.	10-580-74	\$ -	\$ -	\$ -	0%
<b>Total</b>		<b>\$ 155,233</b>	<b>\$ 154,550</b>	<b>\$ 161,011</b>	<b>4%</b>

**Budget Highlights:** This year's Sanitation budget continues service at the same level and results in a small increase due to higher tipping fees.



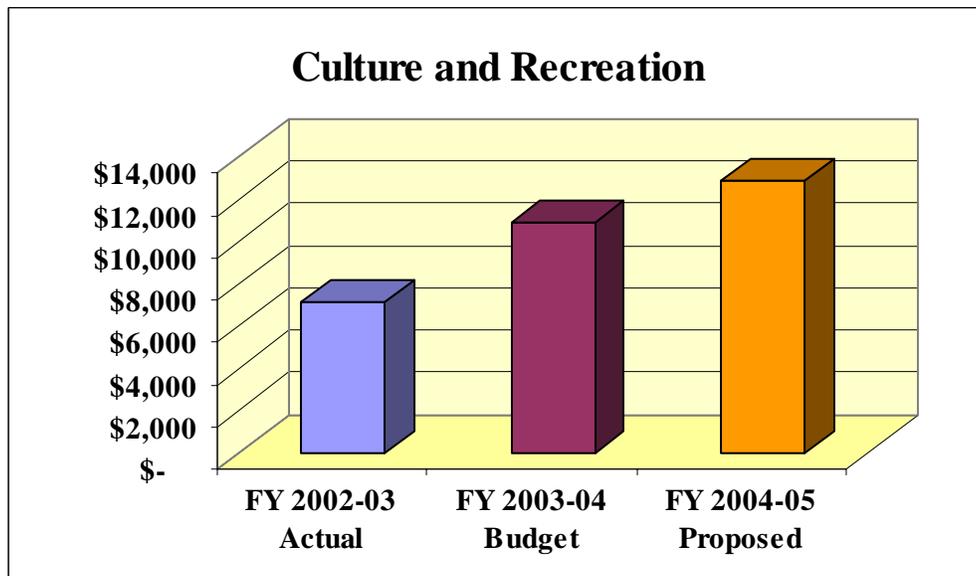


# Culture and Recreation

Recreation Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
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	\$ 3,000	\$ 5,000	67%
<b>Total</b>		<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 5,000</b>	<b>67%</b>

Hinshaw Gardens Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
SALARIES	10-621-02	\$ 2,701	\$ 3,000	\$ 3,000	0%
FICA	10-621-05	\$ 207	\$ 230	\$ 230	0%
UTILITIES	10-621-13	\$ 42	\$ 150	\$ 150	0%
MTCE. - BLDG. & GROUNDS	10-621-15	\$ 282	\$ 2,200	\$ 2,200	0%
MTCE. EQUIPMENT	10-621-16	\$ 68	\$ 100	\$ 100	0%
MTCE & REPAIR - BUILDINGS	10-621-17	\$ 59	\$ 200	\$ 200	0%
MOWER SUPPLIES	10-621-31	\$ 60	\$ 150	\$ 150	0%
SUPPLIES & MATERIALS	10-621-33	\$ 168	\$ 350	\$ 350	0%
INSURANCE	10-621-54	\$ 374	\$ 1,025	\$ 1,025	0%
MISC.	10-621-57	\$ 144	\$ 75	\$ 75	0%
CAP. OUTLAY OTHER	10-621-73	\$ -	\$ 425	\$ 425	0%
CAPTIAL OUTLAY EQUIPMENT	10-621-74	\$ 60	\$ -	\$ -	0%
<b>Total</b>		<b>\$ 4,165</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 remains the same as the previous year.

