

**Manager's Recommended Budget**

**FY 2012-2013**

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**MANAGER'S RECOMMENDED BUDGET**

**FISCAL YEAR 2012-2013**

May 25, 2012



*"A Town in Progress"*



# TOWN OF YADKINVILLE

“A TOWN IN PROGRESS”

## Office of the Town Manager

May 24, 2012

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 2012-2013 for review and consideration.

This Recommended Budget provides a financial plan for the ensuing fiscal year and has been developed in accordance with sound fiscal policies. The key components of these directives from the Board of Commissioners and the budgetary principles on which this document is based are:

- Basic town services are continued with funding at adequate levels.
- Sound budgetary principles have been followed in developing this budget.
- Revenue projections are estimated at realistic, conservative levels.
- Expenditure projections are estimated at realistic levels.

The FY 2012-2013 Recommended Budget totals \$4,343,161 for all town operations, capital improvements, and debt service requirements. This represents an increase of approximately 5.2% from the FY 2011-2012 Adopted Budget of \$4,129,518.

## 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 2012-2013 Recommended Budget for the General Fund totals \$2,147,605, which represents a 2% increase over the FY 2011-2012 Adopted Budget of \$2,105,518.

This Recommended Budget proposes to balance the General Fund with:

- No increase to the current property tax rate.

- Solid waste collection fee for garbage and recycling services to residences and small businesses.

Property Tax

The property tax base is estimated to be \$220,112,956, which represents an incremental increase of approximately 2.8% over FY 2011-2012, and is realistically based on information from the Yadkin County Tax Administrator.

This increase will provide approximately \$851,925 in property tax revenues based on an assumed collection rate of 94.4%. A penny on the tax rate is projected to generate approximately \$20,779 in revenue.

Solid Waste

Currently, Yadkinville is the only municipality in Yadkin County that does not assess solid waste and recycling fees for contracted garbage collection and recycling services. Moreover, the Town provides bulky item and leaf pickup services. This budget proposes a monthly solid waste fee charge of \$8 per residence and small business necessary to partially offset the increasing contracted costs of providing weekly household garbage collection and recycling services to Town residents and in anticipation of escalating fuel costs. The table below illustrates solid waste fees assessed in other municipalities within the County.

**FY10-11 Solid Waste and Recycling Fees of Municipalities in Yadkin County**

Municipality	Solid Waste Fee Amount	Recycling Fee Amount	Billing Period
Boonville	\$9.00	0	monthly
East Bend	\$27.14	\$60.00	annual
Jonesville	\$11.00	\$2.35	monthly
Yadkinville	0	0	

Source: NC League of Municipalities

Fund Balance

The proposed FY 2012-2013 budget proposes a transfer of \$26,450 from the General Fund Balance to balance the budget. This transfer will be mostly offset by an estimated \$25,000 surplus from the fiscal year 2011-2012 General Fund budget that will revert to the General Fund balance on July 1, 2012.

**Water and Sewer Fund**

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

This Recommended Budget proposes a 10% increase in the water and sewer rates for the upcoming year. This increase is necessary to keep pace with the growing cost to provide quality water distribution and wastewater collection services to the residents and businesses in Yadkinville. Quality water and sewer service is one of the major driving forces in economic development and maintaining this highly-rated system is important for a prosperous future.

The FY 2012-2013 Recommended Budget for the Water and Sewer Fund totals \$2,195,556. This represents an increase of approximately 8.2% from the FY 2011-2012 Adopted Budget of \$2,029,000.

### 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 a interest rates continue to decline, \$5,645 of the Garden’s fund balance is necessary to ensure there is funding to pay for maintenance costs. This Recommended Budget proposes . The FY 2012-2013 Recommended Budget for the Hinshaw Gardens Fund totals \$6,390, which includes \$495 estimated from investment earnings; \$250 estimated from rental fees and \$5,645 from Fund Balance Appropriated.

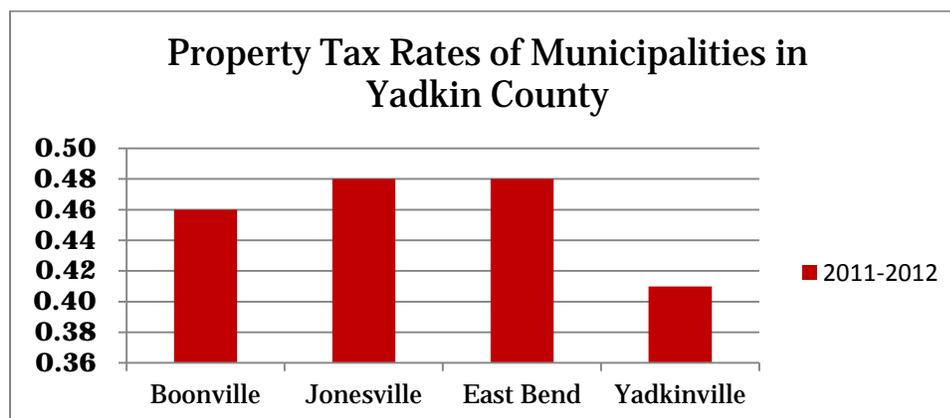
## SOURCES OF REVENUE

### 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 \$876,025 in FY 2012-2013. In North Carolina, this is the only significant source of revenue that the State allows local governments to control. This is strictly a General Fund revenue.

The Manager’s Recommended Budget proposes no increase to the current tax rate of \$0.41 per \$100 valuation. As illustrated below, the Yadkinville tax rate is the lowest of the municipalities in Yadkin County.



Source: N.C. League of Municipalities

### Vehicle Tax

Vehicle tax is one type of personal property which is subject to the same levy rate as real property, which is \$0.41 per \$100 of valuation. The County does the billing and collections of this tax. The projected FY 2012-2013 vehicle tax revenue is \$62,120.

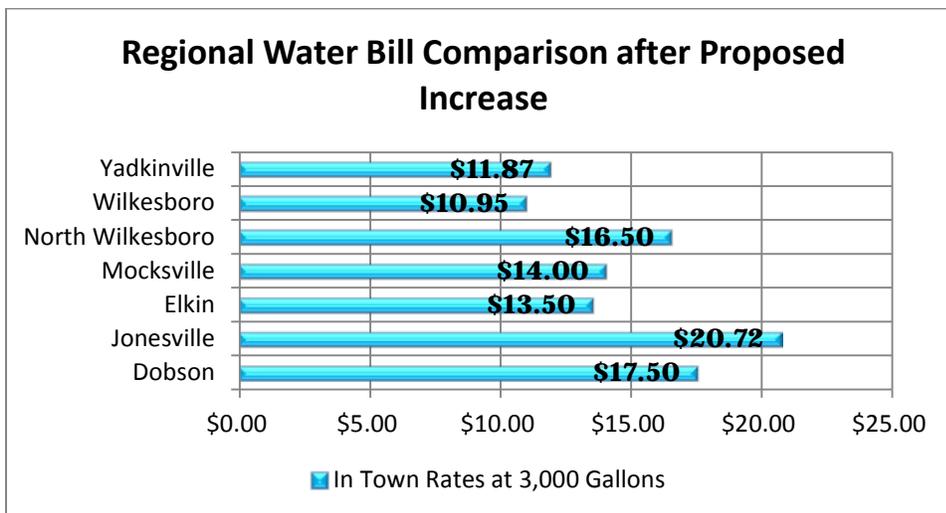
### Sales Taxes

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 \$294,900 in FY 2012-2013. This is a conservative estimate based on North Carolina League of Municipalities estimates. This is strictly a General Fund revenue.

### Sales and Services

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

As illustrated in the chart below, a proposed 10% increase will keep Yadkinville's rates among the lowest in the region based upon an in-town rate comparison at 3,000 gallons.



Source: UNC Environmental Finance Center

This will provide approximately \$2,086,550 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 2012-2013 budget proposes a transfer of \$26,450 from the General Fund Balance to balance the budget.

The General Fund revenues will also include a \$95,000 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 \$13,280.

Revenues generated from Yadkinville's ABC Store are based on the profit generated at that store, which is expected to be approximately \$45,000 for FY 2012-2013. 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 \$453,930 for FY 2012-2013. These are strictly General Fund revenues.

**Solid Waste Fee**

This Budget includes a proposed revenue of \$87,350 for Solid Waste services as a result of the increasing contracted costs of providing weekly household garbage collection and recycling services to Town residences and small businesses.

**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 \$89,000 for FY 2012-2013. This is strictly a General Fund revenue.

**OPERATING EXPENDITURES**

General Fund Expenditures are up \$42,087 (2%) and Enterprise Fund expenditures are up \$166,511 (8%) above the current year's budget, due to budgeting for anticipated rising insurance costs (12%); public utilities increase (8%); and fuel costs (15%). Personnel costs are adjusted in this budget for a recommended 2% cost of living adjustment (COLA) for Town employees. Capital needs have also increased and are detailed below.

## **EXPENDITURES BY FUNCTION**

### **General Government**

This function accounts for \$414,246 or 9.4% of the total budget. Major purchases include:

- Tablet computers for Board and Management

### **Public Safety**

This function accounts for \$917,154 or 20.8% of the total budget. Major purchases include:

- An additional patrol vehicle
- Two (2) mobile data terminals for patrol cars
- Funding to change FCC license to narrow-band
- Tablet computer

### **Transportation**

This function accounts for \$281,684 or 6.4% of the total budget. Major purchases include:

- Continued resurfacing of Town streets
- Zero-turn radius mower
- Street sign replacement
- Long-arm mower contract

### **Environmental Protection**

This function accounts for \$2,248,161 or 51% of the total budget. Major purchases include:

- Dam remediation project (including design; supplies; and equipment)
- Paving at sewer plant
- BOD test incubator
- Upgrade two (2) lift stations
- Tablet computer

### **Economic and Community Development**

This function accounts for \$60,062 or 1.4% of the total budget. Major purchases include:

- Funding for the Director of Development and Planning position

### **Culture and Recreation**

This function accounts for \$68,194 or 1.5% 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 new Yadkinville Community Park

**Miscellaneous**

This function accounts for \$135,020 or 3.1% of the total budget. Major purchases include:

- Funding for insurance

**Special Appropriations**

This function accounts for \$152,900 or 3.5% of the total budget. Major purchases include:

- Funding for outside agencies

**Debt Service**

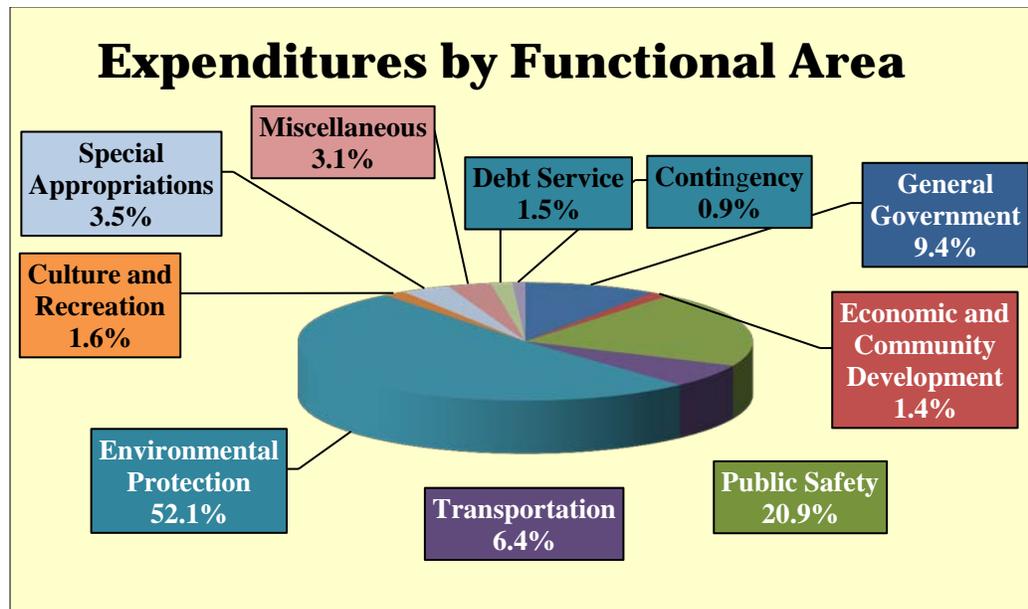
This function accounts for \$67,500 or 1.5% of the total budget. Major purchases include:

- Funding for debt service on the new Yadkinville Community Park

**Contingency**

This function accounts for \$40,600 or 0.9% of the total budget. This is budgeted for:

- Unforeseen issues during the Yadkinville WTP Dam remediation project
- Unplanned issues involving the Town Hall computer server



## **RECOMMENDED BUDGET**

This proposed budget is balanced in accordance with State statutes and attempts to address the goals and priorities that have been set by the Town Board for the Town's future. The budget is fiscally sound, and although it does not fund all the requests made by departments, it does address the top priority needs of the Town and is set at a level to maintain service levels to citizens.

