



TOWN OF YADKINVILLE

“A TOWN IN PROGRESS”

Office of the Town Manager

May 27, 2011

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 2011-2012 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 2011-2012 Recommended Budget totals \$4,129,518 for all town operations, capital improvements, and debt service requirements. This is a four percent increase from the FY 2010-2011 Adopted Budget of \$3,947,729.

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 tax rate of \$0.41 per \$100 valuation – which is the same tax rate as FY 2010-2011. The reasons for no tax rate increase is twofold:

- Increased tax base
- Transfer from Fund Balance

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Increased Tax Base

The property tax base is estimated to be \$214,110,048, which is about a 3% increase over FY 2010-2011, and is realistically based on information from the Yadkin County Tax Administrator. The increase is mainly attributed to Lydall's expansion in the Town and other discovered properties.

This increase will provide approximately \$845,959 in property tax revenues based on an expected collection rate of 95%. A penny on the tax rate is projected to generate about \$21,411 in revenue.

The FY 2011-2012 Recommended Budget for the General Fund totals \$2,100,518, which is about a 6% increase over the FY 2010-2011 Adopted Budget of \$1,966,310.

Fund Balance

The proposed FY 2011-2012 budgets takes \$118,099 out of Fund Balance to balance the budget. The reason for dipping into Fund Balance is to cover the NC One Fund Grant match to Lydall and to cover employees COLAs.

Water and Sewer Fund

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

There is no proposed increase in the water and sewer rates for the upcoming year. The current rate is sufficient with the cost to provide quality water distribution and wastewater collection services to the residents and businesses in Yadkinville. Quality water and sewer service is one of the major driving forces in economic development and maintaining this highly-rated system is important for a prosperous future.

The FY 2011-2012 Recommended Budget for the Water and Sewer Fund totals \$2,029,000. This is about a 3% increase from the FY 2010-2011 Adopted Budget of \$1,973,539.

Hinshaw Gardens Fund

The Hinshaw Gardens Fund manages interest earned from a \$100,000 donation from Lucy Crater in 1980. 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 low, \$5,380 of the Hinshaw Gardens 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 2011-2012 Recommended Budget for the Hinshaw Gardens Fund totals \$6,380, which includes \$1,000 from investment earnings and \$5,380 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. This year's proposed property tax rate for Yadkinville is \$0.41 per \$100 of valuation. This means that for every \$100 in value of property, \$0.41 is due. On a \$100,000 home the total annual Town of Yadkinville property taxes due would be \$410. Total Ad Valorem tax revenues are projected to be \$866,270 in FY 2011-2012. 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.

Vehicle Tax

Vehicle tax is one type of personal property which is subject to the same levy rate as real property, which is \$0.41 per \$100 of valuation. The County does the billing and collections of this tax. The projected FY 2011-2012 vehicle tax revenue is \$53,820.

Sales Taxes

Two cents of the 7.75% sales tax imposed on qualifying purchases in North Carolina goes to cities and counties. The State of North Carolina collects the sales taxes and distributes them to the local units. Sales tax revenues are projected to be \$290,000 in FY 2011-2012. This is a conservative estimate based on North Carolina League of Municipalities estimates. This is strictly a General Fund revenue.

Sales and Services

One of the Town's major sources of revenue is from the sale of water and sewer to residents, businesses and in bulk to Yadkin County.

This source of revenue will provide approximately \$1,906,500 in revenue. This, along with interest earned on investments and other minor revenue sources pays for all water and sewer operations. This makes the Water and Sewer Fund completely self-supporting.

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 \$427,000 for FY 2011-2012. 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 \$82,000 for FY 2011-2012. This is strictly a General Fund revenue.

Summary

In summary, the sources of revenue described in this section account for over 90% of all revenues budgeted for FY 2011-2012.

EXPENDITURES BY FUNCTION

General Government

This function accounts for \$443,451 or 21.1% of the total budget. Major purchases include:

- Funds to pay for the Director of Economic Development and Planning position

Public Safety

This function accounts for \$873,737 or 41.6% of the total budget. Major purchases include:

- An additional patrol vehicle
- Increase in auxiliary officer hours

Transportation

This function accounts for \$282,242 or 12.3% of the total budget. Major purchases include:

- Continued resurfacing of Town streets per a priority list

Environmental Protection

This function accounts for \$193,650 or 9.2% of the total budget. Major purchases include:

- Replacement equipment for the Lab

Economic and Community Development

This function accounts for \$62,326 or 3.0% of the total budget. Major purchases include:

- Funding for the Planning Board

Culture and Recreation

This function accounts for \$70,042 or 3.3% of the total budget. Major purchases are:

- Continued funding for the Yadkinville Sports Club
- Continued funding for the maintenance of Hinshaw Gardens
- Funding for maintenance and programming at the new Yadkinville Community Park

Miscellaneous

This function accounts for \$80,215 or 43.8% of the total budget. Major purchases include:

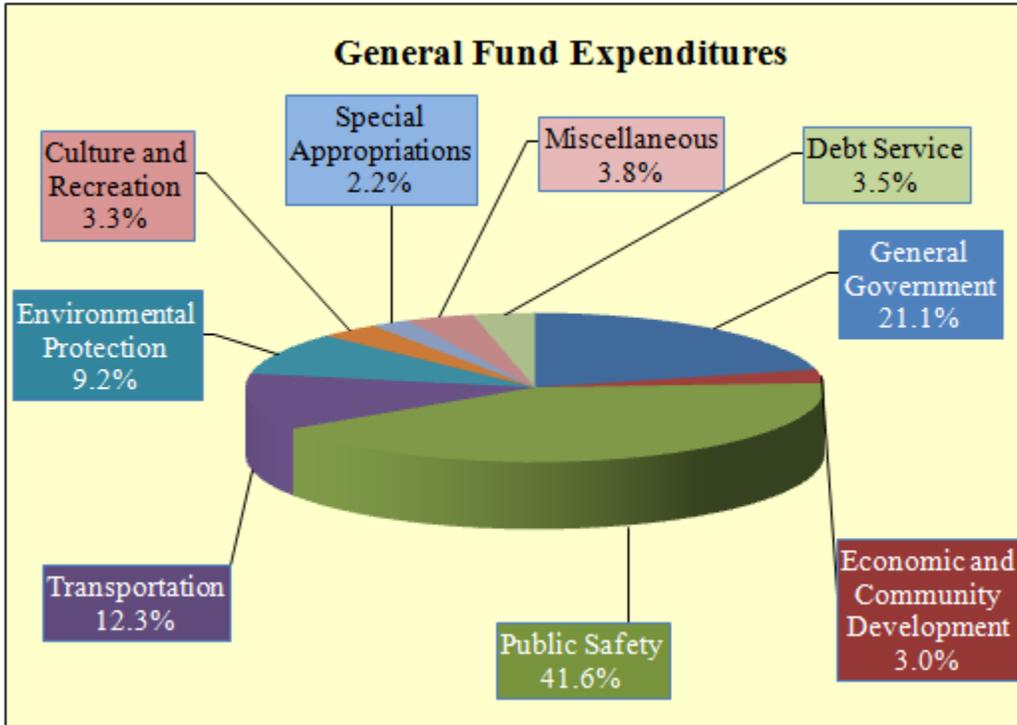
- Funding for insurance

Special Appropriations

This function accounts for \$46,100 or 2.2% of the total budget. Major purchases include:

- Funding for outside agencies

Debt Service



This function accounts for \$72,755 or 3.5% of the total budget. Major purchases include:

- Funding for debt service on the new Yadkinville Community Park

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 budget for FY 2011-2012 is recommended for approval by the Town Board of Commissioners.

Sincerely,



Joseph Sloop
Town Manager



Nancy Holler
Town Clerk

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, 2011, and ending June 30, 2012:

Ad Valorem Taxes	\$ 845,459
Vehicle Tax	\$ 53,820
Sales Tax	\$ 290,000
Intergovernmental Revenues	\$ 127,000
Utility Franchise Fees	\$ 427,000
Investment Earnings	\$ 5,000
Transfers	\$ 156,780
Miscellaneous Revenues	\$ 77,360
Fund Balance Appropriated	<u>\$ 118,099</u>
	\$2,100,518

SECTION 2: The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the Fiscal Year beginning July 1, 2011, and ending June 30, 2012:

Governing Body	\$ 34,990
Elections	\$ 3,500
Administration	\$ 358,811
Planning and Zoning	\$ 62,326
Municipal Buildings	\$ 25,900
Police Department	\$ 872,437
Public Safety	\$ 1,300
Garage	\$ 20,250
Streets and Highways	\$ 176,242
Powell Bill	\$ 82,000
Sanitation	\$ 193,650
Recreation	\$ 63,662
Hinshaw Gardens	\$ 6,380
Non-Departmental	\$ 80,215
Special Appropriations	<u>\$ 118,855</u>
	\$2,100,518

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, 2011, and ending June 30, 2012:

Sales and Services	\$1,906,500
Investment Earnings	\$ 3,000
Miscellaneous	<u>\$ 119,500</u>
	\$2,029,000

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, 2011, and ending June 30, 2012:

Administration	\$ 231,336
Water Plant	\$ 437,077
Sewer Plant	\$ 334,977
Lab and Pretreatment	\$ 118,488
Water and Sewer Operations	\$ 707,822
Non-Departmental	\$ 49,300
Special Appropriations	<u>\$ 150,000</u>
	\$2,029,000



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, 2011, and ending June 30, 2012:

Investment Earnings	\$ 1,000
Fund Balance Appropriated	<u>\$ 5,380</u>
	\$ 6,380

SECTION 6: The following amounts are appropriated in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2011, and ending June 30, 2012:

Transfer to the General Fund	<u>\$ 6,380</u>
	\$ 6,380

SECTION 7: There is hereby levied a tax at the rate of forty-one cents (\$.41) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2011, for the purpose of raising the revenue listed as “Ad Valorem Taxes” in the General Fund in Section 1 of this ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$214,110,048 and an estimated rate of collection of 95%. This estimated rate of collection is based on the Fiscal Year 2011-2012 projected collection rate of 95%.

