

**Town of Yadkinville**

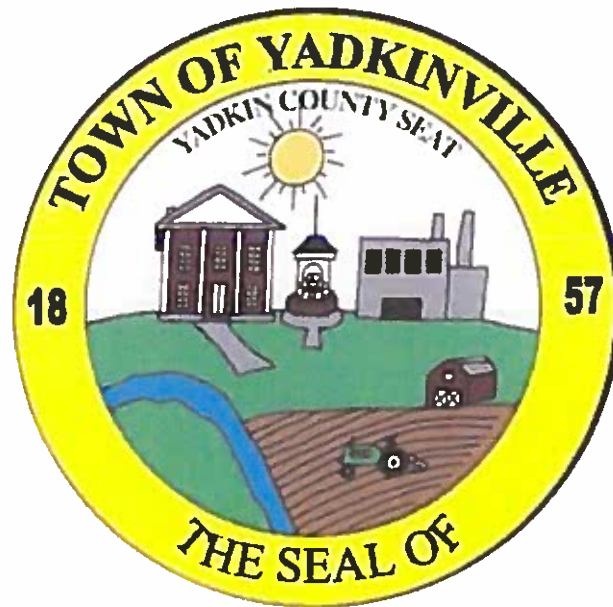
**FY 2021-2022**

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**ADOPTED BUDGET**

**FISCAL YEAR 2021-2022**

June 7, 2021



*"A Town in Progress"*



# TOWN OF YADKINVILLE

"A TOWN IN PROGRESS"

## Office of the Town Manager

June 7, 2021

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 2021-2022 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 2021-2022 Recommended Budget totals \$5,541,130 for all Town operations, capital improvements, and debt service requirements. This represents an overall increase of approximately \$206,955 or 4% above the FY 2020-2021 Adopted Budget of \$5,334,176.

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 ADA Transition Plan projects
- Special Appropriations for Funding of Community Organizations
- Cybersecurity and computer network improvements

## 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 2021-2022 Recommended Budget for the General Fund totals \$2,873,723, which represents an approximate increase of 6% or \$169,954 over the FY 2021-2022 Adopted Budget of \$2,703,769.

This Recommended Budget proposes drawing \$42,591 from the General Fund, Fund Balance to balance the budget. This equates to a withdrawal of slightly over 1% from the total fund balance compared to an increase of over 35% that has been experienced over the past three years.

### Property Tax

The property tax base is estimated to be \$266,119,474 which represents an increase of approximately 1.08% over FY 2020-2021 and is realistically based on information from the Yadkin County Tax Administrator.

This increase will provide approximately \$1,095,347 in property tax revenues based on an assumed collection rate of 98%. A penny on the tax rate is projected to generate approximately \$26,600 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 2021-2022 Recommended Budget for the Water and Sewer Fund totals \$2,667,407. This represents an increase of approximately 5% or \$118,081 from the FY 2020-2021 Adopted Budget of \$2,549,327.

### **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 have fallen dramatically this past year, as a result \$5,825 of the Garden's fund balance is necessary to ensure there is funding to pay for maintenance costs. The FY 2021-2022 Recommended Budget for the Hinshaw Gardens Fund totals \$5,935 which includes \$10 estimated from investment earnings; \$100 estimated from rental fees and \$5,825 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 \$1,113,347 in FY 2021-2022. 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 2021-2022 is \$115,100.

### **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 \$560,000 in FY 2021-2022, which is a 1.8% increase from FY 2020-2021 budgeted amount. This is a conservative estimate based on North Carolina League of Municipalities projected increase for FY 2021-2022. 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 2021-2022 Budget proposes drawing \$42,591 from the General Fund, Fund Balance to balance the budget. This equates to a withdrawal of slightly over 1% from the total fund balance compared to an increase of over 35% that has been experienced over the past three years.

**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 \$12,915.

Revenues generated from Yadkinville's ABC Store are based on the profit generated at that store, which is expected to be approximately \$130,000 for FY 2021-2022.

**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.

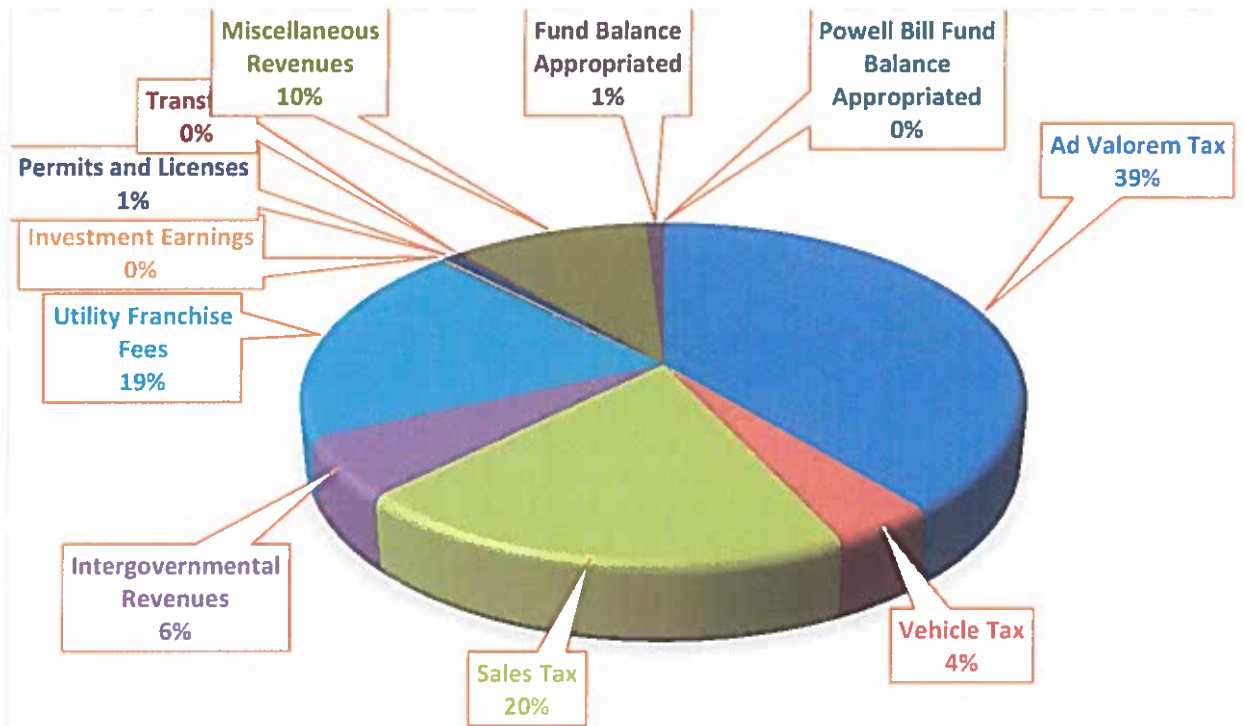
These funds are collected by the State and are distributed to the City based on the actual receipts from the providers of these services and commodities within the City limits. This revenue source is expected to be approximately \$550,000 for FY 2021-2022. These are strictly General Fund revenues.

**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 2021-2022. This is strictly General Fund revenue and restricted for Powell Bill related expenditures.



## REVENUE SOURCES

### EXPENDITURES IN PERSONNEL AND RELATED COSTS

Several challenges have presented themselves in the current budget year. The COVID -19 pandemic has had a significant impact on the national 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 15.7% in healthcare insurance for FY2021-2022. 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 \$491,073 or 8.8% 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 \$1,301,034 or 24.0% of the total budget. Major expenditures include:

- Salaries and benefits
- Rising health insurance costs
- Rising ammunition costs
- PPE requirements
- Three replacement police vehicles
- Equipment: Three Bullet Proof Vests, Two Laptops, Two Watchguard Camera, and Two Tasers, One Desktop computer
- LEO Special Separation Allowance for Retiring Officers

**Transportation**

This function accounts for \$385,379 or 6.9% of the total budget. Major expenditures include:

- \$90,000 for continued resurfacing of Town streets
- Replace street signs to meet state reflectivity requirements

**Environmental Protection**

This function accounts for \$2,724,070 or 49.2% of the total budget. Major expenditures include:

- Lift Station/Manhole Rehab
- New Chipper Truck
- Sewer/water Vacuum Unit
- Sewer Plant: New mowing equipment, New sampler, Rehabilitate blowers
- Water Plant: Repainting stair and piping in filter and chemical room, Replace finish water building windows, Repair flocculator shaft, New chemical feed pumps

**Economic and Community Development**

This function accounts for \$129,185 or 2.3% of the total budget. Major expenditures include:

- Continued funding of facade grant program at \$15,000 or
- New Business Grant to bring new businesses to downtown

**Culture and Recreation**

This function accounts for \$83,925 or 1.5% 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 and Rose Property
- Creek erosion repair
- New Security Camera for Town Park

**Miscellaneous**

This function accounts for \$219,163 or 4.0% of the total budget. Major expenditures include:

- Funding for property and general liability insurance and bonds
- Tourism Development Authority
- Retiree Benefits

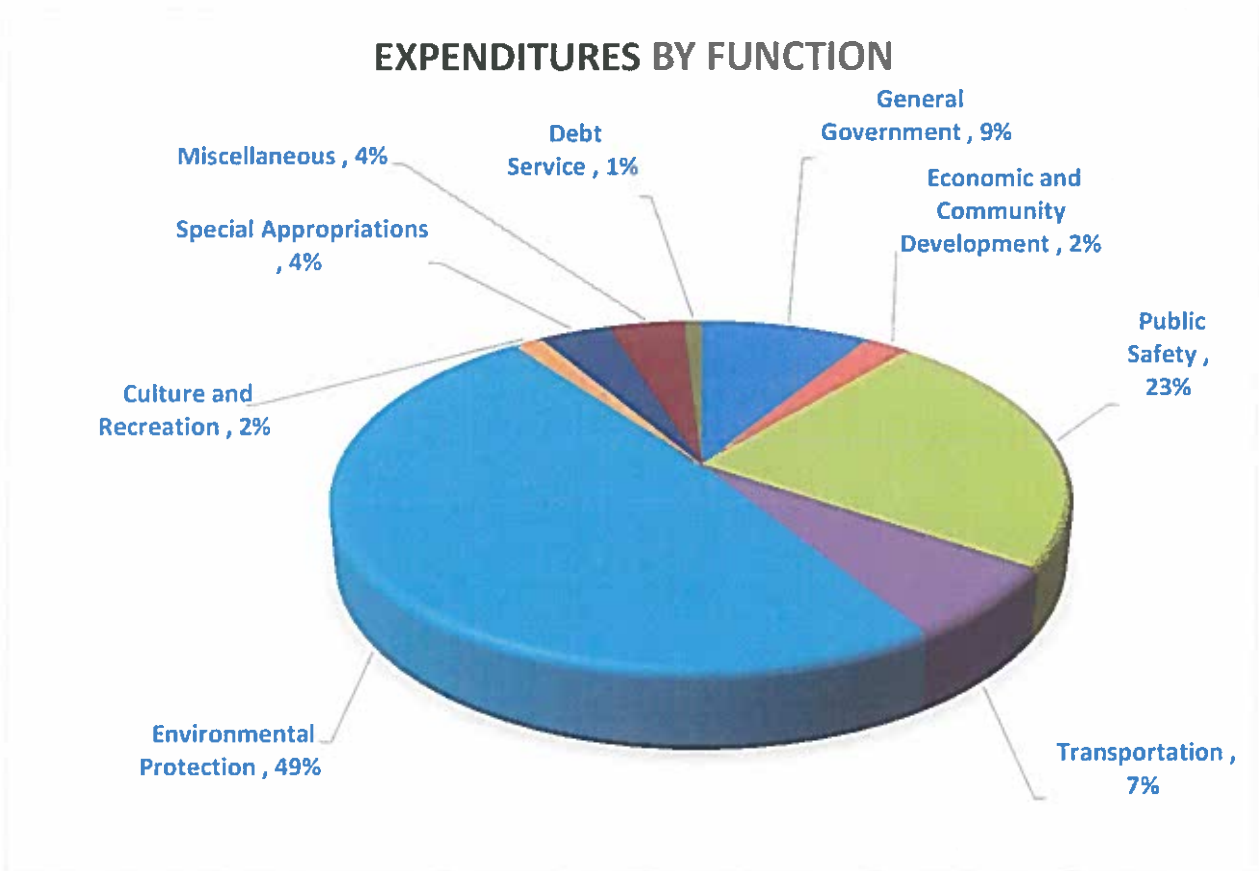
- 1% Unemployment Tax

**Special Appropriations**

This function accounts for \$207,031 or 3.7% of the total budget. Major expenditures include:

- Funding for outside agencies: Arts Council, Library, Hands of Hope and YMCA expansion
- Funding for debt service on the Yadkinville Community Park
- Additional Funding for Main Street Sidewalk Project
- Fireworks
- Savings from W/S Fund for HWY 601 Water/Sewer line betterment project

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 Hunter Gooden, Assistant Town Manager Shelia Weathers, and Purchasing and Safety Officer Lee Cook for their assistance and hard work.

This budget for FY 2021-2022 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, 2021, and ending June 30, 2022:

|                                       |                     |
|---------------------------------------|---------------------|
| Ad Valorem Tax                        | \$ 1,113,347        |
| Vehicle Tax                           | \$ 115,100          |
| Sales Tax                             | \$ 560,000          |
| Intergovernmental Revenues            | \$ 181,350          |
| Utility Franchise Fees                | \$ 550,000          |
| Investment Earnings                   | \$ 5,000            |
| Permits and Licenses                  | \$ 7,150            |
| Transfers                             | \$ 5,935            |
| Miscellaneous Revenues                | \$ 293,250          |
| Fund Balance Appropriated             | \$ 42,591           |
| Powell Bill Fund Balance Appropriated | \$ 0                |
|                                       | <u>\$ 2,873,723</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, 2021, and ending June 30, 2022:

|                        |                     |
|------------------------|---------------------|
| Governing Body         | \$ 60,500           |
| Elections              | \$ 378,674          |
| Administration         | \$ 6,000            |
| Planning and Zoning    | \$ 129,185          |
| Municipal Buildings    | \$ 27,800           |
| Police Department      | \$ 1,299,358        |
| Public Safety          | \$ 1,675            |
| Garage                 | \$ 181,00           |
| Streets and Highways   | \$ 299,378          |
| Powell Bill            | \$ 86,000           |
| Sanitation             | \$ 224,650          |
| Recreation             | \$ 77,990           |
| Hinshaw Gardens        | \$ 5,935            |
| Non-Departmental       | \$ 131,447          |
| Special Appropriations | \$ 127,031          |
|                        | <u>\$ 2,873,723</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, 2021, and ending June 30, 2022:

|                     |              |
|---------------------|--------------|
| Sales and Services  | \$ 2,513,100 |
| Investment Earnings | \$ 1,000     |
| Miscellaneous       | \$ 63,000    |

|                  |    |                    |
|------------------|----|--------------------|
| W/S Fund Balance | \$ | <u>90,307</u>      |
|                  | \$ | <b>\$2,667,407</b> |

**SECTION 4:** The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the Fiscal Year beginning July 1, 2021, and ending June 30, 2022:

|                                   |    |                  |
|-----------------------------------|----|------------------|
| Administration                    | \$ | 387,488          |
| Water Plant                       | \$ | 598,572          |
| Sewer Plant                       | \$ | 372,108          |
| Lab and Pretreatment              | \$ | 137,795          |
| Water and Sewer Operations        | \$ | 947,741          |
| County Water/Sewer Line Operation | \$ | 55,714           |
| Non-Departmental                  | \$ | 87,989           |
| Special Appropriations            | \$ | <u>80,000</u>    |
|                                   | \$ | <b>2,667,407</b> |

**SECTION 5:** It is estimated that the following revenue will be available in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2021, and ending June 30, 2022:

|                           |    |              |
|---------------------------|----|--------------|
| Investment Earnings       | \$ | 10           |
| Rents and Concessions     | \$ | 100          |
| Fund Balance Appropriated | \$ | <u>5,825</u> |
|                           | \$ | <b>5,935</b> |

**SECTION 6:** The following amounts are appropriated in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2021, and ending June 30, 2022:

|                              |    |              |
|------------------------------|----|--------------|
| Transfer to the General Fund | \$ | <u>5,935</u> |
|                              | \$ | <b>5,935</b> |

**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, 2021, 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 \$266,119,474 and an estimated rate of collection of 98%. This estimated rate of collection is based on the Fiscal Year 2019-20 audited collection rate of 98.39%.

**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. \$ 7.00 per item over the 5<sup>th</sup> item
  - 1. TV – pre-paid before pickup \$10.00
  - 2. Computer Screen – pre-paid before pickup \$ 6.00
  
- C. Zoning fees
  - 1. Conditional 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) \$ 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 \$ 25.00
  - 20. Mobile Food Vendor \$ 25.00
  
- 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. 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 <sup>st</sup> Time       | \$ 10.00                          |
| 3. Permit (per employee) after 1 <sup>st</sup> Time | \$ 3.00                           |

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

M. Special Event Permit

|                    |          |
|--------------------|----------|
| 1. Application Fee | \$ 25.00 |
|--------------------|----------|

N. Property Tax Rate

|              |  |
|--------------|--|
| 1. Late Fee. | \$0.42/\$100 assessed value<br>2% after January 6 <sup>1</sup> |
|--------------|--|

<sup>1</sup> ¼% 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  | \$ 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 Inside <sup>2</sup>                     | \$ 800.00                             |
| 16. 4" Sewer Tap Outside <sup>3</sup>                    | \$ 1,600.00                           |
| 17. Road Boring Fee (4" sewer)                           | \$ 22.50 (per foot)                   |
| 18. Minimum Monthly Inside Water Rate <sup>4</sup>       | \$ 12.46                              |
| 19. Next 7,000 Gallons Inside (per each 1,000 gallons)   | \$ 3.70                               |
| 20. Next 10,000 Gallons Inside (per each 1,000 gallons)  | \$ 3.50                               |
| 21. Next 30,000 Gallons Inside (per each 1,000 gallons)  | \$ 3.33                               |
| 22. Next 50,000 Gallons Inside (per each 1,000 gallons)  | \$ 3.14                               |
| 23. Minimum Monthly Outside Water Rate <sup>5</sup>      | \$ 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        |

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

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

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

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

C. Bulk Water Rates by Gallon

|                      |           |
|----------------------|-----------|
| 1. 0-1,000           | \$ 11.55  |
| 2. 1,001 to 5,000    | \$ 28.90  |
| 3. 5,001 to 10,000   | \$ 57.75  |
| 4. 10,001 to 15,000  | \$ 86.62  |
| 5. 15,001 to 20,000  | \$ 115.50 |
| 6. 20,001 to 25,000  | \$ 144.38 |
| 7. 25,001 to 30,000  | \$ 173.25 |
| 8. 30,001 to 35,000  | \$ 202.13 |
| 9. 35,001 to 40,000  | \$ 242.55 |
| 10. 40,001 to 45,000 | \$ 260.00 |
| 11. 45,001 to 50,000 | \$ 288.75 |
| 12. 50,001 to 55,000 | \$ 317.63 |
| 13. 55,001 to 60,000 | \$ 346.50 |
| 14. 60,001 to 65,000 | \$ 375.38 |
| 15. 65,001 to 70,000 | \$ 404.25 |
| 16. 70,001 to 75,000 | \$ 433.13 |
| 17. 75,001 to 80,000 | \$ 462.00 |
| 18. 80,001 to 85,000 | \$ 490.87 |
| 19. 85,001 to 90,000 | \$ 519.75 |
| 20. 90,001 to 95,000 | \$ 548.62 |
| 21. > 95,000         | \$ 577.50 |

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

- A. He may transfer amounts between objects of expenditure within a department without limitations and without a report being required.
- B. He may transfer amounts up to \$5,000 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 7th day of June, 2021



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<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|---------------------------------|-------------------|----------------------|-----------------------|------------------------|-------------------|
| CURRENT YEAR LEVY               | 10-301-00         | \$ 1,099,943         | \$ 1,083,659          | \$ 1,095,347           | 1%                |
| 1ST PRIOR YEAR                  | 10-301-01         | \$ 17,194            | \$ 11,000             | \$ 11,000              | 0%                |
| 2ND PRIOR YEAR                  | 10-301-02         | \$ 2,316             | \$ 3,000              | \$ 3,000               | 0%                |
| 3RD PRIOR YEAR +                | 10-301-03         | \$ 4,944             | \$ 1,500              | \$ 4,000               | 167%              |
| VEHICLE TAX -CURRENT            | 10-302-00         | \$ 107,930           | \$ 130,000            | \$ 115,000             | -12%              |
| 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         | \$ 142               | \$ 100                | \$ 100                 | 0%                |
| REIMBURSEMENT HOLD HARMLESS     | 10-309-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| TAX DISCOUNTS                   | 10-311-00         | \$ (4,880)           | \$ (5,100)            | \$ (5,000)             | -2%               |
| TAX REFUNDS - AD VALOREM        | 10-312-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| COUNTY COLLECTION FEES          | 10-313-00         | \$ 868               | \$ 500                | \$ 800                 | 60%               |
| TAX PENALTIES                   | 10-317-00         | \$ 7,108             | \$ 5,000              | \$ 6,000               | 20%               |
| STATE DMV TAX INTEREST & FEES   | 10-318-00         | \$ (5,505)           | \$ (5,500)            | \$ (5,500)             | 0%                |
| PRIVILEGE LICENSES              | 10-325-00         | \$ 600               | \$ 100                | \$ -                   | -100%             |
| PRECIOUS METAL PERMITS          | 10-325-01         | \$ -                 | \$ 100                | \$ 100                 | 0%                |
| MOTOR VEHICLE TAX FEE           | 10-325-02         | \$ 15,390            | \$ 15,000             | \$ 15,000              | 0%                |
| FRANCHISE TAX-CABLEVISION       | 10-328-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| INTEREST ON INVESTMENTS         | 10-329-00         | \$ 8,274             | \$ 10,000             | \$ 5,000               | -50%              |
| RENTS & CONCESSIONS             | 10-331-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| PARK RENTAL FEES                | 10-332-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| MISCELLANEOUS REVENUE           | 10-335-00         | \$ 3,802             | \$ 2,500              | \$ 3,000               | 20%               |
| SALE OF CONFISCATED ITEMS       | 10-335-01         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| DONATIONS/PRIVATE-POLICE        | 10-336-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| CONTROLLED SUB. TAX - P/D       | 10-336-01         | \$ -                 | \$ 150                | \$ 100                 | -33%              |
| FEDERAL DRUG MONEY              | 10-336-02         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| CONT. - BOARD OF EDUCATION      | 10-336-03         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| NAT. GAS/FED. EXCISE TAX        | 10-337-01         | \$ 3,694             | \$ 3,000              | \$ 3,214               | 7%                |
| FRANCHA31:K58ISE/ELEC. POWER    | 10-337-02         | \$ 556,974           | \$ 550,000            | \$ 550,000             | 0%                |
| SALES TAX/TELECOM.              | 10-337-03         | \$ 21,289            | \$ 22,000             | \$ 17,243              | -22%              |
| SALES TAX/VIDEO PROG.           | 10-337-04         | \$ 15,431            | \$ 15,900             | \$ 15,240              | -4%               |
| SOLID WASTE DISPOSAL FEE        | 10-337-05         | \$ 1,713             | \$ 2,000              | \$ 1,738               | -13%              |
| BEER AND WINE TAX               | 10-341-00         | \$ 12,787            | \$ 13,000             | \$ 12,915              | -1%               |
| ABC REVENUE                     | 10-341-01         | \$ 130,450           | \$ 110,000            | \$ 130,000             | 18%               |
| GRAPE FESTIVAL PROJECT GRANT    | 10-341-02         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| POWELL BILL                     | 10-343-00         | \$ 86,740            | \$ 86,000             | \$ 86,000              | 0%                |
| ROOM OCCUPANCY TAX              | 10-344-00         | \$ 25,310            | \$ 38,000             | \$ 40,100              | 6%                |
| LOCAL OPTION SALES TAX          | 10-345-00         | \$ 576,210           | \$ 550,000            | \$ 560,000             | 2%                |



