

Town of Yadkinville Operating Budget

FY 2014-2015

Town of Yadkinville Operating Budget

FISCAL YEAR 2014-2015

June 30, 2014



"A Town in Progress"



TOWN OF YADKINVILLE

“A TOWN IN PROGRESS”

Office of the Town Manager

May 5, 2014

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 2014-2015 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 2014-2015 Recommended Budget totals \$4,661,210 for all town operations, capital improvements, and debt service requirements. This represents an increase of approximately \$249,353 or 5.6% from the FY 2013-2014 Adopted Budget of \$4,411,857.

This Budget recommends no increase to the current property tax rate and a 5% increase in the current water and sewer rates. This budget recommends identified changes to the current fee schedule.

HIGHLIGHTS OF THE RECOMMENDED BUDGET

- No tax increase recommended
- 5% increase in water/sewer rates recommended
- 2% COLA for employees recommended
- Capital expenditures and investment in equipment to maintain services

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 2014-2015 Recommended Budget for the General Fund totals \$2,348,334, which represents an approximate increase of 6% over the FY 2013-2014 Adopted Budget of \$2,211,268.

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 \$223,295,368 which represents an incremental increase of approximately 1% over FY 2013-2014 and is realistically based on information from the Yadkin County Tax Administrator.

This increase will provide approximately \$852,890 in property tax revenues based on an assumed collection rate of 93.1%. A penny on the tax rate is projected to generate approximately \$20,713 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 2014-2015 Recommended Budget for the Water and Sewer Fund totals \$2,312,876. This represents an increase of approximately 5.2% or \$112,287 from the FY 2013-2014 Adopted Budget of \$2,200,589.

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, \$5,043 of the Garden's fund balance is necessary to ensure there is funding to pay for maintenance costs. \$7,500 will be appropriated to purchasing a commercial mower to replace the original mower which is over 15 years old. The FY 2014-2015 Recommended Budget for the Hinshaw Gardens Fund totals \$12,875 which includes \$82 estimated from investment earnings; \$250 estimated from rental fees and \$12,543 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 \$894,565 in FY 2014-2015. 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 2014-2015 is \$80,790.

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 \$315,900 in FY 2014-2015. 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 \$2,231,015 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 2014-2015 budget proposes a transfer of \$36,574 from the General Fund Balance to balance the budget. The Budget also proposes a \$8,236 transfer from the Water/Sewer Fund Balance to balance the budget.

In addition, the General Fund revenues will also include a \$150,000 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 \$13,780.

Revenues generated from Yadkinville's ABC Store are based on the profit generated at that store, which is expected to be approximately \$58,525 for FY 2014-2015. The revenue generated from these sources is estimated to equal nearly three 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 \$498,690 for FY 2014-2015. These are strictly General Fund revenues.

Hold Harmless Reimbursements

The annual Transitional Hold Harmless Reimbursement payment from the state expired after the August 2013 sunset 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 \$23,000 for FY 2014-2015.

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 \$90,335 for FY 2014-2015. 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% in healthcare insurance for FY2014-2015.

EXPENDITURES BY FUNCTION

General Government

This function accounts for \$476,969 or 10.5% of the total budget. Major expenditures include:

- Roof replacement at Town Hall
- Rising health insurance costs
- Salaries and benefits

Public Safety

This function accounts for \$983,186 or 21.7% of the total budget. Major expenditures include:

- Salaries and benefits
- Rising health insurance costs
- One vehicle
- In-car computer
- New server
- Radios and installation

Transportation

This function accounts for \$360,326 or 8% of the total budget. Major expenditures include:

- Continued resurfacing of Town streets
- One vehicle
- Replace street signs to meet state reflectivity requirements
- Continuation of downtown lighting plan
- Purchasing of Christmas lights

Environmental Protection

This function accounts for \$2,291,228 or 50.6% of the total budget. Major expenditures include:

- Increased cost of solid waste recycling collection
- Relining and manhole repair
- Fixing roof at Water Plant
- Erosion control at Sewer Plant
- One vehicle
- 4 roof replacements at Sewer Plant
- Replacement of obsolete computers and 2 new servers

Economic and Community Development

This function accounts for \$74,630 or 1.6% of the total budget. Major expenditures include:

- Continued funding of facade grant program
- Funding for sign at Highway 601/Main Street
- Funding for Development Director position

Culture and Recreation

This function accounts for \$76,916 or 1.7% 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
- Camera system at Yadkinville Community Park – Public Wi-fi
- Commercial mower for Hinshaw Gardens maintenance

Miscellaneous

This function accounts for \$172,093 or 3.8% of the total budget. Major expenditures include:

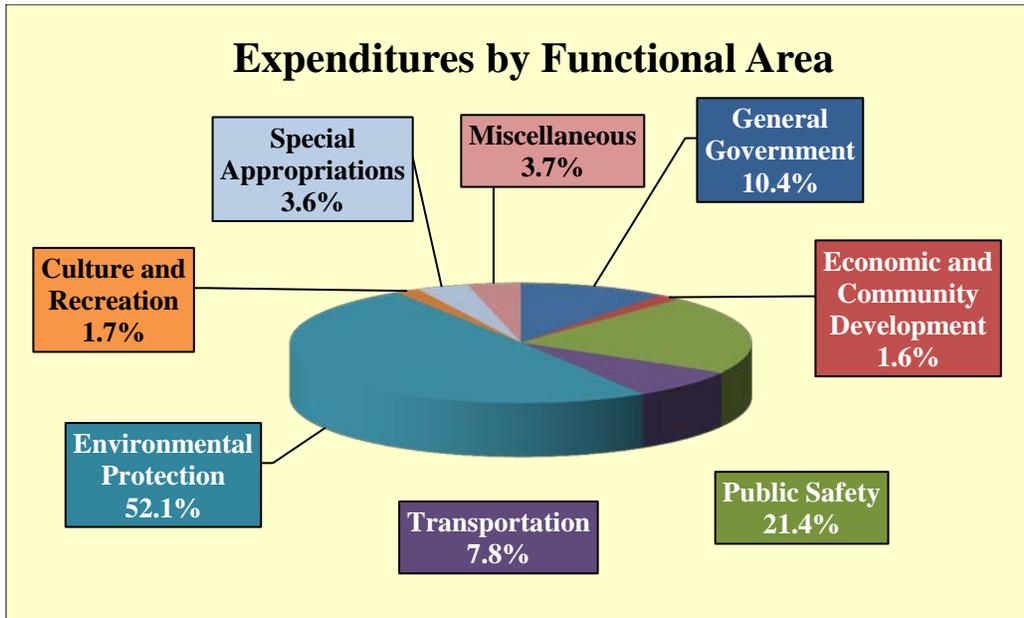
- Funding for insurance and bonds
- Tourism Development Authority

Special Appropriations

This function accounts for \$167,900 or 3.7% of the total budget. Major expenditures include:

- 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 2014-2015 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, 2014, and ending June 30, 2015:

Ad Valorem Taxes	\$ 894,565
Vehicle Taxes	\$ 80,790
Sales Tax	\$ 315,900
Intergovernmental Revenues	\$ 90,335
Utility Franchise Fees	\$ 521,970
Investment Earnings	\$ 450
Permits and Licenses	\$ 45,350
Transfers	\$ 162,875
Miscellaneous Revenues	\$ 199,525
Fund Balance Appropriated	<u>\$ 41,574</u>
	\$ 2,353,334

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, 2014, and ending June 30, 2015:

Governing Body	\$ 57,118
Elections	\$ 0
Administration	\$ 354,751
Planning and Zoning	\$ 74,630
Municipal Buildings	\$ 48,200
Police Department	\$ 981,486
Public Safety	\$ 1,700
Garage	\$ 16,900
Streets and Highways	\$ 269,991
Powell Bill	\$ 90,335
Sanitation	\$ 213,600
Recreation	\$ 58,091
Hinshaw Gardens	\$ 12,875
Non-Departmental	\$ 86,845
Special Appropriations	<u>\$ 81,812</u>
	\$2,348,334

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, 2014, and ending June 30, 2015:

Sales and Services	\$2,170,550
Investment Earnings	\$ 530
Miscellaneous	\$ 141,796
	<u>\$2,312,876</u>

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, 2014, and ending June 30, 2015:

Administration	\$ 230,032
Water Plant	\$ 569,110
Sewer Plant	\$ 331,216
Lab and Pretreatment	\$ 114,351
Water and Sewer Operations	\$ 832,919
Non-Departmental	\$ 85,248
Special Appropriations	\$ 150,000
	<u>\$2,312,876</u>

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	\$ 5,075
	<u>\$ 5,950</u>

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	\$ 5,950
	<u>\$ 5,950</u>

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, 2014, 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 for one garbage can and one recycling cart.
 - 2. Additional Garbage Can. \$ 5.00
- B. Bulk item pickup over 5 items. \$ 5.00 per item after 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	\$ 25.00
16. Zoning Verification Letter	\$ 25.00
17. Sign Permit	\$ 20.00
D. Site plan review fees	
1. Planned Unit Development Review	\$ 150.00
2. Minor Plat Review	\$ 25.00
3. Preliminary Plat (plus \$3/lot) Review	\$ 75.00
4. Final Plat (plus \$2/lot) Review	\$ 50.00
5. Exempt Plat Review Fee	\$ 25.00
6. Non-Residential Site Plan Review (per hour)	\$ 100.00
E. Lot Cleaning (less equipment fees)	
1. Administrative Fee	\$ 100.00
2. Labor Charge per Worker (per Hour)	\$ 25.00
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)	\$ 25.00
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. Town Sponsored Event	no fee
2. 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. Credit Card Surcharge (in-house/person)	\$ 1.00 per transaction
3. Returned Check Fee	\$ 25.00

¹ ¾% each additional month

SECTION 9: Enterprise Fees and Rates

A. Testing

- 1. Colisure \$ 25.00

B. Public Utilities

- 1. Administrative Fee 50% of labor and materials
- 2. Credit Card Surcharge (per transaction) \$ 1.00
- 3. Residential Water Deposit (Renters) \$ 150.00
- 4. Commercial Water Deposit (Renters) \$ 200.00
- 5. Late Charge \$ 5.00
- 6. Reconnect Fee \$ 30.00
- 7. ¾" Water Tap Inside \$ 850.00
- 8. ¾" Water Tap Outside \$ 1,700.00
- 9. 1" Water Tap Inside \$ 1,100.00
- 10. 1" Water Tap Outside \$ 2,200.00
- 11. 1 ½" Water Tap Inside \$ 2,600.00
- 12. 1 ½" Water Tap Outside \$ 3,300.00
- 13. 2" Water Tap Inside \$ 3,100.00
- 14. 2" Water Tap Outside \$ 3,850.00
- 15. 4" Sewer Tap Inside² \$ 800.00
- 16. 4" Sewer Tap Outside³ \$ 1,600.00
- 17. Road Boring Fee (4" sewer) \$ 22.50 (per foot)
- 18. Minimum Monthly Inside Water Rate⁴ \$ 12.46
- 19. Next 7,000 Gallons Inside (per each 1,000 gallons) \$ 3.70
- 20. Next 10,000 Gallons Inside (per each 1,000 gallons) \$ 3.49
- 21. Next 30,000 Gallons Inside (per each 1,000 gallons) \$ 3.17
- 22. Next 50,000 Gallons Inside (per each 1,000 gallons) \$ 3.33
- 23. Minimum Monthly Outside Water Rate⁵ \$ 24.94
- 24. Next 7,000 Gallons Outside (per each 1,000 gallons) \$ 7.40
- 25. Next 10,000 Gallons Outside (per each 1,000 gallons) \$ 7.01
- 26. Next 30,000 Gallons Outside (per each 1,000 gallons) \$ 6.65
- 27. Next 50,000 Gallons Outside (per each 1,000 gallons) \$ 6.28
- 28. Sewer Charge. Additional 105% of water usage charge

C. Bulk Water Rates by Gallon

- 1. 0-1,000 \$ 11.55
- 2. 1,001 to 5,000 \$ 28.88
- 3. 5,001 to 10,000 \$ 57.75
- 4. 10,001 to 15,000 \$ 86.63
- 5. 15,001 to 20,000 \$ 115.50
- 6. 20,001 to 25,000 \$ 144.38
- 7. 25,001 to 30,000 \$ 173.25
- 8. 30,001 to 35,000 \$ 202.13

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

9. 35,001 to 40,000	\$ 231.00
10. 40,001 to 45,000	\$ 259.88
11. 45,001 to 50,000	\$ 288.75
12. 50,001 to 55,000	\$ 317.63
13. 55,001 to 60,000	\$ 346.50
14. 60,001 to 65,000	\$ 375.38
15. 65,001 to 70,000	\$ 404.25
16. 70,001 to 75,000	\$ 433.13
17. 75,001 to 80,000	\$ 462.00
18. 80,001 to 85,000	\$ 490.88
19. 85,001 to 90,000	\$ 519.75
20. 90,001 to 95,000	\$ 548.63
21. > 95,000	\$ 577.50