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 24th day of June, 2011

Hubert Gregory
Mayor

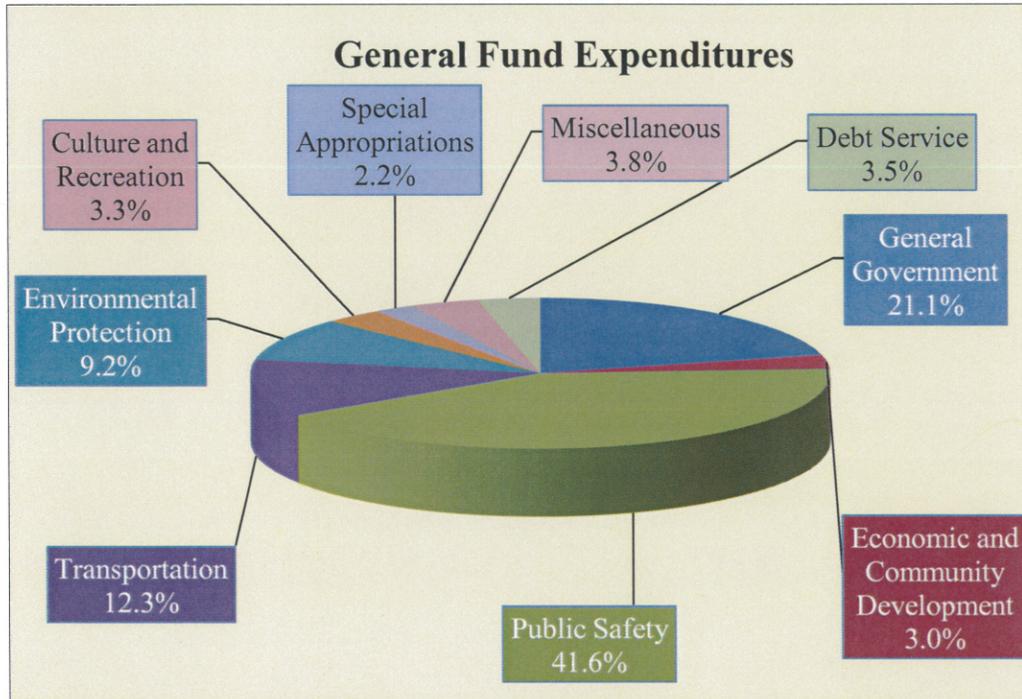
Attest:

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 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
CURRENT YEAR LEVY	10-301-00	\$ 755,590	\$ 810,700	\$ 833,959	3%
1ST PRIOR YEAR	10-301-01	\$ 13,774	\$ 2,500	\$ 7,500	200%
2ND PRIOR YEAR	10-301-02	\$ 4,883	\$ 3,000	\$ 3,000	0%
3RD PRIOR YEAR +	10-301-03	\$ 944	\$ 1,000	\$ 1,000	0%
VEHICLE TAX -CURRENT	10-302-00	\$ 41,655	\$ 45,120	\$ 45,120	0%
VEHICLE TAX - 1ST PRIOR YEAR	10-302-01	\$ 13,590	\$ 8,000	\$ 8,000	0%
VEHICLE TAX - 2ND PRIOR YEAR	10-302-02	\$ 385	\$ 500	\$ 500	0%
VEHICLE TAX - 3RD PRIOR YEAR +	10-302-03	\$ 383	\$ 200	\$ 200	0%
REIMBURSEMENT HOLD HARMLESS	10-309-00	\$ 44,138	\$ 40,000	\$ 40,000	0%
TAX DISCOUNTS	10-311-00	\$ (4,269)	\$ (4,000)	\$ (4,000)	0%
TAX REFUNDS - AD VALOREM	10-312-00	\$ -	\$ (150)	\$ (150)	-100%
COUNTY COLLECTION FEES	10-313-00	\$ (840)	\$ (600)	\$ (600)	0%
TAX PENALTIES	10-317-00	\$ 5,183	\$ 4,000	\$ 4,500	13%
PRIVILEGE LICENSES	10-325-00	\$ 610	\$ 500	\$ 500	0%
PRECIOUS METAL PERMITS	10-325-01	\$ 560	\$ 560	\$ 560	0%
FRANCHISE TAX-CABLEVISION	10-328-00	\$ 2,328	\$ 2,300	\$ 2,500	9%
INTEREST ON INVESTMENTS	10-329-00	\$ 12,772	\$ 5,000	\$ 5,000	0%
RENTS & CONCESSIONS	10-331-00	\$ 2,400	\$ 1,000	\$ 1,000	0%
PARK RENTAL FEES	10-332-00	\$ 50	\$ 500	\$ 500	0%
MISCELLANEOUS REVENUE	10-335-00	\$ 12,071	\$ 1,600	\$ 1,600	0%
DONATIONS/PRIVATE-POLICE	10-336-00	\$ 8,085	\$ 1,000	\$ 1,000	0%
CONTROLLED SUB. TAX - P/D	10-336-01	\$ 275	\$ 500	\$ 500	0%
FEDERAL DRUG MONEY	10-336-02	\$ 7,262	\$ -	\$ -	0%
NAT. GAS/FED. EXCISE TAX	10-337-01	\$ 8,125	\$ 7,500	\$ 7,000	-7%
FRANCHISE/ELEC. POWER	10-337-02	\$ 380,676	\$ 355,000	\$ 360,000	1%
SALES TAX/TELECOM.	10-337-03	\$ 41,556	\$ 40,000	\$ 40,000	0%
SALES TAX/VIDEO PROG.	10-337-04	\$ 19,898	\$ 20,000	\$ 20,000	0%
SOLID WASTE DISPOSAL FEE	10-337-05	\$ 1,933	\$ 2,000	\$ 2,000	0%
BEER AND WINE TAX	10-341-00	\$ 3,966	\$ 12,000	\$ 12,000	0%
ABC REVENUE	10-341-01	\$ 34,411	\$ 40,000	\$ 30,000	-25%
GRAPE FESTIVAL PROJECT GRANT	10-341-02	\$ -	\$ -	\$ -	0%
POWELL BILL	10-343-00	\$ 81,713	\$ 82,000	\$ 82,000	0%
ROOM OCCUPANCY TAX	10-344-00	\$ 19,577	\$ 25,000	\$ 20,000	-20%
LOCAL OPTION SALES TAX	10-345-00	\$ 250,693	\$ 290,000	\$ 290,000	0%
MISC. POLICE DEPT.	10-348-02	\$ -	\$ -	\$ -	0%
COURT FEES	10-351-00	\$ 1,052	\$ 1,500	\$ 750	-50%
PARKING CITATIONS	10-352-00	\$ 1,840	\$ 2,500	\$ 1,500	-40%
BUILDING & ZONING PERMITS	10-355-00	\$ 1,936	\$ 1,500	\$ 1,000	-33%
GARBAGE COLLECTION FEES	10-359-00	\$ 225	\$ 200	\$ 200	0%
TAX REFUNDS	10-367-00	\$ 20,239	\$ 3,500	\$ 4,000	14%
GASOLINE EXCISE TAX	10-367-01	\$ 2,737	\$ 2,500	\$ 3,000	20%
RETURN FROM YVEDDI	10-368-00	\$ 2,146	\$ -	\$ -	0%
SALE OF EQUIPMENT	10-382-00	\$ 4,560	\$ -	\$ -	0%
CHLD OBESITY MINI-GRANT	10-394-00	\$ -	\$ -	\$ -	0%
TRANSFER FROM W/S FUND	10-397-30	\$ 150,000	\$ 150,000	\$ 150,000	0%
TRANSFER FROM H. GARDENS	10-397-51	\$ 3,595	\$ 7,880	\$ 6,780	-14%
TRANSFER FROM PARK FUND	10-397-66	\$ 12,016	\$ -	\$ -	0%
FUND BALANCE APPROPRIATED	10-399-01	\$ -	\$ -	\$ 118,099	100%
Total Revenues	0	\$ 1,964,721	\$ 1,966,310	\$ 2,100,518	7%

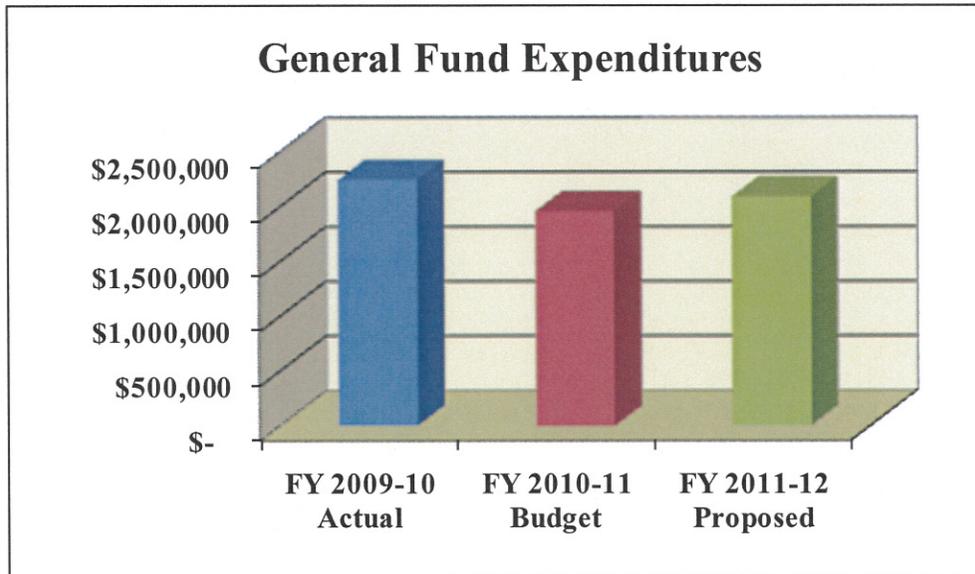
General Fund



Budget Highlights: The Town expects a 3% increase in property tax revenues for FY 2011-2012. The increase is attributed to new industrial personal property. 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.

Expenditures Department	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
GOVERNING BODY	10-410-00	\$ 37,882	\$ 37,460	\$ 34,990	-7%
ADMINISTRATION	10-420-00	\$ 339,516	\$ 366,915	\$ 358,811	-2%
ELECTIONS	10-430-00	\$ 2,738	\$ -	\$ 3,500	100%
PLANNING AND ZONING	10-490-00	\$ 46,425	\$ 4,690	\$ 62,326	1229%
MUNICIPAL BUILDINGS	10-500-00	\$ 93,408	\$ 25,650	\$ 25,900	1%
POLICE DEPARTMENT	10-510-00	\$ 860,831	\$ 845,156	\$ 872,437	3%
EDITY GRANT	10-511-00	\$ -	\$ -	\$ -	0%
PUBLIC SAFETY	10-512-00	\$ 1,558	\$ 2,300	\$ 1,300	-43%
GARAGE	10-555-00	\$ 49,369	\$ 21,250	\$ 20,250	-5%
STREETS AND HIGHWAYS	10-560-00	\$ 313,660	\$ 166,133	\$ 176,242	6%
POWELL BILL	10-570-00	\$ 89,187	\$ 82,000	\$ 82,000	0%
SANITATION	10-580-00	\$ 192,497	\$ 190,850	\$ 193,650	1%
RECREATION	10-620-00	\$ 24,554	\$ 48,456	\$ 63,662	31%
HINSHAW GARDENS	10-621-00	\$ 3,627	\$ 7,880	\$ 6,380	-19%
NON-DEPARTMENTAL	10-660-00	\$ 73,268	\$ 85,215	\$ 80,215	-6%
SPECIAL APPROPRIATIONS	10-690-00	\$ 125,505	\$ 82,355	\$ 118,855	44%
CONTINGENCY	10-999-00	\$ -	\$ -	\$ -	0%
Total		\$ 2,254,025	\$ 1,966,310	\$ 2,100,518	7%

Budget Highlights: This year's budget includes funding for a used police vehicle, staff for Economic Development and planning, a 3% COLA for all employees, additional funds for maintenance and programming at the Yadkinville Community Park.