| Revenues<br>Account Description                   | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>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         | \$ 396               | \$ -                  | \$ 200                 | 100%              |
| COURT FEES  | 10-351-00         | \$ 1,934             | \$ 1,000              | \$ 1,000               | 0%                |
| PARKING CITATIONS                                 | 10-352-00         | \$ 760               | \$ 200                | \$ 500                 | 150%              |
| CREDIT CARD CONVENIENCE FEES                      | 10-353-00         | \$ 222               | \$ 50                 | \$ 200                 | 300%              |
| BUILDING & ZONING PERMITS                         | 10-355-00         | \$ 8,360             | \$ 7,000              | \$ 7,500               | 7%                |
| SPECIAL EVENTS PERMITS                            | 10-356-00         | \$ 75                | \$ 150                | \$ 100                 | -33%              |
| METAL RECYCLING                                   | 10-358-00         | \$ 94                | \$ 100                | \$ 100                 | 0%                |
| GARBAGE COLLECTION FEES                           | 10-359-00         | \$ 130               | \$ 200                | \$ 200                 | 0%                |
| SOLID WASTE COLLECTION FEE                        | 10-360-00         | \$ 125,613           | \$ 121,000            | \$ 121,000             | 0%                |
| TAX REFUNDS                                       | 10-367-00         | \$ 6,463             | \$ 7,300              | \$ 7,000               | -4%               |
| GASOLINE EXCISE TAX                               | 10-367-01         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| RETURN FROM YVEDDI                                | 10-368-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| SALE OF EQUIPMENT                                 | 10-382-00         | \$ 25,920            | \$ -                  | \$ -                   | 0%                |
| SALE OF EQUIPMENT P/B                             | 10-382-01         | \$ -                 | \$ -                  | \$ 8,000               | 100%              |
| SALE OF FIXED ASSETS                              | 10-383-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| ARC Grant 50/50 MATCH - WIFI                      | 10-392-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| SPEC. ASSESSMENT                                  | 10-393-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| CHLD OBESITY MINI-GRANT                           | 10-394-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| TRANSFER FROM CARES                               | 10-397-15         | \$ -                 | \$ -                  | \$ 15,000-             | 100%              |
| TRANSFER FROM W/S FUND                            | 10-397-30         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| TRANSFER FROM H. GARDENS                          | 10-397-51         | \$ 5,521             | \$ 5,940              | \$ 5,935               | 0%                |
| TRANSFER FROM PARK FUND                           | 10-397-66         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| TRANSFER FROM CP 68-N.LEE AVE<br>SIDEWALK PROJECT | 10-397-68         | \$ 81,330            | \$ -                  | \$ -                   | 0%                |
| FUND BAL. APPROP. P.BILL                          | 10-399-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| FUND BALANCE APPROPRIATED                         | 10-399-01         | \$ -                 | \$ -                  | \$ 42,591              | 0%                |
| <b>Total Revenues</b>                             |                   | \$2,945,540          | \$2,784,849           | \$2,873,721            | 3%                |

| Expenditures<br>Department | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|----------------------------|-------------------|----------------------|-----------------------|------------------------|-------------------|
| GOVERNING BODY             | 10-410-00         | \$ 59,429            | \$ 60,500             | \$ 60,500              | 0%                |
| ADMINISTRATION             | 10-420-00         | \$ 326,499           | \$ 379,391            | \$ 378,674             | 0%                |
| ELECTIONS                  | 10-430-00         | \$ 5,246             | \$ -                  | \$ 6,000               | 100%              |
| PLANNING AND ZONING        | 10-490-00         | \$ 114,200           | \$ 140,780            | \$ 129,185             | -8%               |
| MUNICIPAL BUILDINGS        | 10-500-00         | \$ 24,609            | \$ 52,800             | \$ 27,800              | -47%              |
| POLICE DEPARTMENT          | 10-510-00         | \$ 1,123,372         | \$ 1,175,410          | \$ 1,299,358           | 11%               |
| EDITY GRANT                | 10-511-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| PUBLIC SAFETY              | 10-512-00         | \$ 300               | \$ 1,675              | \$ 1,675               | 0%                |
| GARAGE                     | 10-555-00         | \$ 15,457            | \$ 17,800             | \$ 18,100              | 2%                |
| STREETS AND HIGHWAYS       | 10-560-00         | \$ 244,240           | \$ 264,454            | \$ 299,378             | 13%               |
| POWELL BILL                | 10-570-00         | \$ 62,460            | \$ 86,000             | \$ 86,000              | 0%                |
| SANITATION                 | 10-580-00         | \$ 238,786           | \$ 251,650            | \$ 224,650             | -11%              |
| RECREATION                 | 10-620-00         | \$ 58,612            | \$ 66,824             | \$ 77,990              | 17%               |
| HINSHAW GARDENS            | 10-621-00         | \$ 5,521             | \$ 5,940              | \$ 5,935               | 0%                |
| NON-DEPARTMENTAL           | 10-660-00         | \$ 95,303            | \$ 120,325            | \$ 131,447             | 9%                |
| SPECIAL APPROPRIATIONS     | 10-690-00         | \$ 190,198           | \$ 161,300            | \$ 127,031             | -21%              |
| CONTINGENCY                | 10-999-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| <b>Total</b>               |                   | \$2,564,232          | 2,784,849             | \$2,873,721            | 3%                |

## GENERAL GOVERNMENT

| Governing Body<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|---------------------------------------|-------------------|----------------------|-----------------------|------------------------|-------------------|
| BOARD MEETINGS                        | 10-410-01         | \$ 675               | \$ 1,000              | \$ 1,000               | 0%                |
| SALARIES                              | 10-410-02         | \$ 42,000            | \$ 42,000             | \$ 42,000              | 0%                |
| FICA                                  | 10-410-05         | \$ 3,599             | \$ 3,650              | \$ 3,650               | 0%                |
| TELEPHONE & POSTAGE                   | 10-410-11         | \$ 2,737             | \$ 2,800              | \$ 2,800               | 0%                |
| PRINTING                              | 10-410-12         | \$ -                 | \$ 50                 | \$ 50                  | 0%                |
| TRAVEL                                | 10-410-14         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| MTCE. & REPAIR - VEHICLE              | 10-410-17         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| AUTO SUPPLIES                         | 10-410-31         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| MISCELLANEOUS                         | 10-410-57         | \$ 10,418            | \$ 11,000             | \$ 11,000              | 0%                |
| <b>Total</b>                          |                   | \$59,429             | \$60,500              | \$60,500               | 0%                |

| Administration<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|---------------------------------------|-------------------|----------------------|-----------------------|------------------------|-------------------|
| SALARIES                              | 10-420-02         | \$ 177,457           | \$ 209,238            | \$ 199,527             | -5%               |
| LIFE, AD&D, LTD                       | 10-420-03         | \$ 1,047             | \$ 1,186              | \$ 1,032               | -13%              |
| PROFESSIONAL SERVICES                 | 10-420-04         | \$ 35,982            | \$ 36,000             | \$ 38,000              | 6%                |
| FICA                                  | 10-420-05         | \$ 13,400            | \$ 15,925             | \$ 15,463              | -3%               |
| GIS/ HEALTH INSURANCE                 | 10-420-06         | \$ 30,859            | \$ 38,900             | \$ 38,135              | -2%               |
| RETIREMENT (MATCH)                    | 10-420-07         | \$ 15,963            | \$ 20,980             | \$ 22,646              | 8%                |
| 401K                                  | 10-420-08         | \$ 10,938            | \$ 10,280             | \$ 9,976               | -3%               |
| YMCA WELLNESS PROGRAM                 | 10-420-09         | \$ 228               | \$ 432                | \$ 144                 | -67%              |
| EMPLOYEE TRAINING                     | 10-420-10         | \$ 1,172             | \$ 2,500              | \$ 2,500               | 0%                |
| TELEPHONE & POSTAGE                   | 10-420-11         | \$ 6,574             | \$ 6,500              | \$ 5,500               | -15%              |
| PRINTING                              | 10-420-12         | \$ -                 | \$ 100                | \$ 100                 | 0%                |
| TRAVEL                                | 10-420-14         | \$ -                 | \$ 1,500              | \$ 1,500               | 0%                |
| MTCE. & REPAIR - EQUIP.               | 10-420-16         | \$ 802               | \$ 500                | \$ 500                 | 0%                |
| MTCE. & REPAIR - VEHICLE              | 10-420-17         | \$ 89                | \$ 250                | \$ 250                 | 0%                |
| SAFETY - OSHA REQUIRED                | 10-420-20         | \$ 35                | \$ 100                | \$ 100                 | 0%                |
| ADVERTISING                           | 10-420-26         | \$ 1,156             | \$ 1,000              | \$ 1,200               | 20%               |
| AUTO SUPPLIES                         | 10-420-31         | \$ 111               | \$ 1,200              | \$ 1,800               | 50%               |
| SUPPLIES & MATERIALS                  | 10-420-33         | \$ 5,119             | \$ 4,500              | \$ 4,000               | -11%              |
| CONTRACTED SERVICES                   | 10-420-45         | \$ 16,238            | \$ 18,000             | \$ 25,300              | 41%               |
| DUES & SUBSCRIPTIONS                  | 10-420-53         | \$ 6,657             | \$ 6,500              | \$ 6,500               | 0%                |
| OTHER                                 | 10-420-57         | \$ 569               | \$ 500                | \$ 500                 | 0%                |
| CAPITAL OUTLAY - EQUIP.               | 10-420-74         | \$ 2,103             | \$ 2,300              | \$ 4,000               | 74%               |
| CAP.OUT.-NON-CAPITAL                  | 10-420-75         | \$ -                 | \$ 1,000              | \$ -                   | -100%             |
| <b>Total</b>                          |                   | \$326,499            | \$379,391             | \$378,674              | 0%                |

