

Town of Yadkinville

FY 2020-2021

RECOMMENDED BUDGET

FISCAL YEAR 2020-2021

June 1, 2020



"A Town in Progress"



TOWN OF YADKINVILLE

“A TOWN IN PROGRESS”

Office of the Town Manager

June 1, 2020

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 2020-2021 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 2020-2021 Recommended Budget totals \$5,334,176 for all town operations, capital improvements, and debt service requirements. This represents an overall increase of approximately \$202,395 or 4% from the FY 2019-2020 Adopted Budget of \$5,131,781.

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
- 4% of salaries Budgeted for Merit Increases
- Capital expenditures and investment in equipment to maintain services
- Use of Funds for required ADA Compliance Transition Plan
- Special Appropriations for Funding of Community Organizations

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 2020-2021 Recommended Budget for the General Fund totals \$2,784,849, which represents an approximate increase of 3% or \$81,080 over the FY 2019-2020 Adopted Budget of \$2,703,769.

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

Property Tax

The property tax base is estimated to be \$263,279,605 which represents an increase of approximately 0.39% over FY 2019-2020 and is realistically based on information from the Yadkin County Tax Administrator.

This increase will provide approximately \$1,083,659 in property tax revenues based on an assumed collection rate of 98%. A penny on the tax rate is projected to generate approximately \$26,300 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 2020-2021 Recommended Budget for the Water and Sewer Fund totals \$2,549,327. This represents an increase of approximately 5% or \$121,315 from the FY 2019-2020 Adopted Budget of \$2,428,012.

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 Department budget.

As interest rates are on the rise, but are still relatively low, \$4,615 of the Garden's fund balance is necessary to ensure there is funding to pay for maintenance costs. The FY 2020-2021 Recommended Budget for the Hinshaw Gardens Fund totals \$5,940 which includes \$1,100 estimated from investment earnings; \$225 estimated from rental fees and \$4,615 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 \$1,099,159 in FY 2020-2021. 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 2020-2021 is \$130,100.

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 \$15,000.

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 \$550,000 in FY 2020-2021, which is a 10% increase from FY 2019-2020 budgeted amount. This is a conservative estimate based on North Carolina League of Municipalities projected increase for FY 2020-2021. 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 \$2,490,000 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.

Fund Balance Appropriated

The proposed FY 2020-2021 Budget proposes no appropriation from the General Fund Fund Balance to balance the budget. The Budget proposes no appropriation from the Water/Sewer Fund 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 \$13,000.

Revenues generated from Yadkinville's ABC Store are based on the profit generated at that store, which is expected to be approximately \$110,000 for FY 2020-2021. The revenue generated from these sources is estimated to equal nearly 4.18 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.

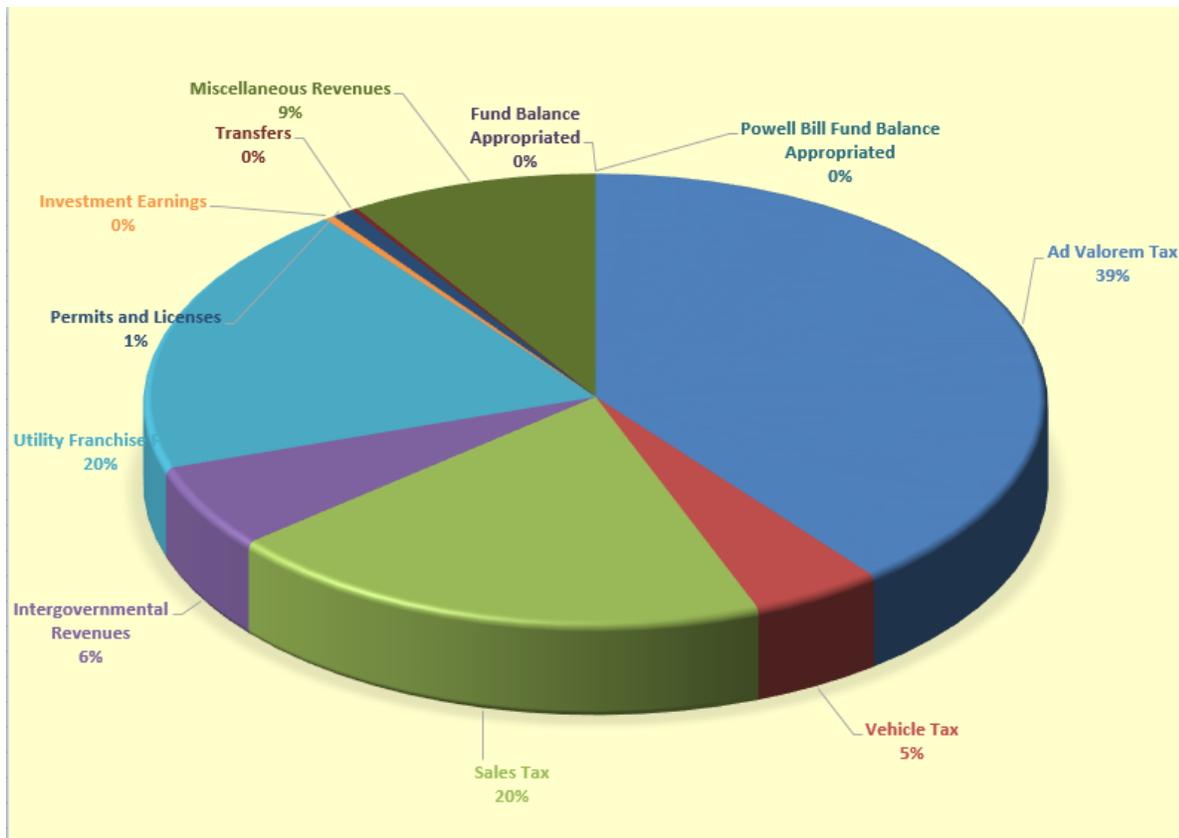
These funds are collected by the State and are distributed to the City based on the actual receipts from the providers of these services and commodities within the City limits. This revenue source is expected to be approximately \$590,900 for FY 2020-2021. These are strictly General Fund revenues.

Solid Waste Fee

This Budget maintains a \$10.00 per month solid waste fee with an estimated revenue of \$121,000 for Solid Waste services to maintain providing weekly household garbage collection and bi-weekly collection for 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 \$86,000 for FY 2020-2021. 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. The COVID -19 pandemic has caused uncertainty in the economy. 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 3.2% in healthcare insurance and a 15% increase in property liability insurance for FY2020-2021. The Town is allowing 4% of salaries for a Merit based increase for full-time employees.

EXPENDITURES BY FUNCTION

General Government

This function accounts for \$510,491 or 9.6% of the total budget. Major expenditures include:

- Administration and Management
- Group health insurance costs
- Salaries and benefits
- Professional Services
- Town Garage & Municipal Buildings

- ADA Compliance Repairs to Chamber Building

Public Safety

This function accounts for \$1,177,085 or 22.1% of the total budget. Major expenditures include:

- Salaries and benefits
- Rising health insurance costs
- One new police vehicles and vehicle equipment for two vehicles
- Equipment: Two Bullet Proof Vests, Two Laptops, Watchguard Camera, and Two Tasers
- LEO Special Separation Allowance for Retiring Officers

Transportation

This function accounts for \$350,454 or 6.6% of the total budget. Major expenditures include:

- \$120,000 for Continued resurfacing of Town streets
- Replace street signs to meet state reflectivity requirements

Environmental Protection

This function accounts for \$2,581,192 or 48.4% of the total budget. Major expenditures include:

- Lift Station/Manhole Rehab
- New Service Truck
- County Line spare pump
- Sewer Plant: C12 Scales, Roof Replacement, Repair washout from creek around security fence
- Water Plant: New Metals Steps inside/outside, Replace windows

Economic and Community Development

This function accounts for \$140,780 or 2.6% of the total budget. Major expenditures include:

- Continued funding of facade grant program at \$10,000 per business for two businesses or
- New Business Grant to bring new businesses to downtown
- Funding for Full time Planning Director
- Downtown WIFI Maintenance contract
- Funding for Town sponsored events

Culture and Recreation

This function accounts for \$72,764 or 1.4% 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
- Funding for Improvements for the New Pocket Park on Willow St & Virginia Dr
- New Security Camera for Town Park

Miscellaneous

This function accounts for \$220,110 or 4.1% of the total budget. Major expenditures include:

