

Recommended Town of Yadkinville

FY 2026-2027

DRAFT BUDGET

FISCAL YEAR 2026-2027

June 1, 2026



"A Town in Progress"



TOWN OF YADKINVILLE

“A TOWN IN PROGRESS”

Office of the Town Manager

June 1, 2026

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 2026-2027 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 2026-2027 Budget totals \$7,165,783 for all Town operations, capital improvements, and debt service requirements. This represents an overall increase of approximately \$133,980 or 2% above the FY 2025-2026 Adopted Budget of \$7,031,840.

This Draft Budget recommends no increase in the current property tax rate and a 10% increase in the current water and sewer rates.

HIGHLIGHTS OF THE DRAFT BUDGET

- No tax increase recommended, tax rate to remain at \$0.42 per \$100 assessed value.
- 10% increase in water/sewer rates
- 4% budgeted for salaries increases based on a 0% to 5% merit increase.
- Capital expenditures and investment in equipment to maintain services.
- Special appropriations for funding community organizations.

FUNDS OF THE RECOMMENDED DRAFT 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 2026-2027 Recommended Budget for the General Fund totals \$4,070,940, which represents an approximate decrease of 1% or \$49,290 below the FY 2025-2026 Adopted Budget of \$4,120,230.

This Recommended Budget is balanced with projected expenditures matching projected revenues.

Property Tax

The property tax base is estimated to be \$331,528,196 which represents an increase of approximately 1.5% over FY 2025-2026 amount of \$326,533,530 and is realistically based on information from the Yadkin County Tax Administrator.

This 1.5% tax base increase will provide approximately \$1,445,600 in FY 2026-2027 total property tax revenues based on an assumed collection rate of 97.5%.

This budget proposes maintaining the current tax rate of \$0.42 per \$100 of valuation \$331,528,196.

Water and Sewer Fund

The Water and Sewer Fund revenues fund 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 2026-2027 Recommended Budget for the Water and Sewer Fund totals \$3,094,843.

. This represents an increase of approximately 6% or \$183,231 more than the FY 2025-2026 Adopted Budget of \$2,911,610.

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 are appropriated to the Hinshaw Gardens Department budget.

Since usage and rental fees remain small, \$7,485 of the Garden's fund balance is necessary to ensure there is funding to pay for maintenance costs. The FY 2026-2027 Recommended Budget for the Hinshaw Gardens Fund totals \$7,585 which includes \$3,000 estimated from investment earnings; \$100 estimated from rental fees and \$4,485 from Fund Balance Endowment.

SOURCES OF REVENUE

Ad Valorem Tax (Property Tax)

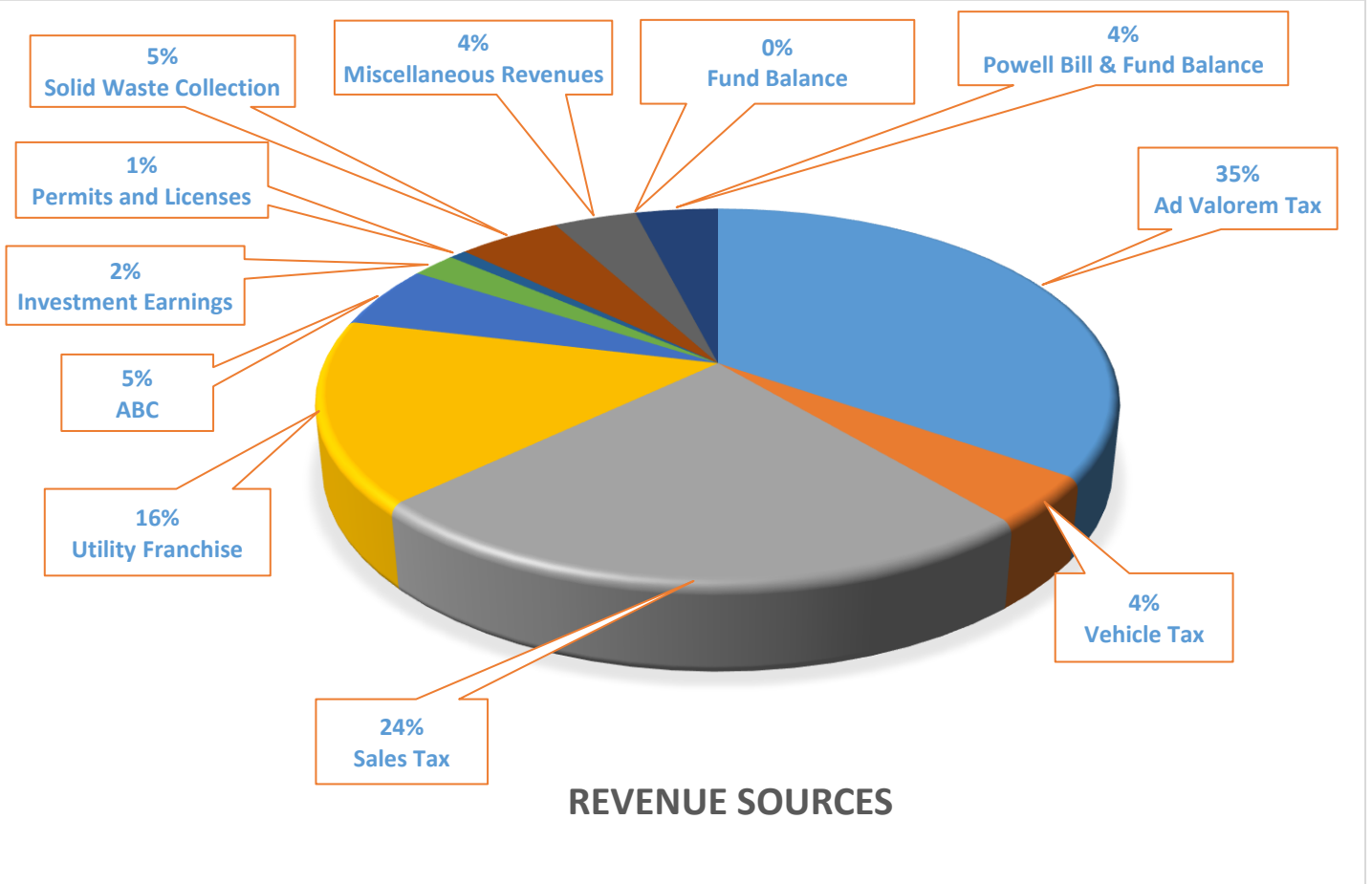
Two characteristics of the property tax distinguish it from other forms of taxation and underlies the methods of determining tax liability and enforcing collection. The first characteristic is that the property tax is levied on property itself, not the owner. The second is that the tax is measured by 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 \$1,445,600 in FY 2026-2027. 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.

This Draft Budget proposes maintaining 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 2026-2027 is \$175,100.



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 \$990,000 in FY 2026-2027, which is an 1% increase from FY 2025-2026 budgeted amount. This is a conservative estimate based on the current earnings. 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. The revenue for the sale of water and treatment of sewer is projected to be \$2,865,500. This, along with interest earned on investments, sales tax refunds, fees, and other minor revenue sources is projected to generate \$3,094,841 of revenue to pay for all water and sewer operations.

Fund Balance Appropriated

The proposed FY 2026-2027 Budget projects that both the General Fund and the Water and Sewer Fund expenditure budgets will be fully funded by the revenue generated without requiring any transfer from their respective fund balance.

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 \$200,000 for FY 2026-2027.

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 services with a new sales tax on telecommunications.

These funds are collected by the State and are distributed to the City based on actual receipts from the providers of these services and commodities within the City limits. This revenue source is expected to be approximately \$650,000 for FY 2026-2027. These are strictly General Fund revenues.

