

Town of Yadkinville

FY 2023-2024

ADOPTED BUDGET

FISCAL YEAR 2023-2024

June 30, 2023



"A Town in Progress"



TOWN OF YADKINVILLE

"A TOWN IN PROGRESS"

Office of the Town Manager

June 30, 2023

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 2023-2024 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 2023-2024 Recommended Budget totals \$6,175,508 for all Town operations, capital improvements, and debt service requirements. This represents an overall increase of approximately \$418,635 or 7% above the FY 2022-2023 Adopted Budget of \$5,756,873.

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 per \$100 assessed value.
- No increase in water/sewer rates
- Salaries adjusted to local rates or flat 4% or 6% increase.
- Capital expenditures and investment in equipment to maintain services.
- Special Appropriations for Funding of Community Organizations.

FUNDS OF THE RECOMMENDED BUDGET

General Fund

The General Fund contains all governmental services that do not generate sufficient revenue to support their activities, including the Police Department, Administration, Planning and Zoning, Sanitation, Streets and Highways, Garage, etc.

The FY 2023-2024 Recommended Budget for the General Fund totals \$3,332,918, which represents an approximate increase of 8% or \$234,822 over the FY 2022-2023 Adopted Budget of \$3,098,096.

This Recommended Budget proposes drawing \$0 from the General Fund Balance to balance the budget.

Property Tax

The property tax base is estimated to be \$318,846,998 which represents an increase of approximately 20% over FY 2020-2021 and is realistically based on information from the Yadkin County Tax Administrator.

This increase will provide approximately \$1,304,933 in property tax revenues based on an assumed collection rate of 97%.

This budget proposes to maintain the current tax rate of \$0.4270 per \$100 of valuation \$318,846,998.

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 2023-2024 Recommended Budget for the Water and Sewer Fund totals \$2,603,819 This represents an increase of approximately 1% or \$25,038 from the FY 2022-2023 Adopted Budget of \$2,578,777.

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.

Since usage and rental fees remain small, \$2,235 of the Garden's fund balance is necessary to ensure there is funding to pay for maintenance costs. The FY 2023-2024 Recommended Budget for the Hinshaw Gardens Fund totals \$5,935 which includes \$3,600 estimated from investment earnings; \$100 estimated from rental fees and \$2,235 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 \$1,318,933 in FY 2023-2024. 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 2023-2024 is \$150,100.

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 \$10,000.

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 \$715,000 in FY 2023-2024, which is a 1% increase from FY 2022-2023 budgeted amount. This is a conservative estimate based on North Carolina League of Municipalities projected increase for FY 2023-2024. 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 \$2,300,000 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 2023-2024 Budget proposes drawing \$0 from the General Fund Fund Balance to balance the budget.

Loans

The General Fund proposes to loan the Capital Projects Fund: Yadkinville Refuse Dump Assessment up to \$200,000. 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 \$12,500.

Revenues generated from Yadkinville's ABC Store are based on the profit generated at that store, which is expected to be approximately \$160,000 for FY 2023-2024.

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.