The budget for FY 2012-2013 is recommended for approval by the Town Board of Commissioners.

Sincerely,

Christopher S. Ong  
Town Manager

## **RECOMMENDATIONS**

1. That the Board of Commissioners consider the attached Manager's Recommended Budget and provide the Town Manager with guidance and direction on any required change to the Fiscal Year 2012-2013 Budget.
2. That, if needed, the Board of Commissioners schedule a budget working session for Friday, June 15, 2012 to continue the discussion on the budget.
3. That the Board of Commissioners schedule a public hearing for Monday, June 25, 2012 to hear comments on the Budget.

## BUDGET ORDINANCE

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**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, 2012, and ending June 30, 2013:

Ad Valorem Taxes	\$ 876,025
Vehicle Taxes	\$ 62,120
Sales Tax	\$ 290,000
Intergovernmental Revenues	\$ 138,700
Utility Franchise Fees	\$ 441,550
Investment Earnings	\$ 3,125
Transfers	\$ 101,390
Miscellaneous Revenues	\$ 208,245
Fund Balance Appropriated	<u>\$ 26,450</u>
	<b>\$2,147,605</b>

**SECTION 2:** The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the Fiscal Year beginning July 1, 2012, and ending June 30, 2013:

Governing Body	\$ 35,300
Elections	\$ 0
Administration	\$ 335,266
Planning and Zoning	\$ 60,062
Municipal Buildings	\$ 26,300
Police Department	\$ 912,854
Public Safety	\$ 4,300
Garage	\$ 17,400
Streets and Highways	\$ 192,684
Powell Bill	\$ 89,000
Sanitation	\$ 203,710
Recreation	\$ 55,424
Hinshaw Gardens	\$ 6,390
Non-Departmental	\$ 78,915
Special Appropriations	\$ 125,400
Contingency	<u>\$ 4,600</u>
	<b>\$2,147,605</b>

**SECTION 3:** It is estimated that the following revenues will be available in the Water and Sewer Fund for the Fiscal Year beginning July 1, 2012, and ending June 30, 2013:

Sales and Services	\$2,086,550
Investment Earnings	\$ 1,506
Miscellaneous	<u>\$ 107,500</u>
	<b>\$2,195,556</b>

**SECTION 4:** The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the Fiscal Year beginning July 1, 2012, and ending June 30, 2013:

Administration	\$ 216,558
Water Plant	\$ 569,681
Sewer Plant	\$ 361,620
Lab and Pretreatment	\$ 122,464
Water and Sewer Operations	\$ 774,128
Non-Departmental	\$ 56,105
Special Appropriations	<u>\$ 95,000</u>
	<b>\$2,195,556</b>

**SECTION 5:** It is estimated that the following revenue will be available in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2012, and ending June 30, 2013:

Investment Earnings	\$ 495
Rents and Concessions	\$ 250
Fund Balance Appropriated	<u>\$ 5,645</u>
	<b>\$ 6,390</b>

**SECTION 6:** The following amounts are appropriated in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2012, and ending June 30, 2013:

Transfer to the General Fund	<u>\$ 6,390</u>
	<b>\$ 6,390</b>

**SECTION 7:** There is hereby levied a tax at the rate of forty-one cents (\$.41) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2013, for the purpose of raising the revenue listed as “Ad Valorem Taxes” in the General Fund in Section 1 of this ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$220,112,956 and an estimated rate of collection of 94.4%. This estimated rate of collection is based on the Fiscal Year 2011-12 audited collection rate of 94.4%.

**SECTION 8: General Fund Fees and Charges for Service**

- A. Weekly residential solid waste collection and disposal
  - 1. Base Rate. \$8.00 per month per residence and small business on utility bill
- B. Bulk item pickup over 5 items. \$ 5.00 per item over the 5<sup>th</sup> item
- C. Zoning fees
  - 1. Zoning Text Amendment \$ 150.00
  - 2. R-10 Residential Rezoning \$ 100.00
  - 3. R-20 Residential Rezoning \$ 100.00
  - 4. R-8A Residential Rezoning Request \$ 100.00
  - 5. RMH (Manufactured Housing) Rezoning \$ 150.00
  - 6. R-O Residential-Office Rezoning \$ 150.00
  - 7. B-1 Neighborhood Business Rezoning \$ 200.00
  - 8. B-2 Highway Business Rezoning \$ 200.00

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

I. Yadkinville Town Community Park Rentals	
1. Yadkinville Resident	\$ 50.00
2. Non-Resident	\$ 100.00
3. Yadkinville Business	\$ 100.00
4. Non-Yadkinville Business	\$ 200.00
5. Exempt Organization	no charge
6. Cleaning Fee (Refundable)	\$ 100.00
7. Group Rental (25+)	\$ 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 <sup>st</sup> Time	\$ 10.00
3. Permit (per employee) after 1 <sup>st</sup> 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	varies
O. Property Tax Rate	\$0.41/\$100 assessed value
1. Late Fee.	2% after January 6 <sup>1</sup>
2. Tax Advertising Fee	\$ 4.00
P. Administrative service fees	
1. Copying Fee	\$ 0.15 per page
2. Returned Check Fee	\$ 25.00

**SECTION 9: Enterprise Fees and Rates**

A. Testing	
1. Colisure	\$ 25.00
B. Public Utilities	
1. Residential Water Deposit (Renters)	\$ 100.00
2. Commercial Water Deposit (Renters)	\$ 200.00
3. Late Charge	\$ 5.00
4. Reconnect Fee	\$ 30.00
5. ¾" Water Tap Inside	\$ 850.00
6. ¾" Water Tap Outside	\$ 1,050.00
7. 1" Water Tap Inside	\$ 1,100.00
8. 1" Water Tap Outside	\$ 1,350.00
9. 1 ½" Water Tap Inside	\$ 2,600.00

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<sup>1</sup> ¾% each additional month

10. 1 ½” Water Tap Outside	\$ 3,300.00
11. 2” Water Tap Inside	\$ 3,100.00
12. 2” Water Tap Outside	\$ 3,850.00
13. 4” Sewer Tap Inside <sup>2</sup>	\$ 600.00
14. 4” Sewer Tap Outside <sup>3</sup>	\$ 1,200.00
15. Minimum Monthly Inside Water Rate <sup>4</sup>	\$ 11.87
16. Next 7,000 Gallons Inside (per each 1,000 gallons)	\$ 3.52
17. Next 10,000 Gallons Inside (per each 1,000 gallons)	\$ 3.33
18. Next 30,000 Gallons Inside (per each 1,000 gallons)	\$ 3.17
19. Next 50,000 Gallons Inside (per each 1,000 gallons)	\$ 2.99
20. Minimum Monthly Outside Water Rate <sup>5</sup>	\$ 23.75
21. Next 7,000 Gallons Outside (per each 1,000 gallons)	\$ 7.05
22. Next 10,000 Gallons Outside (per each 1,000 gallons)	\$ 6.68
23. Next 30,000 Gallons Outside (per each 1,000 gallons)	\$ 6.33
24. Next 50,000 Gallons Outside (per each 1,000 gallons)	\$ 5.98
25. Sewer Charge.	Additional 105% of water usage charge

C. Bulk Water Rates by Gallon

1. 0-1,000	\$ 11.00
2. 1,001 to 5,000	\$ 27.50
3. 5,001 to 10,000	\$ 55.00
4. 10,001 to 15,000	\$ 82.50
5. 15,001 to 20,000	\$ 110.00
6. 20,001 to 25,000	\$ 137.50
7. 25,001 to 30,000	\$ 165.00
8. 30,001 to 35,000	\$ 192.50
9. 35,001 to 40,000	\$ 220.00
10. 40,001 to 45,000	\$ 247.50
11. 45,001 to 50,000	\$ 275.00
12. 50,001 to 55,000	\$ 302.50
13. 55,001 to 60,000	\$ 330.00
14. 60,001 to 65,000	\$ 357.50
15. 65,001 to 70,000	\$ 385.00
16. 70,001 to 75,000	\$ 412.50
17. 75,001 to 80,000	\$ 440.00
18. 80,001 to 85,000	\$ 467.50
19. 85,001 to 90,000	\$ 495.00
20. 90,001 to 95,000	\$ 522.50
21. > 95,000	\$ 550.00

**SECTION 10:** The Town Manager (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. He may transfer amounts between objects of expenditure within a department without limitations and without a report being required.

<sup>2</sup> Plus vendor cost for meter, if no water meter on site

<sup>3</sup> Plus vendor cost for meter, if no water meter on site

<sup>4</sup> Up to 3,000 gallons per month

<sup>5</sup> Up to 3,000 gallons per month

- 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 25<sup>th</sup> day of June, 2012

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Hubert Gregory  
Mayor

Attest:

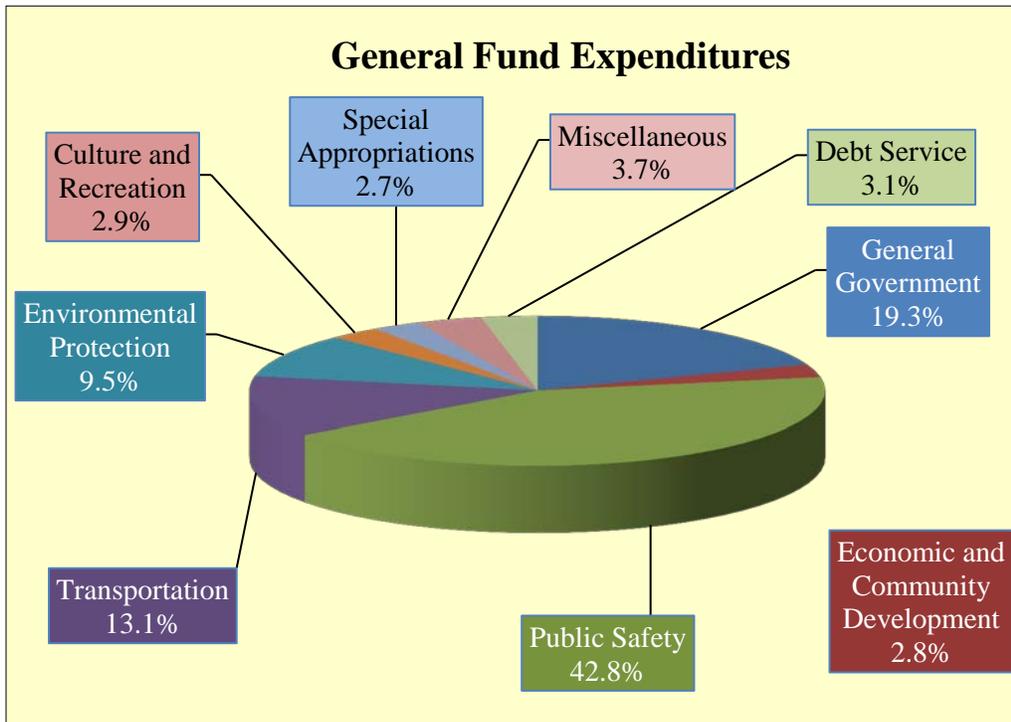
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Carmen Headen  
Town Clerk

## GENERAL FUND

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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.