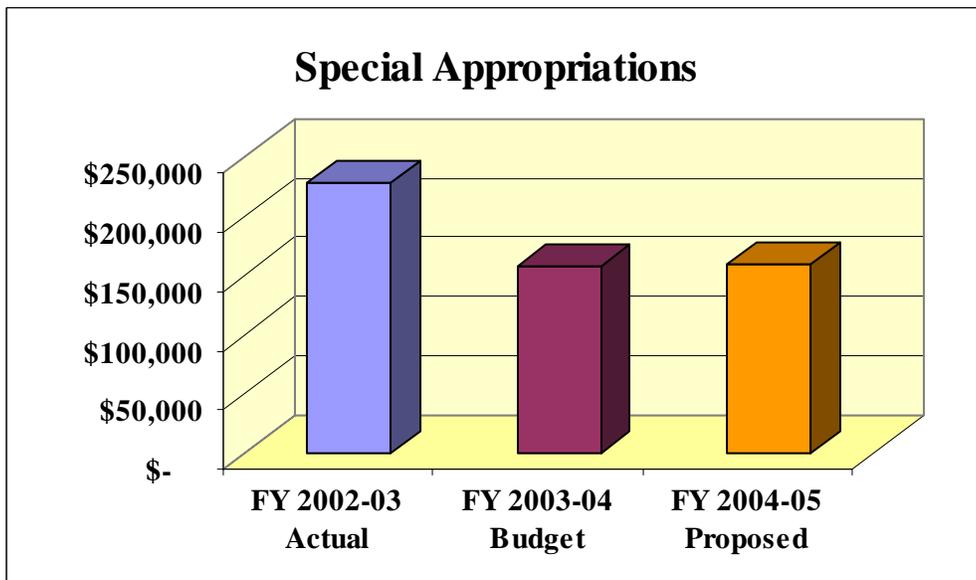


# Special Appropriations



Special Appropriations Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 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	\$ 193,000	\$ 150,000	\$ 150,000	0%
CONT. CAP. PROJ/POL DEPT. LIBRARY	10-690-92	\$ 24,186	\$ -	\$ -	0%
JAYCEES	10-690-93	\$ 5,000	\$ 5,000	\$ 5,500	10%
YADKIN CO. ARTS COUNCIL	10-690-95	\$ 2,500	\$ -	\$ -	0%
CONT. TO ECONOMIC DEV.	10-690-97	\$ 400	\$ 400	\$ 500	25%
YADKIN CO. ARC	10-690-98	\$ 251	\$ -	\$ -	0%
	10-690-99	\$ -	\$ 400	\$ 400	0%
	<b>Total</b>	<b>\$ 227,837</b>	<b>\$ 158,300</b>	<b>\$ 158,900</b>	<b>0%</b>

**Budget Highlights:** This year's Special Appropriations budget includes continued funding for the Library and the Yadkin County Arts Council at the FY 2003-2004 level.

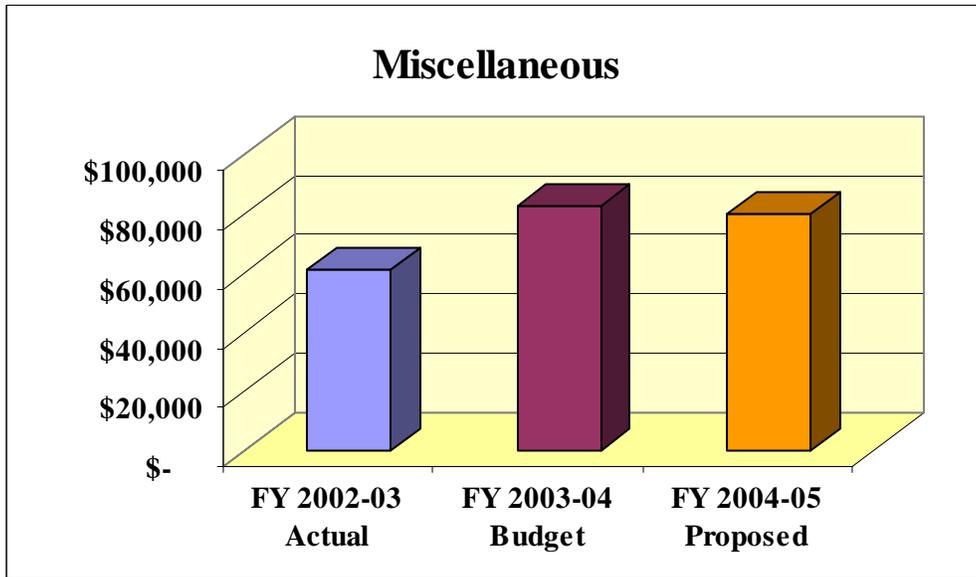




# Miscellaneous

Non-Departmental Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
N. C. SALES TAX	10-660-37	\$ 2,802	\$ 5,000	\$ 3,656	-27%
COUNTY SALES TAX	10-660-39	\$ 1,296	\$ 2,000	\$ 1,500	-25%
MECK. CO. TAX	10-660-40	\$ -	\$ 25	\$ 25	0%
INSURANCE & BONDS	10-660-54	\$ 56,910	\$ 75,000	\$ 74,028	-1%
MISC. & FIRE INSPECTION	10-660-57	\$ 150	\$ 500	\$ 500	0%
<b>Total</b>		<b>\$ 61,158</b>	<b>\$ 82,525</b>	<b>\$ 79,709</b>	<b>-3%</b>