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

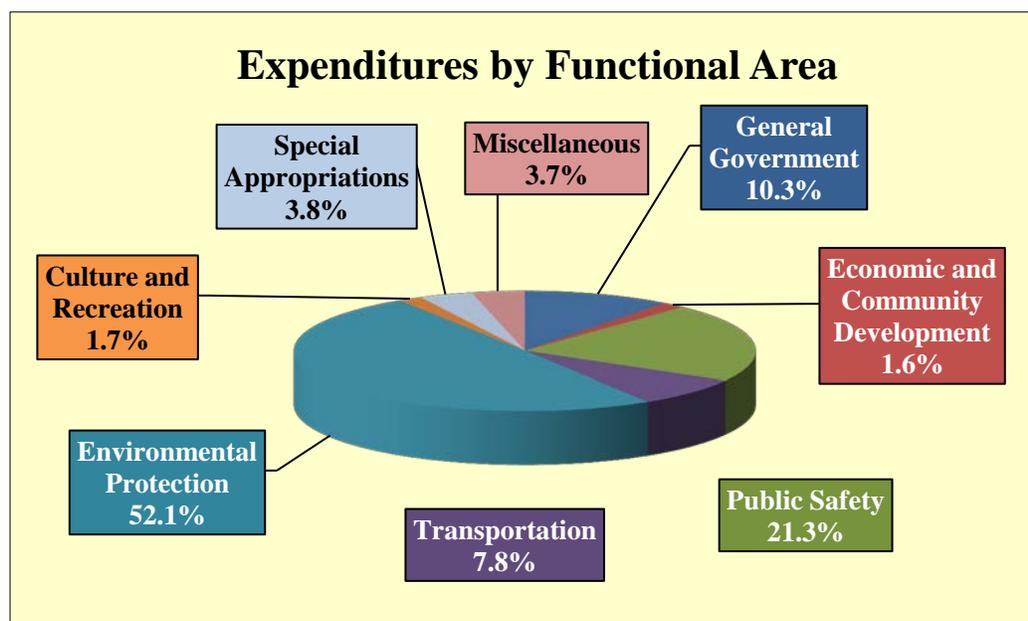
Hubert Gregory
Mayor

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.

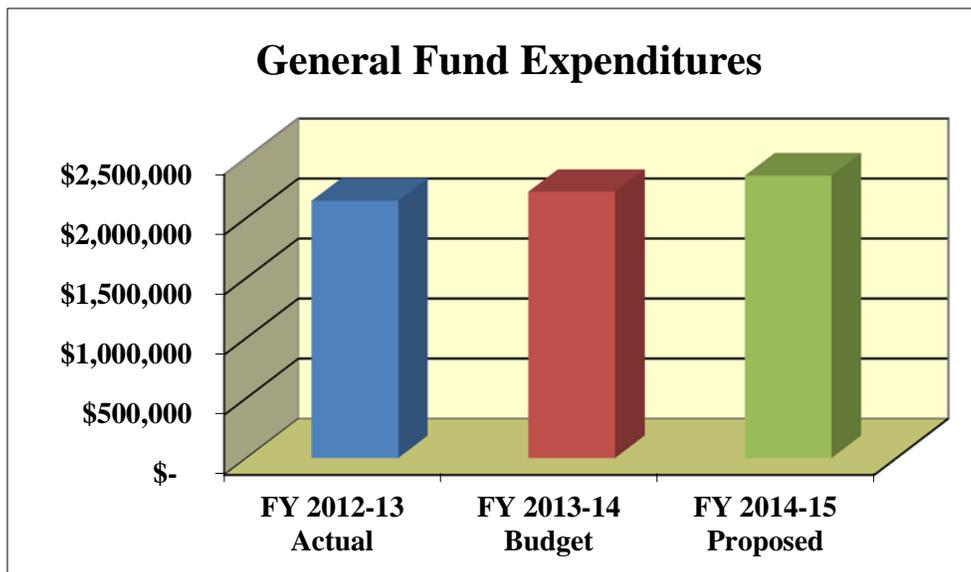
Revenues Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
CURRENT YEAR LEVY	10-301-00	\$ 867,601	\$ 859,778	\$ 852,890	-1%
1ST PRIOR YEAR	10-301-01	\$ 27,577	\$ 27,500	\$ 36,655	33%
2ND PRIOR YEAR	10-301-02	\$ 5,502	\$ 5,150	\$ 4,110	-20%
3RD PRIOR YEAR + VEHICLE TAX -	10-301-03	\$ 1,998	\$ 2,000	\$ 910	-55%
CURRENT VEHICLE TAX - 1ST	10-302-00	\$ 61,799	\$ 58,300	\$ 66,135	13%
PRIOR YEAR VEHICLE TAX - 2ND	10-302-01	\$ 9,635	\$ 10,700	\$ 14,180	33%
PRIOR YEAR VEHICLE TAX - 3RD	10-302-02	\$ 396	\$ 445	\$ 200	-55%
PRIOR YEAR + REIMBURSEMENT	10-302-03	\$ 277	\$ 275	\$ 275	0%
HOLD HARMLESS	10-309-00	\$ 49,734	\$ -	\$ -	0%
TAX DISCOUNTS	10-311-00	\$ (4,873)	\$ (4,000)	\$ (5,165)	29%
TAX REFUNDS - AD VALOREM	10-312-00	\$ -	\$ (75)	\$ -	-100%
COUNTY COLLECTION FEES	10-313-00	\$ (1,082)	\$ (1,200)	\$ (1,600)	33%
TAX PENALTIES	10-317-00	\$ 6,477	\$ 5,840	\$ 5,840	0%
PRIVILEGE LICENSES	10-325-00	\$ 425	\$ 20,400	\$ 43,000	111%
PRECIOUS METAL PERMITS	10-325-01	\$ 639	\$ 750	\$ 640	-15%
FRANCHISE TAX- CABLEVISION	10-328-00	\$ 2,560	\$ 2,990	\$ 2,990	0%
INTEREST ON INVESTMENTS	10-329-00	\$ 3,313	\$ 2,400	\$ 450	-81%
RENTS & CONCESSIONS	10-331-00	\$ -	\$ 200	\$ 200	0%
PARK RENTAL FEES	10-332-00	\$ 300	\$ -	\$ -	0%
MISCELLANEOUS REVENUE	10-335-00	\$ 8,299	\$ 2,000	\$ 2,100	5%
SALE OF CONFISCATED ITEMS	10-335-01	\$ -	\$ -	\$ -	0%
DONATIONS/PRIVATE- POLICE	10-336-00	\$ -	\$ -	\$ -	0%
CONTROLLED SUB. TAX - P/D	10-336-01	\$ 2,379	\$ 2,435	\$ 205	-92%
FEDERAL DRUG MONEY	10-336-02	\$ 14,098	\$ -	\$ -	0%
CONT. - BOARD OF EDUCATION	10-337-00	\$ -	\$ -	\$ -	0%
NAT. GAS/FED. EXCISE TAX	10-337-01	\$ 4,539	\$ 3,905	\$ 3,540	-9%
FRANCHISE/ELEC. POWER	10-337-02	\$ 420,517	\$ 381,300	\$ 460,300	21%
SALES TAX/TELECOM.	10-337-03	\$ 36,727	\$ 38,985	\$ 34,850	-11%
SALES TAX/VIDEO PROG.	10-337-04	\$ 19,487	\$ 20,055	\$ 18,540	-8%
SOLID WASTE DISPOSAL FEE	10-337-05	\$ 1,868	\$ 2,000	\$ 1,660	-17%
BEER AND WINE TAX	10-341-00	\$ 12,003	\$ 13,545	\$ 13,780	2%
ABC REVENUE	10-341-01	\$ 53,814	\$ 49,040	\$ 58,525	19%
GRAPE FESTIVAL	10-341-02	\$ -	\$ -	\$ -	0%

PROJECT GRANT						
POWELL BILL	10-343-00	\$ 89,876	\$ 88,665	\$ 90,335	2%	
ROOM OCCUPANCY TAX	10-344-00	\$ 21,271	\$ 19,480	\$ 15,160	-22%	
LOCAL OPTION SALES TAX	10-345-00	\$ 329,070	\$ 304,485	\$ 315,900	4%	
MISC. POLICE DEPT. DRUG_RELATED FUNDS - P/D	10-348-02	\$ -	\$ -	\$ -	0%	
COURT FEES	10-350.00	\$ -	\$ -	\$ -	0%	
PARKING CITATIONS CREDIT CARD	10-351-00	\$ 1,465	\$ 1,410	\$ 825	-41%	
CONVENIENCE FEES BUILDING & ZONING PERMITS	10-352-00	\$ 885	\$ 890	\$ 115	-87%	
SPECIAL EVENTS PERMITS	10-353-00	\$ -	\$ -	\$ 250	100%	
GARBAGE COLLECTION FEES	10-355-00	\$ 2,530	\$ 2,050	\$ 2,350	15%	
SOLID WASTE COLLECTION FEE	10-356-00	\$ 150	\$ 250	\$ 250	0%	
TAX REFUNDS GASOLINE EXCISE TAX	10-359-00	\$ 135	\$ 160	\$ 150	-6%	
RETURN FROM YVEDDI	10-360-00	\$ 92,836	\$ 90,345	\$ 92,750	3%	
SALE OF EQUIPMENT	10-367-00	\$ 17,046	\$ 17,120	\$ 7,840	-54%	
SALE OF EQUIPMENT P/B	10-367-01	\$ 2,921	\$ 1,750	\$ 1,750	0%	
SALE OF FIXED ASSETS	10-368-00	\$ -	\$ -	\$ -	0%	
SPEC. ASSESSMENT CHLD OBESITY MINI-GRANT	10-382-00	\$ 1,943	\$ 6,000	\$ 6,000	0%	
TRANSFER FROM W/S FUND	10-382-01	\$ -	\$ -	\$ -	0%	
TRANSFER FROM H. GARDENS	10-383-00	\$ -	\$ -	\$ -	0%	
TRANSFER FROM PARK FUND	10-393-00	\$ -	\$ -	\$ -	0%	
FUND BAL. APPROP. P.BILL	10-394-00	\$ -	\$ -	\$ -	0%	
FUND BALANCE APPROPRIATED	10-397-30	\$ -	\$ 105,000	\$ 150,000	43%	
	10-397-51	\$ 4,425	\$ 5,950	\$ 12,875	116%	
	10-397-66	\$ -	\$ -	\$ -	0%	
	10-399-00	\$ -	\$ 40,000	\$ -	-100%	
	10-399-01	\$ -	\$ 22,995	\$ 41,574	81%	
Total Revenues	0	\$ 2,170,564	\$ 2,211,268	\$ 2,353,334	6%	

Budget Highlights: The Town does not expect much change in property tax revenues for FY 2014-2015. 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 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
GOVERNING BODY	10-410-00	\$ 35,046	\$ 58,473	\$ 57,118	-2%
ADMINISTRATION	10-420-00	\$ 361,688	\$ 337,718	\$ 354,751	5%
ELECTIONS	10-430-00	\$ -	\$ 3,735	\$ -	-100%
PLANNING AND ZONING	10-490-00	\$ 56,372	\$ 67,106	\$ 74,630	11%
MUNICIPAL BUILDINGS	10-500-00	\$ 25,213	\$ 26,100	\$ 48,200	85%
POLICE DEPARTMENT	10-510-00	\$ 932,211	\$ 942,487	\$ 981,486	4%
EDITY GRANT	10-511-00	\$ -	\$ -	\$ -	0%
PUBLIC SAFETY	10-512-00	\$ 2,417	\$ 1,700	\$ 1,700	0%
GARAGE	10-555-00	\$ 14,358	\$ 17,300	\$ 16,900	-2%
STREETS AND HIGHWAYS	10-560-00	\$ 177,507	\$ 202,398	\$ 269,991	33%
POWELL BILL	10-570-00	\$ 125,176	\$ 128,665	\$ 90,335	-30%
SANITATION	10-580-00	\$ 204,337	\$ 205,975	\$ 213,600	4%
RECREATION	10-620-00	\$ 42,556	\$ 52,033	\$ 58,091	12%
HINSHAW GARDENS	10-621-00	\$ 4,425	\$ 5,950	\$ 12,875	116%
NON-DEPARTMENTAL SPECIAL	10-660-00	\$ 74,812	\$ 83,324	\$ 86,845	4%
APPROPRIATIONS	10-690-00	\$ 85,348	\$ 84,910	\$ 86,812	2%
CONTINGENCY	10-999-00	\$ -	\$ -	\$ -	0%
Total		\$ 2,141,466	\$ 2,217,873	\$ 2,353,334	6%

Budget Highlights: This year's budget includes funding for several replacement vehicles, a security camera system for the Town Park 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% 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 6% increase in General Fund budgeting expenditures for the upcoming fiscal year in relation to the adopted FY 2013-14 budget

GENERAL GOVERNMENT

Governing Body Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
BOARD MEETINGS	10-410-01	\$ 20,700	\$ 42,000	\$ 42,000	0%
FICA	10-410-05	\$ 1,584	\$ 3,213	\$ 3,213	0%
TELEPHONE & POSTAGE	10-410-11	\$ 3,309	\$ 3,510	\$ 2,300	-34%
PRINTING	10-410-12	\$ 745	\$ 1,000	\$ 455	-55%
TRAVEL	10-410-14	\$ 87	\$ 250	\$ 150	-40%
MTCE. & REPAIR - VEHICLE	10-410-17	\$ -	\$ -	\$ -	0%
AUTO SUPPLIES	10-410-31	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	10-410-57	\$ 8,620	\$ 8,500	\$ 9,000	6%
Total		\$ 35,046	\$ 58,473	\$ 57,118	-2%

Budget Highlights: The Governing Body budget is estimated to decrease due to a decision to eliminate the printed version of the quarterly newsletter and go to an electronic version. This is part of a long standing commitment of the Town Board to go “paperless” and realize cost savings.

