TOWN OF YADKINVILLE

ADOPTED BUDGET

FISCAL YEAR 2018-2019

June 4, 2018

"A Town in Progress"

TOWN OF YADKINVILLE

"A TOWN IN PROGRESS"

Office of the Town Manager

May 7, 2018

The Honorable Thomas E. Norman, Jr., Mayor
Members of the Board of Commissioners
Yadkinville, North Carolina

Mayor Norman 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 2018-2019 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 2018-2019 Recommended Budget totals $4,919,574 for all town operations, capital improvements, and debt service requirements. This represents an overall increase of approximately $195,201 or 4% from the FY 2017-2018 Adopted Budget of $4,724,373.

This Budget recommends no increase to the current property tax rate and no increase in the current water and sewer rates.

HIGHLIGHTS OF THE RECOMMENDED BUDGET

- No tax increase recommended, tax rate to remain at $0.42
- No increase in water/sewer rates
- 3% COLA for employees recommended
- Capital expenditures and investment in equipment to maintain services
- Use of Funds for Implementing the Town Comprehensive Plan for Economic Development

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 2018-2019 Recommended Budget for the General Fund totals $2,626,099, which represents an approximate increase of 6% or $141,126 over the FY 2017-2018 Adopted Budget of $2,484,973.

This Recommended Budget proposes no appropriation of Fund Balance to balance the General Fund.

Property Tax
The property tax base is estimated to be $255,539,664 which represents an increase of approximately 10% over FY 2017-2018 and is realistically based on information from the Yadkin County Tax Administrator.

This increase will provide approximately $1,045,684 in property tax revenues based on an assumed collection rate of 97.43%. A penny on the tax rate is projected to generate approximately $25,000 in revenue.

This budget proposes to maintain the current tax rate of $0.42.

Solid Waste
This budget proposes to maintain the current solid waste fee at $10 per month.

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 Water and Sewer Fund also will maintain operations of County owned water and sewer lines on US Hwy 601 and Hoots Road.

The FY 2018-2019 Recommended Budget for the Water and Sewer Fund totals $2,293,475. This represents an increase of approximately 2% or $54,075 from the FY 2017-2018 Adopted Budget of $2,239,400.

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 are on the rise, but are still relatively low, $4,625 of the Garden's fund balance is necessary to ensure there is funding to pay for maintenance costs. The FY 2018-2019 Recommended Budget for the Hinshaw Gardens Fund totals $5,350 which includes $500 estimated from investment earnings; $225 estimated from rental fees and $4,625 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 $0.42 per $100 of valuation. This means that for every $100 in value of property, $0.42 is due. On a $150,000 home the total annual Town of Yadkinville property taxes due would be $630. Total Ad Valorem tax revenues (including prior year collections) are projected to be $1,068,884 in FY 2018-2019. 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 to maintain the current tax rate at $0.42 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 proposed at $0.42 per $100 of valuation. The projected vehicle tax revenue for FY 2018-2019 is $100,300.

Motor Vehicle License Tax
In North Carolina, Municipalities may levy a general motor vehicle tax of up to $30.00 per year on any vehicle resident in the municipality. The Municipality may use up to $5.00 per vehicle for ANY lawful purpose. It must use the remaining $25.00 per vehicle for construction, improvements, and repairs to municipal streets. This proposed budget will include a vehicle tax levied at $5.00 per vehicle per year. The estimated revenue from motor vehicle license tax is to be approximately $14,000.

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 $470,000 in FY 2018-2019, which is a 21% increase from FY 2017-2018 budgeted amount. This is a conservative estimate based on North Carolina League of Municipalities projected increase for FY 2018-2019. 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 to Yadkin County water and sewer line customers. This will provide approximately $2,220,000 in revenue. This, along with interest earned on investments, sales tax refunds, fees, 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 2018-2019 budget proposes no transfer from the General Fund Balance to balance the budget. The Budget proposes no transfer from the Water/Sewer Fund Balance to balance the budget.

Loans
The General Fund proposes to loan the Capital Projects Fund: Yadkinville Refuse Dump Assessment up to $160,000. These funds will be fully reimbursed by the State of North Carolina after the completion of each phase and will not result in any expense appropriated from the General Fund.

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 $15,750.

Revenues generated from Yadkinville's ABC Store are based on the profit generated at that store, which is expected to be approximately $100,000 for FY 2018-2019. The revenue generated from these sources is estimated to equal nearly 4.63 cents on the tax rate.

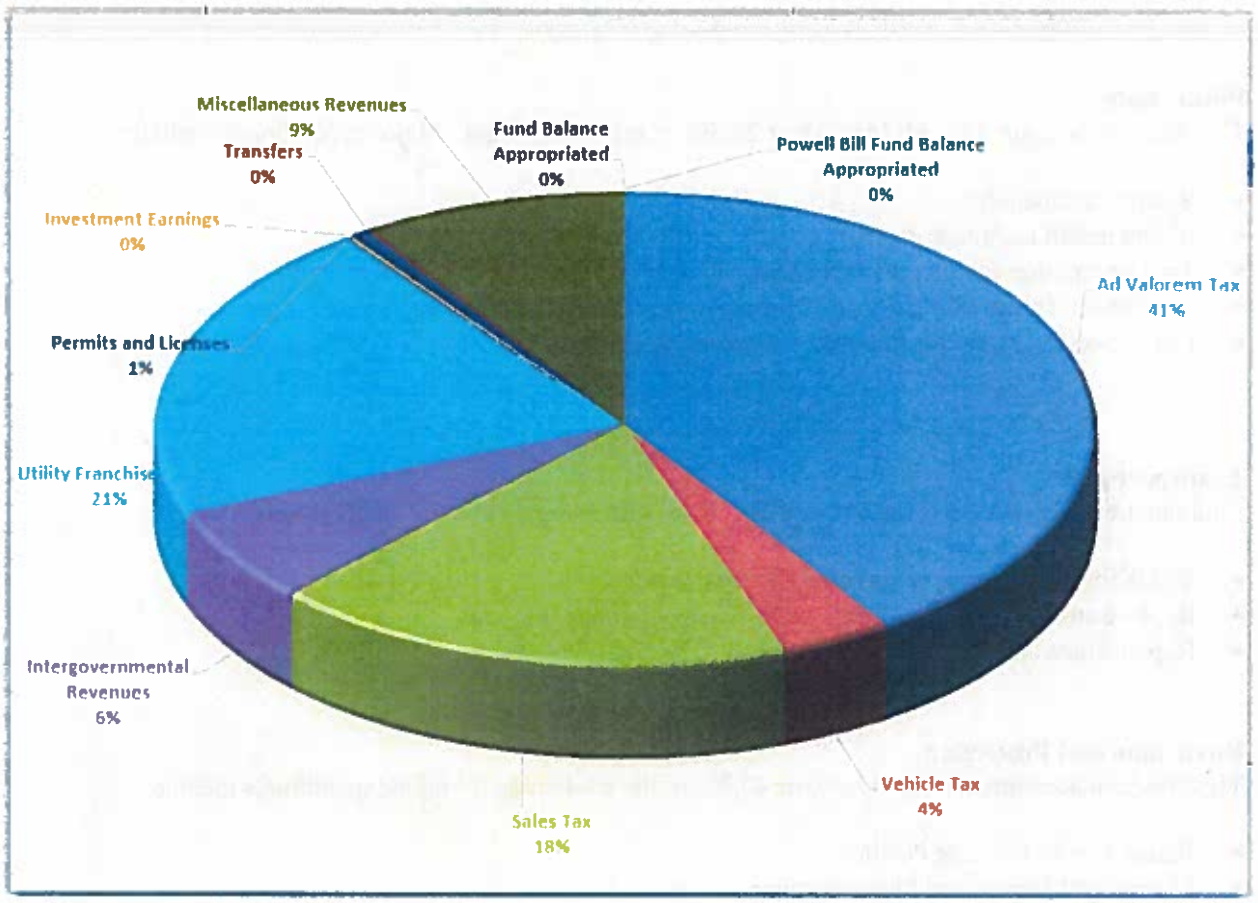
State-Collected Local Taxes
These include: Electricity Franchise Tax, Piped Natural Gas Excise Tax, and Telecommunications Sales Tax.

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 $599,500 for FY 2018-2019. These are strictly General Fund revenues.

Solid Waste Fee
This Budget maintains a $10.00 per month solid waste fee with an estimated revenue of $115,000 for Solid Waste services to maintain providing weekly household garbage collection and recycling services to Town residents.

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. This revenue is estimated to be $87,500 for FY 2018-2019. This is strictly General Fund revenue and restricted for Powell Bill related expenditures.



EXPENDITURES IN PERSONNEL AND RELATED COSTS

Several challenges have presented themselves in the upcoming budget year. Legislation on the state's unemployment system requires local governments to maintain a reserve equaling 1% of unemployment insurance of taxable income. Additionally, the Town is anticipating an increase of 15% in healthcare insurance and a 15% increase in property liability insurance for FY2018-2019. The Town is requesting a 3% COLA adjustment across the board for full-time employees.

