

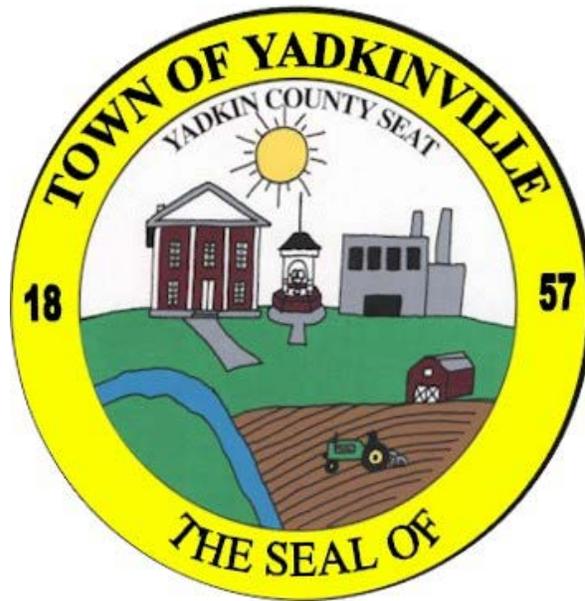
Manager's Recommended Budget

FY 2013-2014

MANAGER'S RECOMMENDED BUDGET

FISCAL YEAR 2013-2014

May 27, 2013



"A Town in Progress"



TOWN OF YADKINVILLE

“A TOWN IN PROGRESS”

Office of the Town Manager

May 24, 2013

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

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 Manager's Recommended Budget for FY 2013-2014 for 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 2013-2014 Recommended Budget totals \$4,411,857 for all town operations, capital improvements, and debt service requirements. This represents an increase of approximately \$68,696 or 1.6% from the FY 2012-2013 Adopted Budget of \$4,343,161.

This Budget recommends no increase to the current property tax rate and no increase in the current water and sewer rates. This budget recommends no change to the current fee schedule with the exception of the Privilege License fee schedule which was adopted earlier in FY2012-2013, and will go into effect this budget year.

HIGHLIGHTS OF THE RECOMMENDED BUDGET

- No tax increase recommended
- No increase in water/sewer rates recommended
- 2.5% COLA for employees recommended
- Appropriating \$40,000 from Powell Bill Fund Balance to resurface additional Town streets

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 FY 2013-2014 Recommended Budget for the General Fund totals \$2,211,268, which represents an approximate increase of 3% over the FY 2012-2013 Adopted Budget of \$2,147,605.

This Recommended Budget proposes to balance the General Fund with no increase to the current property tax rate.

Property Tax

The property tax base is estimated to be \$221,578,229 which represents an incremental increase of approximately 1% over FY 2012-2013 and is realistically based on information from the Yadkin County Tax Administrator.

This increase will provide approximately \$859,778 in property tax revenues based on an assumed collection rate of 94.6%. A penny on the tax rate is projected to generate approximately \$20,970 in revenue.

Solid Waste

This budget proposes no increase in solid waste fees.

Water and Sewer Fund

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

The FY 2013-2014 Recommended Budget for the Water and Sewer Fund totals \$2,200,589. This represents an increase of approximately 0.25% or \$5,033 from the FY 2012-2013 Adopted Budget of \$2,195,556.

Capital Project Fund

This is a project-length fund established to address a state mandate to rehabilitate the Yadkinville Dam, of which an estimated \$497,480 is appropriated for professional engineering service and construction costs. Any funds remaining at the completion of the remediation shall revert back to the Water/Sewer Fund.

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.

As interest rates remain depressed, \$5,075 of the Garden's fund balance is necessary to ensure there is funding to pay for maintenance costs. The FY 2013-2014 Recommended Budget for the Hinshaw Gardens Fund totals \$5,950 which includes \$625 estimated from investment earnings; \$250 estimated from rental fees and \$5,075 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 assessed valuation. The maximum property tax rate allowed in North Carolina is \$1.50 per \$100 of assessed value. 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 \$150,000 home the total annual Town of Yadkinville property taxes due would be \$615. Total Ad Valorem tax revenues (including prior year collections) are projected to be \$894,428 in FY 2013-2014. In North Carolina, this is the only significant source of revenue that the State allows local governments to control. This is strictly General Fund revenue.

The Manager's Recommended Budget proposes no increase to the current tax rate of \$0.41 per \$100 valuation.

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 projected vehicle tax revenue for FY 2013-2014 is \$69,720.

Sales Taxes

Two cents of the 6.75% 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 \$304,485 in FY 2013-2014. This is a conservative estimate based on North Carolina League of Municipalities estimates. This is strictly 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 will provide approximately \$2,150,035 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.

Transfers

The proposed FY 2013-2014 budget proposes a transfer of \$22,995 from the General Fund Balance to balance the budget. The Budget also proposes a \$21,614 transfer from the Water/Sewer Fund Balance to balance the budget.

The General Fund revenues will include a \$40,000 transfer from the Powell Bill Fund Balance to resurface more Town streets in the upcoming fiscal year. In addition, the General Fund revenues will also include a \$105,000 transfer from the enterprise fund to pay for administrative support including: project management, financial management, and human resources management.

Beer and Wine Tax and ABC Store Revenue

Revenues from the sale of beer and wine are distributed by the State of North Carolina and are based on the estimated population of the Town. This year's revenue from the beer and wine tax is estimated to be \$13,545.

Revenues generated from Yadkinville's ABC Store are based on the profit generated at that store, which is expected to be approximately \$49,040 for FY 2013-2014. The revenue generated from these sources is estimated to equal nearly two-and-a half cents on the tax rate.

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 approximately \$435,490 for FY 2013-2014. These are strictly General Fund revenues.

Hold Harmless Reimbursements

The annual Transitional Hold Harmless Reimbursement payment from the state expired after the August 2012 payment. This payment equates to \$49,700 in lost revenue annually to the Town beginning this fiscal year.

Solid Waste Fee

This Budget includes an estimated revenue line of \$90,345 for Solid Waste services as a result of the increasing contracted costs of providing weekly household garbage collection and recycling services to Town residents.

Privilege Business License

This budget estimates business license revenues to be approximately \$20,400 for FY 2013-2014.

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 \$88,665 for FY 2013-2014. This is strictly General Fund revenue.

EXPENDITURES IN PERSONNEL AND RELATED COSTS

Several challenges have presented themselves in the upcoming budget year. New legislation reforming the state's unemployment system requires local government to maintain a reserve equaling 1% of unemployment insurance taxable income beginning in the upcoming fiscal year. Additionally, the Town is anticipating an increase of 17.9% in healthcare insurance for FY2013-2014.

EXPENDITURES BY FUNCTION

General Government

This function accounts for \$443,326 or 10% of the total budget. Major expenditures include:

- Contract for municipal elections
- Rising health insurance costs
- Salaries and benefits

Public Safety

This function accounts for \$944,187 or 21.4% of the total budget. Major expenditures include:

- One used vehicle
- In-car computer
- New server
- Radios and installation

Transportation

This function accounts for \$324,457 or 7.4% of the total budget. Major expenditures include:

- Continued resurfacing of Town streets
- Replace street signs to meet state reflectivity requirements
- Part-time seasonal maintenance help

Environmental Protection

This function accounts for \$2,233,698 or 50.6% of the total budget. Major expenditures include:

- Turbidimeters; hot air oven; turbine pumps and motors; feeder pumps; Stenner pumps; decant pumps; sand pump; generator for Water Plant
- Contract to dip sand out of creek at Water Plant
- DR5000 and Autoclave 8000 for Water Plant
- Pave road from lab to influent/2 roofs at Sewer Plant
- New backhoe and camera for Water/Sewer Operations

Economic and Community Development

This function accounts for \$67,106 or 1.5% of the total budget. Major expenditures include:

- Funding for façade grant program

Culture and Recreation

This function accounts for \$57,983 or 1.3% of the total budget. Major purchases are:

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

Miscellaneous

This function accounts for \$151,191 or 3.4% of the total budget. Major expenditures include:

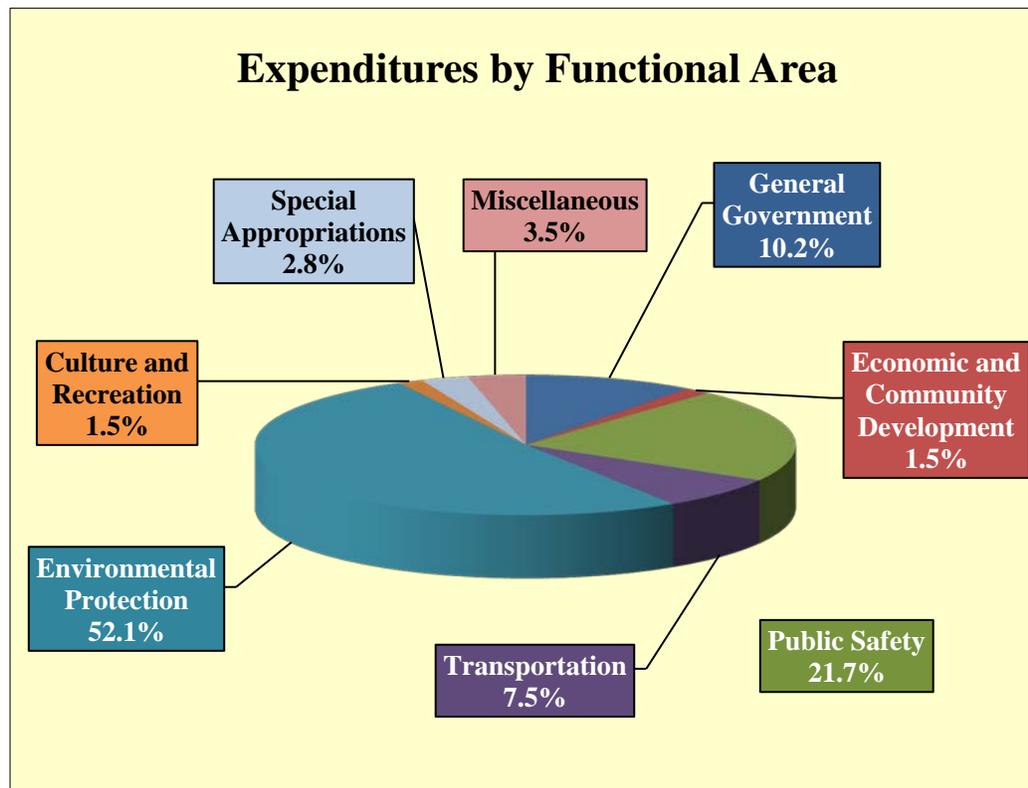
- Funding for insurance

Special Appropriations

This function accounts for \$189,910 or 4.3% of the total budget. Major expenditures include:

- Yadkinville Dam Remediation
- Funding for outside agencies
- Funding for debt service on the new Yadkinville Community Park

The following chart illustrates expenditures as assigned by function.



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.

I would like to extend my appreciation to Finance Officer Dina Reavis for her assistance and hard work.

This budget for FY 2013-2014 is recommended for approval by the Town Board of Commissioners.

Sincerely,

Christopher S. Ong
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, 2013, and ending June 30, 2014:

Ad Valorem Taxes	\$ 894,993
Vehicle Taxes	\$ 69,720
Sales Tax	\$ 363,525
Intergovernmental Revenues	\$ 88,665
Utility Franchise Fees	\$ 388,195
Investment Earnings	\$ 2,400
Permits and Licenses	\$ 23,450
Transfers	\$ 110,950
Miscellaneous Revenues	\$ 206,375
Fund Balance Appropriated	\$ 22,995
Powell Bill Fund Balance Appropriated	<u>\$ 40,000</u>
	\$2,211,268

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, 2013, and ending June 30, 2014:

Governing Body	\$ 58,473
Elections	\$ 3,735
Administration	\$ 337,718
Planning and Zoning	\$ 67,106
Municipal Buildings	\$ 26,100
Police Department	\$ 942,487
Public Safety	\$ 1,700
Garage	\$ 17,300
Streets and Highways	\$ 195,792
Powell Bill	\$ 128,665
Sanitation	\$ 205,975
Recreation	\$ 52,033
Hinshaw Gardens	\$ 5,950
Non-Departmental	\$ 83,324
Special Appropriations	<u>\$ 84,910</u>
	\$2,211,268

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, 2013, and ending June 30, 2014:

Sales and Services	\$2,064,900
Investment Earnings	\$ 740
Miscellaneous	<u>\$ 134,949</u>
	\$2,200,589

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, 2013, and ending June 30, 2014:

Administration	\$ 225,498
Water Plant	\$ 540,232
Sewer Plant	\$ 304,062
Lab and Pretreatment	\$ 113,607
Water and Sewer Operations	\$ 844,325
Non-Departmental	\$ 67,867
Special Appropriations	<u>\$ 105,000</u>
	\$2,200,589

SECTION 5: It is estimated that the following revenue will be available in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014:

Investment Earnings	\$ 625
Rents and Concessions	\$ 250
Fund Balance Appropriated	<u>\$ 5,075</u>
	\$ 5,950

SECTION 6: The following amounts are appropriated in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014:

Transfer to the General Fund	<u>\$ 5,950</u>
	\$ 5,950

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, 2013, 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 \$220,112,956 and an estimated rate of collection of 94.4%. This estimated rate of collection is based on the Fiscal Year 2011-12 audited collection rate of 94.4%.