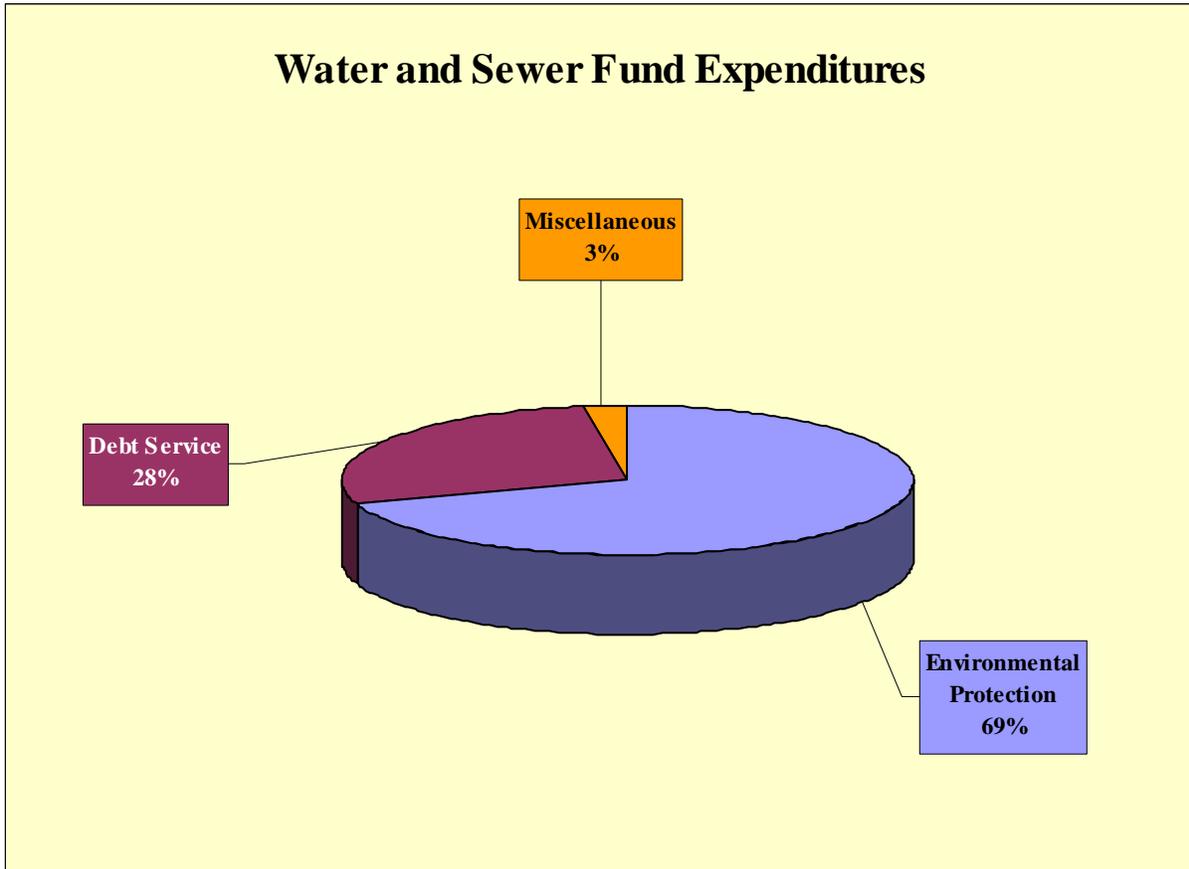
**Budget Highlights:** This year's Non-Departmental budget continues funding at nearly the same level as the previous fiscal year.



# 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 Special. Miscellaneous includes insurance and other miscellaneous expenditures.



## Water and Sewer Fund

Revenues Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
INTEREST ON INVESTMENTS	30-329-00	\$ 29,990	\$ 30,000	\$ 25,000	-17%
MISCELLANEOUS	30-335-00	\$ 20,338	\$ 18,000	\$ 6,000	-67%
CONT. YMCA SEWER LINE	30-336-00	\$ 79,483	\$ -	\$ -	0%
TAX REFUNDS	30-367-00	\$ 17,314	\$ 22,000	\$ 22,000	0%
FED. EXCISE GAS TAX	30-367-01	\$ -	\$ 1,000	\$ 1,000	0%
TESTING	30-369-00	\$ 59	\$ 200	\$ 200	0%
UTILITIES: WATER	30-371-01	\$ 873,230	\$ 932,500	\$ 927,500	-1%
UTILITIES: SEWER	30-371-02	\$ 797,715	\$ 865,000	\$ 842,500	-3%
SEWER SURCHARGE	30-372-00	\$ -	\$ 5,000	\$ -	-100%
TAPS & CONNECTION FEES	30-373-00	\$ 14,005	\$ 16,500	\$ 11,000	-33%
COUNTY SEWER CHARGES	30-374-00	\$ 19,596	\$ 19,000	\$ 22,000	16%
RECONNECTION FEES	30-375-00	\$ 2,800	\$ 3,000	\$ 3,000	0%
LATE CHARGES	30-375-01	\$ 7,106	\$ 5,000	\$ 5,000	0%
BACKFLOW DEVICE/LABOR	30-376-00	\$ 57,523	\$ -	\$ -	0%
SALE OF MATERIALS	30-381-00	\$ 17,653	\$ 8,310	\$ 5,000	-40%
SALE OF EQUIPMENT	30-382-00	\$ -	\$ -	\$ -	0%
SALE OF FIXED ASSETS	30-383-00	\$ -	\$ -	\$ -	0%
CONTR FROM YADKIN COUNTY	30-397-00	\$ -	\$ -	\$ -	0%
TRANS. FROM GF (LOC. OPT)	30-397-10	\$ 193,000	\$ 150,000	\$ 150,000	0%
W/S FUND BALANCE	30-399-00	\$ -	\$ -	\$ -	0%
<b>Total Revenues</b>		<b>\$ 2,129,812</b>	<b>\$ 2,075,510</b>	<b>\$ 2,020,200</b>	<b>-3%</b>