EXPENDITURES BY FUNCTION

General Government

This function accounts for $436588 or 8.9% of the total budget. Major expenditures include:

- Rising health insurance costs
- Salaries and benefits
- Professional Services

Public Safety
This function accounts for $1,155,319 or 23.5% of the total budget. Major expenditures include:

- Salaries and benefits
- Rising health insurance costs
- Two new police vehicles and vehicle equipment
- Equipment: Bullet Proof Vests, 2 Laptops, and 2 Desktop Computer
- LEO Special Separation Allowance for Retiring Officers

Transportation
This function accounts for $318,615 or 6.5% of the total budget. Major expenditures include:

- $50,000 for Continued resurfacing of Town streets
- Replace street signs to meet state reflectivity requirements
- Repair Sidewalks

Environmental Protection
This function accounts for $2,442,850 or 49.7% of the total budget. Major expenditures include:

- Public Works Director Position
- Upgrade all Meters and Meter Software
- New Sampling and Walkway Coating
- New Finish Pump for pump #2 at Water Plant
- Oxidation Ditch, Clarifier, Slitter Boxes at Sewer Plant
- Water Tank Maintenance
- Manhole Rehab
- Maintaining County Water/Sewer Lines/Meters/Taps/Customer Billing

Economic and Community Development
This function accounts for $134,300 or 2.7% of the total budget. Major expenditures include:

- Continued funding of facade grant program at $10,000 per business
- Funding for Contracted Services on Planning & Zoning
- Comprehensive Land Development Plan
- Funding for Contracted Services on Economic Developer and Tourism
- Sponsoring New Town Events

Culture and Recreation
This function accounts for $57,950 or 1.2% of the total budget. Major expenditures include:

- Continued funding for the maintenance of Hinshaw Gardens
- Continued funding for the maintenance and programming at the Yadkinville Community Park and park events

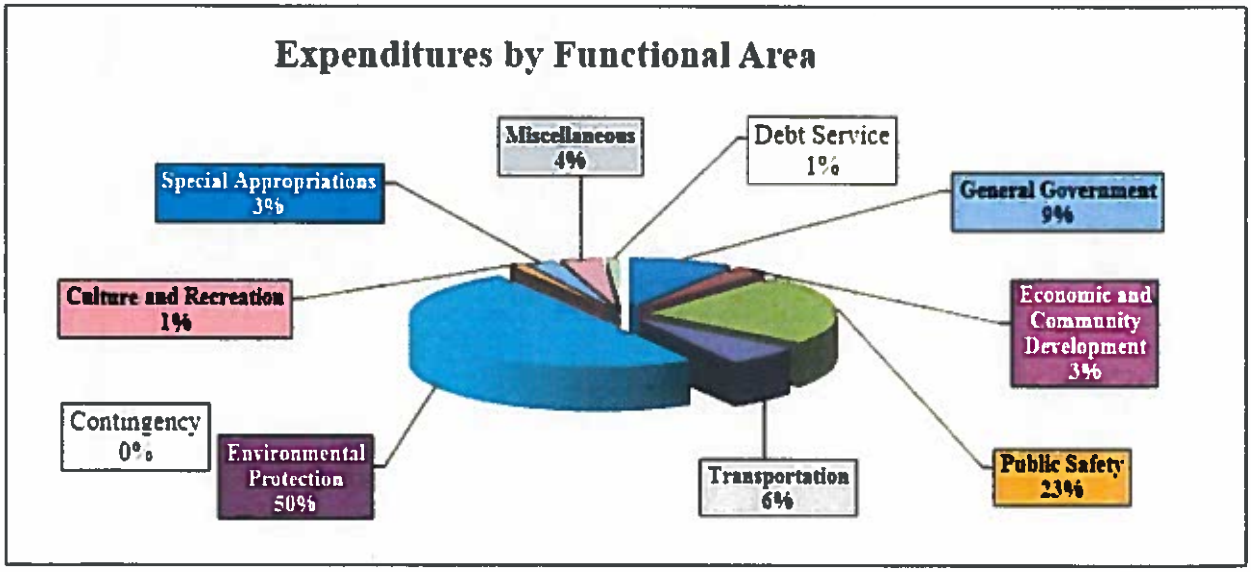
Miscellaneous
This function accounts for $178,090 or 3.6% of the total budget. Major expenditures include:

- Funding for property and general liability insurance and bonds
- Tourism Development Authority
- Retiree Benefits
- 1% Unemployment Tax

Special Appropriations
This function accounts for $195,862 or 4% of the total budget. Major expenditures include:

- Funding for outside agencies: Surry Community College, Mountain Valley Hospice, Art Council, Library, and 4th of July Fireworks
- Funding for debt service on the Yadkinville Community Park
- Additional Funding for Main Street Sidewalk Project

The following chart illustrates expenditures as assigned by function.



RECOMMENDDED 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, Town Clerk Shelia Weathers, and Inventory Clerk Lee Cook for their assistance and hard work.

This budget for FY 2018-2019 is recommended for approval by the Town Board of Commissioners.

Sincerely,

Perry L. Williams
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, 2018, and ending June 30, 2019:

Ad Valorem Taxes	$1,068,884
Vehicle Taxes	$ 100,300
Sales Tax	$ 470,000
Intergovernmental Revenues	$ 170,200
Utility Franchise Fees	$ 550,000
Investment Earnings	$ 3,500
Permits and Licenses	$ 17,000
Transfers	$ 5,350
Miscellaneous Revenues	$ 240,865
Fund Balance Appropriated	$ -0-
Powell Bill Fund Balance Appropriated	$ -0-
	$2,626,099

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, 2018, and ending June 30, 2019:

Governing Body	$ 61,630
Elections	$ -0-
Administration	$ 306,658
Planning and Zoning	$ 134,300
Municipal Buildings	$ 49,350
Police Department	$1,153,644
Public Safety	$ 1,675
Garage	$ 18,950
Streets and Highways	$ 230,535
Powell Bill	$ 88,080
Sanitation	$ 222,650
Recreation	$ 52,600
Hinshaw Gardens	$ 5,350
Non-Departmental	$ 104,815
Special Appropriations	$ 195,862
	$2,626,099

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, 2018, and ending June 30, 2019:

Sales and Services	$2,238,000
Investment Earnings	$ 2,000
Miscellaneous	$ 53,475
	$2,293,475

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, 2018, and ending June 30, 2019:

Administration	$ 297,341
Water Plant	$ 509,981
Sewer Plant	$ 343,189
Lab and Pretreatment	$ 122,379
Water and Sewer Operations	$ 875,695
County Water/Sewer Line Operation	$ 71,615
Non-Departmental	$ 73,275
Special Appropriations	$ 0
	$2,293,475

SECTION 5: It is estimated that the following revenue will be available in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2018, and ending June 30, 2019:

Investment Earnings	$ 500
Rents and Concessions	$ 225
Fund Balance Appropriated	$ 4,625
	$ 5,350

SECTION 6: The following amounts are appropriated in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2018, and ending June 30, 2019:

Transfer to the General Fund	$ 5,350
	$ 5,350

SECTION 7: There is hereby levied a tax at the rate of forty-two cents ($.42) per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 2018, 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 $255,539,664 and an estimated rate of collection of 97.43%. This estimated rate of collection is based on the Fiscal Year 2016-17 audited collection rate of 97.43%.

SECTION 8: General Fund Fees and Charges for Service

A. Weekly residential solid waste collection and disposal
   1. Base Rate. $10.00 per month per household on utility bill

B. Bulk item pickup over 5 items. $ 7.00 per item over the 5th item

1. TV – pre-paid before pickup	$10.00
2. Computer Screen – pre-paid before pickup	$ 6.00

C. Zoning fees

1. Zoning Text Amendment	$ 200.00
2. R-10 Residential Rezoning	$ 150.00
3. R-20 Residential Rezoning	$ 150.00
4. R-8A Residential Rezoning Request	$ 150.00
5. RMH (Manufactured Housing) Rezoning	$ 200.00
6. R-O Residential-Office Rezoning	$ 200.00
7. B-1 Neighborhood Business Rezoning	$ 250.00
8. B-2 Highway Business Rezoning	$ 250.00
9. B-3 Central Business Rezoning	$ 250.00
10. M-1 Light Industrial-Manufacturing Rezoning	$ 350.00
11. M-2 Heavy Industrial-Manufacturing Rezoning	$ 450.00
12. Conditional Use Permit	$ 200.00
13. Administrative Appeal	$ 200.00
14. Variance	$ 200.00
15. Zoning Compliance Permit	$ 75.00
16. Zoning Verification Letter	$ 75.00
17. ABC Zoning Compliance Letter	$ 75.00
18. Water and Sewer Availability Verification Letter	$ 75.00
19. Sign Permit	$ 100.00
20. Annexation Fee	$ 250.00
21. Peddlers License	$ 25.00

D. Site plan review fees

1. Planned Unit Development Review	$ 250.00
2. Minor Plat Review	$ 75.00
3. Preliminary Plat (plus $3/lot) Review	$ 125.00
4. Final Plat (plus $2/lot) Review	$ 100.00
5. Exempt Plat Review Fee	$ 75.00
6. Non-Residential Site Plan Review (per hour)	$ 150.00

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. Moto grader	$ 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) 1st Time	$ 10.00
3. Permit (per employee) after 1st Time	$ 3.00

L. Finger Printing & Criminal History	Through SBI (currently $38.00)

M. Special Event Permit

1. Application Fee	$ 25.00

N. Property Tax Rate	$0.42/$100 assessed value
1. Late Fee.	2% after January 6[1]

[1] ¾% each additional month

2. Tax Advertising Fee $ 4.00

O. General Motor Vehicle Tax $ 5.00 per vehicle

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

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 Inside[2] $ 800.00
16. 4" Sewer Tap Outside[3] $ 1,600.00
17. Road Boring Fee (4" sewer) $ 22.50 (per foot)
18. Minimum Monthly Inside Water Rate[4] $ 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) $ 3.50
21. Next 30,000 Gallons Inside (per each 1,000 gallons) $ 3.33
22. Next 50,000 Gallons Inside (per each 1,000 gallons) $ 3.14
23. Minimum Monthly Outside Water Rate[5] $ 24.94
24. Next 7,000 Gallons Outside (per each 1,000 gallons) $ 7.41
25. Next 10,000 Gallons Outside (per each 1,000 gallons) $ 7.02
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

[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

29. Yadkin Co. Water/Sewer Line Utility Fee Monthly Percentage of Revenues

C. Bulk Water Rates by Gallon

1. 0-1,000	$ 11.55
2. 1,001 to 5,000	$ 28.90
3. 5,001 to 10,000	$ 57.75
4. 10,001 to 15,000	$ 86.62
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
9. 35,001 to 40,000	$ 242.55
10. 40,001 to 45,000	$ 260.00
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	$ 490.87
19. 85,001 to 90,000	$ 519.75
20. 90,001 to 95,000	$ 548.62
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 4th day of June, 2018

Thomas E. Norman, Jr.
Mayor

TOWN OF YADKINVILLE SEAL NORTH CAROLINA

Attest:

Shelia Weathers
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.