Administration Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
SALARIES	10-420-02	\$ 179,457	\$ 187,320	\$ 195,189	4%
LIFE, AD&D, LTD PROFESSIONAL SERVICES	10-420-03	\$ 858	\$ 970	\$ 946	-3%
FICA	10-420-04	\$ 45,402	\$ 35,000	\$ 36,000	3%
GIS/ HEALTH INSURANCE	10-420-05	\$ 13,598	\$ 14,330	\$ 14,932	4%
RETIREMENT (MATCH)	10-420-06	\$ 28,080	\$ 32,064	\$ 36,833	15%
401K	10-420-07	\$ 12,056	\$ 13,244	\$ 13,800	4%
YMCA WELLNESS PROGRAM	10-420-08	\$ 8,943	\$ 9,366	\$ 9,760	4%
EMPLOYEE TRAINING	10-420-09	\$ -	\$ -	\$ 576	100%
TELEPHONE & POSTAGE	10-420-10	\$ 1,461	\$ 3,000	\$ 2,750	-8%
PRINTING	10-420-11	\$ 6,744	\$ 7,360	\$ 7,470	1%
TRAVEL	10-420-12	\$ 927	\$ 1,000	\$ 1,000	0%
MTCE. & REPAIR - EQUIP.	10-420-14	\$ 654	\$ 2,750	\$ 2,750	0%
MTCE. & REPAIR - VEHICLE	10-420-16	\$ 1,973	\$ 2,000	\$ 1,980	-1%
SAFETY - OSHA REQUIRED	10-420-17	\$ 674	\$ 750	\$ 750	0%
ADVERTISING	10-420-20	\$ -	\$ 220	\$ 220	0%
AUTO SUPPLIES	10-420-26	\$ 1,134	\$ 960	\$ 1,500	56%
SUPPLIES & MATERIALS	10-420-31	\$ 4,278	\$ 3,120	\$ 3,670	18%
CONTRACTED SERVICES	10-420-33	\$ 4,576	\$ 4,280	\$ 4,000	-7%
DUES & SUBSCRIPTIONS	10-420-45	\$ 13,245	\$ 13,000	\$ 12,500	-4%
OTHER	10-420-53	\$ 5,955	\$ 5,735	\$ 6,225	9%
CAPITAL OUTLAY - EQUIP.	10-420-57	\$ 116	\$ 250	\$ 160	-36%
CAP.OUT.-NON-CAPITAL	10-420-74	\$ 30,204	\$ -	\$ 1,275	100%
	10-420-75	\$ 1,354	\$ 1,000	\$ 465	-54%
Total		\$ 361,688	\$ 337,718	\$ 354,751	5%

Budget Highlights: Replacement computer for the Finance Department and Windows license upgrades for older computers in Administration.

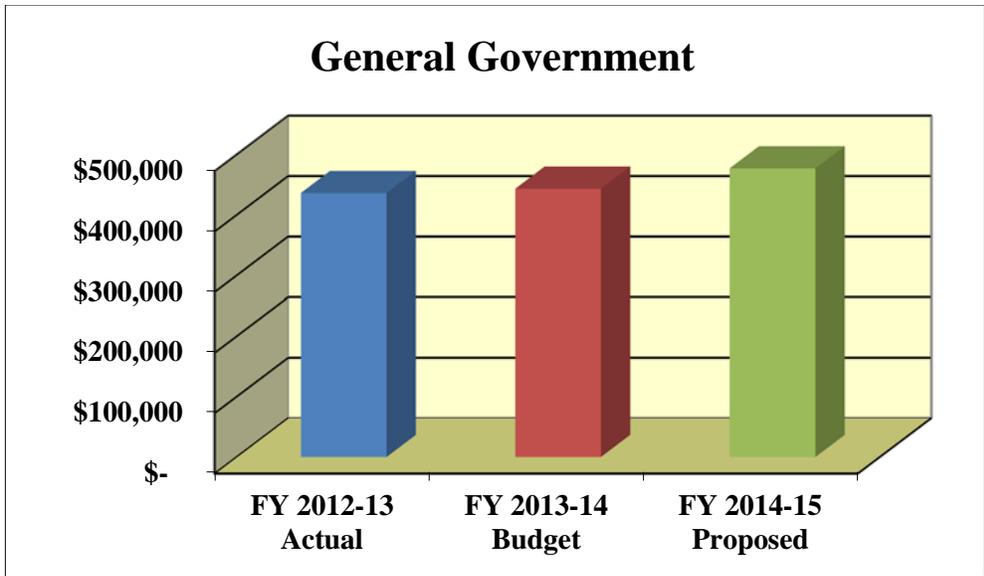
Elections Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
ELECTIONS	10-430-00	\$ -	\$ -	\$ -	0%
CONTRACTED SERVICES	10-430-45	\$ -	\$ 3,735	\$ -	-100%
Total	0	\$ -	\$ 3,735	\$ -	-100%

Budget Highlights: Decrease due to no municipal election this fiscal year.

Garage Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
TELEPHONE	10-555-11	\$ 539	\$ 800	\$ 1,200	50%
UTILITIES	10-555-13	\$ 6,315	\$ 6,700	\$ 7,250	8%
MTCE. & REPAIR-BLDG.	10-555-15	\$ 1,097	\$ 1,000	\$ 500	-50%
MTCE. & REPAIR - EQUIP.	10-555-16	\$ 487	\$ 1,000	\$ 750	-25%
SUPPLIES & MATERIALS	10-555-33	\$ 943	\$ 1,200	\$ 1,100	-8%
CONTRACTED SERVICES	10-555-45	\$ 4,976	\$ 6,500	\$ 6,000	-8%
MISCELLANEOUS	10-555-57	\$ -	\$ 100	\$ 100	0%
CAPITAL OUTLAY - OTHER	10-555-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-555-74	\$ -	\$ -	\$ -	0%
CAP.OUT.-NON- CAPITAL	10-555-75	\$ -	\$ -	\$ -	0%
Total		\$ 14,358	\$ 17,300	\$ 16,900	-2%

Municipal Buildings Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
PROFESSIONAL SERVICES	10-500-04	\$ -	\$ -	\$ -	0%
UTILITIES	10-500-13	\$ 10,853	\$ 15,000	\$ 14,500	-3%
MTCE. & REPAIR - BLDGS.	10-500-15	\$ 1,113	\$ 2,000	\$ 2,000	0%
MTCE. & REPAIR - EQUIP.	10-500-16	\$ 2,038	\$ 1,500	\$ 1,500	0%
SUPPLIES & MATERIALS	10-500-33	\$ 409	\$ 800	\$ 600	-25%
CONTRACTED SERVICES	10-500-45	\$ 5,712	\$ 6,100	\$ 6,500	7%
MISCELLANEOUS	10-500-57	\$ 571	\$ 700	\$ 100	-86%
CAPITAL OUTLAY - REAL ESTATE	10-500-71	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - OTHER	10-500-73	\$ 3,918	\$ -	\$ 23,000	100%
CAPITAL OUTLAY - EQUIP.	10-500-74	\$ -	\$ -	\$ -	0%
CAP.OUT.-NON-CAPITAL	10-500-75	\$ 600	\$ -	\$ -	0%
Total		\$ 25,213	\$ 26,100	\$ 48,200	85%

Budget Highlights: Increase due primarily to necessary Town Hall roof replacement.

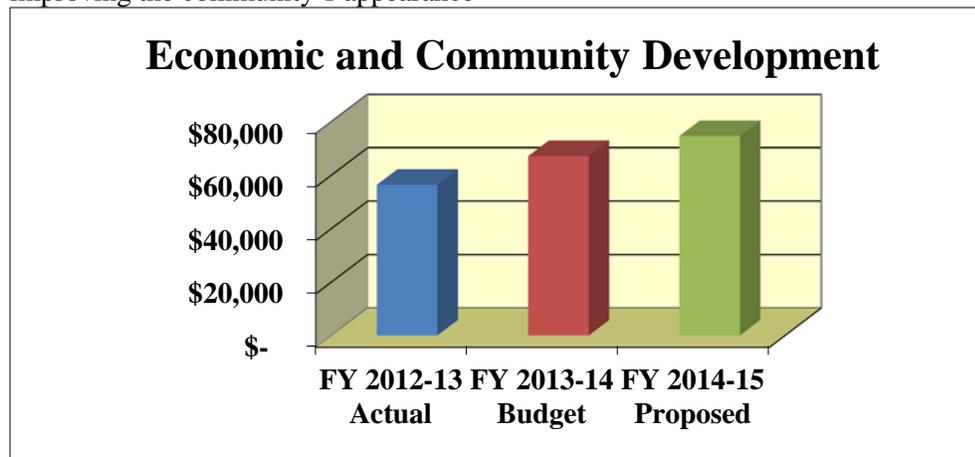


The above chart, illustrates an approximate increase of 7.5% in the size of General Government's budget between what was budgeted for FY 2013-2014 and the current year's budget.

ECONOMIC AND COMMUNITY DEVELOPMENT

Planning and Zoning Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
MEETING FEES	10-490-01	\$ 1,250	\$ 2,700	\$ 2,700	0%
SALARIES	10-490-02	\$ 33,333	\$ 41,000	\$ 40,000	-2%
LIFE, AD&D, LTD	10-490-03	\$ 190	\$ 245	\$ 230	-6%
PROFESSIONAL SERVICES	10-490-04	\$ 2,800	\$ 900	\$ 3,000	233%
FICA	10-490-05	\$ 2,646	\$ 3,137	\$ 3,060	-2%
GIS/ HEALTH INSURANCE	10-490-06	\$ 5,850	\$ 8,016	\$ 9,208	15%
RETIREMENT (MATCH)	10-490-07	\$ 2,247	\$ 2,899	\$ 2,828	-2%
401K	10-490-08	\$ 1,667	\$ 2,050	\$ 2,000	-2%
YMCA WELLNESS PROGRAM	10-490-09	\$ -	\$ -	\$ 144	100%
EMPLOYEE TRAINING	10-490-10	\$ 1,646	\$ 500	\$ 300	-40%
TELEPHONE & POSTAGE	10-490-11	\$ 476	\$ 1,030	\$ 1,030	0%
PRINTING	10-490-12	\$ 105	\$ 500	\$ 500	0%
TRAVEL	10-490-14	\$ 102	\$ 480	\$ 480	0%
MTCE. & REPAIR - EQUIP.	10-490-16	\$ -	\$ -	\$ -	0%
MTCE. & REPAIR - VEHICLE	10-490-17	\$ -	\$ -	\$ -	0%
SAFETY - OSHA REQUIRED	10-490-20	\$ 107	\$ -	\$ -	0%
ADVERTISING	10-490-26	\$ 1,289	\$ 1,350	\$ 1,350	0%
AUTO SUPPLIES	10-490-31	\$ 408	\$ 100	\$ 100	0%
SUPPLIES & MATERIALS	10-490-33	\$ 1,031	\$ 200	\$ 200	0%
CONTRACTED SERVICES	10-490-45	\$ -	\$ -	\$ -	0%
DUES & SUBSCRIPTIONS	10-490-53	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	10-490-57	\$ 85	\$ -	\$ -	0%
CAPITAL OUTLAY - OTHER	10-490-73	\$ 1,027	\$ 2,000	\$ 7,500	275%
CAPITAL OUTLAY - EQUIP.	10-490-74	\$ -	\$ -	\$ -	0%
CAP.OUT.-NON-CAPITAL	10-490-75	\$ 115	\$ -	\$ -	0%
Total		\$ 56,372	\$ 67,106	\$ 74,630	11%