The chart above shows General Fund actual expenditures for FY 2009-2010, 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 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
BOARD MEETINGS	10-410-01	\$ 20,700	\$ 20,700	\$ 20,700	0%
FICA	10-410-05	\$ 1,584	\$ 1,585	\$ 1,590	0%
TELEPHONE & POSTAGE	10-410-11	\$ 1,106	\$ 725	\$ 1,500	107%
PRINTING	10-410-12	\$ 775	\$ 500	\$ 750	50%
TRAVEL	10-410-14	\$ 525	\$ 750	\$ 250	-67%
MTCE. & REPAIR - VEHICLE	10-410-17	\$ 32	\$ 200	\$ 200	0%
AUTO SUPPLIES	10-410-31	\$ 701	\$ 1,000	\$ -	-100%
MISCELLANEOUS	10-410-57	\$ 12,459	\$ 12,000	\$ 10,000	-17%
Total		\$ 37,882	\$ 37,460	\$ 34,990	-7%

Budget Highlights: Funding for this department is decreasing 7% because of cuts in auto supplies and Miscellaneous.

Administration Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
SALARIES	10-420-02	\$ 206,821	\$ 210,847	\$ 209,086	-1%
LIFE, AD&D, LTD	10-420-03	\$ 831	\$ 820	\$ 930	13%
PROFESSIONAL SERVICES	10-420-04	\$ 34,050	\$ 40,000	\$ 35,000	-13%
FICA	10-420-05	\$ 15,704	\$ 16,000	\$ 15,996	0%
GIS/ HEALTH INSURANCE	10-420-06	\$ 28,879	\$ 30,467	\$ 36,578	20%
RETIREMENT (MATCH)	10-420-07	\$ 9,874	\$ 13,425	\$ 13,466	0%
401K	10-420-08	\$ 9,956	\$ 10,406	\$ 10,455	0%
DENTAL INSURANCE	10-420-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	10-420-10	\$ 1,771	\$ 4,000	\$ 3,000	-25%
TELEPHONE & POSTAGE	10-420-11	\$ 6,634	\$ 8,000	\$ 7,000	-13%
PRINTING	10-420-12	\$ 121	\$ 1,000	\$ 1,000	0%
TRAVEL	10-420-14	\$ 1,628	\$ 4,000	\$ 3,000	-25%
MTCE. & REPAIR - EQUIP.	10-420-16	\$ 2,835	\$ 3,000	\$ 2,000	-33%
MTCE. & REPAIR - VEHICLE	10-420-17	\$ 428	\$ 250	\$ 500	100%
SAFETY - OSHA REQUIRED	10-420-20	\$ -	\$ 100	\$ 100	0%
ADVERTISING	10-420-26	\$ 1,150	\$ 700	\$ 700	0%
AUTO SUPPLIES	10-420-31	\$ 178	\$ 300	\$ 1,500	400%
SUPPLIES & MATERIALS	10-420-33	\$ 4,683	\$ 4,000	\$ 3,000	-25%
CONTRACTED SERVICES	10-420-45	\$ 9,811	\$ 10,000	\$ 10,000	0%
DUES & SUBSCRIPTIONS	10-420-53	\$ 2,544	\$ 5,000	\$ 4,000	-20%
OTHER	10-420-57	\$ 572	\$ 600	\$ 500	-17%
CAPITAL OUTLAY - EQUIP.	10-420-74	\$ 1,048	\$ 2,000	\$ -	-100%
CAP.OUT.-NON-CAPITAL	10-420-75	\$ -	\$ 2,000	\$ 1,000	-50%
Total		\$ 339,516	\$ 366,915	\$ 358,811	-2%

Budget Highlights: This year's Administration budget had cuts to equipment, subscriptions, telephone, etc.

Elections Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
ELECTIONS	10-430-00	\$ -	\$ -	\$ -	0%
CONTRACTED SERVICES	10-430-45	\$ 2,738	\$ -	\$ 3,500	100%
Total	0	\$ 2,738	\$ -	\$ 3,500	100%

Budget Highlights: There is a municipal election planned for this year.

General Government

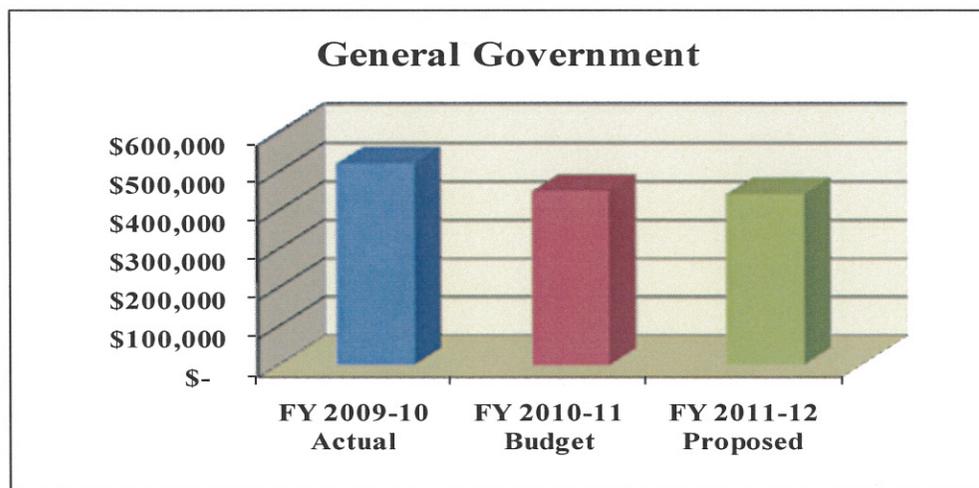


Municipal Buildings Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
PROFESSIONAL SERVICES	10-500-04	\$ -	\$ -	\$ -	0%
UTILITIES	10-500-13	\$ 12,275	\$ 14,000	\$ 15,000	7%
MTCE. & REPAIR - BLDGS.	10-500-15	\$ 47,740	\$ 2,500	\$ 2,500	0%
MTCE. & REPAIR - EQUIP.	10-500-16	\$ 655	\$ 500	\$ 500	0%
SUPPLIES & MATERIALS	10-500-33	\$ 850	\$ 2,000	\$ 1,500	-25%
CONTRACTED SERVICES	10-500-45	\$ 5,669	\$ 5,000	\$ 5,000	0%
MISCELLANEOUS	10-500-57	\$ 513	\$ 1,250	\$ 1,000	-20%
CAPITAL OUTLAY - REAL ESTATE	10-500-71	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - OTHER	10-500-73	\$ 25,706	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-500-74	\$ -	\$ -	\$ -	0%
CAP.OUT.-NON-CAPITAL	10-500-75	\$ -	\$ 400	\$ 400	0%
Total		\$ 93,408	\$ 25,650	\$ 25,900	1%

Budget Highlights: This year's Municipal Buildings budget maintains funding at the current budget.

Garage Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
TELEPHONE	10-555-11	\$ 4,051	\$ 4,000	\$ 3,500	-13%
UTILITIES	10-555-13	\$ 6,116	\$ 6,500	\$ 7,500	15%
MTCE. & REPAIR-BLDG.	10-555-15	\$ 813	\$ 1,500	\$ 1,500	0%
MTCE. & REPAIR - EQUIP.	10-555-16	\$ 435	\$ 1,500	\$ 1,500	0%
SUPPLIES & MATERIALS	10-555-33	\$ 1,054	\$ 1,000	\$ 1,000	0%
CONTRACTED SERVICES	10-555-45	\$ 8,223	\$ 6,500	\$ 5,000	-23%
MISCELLANEOUS	10-555-57	\$ -	\$ 250	\$ 250	0%
CAPITAL OUTLAY - OTHER	10-555-73	\$ 28,677	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-555-74	\$ -	\$ -	\$ -	0%
CAP.OUT.-NON-CAPITAL	10-555-75	\$ -	\$ -	\$ -	0%
Total		\$ 49,369	\$ 21,250	\$ 20,250	-5%

Budget Highlights: This year's Garage budget has a slight decrease because of cuts to contracted services and telephone.

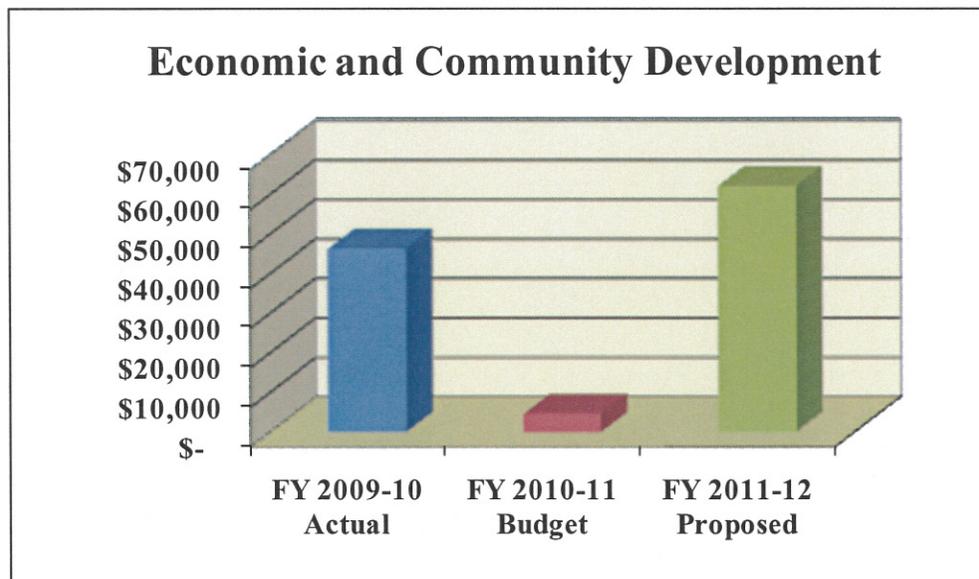




Economic and Community Development

Planning and Zoning Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
MEETING FEES	10-490-01	\$ 540	\$ 1,250	\$ 1,250	0%
SALARIES	10-490-02	\$ 22,145	\$ -	\$ 40,000	100%
LIFE, AD&D, LTD	10-490-03	\$ 93	\$ -	\$ 190	100%
PROFESSIONAL SERVICES	10-490-04	\$ 3,865	\$ -	\$ 1,000	100%
FICA	10-490-05	\$ 1,694	\$ -	\$ 3,060	100%
GIS/ HEALTH INSURANCE	10-490-06	\$ 2,712	\$ -	\$ 7,700	100%
RETIREMENT (MATCH)	10-490-07	\$ 947	\$ -	\$ 2,576	100%
401K	10-490-08	\$ 969	\$ -	\$ 2,000	100%
DENTAL INSURANCE	10-490-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	10-490-10	\$ 100	\$ -	\$ 500	100%
TELEPHONE & POSTAGE	10-490-11	\$ 358	\$ 250	\$ 250	0%
PRINTING	10-490-12	\$ 450	\$ 500	\$ 500	0%
TRAVEL	10-490-14	\$ 119	\$ 200	\$ 200	0%
MTCE. & REPAIR - EQUIP.	10-490-16	\$ -	\$ -	\$ -	0%
MTCE. & REPAIR - VEHICLE	10-490-17	\$ -	\$ -	\$ -	0%
SAFETY - OSHA REQUIRED	10-490-20	\$ 65	\$ -	\$ -	0%
ADVERTISING	10-490-26	\$ 1,351	\$ 600	\$ 600	0%
AUTO SUPPLIES	10-490-31	\$ 676	\$ 890	\$ 500	-44%
SUPPLIES & MATERIALS	10-490-33	\$ 335	\$ 250	\$ 250	0%
CONTRACTED SERVICES	10-490-45	\$ -	\$ -	\$ -	0%
DUES & SUBSCRIPTIONS	10-490-53	\$ 110	\$ -	\$ -	0%
MISCELLANEOUS	10-490-57	\$ 670	\$ 750	\$ 750	0%
CAPITAL OUTLAY - OTHER	10-490-73	\$ 6,288	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-490-74	\$ 1,491	\$ -	\$ -	0%
CAP.OUT.-NON-CAPITAL	10-490-75	\$ 1,445	\$ -	\$ 1,000	100%
Total		\$ 46,425	\$ 4,690	\$ 62,326	1229%

Budget Highlights: This year's Planning and Zoning budget includes the hiring of the Director of Development and Planning Position.