SECTION 8: General Fund Fees and Charges for Service

- A. Weekly residential solid waste collection and disposal
 - 1. Base Rate. \$8.00 per month per household on utility bill
- B. Bulk item pickup over 5 items. \$ 5.00 per item over the 5th item
- C. Zoning fees
 - 1. Zoning Text Amendment \$ 150.00
 - 2. R-10 Residential Rezoning \$ 100.00

3.	R-20 Residential Rezoning	\$ 100.00
4.	R-8A Residential Rezoning Request	\$ 100.00
5.	RMH (Manufactured Housing) Rezoning	\$ 150.00
6.	R-O Residential-Office Rezoning	\$ 150.00
7.	B-1 Neighborhood Business Rezoning	\$ 200.00
8.	B-2 Highway Business Rezoning	\$ 200.00
9.	B-3 Central Business Rezoning	\$ 200.00
10.	M-1 Light Industrial-Manufacturing Rezoning	\$ 300.00
11.	M-2 Heavy Industrial-Manufacturing Rezoning	\$ 400.00
12.	Conditional Use Permit	\$ 150.00
13.	Administrative Appeal	\$ 150.00
14.	Variance	\$ 150.00
15.	Zoning Compliance Permit	\$ 20.00
16.	Zoning Verification Letter	\$ 20.00
17.	Sign Permit	\$ 20.00
D. Site plan review fees		
1.	Planned Unit Development Review	\$ 150.00
2.	Minor Plat Review	\$ 20.00
3.	Preliminary Plat (plus \$3/lot) Review	\$ 75.00
4.	Final Plat (plus \$2/lot) Review	\$ 50.00
E. Lot Cleaning (less equipment fees)		
1.	Administrative Fee	\$ 100.00
2.	Labor Charge per Worker (per Hour)	\$ 20.00
3.	Charge per Ton of Debris	Landfill Fee
F. Lot Mowing (less equipment fees)		
1.	Administrative Fee	\$ 100.00
2.	Labor Charge per Worker (per Hour)	\$ 20.00
G. Equipment Fees (Per Hour) Exclusive of Labor Fees		
1.	Jackhammer	\$ 30.00
2.	Bucket Truck	\$ 75.00
3.	Motograder	\$ 75.00
4.	CAT Backhoe	\$ 75.00
5.	JCB Backhoe	\$ 75.00
6.	Skidsteer-Bobcat	\$ 50.00
7.	Vac-Tron	\$ 50.00
8.	Portable Welder	\$ 25.00
9.	Tractor with Bushhog	\$ 50.00
10.	Radius Mower	\$ 25.00
11.	Service Trucks	\$ 25.00
12.	Ditch Witch	\$ 50.00
13.	International Dump Truck	\$ 50.00
14.	Chevrolet Dump Truck	\$ 65.00
15.	Jetter	\$ 50.00
16.	Tapping Machine	\$ 30.00
17.	Garbage Truck	\$ 50.00
18.	Chipper with Truck	\$ 50.00
19.	Mapping Equipment	\$ 25.00

20. Push Camera	\$ 30.00
21. Camera Trailer Equipment	\$ 50.00
22. Camera Equipment	\$ 50.00
H. Hinshaw Gardens Rental	\$ 75.00
I. Yadkinville Town Community Park Rentals	
1. Yadkinville Resident	\$ 50.00
2. Non-Resident	\$ 100.00
3. Yadkinville Business	\$ 100.00
4. Non-Yadkinville Business	\$ 200.00
5. Exempt Organization	no charge
6. Cleaning Fee (Refundable)	\$ 100.00
J. Parking Citations	
1. Fire Lane	\$ 25.00
2. 1-10 Days Past Receipt	\$ 5.00
3. 11-30 Days Past Receipt	\$ 10.00
4. 31+ Days Past Receipt	\$ 20.00
K. Precious Metal	
1. Annual Permit	set by State (currently \$180.00)
2. Permit (per employee) 1 st Time	\$ 10.00
3. Permit (per employee) after 1 st Time	\$ 3.00
L. Finger Printing & Criminal History	Through SBI (currently \$38.00)
M. Special Event Permit	
1. Application Fee	\$ 25.00
N. Privilege License	
Schedule A – Based on Flat Fees	
1. Brokers-not otherwise taxed or exempt	\$100.00
2. Flea Market (Owner)	\$200.00
3. Golf Course-Driving Range	\$100.00
4. Rest Home or Nursing Facility	
< 25 Beds	\$ 50.00
25-49 Beds	\$100.00
50+ Beds	\$150.00
5. Manufacturing-not otherwise taxed or exempt	\$100.00
6. Fortune Teller/Palm Readers	\$500.00
7. Mini-storage facility	\$ 75.00
8. Tanning Salon-per unit	\$ 5.00
9. Tattoo or body piercing	\$200.00
10. Trades-not otherwise taxed or exempt	\$100.00
11. Vendor Produce Stand	\$ 25.00
12. Warehouse	\$ 100.00
13. Wholesale-not otherwise taxed or exempt	\$ 100.00
14. Day care or Pre-school	

<50 enrollees	\$ 50.00
50-99 enrollees	\$ 100.00
100+ enrollees	\$ 150.00
15. Christmas Tree Lot Sales	\$ 50.00
16. Shooting Range	\$ 200.00
17. Retail-not otherwise taxed or exempt	\$ 100.00
18. Services-not otherwise taxed or exempt	\$ 50.00
19. Internet Sweepstakes Café-per location	\$3,000.00
20. Internet Sweepstakes Café-per computer terminal	\$ 500.00

Schedule B—Regulated by the State of North Carolina

1. Advertising (Outdoors)	\$ 35.00
2. Amusements-rides and games	\$ 25.00
3. Amusements-dances or admission charged	\$ 25.00
4. Armored car service	\$ 20.00
5. Automatic sprinkler installation	\$ 100.00
6. Automobile Dealership	\$ 25.00
7. Automotive accessories	\$ 12.50
8. Automotive equipment—wholesale	\$ 37.50
9. Barber shop-per operator	\$ 2.50
10. Beauty shop-per operator	\$ 2.50
11. Bicycles-sales and accessories	\$ 25.00
12. Bowling alley-per alley	\$ 10.00
13. Campground	\$ 12.50
14. Car wash	\$ 12.50
15. Check cashing business	\$ 100.00
16. Chain store	\$ 50.00
17. Circus or carnival/per day	\$ 25.00
18. Collection agency	\$ 50.00
19. Contractor-general, paving, insulation, landscape	\$ 10.00
20. Dry cleaners	\$ 50.00
21. Electrician	\$ 50.00
22. Electronic video game-per machine	\$ 5.00
23. Elevator installation	\$ 100.00
24. Employment agency	\$ 100.00
25. Fire Arms dealer	\$ 50.00
26. Funeral Homes/coffin dealer	\$ 50.00
27. Garage/car repair	\$ 12.50
28. Gas company-subcontractor	\$ 50.00
29. Heating/mechanical contractor	\$ 50.00
30. Heating/illuminating oil distribution	\$ 50.00
31. Hotel/motel-per room (\$25 minimum)	\$ 1.00
32. Ice cream manufacturer	\$ 12.50
33. Other weapons dealers (daggers, brass knuckles etc)	\$ 200.00
34. Laundromat or linen supplies	\$ 50.00

35. Loan agency or broker	\$ 100.00
36. Manicurist-per operator	\$ 2.50
37. Motorcycles sales/accessories	\$ 12.50
38. Movie theatre-per screen	\$ 200.00
39. Videos-rentals or sales	\$ 25.00
40. Music machines-per machine	\$ 5.00
41. Music machine repair	\$ 5.00
42. Outdoor theatre	\$ 100.00
43. Packing House	\$ 100.00
44. Pawnbroker	\$ 275.00
45. Plumbing contractor	\$ 50.00
46. Pool tables-per location	\$ 25.00
47. Radios/TVs-retail and repair	\$ 5.00
48. Restaurant/cafes	
0-4 seats	\$ 25.00
5+ seats	\$ 42.50
49. Service station	\$ 12.50
50. Sign installation	\$ 25.00
51. Specialty market operator	\$ 200.00
52. Sprinkler system installation	\$ 100.00
53. Sundries (soft drinks, tobacco etc...)	\$ 4.00
54. Taxi cab company-per taxi cab	\$ 15.00
55. Telegraph company	\$ 50.00
56. Tobacco warehouse	\$ 50.00
57. Undertaker	\$ 50.00
58. Farm machinery sales	\$ 100.00

Schedule C—Exempt

1. Accountant	No fee
2. Alarm Systems Installation	No fee
3. Alarm Monitoring	No fee
4. Appliance sales/rentals	No fee
5. Architect	No fee
6. Art festivals	No fee
7. Attorney	No fee
8. Auctioneer	No fee
9. Banks	No fee
10. Bail bondsman	No fee
11. Brewery	No fee
12. Bus company	No fee
13. Chiropodist	No fee
14. Co-op Market	No fee
15. Chiropractor	No fee
16. Computer hardware retail/rental	No fee
17. Dentist	No fee
18. Distributing motor fuel at wholesale	No fee

19. Embalmer	No fee
20. Engineer	No fee
21. Flea market vendor	No fee
22. Healer	No fee
23. Home inspector	No fee
24. Installment paper dealer	No fee
25. Insurance company	No fee
26. Landscape architect	No fee
27. Land Surveyor	No fee
28. Massage therapist	No fee
29. Merchandising machines	No fee
30. Mortician	No fee
31. Motion picture making	No fee
32. Newspaper	No fee
33. Office equipment sales/rentals	No fee
34. Optician	No fee
35. Optometrist	No fee
36. Ophthalmologist	No fee
37. Osteopaths	No fee
38. Pest control applicators	No fee
39. Pharmacist	No fee
40. Photographers	No fee
41. Physicians	No fee
42. Private detective/investigator	No fee
43. Railway Company	No fee
44. Real estate agent	No fee
45. Real estate appraiser	No fee
46. Real estate loan broker	No fee
47. Savings and loan association	No fee
48. Soft drink manufacturer	No fee
49. Surgeon	No fee
50. Telephone company	No fee
51. Winery	No fee
52. Vending machine corporation	No fee
53. Veterinarian	No fee
54. Non-profit organizations	No fee

Schedule D-Fees regulated by the state of North Carolina for the sale of beer and wine

1. Beer on premises	\$ 15.00
2. Beer off premises	\$ 5.00
3. Wine on premises	\$ 15.00
4. Wine off premises	\$ 10.00
5. Wholesale dealers-beer only	\$ 37.50
6. Wholesale dealers-wine only	\$ 37.50

7. Wholesale dealers-beer and wine	\$ 62.50
O. Property Tax Rate	\$0.41/\$100 assessed value
1. Late Fee.	2% after January 6 ¹
2. Tax Advertising Fee	\$ 4.00
P. Administrative service fees	
1. Copying Fee	\$ 0.15 per page
2. Returned Check Fee	\$ 25.00

SECTION 9: Enterprise Fees and Rates

A. Testing	
1. Colisure	\$ 25.00
B. Public Utilities	
1. Residential Water Deposit (Renters)	\$ 100.00
2. Commercial Water Deposit (Renters)	\$ 200.00
3. Late Charge	\$ 5.00
4. Reconnect Fee	\$ 30.00
5. ¾" Water Tap Inside	\$ 850.00
6. ¾" Water Tap Outside	\$ 1,050.00
7. 1" Water Tap Inside	\$ 1,100.00
8. 1" Water Tap Outside	\$ 1,350.00
9. 1 ½" Water Tap Inside	\$ 2,600.00
10. 1 ½" Water Tap Outside	\$ 3,300.00
11. 2" Water Tap Inside	\$ 3,100.00
12. 2" Water Tap Outside	\$ 3,850.00
13. 4" Sewer Tap Inside ²	\$ 600.00
14. 4" Sewer Tap Outside ³	\$ 1,200.00
15. Minimum Monthly Inside Water Rate ⁴	\$ 11.87
16. Next 7,000 Gallons Inside (per each 1,000 gallons)	\$ 3.52
17. Next 10,000 Gallons Inside (per each 1,000 gallons)	\$ 3.33
18. Next 30,000 Gallons Inside (per each 1,000 gallons)	\$ 3.17
19. Next 50,000 Gallons Inside (per each 1,000 gallons)	\$ 2.99
20. Minimum Monthly Outside Water Rate ⁵	\$ 23.75
21. Next 7,000 Gallons Outside (per each 1,000 gallons)	\$ 7.05
22. Next 10,000 Gallons Outside (per each 1,000 gallons)	\$ 6.68
23. Next 30,000 Gallons Outside (per each 1,000 gallons)	\$ 6.33
24. Next 50,000 Gallons Outside (per each 1,000 gallons)	\$ 5.98
25. Sewer Charge.	Additional 105% of water usage charge
C. Bulk Water Rates by Gallon	
1. 0-1,000	\$ 11.00
2. 1,001 to 5,000	\$ 27.50

¹ ¾% each additional month

² Plus vendor cost for meter, if no water meter on site

³ Plus vendor cost for meter, if no water meter on site

⁴ Up to 3,000 gallons per month

⁵ Up to 3,000 gallons per month

3. 5,001 to 10,000	\$ 55.00
4. 10,001 to 15,000	\$ 82.50
5. 15,001 to 20,000	\$ 110.00
6. 20,001 to 25,000	\$ 137.50
7. 25,001 to 30,000	\$ 165.00
8. 30,001 to 35,000	\$ 192.50
9. 35,001 to 40,000	\$ 220.00
10. 40,001 to 45,000	\$ 247.50
11. 45,001 to 50,000	\$ 275.00
12. 50,001 to 55,000	\$ 302.50
13. 55,001 to 60,000	\$ 330.00
14. 60,001 to 65,000	\$ 357.50
15. 65,001 to 70,000	\$ 385.00
16. 70,001 to 75,000	\$ 412.50
17. 75,001 to 80,000	\$ 440.00
18. 80,001 to 85,000	\$ 467.50
19. 85,001 to 90,000	\$ 495.00
20. 90,001 to 95,000	\$ 522.50
21. > 95,000	\$ 550.00

SECTION 10: 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 11: 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 3rd day of June, 2013