Budget Highlights: Continued funding of Business Improvement Grant program and allocation for new Welcome to Yadkinville sign and landscaping project as part of the Town's ongoing commitment to improving the community's appearance



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

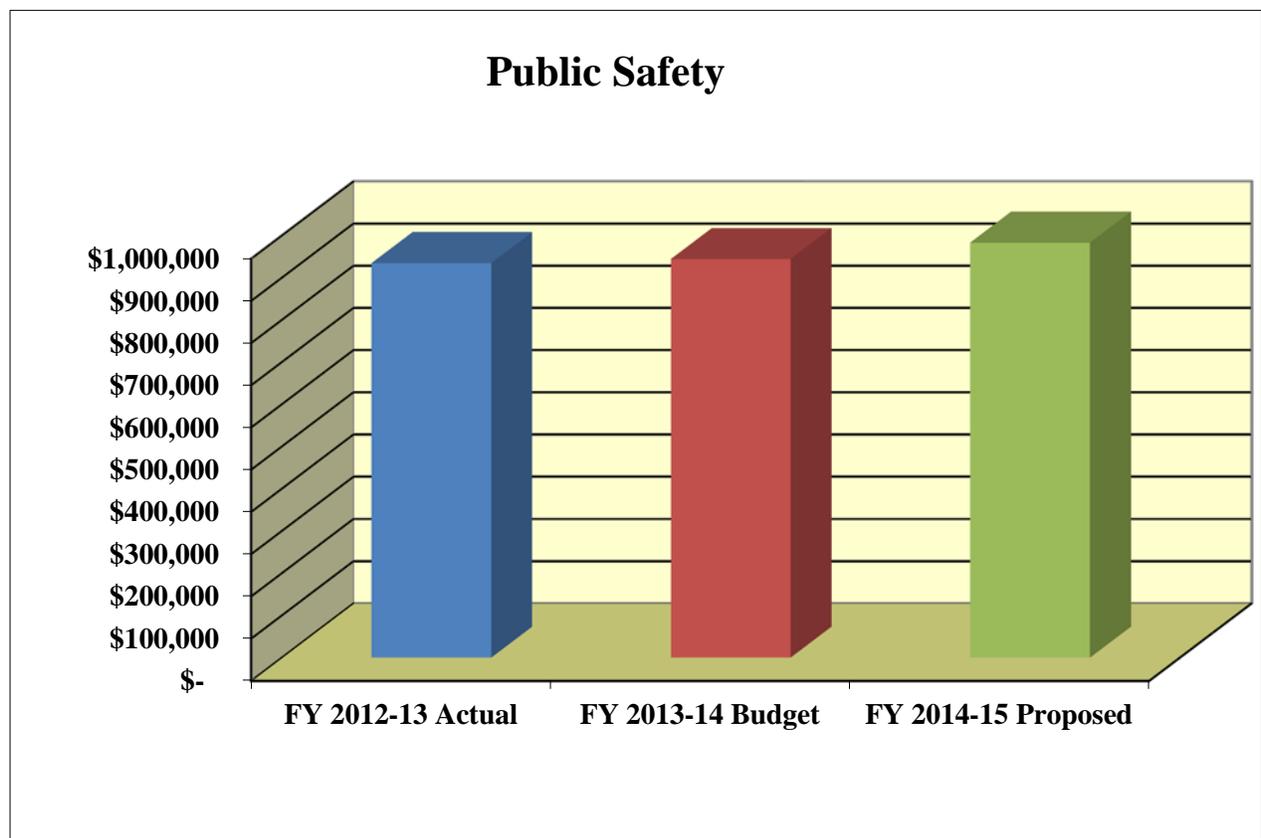
PUBLIC SAFETY

Police Department Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
SALARIES	10-510-02	\$ 569,900	\$ 590,709	\$ 592,807	0%
LIFE, AD&D, LTD PROFESSIONAL SERVICES	10-510-03	\$ 2,661	\$ 2,820	\$ 3,118	11%
FICA	10-510-04	\$ -	\$ -	\$ -	0%
GIS/ HEALTH INSURANCE	10-510-05	\$ 42,777	\$ 45,190	\$ 45,350	0%
RETIREMENT (MATCH)	10-510-06	\$ 91,261	\$ 104,208	\$ 128,917	24%
401K	10-510-07	\$ 36,580	\$ 40,674	\$ 42,137	4%
YMCA WELLNESS PROGRAM	10-510-08	\$ 27,023	\$ 27,936	\$ 28,941	4%
TRAINING	10-510-09	\$ -	\$ -	\$ 2,016	100%
TELEPHONE & POSTAGE	10-510-10	\$ 21	\$ 200	\$ 100	-50%
PRINTING	10-510-11	\$ 15,328	\$ 14,500	\$ 14,000	-3%
UTILITIES	10-510-12	\$ 245	\$ 500	\$ 750	50%
TRAVEL	10-510-13	\$ 6,478	\$ 7,400	\$ 7,400	0%
MTCE. & REPAIR - BLDG.	10-510-14	\$ 7	\$ 50	\$ 100	100%
MTCE. & REPAIR - EQUIP.	10-510-15	\$ 1,109	\$ 3,000	\$ 3,500	17%
MTCE. & REPAIR - VEHICLES	10-510-16	\$ 2,916	\$ 4,000	\$ 3,700	-8%
SAFETY - OSHA REQUIRED	10-510-17	\$ 7,117	\$ 12,000	\$ 12,000	0%
ADVERTISING	10-510-20	\$ 180	\$ 400	\$ 400	0%
AUTO SUPPLIES SUPPLIES & MATERIALS	10-510-26	\$ 74	\$ 100	\$ 100	0%
UNIFORMS	10-510-31	\$ 39,772	\$ 37,000	\$ 37,000	0%
CONTRACTED SERVICES	10-510-33	\$ 7,517	\$ 7,000	\$ 8,000	14%
K-9 CARE	10-510-36	\$ 3,282	\$ 3,500	\$ 3,500	0%
DRUG BUY MONEY	10-510-45	\$ 13,295	\$ 15,000	\$ 15,000	0%
MISCELLANEOUS YOUTH DRUG EDUCATION	10-510-47	\$ 849	\$ 1,000	\$ 850	-15%
CAPITAL OUTLAY - OTHER	10-510-49	\$ 1,500	\$ 1,500	\$ 1,500	0%
CAP OUTLAY EQUIP	10-510-57	\$ 1,349	\$ 1,500	\$ 2,000	33%
CAP.OUT.-NON- CAPITAL	10-510-60	\$ -	\$ 100	\$ 100	0%
	10-510-73	\$ 46,747	\$ 10,000	\$ 16,000	60%
	10-510-74	\$ 13,004	\$ 11,000	\$ 11,000	0%
	10-510-75	\$ 1,221	\$ 1,200	\$ 1,200	0%
Total		\$ 932,211	\$ 942,487	\$ 981,486	4%

Budget Highlights: The FY2014-15 Police budget includes capital funding for a police vehicle and technological investments.

Public Safety Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
UTILITIES	10-512-13	\$ 263	\$ 300	\$ 300	0%
MTCE & REPAIR EQUIPMENT	10-512-16	\$ 2,154	\$ 1,400	\$ 1,400	0%
SUPPLIES/MATERIALS	10-512-33	\$ -	\$ -	\$ -	0%
CAP. OUTLAY - EQUIP.	10-512-74	\$ -	\$ -	\$ -	0%
REFUND/FIRE DEPT.	10-512-91	\$ -	\$ -	\$ -	0%
Total		\$ 2,417	\$ 1,700	\$ 1,700	0%

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



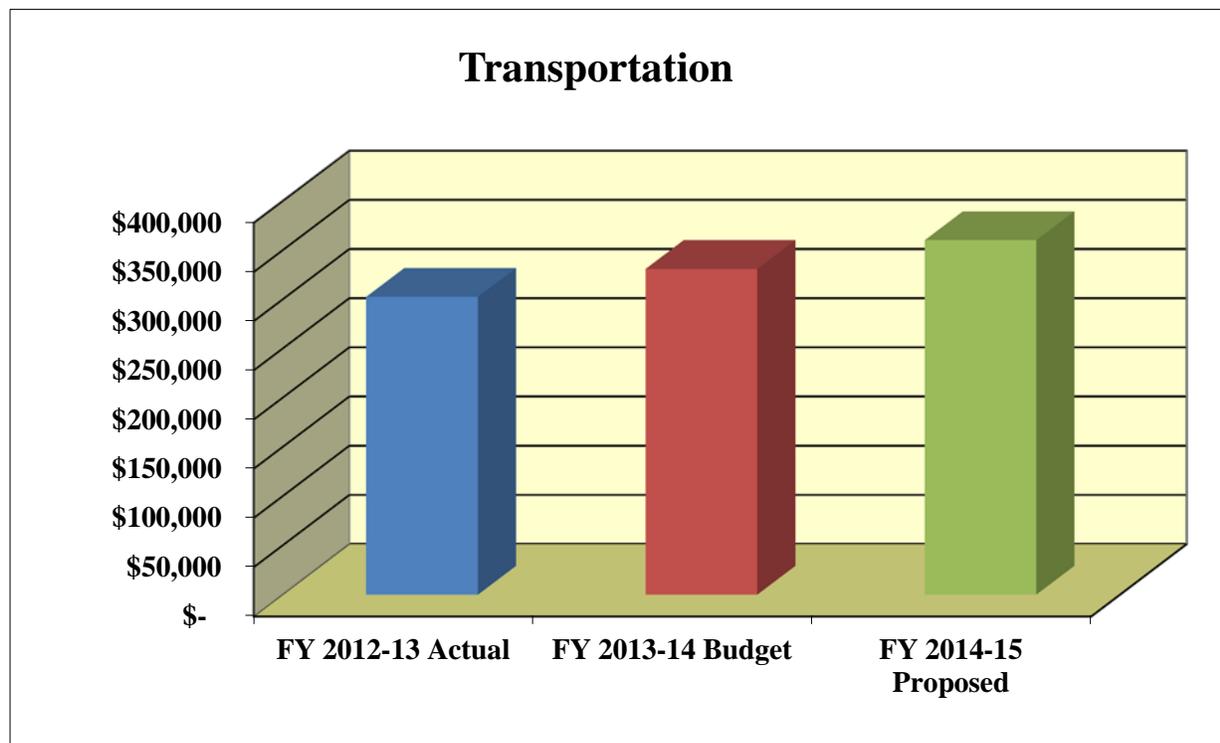
TRANSPORTATION

Streets and Highways Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
SALARIES	10-560-02	\$ 77,129	\$ 94,069	\$ 93,370	-1%
LIFE, AD&D, LTD	10-560-03	\$ 399	\$ 445	\$ 427	-4%
PROFESSIONAL SERVICES	10-560-04	\$ -	\$ -	\$ -	0%
FICA	10-560-05	\$ 5,933	\$ 7,197	\$ 7,143	-1%
GIS/ HEALTH INSURANCE	10-560-06	\$ 13,789	\$ 16,032	\$ 23,021	44%
RETIREMENT (MATCH)	10-560-07	\$ 5,227	\$ 6,651	\$ 6,602	-1%
401K	10-560-08	\$ 3,822	\$ 4,204	\$ 4,669	11%
YMCA WELLNESS PROGRAM	10-560-09	\$ -	\$ -	\$ 360	100%
TRAINING	10-560-10	\$ 480	\$ 800	\$ 800	0%
TELE/POSTAGE	10-560-11	\$ 775	\$ 1,600	\$ 1,000	-38%
UTILITIES	10-560-13	\$ 36,637	\$ 38,500	\$ 45,000	17%
TRAVEL	10-560-14	\$ 141	\$ 400	\$ 600	50%
MTCE. - BLDG. & GROUNDS	10-560-15	\$ 1,699	\$ 1,000	\$ 500	-50%
MTCE. & REPAIR - EQUIP.	10-560-16	\$ 2,452	\$ 3,000	\$ 3,000	0%
MTCE. & REPAIR - TRUCKS	10-560-17	\$ 1,462	\$ 3,000	\$ 2,000	-33%
SAFETY - OSHA REQUIRED	10-560-20	\$ 475	\$ 1,000	\$ 1,000	0%
AUTO SUPPLIES	10-560-31	\$ 10,567	\$ 11,000	\$ 11,000	0%
SUPPLIES & MATERIALS	10-560-33	\$ 2,168	\$ 2,200	\$ 2,000	-9%
UNIFORMS	10-560-36	\$ 1,300	\$ 1,500	\$ 1,700	13%
CONTRACTED SERVICES	10-560-45	\$ 4,701	\$ 4,800	\$ 4,750	-1%
MISCELLANEOUS	10-560-57	\$ -	\$ -	\$ 50	100%
CAPITAL OUTLAY - LAND PURCH	10-560-71	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-560-74	\$ 6,947	\$ 4,000	\$ 40,000	900%
CAP.OUT.-NON-CAPITAL	10-560-75	\$ 1,405	\$ 1,000	\$ 21,000	2000%
Total		\$ 177,507	\$ 202,398	\$ 269,991	33%

Budget Highlights: Includes a replacement vehicle; street sign replacement; 60 new Christmas lights; and continuing with Phase 2 of the Downtown Lighting Plan (from State Street to the Post Office).