Revenues Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
CURRENT YEAR LEVY	10-301-00	$ 1,021,501	$ 948,128	$ 1,045,684	10%
1ST PRIOR YEAR	10-301-01	$ 20,660	$ 35,000	$ 21,000	-40%
2ND PRIOR YEAR	10-301-02	$ 1,393	$ 4,000	$ 1,300	-68%
3RD PRIOR YEAR +	10-301-03	$ 1,060	$ 3,500	$ 900	-74%
VEHICLE TAX -CURRENT	10-302-00	$ 102,942	$ 90,000	$ 100,000	11%
VEHICLE TAX - 1ST PRIOR YEAR	10-302-01	$ -	$ 3,500	$ 100	-97%
VEHICLE TAX - 2ND PRIOR YEAR	10-302-02	$ -	$ 100	$ 100	0%
VEHICLE TAX - 3RD PRIOR YEAR +	10-302-03	$ 245	$ 100	$ 100	0%
REIMBURSEMENT HOLD HARMLESS	10-309-00	$ -	$ -	$ -	0%
TAX DISCOUNTS	10-311-00	$ (4,830)	$ (5,000)	$ (5,000)	0%
TAX REFUNDS - AD VALOREM	10-312-00	$ (756)	$ -	$ (750)	#DIV/0!
COUNTY COLLECTION FEES	10-313-00	$ 84	$ (50)	$ 50	-200%
TAX PENALTIES	10-317-00	$ 5,248	$ 6,000	$ 5,200	-13%
STATE DMV TAX INTEREST & FEES	10-318-00	$ (5,463)	$ (5,000)	$ (5,400)	8%
PRIVILEGE LICENSES	10-325-00	$ 300	$ -	$ -	0%
PRECIOUS METAL PERMITS	10-325-01	$ -	$ 100	$ 100	0%
MOTOR VEHICLE TAX FEE	10-325-02	$ 16,515	$ 12,000	$ 14,000	17%
FRANCHISE TAX-CABLEVISION	10-328-00	$ -	$ 2,600	$ -	-100%
INTEREST ON INVESTMENTS	10-329-00	$ 3,972	$ 2,000	$ 3,500	75%
RENTS & CONCESSIONS	10-331-00	$ -	$ -	$ -	0%
PARK RENTAL FEES	10-332-00	$ 200	$ -	$ -	0%
MISCELLANEOUS REVENUE	10-335-00	$ 2,498	$ 3,000	$ 2,500	-17%
SALE OF CONFISCATED ITEMS	10-335-01	$ -	$ -	$ -	0%
DONATIONS/PRIVATE-POLICE	10-336-00	$ -	$ -	$ -	0%
CONTROLLED SUB. TAX - P/D	10-336-01	$ 4,111	$ 150	$ 150	0%
FEDERAL DRUG MONEY	10-336-02	$ -	$ -	$ -	0%
CONT. - BOARD OF EDUCATION	10-336-03	$ 9,000	$ -	$ -	0%
NAT. GAS/FED. EXCISE TAX	10-337-01	$ 3,286	$ 3,000	$ 3,000	0%
FRANCHA31:K58ISE/ELEC. POWER	10-337-02	$ 549,235	$ 550,000	$ 550,000	0%
SALES TAX/TELECOM.	10-337-03	$ 28,814	$ 29,000	$ 29,000	0%
SALES TAX/VIDEO PROG.	10-337-04	$ 17,713	$ 17,500	$ 17,500	0%
SOLID WASTE DISPOSAL FEE	10-337-05	$ 1,965	$ 1,700	$ 1,700	0%
BEER AND WINE TAX	10-341-00	$ 13,230	$ 15,750	$ 15,750	0%
ABC REVENUE	10-341-01	$ 103,503	$ 85,000	$ 100,000	18%
GRAPE FESTIVAL PROJECT GRANT	10-341-02	$ -	$ -	$ -	0%
POWELL BILL	10-343-00	$ 88,359	$ 87,500	$ 87,500	0%
ROOM OCCUPANCY TAX	10-344-00	$ 35,739	$ 31,500	$ 31,500	0%
LOCAL OPTION SALES TAX	10-345-00	$ 516,089	$ 390,000	$ 470,000	21%

ARC Grant 50/50 MATCH - WIFI	10-348-03	$ -	$ -	$ -	0%
DRUG_RELATED FUNDS - P/D	10-350.00	$ -	$ -	$ -	0%
COURT FEES	10-351-00	$ 1,464	$ 800	$ 1,000	25%
PARKING CITATIONS	10-352-00	$ 570	$ 115	$ 400	248%
CREDIT CARD CONVENIENCE FEES	10-353-00	$ 110	$ 250	$ 115	-54%
BUILDING & ZONING PERMITS	10-355-00	$ 6,875	$ 2,350	$ 3,000	28%
SPECIAL EVENTS PERMITS	10-356-00	$ 275	$ 250	$ 250	0%
METAL RECYCLING	10-358-00	$ 108	$ -	$ 100	100%
GARBAGE COLLECTION FEES	10-359-00	$ 765	$ 150	$ 400	167%
SOLID WASTE COLLECTION FEE	10-360-00	$ 120,659	$ 115,000	$ 115,000	0%
TAX REFUNDS	10-367-00	$ 5,751	$ 10,000	$ 7,000	-30%
GASOLINE EXCISE TAX	10-367-01	$ 21,865	$ -	$ -	0%
RETURN FROM YVEDDI	10-368-00	$ -	$ -	$ -	0%
SALE OF EQUIPMENT	10-382-00	$ -	$ -	$ 4,000	100%
SALE OF EQUIPMENT P/B	10-382-01	$ -	$ -	$ -	0%
SALE OF FIXED ASSETS	10-383-00	$ -	$ -	$ -	0%
SPEC. ASSESSMENT	10-393-00	$ -	$ -	$ -	0%
CHLD OBESITY MINI-GRANT	10-394-00	$ -	$ -	$ -	0%
TRANSFER FROM W/S FUND	10-397-30	$ -	$ -	$ -	0%
TRANSFER FROM H. GARDENS	10-397-51	$ 4,782	$ 6,000	$ 5,350	-11%
FUND BAL. APPROP. P.BILL	10-399-00	$ -	$ 30,000	$ -	-100%
FUND BALANCE APPROPRIATED	10-399-01	$ -	$ 8,980	$ -	-100%
Total Revenues		$ 2,699,835	$ 2,484,973	$ 2,626,099	6%

Expenditures Department	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
GOVERNING BODY	10-410-00	$ 55,040	$ 57,350	$ 61,630	7%
ADMINISTRATION	10-420-00	$ 256,310	$ 306,063	$ 306,658	0%
ELECTIONS	10-430-00	$ -	$ 3,600	$ -	-100%
PLANNING AND ZONING	10-490-00	$ 69,312	$ 136,400	$ 134,300	-2%
MUNICIPAL BUILDINGS	10-500-00	$ 24,272	$ 27,500	$ 49,350	79%
POLICE DEPARTMENT	10-510-00	$ 1,089,525	$ 1,091,690	$ 1,153,644	6%
EDITY GRANT	10-511-00	$ -	$ -	$ -	0%
PUBLIC SAFETY	10-512-00	$ 1,461	$ 1,675	$ 1,675	0%
GARAGE	10-555-00	$ 20,212	$ 18,600	$ 18,950	2%
STREETS AND HIGHWAYS	10-560-00	$ 212,654	$ 186,635	$ 230,535	24%
POWELL BILL	10-570-00	$ 82,415	$ 117,500	$ 88,080	-25%
SANITATION	10-580-00	$ 206,659	$ 219,600	$ 222,650	1%
RECREATION	10-620-00	$ 49,165	$ 51,960	$ 52,600	1%
HINSHAW GARDENS	10-621-00	$ 4,782	$ 6,000	$ 5,350	-11%
NON-DEPARTMENTAL	10-660-00	$ 101,272	$ 104,294	$ 104,815	0%
SPECIAL APPROPRIATIONS	10-690-00	$ 218,374	$ 156,106	$ 195,862	25%
CONTINGENCY	10-999-00	$ -	$ -	$ -	0%
	Total	$ 2,391,452	$ 2,484,973	$ 2,626,099	6%