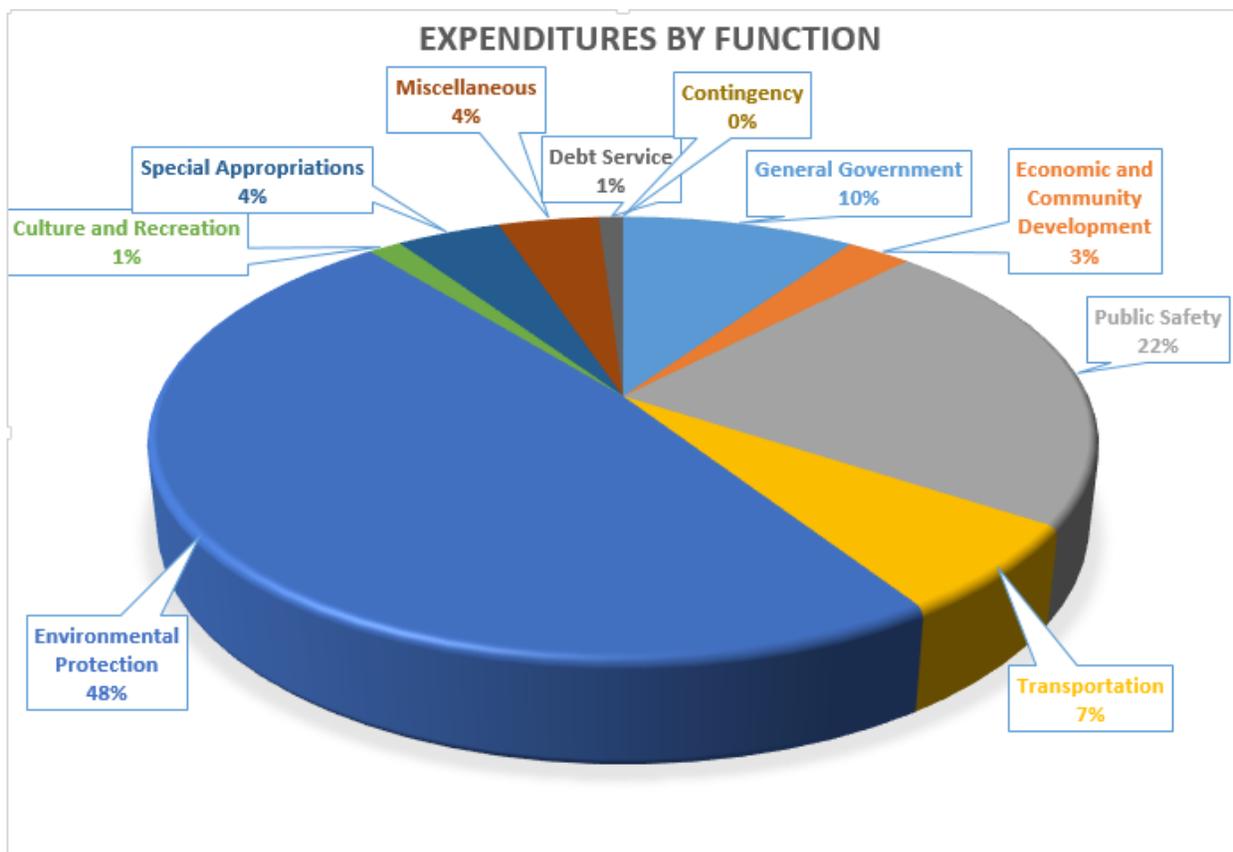
- Funding for property and general liability insurance and bonds
- Tourism Development Authority
- Retiree Benefits
- 1% Unemployment Tax

Special Appropriations

This function accounts for \$228,000 or 4.3% of the total budget. Major expenditures include:

- Funding for outside agencies: Mountain Valley Hospice, Arts Council, Library, and YMCA expansion
- Funding for debt service on the Yadkinville Community Park
- Additional Funding for Main Street Sidewalk Project
- Savings from W/S Fund for HWY 601 Water/Sewer line betterment Project expected to begin in 2021

The following chart illustrates expenditures as assigned by function.



RECOMMENDED BUDGET

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

I would like to extend my appreciation to Finance Officer Dina Reavis, Assistant Town Manager Shelia Weathers, and Purchasing and Safety Officer Lee Cook for their assistance and hard work.

This budget for FY 2020-2021 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, 2020, and ending June 30, 2021:

Ad Valorem Taxes	\$1,099,159
Vehicle Taxes	\$ 130,100
Sales Tax	\$ 550,000
Intergovernmental Revenues	\$ 166,900
Utility Franchise Fees	\$ 550,000
Investment Earnings	\$ 10,000
Permits and Licenses	\$ 22,000
Transfers	\$ 5,940
Miscellaneous Revenues	\$ 250,750
Fund Balance Appropriated	\$ -0-
Powell Bill Fund Balance Appropriated	\$ -0-
	<u>\$2,784,849</u>

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, 2020, and ending June 30, 2021:

Governing Body	\$ 60,500
Elections	\$ -0-
Administration	\$ 379,391
Planning and Zoning	\$ 140,780
Municipal Buildings	\$ 52,800
Police Department	\$1,175,410
Public Safety	\$ 1,675
Garage	\$ 17,800
Streets and Highways	\$ 264,454
Powell Bill	\$ 86,000
Sanitation	\$ 251,650
Recreation	\$ 66,824
Hinshaw Gardens	\$ 5,940
Non-Departmental	\$ 120,325
Special Appropriations	<u>\$ 161,300</u>
	<u>\$2,784,849</u>

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, 2020, and ending June 30, 2021:

Sales and Services	\$2,508,327
Investment Earnings	\$ 5,000
Miscellaneous	<u>\$ 36,000</u>
	<u>\$2,549,327</u>

SECTION 4: The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the Fiscal Year beginning July 1, 2020, and ending June 30, 2021:

Administration	\$ 350,543
Water Plant	\$ 559,510
Sewer Plant	\$ 380,910
Lab and Pretreatment	\$ 129,160
Water and Sewer Operations	\$ 846,874
County Water/Sewer Line Operation	\$ 62,545
Non-Departmental	\$ 99,785
Special Appropriations	\$ <u>120,000</u>
	\$2,549,327

SECTION 5: It is estimated that the following revenue will be available in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2020, and ending June 30, 2021:

Investment Earnings	\$ 1,100
Rents and Concessions	\$ 225
Fund Balance Appropriated	\$ <u>4,615</u>
	\$ 5,940

SECTION 6: The following amounts are appropriated in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2020, and ending June 30, 2021:

Transfer to the General Fund	\$ <u>5,940</u>
	\$ 5,940

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, 2020, 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 \$263,279,605 and an estimated rate of collection of 98%. This estimated rate of collection is based on the Fiscal Year 2018-19 audited collection rate of 98.18%.

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
 - 2. Additional Garbage Cans \$10.00 per month

- B. Bulk item pickup over 5 items.
 - 1. TV – pre-paid before pickup \$ 7.00 per item over the 5th item
 - 2. Computer Screen – pre-paid before pickup \$10.00
 - 3. Computer Screen – pre-paid before pickup \$ 6.00

- C. Zoning fees
 - 1. Conditional Use Permits (BOA) \$ 500.00

2. Variance Applications (BOA)	\$ 300.00
3. Administrative Appeal (BOA)	\$ 300.00
4. Certificate of Non-Conformity Adj. (BOA)	\$ 300.00
5. Alternative Design Proposal (Planning)	\$ 150.00
6. Zoning Map Amendment (Planning & BOA)	\$ 400.00 plus \$25 per acre
7. Conditional Zoning District (Planning & BOA)	\$ 500.00 plus \$25 per acre
8. Zoning Text Amendment (Planning & BOA)	\$ 500.00
9. Voluntary Annexation Petition Requests (BOC)	\$ 300.00
10. Re-advertising fee	Cost of Advertisement
11. Single or Two-Family Residential Zoning Permit	\$ 50.00
12. Multi-Family, Non-Residential Zoning Permit	\$ 250.00 plus \$50 per acre
13. Residential Zoning Permit (Additions, Remodels)	\$ 30.00
14. Non-Residential Zoning Permit (Additions, etc.)	\$ 50.00
15. Temporary Sign Permit/Banner	\$ 10.00
16. Permanent Sign Permit (mounted and freestanding)	\$ 50.00
17. Change of Panel or Sign Face	No Charge
18. Zoning/Water & Sewer/ABC Verification Letter	\$ 50.00
19. Temporary Use Permit/Temporary Retail Sales	\$ 50.00

D. Site plan review fees

1. Site Plan Review	\$ 250.00
2. Exempt/Recombination Plat (zoning review only)	\$ 25.00
3. Minor Subdivision Plat Review	\$ 50.00
4. Major Subdivision Preliminary Plat Review	\$ 200.00 plus \$25 per lot
5. Major Subdivision Final Plat Review	\$ 100.00 plus \$10 per lot
6. Conservation Development Site Plan Review	\$ 300.00
7. Recording Fee	Yadkin County

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	\$ 100.00
I. Yadkinville Town Community Park Rentals	
1. Town Sponsored Event	no fee
2. Cleaning Fee (Refundable)	\$ 100.00
J. Parking Citations	
1. Fire Lane	\$ 25.00
2. 1-10 Days Past Receipt	\$ 5.00
3. 11-30 Days Past Receipt	\$ 10.00
4. 31+ Days Past Receipt	\$ 20.00
K. Precious Metal	
1. Annual Permit	set by State (currently \$180.00)
2. Permit (per employee) 1 st Time	\$ 10.00
3. Permit (per employee) after 1 st Time	\$ 3.00
L. Finger Printing & Criminal History	Through SBI (currently \$38.00)
M. Special Event Permit	
1. Application Fee	\$ 25.00
N. Property Tax Rate	\$0.42/\$100 assessed value
1. Late Fee.	2% after January 6 ¹
2. Tax Advertising Fee	\$ 10.00
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)	\$ 2.00 per transaction
3. Returned Check Fee	\$ 25.00

¹ ¾% each additional month

SECTION 9: Enterprise Fees and Rates

A. Testing

- 1. Colisure \$ 25.00

B. Public Utilities

- 1. Administrative Fee 50% of labor and materials
- 2. Credit Card Surcharge (per transaction) \$ 2.00
- 3. Residential Water Deposit (Renters) \$ 150.00
- 4. Commercial Water Deposit (Renters) \$ 200.00
- 5. Late Charge \$ 5.00
- 6. Reconnect Fee \$ 50.00
- 7. ¾" Water Tap Inside \$ 1,000.00
- 8. ¾" Water Tap Outside \$ 2,000.00
- 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 \$ 3,850.00
- 14. 2" Water Tap Outside \$ 4,500.00
- 15. 4" Sewer Tap Inside² \$ 800.00
- 16. 4" Sewer Tap Outside³ \$ 1,600.00
- 17. Road Boring Fee (4" sewer) \$ 22.50 (per foot)
- 18. Minimum Monthly Inside Water Rate⁴ \$ 12.46
- 19. Next 7,000 Gallons Inside (per each 1,000 gallons) \$ 3.70
- 20. Next 10,000 Gallons Inside (per each 1,000 gallons) \$ 3.50
- 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 Rate⁵ \$ 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
- 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