## GENERAL GOVERNMENT

| Elections<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|----------------------------------|-------------------|----------------------|-----------------------|------------------------|-------------------|
| ELECTIONS                        | 10-430-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| CONTRACTED SERVICES              | 10-430-45         | \$ 5,246             | \$ -                  | \$ 6,000               | 100%              |
| <b>Total</b>                     |                   | \$5,246              | \$-                   | \$6,000                | 100%              |

| Municipal Buildings<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|--|-------------------|----------------------|-----------------------|------------------------|-------------------|
| PROFESSIONAL SERVICES                      | 10-500-04         | \$ -                 | \$ -                  |                        |                   |
| UTILITIES                                  | 10-500-13         | \$ 12,000            | \$ 17,000             | \$ 15,000              | -12%              |
| MTCE. & REPAIR - BLDGS.                    | 10-500-15         | \$ 2,691             | \$ 1,000              | \$ 1,000               | 0%                |
| MTCE. & REPAIR - EQUIP.                    | 10-500-16         | \$ 1,031             | \$ 2,000              | \$ 2,000               | 0%                |
| SUPPLIES & MATERIALS                       | 10-500-33         | \$ 1,738             | \$ 1,000              | \$ 1,000               | 0%                |
| CONTRACTED SERVICES                        | 10-500-45         | \$ 6,548             | \$ 6,200              | \$ 7,200               | 16%               |
| MISCELLANEOUS                              | 10-500-57         | \$ 600               | \$ 100                | \$ 100                 | 0%                |
| CAPITAL OUTLAY - REAL ESTATE               | 10-500-71         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| CAPITAL OUTLAY - OTHER                     | 10-500-73         | \$ -                 | \$ 24,000             | \$ -                   | 0%                |
| CAPITAL OUTLAY - EQUIP.                    | 10-500-74         | \$ -                 | \$ 1,000              | \$ 1,000               | -100%             |
| CAP.OUT.-NON-CAPITAL                       | 10-500-75         | \$ -                 | \$ 500                | \$ 500                 | 0%                |
| <b>Total</b>                               |                   | \$24,609             | \$52,800              | \$27,800               | -47%              |

| Garage<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|-------------------------------|-------------------|----------------------|-----------------------|------------------------|-------------------|
| TELEPHONE                     | 10-555-11         | \$ 1,995             | \$ 2,100              | \$ 2,100               | 0%                |
| UTILITIES                     | 10-555-13         | \$ 5,452             | \$ 7,000              | \$ 6,300               | -10%              |
| MTCE. & REPAIR-BLDG.          | 10-555-15         | \$ 1,057             | \$ 800                | \$ 800                 | 0%                |
| MTCE. & REPAIR - EQUIP.       | 10-555-16         | \$ 757               | \$ 1,000              | \$ 1,000               | 0%                |
| SUPPLIES & MATERIALS          | 10-555-33         | \$ 1,441             | \$ 800                | \$ 800                 | 0%                |
| CONTRACTED SERVICES           | 10-555-45         | \$ 4,637             | \$ 4,500              | \$ 5,500               | 22%               |
| 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         | \$ 119               | \$ 500                | \$ 500                 | 0%                |
| <b>Total</b>                  |                   | \$15,457             | \$17,800              | \$18,100               | 2%                |

## ECONOMIC AND COMMUNITY DEVELOPMENT

| Planning and Zoning<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|--|-------------------|----------------------|-----------------------|------------------------|-------------------|
| MEETING FEES                               | 10-490-01         | \$ 345               | \$ 1,300              | \$ 1,470               | 13%               |
| SALARIES                                   | 10-490-02         | \$ 56,346            | \$ 68,650             | \$ 71,999              | 5%                |
| LIFE, AD&D, LTD                            | 10-490-03         | \$ 195               | \$ 300                | \$ 343                 | 14%               |
| PROFESSIONAL SERVICES                      | 10-490-04         | \$ 200               | \$ 5,000              | \$ -                   | -100%             |
| FICA                                       | 10-490-05         | \$ 4,303             | \$ 5,450              | \$ 5,580               | 2%                |
| GIS/ HEALTH INSURANCE                      | 10-490-06         | \$ 6,453             | \$ 9,780              | \$ 10,896              | 11%               |
| RETIREMENT (MATCH)                         | 10-490-07         | \$ 5,077             | \$ 7,150              | \$ 8,172               | 14%               |
| 401K                                       | 10-490-08         | \$ 2,815             | \$ 3,500              | \$ 3,600               | 3%                |
| YMCA WELLNESS PROGRAM                      | 10-490-09         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| EMPLOYEE TRAINING                          | 10-490-10         | \$ 100               | \$ 150                | \$ 150                 | 0%                |
| TELEPHONE & POSTAGE                        | 10-490-11         | \$ 500               | \$ 1,000              | \$ 800                 | -20%              |
| PRINTING                                   | 10-490-12         | \$ -                 | \$ 100                | \$ 100                 | 0%                |
| TRAVEL                                     | 10-490-14         | \$ -                 | \$ 150                | \$ 100                 | -33%              |
| MTCE. & REPAIR - EQUIP.                    | 10-490-16         | \$ 6,000             | \$ 6,000              | \$ -                   | -100%             |
| MTCE. & REPAIR - VEHICLE                   | 10-490-17         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| SAFETY - OSHA REQUIRED                     | 10-490-20         | \$ 125               | \$ 100                | \$ 125                 | 25%               |
| ADVERTISING                                | 10-490-26         | \$ 2,775             | \$ 3,000              | \$ 2,500               | -17%              |
| AUTO SUPPLIES                              | 10-490-31         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| SUPPLIES & MATERIALS                       | 10-490-33         | \$ 493               | \$ 800                | \$ 500                 | -38%              |
| CONTRACTED SERVICES                        | 10-490-45         | \$ 16,125            | \$ 2,000              | \$ 7,500               | 275%              |
| EVENTS                                     | 10-490-47         | \$ 903               | \$ 5,000              | \$ -                   | -100%             |
| DUES & SUBSCRIPTIONS                       | 10-490-53         | \$ -                 | \$ 100                | \$ 100                 | 0%                |
| MISCELLANEOUS                              | 10-490-57         | \$ 181               | \$ 250                | \$ 250                 | 0%                |
| CAPITAL OUTLAY - OTHER                     | 10-490-73         | \$ 8,497             | \$ 20,000             | \$ 15,000              | -25%              |
| CAPITAL OUTLAY - EQUIP.                    | 10-490-74         | \$ 2,767             | \$ 1,000              | \$ -                   | -100%             |
| CAP.OUT.-NON-CAPITAL                       | 10-490-75         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| <b>Total</b>                               |                   | \$114,200            | \$140,780             | \$129,185              | -8%               |

## PUBLIC SAFETY

| Police Department<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|--|-------------------|----------------------|-----------------------|------------------------|-------------------|
| LEO SPECIAL SEPERATION ALLOWANCE         | 10-510-01         | \$ 44,191            | \$ 46,800             | \$ 46,794              | 0%                |
| SALARIES                                 | 10-510-02         | \$ 639,852           | \$ 662,950            | \$ 714,564             | 8%                |
| LIFE, AD&D, LTD                          | 10-510-03         | \$ 3,689             | \$ 4,065              | \$ 4,120               | 1%                |
| PROFESSIONAL SERVICES                    | 10-510-04         | \$ 3,280             | \$ 1,000              | \$ 2,000               | 100%              |
| FICA                                     | 10-510-05         | \$ 51,355            | \$ 55,015             | \$ 58,928              | 7%                |
| GIS/ HEALTH INSURANCE                    | 10-510-06         | \$ 116,853           | \$ 136,500            | \$ 152,540             | 12%               |
| RETIREMENT (MATCH)                       | 10-510-07         | \$ 60,951            | \$ 70,930             | \$ 84,284              | 19%               |
| 401K                                     | 10-510-08         | \$ 31,339            | \$ 32,300             | \$ 34,828              | 8%                |
| YMCA WELLNESS PROGRAM                    | 10-510-09         | \$ 156               | \$ 600                | \$ 600                 | 0%                |
| TRAINING                                 | 10-510-10         | \$ 86                | \$ 600                | \$ 600                 | 0%                |
| TELEPHONE & POSTAGE                      | 10-510-11         | \$ 13,438            | \$ 15,000             | \$ 15,500              | 3%                |
| PRINTING                                 | 10-510-12         | \$ 70                | \$ 300                | \$ 300                 | 0%                |
| UTILITIES                                | 10-510-13         | \$ 6,537             | \$ 9,000              | \$ 9,000               | 0%                |
| TRAVEL                                   | 10-510-14         | \$ 136               | \$ 400                | \$ 400                 | 0%                |
| MTCE. & REPAIR - BLDG.                   | 10-510-15         | \$ 14,846            | \$ 3,000              | \$ 3,000               | 0%                |
| MTCE. & REPAIR - EQUIP.                  | 10-510-16         | \$ 9,487             | \$ 4,200              | \$ 4,200               | 0%                |
| MTCE. & REPAIR - VEHICLES                | 10-510-17         | \$ 8,292             | \$ 12,000             | \$ 12,000              | 0%                |
| SAFETY - OSHA REQUIRED                   | 10-510-20         | \$ 156               | \$ 300                | \$ 300                 | 0%                |
| ADVERTISING                              | 10-510-26         | \$ -                 | \$ 150                | \$ 150                 | 0%                |
| AUTO SUPPLIES                            | 10-510-31         | \$ 24,060            | \$ 29,500             | \$ 30,000              | 2%                |
| SUPPLIES & MATERIALS                     | 10-510-33         | \$ 8,521             | \$ 8,000              | \$ 9,000               | 13%               |
| UNIFORMS                                 | 10-510-36         | \$ 2,986             | \$ 4,500              | \$ 4,500               | 0%                |
| CONTRACTED SERVICES                      | 10-510-45         | \$ 15,813            | \$ 19,000             | \$ 19,000              | 0%                |
| K-9 CARE                                 | 10-510-47         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| DRUG BUY MONEY                           | 10-510-49         | \$ -                 | \$ 2,500              | \$ 2,500               | 0%                |
| MISCELLANEOUS                            | 10-510-57         | \$ 1,682             | \$ 2,000              | \$ 2,000               | 0%                |
| YOUTH DRUG EDUCATION                     | 10-510-60         | \$ -                 | \$ 100                | \$ 100                 | 0%                |
| CAPITAL OUTLAY - OTHER                   | 10-510-73         | \$ 34,058            | \$ 34,000             | \$ 69,000              | 103%              |
| CAP OUTLAY EQUIP                         | 10-510-74         | \$ 21,619            | \$ 13,900             | \$ 10,000              | -28%              |
| CAP.OUT.-NON-CAPITAL                     | 10-510-75         | \$ 9,920             | \$ 6,800              | \$ 9,150               | 35%               |
| <b>Total</b>                             |                   | <b>\$1,123,372</b>   | <b>\$1,175,410</b>    | <b>\$1,299,358</b>     | <b>11%</b>        |

| Public Safety<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|--------------------------------------|-------------------|----------------------|-----------------------|------------------------|-------------------|
| UTILITIES                            | 10-512-13         | \$ 300               | \$ 350                | \$ 350                 | 0%                |
| MTCE & REPAIR EQUIPMENT              | 10-512-16         | \$ -                 | \$ 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%                |
| <b>Total</b>                         |                   | <b>\$300</b>         | <b>\$1,675</b>        | <b>\$1,675</b>         | <b>0%</b>         |