Powell Bill Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
PROFESSIONAL SERVICES	10-570-04	\$ 1,100	\$ 1,000	\$ 1,000	0%
MAINTENANCE - STREETS	10-570-15	\$ 82,606	\$ 61,665	\$ 35,835	-42%
MTCE. & REPAIR - EQUIP.	10-570-16	\$ 5,636	\$ 8,500	\$ 8,500	0%
MTCE. & REPAIR - TRUCKS	10-570-17	\$ 2,175	\$ 5,000	\$ 5,000	0%
AUTO SUPPLIES	10-570-31	\$ 8,074	\$ 9,500	\$ 11,000	16%
SUPPLIES & MATERIALS	10-570-33	\$ 2,524	\$ 3,000	\$ 2,000	-33%
MISCELLANEOUS	10-570-57	\$ -	\$ -	\$ -	0%
CAP. OUTLAY - OTH. IMPVT.	10-570-73	\$ 23,062	\$ 40,000	\$ -	-100%
CAPITAL OUTLAY - EQUIP.	10-570-74	\$ -	\$ -	\$ 27,000	100%
CAP.OUT.-NON-CAPITAL	10-570-75	\$ -	\$ -	\$ -	0%
Total		\$ 125,176	\$ 128,665	\$ 90,335	-30%

Budget Highlights: The Transportation budget is estimated to grow approximately 9% over FY13-14, and includes funding for: the continued resurfacing of Town roads and flail and sickle mowers.

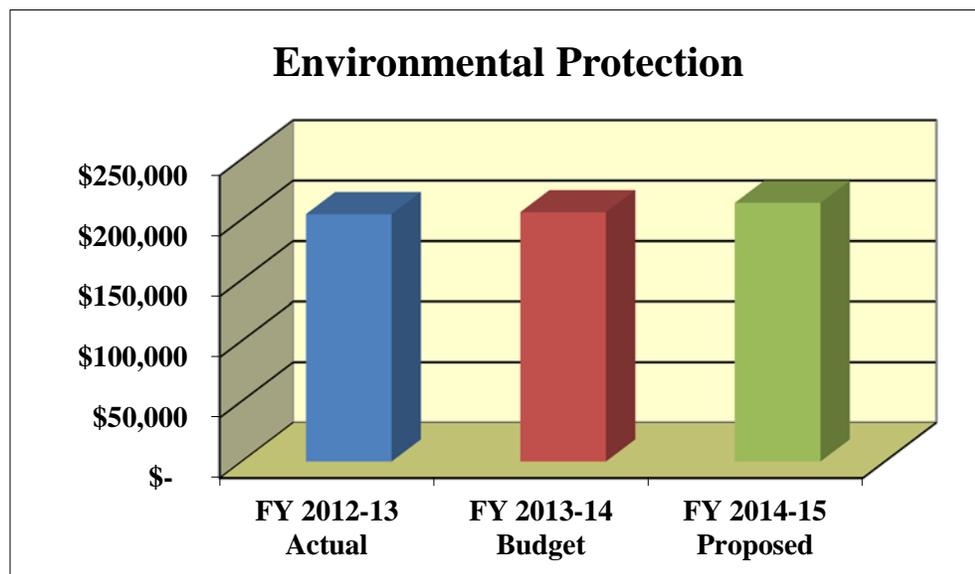


The above chart illustrates the Town's commitment to maintaining its roadways and rights-of-way throughout the Town.

ENVIRONMENTAL PROTECTION

Sanitation Department Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
SALARIES	10-580-02	\$ -	\$ -	\$ -	0%
FICA	10-580-05	\$ -	\$ -	\$ -	0%
GIS	10-580-06	\$ -	\$ -	\$ -	0%
RETIREMENT (MATCH) BB&T (EMPLOYER CONT.)	10-580-07	\$ -	\$ -	\$ -	0%
TRAINING	10-580-10	\$ -	\$ -	\$ -	0%
MTCE. & REPAIR - EQUIP.	10-580-16	\$ 20	\$ 400	\$ 400	0%
MTCE. & REPAIR - TRUCK	10-580-17	\$ 1,117	\$ 1,000	\$ 1,000	0%
SAFETY - OSHA REQUIRED	10-580-20	\$ -	\$ -	\$ -	0%
AUTO SUPPLIES SUPPLIES & MATERIALS	10-580-31	\$ 253	\$ 700	\$ 450	-36%
UNIFORMS	10-580-33	\$ 420	\$ 500	\$ 900	80%
CONT. SERV. - RECYCLING	10-580-36	\$ -	\$ -	\$ -	0%
CONT. SERV. - DUMPSTERS	10-580-44	\$ 39,320	\$ 38,675	\$ 41,100	6%
TIPPING FEES	10-580-45	\$ 161,962	\$ 162,700	\$ 168,000	3%
MISCELLANEOUS	10-580-49	\$ 1,245	\$ 2,000	\$ 1,750	-13%
CAP. OUTLAY - EQUIP.	10-580-57	\$ -	\$ -	\$ -	0%
	10-580-74	\$ -	\$ -	\$ -	0%
Total		\$ 204,337	\$ 205,975	\$ 213,600	4%

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

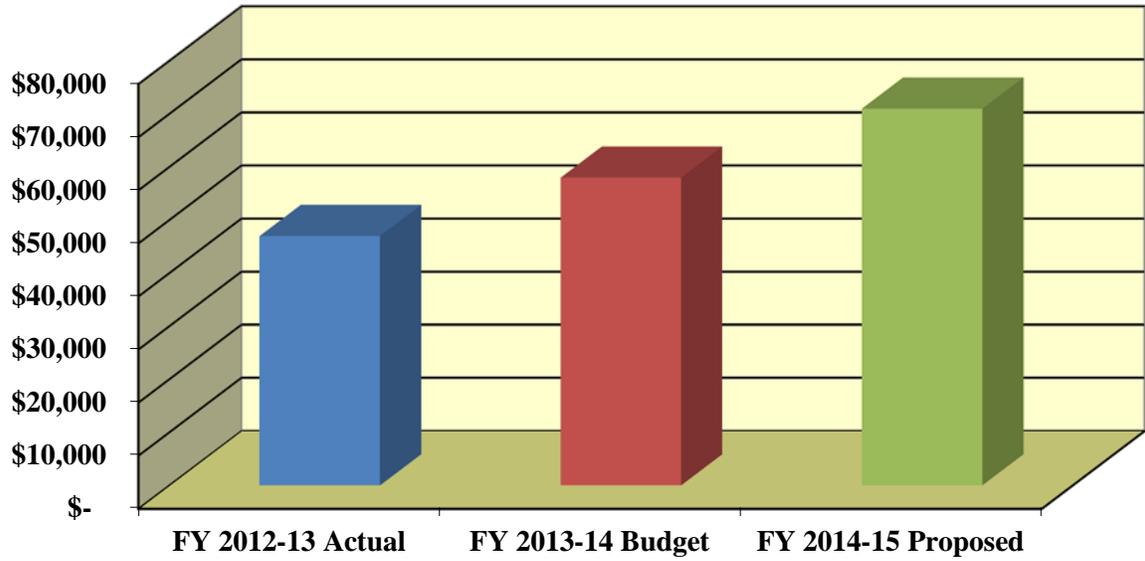
Recreation Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
SALARY	10-620-02	\$ 15,217	\$ 15,600	\$ 15,657	0%
LIFE	10-620-03	\$ 75	\$ 98	\$ 94	-4%
PROFESSIONAL SERVICES	10-620-04	\$ -	\$ -	\$ -	0%
FICA	10-620-05	\$ 1,131	\$ 1,194	\$ 1,198	0%
HEALTH INSURANCE	10-620-06	\$ 3,259	\$ 4,008	\$ 4,605	15%
RETIREMENT (MATCH)	10-620-07	\$ 997	\$ 1,103	\$ 1,107	0%
401K	10-620-08	\$ 704	\$ 780	\$ 783	0%
YMCA WELLNESS PROGRAM	10-620-09	\$ -	\$ -	\$ 72	0%
UTILITIES	10-620-13	\$ 5,913	\$ 5,500	\$ 6,000	9%
MAINTENANCE - GROUNDS	10-620-15	\$ 1,863	\$ 3,500	\$ 3,500	0%
MTCE. & REPAIR - EQUIP.	10-620-16	\$ 329	\$ 1,500	\$ 1,500	0%
PUB. ASSIST. TR. PK.	10-620-19	\$ -	\$ -	\$ -	0%
SUPPLIES AND MATERIALS	10-620-33	\$ 1,021	\$ 1,500	\$ 2,000	33%
CONTRACTED SERVICES	10-620-45	\$ 7,265	\$ 8,400	\$ 8,400	0%
PARK EVENTS	10-620-47	\$ 2,282	\$ 3,500	\$ 3,500	0%
INSURANCE	10-620-54	\$ -	\$ 600	\$ -	-100%
MISCELLANEOUS	10-620-57	\$ -	\$ 250	\$ 125	-50%
GO FAR 5-K ACTIVITY	10-620-58	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - OTHER	10-620-73	\$ -	\$ 1,000	\$ 1,000	0%
CAPITAL OUTLAY - EQUIP.	10-620-74	\$ -	\$ 1,000	\$ 6,050	505%
CAP.OUT.-NON-CAPITAL	10-620-75	\$ -	\$ -	\$ -	0%
SPECIAL APPROPRIATIONS	10-620-92	\$ 2,500	\$ 2,500	\$ 2,500	0%
Total	0	\$ 42,556	\$ 52,033	\$ 58,091	12%

Budget Highlights: This budget includes funding for a camera security system at the Park and public Wi-Fi at the Park.

Hinshaw Gardens Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
SALARIES	10-621-02	\$ 2,820	\$ 3,390	\$ 3,390	0%
FICA	10-621-05	\$ 216	\$ 260	\$ 260	0%
UTILITIES	10-621-13	\$ 238	\$ 350	\$ 250	-29%
MTCE. - BLDG. & GROUNDS	10-621-15	\$ 530	\$ 700	\$ 550	-21%
MTCE. EQUIPMENT MTCE & REPAIR - BUILDINGS	10-621-16	\$ 118	\$ 150	\$ 200	33%
10-621-17	\$ -	\$ -	\$ -	\$ -	0%
MOWER SUPPLIES	10-621-31	\$ 156	\$ 150	\$ 400	167%
SUPPLIES & MATERIALS	10-621-33	\$ 291	\$ 350	\$ 325	-7%
INSURANCE	10-621-54	\$ -	\$ 550	\$ -	-100%
MISC.	10-621-57	\$ 57	\$ 50	\$ -	-100%
CAP. OUTLAY OTHER	10-621-73	\$ -	\$ -	\$ -	0%
CAPTIAL OUTLAY EQUIPMENT	10-621-74	\$ -	\$ -	\$ 7,500	100%
Total		\$ 4,425	\$ 5,950	\$ 12,875	116%