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

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 30th day of June, 2020

 Thomas E. Norman, Jr.
 Mayor

Attest:

 Crystal V. Sprague
 Clerk to the Board

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 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
CURRENT YEAR LEVY	10-301-00	\$ 1,099,845	\$ 1,079,424	\$ 1,083,659	0%
1ST PRIOR YEAR	10-301-01	\$ 12,827	\$ 15,000	\$ 11,000	-27%
2ND PRIOR YEAR	10-301-02	\$ 2,680	\$ 2,000	\$ 3,000	50%
3RD PRIOR YEAR +	10-301-03	\$ 1,214	\$ 1,000	\$ 1,500	50%
VEHICLE TAX -CURRENT	10-302-00	\$ 139,923	\$ 105,000	\$ 130,000	24%
VEHICLE TAX - 1ST PRIOR YEAR	10-302-01	\$ (19)	\$ -	\$ -	0%
VEHICLE TAX - 2ND PRIOR YEAR	10-302-02	\$ -	\$ -	\$ -	0%
VEHICLE TAX - 3RD PRIOR YEAR +	10-302-03	\$ 92	\$ 100	\$ 100	0%
REIMBURSEMENT HOLD HARMLESS	10-309-00	\$ -	\$ -	\$ -	0%
TAX DISCOUNTS	10-311-00	\$ (5,084)	\$ (5,100)	\$ (5,100)	0%
TAX REFUNDS - AD VALOREM	10-312-00	\$ -	\$ -	\$ -	0%
COUNTY COLLECTION FEES	10-313-00	\$ 908	\$ 300	\$ 500	67%
TAX PENALTIES	10-317-00	\$ 4,491	\$ 5,200	\$ 5,000	-4%
STATE DMV TAX INTEREST & FEES	10-318-00	\$ (6,434)	\$ (5,400)	\$ (5,500)	2%
PRIVILEGE LICENSES	10-325-00	\$ 575	\$ -	\$ 100	100%
PRECIOUS METAL PERMITS	10-325-01	\$ -	\$ 100	\$ 100	0%
MOTOR VEHICLE TAX FEE	10-325-02	\$ 15,925	\$ 14,000	\$ 15,000	7%
FRANCHISE TAX-CABLEVISION	10-328-00	\$ -	\$ -	\$ -	0%
INTEREST ON INVESTMENTS	10-329-00	\$ 12,109	\$ 5,000	\$ 10,000	100%
RENTS & CONCESSIONS	10-331-00	\$ -	\$ -	\$ -	0%
PARK RENTAL FEES	10-332-00	\$ -	\$ -	\$ -	0%
MISCELLANEOUS REVENUE	10-335-00	\$ 15,547	\$ 2,500	\$ 2,500	0%
SALE OF CONFISCATED ITEMS	10-335-01	\$ -	\$ -	\$ -	0%
DONATIONS/PRIVATE-POLICE	10-336-00	\$ -	\$ -	\$ -	0%
CONTROLLED SUB. TAX - P/D	10-336-01	\$ -	\$ 150	\$ 150	0%
FEDERAL DRUG MONEY	10-336-02	\$ -	\$ -	\$ -	0%
CONT. - BOARD OF EDUCATION	10-336-03	\$ -	\$ -	\$ -	0%
NAT. GAS/FED. EXCISE TAX	10-337-01	\$ 3,925	\$ 3,000	\$ 3,000	0%
FRANCHA31:K58ISE/ELEC. POWER	10-337-02	\$ 555,354	\$ 550,000	\$ 550,000	0%
SALES TAX/TELECOM.	10-337-03	\$ 22,967	\$ 29,000	\$ 22,000	-24%
SALES TAX/VIDEO PROG.	10-337-04	\$ 15,938	\$ 17,500	\$ 15,900	-9%
SOLID WASTE DISPOSAL FEE	10-337-05	\$ 2,649	\$ 1,700	\$ 2,000	18%
BEER AND WINE TAX	10-341-00	\$ 12,980	\$ 15,750	\$ 13,000	-17%
ABC REVENUE	10-341-01	\$ 120,556	\$ 100,000	\$ 110,000	10%
GRAPE FESTIVAL PROJECT GRANT	10-341-02	\$ -	\$ -	\$ -	0%
POWELL BILL	10-343-00	\$ 88,130	\$ 88,120	\$ 86,000	-2%
ROOM OCCUPANCY TAX	10-344-00	\$ 34,397	\$ 35,000	\$ 38,000	9%
LOCAL OPTION SALES TAX	10-345-00	\$ 597,390	\$ 500,000	\$ 550,000	10%

Revenues Account Description	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
MISC. POLICE DEPT.	10-348-02	\$ -	\$ -	\$ -	0%
ARC Grant 50/50 MATCH - WIFI	10-348-03	\$ -	\$ -	\$ -	0%
DRUG_RELATED FUNDS - P/D	10-350.00	\$ 300	\$ -	\$ -	0%
COURT FEES	10-351-00	\$ 1,883	\$ 1,000	\$ 1,000	0%
PARKING CITATIONS	10-352-00	\$ 395	\$ 150	\$ 200	33%
CREDIT CARD CONVENIENCE FEES	10-353-00	\$ 89	\$ 100	\$ 50	-50%
BUILDING & ZONING PERMITS	10-355-00	\$ 9,550	\$ 5,000	\$ 7,000	40%
SPECIAL EVENTS PERMITS	10-356-00	\$ 175	\$ 150	\$ 150	0%
METAL RECYCLING	10-358-00	\$ 252	\$ 100	\$ 100	0%
GARBAGE COLLECTION FEES	10-359-00	\$ 200	\$ 400	\$ 200	-50%
SOLID WASTE COLLECTION FEE	10-360-00	\$ 121,881	\$ 118,000	\$ 121,000	3%
TAX REFUNDS	10-367-00	\$ 10,410	\$ 7,000	\$ 7,300	4%
GASOLINE EXCISE TAX	10-367-01	\$ -	\$ -	\$ -	0%
RETURN FROM YVEDDI	10-368-00	\$ -	\$ -	\$ -	0%
SALE OF EQUIPMENT	10-382-00	\$ 2,995	\$ 4,000	\$ -	-100%
SALE OF EQUIPMENT P/B	10-382-01	\$ -	\$ -	\$ -	0%
SALE OF FIXED ASSETS	10-383-00	\$ -	\$ -	\$ -	0%
ARC Grant 50/50 MATCH - WIFI	10-392-00	\$ 1,200	\$ -	\$ -	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	\$ 5,579	\$ 5,350	\$ 5,940	11%
TRANSFER FROM PARK FUND	10-397-66	\$ -	\$ -	\$ -	0%
FUND BAL. APPROP. P.BILL	10-399-00	\$ -	\$ 3,175	\$ -	-100%
FUND BALANCE APPROPRIATED	10-399-01	\$ -	\$ -	\$ -	0%
Total Revenues		\$ 2,903,794	\$ 2,703,769	\$ 2,784,849	3%

Expenditures Department	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
GOVERNING BODY	10-410-00	\$ 57,985	\$ 59,750	\$ 60,500	1%
ADMINISTRATION	10-420-00	\$ 331,563	\$ 327,728	\$ 379,391	16%
ELECTIONS	10-430-00	\$ -	\$ 5,165	\$ -	-100%
PLANNING AND ZONING	10-490-00	\$ 99,424	\$ 141,879	\$ 140,780	-1%
MUNICIPAL BUILDINGS	10-500-00	\$ 42,539	\$ 44,000	\$ 52,800	20%
POLICE DEPARTMENT	10-510-00	\$ 1,153,267	\$ 1,186,005	\$ 1,175,410	-1%
EDITY GRANT	10-511-00	\$ -	\$ -	\$ -	0%
PUBLIC SAFETY	10-512-00	\$ 1,047	\$ 1,675	\$ 1,675	0%
GARAGE	10-555-00	\$ 14,631	\$ 17,950	\$ 17,800	-1%
STREETS AND HIGHWAYS	10-560-00	\$ 222,165	\$ 259,902	\$ 264,454	2%
POWELL BILL	10-570-00	\$ 84,180	\$ 91,295	\$ 86,000	-6%
SANITATION	10-580-00	\$ 221,370	\$ 243,150	\$ 251,650	3%
RECREATION	10-620-00	\$ 241,223	\$ 51,545	\$ 66,824	30%
HINSHAW GARDENS	10-621-00	\$ 5,705	\$ 5,350	\$ 5,940	11%
NON-DEPARTMENTAL	10-660-00	\$ 98,152	\$ 114,475	\$ 120,325	5%
SPECIAL APPROPRIATIONS	10-690-00	\$ 195,861	\$ 153,900	\$ 161,300	5%
CONTINGENCY	10-999-00	\$ -	\$ -	\$ -	0%
Total		\$ 2,769,114	\$ 2,703,769	\$ 2,784,849	3%

GENERAL GOVERNMENT

Governing Body Account Description	Account Number	FY 2018- 19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
BOARD MEETINGS	10-410-01	\$ 500	\$ 600	\$ 1,000	67%
SALARIES	10-410-02	\$ 42,000	\$ 42,000	\$ 42,000	0%
FICA	10-410-05	\$ 3,558	\$ 3,600	\$ 3,650	1%
TELEPHONE & POSTAGE	10-410-11	\$ 2,613	\$ 2,500	\$ 2,800	12%
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	\$ 9,315	\$ 11,000	\$ 11,000	0%
Total		\$ 57,985	\$ 59,750	\$ 60,500	1%