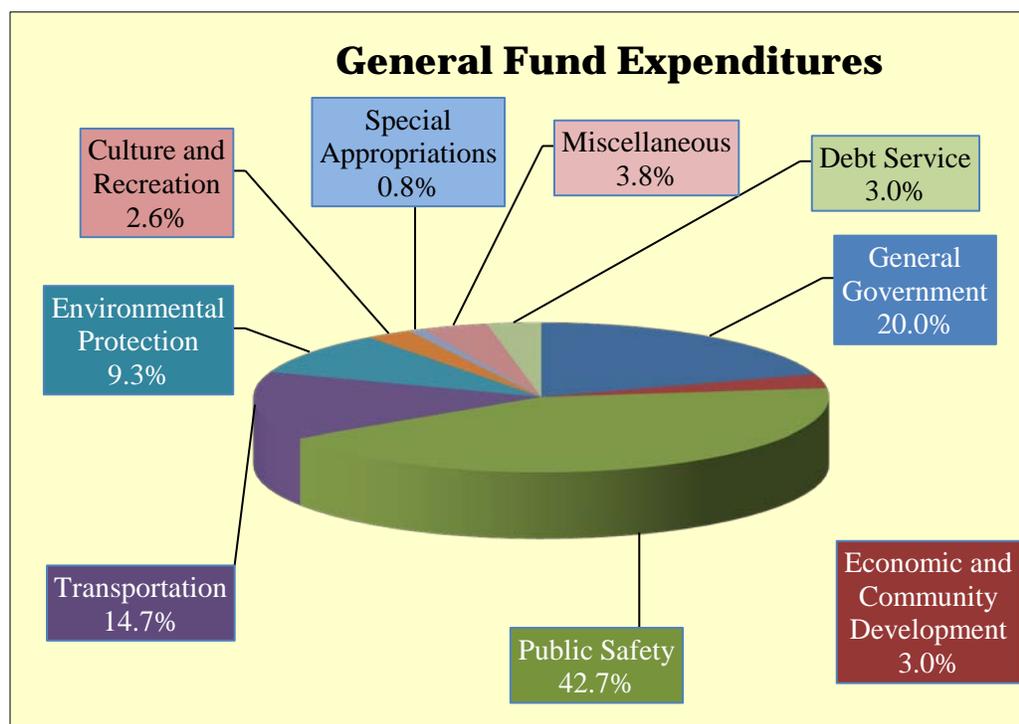
Hubert Gregory
Mayor

Attest:

Carmen Headen
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.



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.

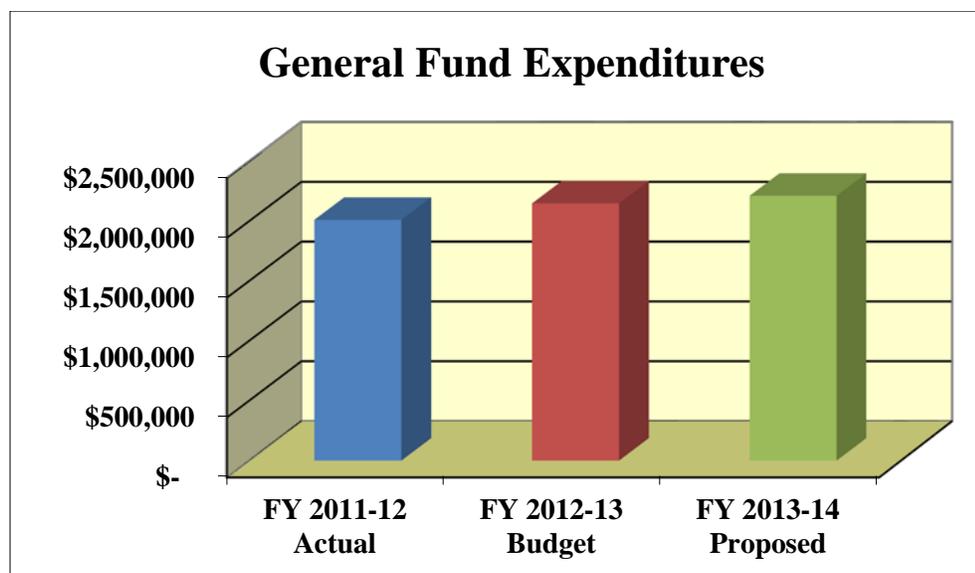
Revenues Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
CURRENT YEAR LEVY	10-301-00	\$ 861,841	\$ 851,925	\$ 859,778	1%
1ST PRIOR YEAR	10-301-01	\$ 31,885	\$ 15,000	\$ 27,500	83%
2ND PRIOR YEAR	10-301-02	\$ 13,015	\$ 6,100	\$ 5,150	-16%
3RD PRIOR YEAR +	10-301-03	\$ 8,033	\$ 3,000	\$ 2,000	-33%
VEHICLE TAX -CURRENT	10-302-00	\$ 60,342	\$ 50,220	\$ 58,300	16%
VEHICLE TAX - 1ST PRIOR	10-302-01	\$ 8,432	\$ 11,000	\$ 10,700	-3%
VEHICLE TAX - 2ND PRIOR	10-302-02	\$ 239	\$ 500	\$ 445	-11%
VEHICLE TAX - 3RD PRIOR	10-302-03	\$ 460	\$ 400	\$ 275	-31%
YEAR +					
REIMBURSEMENT HOLD	10-309-00	\$ 46,117	\$ 49,700	\$ -	-100%
HARMLESS		\$			
TAX DISCOUNTS	10-311-00	(3,808)	\$ -	\$ (4,000)	#DIV/0!
TAX REFUNDS - AD		\$			
VALOREM	10-312-00	(776)	(175)	\$ (75)	-57%
		\$			
COUNTY COLLECTION FEES	10-313-00	(1,042)	(750)	\$ (1,200)	60%
TAX PENALTIES	10-317-00	\$ 8,077	\$ 8,000	\$ 5,840	-27%
PRIVILEGE LICENSES	10-325-00	\$ 600	\$ 400	\$ 20,400	5000%
PRECIOUS METAL PERMITS	10-325-01	\$ 870	\$ 560	\$ 750	34%
FRANCHISE TAX-					
CABLEVISION	10-328-00	\$ 2,941	\$ 2,940	\$ 2,990	2%
INTEREST ON					
INVESTMENTS	10-329-00	\$ 3,738	\$ 3,125	\$ 2,400	-23%
RENTS & CONCESSIONS	10-331-00	\$ 200	\$ 500	\$ 200	-60%
PARK RENTAL FEES	10-332-00	\$ 50	\$ 50	\$ -	-100%
MISCELLANEOUS REVENUE	10-335-00	\$ 10,106	\$ 9,600	\$ 2,000	-79%
DONATIONS/PRIVATE-					
POLICE	10-336-00	\$ -	\$ -	\$ -	0%
CONTROLLED SUB. TAX -					
P/D	10-336-01	\$ 3,038	\$ 1,000	\$ 2,435	144%
FEDERAL DRUG MONEY	10-336-02	\$ -	\$ -	\$ -	0%
NAT. GAS/FED. EXCISE TAX	10-337-01	\$ 3,598	\$ 3,650	\$ 3,905	7%
FRANCHISE/ELEC. POWER	10-337-02	\$ 376,367	\$ 372,000	\$ 381,300	2%
SALES TAX/TELECOM.	10-337-03	\$ 40,667	\$ 39,580	\$ 38,985	-2%
SALES TAX/VIDEO PROG.	10-337-04	\$ 19,653	\$ 20,260	\$ 20,055	-1%
SOLID WASTE DISPOSAL					
FEE	10-337-05	\$ 2,002	\$ 2,000	\$ 2,000	0%
BEER AND WINE TAX	10-341-00	\$ 12,834	\$ 13,280	\$ 13,545	2%
ABC REVENUE	10-341-01	\$ 50,627	\$ 45,000	\$ 49,040	9%
GRAPE FESTIVAL PROJECT					
GRANT	10-341-02	\$ -	\$ -	\$ -	0%
POWELL BILL	10-343-00	\$ 87,704	\$ 89,000	\$ 88,665	0%
ROOM OCCUPANCY TAX	10-344-00	\$ 14,331	\$ 14,550	\$ 19,480	34%
LOCAL OPTION SALES TAX	10-345-00	\$ 296,094	\$ 294,900	\$ 304,485	3%
MISC. POLICE DEPT.	10-348-02	\$ -	\$ -	\$ -	0%
COURT FEES	10-351-00	\$ 1,463	\$ 1,250	\$ 1,410	13%
PARKING CITATIONS	10-352-00	\$ 2,395	\$ 2,560	\$ 890	-65%

BUILDING & ZONING PERMITS	10-355-00	\$ 2,305	\$ 1,800	\$ 2,050	14%
SPECIAL EVENTS PERMITS	10-356-00	\$ -	\$ 250	\$ 250	0%
GARBAGE COLLECTION FEES	10-359-00	\$ 105	\$ 120	\$ 160	33%
SOLID WASTE COLLECTION FEE	10-360-00	\$ -	\$ 87,350	\$ 90,345	3%
TAX REFUNDS	10-367-00	\$ 10,610	\$ 10,000	\$ 17,120	71%
GASOLINE EXCISE TAX	10-367-01	\$ 2,674	\$ 3,120	\$ 1,750	-44%
RETURN FROM YVEDDI	10-368-00	\$ -	\$ -	\$ -	0%
SALE OF EQUIPMENT	10-382-00	\$ 5,692	\$ 6,000	\$ 6,000	0%
CHLD OBESITY MINI-GRANT	10-394-00	\$ -	\$ -	\$ -	0%
TRANSFER FROM W/S FUND	10-397-30	\$ 150,000	\$ 95,000	\$ 105,000	11%
TRANSFER FROM H. GARDENS	10-397-51	\$ 4,575	\$ 6,390	\$ 5,950	-7%
TRANSFER FROM PARK FUND	10-397-66	\$ -	\$ -	\$ -	0%
FUND BALANCE APPROPRIATED	10-399-01	\$ -	\$ 26,450	\$ 22,995	-13%
Total Revenues	0	\$ 2,138,053	\$ 2,147,605	\$ 2,211,268	3%

Budget Highlights: The Town expects a slight uptick in property tax revenues for FY 2013-2014. 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 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
GOVERNING BODY	10-410-00	\$ 32,385	\$ 35,300	\$ 58,473	66%
ADMINISTRATION	10-420-00	\$ 337,395	\$ 335,266	\$ 337,718	1%
ELECTIONS	10-430-00	\$ 3,731	\$ -	\$ 3,735	100%
PLANNING AND ZONING	10-490-00	\$ 11,874	\$ 60,062	\$ 67,106	12%
MUNICIPAL BUILDINGS	10-500-00	\$ 19,831	\$ 26,300	\$ 26,100	-1%
POLICE DEPARTMENT	10-510-00	\$ 935,704	\$ 912,854	\$ 942,487	3%
EDITY GRANT	10-511-00	\$ -	\$ -	\$ -	0%
PUBLIC SAFETY	10-512-00	\$ 2,675	\$ 4,300	\$ 1,700	-60%
GARAGE	10-555-00	\$ 16,667	\$ 17,400	\$ 17,300	-1%
STREETS AND HIGHWAYS	10-560-00	\$ 189,761	\$ 192,684	\$ 195,792	2%
POWELL BILL	10-570-00	\$ 76,568	\$ 89,000	\$ 128,665	45%
SANITATION	10-580-00	\$ 186,441	\$ 203,710	\$ 205,975	1%
RECREATION	10-620-00	\$ 50,287	\$ 55,424	\$ 52,033	-6%
HINSHAW GARDENS	10-621-00	\$ 4,695	\$ 6,390	\$ 5,950	-7%
NON-DEPARTMENTAL	10-660-00	\$ 67,088	\$ 78,915	\$ 83,324	6%
SPECIAL APPROPRIATIONS	10-690-00	\$ 75,437	\$ 125,400	\$ 84,910	-32%
CONTINGENCY	10-999-00	\$ -	\$ 4,600	\$ -	-100%
Total		\$ 2,010,539	\$ 2,147,605	\$ 2,211,268	3%

Budget Highlights: This year's budget includes funding for a police vehicle and other priority capital investments. Operational costs are estimated to increase as rising fuel prices drive the cost of supplies and materials. In this year's budget, the Town is anticipating an increase in gasoline costs and a 17.9% increase in health insurance costs for Town employees. The Town is cutting other expenditures where it can, while staying committed to providing the same level of service delivery to the taxpayers.



The above chart illustrates a 3% increase in General Fund budgeting expenditures for the upcoming fiscal year in relation to the adopted FY 2012-13 budget and what was actually spent in the prior fiscal year.