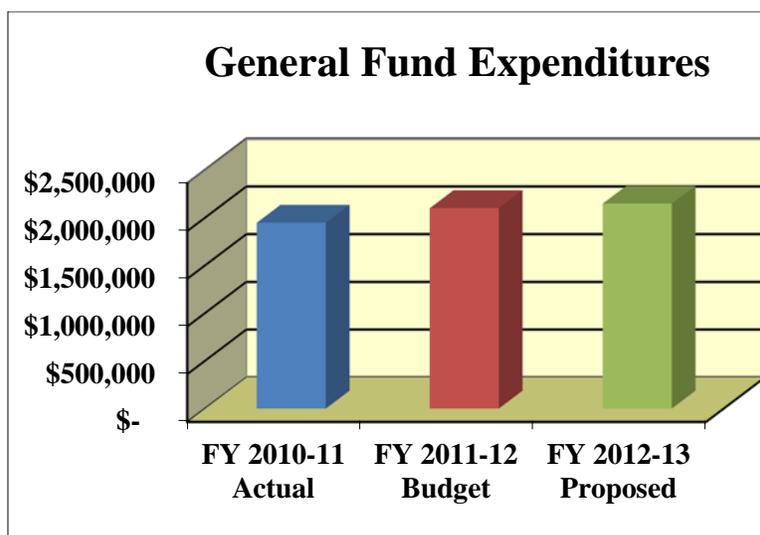
The graph above shows General Fund expenditures by functional area. General Government includes Governing Body, Administration, Elections, Municipal Buildings and Garage. Economic and Community Development includes Planning and Zoning. Public Safety includes the Police Department and Public Safety. Transportation 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 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
CURRENT YEAR LEVY	10-301-00	\$ 842,098	\$ 833,959	\$ 851,925	2%
1ST PRIOR YEAR	10-301-01	\$ 18,757	\$ 7,500	\$ 15,000	100%
2ND PRIOR YEAR	10-301-02	\$ 4,336	\$ 3,000	\$ 6,100	103%
3RD PRIOR YEAR +	10-301-03	\$ 3,152	\$ 1,000	\$ 3,000	200%
VEHICLE TAX -CURRENT	10-302-00	\$ 36,803	\$ 45,120	\$ 50,220	11%
VEHICLE TAX - 1ST PRIOR YEAR	10-302-01	\$ 7,574	\$ 8,000	\$ 11,000	38%
VEHICLE TAX - 2ND PRIOR YEAR	10-302-02	\$ 260	\$ 500	\$ 500	0%
VEHICLE TAX - 3RD PRIOR YEAR +	10-302-03	\$ 418	\$ 200	\$ 400	100%
REIMBURSEMENT HOLD HARMLESS	10-309-00	\$ 44,838	\$ 40,000	\$ 49,700	24%
TAX DISCOUNTS	10-311-00	\$ (4,500)	\$ (4,000)	\$ -	-100%
TAX REFUNDS - AD VALOREM	10-312-00	\$ (295)	\$ (150)	\$ (175)	17%
COUNTY COLLECTION FEES	10-313-00	\$ (676)	\$ (600)	\$ (750)	25%
TAX PENALTIES	10-317-00	\$ 7,811	\$ 4,500	\$ 8,000	78%
PRIVILEGE LICENSES	10-325-00	\$ 525	\$ 500	\$ 400	-20%
PRECIOUS METAL PERMITS	10-325-01	\$ -	\$ 560	\$ 560	0%
FRANCHISE TAX-CABLEVISION	10-328-00	\$ 2,670	\$ 2,500	\$ 2,940	18%
INTEREST ON INVESTMENTS	10-329-00	\$ 8,045	\$ 5,000	\$ 3,125	-38%
RENTS & CONCESSIONS	10-331-00	\$ 2,200	\$ 1,000	\$ 500	-50%
PARK RENTAL FEES	10-332-00	\$ 50	\$ 500	\$ 50	-90%
MISCELLANEOUS REVENUE	10-335-00	\$ 2,428	\$ 1,600	\$ 9,600	500%
DONATIONS/PRIVATE-POLICE	10-336-00	\$ 1,000	\$ 1,000	\$ -	-100%
CONTROLLED SUB. TAX - P/D	10-336-01	\$ 81	\$ 500	\$ 1,000	100%
FEDERAL DRUG MONEY	10-336-02	\$ 17,034	\$ -	\$ -	0%
NAT. GAS/FED. EXCISE TAX	10-337-01	\$ 3,650	\$ 7,000	\$ 3,650	-48%
FRANCHISE/ELEC. POWER	10-337-02	\$ 386,678	\$ 360,000	\$ 372,000	3%
SALES TAX/TELECOM.	10-337-03	\$ 37,202	\$ 40,000	\$ 39,580	-1%
SALES TAX/VIDEO PROG.	10-337-04	\$ 19,106	\$ 20,000	\$ 20,260	1%
SOLID WASTE DISPOSAL FEE	10-337-05	\$ 1,876	\$ 2,000	\$ 2,000	0%
BEER AND WINE TAX	10-341-00	\$ 12,341	\$ 12,000	\$ 13,280	11%
ABC REVENUE	10-341-01	\$ 28,618	\$ 30,000	\$ 45,000	50%
GRAPE FESTIVAL PROJECT GRANT	10-341-02	\$ -	\$ -	\$ -	0%
POWELL BILL	10-343-00	\$ 82,409	\$ 82,000	\$ 89,000	9%
ROOM OCCUPANCY TAX	10-344-00	\$ 12,697	\$ 25,000	\$ 14,550	-42%
LOCAL OPTION SALES TAX	10-345-00	\$ 256,602	\$ 290,000	\$ 294,900	2%
MISC. POLICE DEPT.	10-348-02	\$ 20	\$ -	\$ -	0%
COURT FEES	10-351-00	\$ 781	\$ 750	\$ 1,250	67%
PARKING CITATIONS	10-352-00	\$ 1,825	\$ 1,500	\$ 2,560	71%
BUILDING & ZONING PERMITS	10-355-00	\$ 946	\$ 1,000	\$ 1,800	80%
GARBAGE COLLECTION FEES	10-359-00	\$ 160	\$ 200	\$ 120	-40%
SOLID WASTE COLLECTION FEE	10-360-00	\$ -	\$ -	\$ 87,350	100%
TAX REFUNDS	10-367-00	\$ 22,870	\$ 4,000	\$ 10,000	150%
GASOLINE EXCISE TAX	10-367-01	\$ 1,948	\$ 3,000	\$ 3,120	4%
RETURN FROM YVEDDI	10-368-00	\$ -	\$ -	\$ -	0%
SALE OF EQUIPMENT	10-382-00	\$ 12,310	\$ -	\$ 6,000	100%
CHLD OBESITY MINI-GRANT	10-394-00	\$ 1,000	\$ -	\$ -	0%
TRANSFER FROM W/S FUND	10-397-30	\$ 150,000	\$ 150,000	\$ 95,000	-37%
TRANSFER FROM H. GARDENS	10-397-51	\$ 6,323	\$ 6,780	\$ 6,390	-6%
TRANSFER FROM PARK FUND	10-397-66	\$ -	\$ -	\$ -	0%
FUND BALANCE APPROPRIATED	10-399-01	\$ -	\$ 118,099	\$ 26,450	-78%
<b>Total Revenues</b>	<b>0</b>	<b>\$ 2,042,969</b>	<b>\$ 2,105,518</b>	<b>\$ 2,147,605</b>	<b>2%</b>

**Budget Highlights:** The Town expects a slight uptick in property tax revenues for FY 2012-2013. The electric franchise tax, sales tax on telecommunications, and the excise taxes are based on NC League of Municipalities (NCLM) estimates.

Expenditures Department	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
GOVERNING BODY	10-410-00	\$ 30,689	\$ 34,990	\$ 35,300	1%
ADMINISTRATION	10-420-00	\$ 341,957	\$ 358,811	\$ 335,266	-7%
ELECTIONS	10-430-00	\$ -	\$ 3,500	\$ -	-100%
PLANNING AND ZONING	10-490-00	\$ 5,356	\$ 61,326	\$ 60,062	-2%
MUNICIPAL BUILDINGS	10-500-00	\$ 62,426	\$ 25,900	\$ 26,300	2%
POLICE DEPARTMENT	10-510-00	\$ 895,996	\$ 872,437	\$ 912,854	5%
EDITY GRANT	10-511-00	\$ -	\$ -	\$ -	0%
PUBLIC SAFETY	10-512-00	\$ 548	\$ 1,200	\$ 4,300	258%
GARAGE	10-555-00	\$ 19,388	\$ 20,250	\$ 17,400	-14%
STREETS AND HIGHWAYS	10-560-00	\$ 161,800	\$ 176,245	\$ 192,684	9%
POWELL BILL	10-570-00	\$ 65,866	\$ 82,000	\$ 89,000	9%
SANITATION	10-580-00	\$ 162,018	\$ 193,650	\$ 203,710	5%
RECREATION	10-620-00	\$ 59,471	\$ 63,662	\$ 55,424	-13%
HINSHAW GARDENS	10-621-00	\$ 6,323	\$ 6,380	\$ 6,390	0%
NON-DEPARTMENTAL	10-660-00	\$ 53,369	\$ 80,215	\$ 78,915	-2%
SPECIAL APPROPRIATIONS	10-690-00	\$ 81,606	\$ 118,855	\$ 125,400	6%
CONTINGENCY	10-999-00	\$ -	\$ -	\$ 4,600	100%
<b>Total</b>		<b>\$ 1,946,812</b>	<b>\$ 2,099,421</b>	<b>\$ 2,147,605</b>	<b>2%</b>

**Budget Highlights:** This year's budget includes funding for a police vehicle and other priority capital investments. Operational costs are estimated to increase as rising fuel prices drive the cost of supplies and materials, and the recent utility rate increase is anticipated to affect energy costs up to 8%. In this year's budget, the Town is anticipating an increase of 15% in gasoline costs and a 12% increase in 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 the 2% increase in General Fund budgeting expenditures for the upcoming fiscal year in relation to the adopted FY 2011-12 budget and what was actually spent in the prior fiscal year.

## GENERAL GOVERNMENT

Governing Body Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
BOARD MEETINGS	10-410-01	\$ 20,700	\$ 20,700	\$ 20,700	0%
FICA	10-410-05	\$ 1,584	\$ 1,590	\$ 1,590	0%
TELEPHONE & POSTAGE	10-410-11	\$ 1,332	\$ 1,500	\$ 3,510	134%
PRINTING	10-410-12	\$ 915	\$ 750	\$ 750	0%
TRAVEL	10-410-14	\$ -	\$ 250	\$ 250	0%
MTCE. & REPAIR - VEHICLE	10-410-17	\$ -	\$ 200	\$ -	-100%
AUTO SUPPLIES	10-410-31	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	10-410-57	\$ 6,158	\$ 10,000	\$ 8,500	-15%
<b>Total</b>		<b>\$ 30,689</b>	<b>\$ 34,990</b>	<b>\$ 35,300</b>	<b>1%</b>

**Budget Highlights:** Funding will continue at much the same level as last year.

Administration Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
SALARIES	10-420-02	\$ 198,595	\$ 209,086	\$ 184,453	-12%
LIFE, AD&D, LTD	10-420-03	\$ 937	\$ 930	\$ 1,020	10%
PROFESSIONAL SERVICES	10-420-04	\$ 32,192	\$ 35,000	\$ 35,000	0%
FICA	10-420-05	\$ 14,887	\$ 15,996	\$ 14,111	-12%
GIS/ HEALTH INSURANCE	10-420-06	\$ 33,383	\$ 36,578	\$ 30,661	-16%
RETIREMENT (MATCH)	10-420-07	\$ 12,751	\$ 13,466	\$ 12,433	-8%
401K	10-420-08	\$ 9,900	\$ 10,455	\$ 9,223	-12%
DENTAL INSURANCE	10-420-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	10-420-10	\$ 4,241	\$ 3,000	\$ 3,000	0%
TELEPHONE & POSTAGE	10-420-11	\$ 7,181	\$ 7,000	\$ 7,360	5%
PRINTING	10-420-12	\$ 1,014	\$ 1,000	\$ 1,000	0%
TRAVEL	10-420-14	\$ 1,266	\$ 3,000	\$ 2,750	-8%
MTCE. & REPAIR - EQUIP.	10-420-16	\$ 2,497	\$ 2,000	\$ 2,000	0%
MTCE. & REPAIR - VEHICLE	10-420-17	\$ 1,111	\$ 500	\$ 1,000	100%
SAFETY - OSHA REQUIRED	10-420-20	\$ 189	\$ 100	\$ 480	380%
ADVERTISING	10-420-26	\$ 1,170	\$ 700	\$ 500	-29%
AUTO SUPPLIES	10-420-31	\$ 2,690	\$ 1,500	\$ 2,090	39%
SUPPLIES & MATERIALS	10-420-33	\$ 2,876	\$ 3,000	\$ 4,280	43%
CONTRACTED SERVICES	10-420-45	\$ 9,992	\$ 10,000	\$ 13,000	30%
DUES & SUBSCRIPTIONS	10-420-53	\$ 4,414	\$ 4,000	\$ 5,000	25%
OTHER	10-420-57	\$ 294	\$ 500	\$ 250	-50%
CAPITAL OUTLAY - EQUIP.	10-420-74	\$ -	\$ -	\$ 4,655	100%
CAP.OUT.-NON-CAPITAL	10-420-75	\$ 378	\$ 1,000	\$ 1,000	0%
<b>Total</b>		<b>\$ 341,957</b>	<b>\$ 358,811</b>	<b>\$ 335,266</b>	<b>-7%</b>

**Budget Highlights:** The Administration budget will decrease by 7%, due to restructuring in the department. Capital outlay funds are budgeted for tablet computers for the Board and Management, in a commitment to cut back on printing costs.