Administration Account Description	Account Number	FY 2018- 19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
SALARIES	10-420-02	\$ 179,181	\$ 178,250	\$ 209,238	17%
LIFE, AD&D, LTD	10-420-03	\$ 804	\$ 970	\$ 1,186	22%
PROFESSIONAL SERVICES	10-420-04	\$ 35,085	\$ 35,900	\$ 36,000	0%
FICA	10-420-05	\$ 12,993	\$ 13,850	\$ 15,925	15%
GIS/ HEALTH INSURANCE	10-420-06	\$ 25,076	\$ 28,200	\$ 38,900	38%
RETIREMENT (MATCH)	10-420-07	\$ 13,752	\$ 16,100	\$ 20,980	30%
401K	10-420-08	\$ 9,533	\$ 8,920	\$ 10,280	15%
YMCA WELLNESS PROGRAM	10-420-09	\$ 288	\$ 288	\$ 432	50%
EMPLOYEE TRAINING	10-420-10	\$ 1,575	\$ 2,500	\$ 2,500	0%
TELEPHONE & POSTAGE	10-420-11	\$ 6,630	\$ 6,500	\$ 6,500	0%
PRINTING	10-420-12	\$ -	\$ 100	\$ 100	0%
TRAVEL	10-420-14	\$ 945	\$ 2,000	\$ 1,500	-25%
MTCE. & REPAIR - EQUIP.	10-420-16	\$ -	\$ 500	\$ 500	0%
MTCE. & REPAIR - VEHICLE	10-420-17	\$ 127	\$ 250	\$ 250	0%
SAFETY - OSHA REQUIRED	10-420-20	\$ -	\$ 100	\$ 100	0%
ADVERTISING	10-420-26	\$ 1,572	\$ 1,000	\$ 1,000	0%
AUTO SUPPLIES	10-420-31	\$ 124	\$ 1,500	\$ 1,200	-20%
SUPPLIES & MATERIALS	10-420-33	\$ 6,922	\$ 4,000	\$ 4,500	13%
CONTRACTED SERVICES	10-420-45	\$ 29,421	\$ 18,000	\$ 18,000	0%
DUES & SUBSCRIPTIONS	10-420-53	\$ 6,927	\$ 6,500	\$ 6,500	0%
OTHER	10-420-57	\$ 457	\$ 300	\$ 500	67%
CAPITAL OUTLAY - EQUIP.	10-420-74	\$ -	\$ 1,000	\$ 2,300	130%
CAP.OUT.-NON-CAPITAL	10-420-75	\$ 151	\$ 1,000	\$ 1,000	0%
Total		\$ 331,563	\$ 327,728	\$ 379,391	16%

GENERAL GOVERNMENT

Elections Account Description	Account Number	FY 2018- 19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
ELECTIONS	10-430-00	\$ -	\$ -	\$ -	0%
CONTRACTED SERVICES	10-430-45	\$ -	\$ 5,165	\$ -	-100%
Total		\$ -	\$ 5,165	\$ -	-100%

Municipal Buildings Account Description	Account Number	FY 2018- 19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
PROFESSIONAL SERVICES	10-500-04	\$ -	\$ -		
UTILITIES	10-500-13	\$ 14,651	\$ 17,000	\$ 17,000	0%
MTCE. & REPAIR - BLDGS.	10-500-15	\$ 746	\$ 1,000	\$ 1,000	0%
MTCE. & REPAIR - EQUIP.	10-500-16	\$ 15,298	\$ 18,000	\$ 2,000	-89%
SUPPLIES & MATERIALS	10-500-33	\$ 817	\$ 800	\$ 1,000	25%
CONTRACTED SERVICES	10-500-45	\$ 6,386	\$ 5,600	\$ 6,200	11%
MISCELLANEOUS	10-500-57	\$ -	\$ 100	\$ 100	0%
CAPITAL OUTLAY - REAL ESTATE	10-500-71	\$ -	\$ -		0%
CAPITAL OUTLAY - OTHER	10-500-73	\$ -	\$ -	\$ 24,000	100%
CAPITAL OUTLAY - EQUIP.	10-500-74	\$ 4,592	\$ 1,000	\$ 1,000	0%
CAP.OUT.-NON-CAPITAL	10-500-75	\$ 50	\$ 500	\$ 500	0%
Total		\$ 42,539	\$ 44,000	\$ 52,800	20%

Garage Account Description	Account Number	FY 2018- 19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
TELEPHONE	10-555-11	\$ 1,867	\$ 1,850	\$ 2,100	14%
UTILITIES	10-555-13	\$ 4,843	\$ 7,000	\$ 7,000	0%
MTCE. & REPAIR-BLDG.	10-555-15	\$ 19	\$ 800	\$ 800	0%
MTCE. & REPAIR - EQUIP.	10-555-16	\$ 975	\$ 1,000	\$ 1,000	0%
SUPPLIES & MATERIALS	10-555-33	\$ 919	\$ 800	\$ 800	0%
CONTRACTED SERVICES	10-555-45	\$ 6,008	\$ 4,900	\$ 4,500	-8%
MISCELLANEOUS	10-555-57	\$ -	\$ 100	\$ 100	0%
CAPITAL OUTLAY - OTHER	10-555-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-555-74	\$ -	\$ 1,000	\$ 1,000	0%
CAP.OUT.-NON-CAPITAL	10-555-75	\$ -	\$ 500	\$ 500	0%
Total		\$ 14,631	\$ 17,950	\$ 17,800	-1%

ECONOMIC AND COMMUNITY DEVELOPMENT

Planning and Zoning Account Description	Account Number	FY 2018- 19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
MEETING FEES	10-490-01	\$ 600	\$ 1,200	\$ 1,300	8%
SALARIES	10-490-02	\$ 32,908	\$ 64,490	\$ 68,650	6%
LIFE, AD&D, LTD	10-490-03	\$ 208	\$ 350	\$ 300	-14%
PROFESSIONAL SERVICES	10-490-04	\$ 3,400	\$ 8,000	\$ 5,000	-38%
FICA	10-490-05	\$ 2,564	\$ 5,095	\$ 5,450	7%
GIS/ HEALTH INSURANCE	10-490-06	\$ 5,533	\$ 5,200	\$ 9,780	88%
RETIREMENT (MATCH)	10-490-07	\$ 2,567	\$ 5,925	\$ 7,150	21%
401K	10-490-08	\$ 1,645	\$ 3,175	\$ 3,500	10%
YMCA WELLNESS PROGRAM	10-490-09	\$ -	\$ 144	\$ -	-100%
EMPLOYEE TRAINING	10-490-10	\$ -	\$ 150	\$ 150	0%
TELEPHONE & POSTAGE	10-490-11	\$ 7	\$ 2,000	\$ 1,000	-50%
PRINTING	10-490-12	\$ -	\$ 100	\$ 100	0%
TRAVEL	10-490-14	\$ -	\$ 150	\$ 150	0%
MTCE. & REPAIR - EQUIP.	10-490-16	\$ -		\$ 6,000	100%
MTCE. & REPAIR - VEHICLE	10-490-17	\$ -		\$ -	0%
SAFETY - OSHA REQUIRED	10-490-20	\$ 90		\$ 100	100%
ADVERTISING	10-490-26	\$ 1,859	\$ 2,000	\$ 3,000	50%
AUTO SUPPLIES	10-490-31	\$ -		\$ -	0%
SUPPLIES & MATERIALS	10-490-33	\$ 144	\$ 800	\$ 800	0%
CONTRACTED SERVICES	10-490-45	\$ 29,671	\$ 5,000	\$ 2,000	-60%
EVENTS	10-490-47	\$ 1,173	\$ 5,000	\$ 5,000	0%
DUES & SUBSCRIPTIONS	10-490-53	\$ -	\$ -	\$ 100	100%
MISCELLANEOUS	10-490-57	\$ 2,767	\$ 100	\$ 250	150%
CAPITAL OUTLAY - OTHER	10-490-73	\$ 13,290	\$ 20,000	\$ 20,000	0%
CAPITAL OUTLAY - EQUIP.	10-490-74	\$ 999	\$ 13,000	\$ 1,000	-92%
CAP.OUT.-NON-CAPITAL	10-490-75	\$ -			0%
Total		\$ 99,424	\$ 141,879	\$ 140,780	-1%

PUBLIC SAFETY

Police Department Account Description	Account Number	FY 2018- 19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
LEO SPECIAL SEPERATION ALLOWANCE	10-510-01	\$ 14,160	\$ 39,250	\$ 46,800	19%
SALARIES	10-510-02	\$ 692,190	\$ 687,900	\$ 662,950	-4%
LIFE, AD&D, LTD	10-510-03	\$ 3,654	\$ 4,275	\$ 4,065	-5%
PROFESSIONAL SERVICES	10-510-04	\$ -	\$ -	\$ 1,000	100%
FICA	10-510-05	\$ 51,999	\$ 56,360	\$ 55,015	-2%
GIS/ HEALTH INSURANCE	10-510-06	\$ 115,977	\$ 131,600	\$ 136,500	4%
RETIREMENT (MATCH)	10-510-07	\$ 56,720	\$ 62,580	\$ 70,930	13%
401K	10-510-08	\$ 32,282	\$ 32,190	\$ 32,300	0%
YMCA WELLNESS PROGRAM	10-510-09	\$ 370	\$ 600	\$ 600	0%
TRAINING	10-510-10	\$ 43	\$ 500	\$ 600	20%
TELEPHONE & POSTAGE	10-510-11	\$ 13,917	\$ 15,500	\$ 15,000	-3%
PRINTING	10-510-12	\$ 201	\$ 300	\$ 300	0%
UTILITIES	10-510-13	\$ 7,376	\$ 9,000	\$ 9,000	0%
TRAVEL	10-510-14	\$ 298	\$ 400	\$ 400	0%
MTCE. & REPAIR - BLDG.	10-510-15	\$ 1,782	\$ 17,000	\$ 3,000	-82%
MTCE. & REPAIR - EQUIP.	10-510-16	\$ 3,507	\$ 4,200	\$ 4,200	0%
MTCE. & REPAIR - VEHICLES	10-510-17	\$ 19,664	\$ 13,000	\$ 12,000	-8%
SAFETY - OSHA REQUIRED	10-510-20	\$ 268	\$ 300	\$ 300	0%
ADVERTISING	10-510-26	\$ 100	\$ 150	\$ 150	0%
AUTO SUPPLIES	10-510-31	\$ 26,668	\$ 29,500	\$ 29,500	0%
SUPPLIES & MATERIALS	10-510-33	\$ 8,148	\$ 9,500	\$ 8,000	-16%
UNIFORMS	10-510-36	\$ 4,514	\$ 4,700	\$ 4,500	-4%
CONTRACTED SERVICES	10-510-45	\$ 12,268	\$ 18,000	\$ 19,000	6%
K-9 CARE	10-510-47	\$ -	\$ -	\$ -	0%
DRUG BUY MONEY	10-510-49	\$ 2,691	\$ 3,000	\$ 2,500	-17%
MISCELLANEOUS	10-510-57	\$ 1,723	\$ 2,500	\$ 2,000	-20%
YOUTH DRUG EDUCATION	10-510-60	\$ -	\$ 100	\$ 100	0%
CAPITAL OUTLAY - OTHER	10-510-73	\$ 69,534	\$ 25,000	\$ 34,000	36%
CAP OUTLAY EQUIP	10-510-74	\$ 5,542	\$ 12,400	\$ 13,900	12%
CAP.OUT.-NON-CAPITAL	10-510-75	\$ 7,672	\$ 6,200	\$ 6,800	10%
Total		\$ 1,153,267	\$ 1,186,005	\$ 1,175,410	-1%