GENERAL GOVERNMENT

Governing Body Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
BOARD MEETINGS	10-410-01	\$ 20,700	\$ 20,700	\$ 42,000	103%
FICA	10-410-05	\$ 1,584	\$ 1,590	\$ 3,213	102%
TELEPHONE & POSTAGE	10-410-11	\$ 1,359	\$ 3,510	\$ 3,510	0%
PRINTING	10-410-12	\$ 1,290	\$ 750	\$ 1,000	33%
TRAVEL	10-410-14	\$ 25	\$ 250	\$ 250	0%
MTCE. & REPAIR - VEHICLE	10-410-17	\$ -	\$ -	\$ -	0%
AUTO SUPPLIES	10-410-31	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	10-410-57	\$ 7,427	\$ 8,500	\$ 8,500	0%
Total		\$ 32,385	\$ 35,300	\$ 58,473	66%

Administration Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
SALARIES	10-420-02	\$ 194,400	\$ 184,453	\$ 187,320	2%
LIFE, AD&D, LTD	10-420-03	\$ 765	\$ 1,020	\$ 970	-5%
PROFESSIONAL SERVICES	10-420-04	\$ 34,966	\$ 35,000	\$ 35,000	0%
FICA	10-420-05	\$ 14,675	\$ 14,111	\$ 14,330	2%
GIS/ HEALTH INSURANCE	10-420-06	\$ 28,579	\$ 30,661	\$ 32,064	5%
RETIREMENT (MATCH)	10-420-07	\$ 13,080	\$ 12,433	\$ 13,244	7%
401K	10-420-08	\$ 9,324	\$ 9,223	\$ 9,366	2%
DENTAL INSURANCE	10-420-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	10-420-10	\$ 180	\$ 3,000	\$ 3,000	0%
TELEPHONE & POSTAGE	10-420-11	\$ 6,852	\$ 7,360	\$ 7,360	0%
PRINTING	10-420-12	\$ 373	\$ 1,000	\$ 1,000	0%
TRAVEL	10-420-14	\$ 1,696	\$ 2,750	\$ 2,750	0%
MTCE. & REPAIR - EQUIP.	10-420-16	\$ 1,858	\$ 2,000	\$ 2,000	0%
MTCE. & REPAIR - VEHICLE	10-420-17	\$ 1,107	\$ 1,000	\$ 750	-25%
SAFETY - OSHA REQUIRED	10-420-20	\$ 564	\$ 480	\$ 220	-54%
ADVERTISING	10-420-26	\$ 1,218	\$ 500	\$ 960	92%
AUTO SUPPLIES	10-420-31	\$ 2,474	\$ 2,090	\$ 3,120	49%
SUPPLIES & MATERIALS	10-420-33	\$ 3,952	\$ 4,280	\$ 4,280	0%
CONTRACTED SERVICES	10-420-45	\$ 11,889	\$ 13,000	\$ 13,000	0%
DUES & SUBSCRIPTIONS	10-420-53	\$ 4,876	\$ 5,000	\$ 5,735	15%
OTHER	10-420-57	\$ 171	\$ 250	\$ 250	0%
CAPITAL OUTLAY - EQUIP.	10-420-74	\$ 4,278	\$ 4,655	\$ -	-100%
CAP.OUT.-NON-CAPITAL	10-420-75	\$ 118	\$ 1,000	\$ 1,000	0%
Total		\$ 337,395	\$ 335,266	\$ 337,718	1%

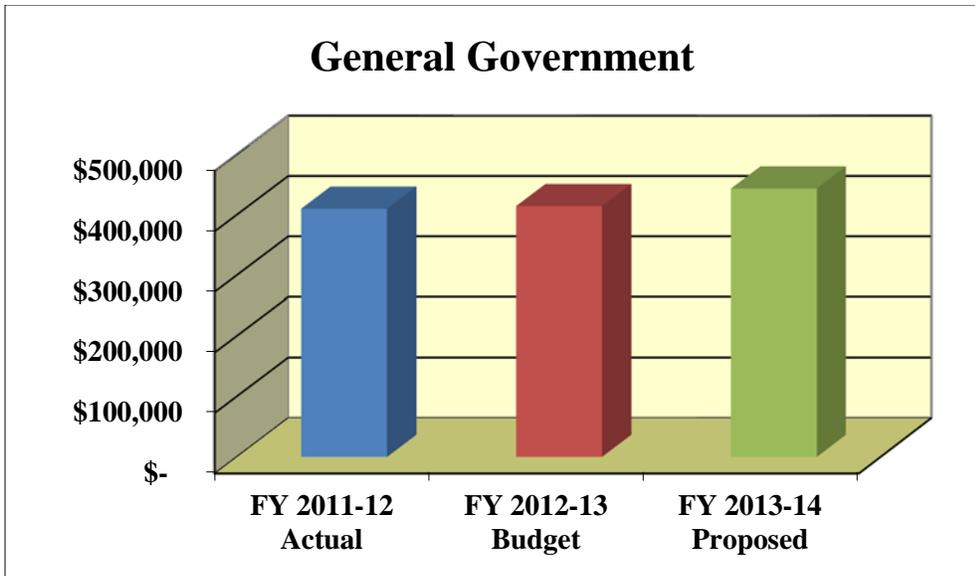
Elections Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
ELECTIONS	10-430-00	\$ -	\$ -	\$ -	0%
CONTRACTED SERVICES	10-430-45	\$ 3,731	\$ -	\$ 3,735	100%
Total	0	\$ 3,731	\$ -	\$ 3,735	100%

Budget Highlights: This increase represents the anticipated cost for a municipal election this fiscal year.

Municipal Buildings Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
PROFESSIONAL SERVICES	10-500-04	\$ -	\$ -	\$ -	0%
UTILITIES	10-500-13	\$ 12,024	\$ 15,000	\$ 15,000	0%
MTCE. & REPAIR - BLDGS.	10-500-15	\$ 651	\$ 2,000	\$ 2,000	0%
MTCE. & REPAIR - EQUIP.	10-500-16	\$ 244	\$ 1,500	\$ 1,500	0%
SUPPLIES & MATERIALS	10-500-33	\$ 267	\$ 1,000	\$ 800	-20%
CONTRACTED SERVICES	10-500-45	\$ 5,985	\$ 6,100	\$ 6,100	0%
MISCELLANEOUS	10-500-57	\$ 660	\$ 700	\$ 700	0%
CAPITAL OUTLAY - REAL ESTATE	10-500-71	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - OTHER	10-500-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-500-74	\$ -	\$ -	\$ -	0%
CAP.OUT.-NON-CAPITAL	10-500-75	\$ -	\$ -	\$ -	0%
Total		\$ 19,831	\$ 26,300	\$ 26,100	-1%

Garage Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
TELEPHONE	10-555-11	\$ 1,771	\$ 1,000	\$ 800	-20%
UTILITIES	10-555-13	\$ 5,313	\$ 6,500	\$ 6,700	3%
MTCE. & REPAIR-BLDG.	10-555-15	\$ 380	\$ 1,000	\$ 1,000	0%
MTCE. & REPAIR - EQUIP.	10-555-16	\$ 424	\$ 1,000	\$ 1,000	0%
SUPPLIES & MATERIALS	10-555-33	\$ 813	\$ 1,200	\$ 1,200	0%
CONTRACTED SERVICES	10-555-45	\$ 7,966	\$ 6,500	\$ 6,500	0%
MISCELLANEOUS	10-555-57	\$ -	\$ 200	\$ 100	-50%
CAPITAL OUTLAY - OTHER	10-555-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-555-74	\$ -	\$ -	\$ -	0%
CAP.OUT.-NON-CAPITAL	10-555-75	\$ -	\$ -	\$ -	0%
Total		\$ 16,667	\$ 17,400	\$ 17,300	-1%

Budget Highlights: Funding will decrease from FY 2012-2013 in Municipal Buildings and Garage budgets.



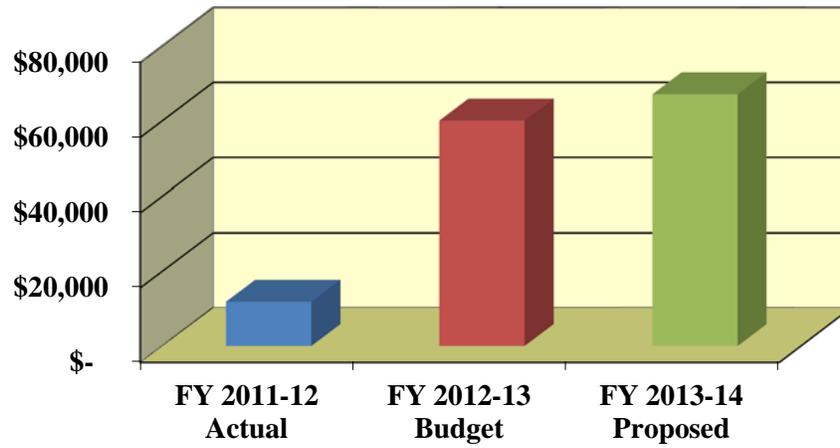
The above chart, illustrates an approximate increase of 7% in the size of General Government's budget between what was budgeted for FY 2012-2013 and the current year's budget.

ECONOMIC AND COMMUNITY DEVELOPMENT

Planning and Zoning Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
MEETING FEES	10-490-01	\$ 1,256	\$ 1,000	\$ 2,700	170%
SALARIES	10-490-02	\$ -	\$ 40,000	\$ 41,000	2%
LIFE, AD&D, LTD	10-490-03	\$ -	\$ 190	\$ 245	29%
PROFESSIONAL SERVICES	10-490-04	\$ 9,289	\$ 500	\$ 900	80%
FICA	10-490-05	\$ -	\$ 3,060	\$ 3,137	2%
GIS/ HEALTH INSURANCE	10-490-06	\$ -	\$ 7,666	\$ 8,016	5%
RETIREMENT (MATCH)	10-490-07	\$ -	\$ 2,696	\$ 2,899	8%
401K	10-490-08	\$ -	\$ 2,000	\$ 2,050	2%
DENTAL INSURANCE	10-490-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	10-490-10	\$ -	\$ 300	\$ 500	67%
TELEPHONE & POSTAGE	10-490-11	\$ -	\$ 200	\$ 1,030	415%
PRINTING	10-490-12	\$ -	\$ 500	\$ 500	0%
TRAVEL	10-490-14	\$ -	\$ 200	\$ 480	140%
MTCE. & REPAIR - EQUIP.	10-490-16	\$ -	\$ -	\$ -	0%
MTCE. & REPAIR - VEHICLE	10-490-17	\$ -	\$ -	\$ -	0%
SAFETY - OSHA REQUIRED	10-490-20	\$ -	\$ -	\$ -	0%
ADVERTISING	10-490-26	\$ 1,215	\$ 1,350	\$ 1,350	0%
AUTO SUPPLIES	10-490-31	\$ -	\$ -	\$ 100	100%
SUPPLIES & MATERIALS	10-490-33	\$ -	\$ 200	\$ 200	0%
CONTRACTED SERVICES	10-490-45	\$ -	\$ -	\$ -	0%
DUES & SUBSCRIPTIONS	10-490-53	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	10-490-57	\$ 114	\$ 200	\$ -	-100%
CAPITAL OUTLAY - OTHER	10-490-73	\$ -	\$ -	\$ 2,000	100%
CAPITAL OUTLAY - EQUIP.	10-490-74	\$ -	\$ -	\$ -	0%
CAP.OUT.-NON-CAPITAL	10-490-75	\$ -	\$ -	\$ -	0%
Total		\$ 11,874	\$ 60,062	\$ 67,106	12%

Budget Highlights: Highlights include an investment in downtown development through the implementation of a façade grant invest program through which the Town provides matching funds to property owners interested in improving the façade of their buildings.

Economic and Community Development



The above chart indicates the Town's commitment to investing in economic and community development initiatives.

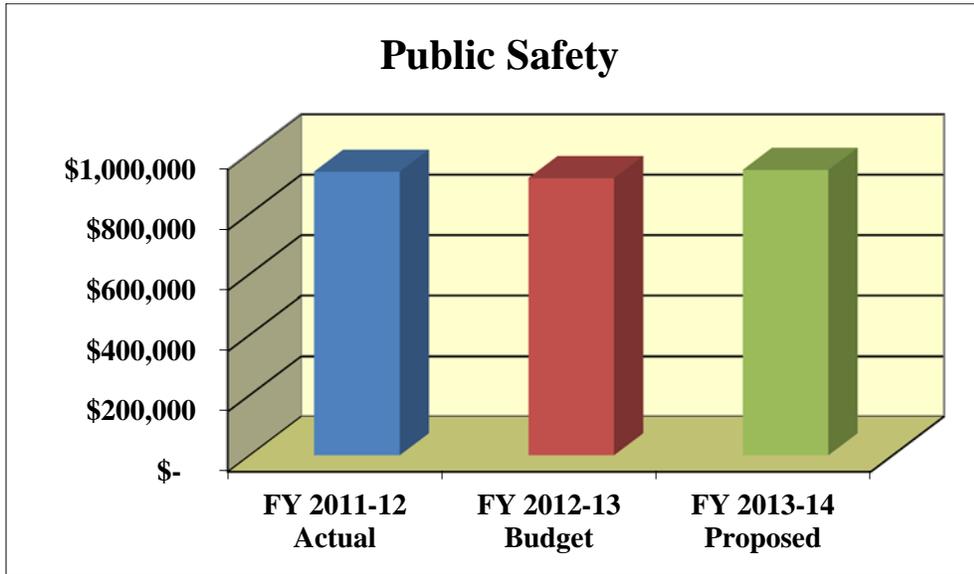
PUBLIC SAFETY

Police Department Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
SALARIES	10-510-02	\$ 565,129	\$ 570,441	\$ 590,709	4%
LIFE, AD&D, LTD	10-510-03	\$ 2,563	\$ 2,800	\$ 2,820	1%
PROFESSIONAL SERVICES	10-510-04	\$ -	\$ -	\$ -	0%
FICA	10-510-05	\$ 42,443	\$ 43,639	\$ 45,190	4%
GIS/ HEALTH INSURANCE	10-510-06	\$ 90,699	\$ 99,646	\$ 104,208	5%
RETIREMENT (MATCH)	10-510-07	\$ 37,679	\$ 36,656	\$ 40,674	11%
401K	10-510-08	\$ 26,731	\$ 27,072	\$ 27,936	3%
DENTAL INSURANCE	10-510-09	\$ -	\$ -	\$ -	0%
TRAINING	10-510-10	\$ -	\$ 100	\$ 200	100%
TELEPHONE & POSTAGE	10-510-11	\$ 14,164	\$ 14,320	\$ 14,500	1%
PRINTING	10-510-12	\$ 217	\$ 400	\$ 500	25%
UTILITIES	10-510-13	\$ 7,884	\$ 7,400	\$ 7,400	0%
TRAVEL	10-510-14	\$ -	\$ 50	\$ 50	0%
MTCE. & REPAIR - BLDG.	10-510-15	\$ 980	\$ 3,000	\$ 3,000	0%
MTCE. & REPAIR - EQUIP.	10-510-16	\$ 1,377	\$ 4,000	\$ 4,000	0%
MTCE. & REPAIR - VEHICLES	10-510-17	\$ 19,581	\$ 11,000	\$ 12,000	9%
SAFETY - OSHA REQUIRED	10-510-20	\$ 418	\$ 400	\$ 400	0%
ADVERTISING	10-510-26	\$ 79	\$ 100	\$ 100	0%
AUTO SUPPLIES	10-510-31	\$ 44,384	\$ 35,000	\$ 37,000	6%
SUPPLIES & MATERIALS	10-510-33	\$ 6,610	\$ 7,000	\$ 7,000	0%
UNIFORMS	10-510-36	\$ 2,641	\$ 3,500	\$ 3,500	0%
CONTRACTED SERVICES	10-510-45	\$ 14,586	\$ 15,000	\$ 15,000	0%
K-9 CARE	10-510-47	\$ 559	\$ 850	\$ 1,000	18%
DRUG BUY MONEY	10-510-49	\$ 1,000	\$ 1,500	\$ 1,500	0%
MISCELLANEOUS	10-510-57	\$ 906	\$ 1,250	\$ 1,500	20%
CAPITAL OUTLAY - OTHER	10-510-73	\$ 28,209	\$ 22,200	\$ 10,000	-55%
CAP OUTLAY EQUIP	10-510-74	\$ 24,564	\$ 5,430	\$ 11,000	103%
CAP.OUT.-NON-CAPITAL	10-510-75	\$ 2,298	\$ -	\$ 1,200	100%
Total		\$ 935,704	\$ 912,854	\$ 942,487	3%

Budget Highlights: The FY2013-14 Police budget includes capital funding for a vehicle and technological investments.