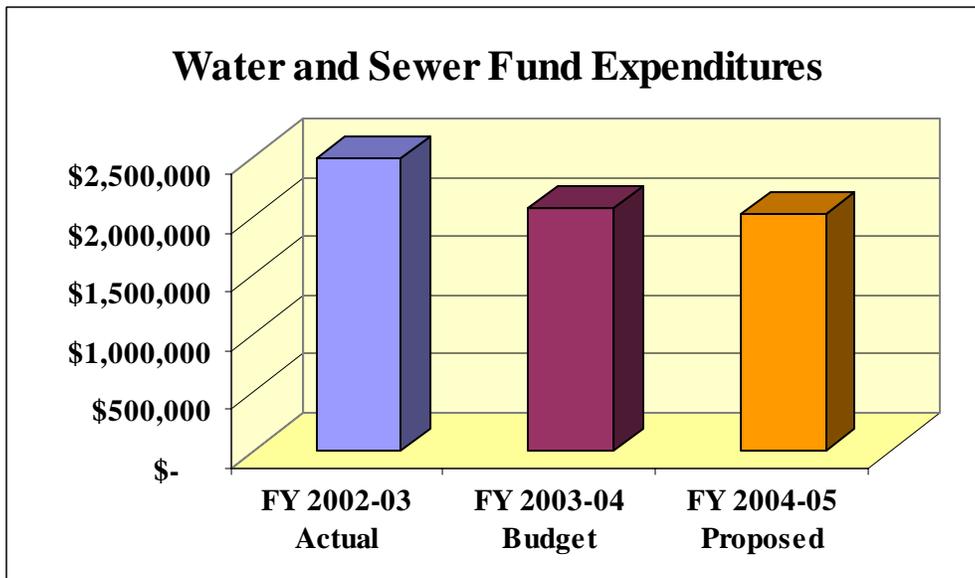
**Budget Highlights:** The Recommended Budget calls for a 5% increase in water and sewer rates. This would still maintain Yadkinville's status as one of the least expensive utility providers in the area. This budget also calls for a \$170,000 transfer from the General Fund.

# Water and Sewer Fund



Expenditures Department	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
ADMINISTRATION	30-720-00	\$ 110,940	\$ 117,428	\$ 129,288	10%
WATER PLANT	30-811-04	\$ 340,392	\$ 392,220	\$ 364,771	-7%
SEWER PLANT	30-820-00	\$ 251,124	\$ 269,181	\$ 292,651	9%
LAB AND PRETREATMENT	30-825-00	\$ 97,608	\$ 110,975	\$ 115,158	4%
WATER AND SEWER OPERATIONS	30-828-00	\$ 478,676	\$ 571,779	\$ 504,226	-12%
NON-DEPARTMENTAL	30-660-00	\$ 45,509	\$ 50,758	\$ 51,008	0%
SPECIAL APPROPRIATIONS (DEBT)	30-690-00	\$ 1,168,119	\$ 563,169	\$ 563,098	0%
<b>Total</b>		<b>\$ 2,492,368</b>	<b>\$ 2,075,510</b>	<b>\$ 2,020,200</b>	<b>-3%</b>

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



The chart above shows Water and Sewer Fund actual expenditures for FY 2002-2003, budgeted expenditures for the current fiscal year and proposed budget expenditures for the upcoming fiscal year.



# Environmental Protection

Administration Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
SALARY	30-720-02	\$ 71,512	\$ 70,035	\$ 78,822	13%
PROFESSIONAL SERVICES	30-720-04	\$ 1,900	\$ 10,500	\$ 4,000	-62%
FICA	30-720-05	\$ 5,471	\$ 5,356	\$ 6,030	13%
GIS	30-720-06	\$ 12,111	\$ 10,512	\$ 18,300	74%
RETIREMENT (MATCH)	30-720-07	\$ 2,922	\$ 2,575	\$ 3,886	51%
BB&T	30-720-08	\$ 1,364	\$ 1,500	\$ 1,500	0%
TRAINING	30-720-10	\$ -	\$ 500	\$ 500	0%
TELEPHONE & POSTAGE	30-720-11	\$ 8,135	\$ 8,000	\$ 8,000	0%
PRINTING	30-720-12	\$ 626	\$ 800	\$ 800	0%
TRAVEL	30-720-14	\$ 5	\$ 100	\$ 100	0%
MTCE. & REPAIR - EQUIP.	30-720-16	\$ 1,483	\$ 1,000	\$ 1,000	0%
MTC & REPAIR VEHICLE	30-720-17	\$ 220	\$ 750	\$ 500	-33%
SAFETY - OSHA REQUIRED	30-720-20	\$ 217	\$ 250	\$ 350	40%
ADVERTISING	30-720-26	\$ 43	\$ 500	\$ 250	-50%
AUTO SUPPLIES	30-720-31	\$ 926	\$ 1,500	\$ 1,200	-20%
SUPPLIES & MATERIALS	30-720-33	\$ 2,890	\$ 1,200	\$ 2,000	67%
UNIFORMS	30-720-36	\$ 345	\$ 350	\$ 350	0%
MISCELLANEOUS	30-720-57	\$ 69	\$ 500	\$ 500	0%
CAPITAL OUTLAY - EQUIP.	30-720-74	\$ 702	\$ 1,500	\$ 1,200	-20%
<b>Total</b>		<b>\$ 110,940</b>	<b>\$ 117,428</b>	<b>\$ 129,288</b>	<b>10%</b>