Solid Waste Fee

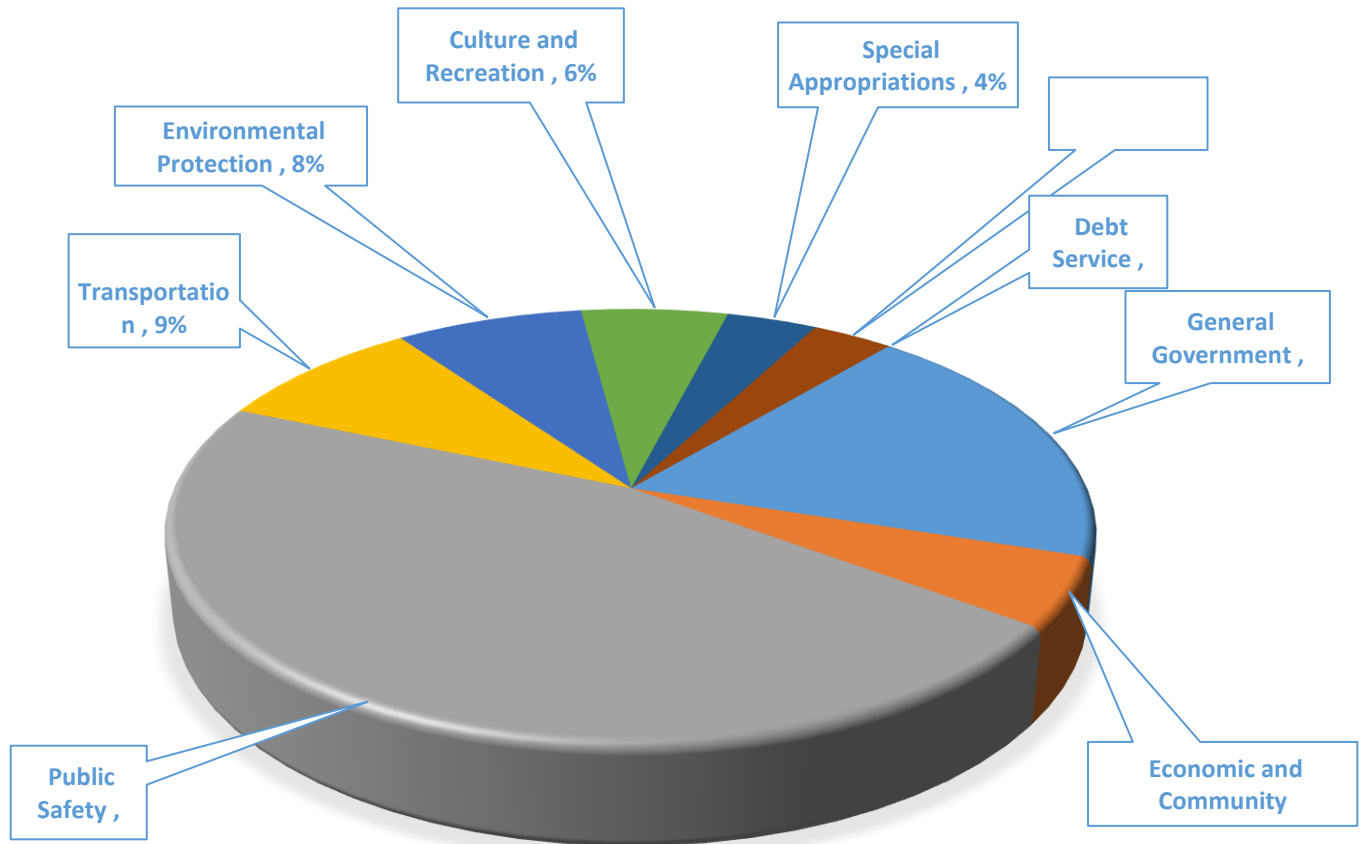
Waste fee will remain the same as FY25-26- at \$15.00 per month with an estimated revenue of \$194,000 for Solid Waste services to maintain providing weekly household garbage collection and bi-weekly collection for recycling services to Town residents.

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 \$115,000 for FY 2026-2027. This is strictly General Fund revenue and restricted for Powell Bill related expenditures.

EXPENDITURES BY FUNCTION



General Government

This function accounts for \$769,7076 or 19% of the total budget. Major expenditures include:

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

Public Safety

This function accounts for \$1,884,624 or 46% of the total budget. Major expenditures include:

- Salaries and benefits
- Health insurance costs

- Two replacement police vehicles
- Equipment
- LEO Special Separation Allowance for Retiring Officers

Transportation

This function accounts for \$355,327 or 9% of the total budget. Major expenditures include:

- \$63,000 for continued resurfacing of Town streets.
- Right of way maintenance mowing.
- Storm drainage maintenance.
- Replace street signs to meet state reflectivity requirements.
- New swing mower.
- Streetlights.

Environmental Protection

This function accounts for \$315,750 or 8% of the total budget. Major expenditures include:

- Trash Collection Service.
- Recycling Collection Service.

Economic and Community Development

This function accounts for \$209,717 or 5% of the total budget. Major expenditures include:

- Planning and zoning administration
- Continued funding of facade grant program at \$20,000
- Business Investment Grant to encourage downtown business growth at \$15,000.

Culture and Recreation

This function accounts for \$247,019 or 6% 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 an Events Planner and expansion of Downtown events.
- Creek erosion repair.

Miscellaneous

This function accounts for \$136,927 or 3% 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 \$152,500 or 4% of the total budget. Major expenditures include:

- Funding for outside agencies: Arts Council, Library, Hands of Hope, YVEDDI and YMCA, Fireworks and Friends of Downtown Yadkinville, and Yadkin County EDP – Childplex.

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 Hunter Gooden, Purchasing and Safety Officer Lee Cook and Chief Scott for their assistance and hard work in helping to prepare this budget.

This budget for FY 2026-2027 is recommended for approval by the Town Board of Commissioners.

Sincerely,

Michael R. Koser,
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, 2026, and ending June 30, 2027:

Ad Valorem Tax	\$	1,445,600
Vehicle Tax	\$	175,100
Sales Tax	\$	990,000
Utility Franchise Fees	\$	669,000
ABC Revenue	\$	200,000
Investment Earnings	\$	95,000
Permits and Licenses	\$	30,000
Solid Waste Collection Fee	\$	194,000
Miscellaneous Revenues	\$	154,535
Fund Balance Appropriated	\$	0
Powell Bill & Fund Balance	\$	175,000
	\$	4,128,235

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, 2026, and ending June 30, 2027:

Governing Body	\$	60,811
Elections	\$	-
Administration	\$	647,465
Planning and Zoning	\$	209,717
Municipal Buildings	\$	38,800
Police Department	\$	1,882,024
Public Safety	\$	2,600
Garage	\$	22,000
Streets and Highways	\$	268,327
Powell Bill	\$	87,000
Sanitation	\$	315,750
Recreation	\$	239,434
Hinshaw Gardens	\$	7,585
Non-Departmental	\$	136,927
Special Appropriations	\$	152,500
Debt Service	\$	0
	\$	4,070,940

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, 2026, and ending June 30, 2027:

Sales and Services	\$	2,865,500
Investment Earnings	\$	90,000
Miscellaneous	\$	139,343
W/S Fund Balance	\$	0
	\$	3,094,843

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, 2026, and ending June 30, 2027:

Administration	\$	202,415
Water Plant	\$	790,412
Sewer Plant	\$	550,383
Lab and Pretreatment	\$	156,635
Water and Sewer Operations	\$	1,232,302
County Water/Sewer Line Operation	\$	54,231
Non-Departmental	\$	108,465
Special Appropriations	\$	0
	\$	\$3,094,843

SECTION 5: It is estimated that the following revenue will be available in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2026, and ending June 30, 2027:

Investment Earnings	\$	3,000
Rents and Concessions	\$	100
Fund Balance Appropriated	\$	4,485
	\$	7,585

SECTION 6: The following amounts will be appropriated in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2026, and ending June 30, 2027:

Transfer to the General Fund	\$	7,485
	\$	7,485

SECTION 7: There is hereby levied a tax at the rate of forty-two cents (\$0.42) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2026, 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 real and personal property for the purposes of taxation of \$331,528,196 and an estimated rate of collection of 97.5%.

SECTION 8: General Fund Fees and Charges for Service

- A. Weekly residential solid waste collection and disposal
1. Base Rate. \$15.00 per month per household on utility bill
 2. Additional Garbage Cans \$10.00 per month
- B. Bulk item pickup over 5 items. \$ 7.00 per item over the 5th item
1. TV – pre-paid before pickup \$10.00
 2. Computer Screen – pre-paid before pickup \$ 6.00
- C. Zoning fees
1. Special Use Permits (BOA) \$ 500.00
 2. Variance Applications (BOA) \$ 400.00
 3. Administrative Appeal (BOA) \$ 300.00
 4. Certificate of Non-Conformity Adj. (BOA) \$ 300.00
 5. Alternative Design Proposal (Planning) \$ 250.00
 6. Zoning Map Amendment (Planning & BOA) \$ 500.00
 7. Conditional Zoning District (Planning & BOA) \$ 500.00
 8. Zoning Text Amendment (Planning & BOA) \$ 500.00
 9. Voluntary Annexation Petition Requests (BOC) \$ 300.00 plus Cost of Advertisement
 10. Re-advertising fee Cost of Advertisement
 11. Single or Two-Family Residential Zoning Permit \$ 75.00
 12. Multi-Family, Non-Residential Zoning Permit \$ 250.00
 13. Residential Zoning Permit (Additions/Remodels/etc) \$ 50.00
 14. Non-Residential Zoning Permit (Additions/etc.) \$ 50.00
 15. Temporary Sign Permit/Banner \$ 20.00
 16. Permanent Sign Permit (mounted and freestanding) \$ 50.00
 17. Change of Panel or Sign Face \$ 20.00
 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. Group Development or Multiple Lot Development \$400.00
 3. Exempt/Recombination Plat (zoning review only) \$ 50.00
 4. Minor Subdivision Plat Review \$ 75.00
 5. Major Subdivision Preliminary Plat Review \$ 250.00
 6. Major Subdivision Final Plat Review \$ 100.00
 7. Conservation Development Site Plan Review \$ 300.00
 8. 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. JD Backhoe	\$ 75.00
5. JCB Backhoe	\$ 75.00
6. CAT Skidsteer-	\$ 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. 6-inch Pump	\$ 75.00
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
23. Mobile Generator	\$ 75.00

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
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N. Property Tax Rate

1. Late Fee.	\$0.42/\$100 assessed value 2% after January 6 ¹
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¹ ¾% each additional month