## TRANSPORTATION

| Streets and Highways<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|---|-------------------|----------------------|-----------------------|------------------------|-------------------|
| SALARIES                                    | 10-560-02         | \$ 81,976            | \$ 84,200             | \$ 87,566              | 4%                |
| LIFE, AD&D, LTD                             | 10-560-03         | \$ 432               | \$ 460                | \$ 472                 | 3%                |
| PROFESSIONAL SERVICES                       | 10-560-04         | \$ 4,562             | \$ -                  | \$ -                   | 0%                |
| FICA  | 10-560-05         | \$ 6,096             | \$ 6,530              | \$ 6,786               | 4%                |
| GIS/ HEALTH INSURANCE                       | 10-560-06         | \$ 13,008            | \$ 14,600             | \$ 16,344              | 12%               |
| RETIREMENT (MATCH)                          | 10-560-07         | \$ 7,386             | \$ 8,600              | \$ 9,939               | 16%               |
| 401K  | 10-560-08         | \$ 3,411             | \$ 4,220              | \$ 4,378               | 4%                |
| YMCA WELLNESS PROGRAM                       | 10-560-09         | \$ 96                | \$ 144                | \$ 144                 | 0%                |
| TRAINING                                    | 10-560-10         | \$ 105               | \$ 300                | \$ 300                 | 0%                |
| TELE/POSTAGE                                | 10-560-11         | \$ 953               | \$ 1,000              | \$ 1,150               | 15%               |
| UTILITIES                                   | 10-560-13         | \$ 39,771            | \$ 50,000             | \$ 48,000              | -4%               |
| TRAVEL                                      | 10-560-14         | \$ -                 | \$ 200                | \$ 200                 | 0%                |
| MTCE. - BLDG. & GROUNDS                     | 10-560-15         | \$ 57,784            | \$ 74,000             | \$ 60,000              | -19%              |
| MTCE. & REPAIR - EQUIP.                     | 10-560-16         | \$ 2,780             | \$ 3,000              | \$ 3,000               | 0%                |
| MTCE. & REPAIR - TRUCKS                     | 10-560-17         | \$ 3,290             | \$ 2,000              | \$ 3,000               | 50%               |
| SAFETY - OSHA REQUIRED                      | 10-560-20         | \$ 419               | \$ 600                | \$ 500                 | -17%              |
| AUTO SUPPLIES                               | 10-560-31         | \$ 4,279             | \$ 4,000              | \$ 5,000               | 25%               |
| SUPPLIES & MATERIALS                        | 10-560-33         | \$ 1,923             | \$ 2,000              | \$ 2,000               | 0%                |
| UNIFORMS                                    | 10-560-36         | \$ 924               | \$ 850                | \$ 850                 | 0%                |
| CONTRACTED SERVICES                         | 10-560-45         | \$ 13,734            | \$ 5,000              | \$ 5,000               | 0%                |
| MISCELLANEOUS                               | 10-560-57         | \$ 190               | \$ 250                | \$ 250                 | 0%                |
| CAPITAL OUTLAY - LAND PURCH                 | 10-560-71         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| CAPITAL OUTLAY - EQUIP.                     | 10-560-74         | \$ 1,121             | \$ 2,000              | \$ 44,000              | 2100%             |
| CAP.OUT.-NON-CAPITAL                        | 10-560-75         | \$ -                 | \$ 500                | \$ 500                 | 0%                |
| <b>Total</b>                                |                   | \$244,240            | \$264,454             | \$299,378              | 13%               |

| Powell Bill<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|------------------------------------|-------------------|----------------------|-----------------------|------------------------|-------------------|
| PROFESSIONAL SERVICES              | 10-570-04         | \$ 1,200             | \$ 1,000              | \$ -                   | -100%             |
| MAINTENANCE - STREETS              | 10-570-15         | \$ 49,829            | \$ 66,000             | \$ 69,000              | 5%                |
| MTCE. & REPAIR - EQUIP.            | 10-570-16         | \$ 3,814             | \$ 5,000              | \$ 5,500               | 10%               |
| MTCE. & REPAIR - TRUCKS            | 10-570-17         | \$ 3,743             | \$ 4,000              | \$ 4,000               | 0%                |
| AUTO SUPPLIES                      | 10-570-31         | \$ 2,815             | \$ 4,500              | \$ 4,500               | 0%                |
| SUPPLIES & MATERIALS               | 10-570-33         | \$ 1,059             | \$ 3,500              | \$ 3,000               | -14%              |
| MISCELLANEOUS                      | 10-570-57         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| CAP. OUTLAY - OTH. IMPVT.          | 10-570-73         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| CAPITAL OUTLAY - EQUIP.            | 10-570-74         | \$ -                 | \$ 2,000              | \$ -                   | -100%             |
| CAP.OUT.-NON-CAPITAL               | 10-570-75         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| <b>Total</b>                       |                   | \$62,460             | \$86,000              | \$86,000               | 0%                |

## ENVIRONMENTAL PROTECTION

| Sanitation Department<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>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         | \$ -                 | \$ 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         | \$ 64,511            | \$ 40,900             | \$ 64,000              | 56%               |
| CONT. SERV. - DUMPSTERS                      | 10-580-45         | \$ 173,053           | \$ 208,100            | \$ 158,000             | -24%              |
| TIPPING FEES                                 | 10-580-49         | \$ 1,223             | \$ 1,750              | \$ 1,750               | 0%                |
| MISCELLANEOUS                                | 10-580-57         | \$ -                 |                       |                        | 0%                |
| CAP. OUTLAY - EQUIP.                         | 10-580-74         | \$ -                 |                       |                        | 0%                |
| <b>Total</b>                                 |                   | \$238,786            | \$251,650             | \$224,650              | -11%              |

## CULTURE AND RECREATION

| Hinshaw Gardens<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|--|-------------------|----------------------|-----------------------|------------------------|-------------------|
| SALARIES                               | 10-621-02         | \$ 4,368             | \$ 4,000              | \$ 4,000               | 0%                |
| FICA                                   | 10-621-05         | \$ 334               | \$ 315                | \$ 310                 | -2%               |
| UTILITIES                              | 10-621-13         | \$ 270               | \$ 400                | \$ 400                 | 0%                |
| MTCE. - BLDG. & GROUNDS                | 10-621-15         | \$ 140               | \$ 550                | \$ 550                 | 0%                |
| MTCE. EQUIPMENT                        | 10-621-16         | \$ 281               | \$ 250                | \$ 350                 | 40%               |
| MTCE & REPAIR - BUILDINGS              | 10-621-17         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| MOWER SUPPLIES                         | 10-621-31         | \$ 128               | \$ 175                | \$ 175                 | 0%                |
| SUPPLIES & MATERIALS                   | 10-621-33         | \$ -                 | \$ 125                | \$ 75                  | -40%              |
| INSURANCE                              | 10-621-54         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| MISC.                                  | 10-621-57         | \$ -                 | \$ 125                | \$ 75                  | -40%              |
| CAP. OUTLAY OTHER                      | 10-621-73         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| CAPITAL OUTLAY EQUIPMENT               | 10-621-74         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| <b>Total</b>                           |                   | \$5,521              | \$5,940               | \$5,935                | 0%                |

| Recreation Account Description | Account Number | FY 2019-20 ACTUAL | FY 2020-21 ADOPTED | FY 2021-22 PROPOSED | Percent Change |
|--------------------------------|----------------|-------------------|--------------------|---------------------|----------------|
| SALARY                         | 10-620-02      | \$ 19,155         | \$ 19,975          | \$ 20,767           | 4%             |
| LIFE                           | 10-620-03      | \$ 128            | \$ 140             | \$ 138              | -1%            |
| PROFESSIONAL SERVICES          | 10-620-04      | \$ -              | \$ -               | \$ -                | 0%             |
| FICA                           | 10-620-05      | \$ 1,465          | \$ 630             | \$ 642              | 2%             |
| GIS/ HEALTH INSURANCE          | 10-620-06      | \$ 4,306          | \$ 4,924           | \$ 5,448            | 11%            |
| RETIREMENT (MATCH)             | 10-620-07      | \$ 1,726          | \$ 2,050           | \$ 2,357            | 15%            |
| 401K                           | 10-620-08      | \$ 332            | \$ 1,005           | \$ 1,038            | 3%             |
| YMCA WELLNESS PROGRAM          | 10-620-09      | \$ -              | \$ -               | \$ -                | 0%             |
| UTILITIES                      | 10-620-13      | \$ 5,051          | \$ 6,000           | \$ 5,700            | -5%            |
| MAINTENANCE - GROUNDS          | 10-620-15      | \$ 1,272          | \$ 2,000           | \$ 2,000            | 0%             |
| MTCE. & REPAIR - EQUIP.        | 10-620-16      | \$ 759            | \$ 800             | \$ 2,600            | 225%           |
| PUB. ASSIST. TR. PK.           | 10-620-19      | \$ -              | \$ -               | \$ -                | 0%             |
| SUPPLIES AND MATERIALS         | 10-620-33      | \$ -              | \$ 1,000           | \$ 1,000            | 0%             |
| CONTRACTED SERVICES            | 10-620-45      | \$ 8,322          | \$ 8,400           | \$ 8,500            | 1%             |
| PARK EVENTS                    | 10-620-47      | \$ 1,033          | \$ 1,800           | \$ 1,800            | 0%             |
| INSURANCE                      | 10-620-54      | \$ -              | \$ 100             | \$ -                | -100%          |
| MISCELLANEOUS                  | 10-620-57      | \$ -              | \$ -               | \$ -                | 0%             |
| GO FAR 5-K ACTIVITY            | 10-620-58      | \$ -              | \$ -               | \$ -                | 0%             |
| CAPITAL OUTLAY - OTHER         | 10-620-73      | \$ 10,657         | \$ 15,000          | \$ 20,500           | 37%            |
| CAPITAL OUTLAY - EQUIP.        | 10-620-74      | \$ 3,217          | \$ 2,500           | \$ 5,000            | 100%           |
| CAP.OUT.-NON-CAPITAL           | 10-620-75      | \$ -              | \$ 500             | \$ 500              | 0%             |
| SPECIAL APPROPRIATIONS         | 10-620-92      | \$ -              | \$ -               | \$ -                | 0%             |
| <b>Total</b>                   |                | <b>\$58,612</b>   | <b>\$66,824</b>    | <b>\$77,990</b>     | <b>17%</b>     |