Public Safety Account Description	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
UTILITIES	10-512-13	\$ 287	\$ 350	\$ 350	0%
MTCE & REPAIR EQUIPMENT	10-512-16	\$ 760	\$ 1,325	\$ 1,325	0%
SUPPLIES/MATERIALS	10-512-33	\$ -	\$ -	\$ -	0%
CAP. OUTLAY - EQUIP.	10-512-74	\$ -	\$ -	\$ -	0%
REFUND/FIRE DEPT.	10-512-91	\$ -	\$ -	\$ -	0%
Total		\$ 1,047	\$ 1,675	\$ 1,675	0%

TRANSPORTATION

Streets and Highways Account Description	Account Number	FY 2018- 19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
SALARIES	10-560-02	\$ 74,693	\$ 74,650	\$ 84,200	13%
LIFE, AD&D, LTD	10-560-03	\$ 387	\$ 350	\$ 460	31%
PROFESSIONAL SERVICES	10-560-04	\$ 10,566	\$ 7,648		-100%
FICA	10-560-05	\$ 5,421	\$ 5,790	\$ 6,530	13%
GIS/ HEALTH INSURANCE	10-560-06	\$ 12,538	\$ 14,600	\$ 14,600	0%
RETIREMENT (MATCH)	10-560-07	\$ 5,706	\$ 6,760	\$ 8,600	27%
401K	10-560-08	\$ 2,703	\$ 3,760	\$ 4,220	12%
YMCA WELLNESS PROGRAM	10-560-09	\$ 144	\$ 144	\$ 144	0%
TRAINING	10-560-10	\$ 100	\$ 400	\$ 300	-25%
TELE/POSTAGE	10-560-11	\$ 859	\$ 900	\$ 1,000	11%
UTILITIES	10-560-13	\$ 42,565	\$ 54,000	\$ 50,000	-7%
TRAVEL	10-560-14	\$ -	\$ 350	\$ 200	-43%
MTCE. - BLDG. & GROUNDS	10-560-15	\$ 50,000	\$ 60,000	\$ 74,000	23%
MTCE. & REPAIR - EQUIP.	10-560-16	\$ 2,848	\$ 3,000	\$ 3,000	0%
MTCE. & REPAIR - TRUCKS	10-560-17	\$ 884	\$ 2,000	\$ 2,000	0%
SAFETY - OSHA REQUIRED	10-560-20	\$ 578	\$ 700	\$ 600	-14%
AUTO SUPPLIES	10-560-31	\$ 3,656	\$ 5,000	\$ 4,000	-20%
SUPPLIES & MATERIALS	10-560-33	\$ 2,260	\$ 2,000	\$ 2,000	0%
UNIFORMS	10-560-36	\$ 1,365	\$ 1,300	\$ 850	-35%
CONTRACTED SERVICES	10-560-45	\$ 4,701	\$ 13,800	\$ 5,000	-64%
MISCELLANEOUS	10-560-57	\$ 190	\$ 250	\$ 250	0%
CAPITAL OUTLAY - LAND PURCH	10-560-71	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-560-74	\$ -	\$ 2,000	\$ 2,000	0%
CAP.OUT.-NON-CAPITAL	10-560-75	\$ -	\$ 500	\$ 500	0%
Total		\$ 222,165	\$ 259,902	\$ 264,454	2%

Powell Bill Account Description	Account Number	FY 2018- 19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
PROFESSIONAL SERVICES	10-570-04	\$ -	\$ 4,000	\$ 1,000	-75%
MAINTENANCE - STREETS	10-570-15	\$ 68,449	\$ 58,295	\$ 66,000	13%
MTCE. & REPAIR - EQUIP.	10-570-16	\$ 6,508	\$ 5,500	\$ 5,000	-9%
MTCE. & REPAIR - TRUCKS	10-570-17	\$ 3,344	\$ 4,500	\$ 4,000	-11%
AUTO SUPPLIES	10-570-31	\$ 4,324	\$ 5,500	\$ 4,500	-18%
SUPPLIES & MATERIALS	10-570-33	\$ 1,555	\$ 3,500	\$ 3,500	0%
MISCELLANEOUS	10-570-57	\$ -	\$ -	\$ -	0%
CAP. OUTLAY - OTH. IMPVT.	10-570-73	\$ -	\$ 10,000	\$ -	-100%
CAPITAL OUTLAY - EQUIP.	10-570-74	\$ -	\$ -	\$ 2,000	100%
CAP.OUT.-NON-CAPITAL	10-570-75	\$ -	\$ -	\$ -	0%
Total		\$ 84,180	\$ 91,295	\$ 86,000	-6%

ENVIRONMENTAL PROTECTION

Sanitation Department Account Description	Account Number	FY 2018- 19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 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	\$ -	\$ 300	\$ 300	0%
MTCE. & REPAIR - TRUCK	10-580-17	\$ 345	\$ 400	\$ 400	0%
SAFETY - OSHA REQUIRED	10-580-20	\$ -	\$ -	\$ -	0%
AUTO SUPPLIES	10-580-31	\$ -	\$ 150	\$ 150	0%
SUPPLIES & MATERIALS	10-580-33	\$ -	\$ 50	\$ 50	0%
UNIFORMS	10-580-36	\$ -		\$ -	0%
CONT. SERV. - RECYCLING	10-580-44	\$ 37,767	\$ 39,500	\$ 40,900	4%
CONT. SERV. - DUMPSTERS	10-580-45	\$ 181,866	\$ 201,000	\$ 208,100	4%
TIPPING FEES	10-580-49	\$ 1,392	\$ 1,750	\$ 1,750	0%
MISCELLANEOUS	10-580-57	\$ -			0%
CAP. OUTLAY - EQUIP.	10-580-74	\$ -			0%
Total		\$ 221,370	\$ 243,150	\$ 251,650	3%

CULTURE AND RECREATION

Hinshaw Gardens Account Description	Account Number	FY 2018- 19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
SALARIES	10-621-02	\$ 4,312	\$ 3,500	\$ 4,000	14%
FICA	10-621-05	\$ 320	\$ 275	\$ 315	15%
UTILITIES	10-621-13	\$ 235	\$ 375	\$ 400	7%
MTCE. - BLDG. & GROUNDS	10-621-15	\$ 220	\$ 550	\$ 550	0%
MTCE. EQUIPMENT	10-621-16	\$ 315	\$ 250	\$ 250	0%
MTCE & REPAIR - BUILDINGS	10-621-17	\$ -	\$ -	\$ -	0%
MOWER SUPPLIES	10-621-31	\$ 142	\$ 175	\$ 175	0%
SUPPLIES & MATERIALS	10-621-33	\$ 108	\$ 100	\$ 125	25%
INSURANCE	10-621-54	\$ -	\$ -	\$ -	0%
MISC.	10-621-57	\$ 53	\$ 125	\$ 125	0%
CAP. OUTLAY OTHER	10-621-73	\$ -	\$ -	\$ -	0%
CAPTIAL OUTLAY EQUIPMENT	10-621-74	\$ -	\$ -	\$ -	0%
Total		\$ 5,705	\$ 5,350	\$ 5,940	11%