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

SECTION 9: Enterprise Fees and Rates

A. Testing	
1. Colisure	\$ 100.00
B. Public Utilities	
1. Administrative Fee	50% of labor and materials
2. Credit Card Surcharge (per transaction)	\$ 2.95 Or 3.25%
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	\$ 2,000.00
8. ¾" Water Tap Outside	\$ 4,000.00
9. 1" Water Tap Inside	\$ 2,500.00
10. 1" Water Tap Outside	\$ 5,000.00
11. 1 ½" Water Tap Inside	\$ 4,500.00
12. 1 ½" Water Tap Outside	\$ 9,000.00
13. 2" Water Tap Inside	\$ 5,500.00
14. 2" Water Tap Outside	\$ 11,000.00
15. 4" Sewer Tap Inside ²	\$ 1,500.00
16. 4" Sewer Tap Outside ³	\$ 3,000.00
17. Minimum Monthly Inside Water Rate ⁴	\$ 15.83
18. Next 7,000 Gallons Inside (per each 1,000 gallons)	\$ 4.71
19. Next 10,000 Gallons Inside (per each 1,000 gallons)	\$ 4.44
20. Next 30,000 Gallons Inside (per each 1,000 gallons)	\$ 4.22
21. Next 50,000 Gallons Inside (per each 1,000 gallons)	\$ 3.98
22. Minimum Monthly Outside Water Rate ⁵	\$ 31.65
23. Next 7,000 Gallons Outside (per each 1,000 gallons)	\$ 9.41
24. Next 10,000 Gallons Outside (per each 1,000 gallons)	\$ 8.90
25. Next 30,000 Gallons Outside (per each 1,000 gallons)	\$ 8.47
26. Next 50,000 Gallons Outside (per each 1,000 gallons)	\$ 7.99
27. Sewer Charge.	Additional 105% of water usage charge
28. Yadkin Co. Water/Sewer Line Utility Fee	Monthly Percentage of Revenues
C. Bulk Water Rates by Gallon	
1. 0-1,000	\$ 14.69
2. 1,001 to 5,000	\$ 36.72

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

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

⁴ Up to 3,000 gallons per month

⁵ Up to 3,000 gallons per month

3. 5,001 to 10,000	\$ 73.38
4. 10,001 to 15,000	\$ 110.01
5. 15,001 to 20,000	\$ 146.74
6. 20,001 to 25,000	\$ 183.34
7. 25,001 to 30,000	\$ 209.64
8. 30,001 to 35,000	\$ 256.81
9. 35,001 to 40,000	\$ 308.16
10. 40,001 to 45,000	\$ 330.33
11. 45,001 to 50,000	\$ 366.86
12. 50,001 to 55,000	\$ 403.55
13. 55,001 to 60,000	\$ 440.23
14. 60,001 to 65,000	\$ 476.93
15. 65,001 to 70,000	\$ 513.60
16. 70,001 to 75,000	\$ 550.29
17. 75,001 to 80,000	\$ 603.47
18. 80,001 to 85,000	\$ 623.66
19. 85,001 to 90,000	\$ 660.35
20. 90,001 to 95,000	\$ 697.02
21. > 95,000	\$ 773.71

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 of up to \$5,000 between departments of the 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 26th day of June 2026.

 Thomas E. Norman, Jr.
 Mayor

Attest:

 Alex Potts
 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

Revenues Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
2022 TAXES	10-301-00	\$ 7,838	\$ -	\$ 300	100%
2021 TAXES	10-301-01	\$ 979	\$ 1,200	\$ 100	-92%
2020 TAXES	10-301-02	\$ 727	\$ 600	\$ 100	-83%
2019 TAXES & PRIOR YEARS +	10-301-03	\$ -	\$ 1,000	\$ 100	-90%
2023 TAXES	10-301-23	\$ 24,311	\$ -	\$ 1,500	100%
2024 TAXES	10-301-24	\$ 1,302,882	\$ 26,000	\$ 3,500	-87%
2025 TAXES	10-301-25	\$ -	\$ 1,350,000	\$ 85,000	-94%
2026 TAXES	10-301-26	\$ -	\$ -	\$ 1,355,000	100%
VEHICLE TAX -CURRENT	10-302-00	\$ 175,259	\$ 155,000	\$ 175,000	13%
VEHICLE TAX - 1ST PRIOR YEAR	10-302-01	\$ -	\$ -	\$ -	0%
VEHICLE TAX - 2ND PRIOR YEAR	10-302-02	\$ -	\$ -	\$ -	0%
VEHICLE TAX - 3RD PRIOR YEAR +	10-302-03	\$ 231	\$ 100	\$ 100	0%
TAX DISCOUNTS	10-311-00	\$ (6,635)	\$ (8,000)	\$ (5,000)	-38%
TAX REFUNDS - AD VALOREM	10-312-00	\$ -	\$ -	\$ -	0%
COUNTY COLLECTION FEES	10-313-00	\$ 2,209	\$ 1,500	\$ 1,500	0%
TAX PENALTIES	10-317-00	\$ 8,756	\$ 7,000	\$ 15,000	114%
STATE DMV TAX INTEREST & FEES	10-318-00	\$ (6,518)	\$ (6,000)	\$ (6,000)	0%
PRECIOUS METAL PERMITS	10-325-01	\$ -	\$ -	\$ -	0%
MOTOR VEHICLE TAX FEE	10-325-02	\$ 17,110	\$ 16,000	\$ 15,000	-6%
INTEREST ON INVESTMENTS	10-329-00	\$ 125,506	\$ 80,000	\$ 97,705	22%
RENTS & CONCESSIONS	10-331-00	\$ -	\$ 100	\$ 100	0%
PARK RENTAL FEES	10-332-00	\$ -	\$ 100	\$ -	-100%
INSURANCE PROCEEDS	10-334-00	\$ 2,803	\$ -	\$ -	-100%
MISCELLANEOUS REVENUE	10-335-00	\$ 14,954	\$ 4,000	\$ 5,000	25%
SALE OF CONFISCATED ITEMS	10-335-01	\$ -	\$ -	\$ -	0%
DONATIONS/PRIVATE-POLICE	10-336-00	\$ -	\$ -	\$ -	0%
CONTROLLED SUB. TAX - P/D	10-336-01	\$ -	\$ 1,000	\$ -	-100%
FEDERAL DRUG MONEY	10-336-02	\$ -	\$ -	\$ -	0%
NAT. GAS/FED. EXCISE TAX	10-337-01	\$ 6,156	\$ 2,500	\$ 5,000	100%
FRANCHISE TAX/ELEC. POWER	10-337-02	\$ 592,165	\$ 620,000	\$ 650,000	5%
SALES TAX/TELECOM.	10-337-03	\$ 12,698	\$ 13,000	\$ 14,000	8%
SALES TAX/VIDEO PROG.	10-337-04	\$ 11,246	\$ 12,000	\$ 11,000	-8%
SOLID WASTE DISPOSAL FEE	10-337-05	\$ 2,329	\$ 3,500	\$ 2,200	-37%
BEER AND WINE TAX	10-341-00	\$ 12,069	\$ 15,000	\$ 11,000	-8%
ABC REVENUE	10-341-01	\$ 183,327	\$ 200,000	\$ 200,000	0%
POWELL BILL	10-343-00	\$ 114,840	\$ 110,000	\$ 115,000	5%
ROOM OCCUPANCY TAX	10-344-00	\$ 31,744	\$ 32,000	\$ 29,500	-8%
LOCAL OPTION SALES TAX	10-345-00	\$ 958,600	\$ 900,000	\$ 990,000	10%

Revenues Description	Account	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
DRUG RELATED FUNDS - P/D		10-350-00	\$ -	\$ -	\$ -	0%
COURT FEES		10-351-00	\$ 450	\$ 300	\$ 500	67%
PARKING CITATIONS		10-352-00	\$ 100	\$ 100	\$ -	-100%
CREDIT CARD CONVENIENCE FEES		10-353-00	\$ -	\$ 3,000	\$ -	-100%
BUILDING & ZONING PERMITS		10-355-00	\$ 13,335	\$ 15,000	\$ 15,000	0%
SPECIAL EVENTS PERMITS		10-356-00	\$ 75	\$ 100	\$ 100	0%
METAL RECYCLING		10-358-00	\$ -	\$ 100	\$ -	-100%
GARBAGE COLLECTION FEES		10-359-00	\$ 71	\$ 150	\$ 150	0%
SOLID WASTE COLLECTION FEE		10-360-00	\$ 133,105	\$ 192,000	\$ 194,000	49%
TAX REFUNDS		10-367-00	\$ 9,973	\$ 15,000	\$ 20,000	33%
SALE OF EQUIPMENT		10-382-00	\$ -	\$ 5,000	\$ 60,000	1100%
SALE OF EQUIPMENT P/B		10-382-01	\$ -	\$ -	\$ -	0%
TRANSFER FROM ARPA FUND		10-391-00	\$ -	\$ -	\$ -	0%
POLICE DEPT - GRANT MONIES		10-395-00	\$ -	\$ -	\$ -	0%
TRANSFER FROM CARES FUND		10-397-15	\$ 5,516	\$ -	\$ -	0%
TRANSFER FROM H. GARDENS		10-397-51	\$ 450	\$ -	\$ 7,485	100%
FUND BAL. APPROP. POWELL BILL		10-399-00	\$ -	\$ -	\$ -	-100%
FUND BALANCE APPROPRIATED		10-399-01	\$ -	\$ 351,880	\$ -	-100%
Total Revenues			\$ 3,758,212	\$ 4,120,230	\$3,070,940	-1%

EXPENDITURES

Expenditures Department	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
GOVERNING BODY	10-410-00	\$59,353	\$ 63,141	\$ 60,811	-4%
ADMINISTRATION	10-420-00	\$584,083	\$ 640,775	\$ 647,465	1%
ELECTIONS	10-430-00	\$ -	\$ 7,000	\$ -	-100%
PLANNING AND ZONING	10-490-00	\$ 57,832	\$ 174,894	\$ 209,717	20%
MUNICIPAL BUILDINGS	10-500-00	\$ 32,275	\$ 37,600	\$ 38,800	3%
POLICE DEPARTMENT	10-510-00	\$ 1,872,340	\$ 1,973,865	\$ 1,882,024	-5%
PUBLIC SAFETY	10-512-00	\$ 385	\$ 2,600	\$ 2,600	0%
GARAGE	10-555-00	\$ 17,562	\$ 21,200	\$ 22,000	4%
STREETS AND HIGHWAYS	10-560-00	\$ 361,980	\$ 286,159	\$ 268,327	-6%
POWELL BILL	10-570-00	\$ 86,415	\$ 103,000	\$ 87,000	-16%
SANITATION	10-580-00	\$ 278,918	\$ 279,736	\$ 315,750	13%
RECREATION	10-620-00	\$ 176,068	\$ 292,256	\$ 239,434	-18%
HINSHAW GARDENS	10-621-00	\$ 5,753	\$ 10,935	\$ 7,585	-31%
NON-DEPARTMENTAL	10-660-00	\$ 148,934	\$ 133,499	\$ 136,927	3%
SPECIAL APPROPRIATIONS	10-690-00	\$ 82,315	\$ 93,300	\$ 152,500	63%
CONTINGENCY	10-999-00	\$ -	\$ -	\$ -	0%
Total		\$ 3,764,213	\$ 4,210,230	\$ 4,070,090	-1%