GENERAL GOVERNMENT

Governing Body Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
BOARD MEETINGS	10-410-01	$ 249	$ 500	$ 500	#VALUE!
SALARIES	10-410-02	$ 39,500	$ 42,000	$ 42,000	0%
FICA	10-410-05	$ 3,339	$ 3,300	$ 3,580	8%
TELEPONE & POSTAGE	10-410-11	$ 2,416	$ 2,500	$ 2,500	0%
PRINTING	10-410-12	$ -	$ 50	$ 50	0%
TRAVEL	10-410-14	$ -	$ -	$ -	0%
MTCE. & REPAIR - VEHICLE	10-410-17	$ -	$ -	$ -	0%
AUTO SUPPLIES	10-410-31	$ -	$ -	$ -	0%
MISCELLANEOUS	10-410-57	$ 9,536	$ 9,000	$ 13,000	44%
Total		$ 55,040	$ 57,350	$ 61,630	7%

Administration Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
SALARIES	10-420-02	$ 139,152	$ 159,450	$ 164,190	3%
LIFE, AD&D, LTD	10-420-03	$ 660	$ 723	$ 710	-2%
PROFESSIONAL SERVICES	10-420-04	$ 28,929	$ 35,000	$ 33,000	-6%
FICA	10-420-05	$ 10,509	$ 12,360	$ 12,750	3%
GIS/ HEALTH INSURANCE	10-420-06	$ 27,092	$ 31,020	$ 29,900	-4%
RETIREMENT (MATCH)	10-420-07	$ 10,186	$ 12,080	$ 12,850	6%
401K	10-420-08	$ 6,101	$ 7,980	$ 8,220	3%
YMCA WELLNESS PROGRAM	10-420-09	$ 168	$ 200	$ 288	44%
EMPLOYEE TRAINING	10-420-10	$ 920	$ 3,000	$ 2,500	-17%
TELEPHONE & POSTAGE	10-420-11	$ 7,559	$ 8,800	$ 6,500	-26%
PRINTING	10-420-12	$ -	$ 100	$ 100	0%
TRAVEL	10-420-14	$ 550	$ 2,400	$ 2,000	-17%
MTCE. & REPAIR - EQUIP.	10-420-16	$ 209	$ 1,000	$ 700	-30%
MTCE. & REPAIR - VEHICLE	10-420-17	$ 14	$ 300	$ 250	-17%
SAFETY - OSHA REQUIRED	10-420-20	$ -	$ 100	$ 100	0%
ADVERTISING	10-420-26	$ 862	$ 1,200	$ 1,000	-17%
AUTO SUPPLIES	10-420-31	$ 839	$ 800	$ 500	-38%
SUPPLIES & MATERIALS	10-420-33	$ 5,356	$ 5,500	$ 4,000	-27%
CONTRACTED SERVICES	10-420-45	$ 10,220	$ 13,750	$ 18,300	33%
DUES & SUBSCRIPTIONS	10-420-53	$ 6,157	$ 6,500	$ 6,500	0%
OTHER	10-420-57	$ 745	$ 300	$ 300	0%
CAPITAL OUTLAY - EQUIP.	10-420-74	$ -	$ 2,500	$ 1,000	-60%
CAP.OUT.-NON-CAPITAL	10-420-75	$ 81	$ 1,000	$ 1,000	0%
Total		$ 256,310	$ 306,063	$ 306,658	0%

Elections Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
ELECTIONS	10-430-00	$ -	$ -	$ -	0%
CONTRACTED SERVICES	10-430-45	$ -	$ 3,600	$ -	-100%
Total		$ -	$ 3,600	$ -	-100%

Municipal Buildings Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
PROFESSIONAL SERVICES	10-500-04	$ -	$ -	$ -	
UTILITIES	10-500-13	$ 15,545	$ 17,000	$ 17,000	0%
MTCE. & REPAIR - BLDGS.	10-500-15	$ 1,673	$ 1,000	$ 1,000	0%
MTCE. & REPAIR - EQUIP.	10-500-16	$ 26	$ 1,800	$ 18,500	928%
SUPPLIES & MATERIALS	10-500-33	$ 961	$ 600	$ 800	33%
CONTRACTED SERVICES	10-500-45	$ 6,068	$ 6,500	$ 6,700	3%
MISCELLANEOUS	10-500-57	$ -	$ 100	$ 100	0%
CAPITAL OUTLAY - REAL ESTATE	10-500-71	$ -	$ -		0%
CAPITAL OUTLAY - OTHER	10-500-73	$ -	$ -		0%
CAPITAL OUTLAY - EQUIP.	10-500-74	$ -	$ -	$ 4,750	100%
CAP.OUT.-NON-CAPITAL	10-500-75	$ -	$ 500	$ 500	0%
Total		$ 24,272	$ 27,500	$ 49,350	79%

Garage Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
TELEPHONE	10-555-11	$ 1,736	$ 1,750	$ 1,750	0%
UTILITIES	10-555-13	$ 5,835	$ 7,000	$ 7,000	0%
MTCE. & REPAIR-BLDG.	10-555-15	$ 469	$ 1,000	$ 800	-20%
MTCE. & REPAIR - EQUIP.	10-555-16	$ 497	$ 750	$ 1,000	33%
SUPPLIES & MATERIALS	10-555-33	$ 945	$ 1,000	$ 800	-20%
CONTRACTED SERVICES	10-555-45	$ 5,454	$ 5,500	$ 6,000	9%
MISCELLANEOUS	10-555-57	$ -	$ 100	$ 100	0%
CAPITAL OUTLAY - OTHER	10-555-73	$ -	$ -	$ -	0%
CAPITAL OUTLAY - EQUIP.	10-555-74	$ 5,000	$ 1,000	$ 1,000	0%
CAP.OUT.-NON-CAPITAL	10-555-75	$ 276	$ 500	$ 500	0%
Total		$ 20,212	$ 18,600	$ 18,950	2%

ECONOMIC AND COMMUNITY DEVELOPMENT

Planning and Zoning Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
MEETING FEES	10-490-01	$ 970	$ 1,200	$ 1,200	0%
SALARIES	10-490-02	$ -	$ -	$ -	0%
LIFE, AD&D, LTD	10-490-03	$ -	$ -	$ -	0%
PROFESSIONAL SERVICES	10-490-04	$ 4,361	$ 2,500	$ 10,000	300%
FICA	10-490-05	$ 74	$ 100	$ 100	0%
GIS/ HEALTH INSURANCE	10-490-06	$ -	$ -	$ -	0%
RETIREMENT (MATCH)	10-490-07	$ -	$ -	$ -	0%
401K	10-490-08	$ -	$ -	$ -	0%
YMCA WELLNESS PROGRAM	10-490-09	$ -	$ -	$ -	0%
EMPLOYEE TRAINING	10-490-10	$ -	$ 150	$ 150	0%
TELEPHONE & POSTAGE	10-490-11	$ 30	$ 100	$ 2,500	2400%
PRINTING	10-490-12	$ 2,383	$ 2,000	$ 100	-95%
TRAVEL	10-490-14	$ -	$ 150	$ 150	0%
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	$ 1,250	$ 1,500	$ 2,500	67%
AUTO SUPPLIES	10-490-31	$ -	$ -	$ -	0%
SUPPLIES & MATERIALS	10-490-33	$ 64	$ 100	$ 1,500	1400%
CONTRACTED SERVICES	10-490-45	$ 60,000	$ 108,500	$ 81,000	-25%
EVENTS	10-490-47	$ -	$ -	$ 5,000	100%
DUES & SUBSCRIPTIONS	10-490-53	$ -	$ -	$ -	0%
MISCELLANEOUS	10-490-57	$ 180	$ 100	$ 100	0%
CAPITAL OUTLAY - OTHER	10-490-73	$ -	$ 20,000	$ 20,000	0%
CAPITAL OUTLAY - EQUIP.	10-490-74	$ -	$ -	$ 10,000	100%
CAP.OUT.-NON-CAPITAL	10-490-75	$ -	$ -	$ -	0%
Total		$ 69,312	$ 136,400	$ 134,300	-2%