Elections Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
ELECTIONS	10-430-00	\$ -	\$ -	\$ -	0%
CONTRACTED SERVICES	10-430-45	\$ -	\$ 3,500	\$ -	-100%
<b>Total</b>	<b>0</b>	<b>\$ -</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>-100%</b>

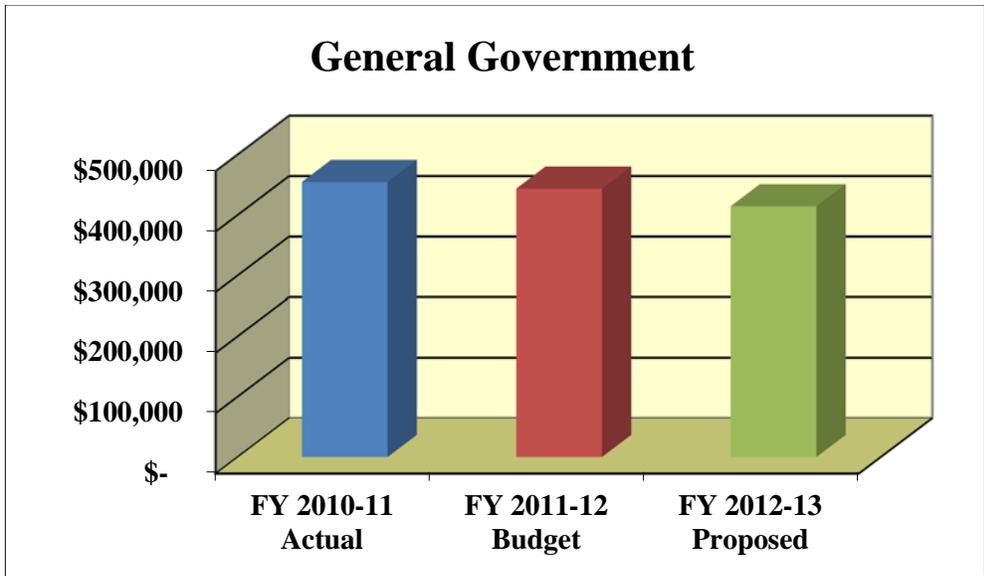
**Budget Highlights:** There is no municipal election this fiscal year.

Municipal Buildings Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
PROFESSIONAL SERVICES	10-500-04	\$ -	\$ -	\$ -	0%
UTILITIES	10-500-13	\$ 11,890	\$ 15,000	\$ 15,000	0%
MTCE. & REPAIR - BLDGS.	10-500-15	\$ 17,160	\$ 2,500	\$ 2,000	-20%
MTCE. & REPAIR - EQUIP.	10-500-16	\$ 503	\$ 500	\$ 1,500	200%
SUPPLIES & MATERIALS	10-500-33	\$ 922	\$ 1,500	\$ 1,000	-33%
CONTRACTED SERVICES	10-500-45	\$ 5,420	\$ 5,000	\$ 6,100	22%
MISCELLANEOUS	10-500-57	\$ 600	\$ 1,000	\$ 700	-30%
CAPITAL OUTLAY - REAL ESTATE	10-500-71	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - OTHER	10-500-73	\$ 25,706	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-500-74	\$ -	\$ -	\$ -	0%
CAP.OUT.-NON-CAPITAL	10-500-75	\$ 226	\$ 400	\$ -	-100%
<b>Total</b>		<b>\$ 62,426</b>	<b>\$ 25,900</b>	<b>\$ 26,300</b>	<b>2%</b>

**Budget Highlights:** Funding will continue at much the same level as last year.

Garage Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
TELEPHONE	10-555-11	\$ 3,193	\$ 3,500	\$ 1,000	-71%
UTILITIES	10-555-13	\$ 6,290	\$ 7,500	\$ 6,500	-13%
MTCE. & REPAIR-BLDG.	10-555-15	\$ 771	\$ 1,500	\$ 1,000	-33%
MTCE. & REPAIR - EQUIP.	10-555-16	\$ 537	\$ 1,500	\$ 1,000	-33%
SUPPLIES & MATERIALS	10-555-33	\$ 1,008	\$ 1,000	\$ 1,200	20%
CONTRACTED SERVICES	10-555-45	\$ 7,339	\$ 5,000	\$ 6,500	30%
MISCELLANEOUS	10-555-57	\$ 250	\$ 250	\$ 200	-20%
CAPITAL OUTLAY - OTHER	10-555-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-555-74	\$ -	\$ -	\$ -	0%
CAP.OUT.-NON-CAPITAL	10-555-75	\$ -	\$ -	\$ -	0%
<b>Total</b>		<b>\$ 19,388</b>	<b>\$ 20,250</b>	<b>\$ 17,400</b>	<b>-14%</b>

**Budget Highlights:** The Garage budget will decrease by 14% in the upcoming year, attributed mainly to correcting telephone billing coding errors.

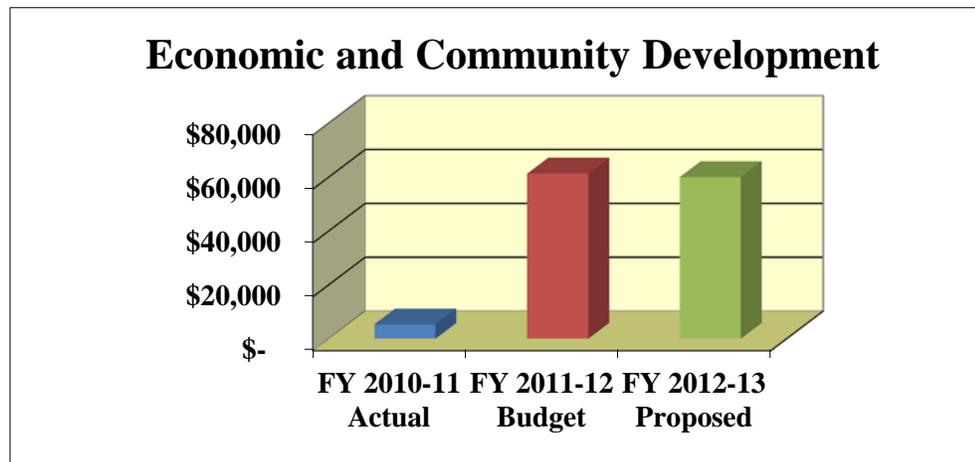


The above chart, illustrates a 6.5% decrease in the size of General Government's budget between what is proposed for FY 2012-2013 and the current year's budget. This illustrates the continuation of a downward trend in general government expenditures.

## ECONOMIC AND COMMUNITY DEVELOPMENT

Planning and Zoning Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
MEETING FEES	10-490-01	\$ 969	\$ 1,250	\$ 1,000	-20%
SALARIES	10-490-02	\$ -	\$ 40,000	\$ 40,000	0%
LIFE, AD&D, LTD	10-490-03	\$ -	\$ 190	\$ 190	0%
PROFESSIONAL SERVICES	10-490-04	\$ 3,806	\$ 1,000	\$ 500	-50%
FICA	10-490-05	\$ -	\$ 3,060	\$ 3,060	0%
GIS/ HEALTH INSURANCE	10-490-06	\$ -	\$ 7,700	\$ 7,666	0%
RETIREMENT (MATCH)	10-490-07	\$ -	\$ 2,576	\$ 2,696	5%
401K	10-490-08	\$ -	\$ 2,000	\$ 2,000	0%
DENTAL INSURANCE	10-490-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	10-490-10	\$ 200	\$ 500	\$ 300	-40%
TELEPHONE & POSTAGE	10-490-11	\$ -	\$ 250	\$ 200	-20%
PRINTING	10-490-12	\$ -	\$ 500	\$ 500	0%
TRAVEL	10-490-14	\$ -	\$ 200	\$ 200	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	\$ 234	\$ 600	\$ 1,350	125%
AUTO SUPPLIES	10-490-31	\$ -	\$ 500	\$ -	-100%
SUPPLIES & MATERIALS	10-490-33	\$ 143	\$ 250	\$ 200	-20%
CONTRACTED SERVICES	10-490-45	\$ -	\$ -	\$ -	0%
DUES & SUBSCRIPTIONS	10-490-53	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	10-490-57	\$ 3	\$ 750	\$ 200	-73%
CAPITAL OUTLAY - OTHER	10-490-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-490-74	\$ -	\$ -	\$ -	0%
CAP.OUT.-NON-CAPITAL	10-490-75	\$ -	\$ -	\$ -	0%
<b>Total</b>		<b>\$ 5,356</b>	<b>\$ 61,326</b>	<b>\$ 60,062</b>	<b>-2%</b>

**Budget Highlights:** Funding is expected to continue at much the same level as FY 2011-2012.



## PUBLIC SAFETY

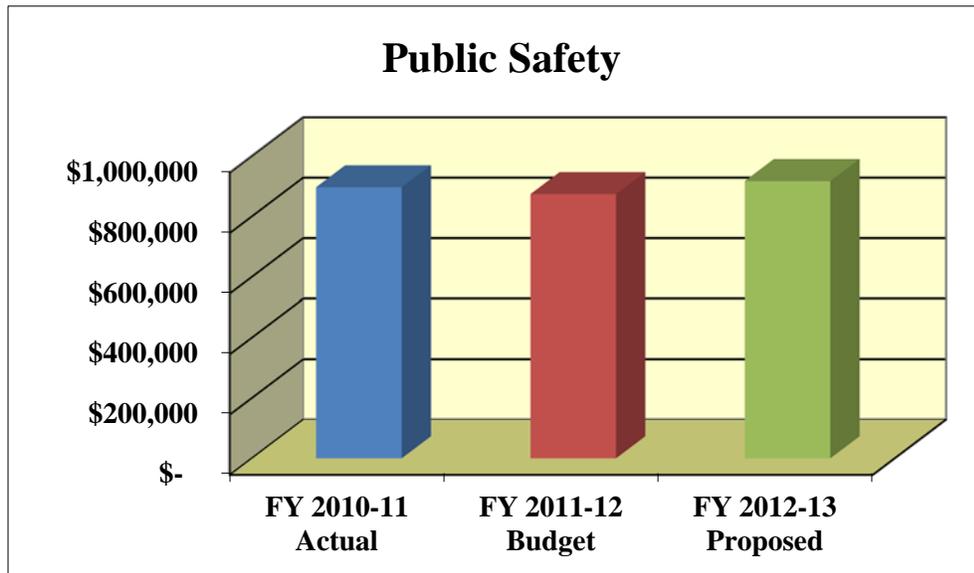
Police Department Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
SALARIES	10-510-02	\$ 536,713	\$ 559,862	\$ 570,441	2%
LIFE, AD&D, LTD	10-510-03	\$ 2,516	\$ 2,525	\$ 2,800	11%
PROFESSIONAL SERVICES	10-510-04	\$ 321	\$ -	\$ -	0%
FICA	10-510-05	\$ 40,319	\$ 42,831	\$ 43,639	2%
GIS/ HEALTH INSURANCE	10-510-06	\$ 86,454	\$ 95,100	\$ 99,646	5%
RETIREMENT (MATCH)	10-510-07	\$ 32,840	\$ 35,025	\$ 36,656	5%
401K	10-510-08	\$ 25,609	\$ 27,194	\$ 27,072	0%
DENTAL INSURANCE	10-510-09	\$ -	\$ -	\$ -	0%
TRAINING	10-510-10	\$ -	\$ 200	\$ 100	-50%
TELEPHONE & POSTAGE	10-510-11	\$ 13,458	\$ 12,500	\$ 14,320	15%
PRINTING	10-510-12	\$ 516	\$ 500	\$ 400	-20%
UTILITIES	10-510-13	\$ 7,460	\$ 7,200	\$ 7,400	3%
TRAVEL	10-510-14	\$ -	\$ 100	\$ 50	-50%
MTCE. & REPAIR - BLDG.	10-510-15	\$ 4,352	\$ 2,500	\$ 3,000	20%
MTCE. & REPAIR - EQUIP.	10-510-16	\$ 4,121	\$ 4,000	\$ 4,000	0%
MTCE. & REPAIR - VEHICLES	10-510-17	\$ 9,909	\$ 9,000	\$ 11,000	22%
SAFETY - OSHA REQUIRED	10-510-20	\$ 64	\$ 500	\$ 400	-20%
ADVERTISING	10-510-26	\$ 120	\$ 100	\$ 100	0%
AUTO SUPPLIES	10-510-31	\$ 40,509	\$ 32,000	\$ 35,000	9%
SUPPLIES & MATERIALS	10-510-33	\$ 6,209	\$ 7,000	\$ 7,000	0%
UNIFORMS	10-510-36	\$ 3,029	\$ 3,000	\$ 3,500	17%
CONTRACTED SERVICES	10-510-45	\$ 13,024	\$ 10,000	\$ 15,000	50%
K-9 CARE	10-510-47	\$ 815	\$ 1,000	\$ 850	-15%
DRUG BUY MONEY	10-510-49	\$ 1,000	\$ 1,000	\$ 1,500	50%
MISCELLANEOUS	10-510-57	\$ 2,308	\$ 4,000	\$ 1,250	-69%
CAPITAL OUTLAY - OTHER	10-510-73	\$ -	\$ -	\$ 22,200	100%
CAP OUTLAY EQUIP	10-510-74	\$ 59,003	\$ 12,000	\$ 5,430	-55%
CAP.OUT.-NON-CAPITAL	10-510-75	\$ 5,327	\$ 3,000	\$ -	-100%
<b>Total</b>		<b>\$ 895,996</b>	<b>\$ 872,437</b>	<b>\$ 912,854</b>	<b>5%</b>

**Budget Highlights:** The FY2012-2013 Police budget includes capital funding for a police vehicle and technological investments.