GENERAL GOVERNMENT

Governing Body Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
BOARD MEETINGS	10-410-01	\$ 600	\$ 1,000	\$ 600	-40%
SALARIES	10-410-02	\$ 42,000	\$ 42,000	\$ 42,600	1%
FICA	10-410-05	\$ 3,587	\$ 3,641	\$ 3,611	-1%
TELEPHONE & POSTAGE	10-410-11	\$ 2,661	\$ 2,500	\$ 2,000	-20%
PRINTING	10-410-12	\$ -	\$ -	\$ -	0%
TRAVEL	10-410-14	\$ -	\$ -	\$ -	0%
MAINTENANCE & REPAIR - VEHICLES	10-410-17	\$ -	\$ -	\$ -	0%
AUTO SUPPLIES	10-410-31	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	10-410-57	\$ 10,505	\$ 14,000	\$ 12,000	-14%
Total		\$ 59,353	\$ 63,141	\$ 60,811	-4%

Administration Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
SALARIES	10-420-02	\$ 341,353	\$ 353,989	\$ 356,262	1%
LIFE, AD&D, LTD	10-420-03	\$ 1,238	\$ 1,252	\$ 1,302	4%
PROFESSIONAL SERVICES	10-420-04	\$ 39,580	\$ 52,000	\$ 52,000	0%
FICA	10-420-05	\$ 25,085	\$ 27,434	\$ 27,610	1%
GIS/ HEALTH INSURANCE	10-420-06	\$ 54,263	\$ 61,104	\$ 63,204	3%
RETIREMENT (MATCH)	10-420-07	\$ 46,518	\$ 50,797	\$ 53,974	6%
401K	10-420-08	\$ 16,960	\$ 17,699	\$ 17,813	1%
YMCA WELLNESS PROGRAM	10-420-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	10-420-10	\$ 175	\$ 5,500	\$ -	-100%
TELEPHONE & POSTAGE	10-420-11	\$ 11,755	\$ 12,500	\$ 12,500	0%
PRINTING	10-420-12	\$ -	\$ 100	\$ 100	0%
TRAVEL	10-420-14	\$ -	\$ 1,000	\$ 1,000	0%
MTCE. & REPAIR - EQUIP.	10-420-16	\$ -	\$ 500	\$ 500	0%
MTCE. & REPAIR - VEHICLE	10-420-17	\$ 242	\$ 500	\$ 1,000	100%
SAFETY - OSHA REQUIRED	10-420-20	\$ 175	\$ 250	\$ 250	0%
ADVERTISING	10-420-26	\$ 1,914	\$ 1,000	\$ 1,000	0%
AUTO SUPPLIES	10-420-31	\$ 4,386	\$ 5,000	\$ 5,000	0%
SUPPLIES & MATERIALS	10-420-33	\$ 2,853	\$ 3,500	\$ 4,200	20%
UNIFORMS	10-420-36	\$ -	\$ 650	\$ 750	15%
CONTRACTED SERVICES	10-420-45	\$ 28,698	\$ 34,000	\$ 36,000	6%
DUES & SUBSCRIPTIONS	10-420-53	\$ 6,712	\$ 8,000	\$ 8,000	0%
OTHER	10-420-57	\$ 2,176	\$ 1,500	\$ 2,500	67%
CAPITAL OUTLAY - EQUIP.	10-420-74	\$ -	\$ 2,500	\$ 2,500	0%
CAP.OUT.-NON-CAPITAL	10-420-75	\$ -	\$ -	\$ -	0%
Total		\$ 584,083	\$ 640,775	\$ 647,465	1%

GENERAL GOVERNMENT (CONTINUED)

Elections Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
CONTRACTED SERVICES	10-430-45	\$ -	\$ 7,000	\$ -	-100%
Total		\$ -	\$ 7,000	\$ -	-100%

Municipal Buildings Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
PROFESSIONAL SERVICES	10-500-04	\$ -	\$ -	\$ -	0%
UTILITIES	10-500-13	\$ 12,270	\$ 15,000	\$ 15,000	0%
MAINTENANCE. & REPAIR - BLDGS.	10-500-15	\$ 2,048	\$ 4,500	\$ 12,000	167%
MAINTENANCE. & REPAIR - EQUIP.	10-500-16	\$ 343	\$ 500	\$ 1,000	100%
SUPPLIES & MATERIALS	10-500-33	\$ 795	\$ 1,000	\$ 1,200	20%
CONTRACTED SERVICES	10-500-45	\$ 5,839	\$ 6,500	\$ 8,000	23%
MISCELLANEOUS	10-500-57	\$ -	\$ 100	\$ 100	0%
CAPITAL OUTLAY - REAL ESTATE	10-500-71	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - OTHER	10-500-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-500-74	\$ 10,979	\$ 9,500	\$ 1,000	-89%
CAPITAL OUTLAY.-NON-CAPITAL	10-500-75	\$ -	\$ 500	\$ 500	0%
Total		\$ 32,275	\$ 37,600	\$ 38,800	3%

Garage Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
TELEPHONE	10-555-11	\$ 248	\$ 500	\$ 500	0%
UTILITIES	10-555-13	\$ 5,653	\$ 6,500	\$ 6,500	0%
MAINTENANCE. & REPAIR-BLDG.	10-555-15	\$ 1,631	\$ 1,200	\$ 1,200	0%
MAINTENANCE & REPAIR - EQUIP.	10-555-16	\$ 712	\$ 1,200	\$ 1,200	0%
SUPPLIES & MATERIALS	10-555-33	\$ 3,274	\$ 1,200	\$ 1,500	25%
CONTRACTED SERVICES	10-555-45	\$ 6,045	\$ 6,500	\$ 7,000	8%
MISCELLANEOUS	10-555-57	\$ -	\$ 100	\$ 100	0%
CAPITAL OUTLAY - OTHER	10-555-73	\$ -	\$ 1,000	\$ 1,000	0%
CAPITAL OUTLAY - EQUIP.	10-555-74	\$ -	\$ 2,500	\$ 2,500	0%
CAP.OUT.-NON-CAPITAL	10-555-75	\$ -	\$ 500	\$ 500	0%
Total		\$ 17,562	\$ 21,200	\$ 22,000	4%

ECONOMIC AND COMMUNITY DEVELOPMENT

Planning and Zoning Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
MEETING FEES	10-490-01	\$ 630	\$ 1,470	\$ 800	-46%
SALARIES	10-490-02	\$ 32,707	\$ 87,360	\$ 92,728	6%
LIFE, AD&D, LTD	10-490-03	\$ 131	\$ 309	\$ 409	32%
PROFESSIONAL SERVICES	10-490-04	\$ 5,204	\$ -	\$ 3,000	100%
FICA	10-490-05	\$ 2,255	\$ 6,770	\$ 7,186	6%
GIS/ HEALTH INSURANCE	10-490-06	\$ 3,760	\$ 12,221	\$ 12,641	3%
RETIREMENT (MATCH)	10-490-07	\$ 3,954	\$ 12,536	\$ 14,048	12%
401K	10-490-08	\$ 1,454	\$ 4,368	\$ 4,636	6%
YMCA WELLNESS PROGRAM	10-490-09	\$ 48	\$ 35	\$ 144	311%
EMPLOYEE TRAINING	10-490-10	\$ 175	\$ 800	\$ 800	0%
TELEPHONE & POSTAGE	10-490-11	\$ 360	\$ 1,000	\$ 800	-20%
PRINTING	10-490-12	\$ -	\$ 150	\$ 50	-67%
TRAVEL	10-490-14	\$ 45	\$ 800	\$ 800	0%
MAINTENANCE. & REPAIR - EQUIP.	10-490-16	\$ -	\$ -	\$ -	0%
SAFETY - OSHA REQUIRED	10-490-20	\$ 230	\$ 175	\$ 175	0%
ADVERTISING	10-490-26	\$ 1,788	\$ 3,000	\$ 4,000	33%
AUTO SUPPLIES	10-490-31	\$ -	\$ -	\$ -	0%
SUPPLIES & MATERIALS	10-490-33	\$ 1,031	\$ 600	\$ 1,700	183%
CONTRACTED SERVICES	10-490-45	\$ 1,474	\$ 7,000	\$ 50,000	614%
EVENTS	10-490-47	\$ -	\$ -	\$ -	0%
DUES & SUBSCRIPTIONS	10-490-53	\$ 548	\$ 800	\$ 600	-25%
MISCELLANEOUS	10-490-57	\$ 2,037	\$ 500	\$ 200	-60%
FAÇADE GRANT	10-490-58	\$ -	\$ 20,000	\$ 15,000	-25%
BUSINESS INVESTMENT GRANT	10-490-59	\$ -	\$ 15,000	\$ -	-100%
CAPITAL OUTLAY - OTHER	10-490-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-490-74	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY .-NON-CAPITAL	10-490-75	\$ -	\$ -	\$ -	0%
Total		\$ 57,832	\$ 174,894	\$ 209,717	20%