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

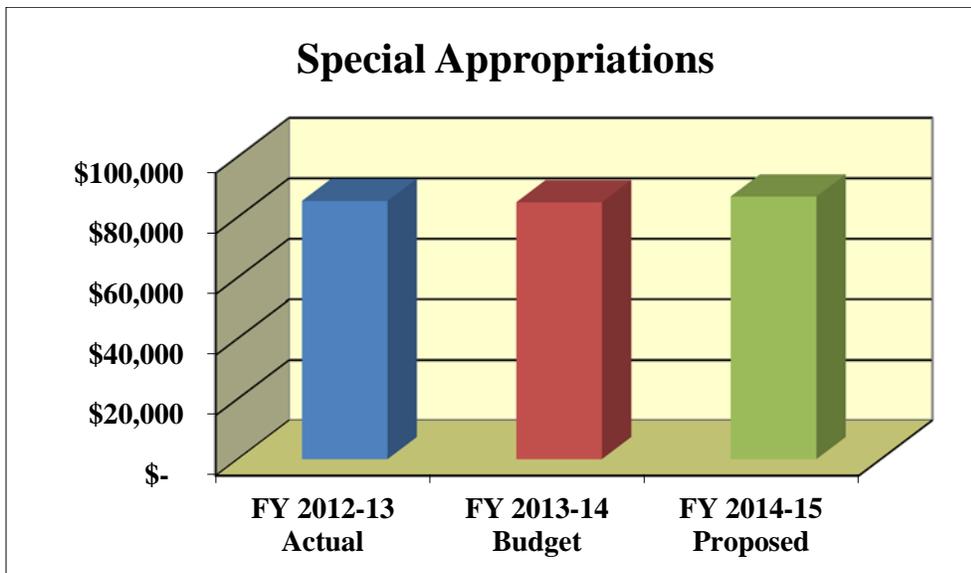
Culture and Recreation



SPECIAL APPROPRIATIONS

Special Appropriations Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
CONT. TO YDK'V PEDESTRIAN TRANS CAP PROJECT - GARAGE	10-690-63	\$ -	\$ -	\$ -	0%
CONT. TO CAP. PROJ. - 65 DEBT SERVICE - TOWN PARK	10-690-65	\$ -	\$ -	\$ -	0%
DEBT SERVICE - PARKING LOT	10-690-81	\$ 67,448	\$ 67,010	\$ 63,912	-5%
CONT. DOWNTOWN BUS. ASS'N	10-690-82	\$ -	\$ -	\$ -	0%
CONT. TO COMM. COLLEGE YMCA	10-690-88	\$ 4,000	\$ 4,000	\$ 4,000	0%
CONT. TO W/S (LOC. OPT.)	10-690-89	\$ -	\$ -	\$ -	0%
THE SPARROW'S HOUSE (DOMESTIC VIOLENCE SHELTER)	10-690-90	\$ 1,000	\$ 1,000	\$ 1,000	0%
LIBRARY	10-690-91	\$ -	\$ -	\$ -	0%
D.A.R.E.	10-690-92	\$ -	\$ -	\$ 5,000	100%
YADKIN HOME PLACE	10-690-93	\$ 2,500	\$ 2,500	\$ 2,500	0%
GRAPE FESTIVAL	10-690-94	\$ -	\$ -	\$ -	0%
YADKIN CO. ARTS COUNCIL	10-690-95	\$ -	\$ -	\$ -	0%
CONT. TO ECONOMIC DEV.	10-690-97	\$ 10,000	\$ 10,000	\$ 10,000	0%
YADKIN CO. ADVP	10-690-98	\$ -	\$ -	\$ -	0%
	10-690-99	\$ 400	\$ 400	\$ 400	0%
Total		\$ 85,348	\$ 84,910	\$ 86,812	2%

Budget Highlights: This year's Special Appropriations budget continues funding at equal or higher levels than FY13-14, and includes funding to new domestic violence shelter "The Sparrow's House."

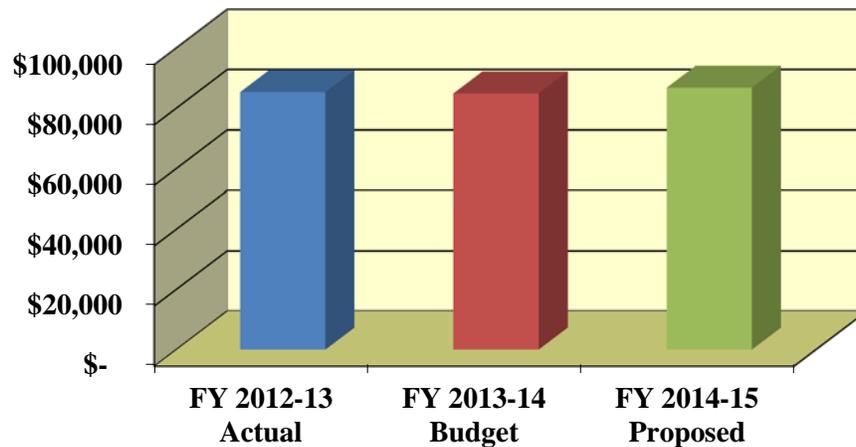


MISCELLANEOUS

Non-Departmental Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
N. C. SALES TAX	10-660-37	\$ 4,217	\$ 4,000	\$ 4,700	18%
COUNTY SALES TAX	10-660-39	\$ 1,805	\$ 1,670	\$ 2,000	20%
FOOD TAX	10-660-40	\$ 6	\$ 4	\$ 7	75%
CREDIT CARD FEES	10-660-41	\$ 694	\$ 2,675	\$ 960	-64%
BANK FEES	10-660-42	\$ 388	\$ -	\$ 1,835	0%
1% UNEMPLOYMENT TAX	10-660-42	\$ -	\$ 4,285	\$ 4,285	0%
YADKINVILLE TDA	10-660-49	\$ 21,271	\$ 16,770	\$ 16,910	1%
INSURANCE & BONDS	10-660-54	\$ 46,432	\$ 53,920	\$ 56,148	4%
MISC. & FIRE INSPECTION	10-660-57	\$ -	\$ -	\$ -	0%
Total		\$ 74,812	\$ 83,324	\$ 86,845	4%

Contingency Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
CONTINGENCY	10-999-00	\$ -	\$ -	\$ -	0%
Total		\$ -	\$ -	\$ -	0%

Special Appropriations

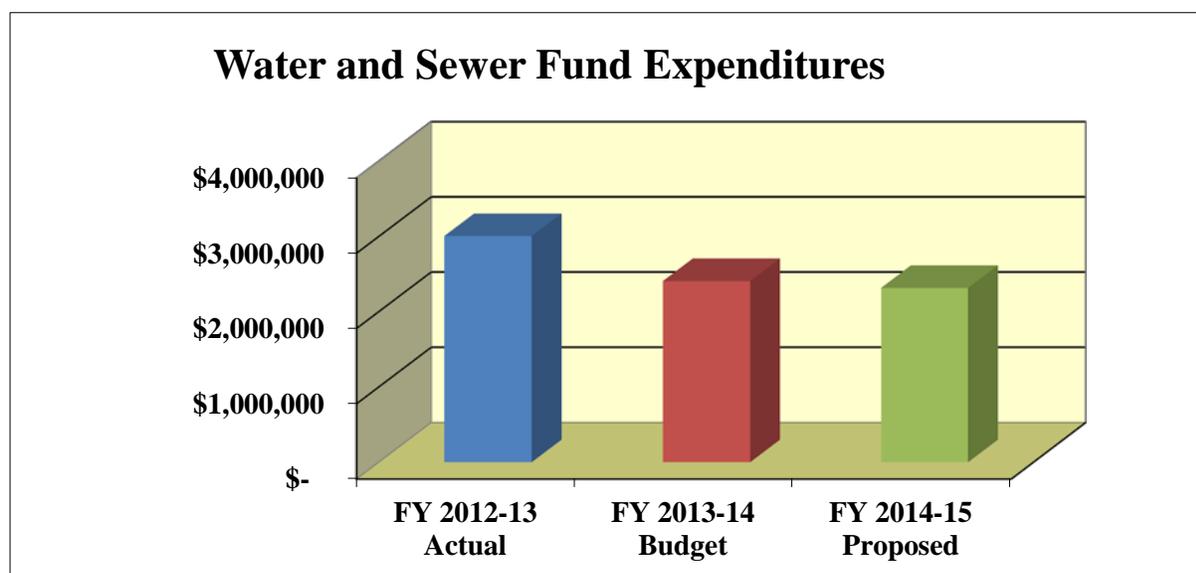


WATER AND SEWER FUND

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.

Revenues Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
INTEREST ON INVESTMENTS	30-329-00	\$ 782	\$ 740	\$ 530	-28%
MISCELLANEOUS CREDIT CARD	30-335-00	\$ 90	\$ 105	\$ 150	43%
CONVENIENCE FEES W/S ADMINISTRATIVE FEES	30-353-00	\$ -	\$ -	\$ 750	100%
TAX REFUNDS	30-354-00	\$ -	\$ -	\$ 4,000	100%
FED. EXCISE GAS TAX	30-367-00	\$ 18,246	\$ 20,210	\$ 21,850	8%
TESTING	30-367-01	\$ 1,119	\$ 640	\$ 640	0%
COUNTY WATER/SEWER SERVICE	30-369-00	\$ 6,774	\$ 3,865	\$ 7,735	100%
UTILITIES: WATER	30-371-00	\$ 95,538	\$ 85,135	\$ 89,915	6%
UTILITIES: SEWER	30-371-01	\$ 1,134,398	\$ 1,112,230	\$ 1,171,280	5%
SEWER SURCHARGE TAPS & CONNECTION FEES	30-371-02	\$ 939,110	\$ 919,010	\$ 969,820	6%
COUNTY SEWER CHARGES	30-372-00	\$ 15,558	\$ 6,230	\$ 1,040	-83%
COUNTY WATER CHARGES	30-373-00	\$ 12,121	\$ 13,150	\$ 12,120	-8%
RECONNECTION FEES	30-374-00	\$ -	\$ -	\$ -	0%
LATE CHARGES	30-374-01	\$ -	\$ -	\$ -	0%
BACKFLOW DEVICE/LABOR	30-375-00	\$ 4,190	\$ 4,330	\$ 5,180	20%
SALE OF MATERIALS	30-375-01	\$ 10,259	\$ 9,950	\$ 11,110	12%
SALE OF EQUIPMENT	30-376-00	\$ -	\$ -	\$ -	0%
SALE OF FIXED ASSETS	30-381-00	\$ 9,138	\$ 3,380	\$ 8,520	152%
CONTR FROM YADKIN COUNTY	30-382-01	\$ -	\$ -	\$ -	0%
TRANS. FROM GF (LOC. OPT)	30-383-00	\$ -	\$ -	\$ -	0%
W/S FUND BALANCE	30-397-00	\$ -	\$ -	\$ -	0%
W/S FUND BALANCE	30-397-10	\$ -	\$ -	\$ -	0%
W/S FUND BALANCE	30-399-00	\$ -	\$ 21,614	\$ 10,271	-52%
Total Revenues		\$ 2,247,323	\$ 2,200,589	\$ 2,314,911	5%

Expenditures Department	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
ADMINSTRATION	30-720-00	\$ 212,809	\$ 225,498	\$ 230,032	2%
WATER PLANT	30-811-04	\$ 477,066	\$ 540,232	\$ 563,895	4%
SEWER PLANT	30-820-00	\$ 314,777	\$ 304,062	\$ 331,216	9%
LAB AND PRETREATMENT	30-825-00	\$ 104,075	\$ 113,607	\$ 114,351	1%
WATER AND SEWER OPERATIONS	30-828-00	\$ 748,280	\$ 856,297	\$ 840,169	-2%
NON-DEPARTMENTAL SPECIAL	30-660-00	\$ 650,511	\$ 67,867	\$ 85,248	26%
APPROPRIATIONS	30-690-00	\$ 497,480	\$ 297,431	\$ 150,000	-50%
CONTINGENCY	30-999-00	\$ -	\$ -	\$ -	0%
Total		\$ 3,004,999	\$ 2,404,992	\$ 2,314,911	-4%



The chart above illustrates Water and Sewer Fund actual expenditures for 2012-13; budgeted expenditures for 2013-14; and proposed budget expenditures for FY 2014-15.

ENVIRONMENTAL PROTECTION

Administration Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
SALARY	30-720-02	\$ 134,167	\$ 137,810	\$ 139,822	1%
LIFE, AD&D & LTD PROFESSIONAL SERVICES	30-720-03	\$ 742	\$ 796	\$ 825	4%
FICA	30-720-04	\$ -	\$ 500	\$ -	-100%
GIS/ HEALTH INSURANCE	30-720-05	\$ 10,184	\$ 10,543	\$ 10,697	1%
RETIREMENT (MATCH)	30-720-06	\$ 28,080	\$ 32,064	\$ 36,834	15%
401K	30-720-07	\$ 9,027	\$ 9,744	\$ 9,886	1%
YMCA WELLNESS PROGRAM	30-720-08	\$ 6,708	\$ 6,891	\$ 6,992	1%
TRAINING	30-720-09	\$ -	\$ -	\$ 576	100%
TELEPHONE & POSTAGE	30-720-10	\$ 50	\$ 500	\$ 500	0%
PRINTING	30-720-11	\$ 8,273	\$ 9,000	\$ 7,500	-17%
TRAVEL	30-720-12	\$ 162	\$ 500	\$ 250	-50%
MTCE. & REPAIR - EQUIP.	30-720-14	\$ -	\$ 250	\$ 200	-20%
MTC & REPAIR VEHICLE SAFETY - OSHA REQUIRED	30-720-16	\$ 1,692	\$ 2,000	\$ 1,500	-25%
ADVERTISING	30-720-17	\$ 36	\$ 500	\$ 500	0%
AUTO SUPPLIES	30-720-20	\$ 280	\$ 500	\$ 500	0%
SUPPLIES & MATERIALS	30-720-26	\$ -	\$ -	\$ -	0%
UNIFORMS	30-720-31	\$ 3,736	\$ 3,600	\$ 3,000	-17%
CONTRACTED SERVICES	30-720-33	\$ 1,788	\$ 3,800	\$ 1,800	-53%
MISCELLANEOUS CAPITAL OUTLAY - EQUIP.	30-720-36	\$ 706	\$ 700	\$ 850	21%
CAP. OUT. - NON CAPITAL	30-720-45	\$ 5,528	\$ 4,600	\$ 4,600	0%
	30-720-57	\$ -	\$ 200	\$ 200	0%
	30-720-74	\$ 295	\$ 1,000	\$ 3,000	200%
	30-720-75	\$ 1,354	\$ -	\$ -	0%
Total		\$ 212,809	\$ 225,498	\$ 230,032	2%

Budget Highlights: Computer replacement with more storage for GIS functions.