Public Safety Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
UTILITIES	10-512-13	\$ 241	\$ 300	\$ 300	0%
MTCE & REPAIR EQUIPMENT	10-512-16	\$ 2,434	\$ 4,000	\$ 1,400	-65%
SUPPLIES/MATERIALS	10-512-33	\$ -	\$ -	\$ -	0%
Total		\$ 2,675	\$ 4,300	\$ 1,700	-60%

The capital and technological investments in Public Safety for FY2012-2013 are reflected in the chart below.

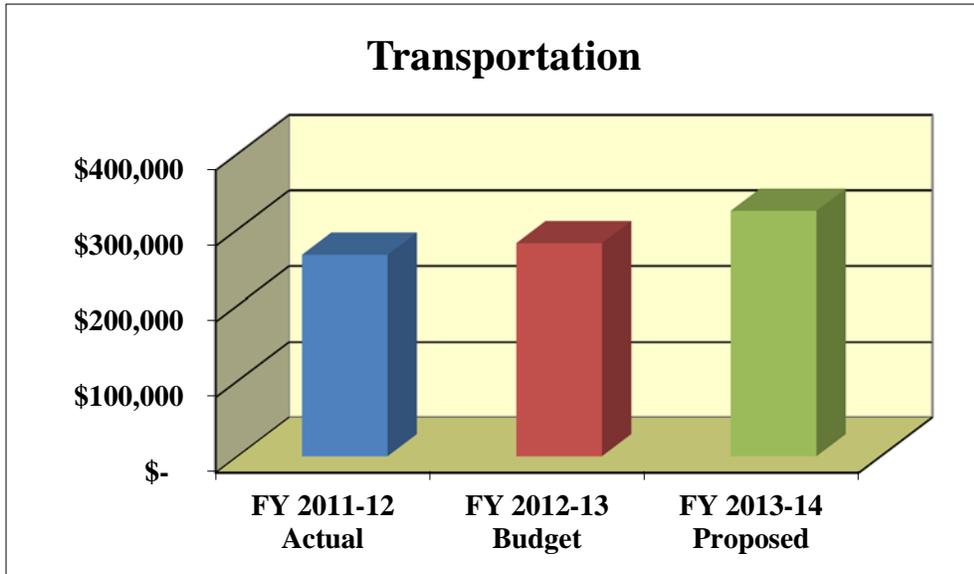


TRANSPORTATION

Streets and Highways Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
SALARIES	10-560-02	\$ 75,505	\$ 77,225	\$ 89,069	15%
LIFE, AD&D, LTD	10-560-03	\$ 398	\$ 435	\$ 445	2%
PROFESSIONAL SERVICES	10-560-04	\$ -	\$ -	\$ -	0%
FICA	10-560-05	\$ 5,776	\$ 5,908	\$ 6,814	15%
GIS/ HEALTH INSURANCE	10-560-06	\$ 13,902	\$ 15,350	\$ 16,032	4%
RETIREMENT (MATCH)	10-560-07	\$ 5,263	\$ 5,205	\$ 5,642	8%
401K	10-560-08	\$ 3,840	\$ 3,862	\$ 3,990	3%
DENTAL INSURANCE	10-560-09	\$ -	\$ -	\$ -	0%
TRAINING	10-560-10	\$ 837	\$ 800	\$ 800	0%
TELE/POSTAGE	10-560-11	\$ 557	\$ 600	\$ 1,600	167%
UTILITIES	10-560-13	\$ 40,128	\$ 38,500	\$ 38,500	0%
TRAVEL	10-560-14	\$ 314	\$ 500	\$ 400	-20%
MTCE. - BLDG. & GROUNDS	10-560-15	\$ 1,199	\$ 1,000	\$ 1,000	0%
MTCE. & REPAIR - EQUIP.	10-560-16	\$ 1,329	\$ 2,500	\$ 3,000	20%
MTCE. & REPAIR - TRUCKS	10-560-17	\$ 5,902	\$ 3,000	\$ 3,000	0%
SAFETY - OSHA REQUIRED	10-560-20	\$ 576	\$ 1,000	\$ 1,000	0%
AUTO SUPPLIES	10-560-31	\$ 10,338	\$ 11,000	\$ 11,000	0%
SUPPLIES & MATERIALS	10-560-33	\$ 2,852	\$ 2,000	\$ 2,200	10%
UNIFORMS	10-560-36	\$ 1,328	\$ 1,500	\$ 1,500	0%
CONTRACTED SERVICES	10-560-45	\$ 4,768	\$ 4,800	\$ 4,800	0%
MISCELLANEOUS	10-560-57	\$ 14	\$ -	\$ -	0%
CAPITAL OUTLAY - LAND PURCH	10-560-71	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-560-74	\$ 14,520	\$ 17,000	\$ 4,000	-76%
CAP.OUT.-NON-CAPITAL	10-560-75	\$ 418	\$ 500	\$ 1,000	100%
Total		\$ 189,761	\$ 192,684	\$ 195,792	2%

Powell Bill Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
PROFESSIONAL SERVICES	10-570-04	\$ 950	\$ 1,000	\$ 1,000	0%
MAINTENANCE - STREETS	10-570-15	\$ 52,262	\$ 51,700	\$ 61,665	19%
MTCE. & REPAIR - EQUIP.	10-570-16	\$ 3,319	\$ 8,800	\$ 8,500	-3%
MTCE. & REPAIR - TRUCKS	10-570-17	\$ 2,035	\$ 5,000	\$ 5,000	0%
AUTO SUPPLIES	10-570-31	\$ 9,533	\$ 9,000	\$ 9,500	6%
SUPPLIES & MATERIALS	10-570-33	\$ 2,169	\$ 3,500	\$ 3,000	-14%
MISCELLANEOUS	10-570-57	\$ -	\$ -	\$ -	0%
CAP. OUTLAY - OTH. IMPVT.	10-570-73	\$ -	\$ 10,000	\$ 40,000	300%
CAPITAL OUTLAY - EQUIP.	10-570-74	\$ 6,300	\$ -	\$ -	0%
CAP.OUT.-NON-CAPITAL	10-570-75	\$ -	\$ -	\$ -	0%
Total		\$ 76,568	\$ 89,000	\$ 128,665	45%

Budget Highlights: Highlights from the Transportation budget include funding to replace street signs to meet state mandated reflectivity standards. This budget also appropriates an additional \$40,000 from Powell Bill Fund Balance for additional resurfacing of Town roads.

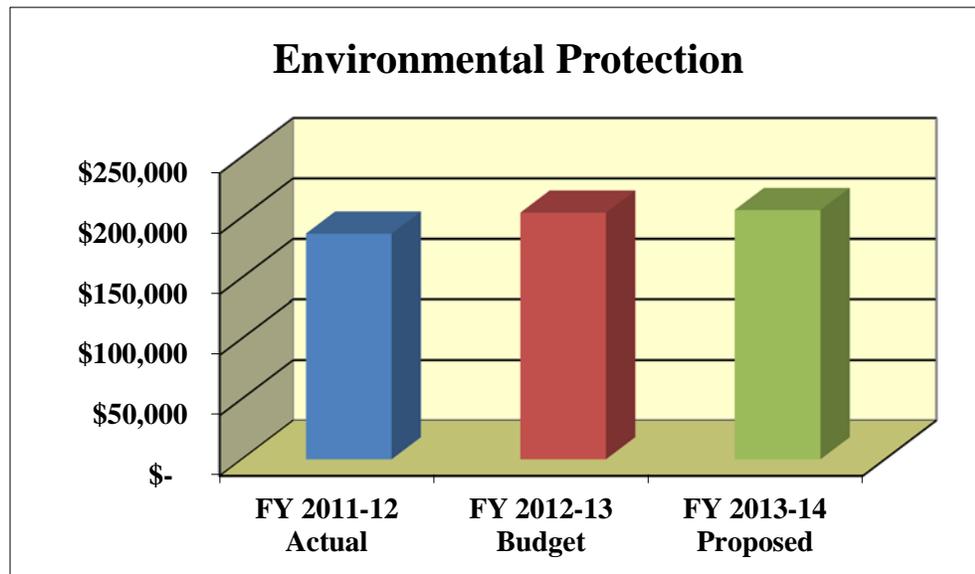


The above chart illustrates the Town's commitment to maintaining its roadways and rights-of-way throughout the Town.

ENVIRONMENTAL PROTECTION

Sanitation Department Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
MTCE. & REPAIR - EQUIP.	10-580-16	\$ 310	\$ 500	\$ 400	-20%
MTCE. & REPAIR - TRUCK	10-580-17	\$ 1,452	\$ 800	\$ 1,000	25%
AUTO SUPPLIES	10-580-31	\$ 1,881	\$ 1,000	\$ 700	-30%
SUPPLIES & MATERIALS	10-580-33	\$ 385	\$ 400	\$ 500	25%
CONT. SERV. - RECYCLING	10-580-44	\$ 34,696	\$ 37,500	\$ 38,675	3%
CONT. SERV. - DUMPSTERS	10-580-45	\$ 146,439	\$ 160,510	\$ 162,700	1%
TIPPING FEES	10-580-49	\$ 1,278	\$ 3,000	\$ 2,000	-33%
MISCELLANEOUS	10-580-57	\$ -	\$ -	\$ -	0%
Total		\$ 186,441	\$ 203,710	\$ 205,975	1%

Budget Highlights: The Sanitation budget (and chart below) reflects the increasing costs of providing solid waste service. Service will continue at the same level.

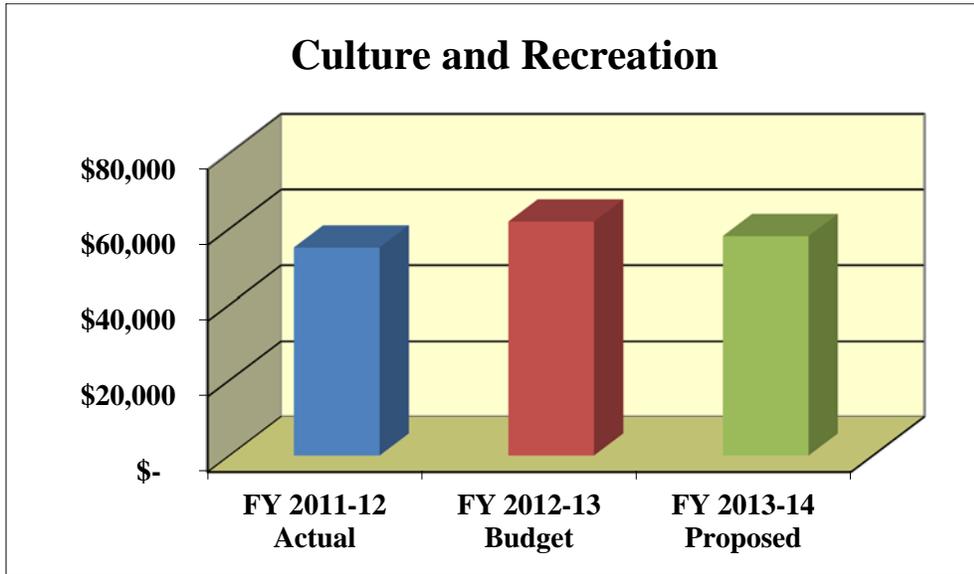


CULTURE AND RECREATION

Recreation Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
SALARY	10-620-02	\$ 15,620	\$ 15,933	\$ 15,600	-2%
LIFE	10-620-03	\$ 79	\$ 95	\$ 98	3%
PROFESSIONAL SERVICES	10-620-04	\$ -	\$ -	\$ -	0%
FICA	10-620-05	\$ 1,195	\$ 1,219	\$ 1,194	-2%
HEALTH INSURANCE	10-620-06	\$ 3,475	\$ 3,835	\$ 4,008	5%
RETIREMENT (MATCH)	10-620-07	\$ 1,089	\$ 1,074	\$ 1,103	3%
401K	10-620-08	\$ 716	\$ 797	\$ 780	-2%
UTILITIES	10-620-13	\$ 5,129	\$ 5,455	\$ 5,500	1%
MAINTENANCE - GROUNDS	10-620-15	\$ 3,068	\$ 5,167	\$ 3,500	-32%
MTCE. & REPAIR - EQUIP.	10-620-16	\$ 573	\$ 1,000	\$ 1,500	50%
SUPPLIES AND MATERIALS	10-620-33	\$ 1,139	\$ 2,000	\$ 1,500	-25%
CONTRACTED SERVICES	10-620-45	\$ 7,475	\$ 8,500	\$ 8,400	-1%
PARK EVENTS	10-620-47	\$ 1,250	\$ 3,500	\$ 3,500	0%
INSURANCE	10-620-54	\$ 444	\$ 600	\$ 600	0%
MISCELLANEOUS	10-620-57	\$ 104	\$ 250	\$ 250	0%
GO FAR 5-K ACTIVITY	10-620-58	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - OTHER	10-620-73	\$ 6,431	\$ 2,500	\$ 1,000	-60%
CAPITAL OUTLAY - EQUIP.	10-620-74	\$ -	\$ 1,000	\$ 1,000	0%
CAP.OUT.-NON-CAPITAL	10-620-75	\$ -	\$ -	\$ -	0%
SPECIAL APPROPRIATIONS	10-620-92	\$ 2,500	\$ 2,500	\$ 2,500	0%
Total	0	\$ 50,287	\$ 55,424	\$ 52,033	-6%