Public Safety Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
UTILITIES	10-512-13	\$ 223	\$ 200	\$ 300	50%
MTCE & REPAIR EQUIPMENT	10-512-16	\$ 325	\$ 1,000	\$ 4,000	300%
SUPPLIES/MATERIALS	10-512-33	\$ -	\$ -	\$ -	0%
<b>Total</b>		<b>\$ 548</b>	<b>\$ 1,200</b>	<b>\$ 4,300</b>	<b>258%</b>

**Budget Highlights:** The Public Safety budget will experience a significant one-time growth in FY2012-2013, primarily due to funds needed to change FCC license to narrow-band.

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

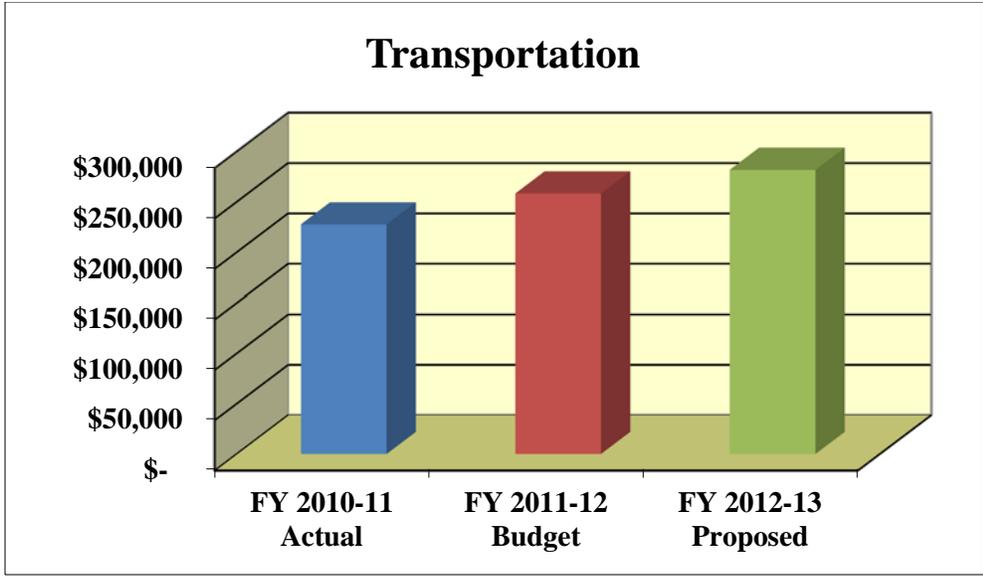


## TRANSPORTATION

Streets and Highways Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
SALARIES	10-560-02	\$ 72,998	\$ 75,185	\$ 77,225	3%
LIFE, AD&D, LTD	10-560-03	\$ 374	\$ 375	\$ 435	16%
PROFESSIONAL SERVICES	10-560-04	\$ 438	\$ -	\$ -	0%
FICA	10-560-05	\$ 5,584	\$ 5,752	\$ 5,908	3%
GIS/ HEALTH INSURANCE	10-560-06	\$ 13,301	\$ 14,631	\$ 15,350	5%
RETIREMENT (MATCH)	10-560-07	\$ 4,701	\$ 4,842	\$ 5,205	7%
401K	10-560-08	\$ 3,650	\$ 3,760	\$ 3,862	3%
DENTAL INSURANCE	10-560-09	\$ -	\$ -	\$ -	0%
TRAINING	10-560-10	\$ 300	\$ 1,000	\$ 800	-20%
TELE/POSTAGE	10-560-11	\$ 404	\$ 800	\$ 600	-25%
UTILITIES	10-560-13	\$ 34,861	\$ 36,000	\$ 38,500	7%
TRAVEL	10-560-14	\$ 314	\$ 500	\$ 500	0%
MTCE. - BLDG. & GROUNDS	10-560-15	\$ 803	\$ 1,000	\$ 1,000	0%
MTCE. & REPAIR - EQUIP.	10-560-16	\$ 3,317	\$ 3,600	\$ 2,500	-31%
MTCE. & REPAIR - TRUCKS	10-560-17	\$ 1,618	\$ 2,000	\$ 3,000	50%
SAFETY - OSHA REQUIRED	10-560-20	\$ 724	\$ 1,500	\$ 1,000	-33%
AUTO SUPPLIES	10-560-31	\$ 8,432	\$ 7,500	\$ 11,000	47%
SUPPLIES & MATERIALS	10-560-33	\$ 2,887	\$ 3,300	\$ 2,000	-39%
UNIFORMS	10-560-36	\$ 1,167	\$ 1,500	\$ 1,500	0%
CONTRACTED SERVICES	10-560-45	\$ 4,641	\$ 4,500	\$ 4,800	7%
MISCELLANEOUS	10-560-57	\$ 536	\$ 500	\$ -	-100%
CAPITAL OUTLAY - LAND PURCH	10-560-71	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-560-74	\$ 302	\$ 7,500	\$ 17,000	127%
CAP.OUT.-NON-CAPITAL	10-560-75	\$ 449	\$ 500	\$ 500	0%
<b>Total</b>		<b>\$ 161,800</b>	<b>\$ 176,245</b>	<b>\$ 192,684</b>	<b>9%</b>

Powell Bill Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
PROFESSIONAL SERVICES	10-570-04	\$ 550	\$ 1,000	\$ 1,000	0%
MAINTENANCE - STREETS	10-570-15	\$ 46,607	\$ 53,700	\$ 51,700	-4%
MTCE. & REPAIR - EQUIP.	10-570-16	\$ 4,740	\$ 8,800	\$ 8,800	0%
MTCE. & REPAIR - TRUCKS	10-570-17	\$ 3,932	\$ 5,000	\$ 5,000	0%
AUTO SUPPLIES	10-570-31	\$ 7,165	\$ 7,500	\$ 9,000	20%
SUPPLIES & MATERIALS	10-570-33	\$ 2,623	\$ 3,500	\$ 3,500	0%
MISCELLANEOUS	10-570-57	\$ 250	\$ 250	\$ -	-100%
CAP. OUTLAY - OTH. IMPVT.	10-570-73	\$ -	\$ 1,000	\$ 10,000	900%
CAPITAL OUTLAY - EQUIP.	10-570-74	\$ -	\$ 1,000	\$ -	-100%
CAP.OUT.-NON-CAPITAL	10-570-75	\$ -	\$ 250	\$ -	-100%
<b>Total</b>		<b>\$ 65,866</b>	<b>\$ 82,000</b>	<b>\$ 89,000</b>	<b>9%</b>

**Budget Highlights:** The Transportation budget is estimated to grow approximately 9% over FY11-12, and includes funding for: the continued resurfacing of Town roads; a zero-turn radius mower; a street sign replacement; and a long-arm mower contract.

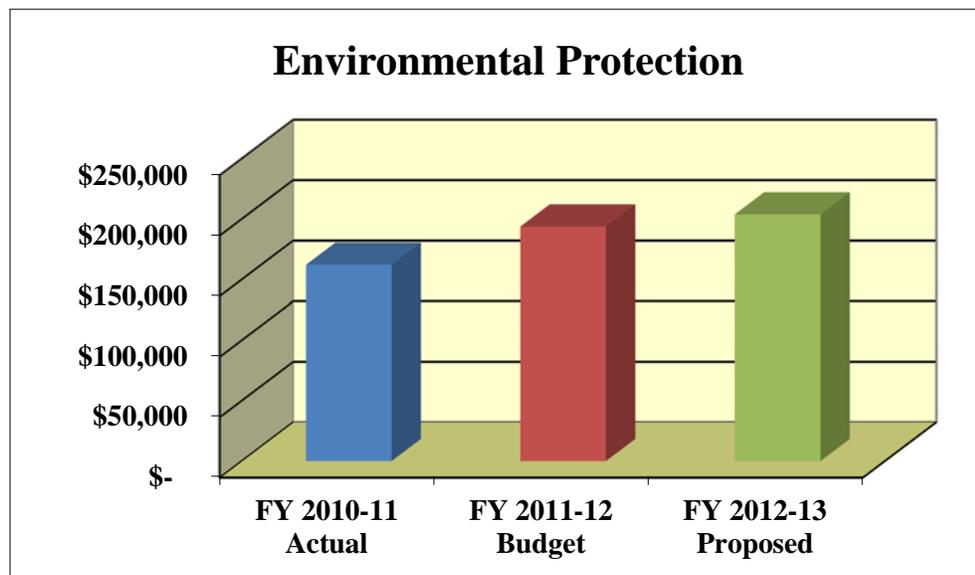


The above chart illustrates the Town's commitment to maintaining its roadways and rights-of-way throughout the Town.

## ENVIRONMENTAL PROTECTION

Sanitation Department Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
MTCE. & REPAIR - EQUIP.	10-580-16	\$ -	\$ 400	\$ 500	25%
MTCE. & REPAIR - TRUCK	10-580-17	\$ 65	\$ 1,500	\$ 800	-47%
AUTO SUPPLIES	10-580-31	\$ 244	\$ 2,500	\$ 1,000	-60%
SUPPLIES & MATERIALS	10-580-33	\$ 140	\$ 50	\$ 400	700%
CONT. SERV. - RECYCLING	10-580-44	\$ 37,269	\$ 35,000	\$ 37,500	7%
CONT. SERV. - DUMPSTERS	10-580-45	\$ 121,739	\$ 150,000	\$ 160,510	7%
TIPPING FEES	10-580-49	\$ 2,499	\$ 4,000	\$ 3,000	-25%
MISCELLANEOUS	10-580-57	\$ 63	\$ 200	\$ -	-100%
<b>Total</b>		<b>\$ 162,018</b>	<b>\$ 193,650</b>	<b>\$ 203,710</b>	<b>5%</b>

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



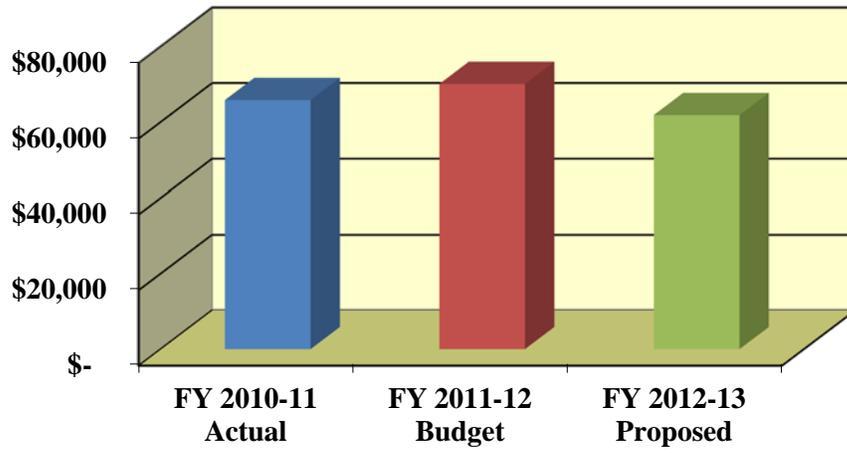
## CULTURE AND RECREATION

Recreation Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
SALARY	10-620-02	\$ 15,162	\$ 15,618	\$ 15,933	2%
LIFE	10-620-03	\$ 84	\$ 85	\$ 95	12%
PROFESSIONAL SERVICES	10-620-04	\$ 80	\$ -	\$ -	0%
FICA	10-620-05	\$ 1,160	\$ 1,195	\$ 1,219	2%
HEALTH INSURANCE	10-620-06	\$ 3,325	\$ 7,317	\$ 3,835	-48%
RETIREMENT (MATCH)	10-620-07	\$ 976	\$ 1,006	\$ 1,074	7%
401K	10-620-08	\$ 758	\$ 781	\$ 797	2%
UTILITIES	10-620-13	\$ 4,272	\$ 4,500	\$ 5,455	21%
MAINTENANCE - GROUNDS	10-620-15	\$ 11,474	\$ 7,500	\$ 5,167	-31%
MTCE. & REPAIR - EQUIP.	10-620-16	\$ 404	\$ 1,500	\$ 1,000	-33%
SUPPLIES AND MATERIALS	10-620-33	\$ 745	\$ 2,000	\$ 2,000	0%
CONTRACTED SERVICES	10-620-45	\$ 6,885	\$ 8,000	\$ 8,500	6%
PARK EVENTS	10-620-47	\$ 1,704	\$ 3,500	\$ 3,500	0%
INSURANCE	10-620-54	\$ 113	\$ 900	\$ 600	-33%
MISCELLANEOUS	10-620-57	\$ 911	\$ 500	\$ 250	-50%
GO FAR 5-K ACTIVITY	10-620-58	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - OTHER	10-620-73	\$ 5,386	\$ 5,760	\$ 2,500	-57%
CAPITAL OUTLAY - EQUIP.	10-620-74	\$ 1,907	\$ 1,000	\$ 1,000	0%
CAP.OUT.-NON-CAPITAL	10-620-75	\$ 626	\$ -	\$ -	0%
SPECIAL APPROPRIATIONS	10-620-92	\$ 2,500	\$ 2,500	\$ 2,500	0%
<b>Total</b>	<b>0</b>	<b>\$ 59,471</b>	<b>\$ 63,662</b>	<b>\$ 55,424</b>	<b>-13%</b>