PUBLIC SAFETY

Police Department Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
LEO SPECIAL SEPERATION ALLOWANCE	10-510-01	$ 10,244	$ 11,180	$ 11,180	0%
SALARIES	10-510-02	$ 669,792	$ 680,695	$ 691,500	2%
LIFE, AD&D, LTD	10-510-03	$ 2,976	$ 3,200	$ 3,190	0%
PROFESSIONAL SERVICES	10-510-04	$ -	$ -	$ -	0%
FICA	10-510-05	$ 51,243	$ 53,625	$ 54,460	2%
GIS/ HEALTH INSURANCE	10-510-06	$ 125,681	$ 142,500	$ 140,000	-2%
RETIREMENT (MATCH)	10-510-07	$ 52,233	$ 54,760	$ 57,350	5%
401K	10-510-08	$ 30,477	$ 32,380	$ 32,920	2%
YMCA WELLNESS PROGRAM	10-510-09	$ 510	$ 800	$ 900	13%
TRAINING	10-510-10	$ 104	$ 300	$ 300	0%
TELEPHONE & POSTAGE	10-510-11	$ 14,771	$ 15,000	$ 15,500	3%
PRINTING	10-510-12	$ 181	$ 400	$ 300	-25%
UTILITIES	10-510-13	$ 7,823	$ 8,500	$ 9,100	7%
TRAVEL	10-510-14	$ 152	$ 500	$ 400	-20%
MTCE. & REPAIR - BLDG.	10-510-15	$ 3,990	$ 3,000	$ 3,000	0%
MTCE. & REPAIR - EQUIP.	10-510-16	$ 6,490	$ 5,700	$ 4,200	-26%
MTCE. & REPAIR - VEHICLES	10-510-17	$ 7,685	$ 12,000	$ 12,000	0%
SAFETY - OSHA REQUIRED	10-510-20	$ -	$ 400	$ 300	-25%
ADVERTISING	10-510-26	$ -	$ 150	$ 150	0%
AUTO SUPPLIES	10-510-31	$ 24,845	$ 30,000	$ 28,000	-7%
SUPPLIES & MATERIALS	10-510-33	$ 5,997	$ 8,500	$ 8,500	0%
UNIFORMS	10-510-36	$ 2,963	$ 3,500	$ 3,500	0%
CONTRACTED SERVICES	10-510-45	$ 10,814	$ 14,000	$ 14,000	0%
K-9 CARE	10-510-47	$ 275	$ -	$ -	0%
DRUG BUY MONEY	10-510-49	$ 2,000	$ 2,500	$ 2,500	0%
MISCELLANEOUS	10-510-57	$ 2,916	$ 2,500	$ 2,500	0%
YOUTH DRUG EDUCATION	10-510-60	$ -	$ 100	$ 100	0%
CAPITAL OUTLAY - OTHER	10-510-73	$ 46,977	$ -	$ 45,294	100%
CAP OUTLAY EQUIP	10-510-74	$ -	$ -	$ 7,000	100%
CAP.OUT.-NON-CAPITAL	10-510-75	$ 8,386	$ 5,500	$ 5,500	0%
Total		$ 1,089,525	$ 1,091,690	$ 1,153,644	6%

Public Safety Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
UTILITIES	10-512-13	$ 326	$ 325	$ 350	8%
MTCE & REPAIR EQUIPMENT	10-512-16	$ 1,135	$ 1,350	$ 1,325	-2%
SUPPLIES/MATERIALS	10-512-33	$ -	$ -		0%
CAP. OUTLAY - EQUIP.	10-512-74	$ -	$ -		0%
REFUND/FIRE DEPT.	10-512-91	$ -	$ -		0%
Total		$ 1,461	$ 1,675	$ 1,675	0%

TRANSPORTATION

Streets and Highways Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
SALARIES	10-560-02	$ 67,649	$ 69,680	$ 72,000	3%
LIFE, AD&D, LTD	10-560-03	$ 323	$ 350	$ 350	0%
PROFESSIONAL SERVICES	10-560-04	$ -	$ -	$ -	0%
FICA	10-560-05	$ 5,000	$ 5,405	$ 5,590	3%
GIS/ HEALTH INSURANCE	10-560-06	$ 13,546	$ 15,780	$ 15,500	-2%
RETIREMENT (MATCH)	10-560-07	$ 4,952	$ 5,280	$ 5,600	6%
401K	10-560-08	$ 2,579	$ 3,490	$ 3,595	3%
YMCA WELLNESS PROGRAM	10-560-09	$ 120	$ 200	$ 150	-25%
TRAINING	10-560-10	$ 267	$ 400	$ 400	0%
TELE/POSTAGE	10-560-11	$ 806	$ 700	$ 900	29%
UTILITIES	10-560-13	$ 48,158	$ 54,000	$ 54,000	0%
TRAVEL	10-560-14	$ -	$ 500	$ 350	-30%
MTCE. - BLDG. & GROUNDS	10-560-15	$ 49,603	$ -	$ 50,000	100%
MTCE. & REPAIR - EQUIP.	10-560-16	$ 2,456	$ 11,000	$ 3,000	-73%
MTCE. & REPAIR - TRUCKS	10-560-17	$ 771	$ 2,500	$ 2,300	-8%
SAFETY - OSHA REQUIRED	10-560-20	$ 580	$ 700	$ 600	-14%
AUTO SUPPLIES	10-560-31	$ 2,991	$ 5,000	$ 5,000	0%
SUPPLIES & MATERIALS	10-560-33	$ 2,273	$ 2,000	$ 2,000	0%
UNIFORMS	10-560-36	$ 1,024	$ 1,100	$ 1,150	5%
CONTRACTED SERVICES	10-560-45	$ 4,618	$ 4,800	$ 4,800	0%
MISCELLANEOUS	10-560-57	$ 190	$ 250	$ 250	0%
CAPITAL OUTLAY - LAND PURCH	10-560-71	$ -	$ -	$ -	0%
CAPITAL OUTLAY - EQUIP.	10-560-74	$ 4,400	$ 2,500	$ 2,500	0%
CAP.OUT.-NON-CAPITAL	10-560-75	$ 349	$ 1,000	$ 500	-50%
Total		$ 212,654	$ 186,635	$ 230,535	24%

Powell Bill Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
PROFESSIONAL SERVICES	10-570-04	$ 925	$ 1,000		-100%
MAINTENANCE - STREETS	10-570-15	$ 60,892	$ 95,200	$ 67,080	-30%
MTCE. & REPAIR - EQUIP.	10-570-16	$ 3,255	$ 4,500	$ 4,500	0%
MTCE. & REPAIR - TRUCKS	10-570-17	$ 2,120	$ 3,500	$ 3,500	0%
AUTO SUPPLIES	10-570-31	$ 3,696	$ 5,500	$ 5,500	0%
SUPPLIES & MATERIALS	10-570-33	$ 1,000	$ 1,800	$ 1,500	-17%
MISCELLANEOUS	10-570-57	$ -	$ -		0%
CAP. OUTLAY - OTH. IMPVT.	10-570-73	$ -	$ 6,000	$ 6,000	0%
CAPITAL OUTLAY - EQUIP.	10-570-74	$ 4,743	$ -		0%
CAP.OUT.-NON-CAPITAL	10-570-75	$ 5,785	$ -		0%
Total		$ 82,415	$ 117,500	$ 88,080	-25%

ENVIRONMENTAL PROTECTION

Sanitation Department Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
SALARIES	10-580-02	$ -	$ -	$ -	0%
FICA	10-580-05	$ -	$ -	$ -	0%
GIS	10-580-06	$ -	$ -	$ -	0%
RETIREMENT (MATCH)	10-580-07	$ -	$ -	$ -	0%
BB&T (EMPLOYER CONT.)	10-580-08	$ -	$ -	$ -	0%
TRAINING	10-580-10	$ -	$ -	$ -	0%
MTCE. & REPAIR - EQUIP.	10-580-16	$ 55	$ 300	$ 300	0%
MTCE. & REPAIR - TRUCK	10-580-17	$ 452	$ 500	$ 400	-20%
SAFETY - OSHA REQUIRED	10-580-20	$ -	$ -	$ -	0%
AUTO SUPPLIES	10-580-31	$ 67	$ 150	$ 150	0%
SUPPLIES & MATERIALS	10-580-33	$ -	$ 100	$ 50	-50%
UNIFORMS	10-580-36	$ -	$ -	$ -	0%
CONT. SERV. - RECYCLING	10-580-44	$ 35,377	$ 41,000	$ 38,000	-7%
CONT. SERV. - DUMPSTERS	10-580-45	$ 168,655	$ 175,800	$ 182,000	4%
TIPPING FEES	10-580-49	$ 2,054	$ 1,750	$ 1,750	0%
MISCELLANEOUS	10-580-57	$ -	$ -		0%
CAP. OUTLAY - EQUIP.	10-580-74	$ -	$ -		0%
Total		$ 206,659	$ 219,600	$ 222,650	1%

CULTURE AND RECREATION

Hinshaw Gardens Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
SALARIES	10-621-02	$ 3,822	$ 3,500	$ 3,500	0%
FICA	10-621-05	$ 292	$ 275	$ 275	0%
UTILITIES	10-621-13	$ 243	$ 450	$ 375	-17%
MTCE. - BLDG. & GROUNDS	10-621-15	$ 18	$ 550	$ 550	0%
MTCE. EQUIPMENT	10-621-16	$ 242	$ 200	$ 250	25%
MTCE & REPAIR - BUILDINGS	10-621-17	$ -	$ 500	$ -	-100%
MOWER SUPPLIES	10-621-31	$ 60	$ 250	$ 175	-30%
SUPPLIES & MATERIALS	10-621-33	$ -	$ 200	$ 100	-50%
INSURANCE	10-621-54	$ -	$ -	$ -	0%
MISC.	10-621-57	$ 104	$ 75	$ 125	67%
CAP. OUTLAY OTHER	10-621-73	$ -	$ -	$ -	0%
CAPTIAL OUTLAY EQUIPMENT	10-621-74	$ -	$ -	$ -	0%
Total		$ 4,782	$ 6,000	$ 5,350	-11%