Hinshaw Gardens Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
SALARIES	10-621-02	\$ 3,390	\$ 3,840	\$ 3,390	-12%
FICA	10-621-05	\$ 259	\$ 295	\$ 260	-12%
UTILITIES	10-621-13	\$ 192	\$ 250	\$ 350	40%
MTCE. - BLDG. & GROUNDS	10-621-15	\$ 162	\$ 600	\$ 700	17%
MTCE. EQUIPMENT	10-621-16	\$ 9	\$ 100	\$ 150	50%
MTCE & REPAIR - BUILDINGS	10-621-17	\$ -	\$ -	\$ -	0%
MOWER SUPPLIES	10-621-31	\$ 145	\$ 150	\$ 150	0%
SUPPLIES & MATERIALS	10-621-33	\$ -	\$ 500	\$ 350	-30%
INSURANCE	10-621-54	\$ 444	\$ 555	\$ 550	-1%
MISC.	10-621-57	\$ 93	\$ 100	\$ 50	-50%
CAP. OUTLAY OTHER	10-621-73	\$ -	\$ -	\$ -	0%
Total		\$ 4,695	\$ 6,390	\$ 5,950	-7%

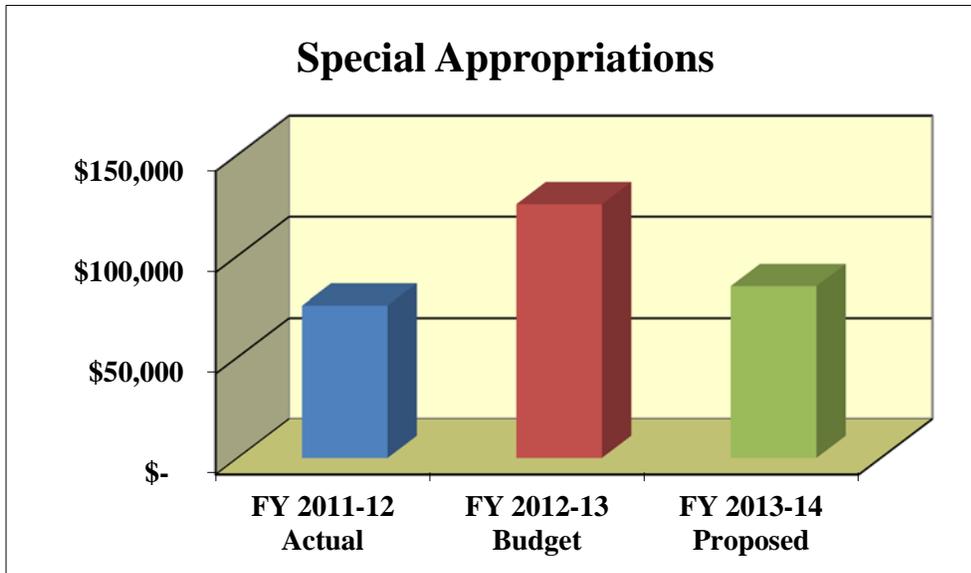
Budget Highlights: Funding for Culture and Recreation includes funds for maintenance at Hinshaw Gardens and maintenance and programming events at the Yadkinville Community Park.



SPECIAL APPROPRIATIONS

Special Appropriations Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
TRANS CAP PROJECT - GARAGE	10-690-63	\$ -	\$ -	\$ -	0%
CONT. TO CAP. PROJ. - 65	10-690-65	\$ -	\$ -	\$ -	0%
DEBT SERVICE - PARKING LOT	10-690-82	\$ -	\$ -	\$ -	0%
CONT. TO COMM. COLLEGE	10-690-89	\$ -	\$ -	\$ -	0%
CONT. TO W/S (LOC. OPT.)	10-690-91	\$ -	\$ -	\$ -	0%
D.A.R.E.	10-690-94	\$ -	\$ -	\$ -	0%
YADKIN HOME PLACE	10-690-95	\$ -	\$ -	\$ -	0%
GRAPE FESTIVAL	10-690-96	\$ -	\$ -	\$ -	0%
YADKIN CO. ARTS COUNCIL	10-690-97	\$ -	10,000	10,000	0%
CONT. TO ECONOMIC DEV.	10-690-98	\$ -	40,000	\$ -	-100%
YADKIN CO. ADVP	10-690-99	400	400	400	0%
Total		\$ 75,437	\$ 125,400	\$ 84,910	-32%

Budget Highlights: This year's Special Appropriations budget maintains funding at equal levels as FY12-13.

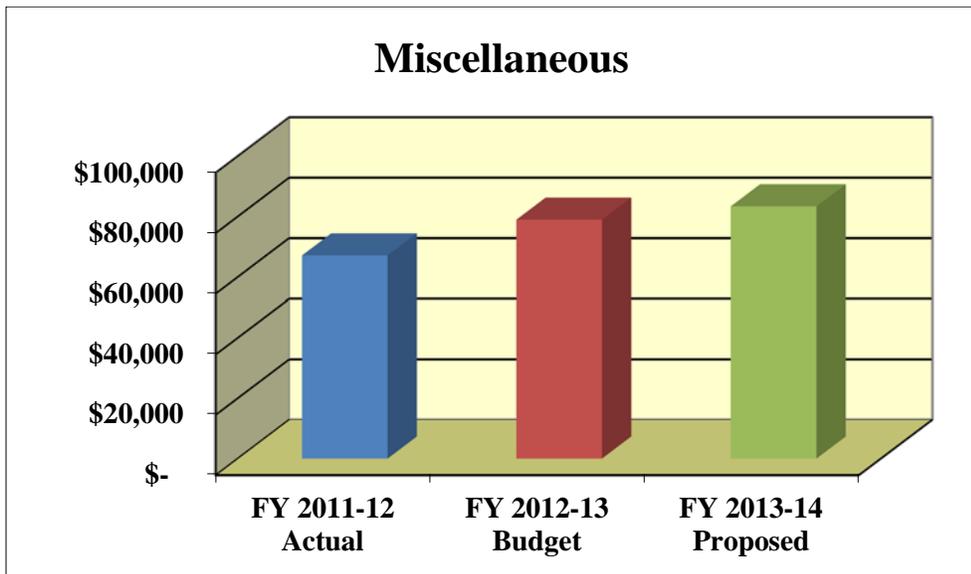


MISCELLANEOUS

Non-Departmental Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
N. C. SALES TAX	10-660-37	\$ 5,895	\$ 6,000	\$ 4,000	-33%
COUNTY SALES TAX	10-660-39	\$ 2,196	\$ 2,500	\$ 1,670	-33%
FOOD TAX	10-660-40	\$ 6	\$ 5	\$ 4	-20%
CREDIT CARD FEES	10-660-41	\$ -	\$ -	\$ 2,675	100%
1% UNEMPLOYMENT TAX	10-660-42	\$ -	\$ -	\$ 4,285	100%
YADKINVILLE TDA	10-660-49	\$ 14,331	\$ 14,550	\$ 16,770	15%
INSURANCE & BONDS	10-660-54	\$ 44,660	\$ 55,860	\$ 53,920	-3%
MISC. & FIRE INSPECTION	10-660-57	\$ -	\$ -	\$ -	0%
Total		\$ 67,088	\$ 78,915	\$ 83,324	6%

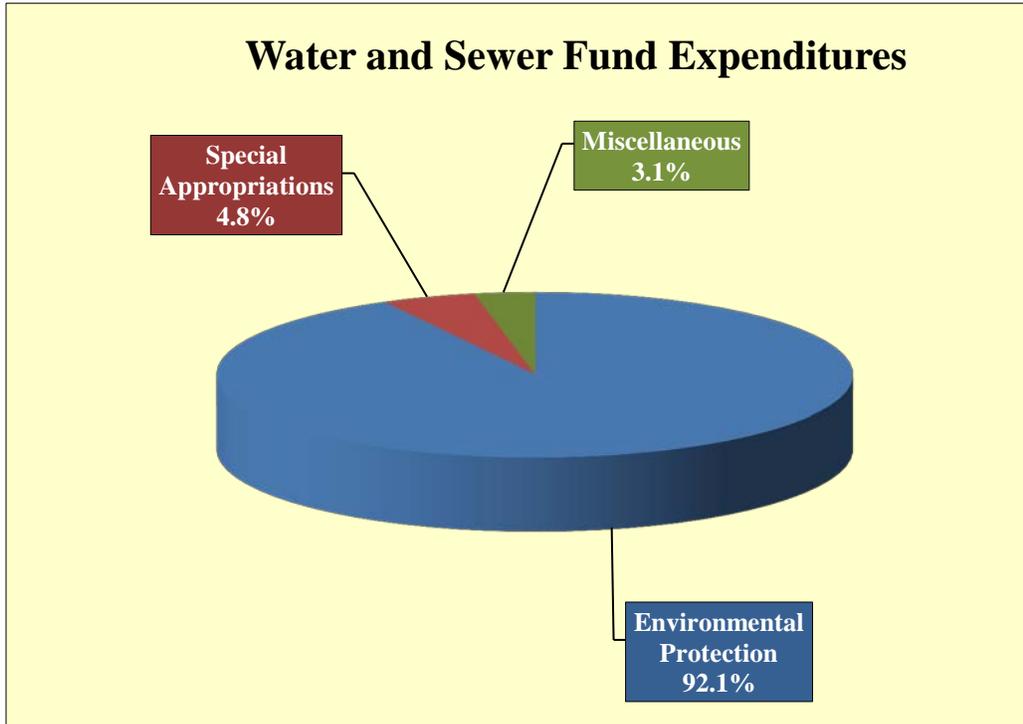
Contingency Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
CONTINGENCY	10-999-00	\$ -	\$ 4,600	\$ -	-100%
Total		\$ -	\$ 4,600	\$ -	-100%

Budget Highlights: There is an increase in non-departmental funding due to new state mandate regarding local government to reserve 1% unemployment insurance taxable income. The transition this year of accepting credit cards has also caused an expense for processing charges.



WATER AND SEWER FUND

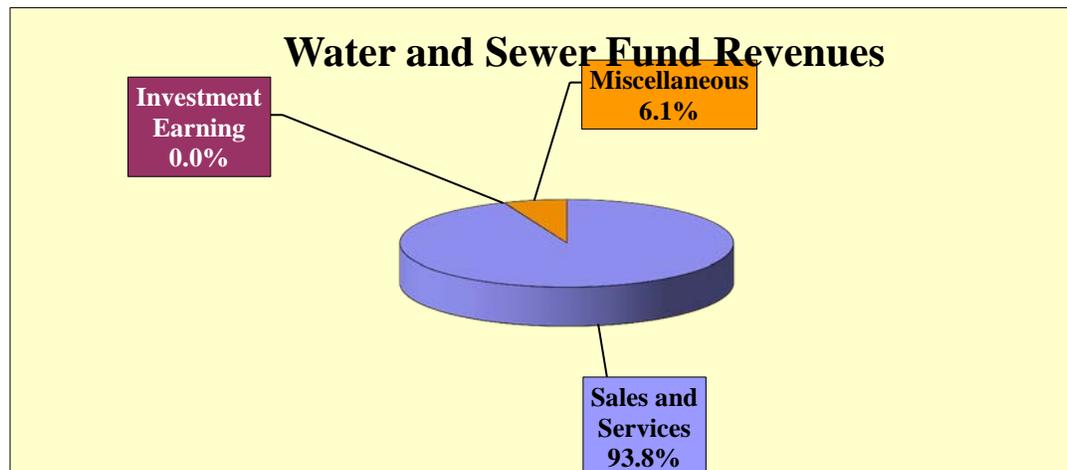
The Water and Sewer Fund accounts for all financial resources in this enterprise fund. The following departments are included in the Water and Sewer: Administration; Water Plant; Sewer Plant; Lab and Pretreatment; Water and Sewer Operations; and Non-Departmental



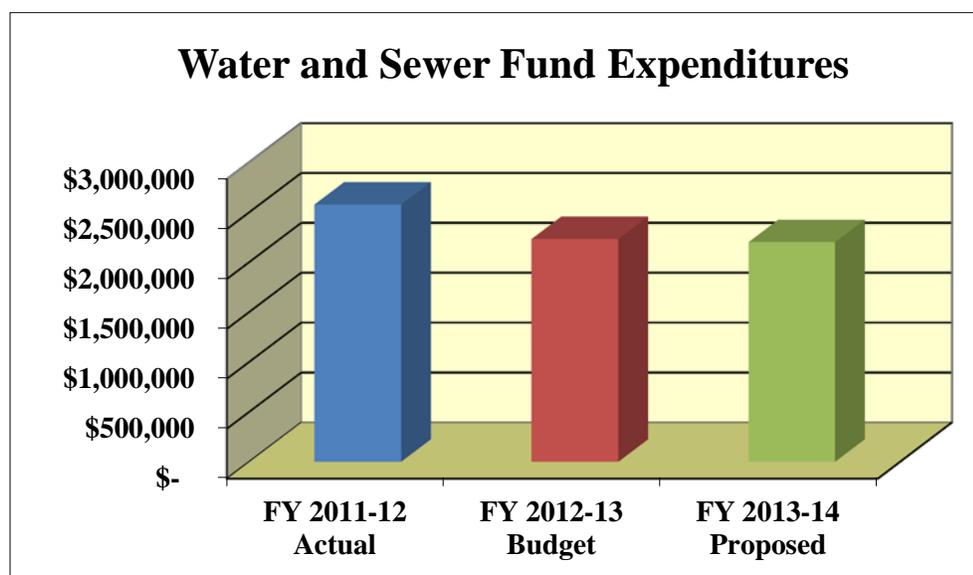
The above chart shows Water and Sewer Fund expenditures by functional area. Environmental Protection includes: Administration, Water Plant, Sewer Plant, Lab and Pretreatment and Water and Sewer Operations. Miscellaneous includes insurance and other miscellaneous expenditures.