Recreation Account Description	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
SALARY	10-620-02	\$ 18,995	\$ 19,390	\$ 19,975	3%
LIFE	10-620-03	\$ 116	\$ 145	\$ 140	-3%
PROFESSIONAL SERVICES	10-620-04	\$ 3,050	\$ -		0%
FICA	10-620-05	\$ 1,426	\$ 620	\$ 630	2%
GIS/ HEALTH INSURANCE	10-620-06	\$ 4,149	\$ 5,200	\$ 4,924	-5%
RETIREMENT (MATCH)	10-620-07	\$ 1,454	\$ 1,765	\$ 2,050	16%
401K	10-620-08	\$ -	\$ 975	\$ 1,005	3%
YMCA WELLNESS PROGRAM	10-620-09	\$ -	\$ -	\$ -	0%
UTILITIES	10-620-13	\$ 5,021	\$ 6,000	\$ 6,000	0%
MAINTENANCE - GROUNDS	10-620-15	\$ 1,894	\$ 2,000	\$ 2,000	0%
MTCE. & REPAIR - EQUIP.	10-620-16	\$ 106	\$ 800	\$ 800	0%
PUB. ASSIST. TR. PK.	10-620-19	\$ -	\$ -	\$ -	0%
SUPPLIES AND MATERIALS	10-620-33	\$ 707	\$ 1,000	\$ 1,000	0%
CONTRACTED SERVICES	10-620-45	\$ 8,291	\$ 8,400	\$ 8,400	0%
PARK EVENTS	10-620-47	\$ 4,399	\$ 2,150	\$ 1,800	-16%
INSURANCE	10-620-54	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	10-620-57	\$ 88	\$ 100	\$ 100	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	\$ 191,528		\$ 15,000	100%
CAPITAL OUTLAY - EQUIP.	10-620-74	\$ -	\$ 2,500	\$ 2,500	0%
CAP.OUT.-NON-CAPITAL	10-620-75	\$ -	\$ 500	\$ 500	0%
SPECIAL APPROPRIATIONS	10-620-92	\$ -	\$ -	\$ -	0%
Total		\$ 241,223	\$ 51,545	\$ 66,824	30%

SPECIAL APPROPRIATIONS

Special Appropriations Account Description	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
CONT. TO CAP.PROJ - 69 - MAINSTREET SIDEWALK	10-690-69	\$ 70,525	\$ 30,000	\$ 30,000	0%
DEBT SERVICE - TOWN PARK	10-690-81	\$ 56,836	\$ 55,100	\$ 53,300	-3%
DEBT SERVICE - PARKING LOT	10-690-82	\$ -			0%
4TH OF JULY FIREWORKS	10-690-88	\$ 4,500	\$ 4,800	\$ -	-100%
CONT. TO COMM. COLLEGE	10-690-89	\$ 25,000	\$ 25,000		-100%
YMCA	10-690-90	\$ 1,000	\$ 1,000	\$ 40,000	3900%
LIBRARY	10-690-93	\$ 3,000	\$ 3,000	\$ 3,000	0%
CONT. TO MOUNTAIN VALLEY HOSPICE	10-690-94	\$ 20,000	\$ 20,000	\$ 20,000	0%
YADKIN CO. ARTS COUNCIL	10-690-97	\$ 15,000	\$ 15,000	\$ 15,000	0%
Total		\$ 195,861	\$ 153,900	\$ 161,300	5%

MISCELLANEOUS

Non-Departmental Account Description	Account Number	FY 2018- 19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
RETIREE OPEB STIPEND	10-660-02	\$ 16,800	\$ 25,200	\$ 25,200	0%
FICA FOR RETIREE HEALTH STIPEND	10-660-05	\$ 1,242	\$ 1,960	\$ 1,960	0%
N. C. SALES TAX	10-660-37	\$ 4,505	\$ 4,800	\$ 5,200	8%
COUNTY SALES TAX	10-660-39	\$ 1,939	\$ 2,000	\$ 2,300	15%
FOOD TAX	10-660-40	\$ 10	\$ 15	\$ 15	0%
CREDIT CARD FEES	10-660-41	\$ 1,642	\$ 1,600	\$ 1,650	3%
BANK FEES	10-660-42	\$ 902	\$ 1,500	\$ 1,500	0%
1% UNEMPLOYMENT TAX	10-660-43	\$ 191	\$ 500	\$ 500	0%
UPDATED TAX VALUE REFUNDS	10-660-46	\$ -	\$ -	\$ -	0%
YADKINVILLE TDA	10-660-49	\$ 34,397	\$ 35,000	\$ 38,000	9%
INSURANCE & BONDS	10-660-54	\$ 36,524	\$ 41,900	\$ 44,000	5%
MISC. & FIRE INSPECTION	10-660-57	\$ -	\$ -	\$ -	0%
Total		\$ 98,152	\$ 114,475	\$ 120,325	5%

Contingency Account Description	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 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 Fund: 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 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
INTEREST ON INVESTMENTS	30-329-00	\$ 6,190	\$ 3,200	\$ 5,000	56%
MISCELLANEOUS	30-335-00	\$ 3,081	\$ -	\$ -	0%
WATER PLANT RESERVOIR LAWSUITE	30-335-01	\$ -	\$ -		0%
CREDIT CARD CONVENIENCE FEES	30-353-00	\$ 2,035	\$ 1,600	\$ 1,000	-38%
W/S ADMINISTRATIVE FEES	30-354-00	\$ -	\$ -	\$ -	0%
COUNTY W/S ADMIN/UTILITY FEES	30-355-00	\$ 8,779	\$ 7,000	\$ 8,500	21%
COUNTY W/S LINE LABOR (NON CASH)	30-356-00	\$ 6,563	\$ 15,000	\$ 5,100	-66%
TAX REFUNDS	30-367-00	\$ 20,132	\$ 28,000	\$ 15,000	-46%
FED. EXCISE GAS TAX	30-367-01	\$ -	\$ -	\$ -	0%
TESTING	30-369-00	\$ 1,348	\$ 4,500	\$ 1,400	-69%
COUNTY UTILITIES - WATER	30-370-00	\$ 25,405	\$ 26,000	\$ 26,000	0%
COUNTY UTILITIES - SEWER	30-370-01	\$ 51,610	\$ 43,000	\$ 49,000	14%
COUNTY WATER/SEWER SERVICE	30-371-00	\$ -	\$ -	\$ -	0%
UTILITIES: WATER	30-371-01	\$ 1,278,632	\$ 1,175,000	\$ 1,275,000	9%
UTILITIES: SEWER	30-371-02	\$ 1,144,743	\$ 1,000,000	\$ 1,140,000	14%
SEWER SURCHARGE	30-372-00	\$ 3,000	\$ 2,000	\$ 100	-95%
TAPS & CONNECTION FEES	30-373-00	\$ 15,071	\$ 5,000	\$ 8,000	60%
COUNTY TAPS & CONNECTIONS FEES	30-373-01	\$ -	\$ -	\$ -	0%
COUNTY SEWER CHARGES	30-374-00	\$ -	\$ -	\$ -	0%
COUNTY WATER CHARGES	30-374-01	\$ 30	\$ 30	\$ 30	0%
RECONNECTION FEES	30-375-00	\$ 4,030	\$ 3,500	\$ 1,700	-51%
LATE CHARGES	30-375-01	\$ 9,376	\$ 6,600	\$ 8,497	29%
BACKFLOW DEVICE/LABOR	30-376-00	\$ -	\$ -	\$ -	0%
SALE OF MATERIALS	30-381-00	\$ 2,860	\$ 1,800	\$ 3,000	67%
SALE OF EQUIPMENT	30-382-00	\$ -	\$ -	\$ 2,000	100%
SALE OF LAND	30-382-01	\$ -	\$ -	\$ -	0%
SALE OF FIXED ASSETS	30-383-00	\$ -	\$ -	\$ -	0%
CONTR FROM YADKIN COUNTY	30-397-00	\$ -	\$ -	\$ -	0%
TRANS. FROM GF (LOC. OPT)	30-397-10	\$ -	\$ -	\$ -	0%
TRANS. FROM PROJECT "72"	30-397-72	\$ 25,000	\$ -	\$ -	0%
W/S FUND BALANCE	30-399-00	\$ -	\$ 105,782		-100%
Total Revenues		\$ 2,607,884	\$ 2,428,012	\$ 2,549,327	5%

Expenditures Department	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
ADMINISTRATION	30-720-00	\$ 284,357	\$ 353,573	\$ 350,543	-1%
WATER PLANT	30-811-04	\$ 495,293	\$ 563,719	\$ 559,510	-1%
SEWER PLANT	30-820-00	\$ 321,225	\$ 341,175	\$ 380,910	12%
LAB AND PRETREATMENT	30-825-00	\$ 116,809	\$ 136,850	\$ 129,160	-6%
WATER AND SEWER OPERATIONS	30-828-00	\$ 590,811	\$ 752,500	\$ 846,874	13%
COUNT WATER/SEWER OPERATIONS	30-830-00	\$ 30,562	\$ 72,290	\$ 62,545	-13%
NON-DEPARTMENTAL	30-660-00	\$ 710,940	\$ 87,905	\$ 99,785	14%
SPECIAL APPROPRIATIONS	30-690-00	\$ -	\$ 120,000	\$ 120,000	0%
CONTINGENCY	30-999-00	\$ -	\$ -	\$ -	0%
Total		\$ 2,549,998	\$ 2,428,012	\$ 2,549,327	5%

ENVIRONMENTAL PROTECTION

Administration Account Description	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
SALARY	30-720-02	\$ 181,450	\$ 226,740	\$ 224,830	-1%
LIFE, AD&D & LTD	30-720-03	\$ 966	\$ 1,150	\$ 1,125	-2%
PROFESSIONAL SERVICES	30-720-04	\$ -	\$ -		0%
FICA	30-720-05	\$ 13,051	\$ 17,580	\$ 17,440	-1%
GIS/ HEALTH INSURANCE	30-720-06	\$ 33,330	\$ 37,580	\$ 38,950	4%
RETIREMENT (MATCH)	30-720-07	\$ -	\$ 20,440	\$ 22,960	12%
401K	30-720-08	\$ 8,856	\$ 11,345	\$ 11,250	-1%
YMCA WELLNESS PROGRAM	30-720-09	\$ 156	\$ 288	\$ 288	0%
TRAINING	30-720-10	\$ 235	\$ 300	\$ 300	0%
TELEPHONE & POSTAGE	30-720-11	\$ 7,042	\$ 7,500	\$ 7,500	0%
PRINTING	30-720-12	\$ -	\$ 100	\$ 100	0%
TRAVEL	30-720-14	\$ -	\$ 200	\$ 200	0%
MTCE. & REPAIR - EQUIP.	30-720-16	\$ -	\$ 500	\$ 500	0%
MTC & REPAIR VEHICLE	30-720-17	\$ 2,528	\$ 500	\$ 500	0%
SAFETY - OSHA REQUIRED	30-720-20	\$ 209	\$ 300	\$ 300	0%
ADVERTISING	30-720-26	\$ -	\$ -	\$ -	0%
AUTO SUPPLIES	30-720-31	\$ 1,321	\$ 2,000	\$ 2,400	20%
SUPPLIES & MATERIALS	30-720-33	\$ 4,628	\$ 5,000	\$ 5,000	0%
UNIFORMS	30-720-36	\$ 735	\$ 750	\$ 300	-60%
CONTRACTED SERVICES	30-720-45	\$ 14,464	\$ 13,500	\$ 14,000	4%
MISCELLANEOUS	30-720-57	\$ 246	\$ 300	\$ 300	0%
CAPITAL OUTLAY - EQUIP.	30-720-74	\$ -	\$ 6,500	\$ 1,800	-72%
CAP. OUT. - NON CAPITAL	30-720-75	\$ 151	\$ 1,000	\$ 500	-50%
PENSION EXPENSE	30-720-99	\$ 14,990			0%
Total		\$ 284,357	\$ 353,573	\$ 350,543	-1%