Hinshaw Gardens Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
SALARIES	10-621-02	\$ 2,880	\$ 3,000	\$ 3,840	28%
FICA	10-621-05	\$ 220	\$ 230	\$ 295	28%
UTILITIES	10-621-13	\$ 186	\$ 300	\$ 250	-17%
MTCE. - BLDG. & GROUNDS	10-621-15	\$ 1,890	\$ 1,100	\$ 600	-45%
MTCE. EQUIPMENT	10-621-16	\$ 73	\$ 200	\$ 100	-50%
MTCE & REPAIR - BUILDINGS	10-621-17	\$ -	\$ 200	\$ -	-100%
MOWER SUPPLIES	10-621-31	\$ 137	\$ 150	\$ 150	0%
SUPPLIES & MATERIALS	10-621-33	\$ 753	\$ 600	\$ 500	-17%
INSURANCE	10-621-54	\$ 113	\$ 500	\$ 555	11%
MISC.	10-621-57	\$ 72	\$ 100	\$ 100	0%
CAP. OUTLAY OTHER	10-621-73	\$ -	\$ -	\$ -	0%
<b>Total</b>		<b>\$ 6,323</b>	<b>\$ 6,380</b>	<b>\$ 6,390</b>	<b>0%</b>

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

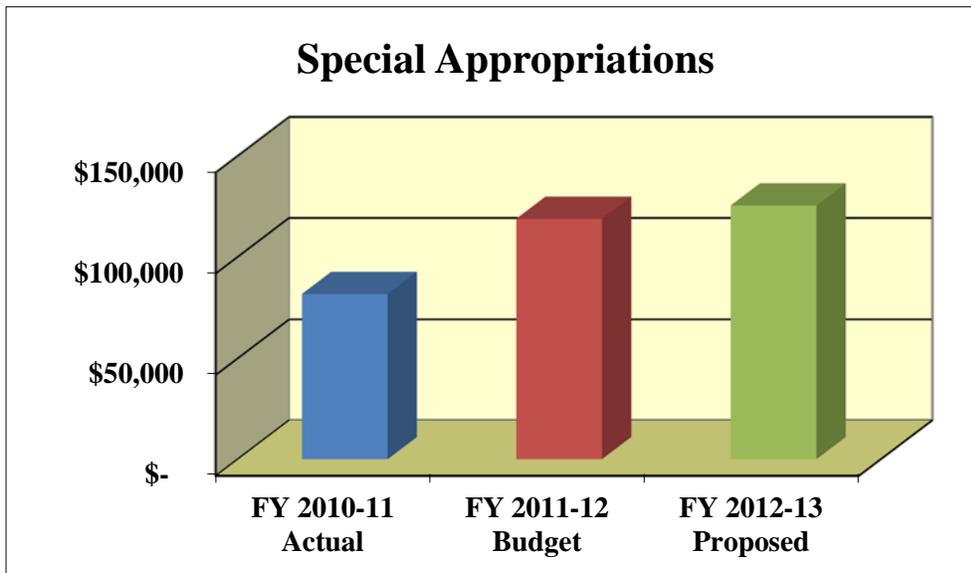
## Culture and Recreation



## SPECIAL APPROPRIATIONS

Special Appropriations Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
CONT. TO YDK'V PEDESTRIAN	10-690-63	\$ -	\$ -	\$ -	0%
CONT. TO CAP. PROJ. - 65	10-690-65	\$ -	\$ -	\$ -	0%
DEBT SERVICE - TOWN PARK	10-690-81	\$ 70,986	\$ 72,755	\$ 67,500	-7%
CONT. DOWNTOWN BUS. ASS'N	10-690-88	\$ 3,620	\$ 3,200	\$ 4,000	25%
YMCA	10-690-90	\$ 2,000	\$ -	\$ 1,000	100%
LIBRARY	10-690-93	\$ 2,500	\$ 2,500	\$ 2,500	0%
YADKIN HOME PLACE	10-690-95	\$ -	\$ -	\$ -	0%
GRAPE FESTIVAL	10-690-96	\$ -	\$ -	\$ -	0%
YADKIN CO. ARTS COUNCIL	10-690-97	\$ 2,500	\$ -	\$ 10,000	100%
CONT. TO ECONOMIC DEV.	10-690-98	\$ -	\$ 40,000	\$ 40,000	0%
YADKIN CO. ADVP	10-690-99	\$ -	\$ 400	\$ 400	0%
<b>Total</b>		<b>\$ 81,606</b>	<b>\$ 118,855</b>	<b>\$ 125,400</b>	<b>6%</b>

**Budget Highlights:** This year's Special Appropriations budget continues funding at equal or higher levels than FY11-12, and includes funding to the Yadkin County Arts Council's "Raise the Curtain" capital campaign to build a theatre in the downtown facility.

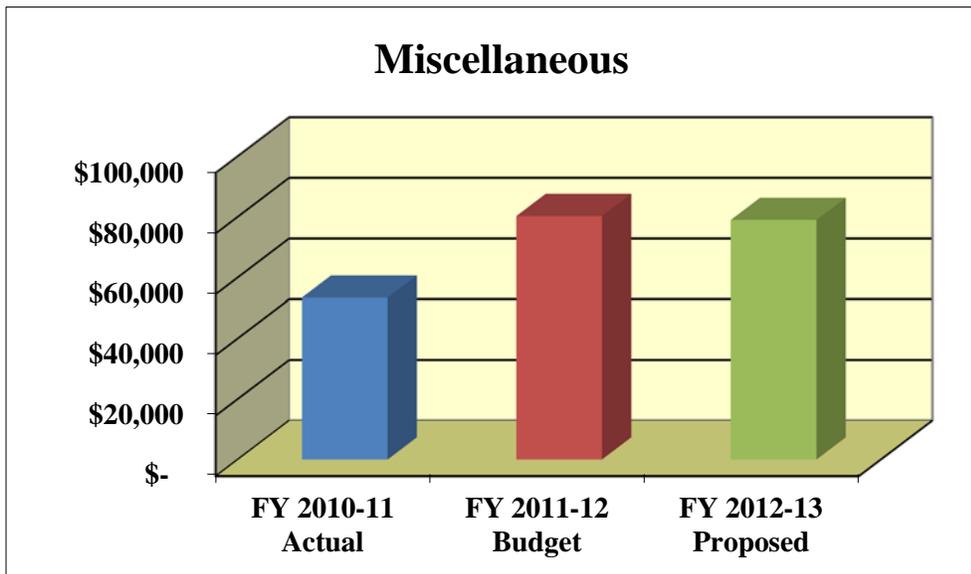


## MISCELLANEOUS

Non-Departmental Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
N. C. SALES TAX	10-660-37	\$ 5,802	\$ 7,500	\$ 6,000	-20%
COUNTY SALES TAX	10-660-39	\$ 1,591	\$ 2,700	\$ 2,500	-7%
FOOD TAX	10-660-40	\$ 4	\$ 15	\$ 5	-67%
YADKINVILLE TDA	10-660-49	\$ 2,609	\$ 20,000	\$ 14,550	-27%
INSURANCE & BONDS	10-660-54	\$ 43,363	\$ 50,000	\$ 55,860	12%
MISC. & FIRE INSPECTION	10-660-57	\$ -	\$ -	\$ -	0%
<b>Total</b>		<b>\$ 53,369</b>	<b>\$ 80,215</b>	<b>\$ 78,915</b>	<b>-2%</b>

Contingency Account Description	Account Number	FY 2009-10 Actual	FY 2010-11 Adopted	FY 2011-12 Proposed	Percent Change
CONTINGENCY	10-999-00	\$ -	\$ -	\$ 4,600	100%
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,600</b>	<b>100%</b>

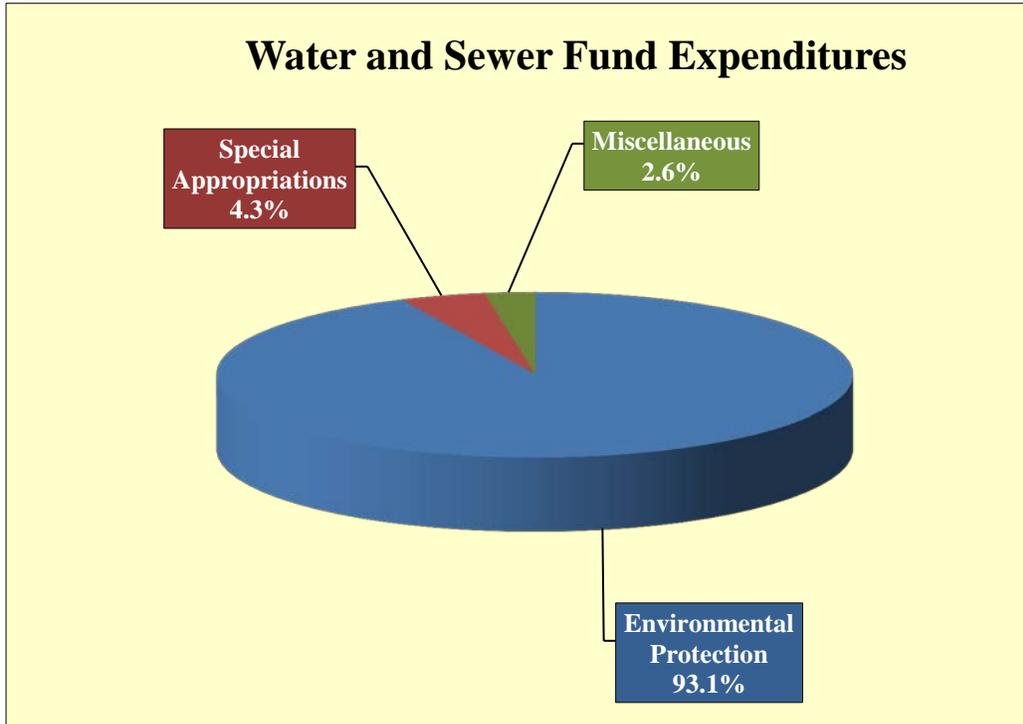
**Budget Highlights:** This year's Non-Departmental budget continues funding at nearly the same level as FY11-12.