Recreation Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
SALARY	10-620-02	$ 17,501	$ 17,620	$ 18,150	3%
LIFE	10-620-03	$ 99	$ 110	$ 110	0%
PROFESSIONAL SERVICES	10-620-04	$ -	$ -	$ -	0%
FICA	10-620-05	$ 1,339	$ 1,370	$ 1,410	3%
GIS/ HEALTH INSURANCE	10-620-06	$ 4,515	$ 5,590	$ 5,500	-2%
RETIREMENT (MATCH)	10-620-07	$ 1,281	$ 1,380	$ 1,420	3%
401K	10-620-08	$ -	$ 890	$ 910	2%
YMCA WELLNESS PROGRAM	10-620-09	$ -	$ -	$ -	0%
UTILITIES	10-620-13	$ 6,035	$ 5,800	$ 6,000	3%
MAINTENANCE - GROUNDS	10-620-15	$ 2,645	$ 2,800	$ 2,800	0%
MTCE. & REPAIR - EQUIP.	10-620-16	$ 548	$ 1,500	$ 1,500	0%
PUB. ASSIST. TR. PK.	10-620-19	$ -	$ -	$ -	0%
SUPPLIES AND MATERIALS	10-620-33	$ 1,185	$ 1,200	$ 1,200	0%
CONTRACTED SERVICES	10-620-45	$ 8,346	$ 8,400	$ 8,400	0%
PARK EVENTS	10-620-47	$ 4,794	$ 4,300	$ 4,400	2%
INSURANCE	10-620-54	$ -	$ -	$ -	0%
MISCELLANEOUS	10-620-57	$ -	$ -	$ -	0%
GO FAR 5-K ACTIVITY	10-620-58	$ -	$ -	$ -	0%
GO FAR 5-K ACTIVITY	10-620-58	$ -	$ -	$ -	0%
CAPITAL OUTLAY - OTHER	10-620-73	$ -	$ -	$ -	0%
CAPITAL OUTLAY - EQUIP.	10-620-74	$ -	$ -	$ -	0%
CAP.OUT.-NON-CAPITAL	10-620-75	$ 877	$ 1,000	$ 800	-20%
SPECIAL APPROPRIATIONS	10-620-92	$ -	$ -	$ -	0%
Total		$ 49,165	$ 51,960	$ 52,600	1%

SPECIAL APPROPRIATIONS

Special Appropriations Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
CONT. TO YDK'V PEDESTRIAN	10-690-63	$ -	$ -	$ -	0%
TRANS CAP PROJECT - GARAGE	10-690-63	$ -	$ -	$ -	0%
CONT. TO CAP. PROJ. - 65	10-690-65	$ -	$ -	$ -	0%
CONT. TO CAP. PROJ. - 68 - N.LEE AVE SIDE	10-690-68	$ 100,000	$ -	$ -	0%
CONT. TO CAP.PROJ - 69 - MAINSTREET SID	10-690-69	$ -	$ 30,000	$ 70,525	135%
DEBT SERVICE - TOWN PARK	10-690-81	$ 60,374	$ 58,606	$ 56,837	-3%
DEBT SERVICE - PARKING LOT	10-690-82	$ -			0%
4TH OF JULY FIREWORKS - JERRY CARLTO	10-690-88	$ 4,500	$ 4,500	$ 4,500	0%
CONT. TO COMM. COLLEGE	10-690-89	$ 25,000	$ 25,000	$ 25,000	0%
YMCA	10-690-90	$ 1,000	$ -	$ 1,000	100%
CONT. TO W/S (LOC. OPT.)	10-690-91	$ -	$ -	$ -	0%
THE SPARROW'S HOUSE (DOMESTIC VIOLENCE SHELTER)	10-690-92	$ -			0%
LIBRARY	10-690-93	$ 2,500	$ 3,000	$ 3,000	0%
CONT. TO MOUNTAIN VALLEY HOSPICE	10-690-94	$ 20,000	$ 20,000	$ 20,000	0%
YADKIN HOME PLACE	10-690-95	$ -	$ -	$ -	0%
GRAPE FESTIVAL	10-690-96	$ -	$ -	$ -	0%
YADKIN CO. ARTS COUNCIL	10-690-97	$ 5,000	$ 15,000	$ 15,000	0%
CONT. TO ECONOMIC DEV. - INDERA MILL	10-690-98	$ -	$ -	$ -	0%
YADKIN CO. ADVP	10-690-99	$ -	$ -	$ -	0%
	Total	$ 218,374	$ 156,106	$ 195,862	25%

MISCELLANEOUS

Non-Departmental Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
RETIREE OPEB STIPEND	10-660-02	$ 12,150	$ 12,600	$ 12,600	0%
FICA FOR RETIREE HEALTH STIPEND	10-660-05	$ 930	$ 980	$ 980	0%
N. C. SALES TAX	10-660-37	$ 4,647	$ 5,000	$ 5,000	0%
COUNTY SALES TAX	10-660-39	$ 2,009	$ 2,500	$ 2,500	0%
FOOD TAX	10-660-40	$ 8	$ 14	$ 15	7%
CREDIT CARD FEES	10-660-41	$ 819	$ 1,200	$ 1,000	-17%
BANK FEES	10-660-42	$ 1,513	$ 2,000	$ 1,800	-10%
1% UNEMPLOYMENT TAX	10-660-43	$ 2,309	$ 1,000	$ 500	-50%
UPDATED TAX VALUE REFUNDS	10-660-46	$ -	$ -		0%
YADKINVILLE TDA	10-660-49	$ 35,739	$ 31,500	$ 31,500	0%
INSURANCE & BONDS	10-660-54	$ 41,149	$ 47,500	$ 48,920	3%
MISC. & FIRE INSPECTION	10-660-57	$ -	$ -	$ -	0%
Total		$ 101,272	$ 104,294	$ 104,815	0%

Contingency Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
CONTINGENCY	10-999-00	$ -	$ -		0%
Total		$ -	$ -	$ -	0%

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; County Water and Sewer Line Operations; and Non-Departmental

Revenues Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
INTEREST ON INVESTMENTS	30-329-00	$ 2,123	$ 1,500	$ 2,000	33%
MISCELLANEOUS	30-335-00	$ -	$ 100	$ -	-100%
WATER PLANT RESERVOIR LAWSUIT	30-335-01	$ -			
CREDIT CARD CONVENIENCE FEES	30-353-00	$ 1,537	$ 1,300	$ 1,475	13%
W/S ADMINISTRATIVE FEES	30-354-00	$ -	$ 2,000	$ -	-100%
COUNTY W/S ADMIN/UTILITY FEES	30-355-00	$ 7,247	$ 6,000	$ 6,000	0%
COUNTY W/S LINE LABOR (NON CASH	30-356-00	$ 7,250	$ 12,000	$ 12,000	0%
TAX REFUNDS	30-367-00	$ 21,338	$ 10,000	$ 21,000	110%
FED. EXCISE GAS TAX	30-367-01	$ -	$ -	$ -	0%
TESTING	30-369-00	$ 5,773	$ 7,000	$ 7,000	0%
COUNTY UTILITIES - WATER	30-370-00	$ 24,838	$ 26,000	$ 25,000	-4%
COUNTY UTILITIES - SEWER	30-370-01	$ 44,778	$ 48,000	$ 45,000	-6%
COUNTY WATER/SEWER SERVICE	30-371-00	$ 7,366			0%
UTILITIES: WATER	30-371-01	$ 1,234,036	$ 1,150,000	$ 1,150,000	0%
UTILITIES: SEWER	30-371-02	$ 1,096,748	$ 950,000	$ 1,000,000	5%
SEWER SURCHARGE	30-372-00	$ 1,900	$ 2,000	$ 1,500	-25%
TAPS & CONNECTION FEES	30-373-00	$ 4,440	$ 6,000	$ 4,500	-25%
COUNTY SEWER CHARGES	30-374-00	$ 3,720	$ -	$ -	0%
COUNTY WATER CHARGES	30-374-01	$ 30	$ -	$ -	0%
RECONNECTION FEES	30-375-00	$ 5,712	$ 5,000	$ 5,000	0%
LATE CHARGES	30-375-01	$ 8,397	$ 6,500	$ 7,000	8%
BACKFLOW DEVICE/LABOR	30-376-00	$ -	$ -	$ -	0%
SALE OF MATERIALS	30-381-00	$ 2,688	$ 6,000	$ 6,000	0%
SALE OF EQUIPMENT	30-382-00	$ 22,405	$ -	$ -	0%
W/S FUND BALANCE	30-399-00	$ -	$ -	$ -	0%
Total Revenues		$ 2,502,325	$ 2,239,400	$ 2,293,475	$ 0.02

Expenditures Department	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
ADMINSTRATION	30-720-00	$ 294,474	$ 352,425	$ 297,341	-16%
WATER PLANT	30-811-04	$ 384,388	$ 521,255	$ 509,981	-2%
SEWER PLANT	30-820-00	$ 299,100	$ 367,695	$ 343,189	-7%
LAB AND PRETREATMENT	30-825-00	$ 111,645	$ 122,120	$ 122,379	0%
WATER AND SEWER OPERATIONS	30-828-00	$ 562,111	$ 714,280	$ 875,695	23%
COUNT WATER/SEWER OPERATIONS	30-830-00	$ 32,449	$ 73,605	$ 71,615	-3%
NON-DEPARTMENTAL	30-660-00	$ 683,453	$ 88,020	$ 73,275	-17%
SPECIAL APPROPRIATIONS	30-690-00	$ -	$ -	$ -	0%
CONTINGENCY	30-999-00	$ -	$ -	$ -	0%
Total		$ 2,367,620	$ 2,239,400	$ 2,293,475	2%