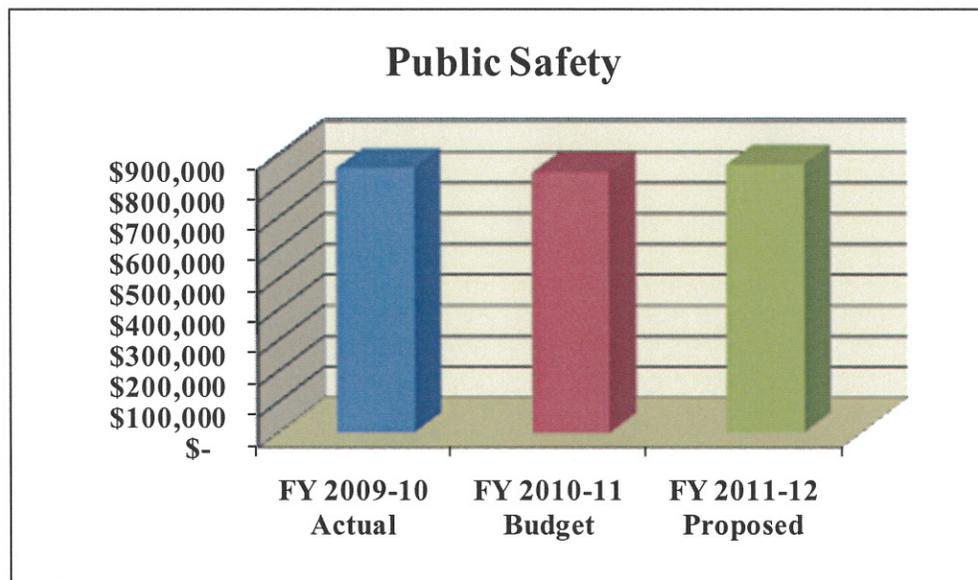


Public Safety



Police Department Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
SALARIES	10-510-02	\$ 533,418	\$ 539,980	\$ 559,862	4%
LIFE, AD&D, LTD	10-510-03	\$ 2,736	\$ 3,200	\$ 2,525	-21%
PROFESSIONAL SERVICES	10-510-04	\$ -	\$ -	\$ -	0%
FICA	10-510-05	\$ 40,073	\$ 41,309	\$ 42,831	4%
GIS/ HEALTH INSURANCE	10-510-06	\$ 79,312	\$ 85,270	\$ 95,100	12%
RETIREMENT (MATCH)	10-510-07	\$ 24,930	\$ 34,797	\$ 35,025	1%
401K	10-510-08	\$ 25,702	\$ 27,000	\$ 27,194	1%
DENTAL INSURANCE	10-510-09	\$ -	\$ -	\$ -	0%
TRAINING	10-510-10	\$ 511	\$ 300	\$ 200	-33%
TELEPHONE & POSTAGE	10-510-11	\$ 13,874	\$ 12,000	\$ 12,500	4%
PRINTING	10-510-12	\$ 347	\$ 500	\$ 500	0%
UTILITIES	10-510-13	\$ 6,512	\$ 7,200	\$ 7,200	0%
TRAVEL	10-510-14	\$ 538	\$ 100	\$ 100	0%
MTCE. & REPAIR - BLDG.	10-510-15	\$ 2,242	\$ 5,000	\$ 2,500	-50%
MTCE. & REPAIR - EQUIP.	10-510-16	\$ 3,020	\$ 5,000	\$ 4,000	-20%
MTCE. & REPAIR - VEHICLES	10-510-17	\$ 9,880	\$ 9,000	\$ 9,000	0%
SAFETY - OSHA REQUIRED	10-510-20	\$ 465	\$ 800	\$ 500	-38%
ADVERTISING	10-510-26	\$ 71	\$ 200	\$ 100	-50%
AUTO SUPPLIES	10-510-31	\$ 37,087	\$ 30,000	\$ 32,000	7%
SUPPLIES & MATERIALS	10-510-33	\$ 6,289	\$ 6,500	\$ 7,000	8%
UNIFORMS	10-510-36	\$ 3,997	\$ 3,000	\$ 3,000	0%
CONTRACTED SERVICES	10-510-45	\$ 9,000	\$ 10,000	\$ 10,000	0%
K-9 CARE	10-510-47	\$ 928	\$ 1,000	\$ 1,000	0%
DRUG BUY MONEY	10-510-49	\$ 500	\$ 1,000	\$ 1,000	0%
MISCELLANEOUS	10-510-57	\$ 4,591	\$ 6,000	\$ 4,000	-33%
CAPITAL OUTLAY - OTHER	10-510-73	\$ 302	\$ 1,000	\$ -	-100%
CAP OUTLAY EQUIP	10-510-74	\$ 49,106	\$ 12,000	\$ 12,000	0%
CAP.OUT.-NON-CAPITAL	10-510-75	\$ 5,399	\$ 3,000	\$ 3,000	0%
Total		\$ 860,831	\$ 845,156	\$ 872,437	3%

Budget Highlights: This year's Police Department budget includes funding for a used vehicle and increase in auxiliary police hours.



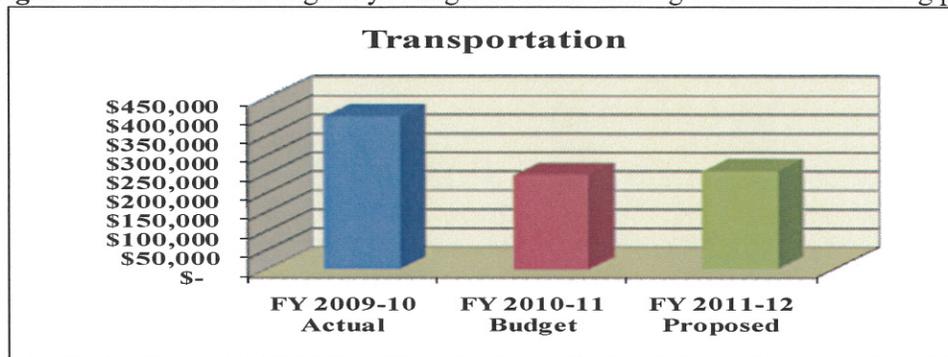


Transportation

Streets and Highways Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
SALARIES	10-560-02	\$ 87,206	\$ 74,088	\$ 75,182	1%
LIFE, AD&D, LTD	10-560-03	\$ 496	\$ 315	\$ 375	19%
PROFESSIONAL SERVICES	10-560-04	\$ 329	\$ -	\$ -	0%
FICA	10-560-05	\$ 6,671	\$ 5,700	\$ 5,752	1%
GIS/ HEALTH INSURANCE	10-560-06	\$ 14,770	\$ 12,350	\$ 14,631	18%
RETIREMENT (MATCH)	10-560-07	\$ 4,264	\$ 4,775	\$ 4,842	1%
401K	10-560-08	\$ 4,360	\$ 3,705	\$ 3,760	1%
DENTAL INSURANCE	10-560-09	\$ -	\$ -	\$ -	0%
TRAINING	10-560-10	\$ 612	\$ 1,000	\$ 1,000	0%
TELE/POSTAGE	10-560-11	\$ 611	\$ 1,000	\$ 800	-20%
UTILITIES	10-560-13	\$ 35,367	\$ 36,000	\$ 36,000	0%
TRAVEL	10-560-14	\$ 449	\$ 500	\$ 500	0%
MTCE. - BLDG. & GROUNDS	10-560-15	\$ 113	\$ 1,000	\$ 1,000	0%
MTCE. & REPAIR - EQUIP.	10-560-16	\$ 1,408	\$ 2,700	\$ 3,600	33%
MTCE. & REPAIR - TRUCKS	10-560-17	\$ 1,715	\$ 2,000	\$ 2,000	0%
SAFETY - OSHA REQUIRED	10-560-20	\$ 687	\$ 1,500	\$ 1,500	0%
AUTO SUPPLIES	10-560-31	\$ 5,519	\$ 7,500	\$ 7,500	0%
SUPPLIES & MATERIALS	10-560-33	\$ 2,438	\$ 3,000	\$ 3,300	10%
UNIFORMS	10-560-36	\$ 1,124	\$ 1,500	\$ 1,500	0%
CONTRACTED SERVICES	10-560-45	\$ 4,569	\$ 4,500	\$ 4,500	0%
MISCELLANEOUS	10-560-57	\$ 215	\$ 500	\$ 500	0%
CAPITAL OUTLAY - LAND PURCH	10-560-71	\$ 139,988	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-560-74	\$ 449	\$ 2,000	\$ 7,500	275%
CAP.OUT.-NON-CAPITAL	10-560-75	\$ 298	\$ 500	\$ 500	0%
Total		\$ 313,660	\$ 166,133	\$ 176,242	6%

Powell Bill Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
PROFESSIONAL SERVICES	10-570-04	\$ 955	\$ 1,000	\$ 1,000	0%
MAINTENANCE - STREETS	10-570-15	\$ 61,219	\$ 61,000	\$ 53,700	-12%
MTCE. & REPAIR - EQUIP.	10-570-16	\$ 5,363	\$ 4,500	\$ 8,800	96%
MTCE. & REPAIR - TRUCKS	10-570-17	\$ 1,689	\$ 4,000	\$ 5,000	25%
AUTO SUPPLIES	10-570-31	\$ 5,489	\$ 5,500	\$ 7,500	36%
SUPPLIES & MATERIALS	10-570-33	\$ 2,923	\$ 3,500	\$ 3,500	0%
MISCELLANEOUS	10-570-57	\$ -	\$ 250	\$ 250	0%
CAP. OUTLAY - OTH. IMPVT.	10-570-73	\$ -	\$ 1,000	\$ 1,000	0%
CAPITAL OUTLAY - EQUIP.	10-570-74	\$ 10,806	\$ 1,000	\$ 1,000	0%
CAP.OUT.-NON-CAPITAL	10-570-75	\$ 743	\$ 250	\$ 250	0%
Total		\$ 89,187	\$ 82,000	\$ 82,000	0%

Budget Highlights: The Streets and Highways budget includes funding for street resurfacing projects.