## WATER AND SEWER FUND

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



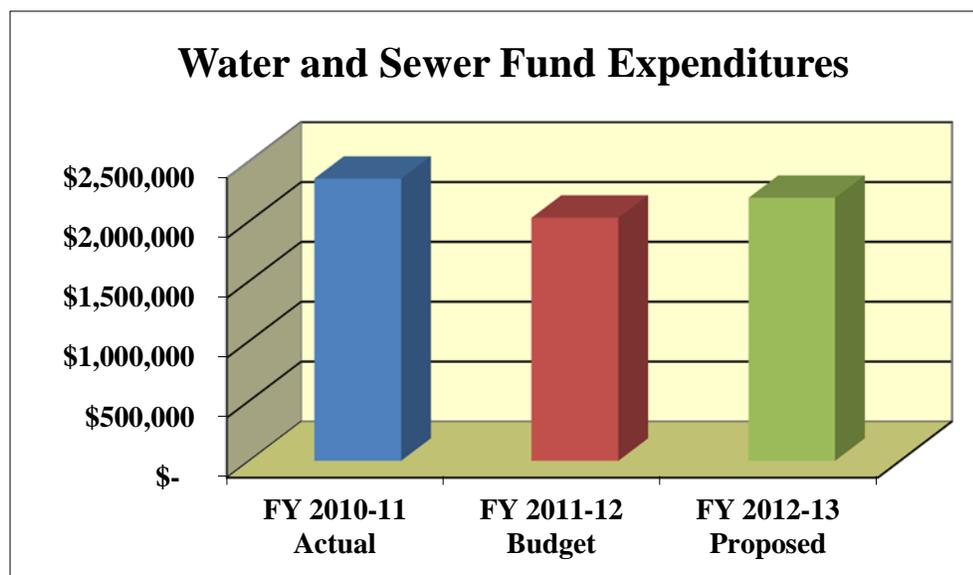
The above chart shows Water and Sewer Fund expenditures by functional area. Environmental Protection includes: Administration, Water Plant, Sewer Plant, Lab and Pretreatment and Water and Sewer Operations. Miscellaneous includes insurance and other miscellaneous expenditures.

Revenues Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
INTEREST ON INVESTMENTS	30-329-00	\$ 1,472	\$ 3,000	\$ 1,506	-50%
MISCELLANEOUS	30-335-00	\$ 811	\$ 2,500	\$ 200	-92%
TAX REFUNDS	30-367-00	\$ 9,774	\$ 2,000	\$ 10,000	400%
FED. EXCISE GAS TAX	30-367-01	\$ 915	\$ 1,000	\$ 1,600	60%
TESTING	30-369-00	\$ 9,371	\$ 9,000	\$ 12,000	33%
COUNTY WATER/SEWER SERVICE	30-371-00	\$ 52,861	\$ 100,000	\$ 82,600	-17%
UTILITIES: WATER	30-371-01	\$ 1,090,400	\$ 1,026,000	\$ 1,122,420	9%
UTILITIES: SEWER	30-371-02	\$ 905,663	\$ 840,000	\$ 913,130	9%
SEWER SURCHARGE	30-372-00	\$ 13,300	\$ 15,000	\$ 20,000	33%
TAPS & CONNECTION FEES	30-373-00	\$ 11,850	\$ 15,000	\$ 17,500	17%
COUNTY SEWER CHARGES	30-374-00	\$ 9,832	\$ -	\$ -	0%
COUNTY WATER CHARGES	30-374-01	\$ 75	\$ -	\$ -	0%
RECONNECTION FEES	30-375-00	\$ 2,600	\$ 2,500	\$ 3,500	40%
LATE CHARGES	30-375-01	\$ 9,896	\$ 8,000	\$ 10,000	25%
BACKFLOW DEVICE/LABOR	30-376-00	\$ -	\$ -	\$ -	0%
SALE OF MATERIALS	30-381-00	\$ 3,088	\$ 3,000	\$ 1,100	-63%
SALE OF EQUIPMENT	30-382-01	\$ -	\$ 2,000	\$ -	-100%
SALE OF FIXED ASSETS	30-383-00	\$ -	\$ -	\$ -	0%
CONTR FROM YADKIN COUNTY	30-397-00	\$ -	\$ -	\$ -	0%
TRANS. FROM GF (LOC. OPT)	30-397-10	\$ -	\$ -	\$ -	0%
W/S FUND BALANCE	30-399-00	\$ -	\$ -	\$ -	0%
<b>Total Revenues</b>		<b>\$ 2,121,909</b>	<b>\$ 2,029,000</b>	<b>\$ 2,195,556</b>	<b>8%</b>

**Budget Highlights:** The budget is approximately 8% higher than last year due to increased operational expenses and capital costs including the water plant dam remediation.

Expenditures Department	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
ADMINISTRATION	30-720-00	\$ 201,683	\$ 231,336	\$ 216,558	-6%
WATER PLANT	30-811-04	\$ 408,841	\$ 437,077	\$ 569,681	30%
SEWER PLANT	30-820-00	\$ 325,478	\$ 334,977	\$ 361,620	8%
LAB AND PRETREATMENT	30-825-00	\$ 103,223	\$ 118,533	\$ 122,464	3%
WATER AND SEWER OPERATIONS	30-828-00	\$ 534,629	\$ 707,822	\$ 774,128	9%
NON-DEPARTMENTAL	30-660-00	\$ 632,348	\$ 49,300	\$ 56,105	14%
SPECIAL APPROPRIATIONS	30-690-00	\$ 150,000	\$ 150,000	\$ 95,000	-37%
<b>Total</b>		<b>\$ 2,356,202</b>	<b>\$ 2,029,045</b>	<b>\$ 2,195,556</b>	<b>8%</b>

**Budget Highlights:** \$175,000 is budgeted to completing the dam remediation.



The chart above illustrates Water and Sewer Fund actual expenditures for 2010-11; budgeted expenditures for 2011-12; and proposed budget expenditures for FY 2012-2013.

## ENVIRONMENTAL PROTECTION

Administration Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
SALARY	30-720-02	\$ 126,704	\$ 129,076	\$ 132,386	3%
LIFE, AD&D & LTD	30-720-03	\$ 646	\$ 650	\$ 775	19%
PROFESSIONAL SERVICES	30-720-04	\$ -	\$ 1,000	\$ 1,000	0%
FICA	30-720-05	\$ 9,578	\$ 9,875	\$ 10,128	3%
GIS/ HEALTH INSURANCE	30-720-06	\$ 26,601	\$ 48,768	\$ 30,661	-37%
RETIREMENT (MATCH)	30-720-07	\$ 8,273	\$ 8,313	\$ 8,923	7%
401K	30-720-08	\$ 6,335	\$ 6,454	\$ 6,620	3%
DENTAL INSURANCE	30-720-09	\$ -	\$ -	\$ -	0%
TRAINING	30-720-10	\$ 300	\$ 500	\$ 500	0%
TELEPHONE & POSTAGE	30-720-11	\$ 8,127	\$ 8,500	\$ 8,500	0%
PRINTING	30-720-12	\$ 572	\$ 1,000	\$ 500	-50%
TRAVEL	30-720-14	\$ 12	\$ 300	\$ 250	-17%
MTCE. & REPAIR - EQUIP.	30-720-16	\$ 2,788	\$ 1,200	\$ 1,750	46%
MTC & REPAIR VEHICLE	30-720-17	\$ 19	\$ 500	\$ 500	0%
SAFETY - OSHA REQUIRED	30-720-20	\$ 138	\$ 500	\$ 500	0%
ADVERTISING	30-720-26	\$ -	\$ 200	\$ -	-100%
AUTO SUPPLIES	30-720-31	\$ 2,882	\$ 2,200	\$ 3,600	64%
SUPPLIES & MATERIALS	30-720-33	\$ 3,478	\$ 5,000	\$ 3,000	-40%
UNIFORMS	30-720-36	\$ 451	\$ 500	\$ 600	20%
CONTRACTED SERVICES	30-720-45	\$ 4,509	\$ 3,000	\$ 4,565	52%
MISCELLANEOUS	30-720-57	\$ 14	\$ 300	\$ 300	0%
CAPITAL OUTLAY - EQUIP.	30-720-74	\$ -	\$ 2,000	\$ 1,000	-50%
CAP. OUT. - NON CAPITAL	30-720-75	\$ 255	\$ 1,500	\$ 500	-67%
<b>Total</b>		<b>\$ 201,683</b>	<b>\$ 231,336</b>	<b>\$ 216,558</b>	<b>-6%</b>

**Budget Highlights:** Administration budget is reduced by approximately 6% from FY11-12.

## ENVIRONMENTAL PROTECTION

Water Plant Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
SALARIES	30-811-02	\$ 156,841	\$ 147,370	\$ 156,695	6%
LIFE, AD&D & LTD	30-811-03	\$ 732	\$ 735	\$ 840	14%
PROFESSIONAL SERVICES	30-811-04	\$ 3,994	\$ 1,000	\$ 50,000	4900%
FICA	30-811-05	\$ 11,968	\$ 11,275	\$ 11,988	6%
GIS/ HEALTH INSURANCE	30-811-06	\$ 26,601	\$ 49,087	\$ 30,661	-38%
RETIREMENT (MATCH)	30-811-07	\$ 10,243	\$ 9,491	\$ 10,562	11%
401K	30-811-08	\$ 7,842	\$ 7,369	\$ 7,835	6%
DENTAL INSURANCE	30-811-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-811-10	\$ 67	\$ 1,000	\$ 700	-30%
TELEPHONE & POSTAGE	30-811-11	\$ 2,442	\$ 3,500	\$ 2,000	-43%
PRINTING	30-811-12	\$ 104	\$ 150	\$ 700	367%
UTILITIES	30-811-13	\$ 75,817	\$ 65,000	\$ 75,000	15%
TRAVEL	30-811-14	\$ 6	\$ 1,000	\$ 300	-70%
MTCE. & REPAIR - BLDG.	30-811-15	\$ 2,204	\$ 2,500	\$ 2,000	-20%
MTCE. & REPAIR - EQUIP.	30-811-16	\$ 14,414	\$ 20,000	\$ 33,000	65%
MTCE. & REPAIR - VEHICLE	30-811-17	\$ 504	\$ 1,000	\$ 750	-25%
SAFETY - OSHA REQUIRED	30-811-20	\$ 532	\$ 1,000	\$ 1,100	10%
AUTO SUPPLIES	30-811-31	\$ 3,960	\$ 3,000	\$ 4,500	50%
SUPPLIES & MATERIALS	30-811-33	\$ 6,259	\$ 7,000	\$ 6,500	-7%
CHEMICALS	30-811-34	\$ 41,369	\$ 40,000	\$ 45,000	13%
UNIFORMS	30-811-36	\$ 1,659	\$ 1,600	\$ 1,950	22%
CONTRACTED SERVICES	30-811-45	\$ 16,888	\$ 40,000	\$ 28,000	-30%
PERMITS	30-811-53	\$ 3,188	\$ 4,000	\$ 3,500	-13%
INSURANCE	30-811-54	\$ 3,496	\$ 7,500	\$ 4,500	-40%
MISCELLANEOUS	30-811-57	\$ 250	\$ 500	\$ 500	0%
CAP. OUTLAY - OTH. IMPVT.	30-811-73	\$ 14,777	\$ -	\$ 89,000	100%
CAPITAL OUTLAY - EQUIP.	30-811-74	\$ -	\$ 11,000	\$ 1,100	-90%
CAP. OUT. - NON CAPITAL	30-811-75	\$ 2,686	\$ 1,000	\$ 1,000	0%
<b>Total</b>		<b>\$ 408,841</b>	<b>\$ 437,077</b>	<b>\$ 569,681</b>	<b>30%</b>

**Budget Highlights:** This year's budget represents an increase of approximately 30% from FY11-12, mainly attributed to the dam remediation project and rebuilding decant walls and resurfacing floors at the water plant.

Sewer Plant Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
SALARIES	30-820-02	\$ 95,292	\$ 98,890	\$ 101,260	2%
LIFE, AD&D & LTD	30-820-03	\$ 472	\$ 475	\$ 530	12%
PROFESSIONAL SERVICES	30-820-04	\$ 3,063	\$ 1,000	\$ 1,000	0%
FICA	30-820-05	\$ 7,087	\$ 7,566	\$ 7,747	2%
GIS/ HEALTH INSURANCE	30-820-06	\$ 16,626	\$ 19,332	\$ 19,165	-1%
RETIREMENT (MATCH)	30-820-07	\$ 6,251	\$ 6,369	\$ 6,825	7%
401K	30-820-08	\$ 4,765	\$ 4,945	\$ 5,043	2%
DENTAL INSURANCE	30-820-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-820-10	\$ 808	\$ 800	\$ 600	-25%
TELEPHONE & POSTAGE	30-820-11	\$ 1,713	\$ 2,500	\$ 2,000	-20%
PRINTING	30-820-12	\$ -	\$ 100	\$ 400	300%
UTILITIES	30-820-13	\$ 77,434	\$ 80,000	\$ 85,000	6%
TRAVEL	30-820-14	\$ 468	\$ 500	\$ 500	0%
MTCE. & REPAIR - BLDG.	30-820-15	\$ 627	\$ 1,000	\$ 2,300	130%
MTCE. & REPAIR - EQUIP.	30-820-16	\$ 27,831	\$ 20,000	\$ 20,000	0%
MTCE. & REPAIR - VEHICLES	30-820-17	\$ 523	\$ 1,000	\$ 750	-25%
SAFETY - OSHA REQUIRED	30-820-20	\$ 346	\$ 800	\$ 800	0%
AUTO SUPPLIES	30-820-31	\$ 3,585	\$ 3,000	\$ 3,800	27%
SUPPLIES & MATERIALS	30-820-33	\$ 2,192	\$ 3,000	\$ 2,000	-33%
CHEMICALS	30-820-34	\$ 19,375	\$ 25,000	\$ 28,000	12%
UNIFORMS	30-820-36	\$ 1,127	\$ 1,000	\$ 1,600	60%
CONTRACTED SERVICES	30-820-45	\$ 49,362	\$ 50,000	\$ 50,000	0%
PERMITS	30-820-53	\$ 4,435	\$ 4,600	\$ 5,000	9%
MISCELLANEOUS	30-820-57	\$ 324	\$ 500	\$ 300	-40%
CAPITAL OUTLAY-OTHER	30-820-73	\$ 421	\$ -	\$ 15,000	100%
CAPITAL OUTLAY - EQUIP.	30-820-74	\$ -	\$ 1,000	\$ 1,000	0%
CAP. OUT. - NON CAPITAL	30-820-75	\$ 1,353	\$ 1,600	\$ 1,000	-38%
<b>Total</b>		<b>\$ 325,478</b>	<b>\$ 334,977</b>	<b>\$ 361,620</b>	<b>8%</b>

**Budget Highlights:** This year's budget maintains service levels similar to the FY11-12 budget, and includes a paving project between the lab and the load-in area.