ENVIRONMENTAL PROTECTION

Administration Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
SALARY	30-720-02	$ 193,941	$ 222,730	$ 181,715	-18%
LIFE, AD&D & LTD	30-720-03	$ 831	$ 890	$ 875	-2%
PROFESSIONAL SERVICES	30-720-04	$ -	$ -	$ -	0%
FICA	30-720-05	$ 15,040	$ 17,270	$ 14,089	-18%
GIS/ HEALTH INSURANCE	30-720-06	$ 36,123	$ 51,380	$ 40,000	-22%
RETIREMENT (MATCH)	30-720-07	$ -	$ 16,860	$ 14,179	-16%
401K	30-720-08	$ 9,922	$ 11,145	$ 9,095	-18%
YMCA WELLNESS PROGRAM	30-720-09	$ 108	$ 100	$ 288	188%
TRAINING	30-720-10	$ 190	$ 300	$ 300	0%
TELEPHONE & POSTAGE	30-720-11	$ 7,065	$ 8,000	$ 8,000	0%
PRINTING	30-720-12	$ -	$ 100	$ 100	0%
TRAVEL	30-720-14	$ -	$ 200	$ 200	0%
MTCE. & REPAIR - EQUIP.	30-720-16	$ (178)	$ 1,000	$ 800	-20%
MTC & REPAIR VEHICLE	30-720-17	$ 30	$ 500	$ 500	0%
SAFETY - OSHA REQUIRED	30-720-20	$ 125	$ 250	$ 250	0%
ADVERTISING	30-720-26	$ -	$ -	$ -	0%
AUTO SUPPLIES	30-720-31	$ 1,061	$ 1,800	$ 1,200	-33%
SUPPLIES & MATERIALS	30-720-33	$ 2,683	$ 4,400	$ 5,000	14%
UNIFORMS	30-720-36	$ 613	$ 750	$ 750	0%
CONTRACTED SERVICES	30-720-45	$ 10,042	$ 13,550	$ 17,300	28%
MISCELLANEOUS	30-720-57	$ 329	$ 200	$ 200	0%
CAPITAL OUTLAY - EQUIP.	30-720-74	$ -	$ -	$ 1,500	100%
CAP. OUT. - NON CAPITAL	30-720-75	$ 231	$ 1,000	$ 1,000	0%
PENSION EXPENSE	30-720-99	$ 16,318	$ -		0%
Total		$ 294,474	$ 352,425	$ 297,341	-16%

ENVIRONMENTAL PROTECTION

Water Plant Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
SALARIES	30-811-02	$ 144,073	$ 181,695	$ 189,190	4%
LIFE, AD&D & LTD	30-811-03	$ 647	$ 690	$ 920	33%
PROFESSIONAL SERVICES	30-811-04	$ -	$ 1,000	$ 1,000	0%
FICA	30-811-05	$ 11,022	$ 14,095	$ 14,690	4%
GIS/ HEALTH INSURANCE	30-811-06	$ 27,092	$ 40,720	$ 39,900	-2%
RETIREMENT (MATCH)	30-811-07	$ -	$ 13,765	$ 14,760	7%
401K	30-811-08	$ 7,204	$ 9,090	$ 9,465	4%
YMCA WELLNESS PROGRAM	30-811-09	$ -	$ -	$ 144	100%
EMPLOYEE TRAINING	30-811-10	$ 814	$ 500	$ 500	0%
TELEPHONE & POSTAGE	30-811-11	$ 2,302	$ 2,500	$ 2,600	4%
PRINTING	30-811-12	$ -	$ 250	$ 250	0%
UTILITIES	30-811-13	$ 74,513	$ 82,000	$ 82,000	0%
TRAVEL	30-811-14	$ 652	$ 600	$ 600	0%
MTCE. & REPAIR - BLDG.	30-811-15	$ 245	$ 1,000	$ 4,100	310%
MTCE. & REPAIR - EQUIP.	30-811-16	$ 17,788	$ 20,000	$ 31,562	58%
MTCE. & REPAIR - VEHICLE	30-811-17	$ 302	$ 500	$ 500	0%
SAFETY - OSHA REQUIRED	30-811-20	$ 511	$ 800	$ 800	0%
AUTO SUPPLIES	30-811-31	$ 1,431	$ 1,500	$ 2,200	47%
SUPPLIES & MATERIALS	30-811-33	$ 5,588	$ 3,500	$ 4,000	14%
CHEMICALS	30-811-34	$ 55,528	$ 56,000	$ 60,000	7%
UNIFORMS	30-811-36	$ 1,676	$ 1,800	$ 1,800	0%
CONTRACTED SERVICES	30-811-45	$ 17,477	$ 41,000	$ 35,000	-15%
PERMITS	30-811-53	$ 1,631	$ 2,000	$ 1,800	-10%
INSURANCE	30-811-54	$ -	$ -	$ -	0%
MISCELLANEOUS	30-811-57	$ 308	$ 250	$ 400	60%
CAP. OUTLAY - OTH. IMPVT.	30-811-73	$ -	$ 15,000	$ 5,000	-67%
CAPITAL OUTLAY - EQUIP.	30-811-74	$ -	$ 30,000	$ 5,800	-81%
CAP. OUT. - NON CAPITAL	30-811-75	$ 1,739	$ 1,000	$ 1,000	0%
PENSION EXPENSE	30-811-99	$ 11,847	$ -		0%
Total		$ 384,388	$ 521,255	$ 509,981	-2%

ENVIRONMENTAL PROTECTION

Sewer Plant Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
SALARIES	30-820-02	$ 72,466	$ 75,085	$ 77,350	3%
LIFE, AD&D & LTD	30-820-03	$ 334	$ 360	$ 360	0%
PROFESSIONAL SERVICES	30-820-04	$ -	$ 1,000	$ 1,000	0%
FICA	30-820-05	$ 5,377	$ 5,825	$ 6,000	3%
GIS/ HEALTH INSURANCE	30-820-06	$ 13,546	$ 15,770	$ 15,500	-2%
RETIREMENT (MATCH)	30-820-07	$ -	$ 5,690	$ 6,050	6%
401K	30-820-08	$ 3,623	$ 3,765	$ 3,870	3%
YMCA WELLNESS PROGRAM	30-820-09	$ -	$ -	$ -	0%
EMPLOYEE TRAINING	30-820-10	$ 330	$ 600	$ 300	-50%
TELEPHONE & POSTAGE	30-820-11	$ 1,059	$ 1,200	$ 1,200	0%
PRINTING	30-820-12	$ -	$ 250	$ 250	0%
UTILITIES	30-820-13	$ 80,760	$ 86,000	$ 84,000	-2%
TRAVEL	30-820-14	$ 336	$ 500	$ 500	0%
MTCE. & REPAIR - BLDG.	30-820-15	$ 2,119	$ 1,000	$ 1,000	0%
MTCE. & REPAIR - EQUIP.	30-820-16	$ 33,813	$ 25,000	$ 26,559	6%
MTCE. & REPAIR - VEHICLES	30-820-17	$ 676	$ 750	$ 500	-33%
SAFETY - OSHA REQUIRED	30-820-20	$ 458	$ 600	$ 400	-33%
AUTO SUPPLIES	30-820-31	$ 1,777	$ 2,000	$ 2,200	10%
SUPPLIES & MATERIALS	30-820-33	$ 1,206	$ 3,200	$ 2,500	-22%
CHEMICALS	30-820-34	$ 18,153	$ 25,000	$ 25,000	0%
UNIFORMS	30-820-36	$ 941	$ 1,100	$ 1,100	0%
CONTRACTED SERVICES	30-820-45	$ 51,590	$ 55,000	$ 55,000	0%
PERMITS	30-820-53	$ 4,440	$ 4,800	$ 4,800	0%
MISCELLANEOUS	30-820-57	$ 137	$ 200	$ 250	25%
CAPITAL OUTLAY-OTHER	30-820-73	$ -	$ 52,000	$ 27,000	-48%
CAPITAL OUTLAY - EQUIP.	30-820-74	$ -	$ -	$ -	0%
CAP. OUT. - NON CAPITAL	30-820-75	$ -	$ 1,000	$ 500	-50%
PENSION EXPENSE	30-820-99	$ 5,959	$ -		0%
Total		$ 299,100	$ 367,695	$ 343,189	-7%

ENVIRONMENTAL PROTECTION

Lab and Pretreatment Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
SALARY	30-825-02	$ 68,275	$ 70,015	$ 72,120	3%
LIFE, AD&D & LTD	30-825-03	$ 334	$ 360	$ 360	0%
PROFESSIONAL SERVICES	30-825-04	$ -	$ -	$ -	0%
FICA	30-825-05	$ 5,084	$ 5,430	$ 5,595	3%
GIS/ HEALTH INSURANCE	30-825-06	$ 13,546	$ 15,770	$ 15,500	-2%
RETIREMENT (MATCH)	30-825-07	$ -	$ 5,310	$ 5,650	6%
401K	30-825-08	$ 3,414	$ 3,510	$ 3,610	3%
YMCA WELLNESS PROGRAM	30-825-09	$ -	$ 150	$ 144	-4%
EMPLOYEE TRAINING	30-825-10	$ 90	$ 150	$ 150	0%
POSTAGE	30-825-11	$ -	$ 75	$ 75	0%
PRINTING	30-825-12	$ -	$ 50	$ 50	0%
TRAVEL	30-825-14	$ -	$ 150	$ 150	0%
MTCE. & REPAIR - EQUIP.	30-825-16	$ 39	$ 1,000	$ 500	-50%
MTCE. & REPAIR - VEHICLE	30-825-17	$ 38	$ 500	$ 500	0%
SAFETY - OSHA REQUIRED	30-825-20	$ 207	$ 300	$ 300	0%
ADVERTISING	30-825-26	$ -	$ 200	$ 100	-50%
AUTO SUPPLIES	30-825-31	$ 169	$ 500	$ 300	-40%
SUPPLIES & MATERIALS	30-825-33	$ 4,454	$ 7,000	$ 5,000	-29%
CHEMICALS	30-825-34	$ 2,912	$ 3,000	$ 4,500	50%
UNIFORMS	30-825-36	$ 1,044	$ 1,100	$ 1,150	5%
CONTRACTED SERVICES	30-825-45	$ 2,507	$ 2,500	$ 2,600	4%
DUES & SUBSCRIPTIONS	30-825-53	$ 100	$ 150	$ 125	-17%
PERMITS	30-825-54	$ 1,600	$ 1,800	$ 1,800	0%
MISCELLANEOUS	30-825-57	$ 99	$ 100	$ 100	0%
CAPITAL OUTLAY - EQUIP.	30-825-74	$ -	$ 2,000	$ 1,200	-40%
CAP. OUT. - NON CAPITAL	30-825-75	$ 2,120	$ 1,000	$ 800	-20%
PENSION EXPENSE	30-825-99	$ 5,614	$ -		0%
Total		$ 111,645	$ 122,120	$ 122,379	0%