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

Water Plant Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
SALARIES	30-811-02	\$ 157,433	\$ 152,337	\$ 140,408	-8%
PROFESSIONAL SERVICES	30-811-04	\$ 506	\$ 2,500	\$ 3,500	40%
FICA	30-811-05	\$ 12,037	\$ 11,654	\$ 10,741	-8%
GIS	30-811-06	\$ 21,269	\$ 21,300	\$ 24,400	15%
RETIREMENT (MATCH)	30-811-07	\$ 7,773	\$ 7,529	\$ 6,922	-8%
BB&T	30-811-08	\$ 1,750	\$ 3,800	\$ 3,000	-21%
EMPLOYEE TRAINING	30-811-10	\$ 1,085	\$ 1,200	\$ 1,200	0%
TELEPHONE & POSTAGE	30-811-11	\$ 2,308	\$ 3,400	\$ 3,400	0%
UTILITIES	30-811-13	\$ 46,112	\$ 50,000	\$ 60,000	20%
TRAVEL	30-811-14	\$ 976	\$ 700	\$ 700	0%
MTCE. & REPAIR - BLDG.	30-811-15	\$ 799	\$ 33,000	\$ 10,000	-70%
MTCE. & REPAIR - EQUIP.	30-811-16	\$ 23,615	\$ 30,000	\$ 30,000	0%
MTCE. & REPAIR - VEHICLE	30-811-17	\$ 691	\$ 600	\$ 700	17%
SAFETY - OSHA REQUIRED	30-811-20	\$ 609	\$ 1,000	\$ 1,000	0%
AUTO SUPPLIES	30-811-31	\$ 1,360	\$ 700	\$ 1,000	43%
SUPPLIES & MATERIALS	30-811-33	\$ 6,682	\$ 5,500	\$ 5,500	0%
CHEMICALS	30-811-34	\$ 32,273	\$ 44,800	\$ 35,000	-22%
UNIFORMS	30-811-36	\$ 1,726	\$ 1,700	\$ 1,700	0%
CONTRACTED SERVICES	30-811-45	\$ 7,997	\$ 8,000	\$ 10,000	25%
INSURANCE	30-811-54	\$ 4,867	\$ 6,000	\$ 5,500	-8%
MISCELLANEOUS	30-811-57	\$ 753	\$ 2,500	\$ 2,000	-20%
CAP. OUTLAY - OTH. IMPVT.	30-811-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	30-811-74	\$ 7,770	\$ 4,000	\$ 8,100	103%
<b>Total</b>		<b>\$ 340,392</b>	<b>\$ 392,220</b>	<b>\$ 364,771</b>	<b>-7%</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 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
SALARIES	30-820-02	\$ 61,577	\$ 61,225	\$ 60,026	-2%
PROFESSIONAL SERVICES	30-820-04	\$ 92	\$ 2,000	\$ 2,000	0%
FICA	30-820-05	\$ 4,694	\$ 4,609	\$ 4,592	0%
GIS	30-820-06	\$ 11,050	\$ 10,560	\$ 12,200	16%
RETIREMENT (MATCH)	30-820-07	\$ 3,042	\$ 2,987	\$ 2,959	-1%
BB&T	30-820-08	\$ -	\$ 1,000	\$ 1,000	0%
EMPLOYEE TRAINING	30-820-10	\$ 345	\$ 800	\$ 800	0%
TELEPHONE & POSTAGE	30-820-11	\$ 2,969	\$ 3,000	\$ 3,500	17%
UTILITIES	30-820-13	\$ 69,687	\$ 70,000	\$ 70,000	0%
TRAVEL	30-820-14	\$ 16	\$ 500	\$ 500	0%
MTCE. & REPAIR - BLDG.	30-820-15	\$ 441	\$ 2,500	\$ 2,500	0%
MTCE. & REPAIR - EQUIP.	30-820-16	\$ 15,221	\$ 20,000	\$ 18,374	-8%
MTCE. & REPAIR - VEHICLES	30-820-17	\$ 1,321	\$ 1,200	\$ 1,200	0%
SAFETY - OSHA REQUIRED	30-820-20	\$ 472	\$ 600	\$ 800	33%
AUTO SUPPLIES	30-820-31	\$ 1,639	\$ 1,500	\$ 1,500	0%
SUPPLIES & MATERIALS	30-820-33	\$ 5,109	\$ 5,000	\$ 5,000	0%
CHEMICALS	30-820-34	\$ 12,593	\$ 15,000	\$ 15,000	0%
UNIFORMS	30-820-36	\$ 690	\$ 700	\$ 700	0%
CONTRACTED SERVICES	30-820-45	\$ 51,750	\$ 60,000	\$ 59,000	-2%
PERMITS	30-820-53	\$ 4,405	\$ 4,500	\$ 4,500	0%
MISCELLANEOUS	30-820-57	\$ 197	\$ 1,000	\$ 1,000	0%
CAPITAL OUTLAY-OTHER	30-820-73	\$ 2,285	\$ -	\$ 25,000	100%
CAPITAL OUTLAY - EQUIP.	30-820-74	\$ 1,528	\$ 500	\$ 500	0%
<b>Total</b>		<b>\$ 251,124</b>	<b>\$ 269,181</b>	<b>\$ 292,651</b>	<b>9%</b>