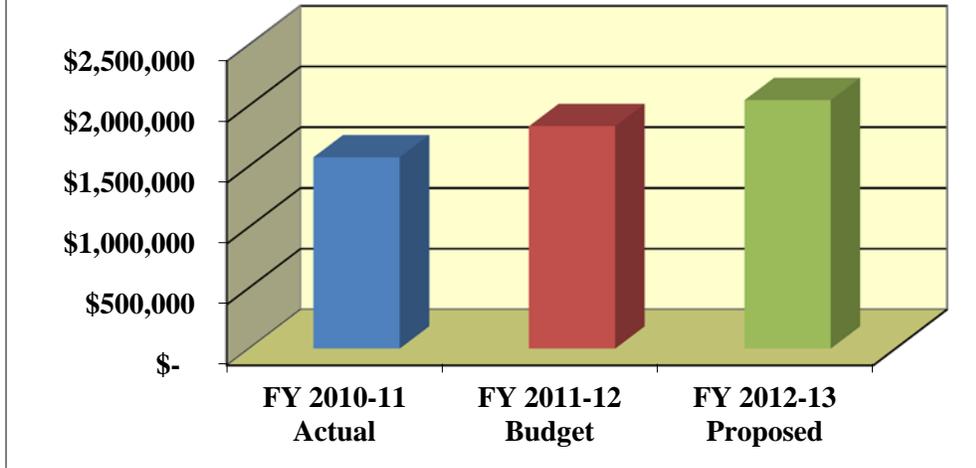
Lab and Pretreatment Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
SALARY	30-825-02	\$ 62,111	\$ 62,770	\$ 64,431	3%
LIFE, AD&D & LTD	30-825-03	\$ 304	\$ 310	\$ 340	10%
PROFESSIONAL SERVICES	30-825-04	\$ 1,094	\$ 1,000	\$ 1,000	0%
FICA	30-825-05	\$ 4,611	\$ 4,802	\$ 4,929	3%
GIS/ HEALTH INSURANCE	30-825-06	\$ 9,975	\$ 10,974	\$ 11,500	5%
RETIREMENT (MATCH)	30-825-07	\$ 4,088	\$ 4,088	\$ 4,343	6%
401K	30-825-08	\$ 3,106	\$ 3,139	\$ 3,222	3%
DENTAL INSURANCE	30-825-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-825-10	\$ 254	\$ 500	\$ 500	0%
PRINTING	30-825-12	\$ -	\$ -	\$ -	0%
POSTAGE	30-825-11	\$ 66	\$ 300	\$ 300	0%
TRAVEL	30-825-14	\$ 48	\$ 650	\$ 500	-23%
MTCE. & REPAIR - EQUIP.	30-825-16	\$ 1,277	\$ 2,000	\$ 1,500	-25%
MTCE. & REPAIR - VEHICLE	30-825-17	\$ 14	\$ 1,000	\$ 1,000	0%
SAFETY - OSHA REQUIRED	30-825-20	\$ 113	\$ 500	\$ 500	0%
ADVERTISING	30-825-26	\$ -	\$ 300	\$ 150	-50%
AUTO SUPPLIES	30-825-31	\$ 923	\$ 1,000	\$ 1,200	20%
SUPPLIES & MATERIALS	30-825-33	\$ 6,221	\$ 8,000	\$ 8,000	0%
CHEMICALS	30-825-34	\$ 3,794	\$ 3,500	\$ 4,200	20%
UNIFORMS	30-825-36	\$ 871	\$ 800	\$ 1,000	25%
CONTRACTED SERVICES	30-825-45	\$ 2,062	\$ 2,500	\$ 3,200	28%
DUES & SUBSCRIPTIONS	30-825-53	\$ 113	\$ 400	\$ 350	-13%
PERMITS	30-825-54	\$ 1,380	\$ 2,500	\$ 2,000	-20%
MISCELLANEOUS	30-825-57	\$ 252	\$ 500	\$ 300	-40%
CAPITAL OUTLAY - EQUIP.	30-825-74	\$ -	\$ 6,000	\$ 7,000	17%
CAP. OUT. - NON CAPITAL	30-825-75	\$ 548	\$ 1,000	\$ 1,000	0%
<b>Total</b>		<b>\$ 103,223</b>	<b>\$ 118,533</b>	<b>\$ 122,464</b>	<b>3%</b>

**Budget Highlights:** This year's budget includes funding for replacing old equipment.

Water and Sewer Operations Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
SALARY	30-828-02	\$ 278,337	\$ 288,294	\$ 298,419	4%
LIFE, AD&D & LTD	30-828-03	\$ 1,305	\$ 1,310	\$ 1,555	19%
PROFESSIONAL SERVICES	30-828-04	\$ -	\$ 3,000	\$ 3,000	0%
FICA	30-828-05	\$ 21,293	\$ 22,056	\$ 22,830	4%
GIS/ HEALTH INSURANCE	30-828-06	\$ 49,877	\$ 62,428	\$ 57,500	-8%
RETIREMENT (MATCH)	30-828-07	\$ 18,363	\$ 18,568	\$ 20,114	8%
401K	30-828-08	\$ 13,917	\$ 14,416	\$ 14,921	4%
DENTAL INSURANCE	30-828-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-828-10	\$ 1,983	\$ 2,000	\$ 2,700	35%
TELE./POSTAGE	30-828-11	\$ 4,440	\$ 4,000	\$ 8,360	109%
PRINTING	30-828-12	\$ -	\$ 150	\$ 150	0%
UTILITIES	30-828-13	\$ 20,260	\$ 19,500	\$ 21,500	10%
TRAVEL	30-828-14	\$ 430	\$ 1,000	\$ 1,500	50%
MTCE. & REPAIR - BLDGS.	30-828-15	\$ -	\$ 1,000	\$ 1,000	0%
MTCE. & REPAIR - EQUIP.	30-828-16	\$ 23,482	\$ 28,000	\$ 58,000	107%
MTCE. & REPAIR - VEHICLE	30-828-17	\$ 4,212	\$ 5,500	\$ 4,000	-27%
UTILITY PATCH - REPAIRS	30-828-18	\$ 9,245	\$ 15,000	\$ 13,600	-9%
SAFETY - OSHA REQUIRED	30-828-20	\$ 1,876	\$ 2,000	\$ 2,200	10%
AUTO SUPPLIES	30-828-31	\$ 17,609	\$ 18,000	\$ 24,000	33%
SUPPLIES & MATERIALS	30-828-33	\$ 23,482	\$ 40,000	\$ 42,000	5%
UNIFORMS	30-828-36	\$ 3,302	\$ 3,000	\$ 3,600	20%
CONTRACTED SERVICES	30-828-45	\$ 34,999	\$ 153,600	\$ 168,000	9%
COUNTY UTILITY LINE EXPENSES	30-828-48	\$ -	\$ 1,000	\$ -	-100%
PERMITS	30-828-53	\$ 2,193	\$ 2,500	\$ 2,500	0%
MISCELLANEOUS	30-828-57	\$ 385	\$ 500	\$ 550	10%
CAPITAL OUTLAY - EQUIP.	30-828-74	\$ 2,726	\$ -	\$ 630	100%
BACK-FLOW DEVICES	30-828-75	\$ 913	\$ 1,000	\$ 1,500	50%
<b>Total</b>		<b>\$ 534,629</b>	<b>\$ 707,822</b>	<b>\$ 774,128</b>	<b>9%</b>

**Budget Highlights:** This year's budget includes funds to upgrade two lift stations in Town.

## Environmental Protection



## MISCELLANEOUS

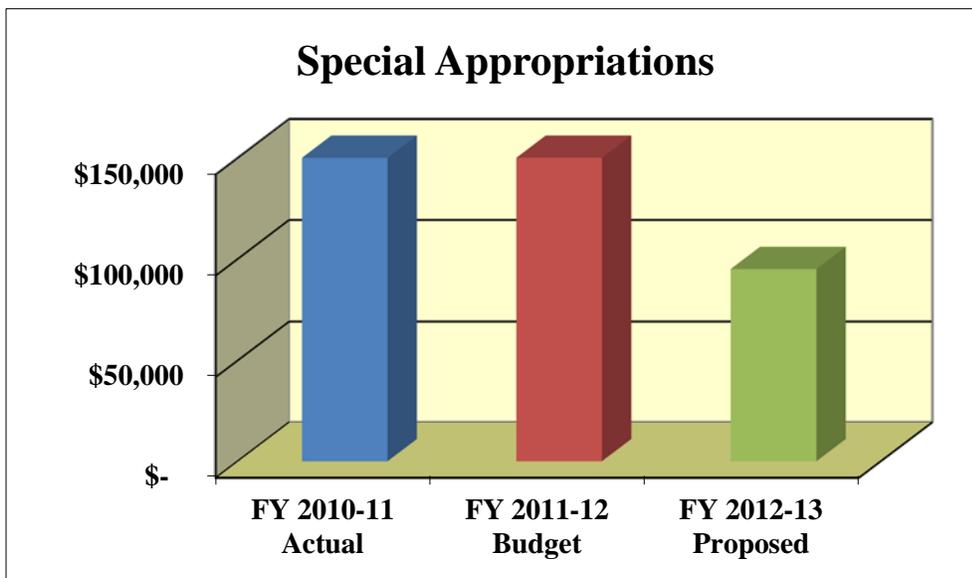
Non-Departmental Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
N. C. SALES TAX	30-660-37	\$ 10,912	\$ 10,000	\$ 10,000	0%
COUNTY SALES TAX	30-660-39	\$ 3,592	\$ 4,000	\$ 4,095	2%
FOOD TAX	30-660-40	\$ -	\$ 50	\$ 10	-80%
INSURANCE & BONDS	30-660-53	\$ 33,169	\$ 35,000	\$ 42,000	20%
OTHER	30-660-54	\$ -	\$ 250	\$ -	-100%
DEPRECIATION	30-660-59	\$ 584,675	\$ -	\$ -	0%
<b>Total</b>		<b>\$ 632,348</b>	<b>\$ 49,300</b>	<b>\$ 56,105</b>	<b>14%</b>

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

## SPECIAL APPROPRIATIONS

Special Appropriations Account Description	Account Number	FY 2010-11 Actual	FY 2011-12 Adopted	FY 2012-13 Proposed	Percent Change
CONT. GENERAL FUND	30-690-91	\$ 150,000	\$ 150,000	\$ 95,000	-37%
<b>Total</b>		<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 95,000</b>	<b>-37%</b>

**Budget Highlights:** This year's Special Appropriations budget includes a transfer of \$95,000 to the General Fund to pay for administrative support including: project management; financial management; and human resource management.



## **HINSHAW GARDENS**

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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 decline--it has become necessary to dedicate rental fee revenue towards maintaining the Gardens in an effort to preserve the principal balance.



**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	51-329-00	\$ 747	\$ 1,000	\$ 495	-51%
RENTS & CONCESSIONS	51-331-00	\$ -	\$ -	\$ 250	100%
FUND BAL. APPROP.	51-399-00	\$ 4,880	\$ 5,380	\$ 5,645	5%
<b>Total Revenues</b>		<b>\$ 5,627</b>	<b>\$ 6,380</b>	<b>\$ 6,390</b>	

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	\$ 5,856	\$ 6,380	\$ 6,390	0%
<b>Total</b>		<b>\$ 5,856</b>	<b>\$ 6,380</b>	<b>\$ 6,390</b>	