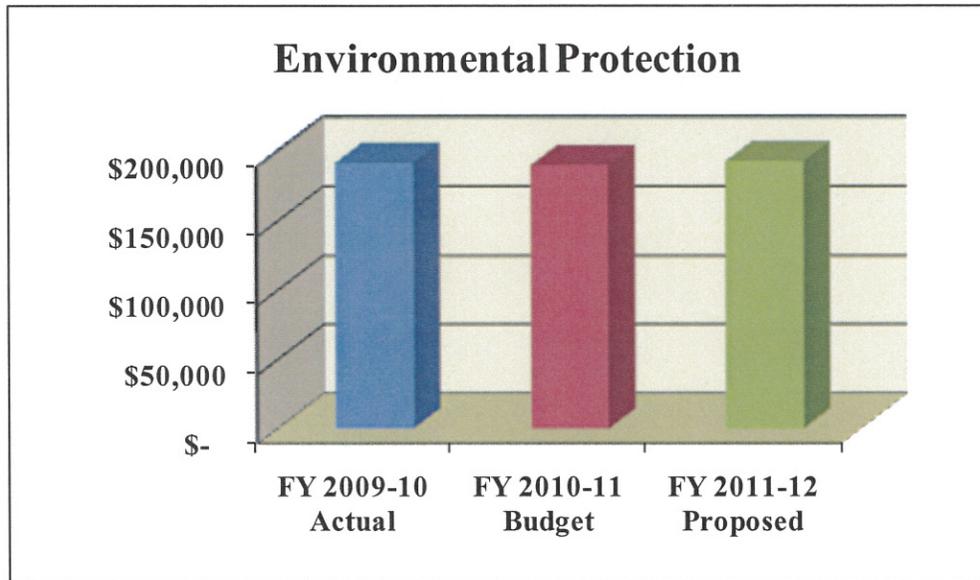


Environmental Protection



Sanitation Department Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
MTCE. & REPAIR - EQUIP.	10-580-16	\$ -	\$ 400	\$ 400	0%
MTCE. & REPAIR - TRUCK	10-580-17	\$ 138	\$ 500	\$ 1,500	200%
AUTO SUPPLIES	10-580-31	\$ 341	\$ 700	\$ 2,500	257%
SUPPLIES & MATERIALS	10-580-33	\$ -	\$ 50	\$ 50	0%
CONT. SERV. - RECYCLING	10-580-44	\$ 36,615	\$ 35,000	\$ 35,000	0%
CONT. SERV. - DUMPSTERS	10-580-45	\$ 153,290	\$ 150,000	\$ 150,000	0%
TIPPING FEES	10-580-49	\$ 2,113	\$ 4,000	\$ 4,000	0%
MISCELLANEOUS	10-580-57	\$ -	\$ 200	\$ 200	0%
Total		\$ 192,497	\$ 190,850	\$ 193,650	1%

Budget Highlights: This year's Sanitation budget continues service at the same level.



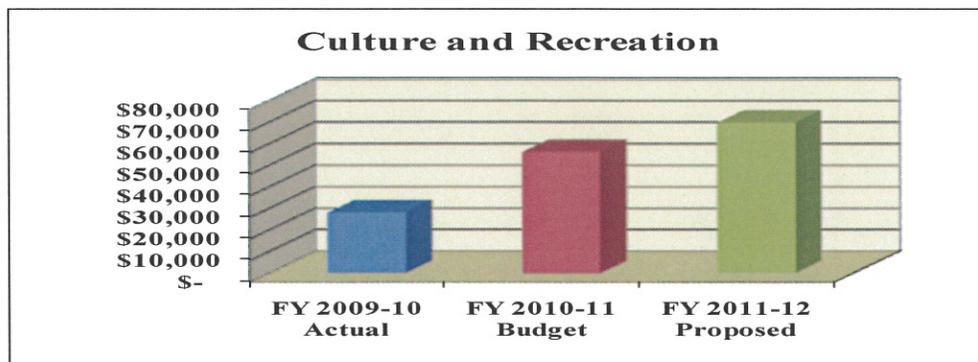


Culture and Recreation

Recreation Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
SALARY	10-620-02	\$ -	\$ 15,190	\$ 15,618	3%
LIFE	10-620-03	\$ -	\$ 80	\$ 85	6%
PROFESSIONAL SERVICES	10-620-04	\$ -	\$ -	\$ -	0%
FICA	10-620-05	\$ -	\$ 1,165	\$ 1,195	3%
HEALTH INSURANCE	10-620-06	\$ -	\$ 3,686	\$ 7,317	99%
RETIREMENT (MATCH)	10-620-07	\$ -	\$ 975	\$ 1,006	3%
401K	10-620-08	\$ -	\$ 760	\$ 781	3%
UTILITIES	10-620-13	\$ 2,902	\$ 4,500	\$ 4,500	0%
MAINTENANCE - GROUNDS	10-620-15	\$ 3,969	\$ 4,000	\$ 7,500	88%
MTCE. & REPAIR - EQUIP.	10-620-16	\$ 56	\$ 1,000	\$ 1,500	50%
SUPPLIES AND MATERIALS	10-620-33	\$ 2,768	\$ 1,500	\$ 2,000	33%
CONTRACTED SERVICES	10-620-45	\$ 6,126	\$ 7,200	\$ 8,000	11%
PARK EVENTS	10-620-47	\$ -	\$ 3,500	\$ 3,500	0%
INSURANCE	10-620-54	\$ -	\$ 900	\$ 900	0%
MISCELLANEOUS	10-620-57	\$ 911	\$ 500	\$ 500	0%
GO FAR 5-K ACTIVITY	10-620-58	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - OTHER	10-620-73	\$ -	\$ -	\$ 5,760	100%
CAPITAL OUTLAY - EQUIP.	10-620-74	\$ 3,823	\$ 1,000	\$ 1,000	0%
CAP.OUT.-NON-CAPITAL	10-620-75	\$ -	\$ -	\$ -	0%
SPECIAL APPROPRIATIONS	10-620-92	\$ 4,000	\$ 2,500	\$ 2,500	0%
Total	0	\$ 24,554	\$ 48,456	\$ 63,662	31%

Hinshaw Gardens Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
SALARIES	10-621-02	\$ 2,173	\$ 3,000	\$ 3,000	0%
FICA	10-621-05	\$ 166	\$ 230	\$ 230	0%
UTILITIES	10-621-13	\$ 200	\$ 300	\$ 300	0%
MTCE. - BLDG. & GROUNDS	10-621-15	\$ 177	\$ 2,050	\$ 1,100	-46%
MTCE. EQUIPMENT	10-621-16	\$ 65	\$ 100	\$ 200	100%
MTCE & REPAIR - BUILDINGS	10-621-17	\$ -	\$ 200	\$ 200	0%
MOWER SUPPLIES	10-621-31	\$ 65	\$ 100	\$ 150	50%
SUPPLIES & MATERIALS	10-621-33	\$ 479	\$ 500	\$ 600	20%
INSURANCE	10-621-54	\$ 243	\$ 900	\$ 500	-44%
MISC.	10-621-57	\$ 58	\$ 75	\$ 100	33%
CAP. OUTLAY OTHER	10-621-73	\$ -	\$ 425	\$ -	-100%
Total		\$ 3,627	\$ 7,880	\$ 6,380	-19%

Budget Highlights: This year's funding for the Recreation and Hinshaw Gardens budgets. The Recreation Budget includes funds for maintenance and programming at the new Yadkinville Community Park.

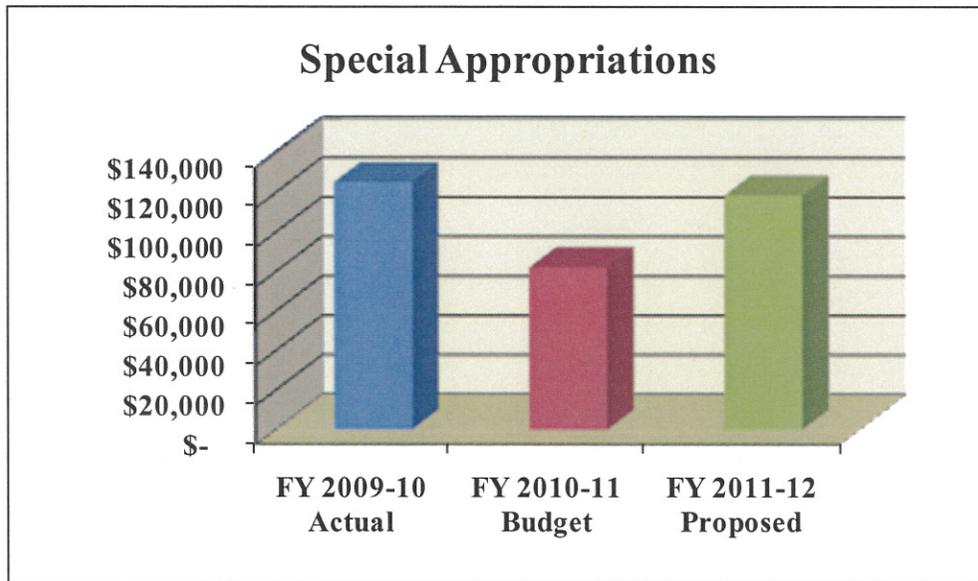


Special Appropriations



Special Appropriations Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
CONT. TO YDK'V PEDESTRIAN	10-690-63	\$ -	\$ -	\$ -	0%
CONT. TO CAP. PROJ. - 65	10-690-65	\$ 38,231	\$ -	\$ -	0%
DEBT SERVICE - TOWN PARK	10-690-81	\$ 72,754	\$ 72,755	\$ 72,755	0%
CONT. DOWNTOWN BUS. ASSN	10-690-88	\$ 4,120	\$ 3,200	\$ 3,200	0%
YMCA	10-690-90	\$ 1,000	\$ 1,000	\$ -	-100%
LIBRARY	10-690-93	\$ 6,500	\$ 2,500	\$ 2,500	0%
YADKIN HOME PLACE	10-690-95	\$ -	\$ -	\$ -	0%
GRAPE FESTIVAL	10-690-96	\$ -	\$ -	\$ -	0%
YADKIN CO. ARTS COUNCIL	10-690-97	\$ 2,500	\$ 2,500	\$ -	-100%
CONT. TO ECONOMIC DEV.	10-690-98	\$ -	\$ -	\$ 40,000	100%
YADKIN CO. ADVP	10-690-99	\$ 400	\$ 400	\$ 400	0%
Total		\$ 125,505	\$ 82,355	\$ 118,855	44%

Budget Highlights: This year's Special Appropriations budget includes continued funding for the Library, the Downtown Businesses Association, and the ADVP program. It also includes funding for the debt service payments on the Yadkinville Community Park and matching funds for the One NC Fund Grant.