ENVIRONMENTAL PROTECTION

Water and Sewer Operations Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
SALARY	30-828-02	$ 271,838	$ 264,717	$ 326,610	23%
LIFE, AD&D & LTD	30-828-03	$ 1,460	$ 1,760	$ 1,750	-1%
PROFESSIONAL SERVICES	30-828-04	$ -	$ 2,000	$ 2,000	0%
FICA	30-828-05	$ 20,542	$ 20,520	$ 25,320	23%
GIS/ HEALTH INSURANCE	30-828-06	$ 63,215	$ 71,249	$ 80,000	12%
RETIREMENT (MATCH)	30-828-07	$ -	$ 20,045	$ 25,480	27%
401K	30-828-08	$ 13,449	$ 13,245	$ 16,335	23%
YMCA WELLNESS PROGRAM	30-828-09	$ -	$ 144	$ -	-100%
EMPLOYEE TRAINING	30-828-10	$ 1,225	$ 1,200	$ 1,500	25%
TELE./POSTAGE	30-828-11	$ 9,397	$ 9,700	$ 9,500	-2%
PRINTING	30-828-12	$ -	$ 200	$ 100	-50%
UTILITIES	30-828-13	$ 26,579	$ 26,000	$ 26,000	0%
TRAVEL	30-828-14	$ 340	$ 800	$ 800	0%
MTCE. & REPAIR - BLDGS.	30-828-15	$ 4,431	$ 1,500	$ 1,500	0%
MTCE. & REPAIR - EQUIP.	30-828-16	$ 26,424	$ 39,000	$ 32,000	-18%
MTCE. & REPAIR - VEHICLE	30-828-17	$ 1,684	$ 3,500	$ 3,500	0%
UTILITY PATCH - REPAIRS	30-828-18	$ 10,504	$ 10,000	$ 12,000	20%
SAFETY - OSHA REQUIRED	30-828-20	$ 1,023	$ 2,000	$ 1,800	-10%
AUTO SUPPLIES	30-828-31	$ 10,201	$ 13,000	$ 13,000	0%
SUPPLIES & MATERIALS	30-828-33	$ 24,754	$ 30,000	$ 31,300	4%
UNIFORMS	30-828-36	$ 4,259	$ 4,500	$ 4,600	2%
CONTRACTED SERVICES	30-828-45	$ 42,970	$ 48,000	$ 50,000	4%
COUNTY UTILITY LINE EXPENSES	30-828-48	$ -	$ -	$ -	0%
PERMITS	30-828-53	$ 2,875	$ 2,600	$ 2,600	0%
MISCELLANEOUS	30-828-57	$ 1,718	$ 400	$ 500	25%
PURCHASE OF LAND	30-828-71	$ -	$ -	$ -	0%
CAP. OUTLAY - OTH. IMPVTS	30-828-73	$ -	$ 122,000	$ 10,000	-92%
CAPITAL OUTLAY - EQUIP.	30-828-74	$ -	$ 5,200	$ 1,500	-71%
CAPITAL OUTLAY - NON CAPITAL	30-828-75	$ 181	$ 1,000	$ 196,000	195%
PENSION EXPENSE	30-828-99	$ 23,044			0%
Total		$ 562,111	$ 714,280	$ 875,695	23%

ENVIRONMENTAL PROTECTION

COUNTY Water and Sewer Operations Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
SALARY	30-830-02	$ 8,399	$ 10,835	$ 11,155	3%
LIFE, AD&D & LTD	30-830-03	$ -			0%
PROFESSIONAL SERVICES	30-830-04	$ -			0%
FICA	30-830-05	$ 643	$ 845	$ 870	3%
GIS/ HEALTH INSURANCE	30-830-06	$ -			0%
RETIREMENT (MATCH)	30-830-07	$ -	$ 825	$ 875	6%
401K	30-830-08	$ 53	$ 550	$ 565	3%
YMCA WELLNESS PROGRAM	30-830-09	$ -		$ -	0%
EMPLOYEE TRAINING	30-830-10	$ -	$ 500	$ 500	0%
TELE./POSTAGE	30-830-11	$ 724	$ 1,700	$ 1,000	-41%
PRINTING	30-830-12	$ -	$ 100	$ 100	0%
UTILITIES	30-830-13	$ 9,702	$ 10,000	$ 8,500	-15%
TRAVEL	30-830-14	$ -	$ 350	$ 350	0%
MTCE. & REPAIR - BLDGS.	30-830-15	$ -	$ 500	$ 500	0%
MTCE. & REPAIR - EQUIP.	30-830-16	$ 2,000	$ 20,000	$ 20,000	0%
MTCE. & REPAIR - VEHICLE	30-830-17	$ -	$ -	$ -	0%
UTILITY PATCH - REPAIRS	30-830-18	$ -	$ 5,000	$ 5,000	0%
SAFETY - OSHA REQUIRED	30-830-20	$ -	$ 500	$ 300	-40%
AUTO SUPPLIES	30-830-31	$ 4,242	$ 4,500	$ 4,000	-11%
SUPPLIES & MATERIALS	30-830-33	$ 1,162	$ 1,500	$ 1,000	-33%
UNIFORMS	30-830-36	$ -	$ 200	$ 200	0%
CONTRACTED SERVICES	30-830-45	$ 1,899	$ 2,500	$ 2,500	0%
EQUIPMENT RENTAL	30-830-48	$ 3,625	$ 12,000	$ 12,000	0%
PERMITS	30-830-53	$ -	$ 1,000	$ -	-100%
MISCELLANEOUS	30-830-57	$ 1	$ 200	$ 200	0%
PURCHASE OF LAND	30-830-71	$ -	$ -	$ -	0%
CAP. OUTLAY - OTH. IMPVTS	30-830-73	$ -	$ -	$ -	0%
CAPITAL OUTLAY - EQUIP.	30-830-74	$ -	$ -	$ 1,000	100%
CAP. OUT. - NON CAPITAL	30-830-75		$ -	$ 1,000	100%
Total		$ 32,449	$ 73,605	$ 71,615	-3%

MISCELLANEOUS

Non-Departmental Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
RETIREE OPEB STIPEND	30-660-02	$ -	$ -	$ -	0%
FICA FOR RETIREE OPEB STIPEND	30-660-05	$ -	$ -	$ -	0%
N. C. SALES TAX	30-660-37	$ 12,385	$ 15,500	$ 15,500	0%
COUNTY SALES TAX	30-660-39	$ 5,311	$ 6,600	$ 6,600	0%
FOOD TAX	30-660-40	$ 2	$ 10	$ 8	-20%
CREDIT CARD FEES	30-660-41	$ 2,541	$ 2,500	$ 2,575	3%
BANK FEES	30-660-42	$ 1,000	$ 2,310	$ 1,100	-52%
1% UNEMPLOYMENT TAX	30-660-43	$ 2,309	$ 500	$ 500	0%
INSURANCE & BONDS	30-660-53	$ 51,300	$ 60,600	$ 46,992	-22%
OTHER	30-660-54	$ -	$ -	$ -	0%
DEPRECIATION	30-660-59	$ 608,605	$ -	$ -	0%
Total		$ 683,453	$ 88,020	$ 73,275	-17%

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 decline--it has become necessary to dedicate rental fee revenue towards maintaining the Gardens.

Revenues Account Description	Account Number	FY 2016-17 ACTUAL	FY 2017-18 ADOPTED	FY 2018-19 PROPOSED	Percent Change
INTEREST ON INVESTMENT	51-329-00	$ 590	$ 300	$ 500	67%
RENTS & CONCESSIONS	51-331-00	$ 450	$ 300	$ 225	-25%
FUND BAL. APPROP.	51-399-00	$ -	$ 5,400	$ 4,625	-14%
Total Revenues		$ 1,040	$ 6,000	$ 5,350	-11%
Expenditures Account Description	**Account Number**	**FY 2016-17 ACTUAL**	**FY 2017-18 ADOPTED**	**FY 2018-19 PROPOSED**	**Percent Change**
CONTRIBUTION TO G/F	51-690-91	$ 4,782	$ 6,000	$ 5,350	-11%
Total		$ 4,782	$ 6,000	$ 5,350	-11%