## SPECIAL APPROPRIATIONS

| Special Appropriations<br>Account Description   | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|---|-------------------|----------------------|-----------------------|------------------------|-------------------|
| CONT. TO CAP.PROJ - 69 - MAINSTREET<br>SIDEWALK | 10-690-69         | \$ 66,330            | \$ 30,000             | \$ -                   | -100%             |
| DEBT SERVICE - TOWN PARK                        | 10-690-81         | \$ 55,068            | \$ 53,300             | \$ 51,531              | -3%               |
| DEBT SERVICE - PARKING LOT                      | 10-690-82         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| 4TH OF JULY FIREWORKS                           | 10-690-88         | \$ 4,800             | \$ -                  | \$ 6,000               | 100%              |
| CONT. TO COMM. COLLEGE                          | 10-690-89         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| YMCA  | 10-690-90         | \$ 1,000             | \$ 40,000             | \$ 41,500              | 4%                |
| LIBRARY   | 10-690-93         | \$ 3,000             | \$ 3,000              | \$ 3,000               | 0%                |
| CONT. TO MOUNTAIN VALLEY HOSPICE                | 10-690-94         | \$ 20,000            | \$ 20,000             | \$ -                   | -100%             |
| HANDS OF HOPE                                   | 10-690-95         | \$ -                 | \$ -                  | \$ 10,000              | 100%              |
| YADKIN CO. ARTS COUNCIL                         | 10-690-97         | \$ 15,000            | \$ 15,000             | \$ 15,000              | 0%                |
| <b>Total</b>                                    |                   | \$190,198            | \$161,300             | \$127,031              | -21%              |

## MISCELLANEOUS

| Non-Departmental<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|---|-------------------|----------------------|-----------------------|------------------------|-------------------|
| RETIREE OPEB STIPEND                    | 10-660-02         | \$ 24,750            | \$ 25,200             | \$ 28,800              | 14%               |
| FICA FOR RETIREE HEALTH STIPEND         | 10-660-05         | \$ 1,806             | \$ 1,960              | \$ 2,232               | 14%               |
| N. C. SALES TAX                         | 10-660-37         | \$ 5,415             | \$ 5,200              | \$ 5,400               | 4%                |
| COUNTY SALES TAX                        | 10-660-39         | \$ 2,319             | \$ 2,300              | \$ 2,300               | 0%                |
| FOOD TAX                                | 10-660-40         | \$ 9                 | \$ 15                 | \$ 15                  | 0%                |
| CREDIT CARD FEES                        | 10-660-41         | \$ 1,490             | \$ 1,650              | \$ 1,600               | -3%               |
| BANK FEES                               | 10-660-42         | \$ 909               | \$ 1,500              | \$ 1,500               | 0%                |
| 1% UNEMPLOYMENT TAX                     | 10-660-43         | \$ 393               | \$ 500                | \$ 500                 | 0%                |
| UPDATED TAX VALUE REFUNDS               | 10-660-46         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| YADKINVILLE TDA                         | 10-660-49         | \$ 19,656            | \$ 38,000             | \$ 40,100              | 6%                |
| INSURANCE & BONDS                       | 10-660-54         | \$ 38,556            | \$ 44,000             | \$ 49,000              | 11%               |
| MISC. & FIRE INSPECTION                 | 10-660-57         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| <b>Total</b>                            |                   | \$95,303             | \$120,325             | \$131,447              | 9%                |

| Contingency<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|------------------------------------|-------------------|----------------------|-----------------------|------------------------|-------------------|
| CONTINGENCY                        | 10-999-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| <b>Total</b>                       |                   | \$ -                 | \$ -                  | \$ -                   | 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<br>Account Description  | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|----------------------------------|-------------------|----------------------|-----------------------|------------------------|-------------------|
| INTEREST ON INVESTMENTS          | 30-329-00         | \$ 4,265             | \$ 5,000              | \$ 1,000               | -80%              |
| MISCELLANEOUS                    | 30-335-00         | \$ (530)             | \$ -                  | \$ -                   | 0%                |
| WATER PLANT RESERVOIR LAWSUITE   | 30-335-01         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| CREDIT CARD CONVENIENCE FEES     | 30-353-00         | \$ 2,893             | \$ 1,000              | \$ 3,000               | 200%              |
| W/S ADMINISTRATIVE FEES          | 30-354-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| COUNTY W/S ADMIN/UTILITY FEES    | 30-355-00         | \$ 8,733             | \$ 8,500              | \$ 8,500               | 0%                |
| COUNTY W/S LINE LABOR (NON CASH) | 30-356-00         | \$ 4,838             | \$ 5,100              | \$ -                   | -100%             |
| TAX REFUNDS                      | 30-367-00         | \$ 34,430            | \$ 15,000             | \$ 30,000              | 100%              |
| FED. EXCISE GAS TAX              | 30-367-01         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| TESTING                          | 30-369-00         | \$ 1,710             | \$ 1,400              | \$ 2,500               | 79%               |
| COUNTY UTILITIES - WATER         | 30-370-00         | \$ 26,642            | \$ 26,000             | \$ 26,000              | 0%                |
| COUNTY UTILITIES - SEWER         | 30-370-01         | \$ 45,133            | \$ 49,000             | \$ 45,100              | -8%               |
| COUNTY WATER/SEWER SERVICE       | 30-371-00         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| UTILITIES: WATER                 | 30-371-01         | \$ 1,219,533         | \$ 1,275,000          | \$ 1,275,000           | 0%                |
| UTILITIES: SEWER                 | 30-371-02         | \$ 1,077,682         | \$ 1,140,000          | \$ 1,140,000           | 0%                |
| SEWER SURCHARGE                  | 30-372-00         | \$ 25                | \$ 100                | \$ 500                 | 400%              |
| TAPS & CONNECTION FEES           | 30-373-00         | \$ 10,595            | \$ 8,000              | \$ 15,000              | 88%               |
| 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         | \$ -                 | \$ 30                 | \$ -                   | -100%             |
| LATE CHARGES                     | 30-375-01         | \$ 3,550             | \$ 1,700              | \$ 3,500               | 106%              |
| BACKFLOW DEVICE/LABOR            | 30-376-00         | \$ 7,677             | \$ 8,497              | \$ 8,000               | -6%               |
| SALE OF MATERIALS                | 30-381-00         | \$ 24,194            | \$ 3,000              | \$ 3,000               | 0%                |
| SALE OF EQUIPMENT                | 30-382-00         | \$ -                 | \$ 2,000              | \$ 16,000              | 700%              |
| 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         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| W/S FUND BALANCE                 | 30-399-00         | \$ -                 | \$ -                  | \$ 90,307              | 100%              |
| <b>Total Revenues</b>            |                   | <b>\$2,471,370</b>   | <b>\$2,549,327</b>    | <b>\$2,667,407</b>     | <b>5%</b>         |

| Expenditures Department      | Account Number | FY 2019-20 ACTUAL  | FY 2020-21 ADOPTED | FY 2021-22 PROPOSED | Percent Change |
|------------------------------|----------------|--------------------|--------------------|---------------------|----------------|
| ADMINISTRATION               | 30-720-00      | \$ 350,518         | \$ 350,543         | \$ 387,488          | 11%            |
| WATER PLANT                  | 30-811-04      | \$ 535,615         | \$ 559,510         | \$ 598,572          | 7%             |
| SEWER PLANT                  | 30-820-00      | \$ 337,300         | \$ 380,910         | \$ 372,108          | -2%            |
| LAB AND PRETREATMENT         | 30-825-00      | \$ 134,937         | \$ 129,160         | \$ 137,795          | 7%             |
| WATER AND SEWER OPERATIONS   | 30-828-00      | \$ 686,431         | \$ 846,874         | \$ 947,741          | 12%            |
| COUNT WATER/SEWER OPERATIONS | 30-830-00      | \$ 32,068          | \$ 62,545          | \$ 55,714           | -11%           |
| NON-DEPARTMENTAL             | 30-660-00      | \$ 74,709          | \$ 99,785          | \$ 87,989           | -12%           |
| SPECIAL APPROPRIATIONS       | 30-690-00      | \$ 120,000         | \$ 120,000         | \$ 80,000           | -33%           |
| CONTINGENCY                  | 30-999-00      | \$ -               | \$ -               | \$ -                | 0%             |
| <b>Total</b>                 |                | <b>\$2,271,578</b> | <b>\$2,549,327</b> | <b>\$2,667,407</b>  | <b>0%</b>      |

## ENVIRONMENTAL PROTECTION

| Administration Account Description | Account Number | FY 2019-20 ACTUAL | FY 2020-21 ADOPTED | FY 2021-22 PROPOSED | Percent Change |
|------------------------------------|----------------|-------------------|--------------------|---------------------|----------------|
| SALARY                             | 30-720-02      | \$ 227,943        | \$ 224,830         | \$ 233,424          | 4%             |
| LIFE, AD&D & LTD                   | 30-720-03      | \$ 1,040          | \$ 1,125           | \$ 1,278            | 14%            |
| PROFESSIONAL SERVICES              | 30-720-04      | \$ -              | \$ -               | \$ -                | 0%             |
| FICA                               | 30-720-05      | \$ 16,478         | \$ 17,440          | \$ 18,090           | 4%             |
| GIS/ HEALTH INSURANCE              | 30-720-06      | \$ 35,391         | \$ 38,950          | \$ 49,031           | 26%            |
| RETIREMENT (MATCH)                 | 30-720-07      | \$ 20,538         | \$ 22,960          | \$ 26,494           | 15%            |
| 401K                               | 30-720-08      | \$ 12,670         | \$ 11,250          | \$ 11,671           | 4%             |
| YMCA WELLNESS PROGRAM              | 30-720-09      | \$ 48             | \$ 288             | \$ -                | -100%          |
| TRAINING                           | 30-720-10      | \$ 105            | \$ 300             | \$ 300              | 0%             |
| TELEPHONE & POSTAGE                | 30-720-11      | \$ 6,896          | \$ 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      | \$ 363            | \$ 500             | \$ 500              | 0%             |
| MTC & REPAIR VEHICLE               | 30-720-17      | \$ 169            | \$ 500             | \$ 500              | 0%             |
| SAFETY - OSHA REQUIRED             | 30-720-20      | \$ 490            | \$ 300             | \$ 300              | 0%             |
| ADVERTISING                        | 30-720-26      | \$ -              | \$ -               | \$ -                | 0%             |
| AUTO SUPPLIES                      | 30-720-31      | \$ 1,538          | \$ 2,400           | \$ 2,000            | -17%           |
| SUPPLIES & MATERIALS               | 30-720-33      | \$ 5,406          | \$ 5,000           | \$ 3,750            | -25%           |
| UNIFORMS                           | 30-720-36      | \$ 479            | \$ 300             | \$ 450              | 50%            |
| CONTRACTED SERVICES                | 30-720-45      | \$ 14,708         | \$ 14,000          | \$ 30,100           | 115%           |
| MISCELLANEOUS                      | 30-720-57      | \$ 457            | \$ 300             | \$ 300              | 0%             |
| CAPITAL OUTLAY - EQUIP.            | 30-720-74      | \$ 5,535          | \$ 1,800           | \$ 1,000            | -44%           |
| CAP. OUT. - NON CAPITAL            | 30-720-75      | \$ 263            | \$ 500             | \$ 500              | 0%             |
| PENSION EXPENSE                    | 30-720-99      | \$ -              | \$ -               | \$ -                | 0%             |
| <b>Total</b>                       |                | <b>\$350,518</b>  | <b>\$350,543</b>   | <b>\$387,488</b>    | <b>11%</b>     |