ENVIRONMENTAL PROTECTION

Water Plant Account Description	Account Number	FY 2018- 19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
SALARIES	30-811-02	\$ 191,617	\$ 199,325	\$ 204,080	2%
LIFE, AD&D & LTD	30-811-03	\$ 921	\$ 1,190	\$ 1,190	0%
PROFESSIONAL SERVICES	30-811-04	\$ -	\$ -	\$ -	0%
FICA	30-811-05	\$ 14,376	\$ 15,460	\$ 15,830	2%
GIS/ HEALTH INSURANCE	30-811-06	\$ 33,375	\$ 37,580	\$ 38,950	4%
RETIREMENT (MATCH)	30-811-07	\$ -	\$ 17,950	\$ 20,845	16%
401K	30-811-08	\$ 7,220	\$ 9,970	\$ 10,215	2%
YMCA WELLNESS PROGRAM	30-811-09	\$ -	\$ 144	\$ -	-100%
EMPLOYEE TRAINING	30-811-10	\$ 200	\$ 500	\$ 500	0%
TELEPHONE & POSTAGE	30-811-11	\$ 2,599	\$ 2,600	\$ 3,000	15%
PRINTING	30-811-12	\$ -	\$ 100	\$ 100	0%
UTILITIES	30-811-13	\$ 70,879	\$ 84,000	\$ 84,000	0%
TRAVEL	30-811-14	\$ -	\$ 600	\$ 600	0%
MTCE. & REPAIR - BLDG.	30-811-15	\$ 53	\$ 4,100	\$ 22,000	437%
MTCE. & REPAIR - EQUIP.	30-811-16	\$ 15,580	\$ 40,000	\$ 20,000	-50%
MTCE. & REPAIR - VEHICLE	30-811-17	\$ 28	\$ 500	\$ 500	0%
SAFETY - OSHA REQUIRED	30-811-20	\$ 1,006	\$ 900	\$ 1,000	11%
AUTO SUPPLIES	30-811-31	\$ 1,564	\$ 2,500	\$ 2,000	-20%
SUPPLIES & MATERIALS	30-811-33	\$ 5,713	\$ 4,000	\$ 6,000	50%
CHEMICALS	30-811-34	\$ 98,482	\$ 80,000	\$ 85,000	6%
UNIFORMS	30-811-36	\$ 2,639	\$ 1,800	\$ 1,400	-22%
CONTRACTED SERVICES	30-811-45	\$ 26,836	\$ 29,200	\$ 25,000	-14%
PERMITS	30-811-53	\$ 1,560	\$ 1,800	\$ 1,800	0%
INSURANCE	30-811-54	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	30-811-57	\$ 325	\$ 400	\$ 400	0%
CAP. OUTLAY - OTH. IMPVT.	30-811-73	\$ 4,490	\$ 22,000	\$ 8,800	-60%
CAPITAL OUTLAY - EQUIP.	30-811-74	\$ -	\$ 6,100	\$ 5,300	-13%
CAP. OUT. - NON CAPITAL	30-811-75	\$ -	\$ 1,000	\$ 1,000	0%
PENSION EXPENSE	30-811-99	\$ 15,830			0%
Total		\$ 495,293	\$ 563,719	\$ 559,510	-1%

ENVIRONMENTAL PROTECTION

Sewer Plant Account Description	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
SALARIES	30-820-02	\$ 79,936	\$ 80,425	\$ 83,450	4%
LIFE, AD&D & LTD	30-820-03	\$ 402	\$ 485	\$ 485	0%
PROFESSIONAL SERVICES	30-820-04	\$ -	\$ -		0%
FICA	30-820-05	\$ 5,829	\$ 6,240	\$ 6,470	4%
GIS/ HEALTH INSURANCE	30-820-06	\$ 12,538	\$ 14,600	\$ 14,600	0%
RETIREMENT (MATCH)	30-820-07	\$ -	\$ 7,245	\$ 8,525	18%
401K	30-820-08	\$ 3,866	\$ 4,030	\$ 4,180	4%
YMCA WELLNESS PROGRAM	30-820-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-820-10	\$ 75	\$ 300	\$ 850	183%
TELEPHONE & POSTAGE	30-820-11	\$ 1,135	\$ 1,200	\$ 1,500	25%
PRINTING	30-820-12	\$ 270	\$ 300	\$ 350	17%
UTILITIES	30-820-13	\$ 80,366	\$ 84,000	\$ 85,000	1%
TRAVEL	30-820-14	\$ -	\$ 500	\$ 650	30%
MTCE. & REPAIR - BLDG.	30-820-15	\$ 1,035	\$ 1,000	\$ 22,000	2100%
MTCE. & REPAIR - EQUIP.	30-820-16	\$ 26,496	\$ 36,800	\$ 38,000	3%
MTCE. & REPAIR - VEHICLES	30-820-17	\$ 45	\$ 500	\$ 1,000	100%
SAFETY - OSHA REQUIRED	30-820-20	\$ 314	\$ 400	\$ 400	0%
AUTO SUPPLIES	30-820-31	\$ 4,706	\$ 3,000	\$ 3,000	0%
SUPPLIES & MATERIALS	30-820-33	\$ 1,734	\$ 2,500	\$ 3,500	40%
CHEMICALS	30-820-34	\$ 23,903	\$ 25,000	\$ 25,000	0%
UNIFORMS	30-820-36	\$ 1,152	\$ 1,200	\$ 800	-33%
CONTRACTED SERVICES	30-820-45	\$ 38,795	\$ 54,600	\$ 54,500	0%
PERMITS	30-820-53	\$ 4,375	\$ 4,600	\$ 4,600	0%
MISCELLANEOUS	30-820-57	\$ 235	\$ 250	\$ 250	0%
CAPITAL OUTLAY-OTHER	30-820-73	\$ 26,870	\$ 1,000	\$ 5,000	400%
CAPITAL OUTLAY - EQUIP.	30-820-74	\$ 431	\$ 10,500	\$ 16,300	55%
CAP. OUT. - NON CAPITAL	30-820-75	\$ 112	\$ 500	\$ 500	0%
PENSION EXPENSE	30-820-99	\$ 6,604			0%
Total		\$ 321,225	\$ 341,175	\$ 380,910	12%

ENVIRONMENTAL PROTECTION

Lab and Pretreatment Account Description	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
SALARY	30-825-02	\$ 74,165	\$ 75,000	\$ 77,250	3%
LIFE, AD&D & LTD	30-825-03	\$ 395	\$ 470	\$ 475	1%
PROFESSIONAL SERVICES	30-825-04	\$ -	\$ -		0%
FICA	30-825-05	\$ 5,383	\$ 5,820	\$ 5,995	3%
GIS/ HEALTH INSURANCE	30-825-06	\$ 12,493	\$ 14,600	\$ 14,600	0%
RETIREMENT (MATCH)	30-825-07	\$ -	\$ 6,755	\$ 7,895	17%
401K	30-825-08	\$ 3,531	\$ 3,755	\$ 3,870	3%
YMCA WELLNESS PROGRAM	30-825-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-825-10	\$ 75	\$ 100	\$ 100	0%
POSTAGE	30-825-11	\$ -	\$ 75	\$ 75	0%
PRINTING	30-825-12	\$ -	\$ 50	\$ 50	0%
TRAVEL	30-825-14	\$ -	\$ 100	\$ 100	0%
MTCE. & REPAIR - EQUIP.	30-825-16	\$ -	\$ 500	\$ 500	0%
MTCE. & REPAIR - VEHICLE	30-825-17	\$ 83	\$ 500	\$ 400	-20%
SAFETY - OSHA REQUIRED	30-825-20	\$ 314	\$ 350	\$ 350	0%
ADVERTISING	30-825-26	\$ -	\$ 100	\$ 50	-50%
AUTO SUPPLIES	30-825-31	\$ 162	\$ 300	\$ 200	-33%
SUPPLIES & MATERIALS	30-825-33	\$ 3,982	\$ 4,500	\$ 5,000	11%
CHEMICALS	30-825-34	\$ 3,897	\$ 5,500	\$ 5,000	-9%
UNIFORMS	30-825-36	\$ 1,267	\$ 1,100	\$ 1,350	23%
CONTRACTED SERVICES	30-825-45	\$ 2,507	\$ 2,200	\$ 2,000	-9%
DUES & SUBSCRIPTIONS	30-825-53	\$ 25	\$ 125	\$ 100	-20%
PERMITS	30-825-54	\$ 1,805	\$ 1,850	\$ 2,200	19%
MISCELLANEOUS	30-825-57	\$ 50	\$ 100	\$ 100	0%
CAPITAL OUTLAY - EQUIP.	30-825-74	\$ -	\$ 12,500	\$ 1,000	-92%
CAP. OUT. - NON CAPITAL	30-825-75	\$ 548	\$ 500	\$ 500	0%
PENSION EXPENSE	30-825-99	\$ 6,127		\$ -	0%
Total		\$ 116,809	\$ 136,850	\$ 129,160	-6%