PUBLIC SAFETY

Police Department Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
LEO SPECIAL SEPARATION ALLOWANCE	10-510-01	\$ 72,011	\$ 61,426	\$ 77,188	26%
SALARIES	10-510-02	\$ 922,217	\$ 1,016,786	\$ 1,063,744	5%
LIFE, AD & D, LTD	10-510-03	\$ 4,558	\$ 4,746	\$ 5,142	8%
PROFESSIONAL SERVICES	10-510-04	\$ 1,773	\$ 2,000	\$ 2,000	0%
FICA	10-510-05	\$ 75,167	\$ 83,561	\$ 88,422	6%
GIS/ HEALTH INSURANCE	10-510-06	\$ 151,413	\$ 183,313	\$ 189,611	3%
RETIREMENT (MATCH)	10-510-07	\$ 135,317	\$ 160,483	\$ 178,480	11%
401K	10-510-08	\$ 44,525	\$ 49,839	\$ 52,187	5%
YMCA WELLNESS PROGRAM	10-510-09	\$ 108	\$ 400	\$ 800	100%
TRAINING	10-510-10	\$ 45	\$ 800	\$ 600	-25%
TELEPHONE & POSTAGE	10-510-11	\$ 17,125	\$ 17,500	\$ 19,000	9%
PRINTING	10-510-12	\$ 286	\$ 500	\$ 500	0%
UTILITIES	10-510-13	\$ 5,619	\$ 9,500	\$ 9,500	0%
TRAVEL	10-510-14	\$ 328	\$ 1,100	\$ 600	-45%
MAINTENANCE. & REPAIR - BLDG.	10-510-15	\$ 1,037	\$ 3,000	\$ 3,000	0%
MAINTENANCE & REPAIR - EQUIP.	10-510-16	\$ 4,190	\$ 4,200	\$ 4,500	7%
MAINTENANCE & REPAIR - VEHICLES	10-510-17	\$ 10,447	\$ 7,800	\$ 9,000	15%
SAFETY - OSHA REQUIRED	10-510-20	\$ 360	\$ 595	\$ 600	1%
ADVERTISING	10-510-26	\$ 125	\$ 150	\$ 150	0%
AUTO SUPPLIES	10-510-31	\$ 45,575	\$ 44,360	\$ 48,000	8%
SUPPLIES & MATERIALS	10-510-33	\$ 15,428	\$ 23,500	\$ 12,000	-49%
UNIFORMS	10-510-36	\$ 6,911	\$ 8,588	\$ 10,000	16%
CONTRACTED SERVICES	10-510-45	\$ 26,662	\$ 28,500	\$ 31,000	9%
K-9 CARE	10-510-47	\$ -	\$ 1,000	\$ -	-100%
DRUG BUY MONEY	10-510-49	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	10-510-57	\$ 2,580	\$ 5,150	\$ 4,000	-22%
YOUTH DRUG EDUCATION	10-510-60	\$ -	\$ 100	\$ -	-100%
CAPITAL OUTLAY - OTHER	10-510-73	\$ 93,478	\$ 188,000	\$ -	-100%
CAPITAL OUTLAY - EQUIP.	10-510-74	\$ 235,056	\$ 37,400	\$ 52,000	39%
CAPITAL OUTLAY -NON-CAPITAL	10-510-75	\$ -	\$ 29,568	\$ 20,000	-32%
Total		\$ 1,872,340	\$ 1,973,865	\$ 1,882,024	-5%

Public Safety Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
UTILITIES	10-512-13	\$ 385	\$ 450	\$ 450	0%
MAINTENANCE & REPAIR EQUIPMENT	10-512-16	\$ -	\$ 2,000	\$ 2,000	0%
SUPPLIES/MATERIALS	10-512-33	\$ -	\$ 150	\$ 150	0%
Total		\$ 385	\$ 2,600	\$ 2,600	0%

TRANSPORTATION

Streets and Highways Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
SALARIES	10-560-02	\$ 131,883	\$ 70,910	\$ 73,743	4%
LIFE, AD&D, LTD	10-560-03	\$ 460	\$ 557	\$ 605	9%
PROFESSIONAL SERVICES	10-560-04	\$ -	\$ -	\$ -	0%
FICA	10-560-05	\$ 10,165	\$ 5,496	\$ 5,715	4%
GIS/ HEALTH INSURANCE	10-560-06	\$ 26,772	\$ 18,331	\$ 18,961	3%
RETIREMENT (MATCH)	10-560-07	\$ 18,091	\$ 10,176	\$ 11,172	10%
401K	10-560-08	\$ 6,467	\$ 3,545	\$ 3,687	4%
YMCA WELLNESS PROGRAM	10-560-09	\$ 144	\$ 144	\$ 144	0%
TRAINING	10-560-10	\$ 464	\$ 1,800	\$ 800	-56%
TELE/POSTAGE	10-560-11	\$ 1,041	\$ 2,200	\$ 1,500	-32%
UTILITIES	10-560-13	\$ 57,801	\$ 58,000	\$ 62,000	7%
TRAVEL	10-560-14	\$ -	\$ 200	\$ 200	0%
MAINTENANCE - BLDG. & GROUNDS	10-560-15	\$ 83,764	\$ 65,000	\$ 60,000	-8%
MAINTENANCE - BLDG. & GROUNDS	10-560-16	\$ 2,087	\$ 5,000	\$ 4,000	-20%
MAINTENANCE - BLDG. & GROUNDS	10-560-17	\$ 394	\$ 3,000	\$ 3,000	0%
SAFETY - OSHA REQUIRED	10-560-20	\$ 1,164	\$ 1,500	\$ 1,500	0%
AUTO SUPPLIES	10-560-31	\$ 5,691	\$ 10,000	\$ 8,500	-15%
SUPPLIES & MATERIALS	10-560-33	\$ 6,439	\$ 4,500	\$ 4,500	0%
UNIFORMS	10-560-36	\$ 2,472	\$ 2,800	\$ 1,800	-36%
CONTRACTED SERVICES	10-560-45	\$ 5,688	\$ 5,500	\$ -	-100%
MISCELLANEOUS	10-560-57	\$ 992	\$ 500	\$ 500	0%
CAPITAL OUTLAY - LAND PURCH	10-560-71	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-560-74	\$ -	\$ 16,000	\$ 5,000	-69%
CAPITAL OUTLAY -NON-CAPITAL	10-560-75	\$ -	\$ 1,000	\$ 1,000	0%
Total		\$ 361,980	\$ 286,159	\$ 268,327	-6%

Powell Bill Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
PROFESSIONAL SERVICES	10-570-04	\$ -	\$ -	\$ -	0%
MAINTENANCE - STREETS	10-570-15	\$ 61,052	\$ 85,000	\$ 60,000	-29%
MISC. & REPAIR - EQUIP.	10-570-16	\$ 2,783	\$ 4,000	\$ 4,000	0%
MISC. & REPAIR - TRUCKS	10-570-17	\$ 3,446	\$ 3,500	\$ 3,500	0%
AUTO SUPPLIES	10-570-31	\$ 5,453	\$ 7,500	\$ 8,000	7%
SUPPLIES & MATERIALS	10-570-33	\$ 1,680	\$ 3,000	\$ 2,500	-17%
MISCELLANEOUS	10-570-57	\$ -	\$ -	\$ -	0%
CAP. OUTLAY - OTHER. IMPROVEMT'S.	10-570-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-570-74	\$ 12,000	\$ -	\$ 9,000	100%
CAP. OUTLAY.-NON-CAPITAL	10-570-75	\$ -	\$ -	\$ -	0%
Total		\$ 86,415	\$ 103,000	\$ 87,000	-16%

ENVIRONMENTAL PROTECTION

Sanitation Department Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
CONT. SERV. - RECYCLING	10-580-44	\$ 79,028	\$ 80,009	\$ 89,000	11%
CONT. SERV. - DUMPSTERS	10-580-45	\$ 198,666	\$ 197,893	\$ 225,000	14%
TIPPING FEES	10-580-49	\$ 1,225	\$ 1,834	\$ 1,750	-5%
MISCELLANEOUS	10-580-57	\$ -	\$ -	\$ -	0%
Total		\$ 278,918	\$ 279,736	\$ 315,750	13%

CULTURE AND RECREATION

Hinshaw Gardens Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
SALARIES	10-621-02	\$ 3,553	\$ 4,000	\$ 4,000	0%
FICA	10-621-05	\$ 255	\$ 310	\$ 310	0%
UTILITIES	10-621-13	\$ 366	\$ 400	\$ 400	0%
MAINTENANCE. - BLDG. & GROUNDS	10-621-15	\$ 1,369	\$ 5,500	\$ 2,000	-64%
MAINTENANCE. EQUIPMENT	10-621-16	\$ 16	\$ 350	\$ 500	43%
MAINTENANCE & REPAIR – BLDG.	10-621-17	\$ -	\$ -	\$ -	0%
MOWER SUPPLIES	10-621-31	\$ 168	\$ 250	\$ 250	0%
SUPPLIES & MATERIALS	10-621-33	\$ -	\$ 50	\$ 50	0%
INSURANCE	10-621-54	\$ -	\$ -	\$ -	0%
MISC.	10-621-57	\$ 27	\$ 75	\$ 75	0%
CAP. OUTLAY OTHER	10-621-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY EQUIPMENT	10-621-74	\$ -	\$ -	\$ -	0%
Total		\$ 5,753	\$ 10,935	\$ 7,585	-31%