## ENVIRONMENTAL PROTECTION

| Water Plant<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|------------------------------------|-------------------|----------------------|-----------------------|------------------------|-------------------|
| SALARIES                           | 30-811-02         | \$ 191,105           | \$ 204,080            | \$ 211,470             | 4%                |
| LIFE, AD&D & LTD                   | 30-811-03         | \$ 1,115             | \$ 1,190              | \$ 1,189               | 0%                |
| PROFESSIONAL SERVICES              | 30-811-04         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| FICA                               | 30-811-05         | \$ 14,619            | \$ 15,830             | \$ 16,008              | 1%                |
| GIS/ HEALTH INSURANCE              | 30-811-06         | \$ 34,628            | \$ 38,950             | \$ 43,083              | 11%               |
| RETIREMENT (MATCH)                 | 30-811-07         | \$ 17,219            | \$ 20,845             | \$ 23,444              | 12%               |
| 401K                               | 30-811-08         | \$ 7,251             | \$ 10,215             | \$ 10,328              | 1%                |
| YMCA WELLNESS PROGRAM              | 30-811-09         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| EMPLOYEE TRAINING                  | 30-811-10         | \$ 591               | \$ 500                | \$ 600                 | 20%               |
| TELEPHONE & POSTAGE                | 30-811-11         | \$ 2,939             | \$ 3,000              | \$ 3,200               | 7%                |
| PRINTING                           | 30-811-12         | \$ -                 | \$ 100                | \$ 100                 | 0%                |
| UTILITIES                          | 30-811-13         | \$ 80,453            | \$ 84,000             | \$ 84,000              | 0%                |
| TRAVEL                             | 30-811-14         | \$ 180               | \$ 600                | \$ 600                 | 0%                |
| MTCE. & REPAIR - BLDG.             | 30-811-15         | \$ 53                | \$ 22,000             | \$ 8,500               | -61%              |
| MTCE. & REPAIR - EQUIP.            | 30-811-16         | \$ 14,221            | \$ 20,000             | \$ 25,000              | 25%               |
| MTCE. & REPAIR - VEHICLE           | 30-811-17         | \$ 18                | \$ 500                | \$ 500                 | 0%                |
| SAFETY - OSHA REQUIRED             | 30-811-20         | \$ 716               | \$ 1,000              | \$ 1,000               | 0%                |
| AUTO SUPPLIES                      | 30-811-31         | \$ 985               | \$ 2,000              | \$ 3,000               | 50%               |
| SUPPLIES & MATERIALS               | 30-811-33         | \$ 5,490             | \$ 6,000              | \$ 5,000               | -17%              |
| CHEMICALS                          | 30-811-34         | \$ 105,122           | \$ 85,000             | \$ 105,000             | 24%               |
| UNIFORMS                           | 30-811-36         | \$ 1,633             | \$ 1,400              | \$ 1,400               | 0%                |
| CONTRACTED SERVICES                | 30-811-45         | \$ 25,418            | \$ 25,000             | \$ 32,300              | 29%               |
| PERMITS                            | 30-811-53         | \$ 1,560             | \$ 1,800              | \$ 1,800               | 0%                |
| INSURANCE                          | 30-811-54         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| MISCELLANEOUS                      | 30-811-57         | \$ 463               | \$ 400                | \$ 550                 | 38%               |
| CAP. OUTLAY - OTH. IMPVT.          | 30-811-73         | \$ 21,335            | \$ 8,800              | \$ 9,500               | 8%                |
| CAPITAL OUTLAY - EQUIP.            | 30-811-74         | \$ 6,096             | \$ 5,300              | \$ 10,000              | 89%               |
| CAP. OUT. - NON CAPITAL            | 30-811-75         | \$ 2,404             | \$ 1,000              | \$ 1,000               | 0%                |
| PENSION EXPENSE                    | 30-811-99         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| <b>Total</b>                       |                   | <b>\$535,615</b>     | <b>\$559,510</b>      | <b>\$598,572</b>       | <b>7%</b>         |

## ENVIRONMENTAL PROTECTION

| Sewer Plant<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|------------------------------------|-------------------|----------------------|-----------------------|------------------------|-------------------|
| SALARIES                           | 30-820-02         | \$ 82,788            | \$ 83,450             | \$ 86,539              | 4%                |
| LIFE, AD&D & LTD                   | 30-820-03         | \$ 450               | \$ 485                | \$ 469                 | -3%               |
| PROFESSIONAL SERVICES              | 30-820-04         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| FICA                               | 30-820-05         | \$ 6,161             | \$ 6,470              | \$ 6,707               | 4%                |
| GIS/ HEALTH INSURANCE              | 30-820-06         | \$ 13,008            | \$ 14,600             | \$ 16,344              | 12%               |
| RETIREMENT (MATCH)                 | 30-820-07         | \$ 7,458             | \$ 8,525              | \$ 9,822               | 15%               |
| 401K                               | 30-820-08         | \$ 4,000             | \$ 4,180              | \$ 4,327               | 4%                |
| YMCA WELLNESS PROGRAM              | 30-820-09         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| EMPLOYEE TRAINING                  | 30-820-10         | \$ 654               | \$ 850                | \$ 850                 | 0%                |
| TELEPHONE & POSTAGE                | 30-820-11         | \$ 1,368             | \$ 1,500              | \$ 1,500               | 0%                |
| PRINTING                           | 30-820-12         | \$ 314               | \$ 350                | \$ 350                 | 0%                |

|                           |           |                  |                  |                  |            |
|---------------------------|-----------|------------------|------------------|------------------|------------|
| UTILITIES                 | 30-820-13 | \$ 80,872        | \$ 85,000        | \$ 85,000        | 0%         |
| TRAVEL                    | 30-820-14 | \$ 359           | \$ 650           | \$ 650           | 0%         |
| MTCE. & REPAIR - BLDG.    | 30-820-15 | \$ 396           | \$ 22,000        | \$ 1,000         | -95%       |
| MTCE. & REPAIR - EQUIP.   | 30-820-16 | \$ 20,653        | \$ 38,000        | \$ 37,200        | -2%        |
| MTCE. & REPAIR - VEHICLES | 30-820-17 | \$ 1,340         | \$ 1,000         | \$ 1,000         | 0%         |
| SAFETY - OSHA REQUIRED    | 30-820-20 | \$ 260           | \$ 400           | \$ 400           | 0%         |
| AUTO SUPPLIES             | 30-820-31 | \$ 2,371         | \$ 3,000         | \$ 3,500         | 17%        |
| SUPPLIES & MATERIALS      | 30-820-33 | \$ 2,470         | \$ 3,500         | \$ 3,500         | 0%         |
| CHEMICALS                 | 30-820-34 | \$ 29,441        | \$ 25,000        | \$ 30,000        | 20%        |
| UNIFORMS                  | 30-820-36 | \$ 793           | \$ 800           | \$ 800           | 0%         |
| CONTRACTED SERVICES       | 30-820-45 | \$ 66,419        | \$ 54,500        | \$ 61,800        | 13%        |
| PERMITS                   | 30-820-53 | \$ 4,375         | \$ 4,600         | \$ 4,600         | 0%         |
| MISCELLANEOUS             | 30-820-57 | \$ 243           | \$ 250           | \$ 250           | 0%         |
| CAPITAL OUTLAY-OTHER      | 30-820-73 | \$ -             | \$ 5,000         | \$ 1,000         | -80%       |
| CAPITAL OUTLAY - EQUIP.   | 30-820-74 | \$ 10,398        | \$ 16,300        | \$ 14,000        | -14%       |
| CAP. OUT. - NON CAPITAL   | 30-820-75 | \$ 709           | \$ 500           | \$ 500           | 0%         |
| PENSION EXPENSE           | 30-820-99 | \$ -             | \$ -             | \$ -             | 0%         |
| <b>Total</b>              |           | <b>\$337,300</b> | <b>\$380,910</b> | <b>\$372,108</b> | <b>-2%</b> |

## ENVIRONMENTAL PROTECTION

| Lab and Pretreatment<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|---|-------------------|----------------------|-----------------------|------------------------|-------------------|
| SALARY                                      | 30-825-02         | \$ 75,468            | \$ 77,250             | \$ 79,552              | 3%                |
| LIFE, AD&D & LTD                            | 30-825-03         | \$ 438               | \$ 475                | \$ 453                 | -5%               |
| PROFESSIONAL SERVICES                       | 30-825-04         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| FICA  | 30-825-05         | \$ 5,589             | \$ 5,995              | \$ 6,165               | 3%                |
| GIS/ HEALTH INSURANCE                       | 30-825-06         | \$ 12,963            | \$ 14,600             | \$ 16,344              | 12%               |
| RETIREMENT (MATCH)                          | 30-825-07         | \$ 6,801             | \$ 7,895              | \$ 9,029               | 14%               |
| 401K  | 30-825-08         | \$ 3,705             | \$ 3,870              | \$ 3,978               | 3%                |
| YMCA WELLNESS PROGRAM                       | 30-825-09         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| EMPLOYEE TRAINING                           | 30-825-10         | \$ 79                | \$ 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         | \$ -                 | \$ 400                | \$ 400                 | 0%                |
| SAFETY - OSHA REQUIRED                      | 30-825-20         | \$ 225               | \$ 350                | \$ 350                 | 0%                |
| ADVERTISING                                 | 30-825-26         | \$ -                 | \$ 50                 | \$ 50                  | 0%                |
| AUTO SUPPLIES                               | 30-825-31         | \$ 145               | \$ 200                | \$ 200                 | 0%                |
| SUPPLIES & MATERIALS                        | 30-825-33         | \$ 5,145             | \$ 5,000              | \$ 5,000               | 0%                |
| CHEMICALS                                   | 30-825-34         | \$ 4,685             | \$ 5,000              | \$ 5,000               | 0%                |
| UNIFORMS                                    | 30-825-36         | \$ 1,279             | \$ 1,350              | \$ 1,350               | 0%                |
| CONTRACTED SERVICES                         | 30-825-45         | \$ 2,101             | \$ 2,000              | \$ 4,200               | 110%              |
| DUES & SUBSCRIPTIONS                        | 30-825-53         | \$ 25                | \$ 100                | \$ 100                 | 0%                |
| PERMITS                                     | 30-825-54         | \$ 2,000             | \$ 2,200              | \$ 2,200               | 0%                |
| MISCELLANEOUS                               | 30-825-57         | \$ 50                | \$ 100                | \$ 100                 | 0%                |
| CAPITAL OUTLAY - EQUIP.                     | 30-825-74         | \$ 13,896            | \$ 1,000              | \$ 1,000               | 0%                |
| CAP. OUT. - NON CAPITAL                     | 30-825-75         | \$ 344               | \$ 500                | \$ 1,500               | 200%              |
| PENSION EXPENSE                             | 30-825-99         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| <b>Total</b>                                |                   | <b>\$134,937</b>     | <b>\$129,160</b>      | <b>\$137,795</b>       | <b>7%</b>         |