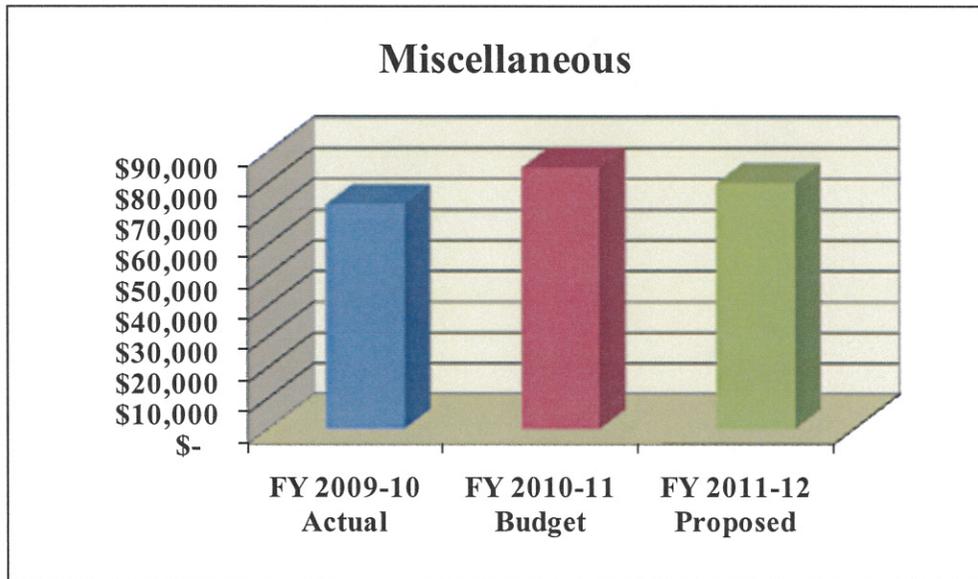




Miscellaneous

Non-Departmental Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
N. C. SALES TAX	10-660-37	\$ 8,082	\$ 7,500	\$ 7,500	0%
COUNTY SALES TAX	10-660-39	\$ 2,807	\$ 2,700	\$ 2,700	0%
FOOD TAX	10-660-40	\$ 5	\$ 15	\$ 15	0%
YADKINVILLE TDA	10-660-49	\$ 19,577	\$ 25,000	\$ 20,000	-20%
INSURANCE & BONDS	10-660-54	\$ 42,797	\$ 50,000	\$ 50,000	0%
MISC. & FIRE INSPECTION	10-660-57	\$ -	\$ -	\$ -	0%
Total		\$ 73,268	\$ 85,215	\$ 80,215	-6%

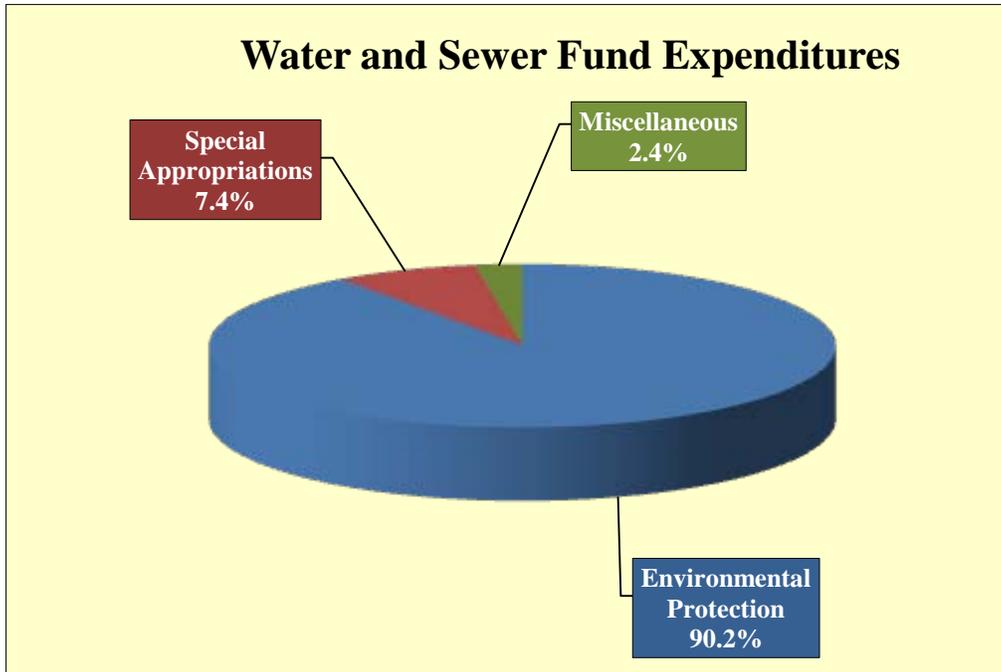
Budget Highlights: This year's Non-Departmental budget is decreased because of lower TDA revenue (occupancy tax).



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 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
INTEREST ON INVESTMENTS	30-329-00	\$ 3,329	\$ 5,000	\$ 3,000	-40%
MISCELLANEOUS	30-335-00	\$ 22,988	\$ 2,500	\$ 2,500	0%
TAX REFUNDS	30-367-00	\$ 33,724	\$ 3,000	\$ 2,000	-33%
FED. EXCISE GAS TAX	30-367-01	\$ 1,444	\$ 1,000	\$ 1,000	0%
TESTING	30-369-00	\$ 9,996	\$ 8,000	\$ 9,000	13%
COUNTY WATER/SEWER SERVICE	30-371-00	\$ 15,888	\$ 11,000	\$ 100,000	809%
UTILITIES: WATER	30-371-01	\$ 1,008,538	\$ 1,025,771	\$ 1,026,000	0%
UTILITIES: SEWER	30-371-02	\$ 842,400	\$ 839,268	\$ 840,000	0%
SEWER SURCHARGE	30-372-00	\$ -	\$ -	\$ 15,000	100%
TAPS & CONNECTION FEES	30-373-00	\$ 27,663	\$ 25,000	\$ 15,000	-40%
COUNTY SEWER CHARGES	30-374-00	\$ 56,263	\$ 35,000	\$ -	-100%
COUNTY WATER CHARGES	30-374-01	\$ -	\$ -	\$ -	0%
RECONNECTION FEES	30-375-00	\$ 2,025	\$ 2,500	\$ 2,500	0%
LATE CHARGES	30-375-01	\$ 8,591	\$ 7,500	\$ 8,000	7%
BACKFLOW DEVICE/LABOR	30-376-00	\$ -	\$ -	\$ -	0%
SALE OF MATERIALS	30-381-00	\$ 6,469	\$ 6,000	\$ 3,000	-50%
SALE OF EQUIPMENT	30-382-01	\$ -	\$ 2,000	\$ 2,000	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	\$ -	\$ -	\$ -	0%
W/S FUND BALANCE	30-399-00	\$ -	\$ -	\$ -	0%
Total Revenues		\$ 2,039,318	\$ 1,973,539	\$ 2,029,000	3%

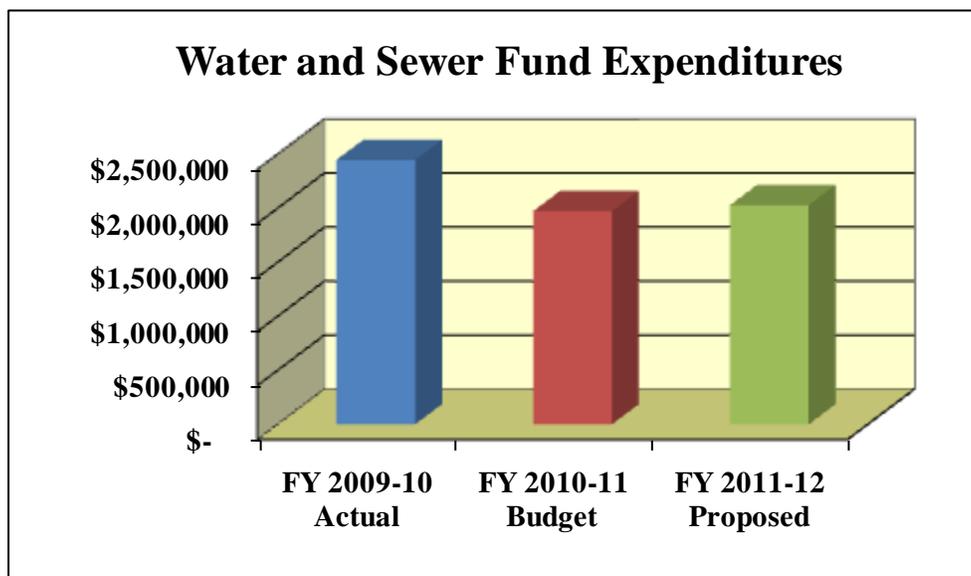
Budget Highlights: The Recommended Budget is slightly higher than last year due to increased expenses related to water plant renovations and increased maintenance to the sewer collection system.

Water and Sewer Fund



Expenditures Department	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
ADMINISTRATION	30-720-00	\$ 195,566	\$ 234,726	\$ 231,336	-1%
WATER PLANT	30-811-04	\$ 468,162	\$ 436,474	\$ 437,077	0%
SEWER PLANT	30-820-00	\$ 290,702	\$ 330,075	\$ 334,977	1%
LAB AND PRETREATMENT	30-825-00	\$ 99,427	\$ 118,320	\$ 118,488	0%
WATER AND SEWER OPERATIONS	30-828-00	\$ 641,223	\$ 654,644	\$ 707,822	8%
NON-DEPARTMENTAL	30-660-00	\$ 602,615	\$ 49,300	\$ 49,300	0%
SPECIAL APPROPRIATIONS	30-690-00	\$ 150,000	\$ 150,000	\$ 150,000	0%
Total		\$ 2,447,695	\$ 1,973,539	\$ 2,029,000	3%

Budget Highlights: A \$150,000 transfer to the General Fund to cover expenditures in that fund that are Water and Sewer Fund related.



The chart above shows Water and Sewer Fund actual expenditures for FY 2009-2010, budgeted expenditures for the current fiscal year and proposed budget expenditures for the upcoming fiscal year.