**Budget Highlights:** This year's Sewer Plant budget includes funding for a replacement pick up truck.

Lab and Pretreatment Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
SALARY	30-825-02	\$ 60,886	\$ 62,006	\$ 66,738	8%
PROFESSIONAL SERVICES	30-825-04	\$ -	\$ 1,000	\$ 1,000	0%
FICA	30-825-05	\$ 4,549	\$ 4,764	\$ 5,105	7%
GIS	30-825-06	\$ 10,596	\$ 10,290	\$ 12,200	19%
RETIREMENT (MATCH)	30-825-07	\$ 3,008	\$ 3,090	\$ 3,290	6%
BB&T	30-825-08	\$ 1,523	\$ 1,825	\$ 1,825	0%
EMPLOYEE TRAINING	30-825-10	\$ 160	\$ 600	\$ 600	0%
POSTAGE	30-825-11	\$ 24	\$ 200	\$ 200	0%
TRAVEL	30-825-14	\$ 106	\$ 700	\$ 700	0%
MTCE. & REPAIR - EQUIP.	30-825-16	\$ 1,213	\$ 2,500	\$ 2,000	-20%
MTCE. & REPAIR - VEHICLE	30-825-17	\$ 124	\$ 500	\$ 500	0%
SAFETY - OSHA REQUIRED	30-825-20	\$ 202	\$ 600	\$ 600	0%
AUTO SUPPLIES	30-825-31	\$ 399	\$ 500	\$ 900	80%
SUPPLIES & MATERIALS	30-825-33	\$ 6,668	\$ 8,000	\$ 8,000	0%
CHEMICALS	30-825-34	\$ 3,532	\$ 3,000	\$ 3,500	17%
UNIFORMS	30-825-36	\$ 923	\$ 1,000	\$ 600	-40%
CONTRACTED SERVICES	30-825-45	\$ 819	\$ 2,500	\$ 2,500	0%
DUES & SUBSCRIPTIONS	30-825-53	\$ 25	\$ 100	\$ 100	0%
PERMITS	30-825-54	\$ 1,600	\$ 1,800	\$ 1,800	0%
MISCELLANEOUS	30-825-57	\$ 81	\$ 4,000	\$ 3,000	-25%
CAPITAL OUTLAY - EQUIP.	30-825-74	\$ 1,171	\$ 2,000	\$ -	-100%
<b>Total</b>		<b>\$ 97,608</b>	<b>\$ 110,975</b>	<b>\$ 115,158</b>	<b>4%</b>

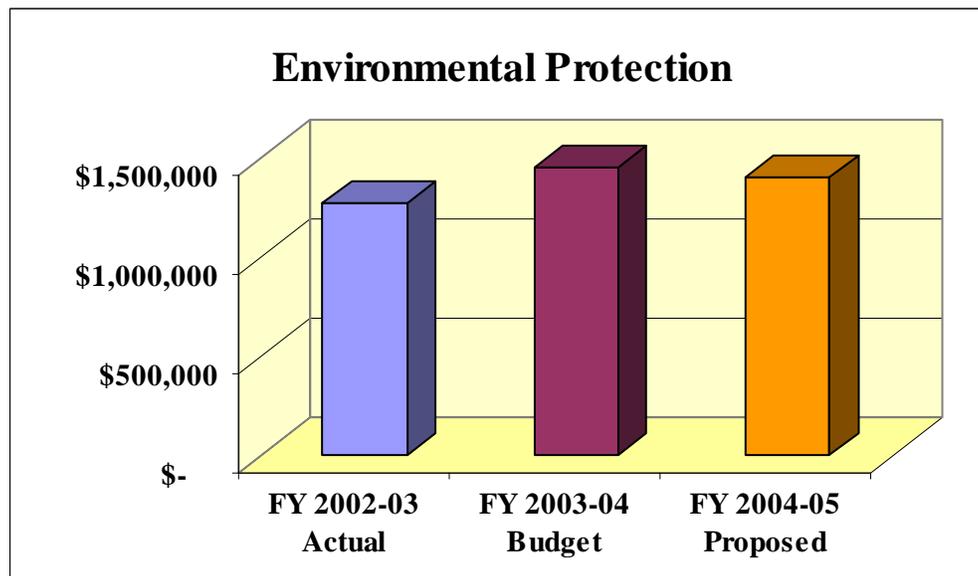
**Budget Highlights:** This year's Lab and Pretreatment budget continues funding at nearly the same level as last year.