## ENVIRONMENTAL PROTECTION

| Water and Sewer Operations<br>Account Description | Account Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|---|----------------|----------------------|-----------------------|------------------------|-------------------|
| SALARY  | 30-828-02      | \$ 316,015           | \$ 327,950            | \$ 344,333             | 5%                |
| LIFE, AD&D & LTD                                  | 30-828-03      | \$ 1,797             | \$ 2,040              | \$ 2,190               | 7%                |
| PROFESSIONAL SERVICES                             | 30-828-04      | \$ 200               | \$ -                  | \$ -                   | 0%                |
| FICA  | 30-828-05      | \$ 23,431            | \$ 25,425             | \$ 26,685              | 5%                |
| GIS/ HEALTH INSURANCE                             | 30-828-06      | \$ 66,018            | \$ 77,800             | \$ 87,165              | 12%               |
| RETIREMENT (MATCH)                                | 30-828-07      | \$ 28,478            | \$ 33,490             | \$ 39,082              | 17%               |
| 401K  | 30-828-08      | \$ 15,489            | \$ 16,400             | \$ 17,217              | 5%                |
| YMCA WELLNESS PROGRAM                             | 30-828-09      | \$ -                 | \$ 144                | \$ 144                 | 0%                |
| EMPLOYEE TRAINING                                 | 30-828-10      | \$ 2,219             | \$ 2,000              | \$ 2,000               | 0%                |
| TELE./POSTAGE                                     | 30-828-11      | \$ 8,865             | \$ 9,000              | \$ 9,000               | 0%                |
| PRINTING  | 30-828-12      | \$ 314               | \$ 325                | \$ 325                 | 0%                |
| UTILITIES   | 30-828-13      | \$ 25,729            | \$ 26,000             | \$ 27,000              | 4%                |
| TRAVEL  | 30-828-14      | \$ 314               | \$ 1,200              | \$ 1,000               | -17%              |
| MTCE. & REPAIR - BLDGS.                           | 30-828-15      | \$ 750               | \$ 1,500              | \$ 4,500               | 200%              |
| MTCE. & REPAIR - EQUIP.                           | 30-828-16      | \$ 18,559            | \$ 38,000             | \$ 38,000              | 0%                |
| MTCE. & REPAIR - VEHICLE                          | 30-828-17      | \$ 4,871             | \$ 3,500              | \$ 4,500               | 29%               |
| UTILITY PATCH - REPAIRS                           | 30-828-18      | \$ 7,898             | \$ 12,000             | \$ 12,000              | 0%                |
| SAFETY - OSHA REQUIRED                            | 30-828-20      | \$ 2,080             | \$ 1,800              | \$ 1,800               | 0%                |
| AUTO SUPPLIES                                     | 30-828-31      | \$ 11,692            | \$ 15,000             | \$ 15,000              | 0%                |
| SUPPLIES & MATERIALS                              | 30-828-33      | \$ 31,612            | \$ 30,000             | \$ 35,000              | 17%               |
| UNIFORMS  | 30-828-36      | \$ 3,671             | \$ 3,500              | \$ 3,500               | 0%                |
| CONTRACTED SERVICES                               | 30-828-45      | \$ 45,553            | \$ 52,000             | \$ 59,300              | 14%               |
| COUNTY UTILITY LINE EXPENSES                      | 30-828-48      | \$ -                 | \$ -                  | \$ -                   | 0%                |
| PERMITS   | 30-828-53      | \$ 2,082             | \$ 2,300              | \$ 2,300               | 0%                |
| MISCELLANEOUS                                     | 30-828-57      | \$ 838               | \$ 700                | \$ 700                 | 0%                |
| PURCHASE OF LAND                                  | 30-828-71      | \$ -                 | \$ -                  | \$ -                   | 0%                |
| CAP. OUTLAY - OTH. IMPVTS                         | 30-828-73      | \$ 11,907            | \$ 125,000            | \$ 125,000             | 0%                |
| CAPITAL OUTLAY - EQUIP.                           | 30-828-74      | \$ 255               | \$ 31,300             | \$ 89,000              | 184%              |
| CAPITAL OUTLAY - NON CAPITAL                      | 30-828-75      | \$ 55,794            | \$ 8,500              | \$ 1,000               | -88%              |
| PENSION EXPENSE                                   | 30-828-99      | \$ -                 | \$ -                  | \$ -                   | 0%                |
| <b>Total</b>                                      |                | <b>\$686,431</b>     | <b>\$816,874</b>      | <b>\$917,741</b>       | <b>12%</b>        |

## ENVIRONMENTAL PROTECTION

| COUNTY Water and Sewer Operations<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|--|-------------------|----------------------|-----------------------|------------------------|-------------------|
| SALARY   | 30-830-02         | \$ 5,894             | \$ 12,100             | \$ 12,541              | 4%                |
| LIFE, AD&D & LTD   | 30-830-03         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| PROFESSIONAL SERVICES                                    | 30-830-04         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| FICA   | 30-830-05         | \$ 451               | \$ 945                | \$ 972                 | 3%                |
| GIS/ HEALTH INSURANCE                                    | 30-830-06         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| RETIREMENT (MATCH)                                       | 30-830-07         | \$ 527               | \$ 1,240              | \$ 1,423               | 15%               |
| 401K   | 30-830-08         | \$ 295               | \$ 610                | \$ 627                 | 3%                |
| YMCA WELLNESS PROGRAM                                    | 30-830-09         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| EMPLOYEE TRAINING  | 30-830-10         | \$ -                 | \$ 500                | \$ 500                 | 0%                |
| TELE./POSTAGE  | 30-830-11         | \$ 179               | \$ 500                | \$ 500                 | 0%                |
| PRINTING   | 30-830-12         | \$ -                 | \$ 100                | \$ 100                 | 0%                |
| UTILITIES  | 30-830-13         | \$ 7,315             | \$ 8,500              | \$ 8,500               | 0%                |
| TRAVEL   | 30-830-14         | \$ -                 | \$ 350                | \$ 350                 | 0%                |
| MTCE. & REPAIR - BLDGS.                                  | 30-830-15         | \$ -                 | \$ 1,000              | \$ 1,000               | 0%                |
| MTCE. & REPAIR - EQUIP.                                  | 30-830-16         | \$ 8,615             | \$ 2,000              | \$ 9,000               | 350%              |
| MTCE. & REPAIR - VEHICLE                                 | 30-830-17         | \$ 29                | \$ -                  | \$ -                   | 0%                |
| UTILITY PATCH - REPAIRS                                  | 30-830-18         | \$ -                 | \$ 5,000              | \$ 4,600               | -8%               |
| SAFETY - OSHA REQUIRED                                   | 30-830-20         | \$ -                 | \$ 300                | \$ 300                 | 0%                |
| AUTO SUPPLIES  | 30-830-31         | \$ 3,276             | \$ 4,000              | \$ 4,000               | 0%                |
| SUPPLIES & MATERIALS                                     | 30-830-33         | \$ 916               | \$ 1,000              | \$ 1,000               | 0%                |
| UNIFORMS   | 30-830-36         | \$ 92                | \$ 200                | \$ 600                 | 200%              |
| CONTRACTED SERVICES                                      | 30-830-45         | \$ 1,865             | \$ 2,500              | \$ 2,500               | 0%                |
| EQUIPMENT RENTAL   | 30-830-48         | \$ 2,612             | \$ 12,000             | \$ 5,000               | -58%              |
| PERMITS  | 30-830-53         | \$ -                 | \$ -                  | \$ -                   | 0%                |
| MISCELLANEOUS  | 30-830-57         | \$ 2                 | \$ 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         | \$ -                 | \$ 8,500              | \$ 1,000               | -88%              |
| <b>Total</b>   |                   | <b>\$32,068</b>      | <b>\$62,545</b>       | <b>\$55,714</b>        | <b>-11%</b>       |

## MISCELLANEOUS

| Non-Departmental<br>Account Description | Account Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|---|----------------|----------------------|-----------------------|------------------------|-------------------|
| RETIREE OPEB STIPEND                    | 30-660-02      | \$ -                 | \$ 15,575             | \$ 3,600               | -77%              |
| FICA FOR RETIREE OPEB STIPEND           | 30-660-05      | \$ -                 | \$ -                  | \$ 279                 | 100%              |
| N. C. SALES TAX                         | 30-660-37      | \$ 16,886            | \$ 18,000             | \$ 18,000              | 0%                |
| COUNTY SALES TAX                        | 30-660-39      | \$ 7,124             | \$ 7,600              | \$ 8,000               | 5%                |
| FOOD TAX                                | 30-660-40      | \$ 5                 | \$ 10                 | \$ 10                  | 0%                |
| CREDIT CARD FEES                        | 30-660-41      | \$ 5,429             | \$ 5,200              | \$ 5,500               | 6%                |
| BANK FEES                               | 30-660-42      | \$ 16                | \$ 900                | \$ 100                 | -89%              |
| 1% UNEMPLOYMENT TAX                     | 30-660-43      | \$ 393               | \$ 500                | \$ 500                 | 0%                |
| INSURANCE & BONDS                       | 30-660-53      | \$ 44,855            | \$ 52,000             | \$ 52,000              | 0%                |
| OTHER                                   | 30-660-54      | \$ -                 | \$ -                  | \$ -                   | 0%                |
| DEPRECIATION                            | 30-660-59      | \$ -                 | \$ -                  | \$ -                   | 0%                |
| <b>Total</b>                            |                | \$74,709             | \$99,785              | \$87,989               | -12%              |

## SPECIAL APPROPRIATIONS

| Special Appropriations<br>Account Description         | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>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<br>betterment cost | 30-690-73         | \$ 120,000           | \$ 120,000            | \$ 80,000              | -33%              |
| 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%                |
| <b>Total</b>  |                   | \$120,000            | \$120,000             | \$80,000               | -33%              |



## 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<br>Account Description     | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
|-------------------------------------|-------------------|----------------------|-----------------------|------------------------|-------------------|
| INTEREST ON INVESTMENT              | 51-329-00         | \$ 1,806             | \$ 1,000              | \$ 10                  | 10%               |
| RENTS & CONCESSIONS                 | 51-331-00         | \$ 225               | \$ 225                | \$ 100                 | 0%                |
| DONATIONS                           | 51-336-00         | \$ -                 |                       |                        |                   |
| FUND BAL. APPROP.                   | 51-399-00         | \$ -                 | \$ 4,125              | \$ 5,825               | 12%               |
| <b>Total Revenues</b>               |                   | <b>\$ 2,031</b>      | <b>\$ 5,350</b>       | <b>\$ 5,935</b>        | <b>11%</b>        |
|                                     |                   |                      |                       |                        |                   |
| Expenditures<br>Account Description | Account<br>Number | FY 2019-20<br>ACTUAL | FY 2020-21<br>ADOPTED | FY 2021-22<br>PROPOSED | Percent<br>Change |
| CONTRIBUTION TO G/F                 | 51-690-91         | \$ 5,579             | \$ 5,350              | \$ 5,935               | 11%               |
| <b>Total</b>                        |                   | <b>\$ 5,579</b>      | <b>\$ 5,350</b>       | <b>\$ 5,935</b>        | <b>11%</b>        |