Revenues Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
INTEREST ON INVESTMENTS	30-329-00	\$ 1,338	\$ 1,506	\$ 740	-51%
MISCELLANEOUS	30-335-00	\$ 169	\$ 200	\$ 105	-48%
TAX REFUNDS	30-367-00	\$ 18,878	\$ 10,000	\$ 20,210	102%
FED. EXCISE GAS TAX	30-367-01	\$ 1,282	\$ 1,600	\$ 640	-60%
TESTING	30-369-00	\$ 9,875	\$ 12,000	\$ 3,865	-68%
COUNTY WATER/SEWER SERVICE	30-371-00	\$ 79,963	\$ 82,600	\$ 85,135	3%
UTILITIES: WATER	30-371-01	\$ 1,079,495	\$ 1,122,420	\$ 1,112,230	-1%
UTILITIES: SEWER	30-371-02	\$ 887,188	\$ 913,130	\$ 919,010	1%
SEWER SURCHARGE TAPS & CONNECTION FEES	30-372-00	\$ 14,595	\$ 20,000	\$ 6,230	-69%
COUNTY SEWER CHARGES	30-373-00	\$ 23,967	\$ 17,500	\$ 13,150	-25%
COUNTY WATER CHARGES	30-374-00	\$ -	\$ -	\$ -	0%
RECONNECTION FEES	30-374-01	\$ -	\$ -	\$ -	0%
LATE CHARGES	30-375-00	\$ 3,500	\$ 3,500	\$ 4,330	24%
BACKFLOW DEVICE/LABOR	30-375-01	\$ 10,188	\$ 10,000	\$ 9,950	-1%
SALE OF MATERIALS	30-376-00	\$ 100	\$ -	\$ -	0%
SALE OF EQUIPMENT	30-381-00	\$ 5,379	\$ 1,100	\$ 3,380	207%
SALE OF FIXED ASSETS	30-382-01	\$ -	\$ -	\$ -	0%
CONTR FROM YADKIN COUNTY	30-383-00	\$ -	\$ -	\$ -	0%
TRANS. FROM GF (LOC. OPT)	30-397-00	\$ -	\$ -	\$ -	0%
W/S FUND BALANCE	30-397-10	\$ -	\$ -	\$ -	0%
	30-399-00	\$ -	\$ -	\$ 21,614	100%
Total Revenues		\$ 2,135,916	\$ 2,195,556	\$ 2,200,589	0%

Budget Highlights: The budget is relatively changed from FY2 012-2013.



Expenditures Department	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
ADMINISTRATION	30-720-00	\$ 206,823	\$ 216,558	\$ 225,498	4%
WATER PLANT	30-811-04	\$ 448,242	\$ 569,681	\$ 540,232	-5%
SEWER PLANT	30-820-00	\$ 324,107	\$ 361,620	\$ 304,062	-16%
LAB AND PRETREATMENT WATER AND SEWER OPERATIONS	30-825-00	\$ 110,159	\$ 122,464	\$ 113,607	-7%
NON-DEPARTMENTAL	30-828-00	\$ 693,578	\$ 774,128	\$ 844,325	9%
SPECIAL APPROPRIATIONS	30-660-00	\$ 643,658	\$ 56,105	\$ 67,867	21%
CONTINGENCY	30-690-00	\$ 150,000	\$ 95,000	\$ 105,000	11%
	30-999-00	\$ -	\$ 36,000	\$ -	-100%
Total		\$ 2,576,567	\$ 2,195,556	\$ 2,200,589	0%



The chart above illustrates Water and Sewer Fund actual expenditures for 2011-12; budgeted expenditures for 2012-13; and proposed budget expenditures for FY 2013-2014.

ENVIRONMENTAL PROTECTION

Administration Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
SALARY	30-720-02	\$ 128,011	\$ 132,386	\$ 137,810	4%
LIFE, AD&D & LTD	30-720-03	\$ 683	\$ 775	\$ 796	3%
PROFESSIONAL SERVICES	30-720-04	\$ -	\$ 1,000	\$ 500	-50%
FICA	30-720-05	\$ 9,734	\$ 10,128	\$ 10,543	4%
GIS/ HEALTH INSURANCE	30-720-06	\$ 28,225	\$ 30,661	\$ 32,064	5%
RETIREMENT (MATCH)	30-720-07	\$ 8,968	\$ 8,923	\$ 9,744	9%
401K	30-720-08	\$ 6,400	\$ 6,620	\$ 6,891	4%
DENTAL INSURANCE	30-720-09	\$ -	\$ -	\$ -	0%
TRAINING	30-720-10	\$ 318	\$ 500	\$ 500	0%
TELEPHONE & POSTAGE	30-720-11	\$ 8,605	\$ 8,500	\$ 9,000	6%
PRINTING	30-720-12	\$ 230	\$ 500	\$ 500	0%
TRAVEL	30-720-14	\$ -	\$ 250	\$ 250	0%
MTCE. & REPAIR - EQUIP.	30-720-16	\$ 1,384	\$ 1,750	\$ 2,000	14%
MTC & REPAIR VEHICLE	30-720-17	\$ 162	\$ 500	\$ 500	0%
SAFETY - OSHA REQUIRED	30-720-20	\$ 320	\$ 500	\$ 500	0%
ADVERTISING	30-720-26	\$ -	\$ -	\$ -	0%
AUTO SUPPLIES	30-720-31	\$ 3,612	\$ 3,600	\$ 3,600	0%
SUPPLIES & MATERIALS	30-720-33	\$ 4,373	\$ 3,000	\$ 3,800	27%
UNIFORMS	30-720-36	\$ 647	\$ 600	\$ 700	17%
CONTRACTED SERVICES	30-720-45	\$ 4,002	\$ 4,565	\$ 4,600	1%
MISCELLANEOUS	30-720-57	\$ 699	\$ 300	\$ 200	-33%
CAPITAL OUTLAY - EQUIP.	30-720-74	\$ -	\$ 1,000	\$ 1,000	0%
CAP. OUT. - NON CAPITAL	30-720-75	\$ 446	\$ 500	\$ -	-100%
Total		\$ 206,823	\$ 216,558	\$ 225,498	4%

ENVIRONMENTAL PROTECTION

MISCELLANEOUS	30-720-57	\$ 699	\$ 300	\$ 200	-33%
CAPITAL OUTLAY - EQUIP.	30-720-74	\$ -	\$ 1,000	\$ 1,000	0%
CAP. OUT. - NON CAPITAL	30-720-75	\$ 446	\$ 500	\$ -	-100%
Total		\$ 206,823	\$ 216,558	\$ 225,498	4%
Water Plant Account	Account	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent
SALARIES	30-811-02	\$ 162,238	\$ 156,695	\$ 169,995	8%
LIFE, AD&D & LTD	30-811-03	\$ 760	\$ 840	\$ 720	-14%
PROFESSIONAL SERVICES	30-811-04	\$ 44,483	\$ 50,000	\$ 50,000	0%
FICA	30-811-05	\$ 12,380	\$ 11,988	\$ 13,005	8%
GIS/ HEALTH INSURANCE	30-811-06	\$ 27,804	\$ 30,661	\$ 32,064	5%
RETIREMENT (MATCH)	30-811-07	\$ 11,358	\$ 10,562	\$ 12,019	14%
401K	30-811-08	\$ 8,112	\$ 7,835	\$ 8,500	8%
DENTAL INSURANCE	30-811-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-811-10	\$ 230	\$ 700	\$ 500	-29%
TELEPHONE & POSTAGE	30-811-11	\$ 2,121	\$ 2,000	\$ 3,000	50%
PRINTING	30-811-12	\$ 500	\$ 700	\$ 500	-29%
UTILITIES	30-811-13	\$ 64,207	\$ 75,000	\$ 79,830	6%
TRAVEL	30-811-14	\$ -	\$ 300	\$ 300	0%
MTCE. & REPAIR - BLDG.	30-811-15	\$ 4,908	\$ 2,000	\$ 1,500	-25%
MTCE. & REPAIR - EQUIP.	30-811-16	\$ 14,883	\$ 33,000	\$ 43,500	32%
MTCE. & REPAIR - VEHICLE	30-811-17	\$ 471	\$ 750	\$ 1,200	60%
SAFETY - OSHA REQUIRED	30-811-20	\$ 754	\$ 1,100	\$ 1,000	-9%
AUTO SUPPLIES	30-811-31	\$ 5,112	\$ 4,500	\$ 4,000	-11%
SUPPLIES & MATERIALS	30-811-33	\$ 6,511	\$ 6,500	\$ 6,000	-8%
CHEMICALS	30-811-34	\$ 45,586	\$ 45,000	\$ 50,000	11%
UNIFORMS	30-811-36	\$ 2,033	\$ 1,950	\$ 2,200	13%
CONTRACTED SERVICES	30-811-45	\$ 24,928	\$ 28,000	\$ 38,500	38%
PERMITS	30-811-53	\$ 2,320	\$ 3,500	\$ 3,500	0%

Budget Highlights: Expenditures in this year's budget include: turbidimeter; DR5000 and Autoclave 8000; hot air oven; turbine pumps and motors; feeder pumps; Stenner pumps; decant pumps; sand pump; generator. Additionally, there is a contract to dip sand out of the creek at the water plant.

Sewer Plant Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
SALARIES	30-820-02	\$ 100,242	\$ 101,260	\$ 70,366	-31%
LIFE, AD&D & LTD	30-820-03	\$ 485	\$ 530	\$ 545	3%
PROFESSIONAL SERVICES	30-820-04	\$ -	\$ 1,000	\$ 1,000	0%
FICA	30-820-05	\$ 7,464	\$ 7,747	\$ 5,383	-31%
GIS/ HEALTH INSURANCE	30-820-06	\$ 17,377	\$ 19,165	\$ 12,024	-37%
RETIREMENT (MATCH)	30-820-07	\$ 7,023	\$ 6,825	\$ 4,975	-27%
401K	30-820-08	\$ 5,012	\$ 5,043	\$ 3,519	-30%
DENTAL INSURANCE	30-820-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-820-10	\$ 410	\$ 600	\$ 600	0%
TELEPHONE & POSTAGE	30-820-11	\$ 1,968	\$ 2,000	\$ 1,800	-10%
PRINTING	30-820-12	\$ 310	\$ 400	\$ 300	-25%
UTILITIES	30-820-13	\$ 90,420	\$ 85,000	\$ 85,000	0%
TRAVEL	30-820-14	\$ 160	\$ 500	\$ 500	0%
MTCE. & REPAIR - BLDG.	30-820-15	\$ 3,768	\$ 2,300	\$ 1,500	-35%
MTCE. & REPAIR - EQUIP.	30-820-16	\$ 7,841	\$ 20,000	\$ 20,000	0%
MTCE. & REPAIR - VEHICLES	30-820-17	\$ 77	\$ 750	\$ 750	0%
SAFETY - OSHA REQUIRED	30-820-20	\$ 429	\$ 800	\$ 800	0%
AUTO SUPPLIES	30-820-31	\$ 4,394	\$ 3,800	\$ 3,800	0%
SUPPLIES & MATERIALS	30-820-33	\$ 3,682	\$ 2,000	\$ 1,800	-10%
CHEMICALS	30-820-34	\$ 19,344	\$ 28,000	\$ 28,500	2%
UNIFORMS	30-820-36	\$ 1,512	\$ 1,600	\$ 1,700	6%
CONTRACTED SERVICES	30-820-45	\$ 46,482	\$ 50,000	\$ 50,000	0%
PERMITS	30-820-53	\$ 4,743	\$ 5,000	\$ 5,000	0%
MISCELLANEOUS	30-820-57	\$ 14	\$ 300	\$ 200	-33%
CAPITAL OUTLAY-OTHER	30-820-73	\$ -	\$ 15,000	\$ 3,000	-80%
CAPITAL OUTLAY - EQUIP.	30-820-74	\$ 783	\$ 1,000	\$ -	-100%
CAP. OUT. - NON CAPITAL	30-820-75	\$ 166	\$ 1,000	\$ 1,000	0%
Total		\$ 324,107	\$ 361,620	\$ 304,062	-16%

Budget Highlights: This year's budget sees a decrease of approximately 16% due to restructuring. This budget also considers a request to pave road from lab to influent; and roof for 2 buildings.