Recreation Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
SALARY	10-620-02	\$ 75,686	\$ 78,351	\$ 82,029	5%
LIFE	10-620-03	\$ 605	\$ 611	\$ 636	4%
PROFESSIONAL SERVICES	10-620-04	\$ -	\$ -	\$ -	0%
FICA	10-620-05	\$ 5,756	\$ 6,072	\$ 6,357	5%
GIS/ HEALTH INSURANCE	10-620-06	\$ 16,241	\$ 18,331	\$ 18,961	3%
RETIREMENT (MATCH)	10-620-07	\$ 10,246	\$ 11,243	\$ 12,427	11%
401K	10-620-08	\$ 3,767	\$ 3,918	\$ 4,101	5%
YMCA WELLNESS PROGRAM	10-620-09	\$ -	\$ -	\$ -	0%
UTILITIES	10-620-13	\$ 6,412	\$ 7,000	\$ 7,000	0%
MAINTENANCE - GROUNDS	10-620-15	\$ 2,336	\$ 3,500	\$ 3,500	0%
MAINTENANCE & REPAIR - EQUIP.	10-620-16	\$ 1,203	\$ 5,000	\$ 5,000	0%
SUPPLIES AND MATERIALS	10-620-33	\$ 884	\$ 1,500	\$ 2,000	33%
CONTRACTED SERVICES	10-620-45	\$ 11,807	\$ 13,000	\$ 13,000	0%
PARK EVENTS	10-620-47	\$ 1,800	\$ 6,000	\$ 6,000	0%
TOWN EVENTS	10-620-50	\$ 39,284	\$ 29,500	\$ 46,000	56%

INSURANCE	10-620-54	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	10-620-57	\$ 41	\$ -	\$ -	0%
GO FAR 5-K ACTIVITY	10-620-58	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - OTHER	10-620-73	\$ -	\$ 8,000	\$ 30,423	280%
CAPITAL OUTLAY - EQUIP.	10-620-74	\$ -	\$ 100,000	\$ 1,500	-99%
CAPITAL OUTLAY NON-CAPITAL	10-620-75	\$ -	\$ 500	\$ 500	0%
SPECIAL APPROPRIATIONS	10-620-92	\$ -	\$ -	\$ -	0%
Total		\$ 176,068	\$ 292,526	\$ 239,434	-18%

SPECIAL APPROPRIATIONS

Special Appropriations Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
DEBT SERVICE - TOWN PARK	10-690-81	\$ -	\$ -	\$ -	0%
4TH OF JULY FIREWORKS	10-690-88	\$ 13,200	\$ 6,300	\$ 15,000	0%
YMCA	10-690-90	\$ 42,500	\$ 42,500	\$ 42,500	0%
SMART START OF YADKIN COUNTY	10-690-91	\$ -	\$ -	\$ -	0%
YADKIN COUNTY EDP – CHILDPLEX	10-690-92	\$ -	\$ -	\$ 50,000	0%
LIBRARY	10-690-93	\$ 4,615	\$ 5,000	\$ 5,500	8%
HANDS OF HOPE	10-690-95	\$ 10,000	\$ 10,000	\$ 10,000	0%
YADKIN CO. ARTS COUNCIL	10-690-97	\$ 7,500	\$ 15,000	\$ 15,000	100%
YVEDDI SENIOR CENTER	10-690-98	\$ 4,500	\$ 4,500	\$ 4,500	0%
FRIENDS OF DOWNTOWN YADKINVILLE	10-690-XX	\$ -	\$ 10,000	\$ 10,000	100%
Total		\$ 82,315	\$ 93,300	\$ 152,500	63%

MISCELLANEOUS

Non-Departmental Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
RETIREE OPEB STIPEND	10-660-02	\$ 35,400	\$ 39,600	\$ 46,800	18%
FICA FOR RETIREE HEALTH STIPEND	10-660-05	\$ 2,708	\$ 3,069	\$ 3,627	18%
N. C. SALES TAX	10-660-37	\$ 16,132	\$ 7,000	\$ -	-100%
COUNTY SALES TAX	10-660-39	\$ 6,823	\$ 3,000	\$ -	-100%
FOOD TAX	10-660-40	\$ 27	\$ 30	\$ -	-100%
CREDIT CARD FEES	10-660-41	\$ 1,400	\$ 1,500	\$ 1,000	-33%
BANK FEES	10-660-42	\$ 887	\$ 1,500	\$ 1,000	-33%
1% UNEMPLOYMENT TAX	10-660-43	\$ -	\$ 800	\$ -	-100%
UPDATED TAX VALUE REFUNDS	10-660-46	\$ -	\$ -	\$ -	0%
YADKINVILLE TDA	10-660-49	\$ 31,744	\$ 32,000	\$ 29,500	-8%
INSURANCE & BONDS	10-660-54	\$ 53,812	\$ 45,000	\$ 55,000	22%
MISC. & FIRE INSPECTION	10-660-57	\$ -	\$ -	\$ -	0%
Total		\$ 148,934	\$ 133,499	\$ 136,927	3%

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

Revenues Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
INTEREST ON INVESTMENTS	30-329-00	\$ 103,441	\$ 95,000	\$ 90,000	-5%
INSURANCE PROCEEDS	30-334-00	\$ 11,834	\$ -	\$ -	0%
MISCELLANEOUS	30-335-00	\$ 633	\$ -	\$ 100	100%
W/S ADMINISTRATIVE FEES	30-354-00	\$ -	\$ -	\$ -	0%
COUNTY W/S ADMIN/UTILITY FEES	30-355-00	\$ 8,730	\$ 8,730	\$ 8,730	0%
COUNTY W/S LINE LABOR (NON CASH)	30-356-00	\$ 4,850	\$ 6,000	\$ 4,000	-33%
TAX REFUNDS	30-367-00	\$ 47,809	\$ 30,000	\$ 30,000	0%
TESTING	30-369-00	\$ 2,157	\$ 2,500	\$ 2,500	0%
COUNTY UTILITIES - WATER	30-370-00	\$ 30,309	\$ 31,500	\$ 32,000	2%
COUNTY UTILITIES - SEWER	30-370-01	\$ 59,539	\$ 57,750	\$ 55,000	-5%
COUNTY WATER/SEWER SERVICE	30-371-00	\$ -	\$ -	\$ -	0%
UTILITIES: WATER	30-371-01	\$ 1,329,734	\$ 1,365,000	\$ 1,493,800	9%
UTILITIES: SEWER	30-371-02	\$ 1,146,983	\$ 1,155,000	\$ 1,284,700	11%
SEWER SURCHARGE	30-372-00	\$ 100	\$ 1,000	\$ 100	-90%
TAPS & CONNECTION FEES	30-373-00	\$ 105,950	\$ 70,000	\$ 70,000	0%
COUNTY TAPS & CONNECTIONS FEES	30-373-01	\$ -	\$ -	\$ -	0%
COUNTY SEWER CHARGES	30-374-00	\$ -	\$ -	\$ -	0%
COUNTY WATER CHARGES	30-374-01	\$ -	\$ -	\$ -	0%
RECONNECTION FEES	30-375-00	\$ 6,250	\$ 6,000	\$ 6,000	0%
LATE CHARGES	30-375-01	\$ 9,255	\$ 11,000	\$ 8,500	-23%
BACKFLOW DEVICE/LABOR	30-376-00	\$ -	\$ -	\$ -	0%
SALE OF MATERIALS	30-381-00	\$ 25,605	\$ 10,000	\$ 9,413	-6%
SALE OF EQUIPMENT	30-382-00	\$ 478	\$ -	\$ -	0%
SALE OF LAND	30-382-01	\$ -	\$ -	\$ -	0%
SALE OF FIXED ASSETS	30-383-00	\$ -	\$ -	\$ -	0%
W/S FUND BALANCE	30-399-00	\$ -	\$ 62,130	\$ -	-100%
Total Revenues		\$ 2,893,658	\$ 2,911,610	\$ 3,094,843	6%

EXPENDITURES

Expenditures Department	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
ADMINISTRATION	30-720-00	\$ 146,726	\$ 118,512	\$ 202,415	-39%
WATER PLANT	30-811-00	\$ 629,335	\$ 833,672	\$ 790,412	3%
SEWER PLANT	30-820-00	\$ 493,785	\$ 543,356	\$ 550,383	21%
LAB AND PRETREATMENT	30-825-00	\$ 167,824	\$ 168,040	\$ 156,635	8%
WATER AND SEWER OPERATIONS	30-828-00	\$ 839,136	\$ 1,085,904	\$ 1,232,302	2%
COUNT WATER/SEWER OPERATIONS	30-830-00	\$ 31,458	\$ 54,779	\$ 54,231	0%
NON-DEPARTMENTAL	30-660-00	\$ 114,849	\$ 107,347	\$ 108,465	10%
SPECIAL APPROPRIATIONS	30-690-00	\$ 56,000	\$ -	\$ -	-100%
CONTINGENCY	30-999-00				
Total		\$ 2,479,113	\$ 2,911,610	\$ 3,094,843	1%