# Environmental Protection

Water and Sewer Operations Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
SALARY	30-828-02	\$ 131,431	\$ 131,711	\$ 138,902	5%
PROFESSIONAL SERVICES	30-828-04	\$ 9,827	\$ 100,000	\$ 50,000	-50%
FICA	30-828-05	\$ 10,002	\$ 10,197	\$ 10,626	4%
GIS	30-828-06	\$ 26,014	\$ 26,280	\$ 30,500	16%
RETIREMENT (MATCH)	30-828-07	\$ 6,493	\$ 6,541	\$ 6,848	5%
BB&T	30-828-08	\$ 1,459	\$ 3,500	\$ 3,500	0%
EMPLOYEE TRAINING	30-828-10	\$ 860	\$ 1,000	\$ 800	-20%
TELE./POSTAGE	30-828-11	\$ 3,967	\$ 4,000	\$ 4,000	0%
UTILITIES	30-828-13	\$ 17,258	\$ 20,000	\$ 19,000	-5%
TRAVEL	30-828-14	\$ 447	\$ 350	\$ 350	0%
MTCE. & REPAIR - BLDGS.	30-828-15	\$ 463	\$ 1,000	\$ 1,000	0%
MTCE. & REPAIR - EQUIP.	30-828-16	\$ 23,844	\$ 30,000	\$ 29,000	-3%
MTCE. & REPAIR - VEHICLE	30-828-17	\$ 1,299	\$ 2,500	\$ 2,000	-20%
SAFETY - OSHA REQUIRED	30-828-20	\$ 810	\$ 1,200	\$ 1,200	0%
AUTO SUPPLIES	30-828-31	\$ 5,228	\$ 6,000	\$ 6,000	0%
SUPPLIES & MATERIALS	30-828-33	\$ 32,328	\$ 60,000	\$ 40,000	-33%
UNIFORMS	30-828-36	\$ 1,742	\$ 1,500	\$ 1,500	0%
CONTRACTED SERVICES	30-828-45	\$ 65,636	\$ 115,000	\$ 115,000	0%
MISCELLANEOUS	30-828-57	\$ 342	\$ 1,000	\$ 1,000	0%
CAP. OUTLAY - OTH. IMPVTS	30-828-73	\$ 115,514	\$ 25,000	\$ 40,000	60%
CAPITAL OUTLAY - EQUIP.	30-828-74	\$ 3,638	\$ 25,000	\$ 3,000	-88%
BACK-FLOW DEVICES	30-828-75	\$ 20,075	\$ -	\$ -	0%
<b>Total</b>		<b>\$ 478,676</b>	<b>\$ 571,779</b>	<b>\$ 504,226</b>	<b>-12%</b>

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

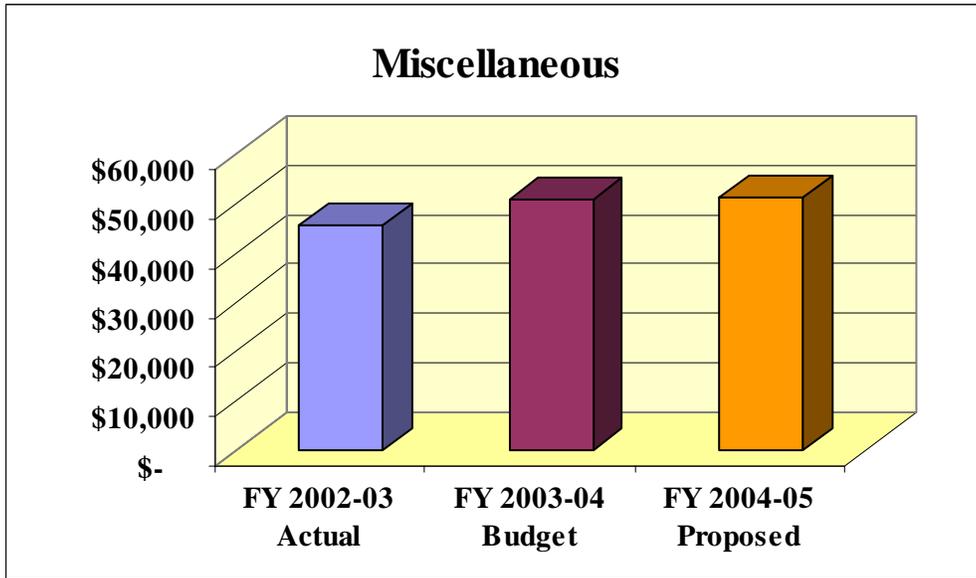


# Miscellaneous



Non-Departmental Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
N. C. SALES TAX	30-660-37	\$ 7,103	\$ 7,000	\$ 7,000	0%
COUNTY SALES TAX	30-660-39	\$ 3,621	\$ 3,500	\$ 3,500	0%
.5% MECK. CO. TAX	30-660-40	\$ 0	\$ 8	\$ 8	0%
INSURANCE & BONDS	30-660-53	\$ 34,752	\$ 40,000	\$ 40,000	0%
OTHER	30-660-54	\$ 32	\$ 250	\$ 500	100%
<b>Total</b>		<b>\$ 45,509</b>	<b>\$ 50,758</b>	<b>\$ 51,008</b>	<b>0%</b>