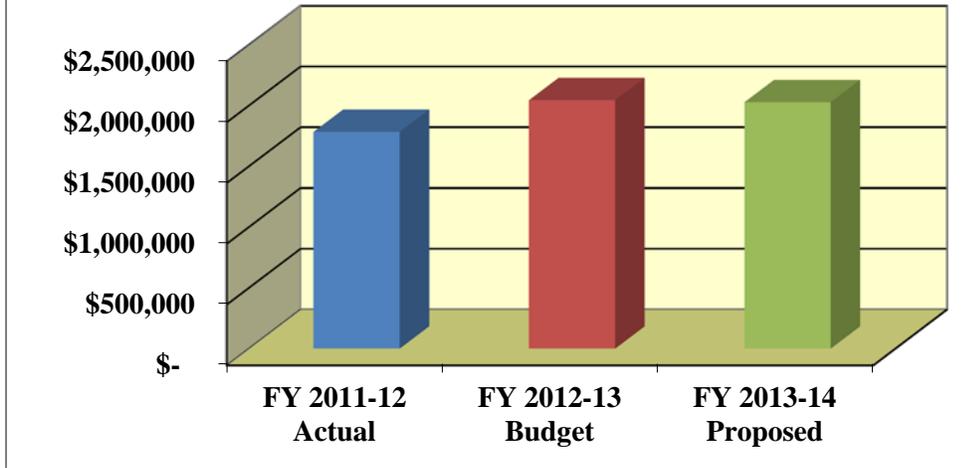
Lab and Pretreatment Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
SALARY	30-825-02	\$ 64,391	\$ 64,431	\$ 63,763	-1%
LIFE, AD&D & LTD	30-825-03	\$ 312	\$ 340	\$ 345	1%
PROFESSIONAL SERVICES	30-825-04	\$ -	\$ 1,000	\$ 500	-50%
FICA	30-825-05	\$ 4,786	\$ 4,929	\$ 4,878	-1%
GIS/ HEALTH INSURANCE	30-825-06	\$ 10,426	\$ 11,500	\$ 12,024	5%
RETIREMENT (MATCH)	30-825-07	\$ 4,524	\$ 4,343	\$ 4,508	4%
401K	30-825-08	\$ 3,220	\$ 3,222	\$ 3,189	-1%
DENTAL INSURANCE	30-825-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-825-10	\$ 160	\$ 500	\$ 500	0%
PRINTING	30-825-12	\$ -	\$ -	\$ -	0%
POSTAGE	30-825-11	\$ 15	\$ 300	\$ 200	-33%
TRAVEL	30-825-14	\$ 160	\$ 500	\$ 500	0%
MTCE. & REPAIR - EQUIP.	30-825-16	\$ 571	\$ 1,500	\$ 1,500	0%
MTCE. & REPAIR - VEHICLE	30-825-17	\$ 81	\$ 1,000	\$ 1,000	0%
SAFETY - OSHA REQUIRED	30-825-20	\$ 192	\$ 500	\$ 500	0%
ADVERTISING	30-825-26	\$ -	\$ 150	\$ 100	-33%
AUTO SUPPLIES	30-825-31	\$ 1,135	\$ 1,200	\$ 1,500	25%
SUPPLIES & MATERIALS	30-825-33	\$ 8,038	\$ 8,000	\$ 8,000	0%
CHEMICALS	30-825-34	\$ 6,466	\$ 4,200	\$ 3,500	-17%
UNIFORMS	30-825-36	\$ 1,110	\$ 1,000	\$ 1,200	20%
CONTRACTED SERVICES	30-825-45	\$ 1,876	\$ 3,200	\$ 2,500	-22%
DUES & SUBSCRIPTIONS	30-825-53	\$ 14	\$ 350	\$ 200	-43%
PERMITS	30-825-54	\$ 1,388	\$ 2,000	\$ 2,000	0%
MISCELLANEOUS	30-825-57	\$ -	\$ 300	\$ 100	-67%
CAPITAL OUTLAY - EQUIP.	30-825-74	\$ 118	\$ 7,000	\$ -	-100%
CAP. OUT. - NON CAPITAL	30-825-75	\$ 1,177	\$ 1,000	\$ 1,000	0%
Total		\$ 110,159	\$ 122,464	\$ 113,607	-7%

Budget Highlights: This year's budget sees a decrease of approximately 7% due to an organizational restructure.

Water and Sewer Operations Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
SALARY	30-828-02	\$ 292,255	\$ 298,419	\$ 311,480	4%
LIFE, AD&D & LTD	30-828-03	\$ 1,378	\$ 1,555	\$ 1,600	3%
PROFESSIONAL SERVICES	30-828-04	\$ 700	\$ 3,000	\$ 1,000	-67%
FICA	30-828-05	\$ 22,358	\$ 22,830	\$ 23,829	4%
GIS/ HEALTH INSURANCE	30-828-06	\$ 51,636	\$ 57,500	\$ 60,120	5%
RETIREMENT (MATCH)	30-828-07	\$ 20,516	\$ 20,114	\$ 22,022	9%
401K	30-828-08	\$ 14,613	\$ 14,921	\$ 15,574	4%
DENTAL INSURANCE	30-828-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-828-10	\$ 2,657	\$ 2,700	\$ 2,500	-7%
TELE./POSTAGE	30-828-11	\$ 6,517	\$ 8,360	\$ 8,300	-1%
PRINTING	30-828-12	\$ 55	\$ 150	\$ 200	33%
UTILITIES	30-828-13	\$ 22,258	\$ 21,500	\$ 21,500	0%
TRAVEL	30-828-14	\$ 790	\$ 1,500	\$ 1,200	-20%
MTCE. & REPAIR - BLDGS.	30-828-15	\$ 1,335	\$ 1,000	\$ 1,000	0%
MTCE. & REPAIR - EQUIP.	30-828-16	\$ 29,740	\$ 58,000	\$ 40,000	-31%
MTCE. & REPAIR - VEHICLE	30-828-17	\$ 619	\$ 4,000	\$ 4,000	0%
UTILITY PATCH - REPAIRS	30-828-18	\$ 10,042	\$ 13,600	\$ 13,000	-4%
SAFETY - OSHA REQUIRED	30-828-20	\$ 1,271	\$ 2,200	\$ 2,200	0%
AUTO SUPPLIES	30-828-31	\$ 19,514	\$ 24,000	\$ 20,000	-17%
SUPPLIES & MATERIALS	30-828-33	\$ 42,436	\$ 42,000	\$ 42,000	0%
UNIFORMS	30-828-36	\$ 3,754	\$ 3,600	\$ 3,800	6%
CONTRACTED SERVICES	30-828-45	\$ 147,289	\$ 168,000	\$ 43,000	-74%
COUNTY UTILITY LINE EXPENSES	30-828-48	\$ -	\$ -	\$ -	0%
PERMITS	30-828-53	\$ 1,310	\$ 2,500	\$ 1,500	-40%
CAP. OUTLAY - OTH. IMPVTS	30-828-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	30-828-74	\$ 27,931	\$ 630	\$ 203,000	32122%
BACK-FLOW DEVICES	30-828-75	\$ 118	\$ 1,500	\$ 1,000	-33%
Total		\$ 693,578	\$ 774,128	\$ 844,325	9%

Budget Highlights: This year's budget includes funds for a new backhoe and camera.

Environmental Protection



MISCELLANEOUS

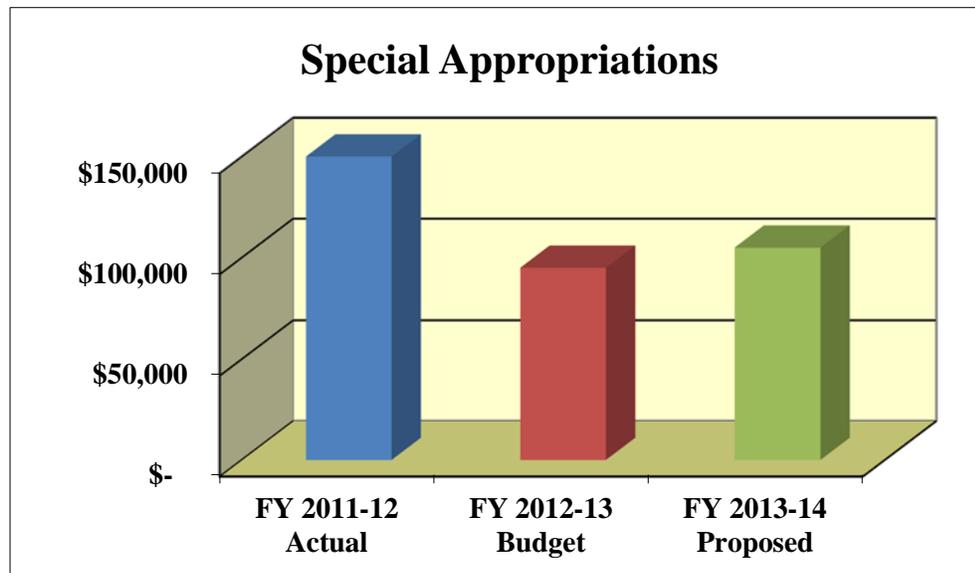
Non-Departmental Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
N. C. SALES TAX	30-660-37	\$ 9,896	\$ 10,000	\$ 7,900	-21%
COUNTY SALES TAX	30-660-39	\$ 4,161	\$ 4,095	\$ 3,350	-18%
FOOD TAX	30-660-40	\$ 1	\$ 10	\$ 1	-90%
CREDIT CARD FEES	30-660-41	\$ -	\$ -	\$ 590	100%
1% UNEMPLOYMENT TAX	30-660-42	\$ -	\$ -	\$ 4,076	100%
INSURANCE & BONDS	30-660-53	\$ 36,174	\$ 42,000	\$ 51,950	24%
OTHER	30-660-54	\$ -	\$ -	\$ -	0%
DEPRECIATION	30-660-59	\$ 593,427	\$ -	\$ -	0%
Total		\$ 643,658	\$ 56,105	\$ 67,867	21%

Budget Highlights: This year's budget includes increased estimated insurance and bond expenses and 1% unemployment reserve.

SPECIAL APPROPRIATIONS

Special Appropriations Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
CONT. CAP. PROJ. W/P CONT. CAP. PROJ. - 67	30-690-61	\$ -	\$ -	\$ -	0%
DAM REHAB	30-690-67	\$ -	\$ -	\$ -	0%
CONT. CAP. PROJ. GARAGE	30-690-63	\$ -	\$ -	\$ -	0%
BOND PRINCIPAL	30-690-81	\$ -	\$ -	\$ -	0%
BOND INTEREST	30-690-82	\$ -	\$ -	\$ -	0%
BOND FEES	30-690-83	\$ -	\$ -	\$ -	0%
CONT. GENERAL FUND	30-690-91	\$ 150,000	\$ 95,000	\$ 105,000	11%
Total		\$ 150,000	\$ 95,000	\$ 105,000	11%

Budget Highlights: This year's Special Appropriations budget includes a transfer of \$105,000 to the General Fund to pay for administrative support including: project management; financial management; and human resource management.



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..

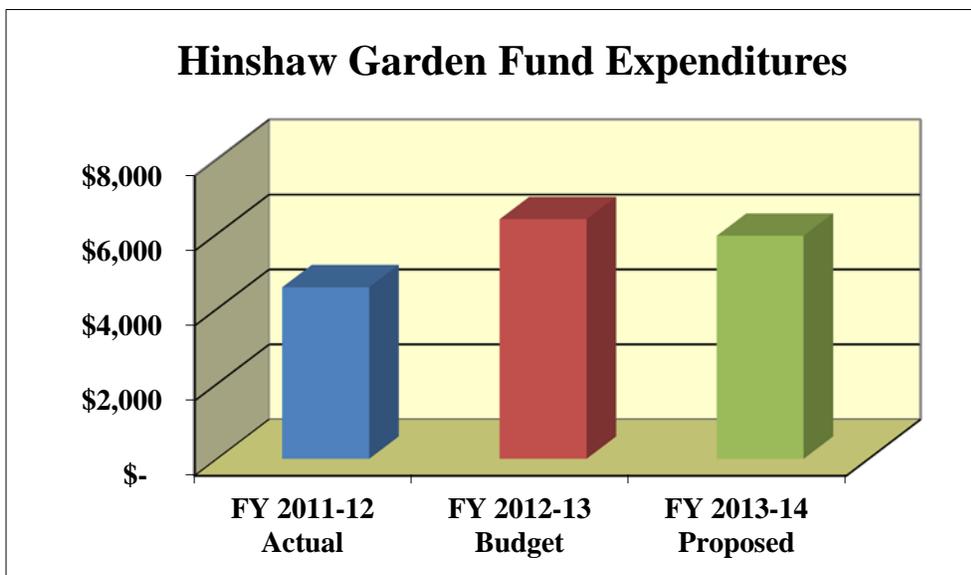


Pictured above is Hinshaw Gardens, which is located on West Main Street in Yadkinville.

Revenues Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
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INTEREST ON INVESTMENT RENTS & CONCESSIONS	51-329-00	\$ 321	\$ 495	\$ 625	26%
FUND BAL. APPROP.	51-331-00	\$ -	\$ 250	\$ 250	0%
	51-399-00	\$ -	\$ 5,645	\$ 5,075	-10%
Total Revenues		\$ 321	\$ 6,390	\$ 5,950	

Expenditures Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
CONTRIBUTION TO G/F	51-690-91	\$ 4,575	\$ 6,390	\$ 5,950	-7%
Total		\$ 4,575	\$ 6,390	\$ 5,950	



CAPITAL PROJECT 67—DAM REMEDIATION

This is a project-length fund established to address a state mandate to rehabilitate the Yadkinville Dam, of which an estimated \$497,480 is appropriated for professional engineering service and construction costs. Any funds remaining at the completion of the remediation shall revert back to the Water/Sewer Fund.

Revenues Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
CONTRIBUTION FROM W/S FUND	67-397-30	0	0	497480	1
Total Revenues		\$ -	\$ -	\$ 497,480	

Expenditures Account Description	Account Number	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Proposed	Percent Change
PROFESSIONAL SERVICES	67-811-04	0	0	108280	1
CAPITAL OUTLAY-OTHER IMPOV.	67-811-73	0	0	389200	1
Total		\$ -	\$ -	\$ 497,480	

		\$ -	\$ -	\$ 497,480	
Total Expenditures for Fund:		-	-	497,480	
Revenues Over/(Under)		\$ -	\$ -		
Expenditures		-	-	\$ -	