ADMINISTRATION

Administration Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
SALARY	30-720-02	\$ 69,879	\$ 51,484	\$ 105,539	105%
LIFE, AD&D & LTD	30-720-03	\$ 762	\$ 925	\$ 650	-30%
PROFESSIONAL SERVICES	30-720-04	\$ 550	\$ 1,330	\$ -	-100%
FICA	30-720-05	\$ 5,489	\$ 3,990	\$ 8,179	105%
GIS/ HEALTH INSURANCE	30-720-06	\$ 17,780	\$ 12,221	\$ 25,281	107%
RETIREMENT (MATCH)	30-720-07	\$ 15,992	\$ 7,388	\$ 15,989	116%
401K	30-720-08	\$ 3,592	\$ 2,574	\$ 5,277	105%
YMCA WELLNESS PROGRAM	30-720-09	\$ -	\$ -	\$ -	0%
TRAINING	30-720-10	\$ 35	\$ -	\$ -	0%
TELEPHONE & POSTAGE	30-720-11	\$ 10,458	\$ 9,300	\$ 9,300	0%
PRINTING	30-720-12	\$ -	\$ 100	\$ 100	0%
TRAVEL	30-720-14	\$ -	\$ -	\$ -	0%
MAINTENANCE & REPAIR - EQUIP.	30-720-16	\$ -	\$ 500	\$ 500	0%
MAINTENANCE & REPAIR VEHICLE	30-720-17	\$ 89	\$ 1,000	\$ 1,000	0%
SAFETY - OSHA REQUIRED	30-720-20	\$ 132	\$ -	\$ 100	100%
ADVERTISING	30-720-26	\$ -	\$ -	\$ -	0%
AUTO SUPPLIES	30-720-31	\$ 1,367	\$ 2,500	\$ 2,500	0%
SUPPLIES & MATERIALS	30-720-33	\$ 3,394	\$ 3,500	\$ 4,000	14%
UNIFORMS	30-720-36	\$ 642	\$ -	\$ -	0%
CONTRACTED SERVICES	30-720-45	\$ 16,087	\$ 20,000	\$ 22,000	10%
MISCELLANEOUS	30-720-57	\$ 481	\$ 200	\$ 500	150%
CAPITAL OUTLAY - EQUIP.	30-720-74	\$ -	\$ 1,000	\$ 1,000	0%
CAPITAL OUTLAY - NON CAPITAL	30-720-75	\$ -	\$ 500	\$ 500	0%
PENSION EXPENSE	30-720-99	\$ -	\$ -	\$ -	0%
Total		\$ 146,726	\$ 118,512	\$ 202,415	71%

WATER PLANT

Water Plant Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
SALARIES	30-811-02	\$ 183,663	\$ 195,553	\$ 225,432	15%
LIFE, AD&D & LTD	30-811-03	\$ 1,263	\$ 1,491	\$ 1,563	5%
PROFESSIONAL SERVICES	30-811-04	\$ -	\$ -	\$ -	0%
FICA	30-811-05	\$ 13,677	\$ 15,155	\$ 15,921	5%
GIS/ HEALTH INSURANCE	30-811-06	\$ 47,392	\$ 48,883	\$ 50,563	3%
RETIREMENT (MATCH)	30-811-07	\$ 39,338	\$ 28,062	\$ 31,123	11%
401K	30-811-08	\$ 8,672	\$ 9,778	\$ 10,272	5%
YMCA WELLNESS PROGRAM	30-811-09	\$ 192	\$ -	\$ 288	100%
EMPLOYEE TRAINING	30-811-10	\$ 2,895	\$ 2,500	\$ 2,500	0%
TELEPHONE & POSTAGE	30-811-11	\$ 1,744	\$ 2,000	\$ 1,600	-20%
PRINTING	30-811-12	\$ -	\$ 100	\$ 100	0%
UTILITIES	30-811-13	\$ 90,034	\$ 100,000	\$ 100,000	0%
TRAVEL	30-811-14	\$ -	\$ 600	\$ 600	0%
MAINTENANCE & REPAIR - BLDG.	30-811-15	\$ 4,460	\$ 12,500	\$ 2,500	-80%
MAINTENANCE & REPAIR - EQUIP.	30-811-16	\$ 39,508	\$ 35,000	\$ 35,000	0%
MAINTENANCE & REPAIR - VEHICLE	30-811-17	\$ 190	\$ 1,000	\$ 1,000	0%
SAFETY - OSHA REQUIRED	30-811-20	\$ 1,456	\$ 1,500	\$ 1,500	0%
AUTO SUPPLIES	30-811-31	\$ 2,687	\$ 3,500	\$ 3,500	0%
SUPPLIES & MATERIALS	30-811-33	\$ 4,367	\$ 4,000	\$ 4,000	0%
CHEMICALS	30-811-34	\$ 145,989	\$ 175,000	\$ 160,000	-9%
UNIFORMS	30-811-36	\$ 3,209	\$ 3,000	\$ 3,400	13%
CONTRACTED SERVICES	30-811-45	\$ 36,161	\$ 45,000	\$ 45,000	0%
PERMITS	30-811-53	\$ 1,830	\$ 2,000	\$ 2,000	0%
INSURANCE	30-811-54	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	30-811-57	\$ 608	\$ 550	\$ 550	0%
CAPITAL OUTLAY - OTHER IMPVTS.	30-811-73	\$ -	\$ 1,000	\$ 1,000	0%
CAPITAL OUTLAY - EQUIP.	30-811-74	\$ -	\$ 145,000	\$ 90,000	-38%
CAPITAL OUTLAY - NON-CAPITAL	30-811-75	\$ -	\$ 500	\$ 1,000	100%
PENSION EXPENSE	30-811-99	\$ -	\$ -	\$ -	0%
Total		\$ 629,335	\$ 833,672	\$ 790,412	-5%

SEWER PLANT

Sewer Plant Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
SALARIES	30-820-02	\$ 140,662	\$ 147,357	\$ 152,971	4%
LIFE, AD&D & LTD	30-820-03	\$ 505	\$ 513	\$ 531	4%
PROFESSIONAL SERVICES	30-820-04	\$ 100	\$ -	\$ -	0%
FICA	30-820-05	\$ 10,348	\$ 11,420	\$ 11,855	4%
GIS/ HEALTH INSURANCE	30-820-06	\$ 17,284	\$ 30,552	\$ 31,602	3%
RETIREMENT (MATCH)	30-820-07	\$ 30,741	\$ 21,146	\$ 23,175	10%
401K	30-820-08	\$ 6,786	\$ 7,368	\$ 7,649	4%
YMCA WELLNESS PROGRAM	30-820-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-820-10	\$ 795	\$ 1,500	\$ 1,000	-33%
TELEPHONE & POSTAGE	30-820-11	\$ 598	\$ 1,000	\$ 1,000	0%
PRINTING	30-820-12	\$ -	\$ 250	\$ 250	0%
UTILITIES	30-820-13	\$ 101,456	\$ 110,000	\$ 110,000	0%
TRAVEL	30-820-14	\$ 537	\$ 650	\$ 850	31%
MAINTENANCE & REPAIR - BLDG.	30-820-15	\$ 34	\$ 4,500	\$ 2,000	-56%
MAINTENANCE & REPAIR - EQUIP.	30-820-16	\$ 68,007	\$ 45,000	\$ 45,000	0%
MAINTENANCE. & REPAIR - VEHICLES	30-820-17	\$ 1,046	\$ 500	\$ 1,000	100%
SAFETY - OSHA REQUIRED	30-820-20	\$ 482	\$ 700	\$ 800	14%
AUTO SUPPLIES	30-820-31	\$ 2,849	\$ 4,500	\$ 4,500	0%
SUPPLIES & MATERIALS	30-820-33	\$ 3,779	\$ 2,500	\$ 2,500	0%
CHEMICALS	30-820-34	\$ 33,224	\$ 52,000	\$ 52,000	0%
UNIFORMS	30-820-36	\$ 1,130	\$ 1,500	\$ 1,800	20%
CONTRACTED SERVICES	30-820-45	\$ 67,015	\$ 85,000	\$ 90,000	6%
PERMITS	30-820-53	\$ 5,785	\$ 6,000	\$ 6,000	0%
MISCELLANEOUS	30-820-57	\$ 621	\$ 900	\$ 900	0%
CAPITAL OUTLAY-OTHER	30-820-73	\$ -	\$ 1,000	\$ 1,000	0%
CAPITAL OUTLAY - EQUIP.	30-820-74	\$ -	\$ 7,000	\$ 1,000	-86%
CAPITAL OUTLAY - NON-CAPITAL	30-820-75	\$ -	\$ 500	\$ 1,000	100%
PENSION EXPENSE	30-820-99	\$ -	\$ -	\$ -	0%
Total		\$ 493,785	\$ 543,356	\$ 550,383	1%

LAB AND PRETREATMENT

Lab and Pretreatment Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
SALARY	30-825-02	\$ 88,798	\$ 89,470	\$ 81,304	-9%
LIFE, AD&D & LTD	30-825-03	\$ 487	\$ 493	\$ 486	-1%
PROFESSIONAL SERVICES	30-825-04	\$ -	\$ -	\$ -	0%
FICA	30-825-05	\$ 6,615	\$ 6,934	\$ 6,301	-9%
GIS/ HEALTH INSURANCE	30-825-06	\$ 16,295	\$ 18,331	\$ 18,961	3%
RETIREMENT (MATCH)	30-825-07	\$ 19,664	\$ 12,839	\$ 12,318	-4%
401K	30-825-08	\$ 4,349	\$ 4,473	\$ 4,065	-9%
YMCA WELLNESS PROGRAM	30-825-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-825-10	\$ 60	\$ 100	\$ 1,000	900%
POSTAGE	30-825-11	\$ -	\$ 50	\$ 50	0%
PRINTING	30-825-12	\$ -	\$ 25	\$ 25	0%
TRAVEL	30-825-14	\$ -	\$ 100	\$ 500	400%
MAINTENANCE & REPAIR - EQUIP.	30-825-16	\$ 1,182	\$ 1,500	\$ 500	-67%
MAINTENANCE. & REPAIR - VEHICLE	30-825-17	\$ 286	\$ 400	\$ 400	0%
SAFETY - OSHA REQUIRED	30-825-20	\$ 367	\$ 500	\$ 500	0%
ADVERTISING	30-825-26	\$ -	\$ 25	\$ 25	0%
AUTO SUPPLIES	30-825-31	\$ 22	\$ 300	\$ 300	0%
SUPPLIES & MATERIALS	30-825-33	\$ 9,090	\$ 6,000	\$ 6,000	0%
CHEMICALS	30-825-34	\$ 5,030	\$ 5,500	\$ 7,500	36%
UNIFORMS	30-825-36	\$ 1,989	\$ 2,100	\$ 1,600	-24%
CONTRACTED SERVICES	30-825-45	\$ 10,646	\$ 10,000	\$ 10,000	0%
DUES & SUBSCRIPTIONS	30-825-53	\$ -	\$ 100	\$ 100	0%
PERMITS	30-825-54	\$ 2,500	\$ 2,500	\$ 2,500	0%
MISCELLANEOUS	30-825-57	\$ 444	\$ 100	\$ 200	100%
CAPITAL OUTLAY – EQUIPMENT	30-825-74	\$ -	\$ 5,700	\$ 1,000	-82%
CAPITAL OUTLAY - NON-CAPITAL	30-825-75	\$ -	\$ 500	\$ 1,000	100%
PENSION EXPENSE	30-825-99	\$ -	\$ -	\$ -	0%
Total		\$ 167,824	\$ 168,040	\$ 56,635	-7%