ENVIRONMENTAL PROTECTION

Water and Sewer Operations Account Description	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
SALARY	30-828-02	\$ 279,301	\$ 341,180	\$ 327,950	-4%
LIFE, AD&D & LTD	30-828-03	\$ 1,628	\$ 2,240	\$ 2,040	-9%
PROFESSIONAL SERVICES	30-828-04	\$ 1,224	\$ -	\$ -	0%
FICA	30-828-05	\$ 20,478	\$ 26,450	\$ 25,425	-4%
GIS/ HEALTH INSURANCE	30-828-06	\$ 54,401	\$ 75,155	\$ 77,800	4%
RETIREMENT (MATCH)	30-828-07	\$ 204	\$ 30,710	\$ 33,490	9%
401K	30-828-08	\$ 13,668	\$ 17,065	\$ 16,400	-4%
YMCA WELLNESS PROGRAM	30-828-09	\$ -	\$ -	\$ 144	100%
EMPLOYEE TRAINING	30-828-10	\$ 1,120	\$ 1,500	\$ 2,000	33%
TELE./POSTAGE	30-828-11	\$ 8,299	\$ 9,000	\$ 9,000	0%
PRINTING	30-828-12	\$ 270	\$ 300	\$ 325	8%
UTILITIES	30-828-13	\$ 24,938	\$ 26,000	\$ 26,000	0%
TRAVEL	30-828-14	\$ -	\$ 1,000	\$ 1,200	20%
MTCE. & REPAIR - BLDGS.	30-828-15	\$ -	\$ 1,500	\$ 1,500	0%
MTCE. & REPAIR - EQUIP.	30-828-16	\$ 38,544	\$ 38,000	\$ 38,000	0%
MTCE. & REPAIR - VEHICLE	30-828-17	\$ 6,074	\$ 3,000	\$ 3,500	17%
UTILITY PATCH - REPAIRS	30-828-18	\$ 10,022	\$ 12,000	\$ 12,000	0%
SAFETY - OSHA REQUIRED	30-828-20	\$ 2,348	\$ 1,800	\$ 1,800	0%
AUTO SUPPLIES	30-828-31	\$ 15,830	\$ 15,000	\$ 15,000	0%
SUPPLIES & MATERIALS	30-828-33	\$ 26,278	\$ 30,000	\$ 30,000	0%
UNIFORMS	30-828-36	\$ 4,834	\$ 4,600	\$ 3,500	-24%
CONTRACTED SERVICES	30-828-45	\$ 44,087	\$ 50,000	\$ 52,000	4%
COUNTY UTILITY LINE EXPENSES	30-828-48	\$ -	\$ -	\$ -	0%
PERMITS	30-828-53	\$ 2,021	\$ 2,300	\$ 2,300	0%
MISCELLANEOUS	30-828-57	\$ 739	\$ 700	\$ 700	0%
PURCHASE OF LAND	30-828-71	\$ -	\$ -	\$ -	0%
CAP. OUTLAY - OTH. IMPVTS	30-828-73	\$ 10,000	\$ 12,000	\$ 125,000	942%
CAPITAL OUTLAY - EQUIP.	30-828-74	\$ 838	\$ 1,000	\$ 31,300	3030%
CAPITAL OUTLAY - NON CAPITAL	30-828-75	\$ -	\$ 50,000	\$ 8,500	195%
PENSION EXPENSE	30-828-99	\$ 23,665	\$ -	\$ -	0%
Total		\$ 590,811	\$ 752,500	\$ 846,874	13%

ENVIRONMENTAL PROTECTION

COUNTY Water and Sewer Operations Account Description	Account Number	FY 2018- 19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
SALARY	30-830-02	\$ 7,149	\$ 11,600	\$ 12,100	4%
LIFE, AD&D & LTD	30-830-03	\$ -	\$ -	\$ -	0%
PROFESSIONAL SERVICES	30-830-04	\$ 200	\$ -	\$ -	0%
FICA	30-830-05	\$ 547	\$ 905	\$ 945	4%
GIS/ HEALTH INSURANCE	30-830-06	\$ -	\$ -	\$ -	0%
RETIREMENT (MATCH)	30-830-07	\$ -	\$ 1,050	\$ 1,240	18%
401K	30-830-08	\$ 322	\$ 585	\$ 610	4%
YMCA WELLNESS PROGRAM	30-830-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-830-10	\$ -	\$ 500	\$ 500	0%
TELE./POSTAGE	30-830-11	\$ 738	\$ 1,000	\$ 500	-50%
PRINTING	30-830-12	\$ -	\$ 100	\$ 100	0%
UTILITIES	30-830-13	\$ 7,249	\$ 8,500	\$ 8,500	0%
TRAVEL	30-830-14	\$ -	\$ 350	\$ 350	0%
MTCE. & REPAIR - BLDGS.	30-830-15	\$ -	\$ 500	\$ 1,000	100%
MTCE. & REPAIR - EQUIP.	30-830-16	\$ 2,264	\$ 20,000	\$ 2,000	-90%
MTCE. & REPAIR - VEHICLE	30-830-17	\$ -	\$ -	\$ -	0%
UTILITY PATCH - REPAIRS	30-830-18	\$ 253	\$ 5,000	\$ 5,000	0%
SAFETY - OSHA REQUIRED	30-830-20	\$ -	\$ 300	\$ 300	0%
AUTO SUPPLIES	30-830-31	\$ 3,333	\$ 4,000	\$ 4,000	0%
SUPPLIES & MATERIALS	30-830-33	\$ 3,436	\$ 1,000	\$ 1,000	0%
UNIFORMS	30-830-36	\$ -	\$ 200	\$ 200	0%
CONTRACTED SERVICES	30-830-45	\$ 1,789	\$ 2,500	\$ 2,500	0%
EQUIPMENT RENTAL	30-830-48	\$ 3,281	\$ 12,000	\$ 12,000	0%
PERMITS	30-830-53	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	30-830-57	\$ -	\$ 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	\$ 1,000	0%
CAP. OUT. - NON CAPITAL	30-830-75		\$ 1,000	\$ 8,500	750%
Total		\$ 30,562	\$ 72,290	\$ 62,545	-13%

MISCELLANEOUS

Non-Departmental Account Description	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
RETIREE OPEB STIPEND	30-660-02	\$ -	\$ -	\$ 15,575	100%
FICA FOR RETIREE OPEB STIPEND	30-660-05	\$ -	\$ -	\$ -	0%
N. C. SALES TAX	30-660-37	\$ 24,173	\$ 20,000	\$ 18,000	-10%
COUNTY SALES TAX	30-660-39	\$ 10,238	\$ 8,500	\$ 7,600	-11%
FOOD TAX	30-660-40	\$ 0	\$ 5	\$ 10	100%
CREDIT CARD FEES	30-660-41	\$ 4,779	\$ 4,200	\$ 5,200	24%
BANK FEES	30-660-42	\$ 160	\$ 900	\$ 900	0%
1% UNEMPLOYMENT TAX	30-660-43	\$ 191	\$ 500	\$ 500	0%
INSURANCE & BONDS	30-660-53	\$ 46,759	\$ 53,800	\$ 52,000	-3%
OTHER	30-660-54	\$ -	\$ -	\$ -	0%
DEPRECIATION	30-660-59	\$ 624,641	\$ -	\$ -	0%
Total		\$ 710,940	\$ 87,905	\$ 99,785	14%

SPECIAL APPROPRIATIONS

Special Appropriations Account Description	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
CONT. CAP. PROJ. W/P	30-690-61	\$ -	\$ -		0%
CONT. CAP. PROJ. - 67 DAM REHAB	30-690-67	\$ -	\$ -		0%
TRANS. TO PRJ 72 - SEWER LINE EXT	30-690-72	\$ -	\$ -		0%
TRANS. TO PRJ 73 - 601 water/sewer betterment cost	30-690-73	\$ -	\$ 120,000	\$ 120,000	0%
BOND PRINCIPAL	30-690-81	\$ -	\$ -		0%
CONT. CAP PROJ - 69 W.MAIN ST SEWER	30-690-69	\$ -	\$ -		0%
BOND INTEREST	30-690-82	\$ -	\$ -		0%
BOND FEES	30-690-83	\$ -	\$ -		0%
CONT. TO ECON.DEV.-INDERA MILLS	30-690-90	\$ -	\$ -		0%
CONT. GENERAL FUND	30-690-91	\$ -	\$ -		0%
Total		\$ -	\$ 120,000	\$ 120,000	\$ -

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 started to increase, it has become necessary to dedicate rental fee revenue and Fund Balance towards maintaining the Gardens.

Revenues Account Description	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
INTEREST ON INVESTMENT	51-329-00	\$ 1,806	\$ 1,000	\$ 1,100	10%
RENTS & CONCESSIONS	51-331-00	\$ 225	\$ 225	\$ 225	0%
DONATIONS	51-336-00	\$ -			
FUND BAL. APPROP.	51-399-00	\$ -	\$ 4,125	\$ 4,615	12%
Total Revenues		\$ 2,031	\$ 5,350	\$ 5,940	11%
Expenditures Account Description	Account Number	FY 2018-19 ACTUAL	FY 2019-20 ADOPTED	FY 2020-21 PROPOSED	Percent Change
CONTRIBUTION TO G/F	51-690-91	\$ 5,579	\$ 5,350	\$ 5,940	11%
Total		\$ 5,579	\$ 5,350	\$ 5,940	11%