ENVIRONMENTAL PROTECTION

Water Plant Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
SALARIES	30-811-02	\$ 166,978	\$ 169,995	\$ 166,037	-2%
LIFE, AD&D & LTD PROFESSIONAL SERVICES	30-811-03	\$ 723	\$ 720	\$ 1,140	58%
FICA	30-811-04	\$ 62,903	\$ 50,000	\$ 36,170	-28%
GIS/ HEALTH INSURANCE	30-811-05	\$ 12,741	\$ 13,005	\$ 12,702	-2%
RETIREMENT (MATCH)	30-811-06	\$ 28,080	\$ 32,064	\$ 36,884	15%
401K	30-811-07	\$ 11,229	\$ 12,019	\$ 11,739	-2%
YMCA WELLNESS PROGRAM	30-811-08	\$ 8,298	\$ 8,500	\$ 8,302	-2%
EMPLOYEE TRAINING	30-811-09	\$ -	\$ -	\$ 576	100%
TELEPHONE & POSTAGE	30-811-10	\$ 230	\$ 500	\$ 700	40%
PRINTING	30-811-11	\$ 2,832	\$ 3,000	\$ 2,750	-8%
UTILITIES	30-811-12	\$ 200	\$ 500	\$ 250	-50%
TRAVEL	30-811-13	\$ 82,027	\$ 79,830	\$ 80,000	0%
MTCE. & REPAIR - BLDG.	30-811-14	\$ -	\$ 300	\$ 1,500	400%
MTCE. & REPAIR - EQUIP.	30-811-15	\$ 2,134	\$ 1,500	\$ 1,170	-22%
MTCE. & REPAIR - VEHICLE	30-811-16	\$ 21,837	\$ 43,500	\$ 19,000	-56%
SAFETY - OSHA REQUIRED	30-811-17	\$ 1,606	\$ 1,200	\$ 1,600	33%
AUTO SUPPLIES	30-811-20	\$ 600	\$ 1,000	\$ 1,000	0%
SUPPLIES & MATERIALS	30-811-31	\$ 2,776	\$ 4,000	\$ 3,000	-25%
CHEMICALS	30-811-33	\$ 5,237	\$ 6,000	\$ 5,750	-4%
UNIFORMS	30-811-34	\$ 49,606	\$ 50,000	\$ 52,000	4%
CONTRACTED SERVICES	30-811-36	\$ 2,006	\$ 2,200	\$ 1,900	-14%
PERMITS	30-811-45	\$ 11,480	\$ 38,500	\$ 30,000	-22%
INSURANCE	30-811-53	\$ 3,425	\$ 3,500	\$ 3,500	0%
MISCELLANEOUS	30-811-54	\$ -	\$ 4,500	\$ -	-100%
CAP. OUTLAY - OTH. IMPVT.	30-811-57	\$ 118	\$ 300	\$ 250	-17%
CAPITAL OUTLAY - EQUIP.	30-811-73	\$ -	\$ -	\$ 45,975	100%
CAP. OUT. - NON CAPITAL	30-811-74	\$ -	\$ 12,600	\$ 36,500	190%
	30-811-75	\$ -	\$ 1,000	\$ 3,500	250%
Total		\$ 477,066	\$ 540,232	\$ 563,895	4%

Budget Highlights: Highlights include: new replacement truck; leaking roof repair; concrete deck repair; flow meter for decant; painting “Town of Yadkinville Water System” on tank.

Sewer Plant Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
SALARIES	30-820-02	\$ 100,699	\$ 70,366	\$ 69,163	-2%
LIFE, AD&D & LTD PROFESSIONAL SERVICES	30-820-03	\$ 507	\$ 545	\$ 335	-39%
FICA	30-820-04	\$ -	\$ 1,000	\$ 1,000	0%
GIS/ HEALTH INSURANCE	30-820-05	\$ 7,497	\$ 5,383	\$ 5,291	-2%
RETIREMENT (MATCH)	30-820-06	\$ 17,550	\$ 12,024	\$ 13,813	15%
401K	30-820-07	\$ 6,768	\$ 4,975	\$ 4,890	-2%
YMCA WELLNESS PROGRAM	30-820-08	\$ 5,035	\$ 3,519	\$ 3,458	-2%
EMPLOYEE TRAINING	30-820-09	\$ -	\$ -	\$ 216	100%
TELEPHONE & POSTAGE	30-820-10	\$ 580	\$ 600	\$ 400	-33%
PRINTING	30-820-11	\$ 1,375	\$ 1,800	\$ 1,250	-31%
UTILITIES	30-820-12	\$ 115	\$ 300	\$ 200	-33%
TRAVEL	30-820-13	\$ 81,040	\$ 85,000	\$ 85,000	0%
MTCE. & REPAIR - BLDG.	30-820-14	\$ 194	\$ 500	\$ 500	0%
MTCE. & REPAIR - EQUIP.	30-820-15	\$ 2,261	\$ 1,500	\$ 1,300	-13%
MTCE. & REPAIR - VEHICLES	30-820-16	\$ 18,573	\$ 20,000	\$ 25,000	25%
SAFETY - OSHA REQUIRED	30-820-17	\$ 103	\$ 750	\$ 750	0%
AUTO SUPPLIES	30-820-20	\$ 375	\$ 800	\$ 600	-25%
SUPPLIES & MATERIALS	30-820-31	\$ 3,376	\$ 3,800	\$ 3,800	0%
CHEMICALS	30-820-33	\$ 1,575	\$ 1,800	\$ 3,500	94%
UNIFORMS	30-820-34	\$ 20,562	\$ 28,500	\$ 28,500	0%
CONTRACTED SERVICES	30-820-36	\$ 1,508	\$ 1,700	\$ 1,500	-12%
PERMITS	30-820-45	\$ 40,562	\$ 50,000	\$ 50,000	0%
MISCELLANEOUS	30-820-53	\$ 4,250	\$ 5,000	\$ 4,800	-4%
CAPITAL OUTLAY- OTHER	30-820-57	\$ 273	\$ 200	\$ 200	0%
CAPITAL OUTLAY - EQUIP.	30-820-73	\$ -	\$ 3,000	\$ 14,700	390%
CAP. OUT. - NON CAPITAL	30-820-74	\$ -	\$ -	\$ 10,050	100%
	30-820-75	\$ -	\$ 1,000	\$ 1,000	0%
Total		\$ 314,777	\$ 304,062	\$ 331,216	9%

Budget Highlights: Cl2 & SO2 feed system; erosion control at SO2 chamber; D.O. meter; metal roofing at lab, old lab and blower buildings; and a computer server.

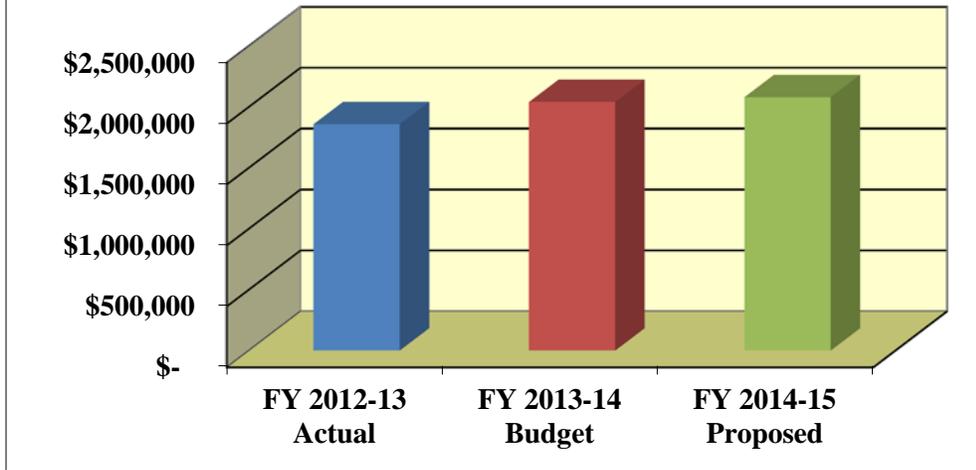
Lab and Pretreatment Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
SALARY	30-825-02	\$ 66,936	\$ 63,763	\$ 64,496	1%
LIFE, AD&D & LTD PROFESSIONAL SERVICES	30-825-03	\$ 324	\$ 345	\$ 358	4%
FICA	30-825-04	\$ -	\$ 500	\$ 500	0%
GIS/ HEALTH INSURANCE	30-825-05	\$ 4,968	\$ 4,878	\$ 4,934	1%
RETIREMENT (MATCH)	30-825-06	\$ 10,530	\$ 12,024	\$ 13,813	15%
401K	30-825-07	\$ 4,492	\$ 4,508	\$ 4,560	1%
YMCA WELLNESS PROGRAM	30-825-08	\$ 3,347	\$ 3,189	\$ 3,225	1%
EMPLOYEE TRAINING	30-825-09	\$ -	\$ -	\$ 216	100%
PRINTING	30-825-10	\$ 255	\$ 500	\$ 275	-45%
POSTAGE	30-825-12	\$ -	\$ -	\$ -	0%
TRAVEL	30-825-11	\$ 28	\$ 200	\$ 75	-63%
MTCE. & REPAIR - EQUIP.	30-825-14	\$ 339	\$ 500	\$ 350	-30%
MTCE. & REPAIR - VEHICLE	30-825-16	\$ 36	\$ 1,500	\$ 750	-50%
SAFETY - OSHA REQUIRED	30-825-17	\$ 758	\$ 1,000	\$ 1,000	0%
ADVERTISING	30-825-20	\$ 225	\$ 500	\$ 400	-20%
AUTO SUPPLIES	30-825-26	\$ -	\$ 100	\$ 250	150%
SUPPLIES & MATERIALS	30-825-31	\$ 886	\$ 1,500	\$ 1,500	0%
CHEMICALS	30-825-33	\$ 6,579	\$ 8,000	\$ 8,000	0%
UNIFORMS	30-825-34	\$ (510)	\$ 3,500	\$ 3,000	-14%
CONTRACTED SERVICES	30-825-36	\$ 1,061	\$ 1,200	\$ 1,150	-4%
DUES & SUBSCRIPTIONS	30-825-45	\$ 1,477	\$ 2,500	\$ 2,000	-20%
PERMITS	30-825-53	\$ 50	\$ 200	\$ 200	0%
MISCELLANEOUS	30-825-54	\$ 1,600	\$ 2,000	\$ 2,000	0%
CAPITAL OUTLAY - EQUIP.	30-825-57	\$ -	\$ 100	\$ 100	0%
CAP. OUT. - NON CAPITAL	30-825-74	\$ -	\$ -	\$ 400	100%
	30-825-75	\$ 694	\$ 1,000	\$ 750	-25%
Total		\$ 104,075	\$ 113,607	\$ 114,351	1%