Environmental Protection

Administration Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
SALARY	30-720-02	\$ 124,925	\$ 126,703	\$ 129,076	2%
LIFE, AD&D & LTD	30-720-03	\$ 829	\$ 950	\$ 650	-32%
PROFESSIONAL SERVICES	30-720-04	\$ -	\$ 1,000	\$ 1,000	0%
FICA	30-720-05	\$ 9,456	\$ 9,700	\$ 9,875	2%
GIS/ HEALTH INSURANCE	30-720-06	\$ 24,828	\$ 35,468	\$ 48,768	37%
RETIREMENT (MATCH)	30-720-07	\$ 6,109	\$ 8,165	\$ 8,313	2%
401K	30-720-08	\$ 6,386	\$ 6,340	\$ 6,454	2%
DENTAL INSURANCE	30-720-09	\$ -	\$ -	\$ -	0%
TRAINING	30-720-10	\$ -	\$ 500	\$ 500	0%
TELEPHONE & POSTAGE	30-720-11	\$ 8,295	\$ 8,000	\$ 8,500	6%
PRINTING	30-720-12	\$ 175	\$ 1,000	\$ 1,000	0%
TRAVEL	30-720-14	\$ 13	\$ 300	\$ 300	0%
MTCE. & REPAIR - EQUIP.	30-720-16	\$ 1,007	\$ 1,000	\$ 1,200	20%
MTC & REPAIR VEHICLE	30-720-17	\$ 1,202	\$ 1,000	\$ 500	-50%
SAFETY - OSHA REQUIRED	30-720-20	\$ 315	\$ 500	\$ 500	0%
ADVERTISING	30-720-26	\$ -	\$ 200	\$ 200	0%
AUTO SUPPLIES	30-720-31	\$ 1,759	\$ 2,000	\$ 2,200	10%
SUPPLIES & MATERIALS	30-720-33	\$ 4,180	\$ 4,000	\$ 5,000	25%
UNIFORMS	30-720-36	\$ 493	\$ 600	\$ 500	-17%
CONTRACTED SERVICES	30-720-45	\$ 5,194	\$ 6,500	\$ 3,000	-54%
MISCELLANEOUS	30-720-57	\$ 147	\$ 300	\$ 300	0%
CAPITAL OUTLAY - EQUIP.	30-720-74	\$ 253	\$ 18,500	\$ 2,000	-89%
CAP. OUT. - NON CAPITAL	30-720-75	\$ -	\$ 2,000	\$ 1,500	-25%
Total		\$ 195,566	\$ 234,726	\$ 231,336	-1%

Budget Highlights: This year's Administration budget is lower mainly due to the reduction of one position, which is now funded in the General Fund Administration budget.

Environmental Protection



Water Plant Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
SALARIES	30-811-02	\$ 157,145	\$ 149,320	\$ 147,370	-1%
LIFE, AD&D & LTD	30-811-03	\$ 793	\$ 1,000	\$ 735	-27%
PROFESSIONAL SERVICES	30-811-04	\$ 263	\$ 1,000	\$ 1,000	0%
FICA	30-811-05	\$ 11,993	\$ 11,425	\$ 11,275	-1%
GIS/ HEALTH INSURANCE	30-811-06	\$ 24,432	\$ 35,759	\$ 49,087	37%
RETIREMENT (MATCH)	30-811-07	\$ 7,684	\$ 9,625	\$ 9,491	-1%
401K	30-811-08	\$ 7,857	\$ 7,470	\$ 7,369	-1%
DENTAL INSURANCE	30-811-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-811-10	\$ 285	\$ 1,500	\$ 1,000	-33%
TELEPHONE & POSTAGE	30-811-11	\$ 3,361	\$ 4,000	\$ 3,500	-13%
PRINTING	30-811-12	\$ 98	\$ 150	\$ 150	0%
UTILITIES	30-811-13	\$ 69,234	\$ 70,000	\$ 65,000	-7%
TRAVEL	30-811-14	\$ 21	\$ 500	\$ 1,000	100%
MTCE. & REPAIR - BLDG.	30-811-15	\$ 241	\$ 5,000	\$ 2,500	-50%
MTCE. & REPAIR - EQUIP.	30-811-16	\$ 78,448	\$ 20,000	\$ 20,000	0%
MTCE. & REPAIR - VEHICLE	30-811-17	\$ 413	\$ 1,000	\$ 1,000	0%
SAFETY - OSHA REQUIRED	30-811-20	\$ 574	\$ 1,000	\$ 1,000	0%
AUTO SUPPLIES	30-811-31	\$ 2,033	\$ 2,500	\$ 3,000	20%
SUPPLIES & MATERIALS	30-811-33	\$ 5,863	\$ 6,500	\$ 7,000	8%
CHEMICALS	30-811-34	\$ 45,256	\$ 40,000	\$ 40,000	0%
UNIFORMS	30-811-36	\$ 1,706	\$ 1,750	\$ 1,600	-9%
CONTRACTED SERVICES	30-811-45	\$ 43,052	\$ 40,000	\$ 40,000	0%
PERMITS	30-811-53	\$ 3,030	\$ 5,000	\$ 4,000	-20%
INSURANCE	30-811-54	\$ 3,206	\$ 7,500	\$ 7,500	0%
MISCELLANEOUS	30-811-57	\$ -	\$ 1,000	\$ 500	-50%
CAP. OUTLAY - OTH. IMPVT.	30-811-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	30-811-74	\$ -	\$ 6,000	\$ 11,000	83%
CAP. OUT. - NON CAPITAL	30-811-75	\$ 1,176	\$ 7,475	\$ 1,000	-87%
Total		\$ 468,162	\$ 436,474	\$ 437,077	0%

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



Environmental Protection

Sewer Plant Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
SALARIES	30-820-02	\$ 96,225	\$ 96,800	\$ 98,890	2%
LIFE, AD&D & LTD	30-820-03	\$ 511	\$ 525	\$ 475	-10%
PROFESSIONAL SERVICES	30-820-04	\$ -	\$ -	\$ 1,000	100%
FICA	30-820-05	\$ 7,159	\$ 7,410	\$ 7,566	2%
GIS/ HEALTH INSURANCE	30-820-06	\$ 15,270	\$ 17,100	\$ 19,332	13%
RETIREMENT (MATCH)	30-820-07	\$ 4,705	\$ 6,240	\$ 6,369	2%
401K	30-820-08	\$ 4,811	\$ 4,950	\$ 4,945	0%
DENTAL INSURANCE	30-820-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-820-10	\$ 547	\$ 800	\$ 800	0%
TELEPHONE & POSTAGE	30-820-11	\$ 2,110	\$ 3,000	\$ 2,500	-17%
PRINTING	30-820-12	\$ 98	\$ 100	\$ 100	0%
UTILITIES	30-820-13	\$ 77,730	\$ 76,000	\$ 80,000	5%
TRAVEL	30-820-14	\$ 160	\$ 500	\$ 500	0%
MTCE. & REPAIR - BLDG.	30-820-15	\$ 592	\$ 1,000	\$ 1,000	0%
MTCE. & REPAIR - EQUIP.	30-820-16	\$ 11,308	\$ 15,000	\$ 20,000	33%
MTCE. & REPAIR - VEHICLES	30-820-17	\$ 247	\$ 750	\$ 1,000	33%
SAFETY - OSHA REQUIRED	30-820-20	\$ 498	\$ 800	\$ 800	0%
AUTO SUPPLIES	30-820-31	\$ 2,405	\$ 3,000	\$ 3,000	0%
SUPPLIES & MATERIALS	30-820-33	\$ 2,061	\$ 4,000	\$ 3,000	-25%
CHEMICALS	30-820-34	\$ 17,874	\$ 35,000	\$ 25,000	-29%
UNIFORMS	30-820-36	\$ 1,161	\$ 1,000	\$ 1,000	0%
CONTRACTED SERVICES	30-820-45	\$ 40,583	\$ 50,000	\$ 50,000	0%
PERMITS	30-820-53	\$ 4,505	\$ 4,600	\$ 4,600	0%
MISCELLANEOUS	30-820-57	\$ 139	\$ 500	\$ 500	0%
CAPITAL OUTLAY-OTHER	30-820-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	30-820-74	\$ -	\$ 500	\$ 1,000	100%
CAP. OUT. - NON CAPITAL	30-820-75	\$ -	\$ 500	\$ 1,600	220%
Total		\$ 290,702	\$ 330,075	\$ 334,977	1%

Budget Highlights: This year's Sewer Plant budget maintains levels similar to the previous year.

Environmental Protection



Lab and Pretreatment Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
SALARY	30-825-02	\$ 58,923	\$ 62,395	\$ 62,770	1%
LIFE, AD&D & LTD	30-825-03	\$ 329	\$ 330	\$ 310	-6%
PROFESSIONAL SERVICES	30-825-04	\$ -	\$ -	\$ 1,000	100%
FICA	30-825-05	\$ 4,373	\$ 4,775	\$ 4,802	1%
GIS/ HEALTH INSURANCE	30-825-06	\$ 9,162	\$ 9,925	\$ 10,974	11%
RETIREMENT (MATCH)	30-825-07	\$ 2,881	\$ 4,025	\$ 4,043	0%
401K	30-825-08	\$ 2,946	\$ 3,120	\$ 3,139	1%
DENTAL INSURANCE	30-825-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-825-10	\$ 293	\$ 500	\$ 500	0%
PRINTING	30-825-12	\$ -	\$ -	\$ -	0%
POSTAGE	30-825-11	\$ 78	\$ 300	\$ 300	0%
TRAVEL	30-825-14	\$ 467	\$ 650	\$ 650	0%
MTCE. & REPAIR - EQUIP.	30-825-16	\$ 1,358	\$ 2,000	\$ 2,000	0%
MTCE. & REPAIR - VEHICLE	30-825-17	\$ 92	\$ 1,000	\$ 1,000	0%
SAFETY - OSHA REQUIRED	30-825-20	\$ 217	\$ 600	\$ 500	-17%
ADVERTISING	30-825-26	\$ -	\$ -	\$ 300	100%
AUTO SUPPLIES	30-825-31	\$ 907	\$ 1,000	\$ 1,000	0%
SUPPLIES & MATERIALS	30-825-33	\$ 10,371	\$ 10,000	\$ 8,000	-20%
CHEMICALS	30-825-34	\$ 1,223	\$ 4,000	\$ 3,500	-13%
UNIFORMS	30-825-36	\$ 899	\$ 800	\$ 800	0%
CONTRACTED SERVICES	30-825-45	\$ 1,827	\$ 2,500	\$ 2,500	0%
DUES & SUBSCRIPTIONS	30-825-53	\$ 288	\$ 400	\$ 400	0%
PERMITS	30-825-54	\$ 1,935	\$ 2,500	\$ 2,500	0%
MISCELLANEOUS	30-825-57	\$ 48	\$ 500	\$ 500	0%
CAPITAL OUTLAY - EQUIP.	30-825-74	\$ -	\$ 6,000	\$ 6,000	0%
CAP. OUT. - NON CAPITAL	30-825-75	\$ 811	\$ 1,000	\$ 1,000	0%
Total		\$ 99,427	\$ 118,320	\$ 118,488	0%

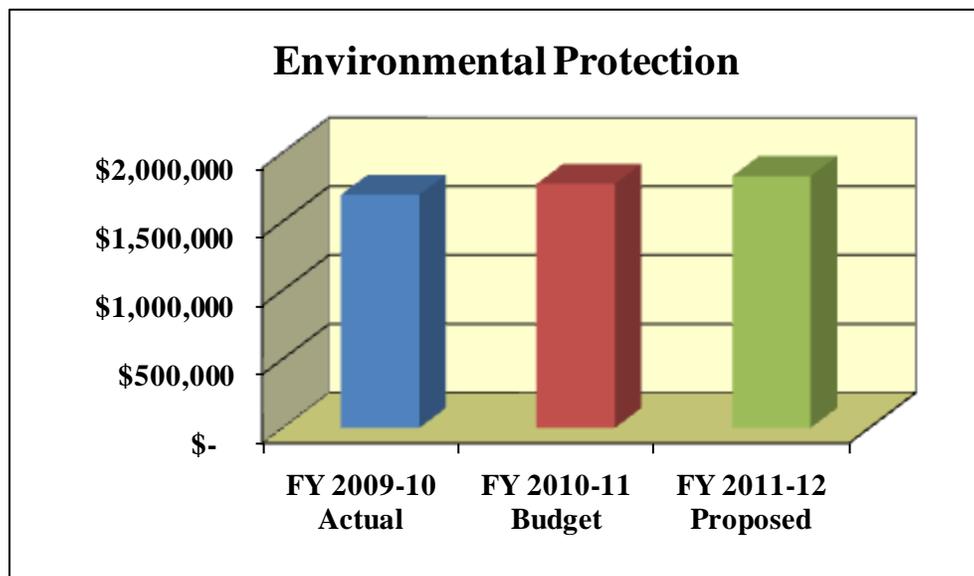
Budget Highlights: This year's budget maintains levels similar to the previous year.