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

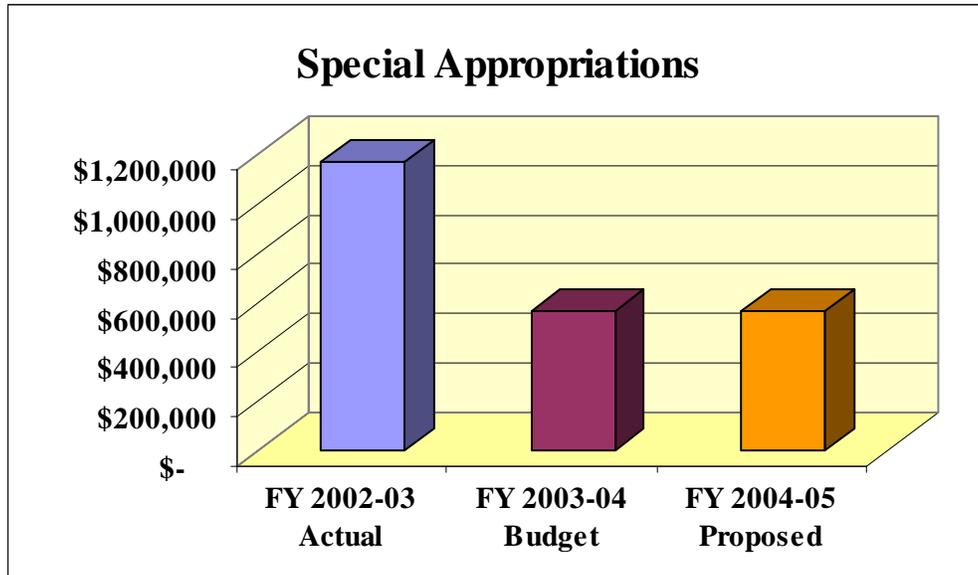




# Special Appropriations

Special Appropriations Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
CONT. CAP. PROJ. W/P	30-690-61	\$ 205,000	\$ -	\$ -	0%
BOND PRINCIPAL	30-690-81	\$ 820,387	\$ 451,885	\$ 485,353	7%
BOND INTEREST	30-690-82	\$ 142,706	\$ 111,284	\$ 77,745	-30%
BOND FEES	30-690-83	\$ 26	\$ -	\$ -	0%
<b>Total</b>		<b>\$ 1,168,119</b>	<b>\$ 563,169</b>	<b>\$ 563,098</b>	<b>0%</b>

**Budget Highlights:** This year's Special Appropriations budget includes reduced debt service payments from a year ago.



# 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.**

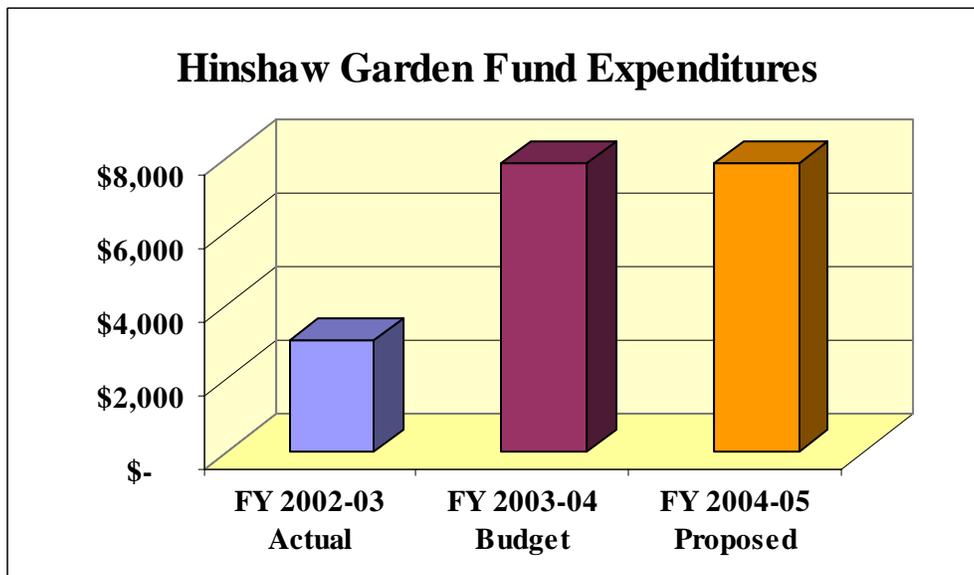


# Hinshaw Gardens

Revenues Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
INTEREST ON INVESTMENT	51-329-00	\$ 2,977	\$ 4,000	\$ 3,000	-25%
FUND BAL. APPROP.	51-399-00	\$ -	\$ 3,905	\$ 4,905	26%
<b>Total Revenues</b>		<b>\$ 2,977</b>	<b>\$ 7,905</b>	<b>\$ 7,905</b>	

Expenditures Account Description	Account Number	FY 2002-03 Actual	FY 2003-04 Budget	FY 2004-05 Proposed	Percent Change
CONTRIBUTION TO G/F	51-690-91	\$ 3,075	\$ 7,905	\$ 7,905	0%
<b>Total</b>		<b>\$ 3,075</b>	<b>\$ 7,905</b>	<b>\$ 7,905</b>	

**Budget Highlights:** The Hinshaw Gardens’ budget anticipates reduced revenues from investment earnings, but makes up for it with additional fund balance appropriated. 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 2001-2002, budgeted expenditures for the current fiscal year and proposed budget expenditures for the upcoming fiscal year.