WATER AND SEWER OPERATIONS

Water and Sewer Operations Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
SALARY	30-828-02	\$ 321,171	\$ 395,093	\$ 407,583	3%
LIFE, AD&D & LTD	30-828-03	\$ 2,198	\$ 2,243	\$ 2,356	5%
PROFESSIONAL SERVICES	30-828-04	\$ 600	\$ 2,230	\$ -	-100%
FICA	30-828-05	\$ 24,088	\$ 30,620	\$ 31,588	3%
GIS/ HEALTH INSURANCE	30-828-06	\$ 69,082	\$ 97,767	\$ 88,485	-9%
RETIREMENT (MATCH)	30-828-07	\$ 70,615	\$ 56,696	\$ 61,749	9%
401K	30-828-08	\$ 15,549	\$ 19,755	\$ 20,379	3%
YMCA WELLNESS PROGRAM	30-828-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-828-10	\$ 965	\$ 2,500	\$ 2,500	0%
TELEPHONE/POSTAGE	30-828-11	\$ 6,820	\$ 9,000	\$ 8,000	-11%
PRINTING	30-828-12	\$ -	\$ 200	\$ 200	0%
UTILITIES	30-828-13	\$ 33,838	\$ 35,000	\$ 35,000	0%
TRAVEL	30-828-14	\$ 449	\$ 1,000	\$ 1,000	0%
MAINTENANCE & REPAIR - BLDGS.	30-828-15	\$ 7,450	\$ 4,500	\$ 4,500	0%
MAINTENANCE & REPAIR - EQUIP.	30-828-16	\$ 74,463	\$ 50,000	\$ 50,000	0%
MAINTENANCE & REPAIR - VEHICLE	30-828-17	\$ 6,312	\$ 5,000	\$ 6,500	30%
UTILITY PATCH - REPAIRS	30-828-18	\$ 13,522	\$ 20,000	\$ 25,000	25%
SAFETY - OSHA REQUIRED	30-828-20	\$ 2,050	\$ 2,000	\$ 2,500	25%
AUTO SUPPLIES	30-828-31	\$ 15,970	\$ 20,000	\$ 20,000	0%
SUPPLIES & MATERIALS	30-828-33	\$ 101,614	\$ 10,000	\$ 115,000	5%
UNIFORMS	30-828-36	\$ 3,530	\$ 3,800	\$ 5,000	32%
CONTRACTED SERVICES	30-828-45	\$ 63,586	\$ 65,000	\$ 65,000	0%
COUNTY UTILITY LINE EXPENSES	30-828-48	\$ -	\$ -	\$ -	0%
PERMITS	30-828-53	\$ 1,760	\$ 2,500	\$ 2,500	0%
MISCELLANEOUS	30-828-57	\$ 3,504	\$ 1,000	\$ 1,800	80%
PURCHASE OF LAND	30-828-71	\$ -	\$ -	\$ -	0%
CAP. OUTLAY - OTHER IMPROVEMENTS	30-828-73	\$ -	\$ 35,000	\$ 142,500	6%
CAPITAL OUTLAY - EQUIP.	30-828-74	\$ -	\$ 14,000	\$ 133,162	851%
CAPITAL OUTLAY - NON-CAPITAL	30-828-75	\$ -	\$ 1,000	\$ -	-100%
PENSION EXPENSE	30-828-99	\$ -	\$ -	\$ -	0%
Total		\$ 839,136	\$ 1,085,904	\$ 1,232,302	13%

COUNTY WATER AND SEWER OPERATIONS

COUNTY Water and Sewer Operations Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
SALARY	30-830-02	\$ 6,528	\$ 13,044	\$ 13,044	0%
LIFE, AD&D & LTD	30-830-03	\$ -	\$ -	\$ -	0%
PROFESSIONAL SERVICES	30-830-04	\$ -	\$ -	\$ -	0%
FICA	30-830-05	\$ 502	\$ 1,011	\$ 1,011	0%
GIS/ HEALTH INSURANCE	30-830-06	\$ -	\$ -	\$ -	0%
RETIREMENT (MATCH)	30-830-07	\$ 1,453	\$ 1,872	\$ -	-100%
401K	30-830-08	\$ 328	\$ 652	\$ 1,976	203%
YMCA WELLNESS PROGRAM	30-830-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-830-10	\$ -	\$ 500	\$ 500	0%
TELEPHONE/POSTAGE	30-830-11	\$ -	\$ 500	\$ 500	0%
PRINTING	30-830-12	\$ -	\$ 100	\$ 100	0%
UTILITIES	30-830-13	\$ 8,630	\$ 10,000	\$ 10,000	0%
TRAVEL	30-830-14	\$ -	\$ 300	\$ 300	0%
MAINTENANCE. & REPAIR - BLDGS.	30-830-15	\$ -	\$ 1,000	\$ 1,000	0%
MAINTENANCE & REPAIR - EQUIP.	30-830-16	\$ 2,323	\$ 9,000	\$ 9,000	0%
MAINTENANCE & REPAIR - VEHICLE	30-830-17	\$ -	\$ -	\$ -	0%
UTILITY PATCH - REPAIRS	30-830-18	\$ -	\$ 2,000	\$ 2,000	0%
SAFETY - OSHA REQUIRED	30-830-20	\$ -	\$ 300	\$ 300	0%
AUTO SUPPLIES	30-830-31	\$ 4,321	\$ 5,500	\$ 5,500	0%
SUPPLIES & MATERIALS	30-830-33	\$ 399	\$ 1,000	\$ 850	-15%
UNIFORMS	30-830-36	\$ 510	\$ 500	\$ 650	30%
CONTRACTED SERVICES	30-830-45	\$ 4,038	\$ 3,500	\$ 3,500	0%
EQUIPMENT RENTAL	30-830-48	\$ 2,425	\$ 4,000	\$ 4,000	0%
PERMITS	30-830-53	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	30-830-57	\$ 1	\$ -	\$ -	0%
PURCHASE OF LAND	30-830-71	\$ -	\$ -	\$ -	0%
CAP. OUTLAY - OTHER IMPROVEMENT	30-830-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIPMENT	30-830-74	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - NON-CAPITAL	30-830-75	\$ -	\$ -	\$ -	0%
Total		\$ 31,458	\$ 54,779	\$ 54,231	-1%

MISCELLANEOUS

Non-Departmental Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
RETIREE OPEB STIPEND	30-660-02	\$ 10,800	\$ 10,800	\$ 16,200	50%
FICA FOR RETIREE OPEB STIPEND	30-660-05	\$ 826	\$ 837	\$ 1,255	50%
N. C. SALES TAX	30-660-37	\$ 29,968	\$ 20,000	\$ 20,000	0%
COUNTY SALES TAX	30-660-39	\$ 12,945	\$ 10,000	\$ 10,000	0%
FOOD TAX	30-660-40	\$ 15	\$ 10	\$ 10	0%
CREDIT CARD FEES	30-660-41	\$ 1,400	\$ 3,500	\$ 1,000	-71%
BANK FEES	30-660-42	\$ -	\$ 100	\$ -	-100%
1% UNEMPLOYMENT TAX	30-660-43	\$ -	\$ 2,000	\$ -	-100%
INSURANCE & BONDS	30-660-53	\$ 58,894	\$ 60,000	\$ 60,000	0%
OTHER	30-660-54	\$ -	\$ 100	\$ -	-100%
Total		\$ 114,849	\$ 107,347	\$ 108,465	1%

SPECIAL APPROPRIATIONS

Special Appropriations Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
TRANS. TO PROJECT 73 - 601 WATER/SEWER BETTERMENT	30-690-73	\$ 56,000	\$ -	\$ -	0%
Total		\$ 56,000	\$ -	\$ -	0%

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 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
INTEREST ON INVESTMENT	51-329-00	\$ 4,473	\$ 3,600	\$ 3,000	-17%
RENTS & CONCESSIONS	51-331-00	\$ -	\$ 100	\$ 100	0%
DONATIONS	51-336-00	\$ -	\$ -	\$ -	0%
FUND BAL. APPROPRIATED	51-399-00	\$ -	\$ 2,235	\$ 4,485	101%
Total Revenues		\$ 4,473	\$ 5,935	\$ 7,585	28%
Expenditures Account Description	Account Number	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2026-27 PROPOSED	Percent Change
CONTRIBUTION TO G/F	51-690-91	\$ 4,473	\$ 5,935	\$ 7,585	28%
Total		\$ 4,473	\$ 5,935	\$ 7,585	28%