Environmental Protection

Water and Sewer Operations Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
SALARY	30-828-02	\$ 278,054	\$ 276,965	\$ 288,294	4%
LIFE, AD&D & LTD	30-828-03	\$ 1,414	\$ 1,450	\$ 1,310	-10%
PROFESSIONAL SERVICES	30-828-04	\$ 175	\$ 3,000	\$ 3,000	0%
FICA	30-828-05	\$ 21,271	\$ 21,190	\$ 22,056	4%
GIS/ HEALTH INSURANCE	30-828-06	\$ 46,311	\$ 53,315	\$ 62,428	17%
RETIREMENT (MATCH)	30-828-07	\$ 13,597	\$ 17,850	\$ 18,568	4%
401K	30-828-08	\$ 13,903	\$ 13,850	\$ 14,416	4%
DENTAL INSURANCE	30-828-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-828-10	\$ 1,937	\$ 2,000	\$ 2,000	0%
TELE./POSTAGE	30-828-11	\$ 4,029	\$ 4,500	\$ 4,000	-11%
PRINTING	30-828-12	\$ 98	\$ 150	\$ 150	0%
UTILITIES	30-828-13	\$ 19,289	\$ 19,000	\$ 19,500	3%
TRAVEL	30-828-14	\$ 1,381	\$ 1,400	\$ 1,000	-29%
MTCE. & REPAIR - BLDGS.	30-828-15	\$ -	\$ 500	\$ 1,000	100%
MTCE. & REPAIR - EQUIP.	30-828-16	\$ 26,139	\$ 25,000	\$ 28,000	12%
MTCE. & REPAIR - VEHICLE	30-828-17	\$ 2,937	\$ 5,000	\$ 5,500	10%
UTILITY PATCH - REPAIRS	30-828-18	\$ 8,967	\$ 15,000	\$ 15,000	0%
SAFETY - OSHA REQUIRED	30-828-20	\$ 1,651	\$ 2,000	\$ 2,000	0%
AUTO SUPPLIES	30-828-31	\$ 15,483	\$ 18,000	\$ 18,000	0%
SUPPLIES & MATERIALS	30-828-33	\$ 47,798	\$ 45,000	\$ 40,000	-11%
UNIFORMS	30-828-36	\$ 3,005	\$ 2,700	\$ 3,000	11%
CONTRACTED SERVICES	30-828-45	\$ 126,683	\$ 114,174	\$ 153,600	35%
COUNTY UTILITY LINE EXPENSES	30-828-48	\$ -	\$ 1,000	\$ 1,000	0%
PERMITS	30-828-53	\$ 3,735	\$ 2,500	\$ 2,500	0%
MISCELLANEOUS	30-828-57	\$ 2,624	\$ 500	\$ 500	0%
CAPITAL OUTLAY - EQUIP.	30-828-74	\$ 742	\$ 8,000	\$ -	-100%
BACK-FLOW DEVICES	30-828-75	\$ -	\$ 600	\$ 1,000	67%
Total		\$ 641,223	\$ 654,644	\$ 707,822	8%

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

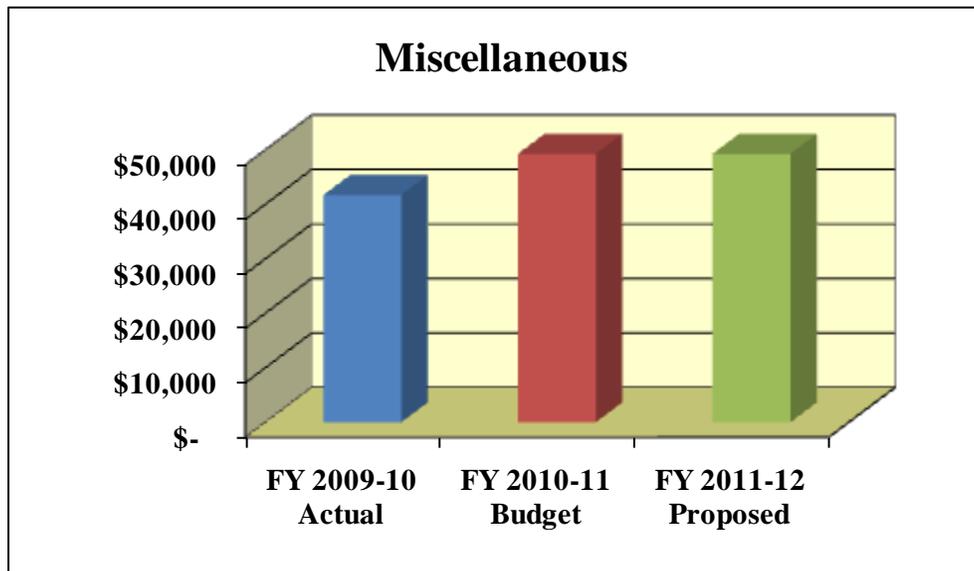


Miscellaneous



Non-Departmental Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
N. C. SALES TAX	30-660-37	\$ 9,140	\$ 9,000	\$ 10,000	11%
COUNTY SALES TAX	30-660-39	\$ 3,849	\$ 5,000	\$ 4,000	-20%
FOOD TAX	30-660-40	\$ 1	\$ 50	\$ 50	0%
INSURANCE & BONDS	30-660-53	\$ 28,751	\$ 35,000	\$ 35,000	0%
OTHER	30-660-54	\$ -	\$ 250	\$ 250	0%
Total		\$ 41,742	\$ 49,300	\$ 49,300	0%

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

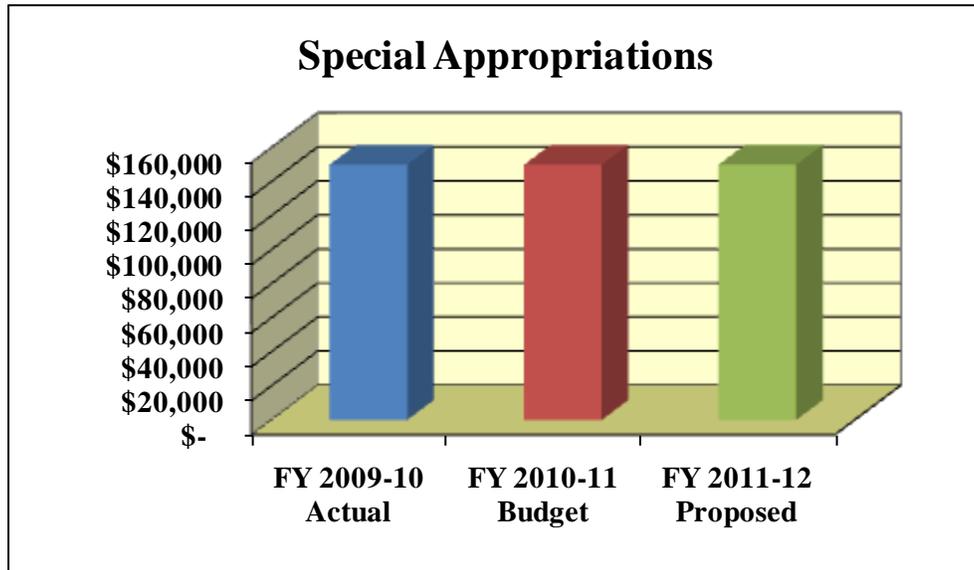




Special Appropriations

Special Appropriations Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
CONT. GENERAL FUND	30-690-91	\$ 150,000	\$ 150,000	\$ 150,000	0%
Total		\$ 150,000	\$ 150,000	\$ 150,000	0%

Budget Highlights: This year's Special Appropriations budget includes a transfer of \$150,000 to the General Fund, which will reimburse that fund for Water and Sewer Fund-related activities.



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.

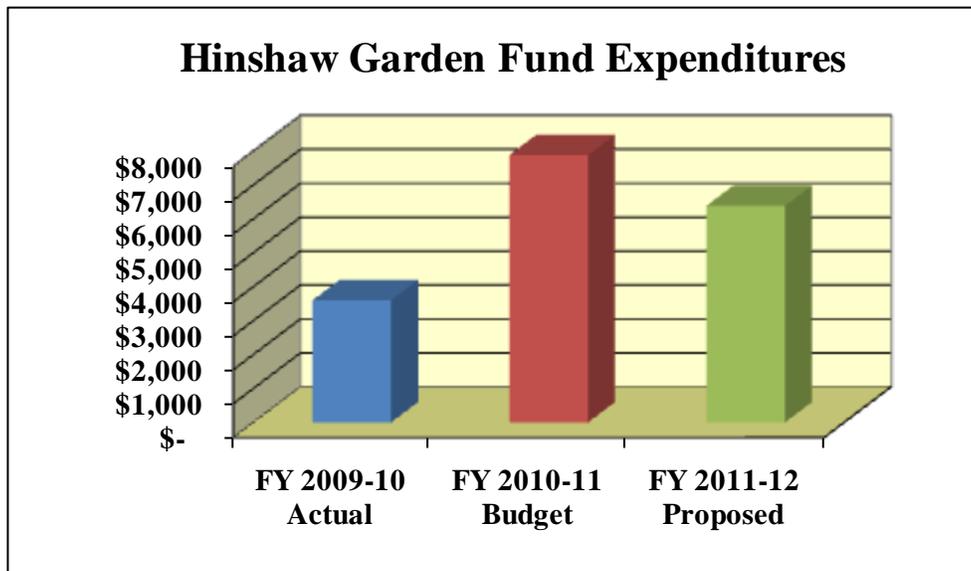


Hinshaw Gardens

Revenues Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
INTEREST ON INVESTMENT	51-329-00	\$ 1,035	\$ 3,000	\$ 1,000	-67%
FUND BAL. APPROP.	51-399-00	\$ -	\$ 4,880	\$ 5,380	10%
Total Revenues		\$ 1,035	\$ 7,880	\$ 6,380	

Expenditures Account Description	Account Number	FY 2009-10 Actual	FY 2009-10 Adopted	FY 2010-11 Proposed	Percent Change
CONTRIBUTION TO G/F	51-690-91	\$ 3,595	\$ 7,880	\$ 6,380	-19%
Total		\$ 3,595	\$ 7,880	\$ 6,380	

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 2009-2010, budgeted expenditures for the current fiscal year and proposed budget expenditures for the upcoming fiscal year.