Budget Highlights: Upgrade licenses for 2 computers

Water and Sewer Operations Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
SALARY	30-828-02	\$ 306,655	\$ 321,480	\$ 300,517	-7%
LIFE, AD&D & LTD PROFESSIONAL SERVICES	30-828-03	\$ 1,494	\$ 1,600	\$ 1,672	4%
FICA	30-828-04	\$ 4,562	\$ 1,000	\$ 2,000	100%
GIS/ HEALTH INSURANCE RETIREMENT (MATCH)	30-828-05	\$ 23,459	\$ 24,594	\$ 22,990	-7%
401K	30-828-06	\$ 52,650	\$ 60,120	\$ 64,459	7%
YMCA WELLNESS PROGRAM	30-828-07	\$ 20,603	\$ 22,729	\$ 21,247	-7%
EMPLOYEE TRAINING	30-828-08	\$ 15,333	\$ 16,074	\$ 15,026	-7%
TELE./POSTAGE	30-828-09	\$ -	\$ -	\$ 1,008	100%
PRINTING	30-828-10	\$ 2,471	\$ 2,500	\$ 2,000	-20%
UTILITIES	30-828-11	\$ 6,557	\$ 8,300	\$ 8,600	4%
TRAVEL	30-828-12	\$ 115	\$ 200	\$ 200	0%
MTCE. & REPAIR - BLDGS.	30-828-13	\$ 22,561	\$ 21,500	\$ 22,500	5%
MTCE. & REPAIR - EQUIP.	30-828-14	\$ 1,432	\$ 1,200	\$ 800	-33%
MTCE. & REPAIR - VEHICLE	30-828-15	\$ 80	\$ 1,000	\$ 1,000	0%
UTILITY PATCH - REPAIRS	30-828-16	\$ 48,941	\$ 40,000	\$ 44,000	10%
SAFETY - OSHA REQUIRED	30-828-17	\$ 2,824	\$ 4,000	\$ 4,000	0%
AUTO SUPPLIES	30-828-18	\$ 11,082	\$ 13,000	\$ 13,000	0%
SUPPLIES & MATERIALS	30-828-20	\$ 1,347	\$ 2,200	\$ 2,200	0%
UNIFORMS	30-828-31	\$ 15,254	\$ 20,000	\$ 22,000	10%
CONTRACTED SERVICES	30-828-33	\$ 39,650	\$ 42,000	\$ 42,000	0%
COUNTY UTILITY LINE EXPENSES	30-828-36	\$ 3,560	\$ 3,800	\$ 3,800	0%
PERMITS	30-828-45	\$ 163,580	\$ 43,000	\$ 50,250	17%
MISCELLANEOUS	30-828-48	\$ -	\$ -	\$ -	0%
PURCHASE OF LAND	30-828-53	\$ 1,310	\$ 1,500	\$ 2,600	73%
CAP. OUTLAY - OTH. IMPVTS	30-828-57	\$ 526	\$ 500	\$ 300	-40%
CAPITAL OUTLAY - EQUIP.	30-828-71	\$ -	\$ -	\$ -	0%
BACK-FLOW DEVICES	30-828-73	\$ 783	\$ -	\$ 125,000	100%
	30-828-74	\$ 779	\$ 203,000	\$ 66,000	-67%
	30-828-75	\$ 672	\$ 1,000	\$ 1,000	0%
Total		\$ 748,280	\$ 856,297	\$ 840,169	-2%

Budget Highlights: This year's budget includes an ongoing commitment towards preventative maintenance and safety. Budgeted items include manhole repair and relining; generator; build-a-box trench safety; server; and touch up work on water tank.

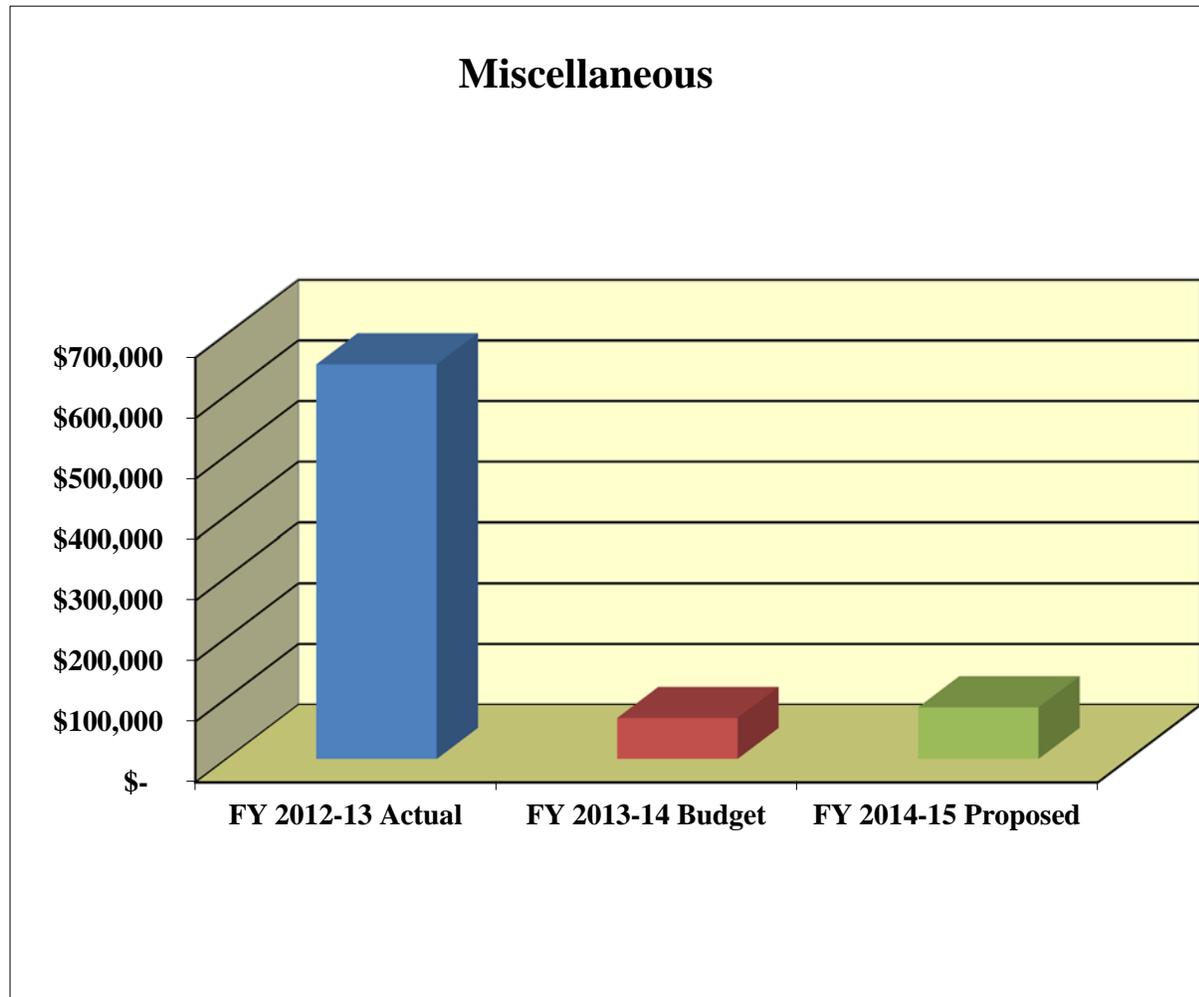
Environmental Protection



MISCELLANEOUS

Non-Departmental Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
N. C. SALES TAX	30-660-37	\$ 9,247	\$ 7,900	\$ 14,930	89%
COUNTY SALES TAX	30-660-39	\$ 3,928	\$ 3,350	\$ 6,295	88%
FOOD TAX	30-660-40	\$ 3	\$ 1	\$ 7	600%
CREDIT CARD FEES	30-660-41	\$ 349	\$ 590	\$ 1,320	124%
BANK FEES	30-660-42	\$ -	\$ -	\$ 1,075	100%
1% UNEMPLOYMENT TAX	30-660-42	\$ -	\$ 4,076	\$ 4,076	0%
INSURANCE & BONDS	30-660-53	\$ 41,665	\$ 51,950	\$ 57,545	11%
OTHER	30-660-54	\$ -	\$ -	\$ -	0%
DEPRECIATION	30-660-59	\$ 595,319	\$ -	\$ -	0%
Total		\$ 650,511	\$ 67,867	\$ 85,248	26%

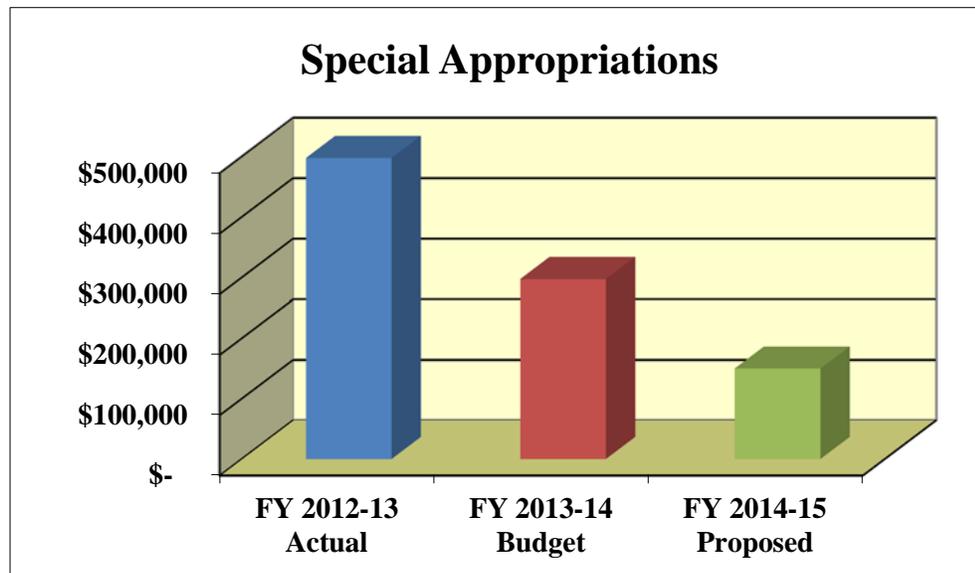
Budget Highlights: This year's budget includes increased estimated insurance and bond expenses.



SPECIAL APPROPRIATIONS

Special Appropriations Account Description	Account Number	FY 2012-13 ACTUAL	FY 2013-14 ADOPTED	FY 2014-15 PROPOSED	Percent Change
CONT. CAP. PROJ. W/P CONT. CAP. PROJ. - 67	30-690-61	\$ -	\$ -	\$ -	0%
DAM REHAB	30-690-67	\$ 497,480	\$ 192,431	\$ -	-100%
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	\$ -	\$ 105,000	\$ 150,000	43%
Total		\$ 497,480	\$ 297,431	\$ 150,000	-50%

Budget Highlights: This year's Special Appropriations budget includes a transfer of \$150,000 to the General Fund to pay for administrative support including: project management; financial management; and human resource management.



HINSHAW GARDENS

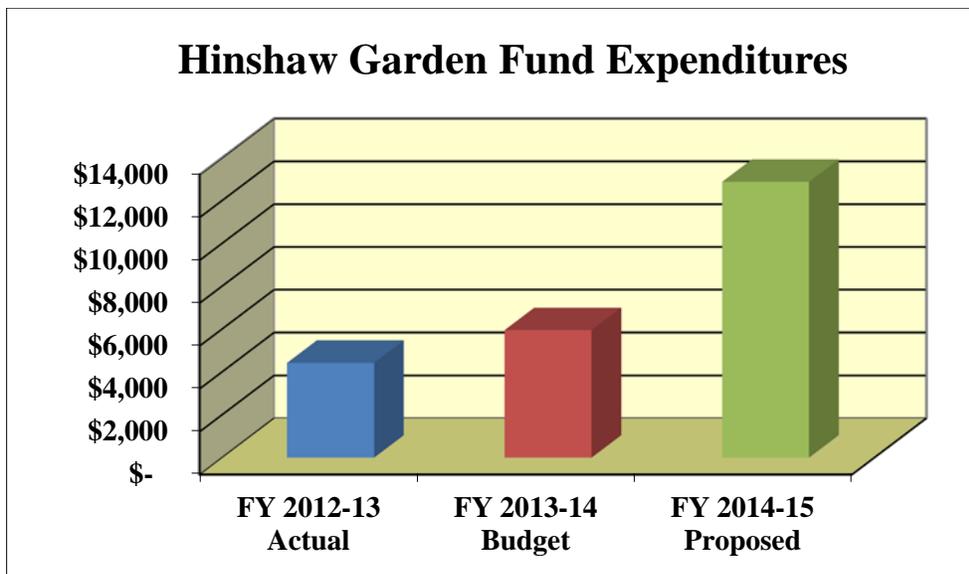
The Hinshaw Gardens Fund accounts for all financial resources in this fund. Revenues from interest earned from the original \$100,000 donation from Lucy Crater are transferred to the General Fund to pay for maintenance of that fund. In this year's budget--as interest rates have continued to drastically declined--it has become necessary to dedicate rental fee revenue towards maintaining the Gardens.



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

Revenues Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
INTEREST ON INVESTMENT RENTS & CONCESSIONS	51-329-00	\$ 538	\$ 625	\$ 82	-87%
FUND BAL. APPROP.	51-331-00	\$ 300	\$ 250	\$ 250	0%
	51-399-00	\$ -	\$ 5,075	\$ 12,543	147%
Total Revenues		\$ 838	\$ 5,950	\$ 12,875	

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	\$ 4,425	\$ 5,950	\$ 12,875	116%
Total		\$ 4,425	\$ 5,950	\$ 12,875	



Budget Highlights: This year's budget includes funding for a replacement mower.