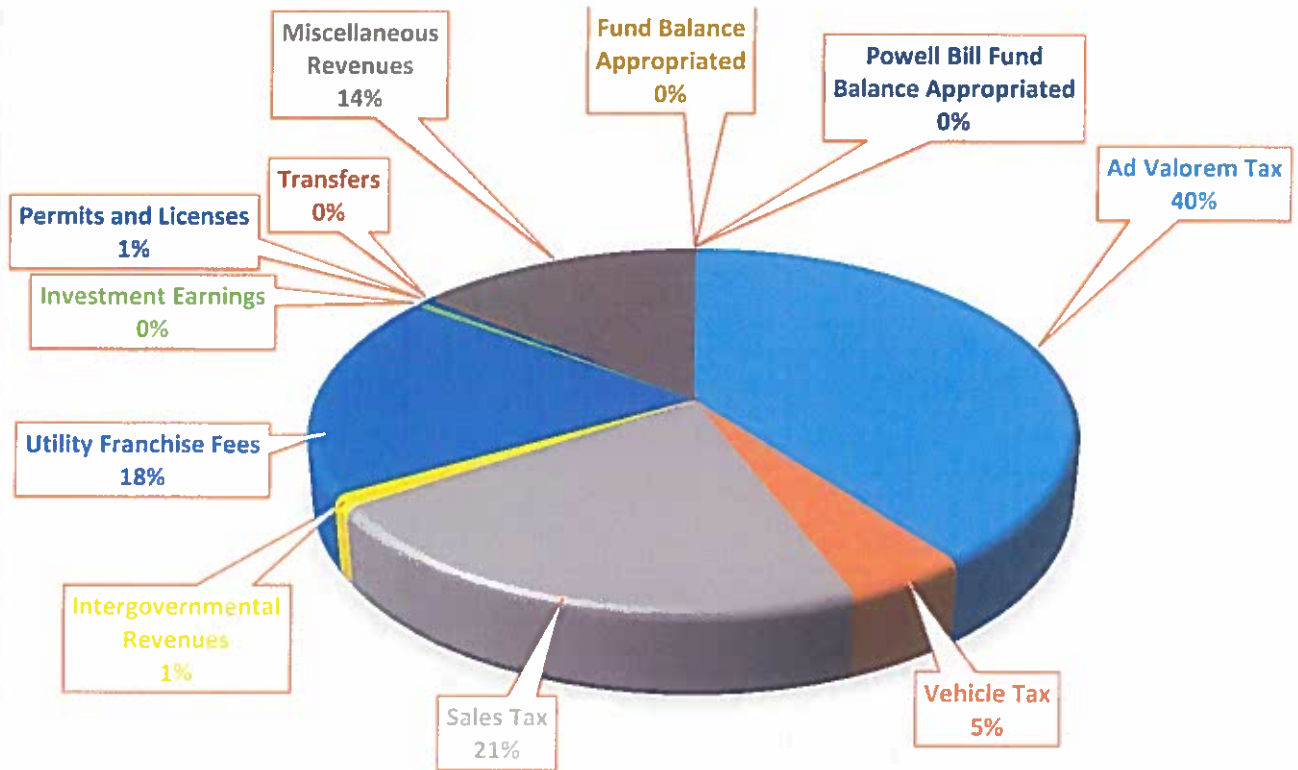
These funds are collected by the State and are distributed to the City based on the actual receipts from the providers of these services and commodities within the City limits. This revenue source is expected to be approximately \$630,500 for FY 2023-2024. These are strictly General Fund revenues.

Solid Waste Fee

This Budget maintains a \$10.00 per month solid waste fee with an estimated revenue of \$125,000 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 \$95,000 for FY 2023-2024. 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, mostly due to inflation and elevated costs tied to rebounding from the pandemic. During the past year, Town staff conducted a pay study using data from state, local municipal and county governments. The findings of that study determined that all staff salaries needed to be adjusted to reflect local pay scales and to compensate for inflation and enhanced value to the Town. The approved salary adjustments will increase existing staff salaries by an overall average of approximately 10% but total FY2023-2024 budgeted Town staff salaries will decrease by about 4% from FY2022-2023 due to staff changes and staff reductions.

EXPENDITURES BY FUNCTION

General Government

This function accounts for \$614,875 or 18% 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 \$1,594,907 or 48% of the total budget. Major expenditures include:

- Salaries and benefits
- Health insurance costs
- Two replacement police vehicles
- Equipment
- LEO Special Separation Allowance for Retiring Officers

Transportation

This function accounts for \$337,987 or 10% of the total budget. Major expenditures include:

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

Environmental Protection

This function accounts for \$253,601 or 8% of the total budget. Major expenditures include:

- Trash Collection Service.
- Recycling Collection Service.

Economic and Community Development

This function accounts for \$175,180 or 5% of the total budget. Major expenditures include:

- Continued funding of facade grant program at \$20,000 or
- New Business Grant to bring new businesses to downtown at \$40,000.

Culture and Recreation

This function accounts for \$123,867 or 4% of the total budget. Major expenditures include:

- Continued funding for the maintenance of Hinshaw Gardens
- Continued funding for the maintenance and programming at the Yadkinville Community Park and park events
- Funding for an Events Planner and expansion of Downtown events.
- Creek erosion repair.

Miscellaneous

This function accounts for \$149,957 or 4% of the total budget. Major expenditures include:

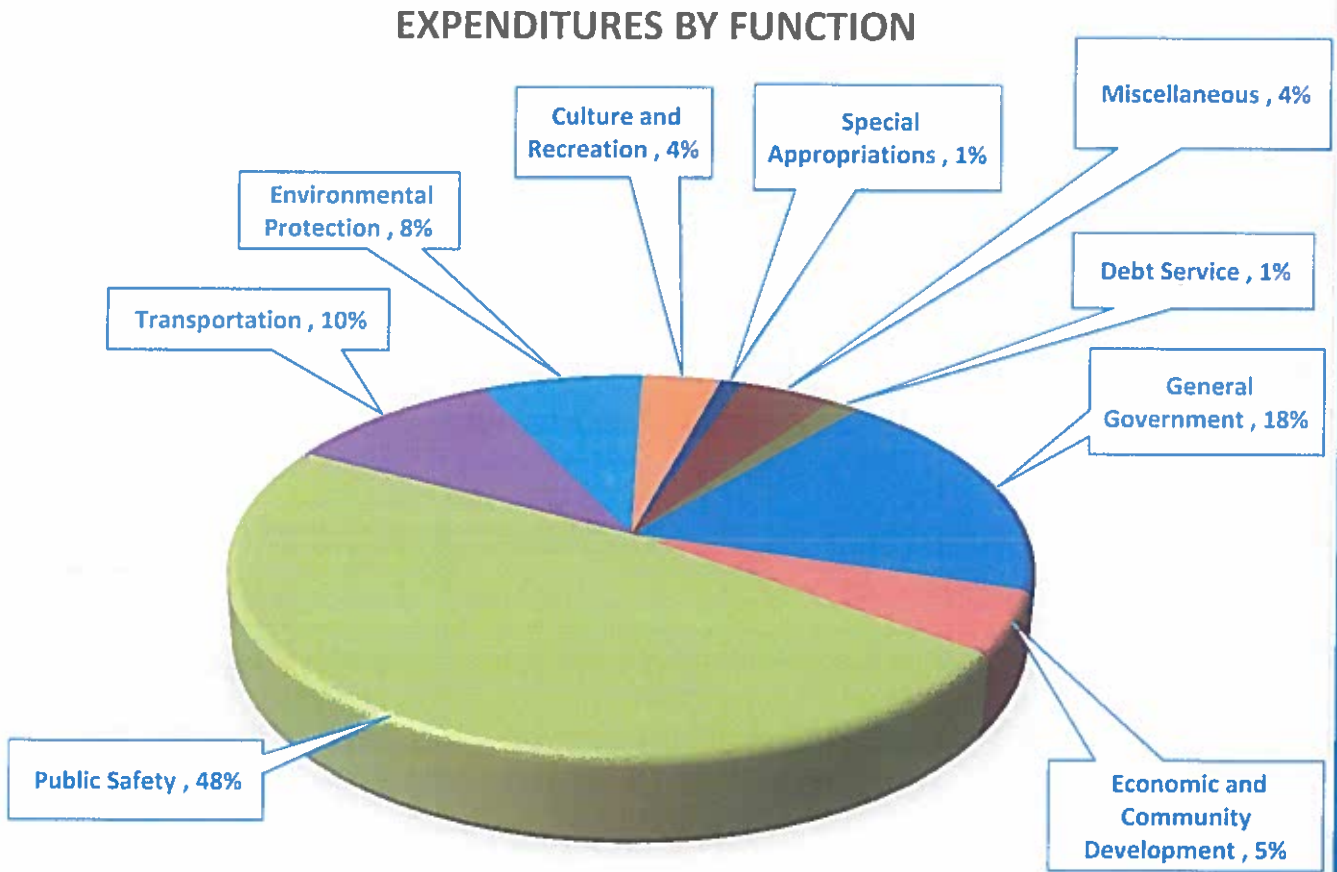
- Funding for property and general liability insurance and bonds
- Tourism Development Authority
- Retiree Benefits
- 1% Unemployment Tax

Special Appropriations

This function accounts for \$ 82,544 or 5% of the total budget. Major expenditures include:

- Funding for outside agencies: Arts Council, Library, Hands of Hope, Smart Start, YVEDDI and YMCA
- Funding for debt service on the Yadkinville Community Park (shown separately in the chart below).
- Fireworks

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 and Purchasing and Safety Officer Lee Cook for their assistance and hard work.

This budget for FY 2023-2024 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, 2023, and ending June 30, 2024:

Ad Valorem Tax	\$	1,318,933
Vehicle Tax	\$	150,100
Sales Tax	\$	715,000
Intergovernmental Revenues	\$	37,000
Utility Franchise Fees	\$	610,000
Investment Earnings	\$	15,000
Permits and Licenses	\$	17,000
Transfers	\$	5,935
Miscellaneous Revenues	\$	463,950
Fund Balance Appropriated	\$	0
Powell Bill Fund Balance Appropriated	\$	0
	\$	3,332,918

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, 2023, and ending June 30, 2024:

Governing Body	\$	60,441
Elections	\$	7,000
Administration	\$	490,384
Planning and Zoning	\$	175,180
Municipal Buildings	\$	36,750
Police Department	\$	1,592,807
Public Safety	\$	2,100
Garage	\$	20,300
Streets and Highways	\$	246,487
Powell Bill	\$	91,500
Sanitation	\$	253,601
Recreation	\$	117,932
Hinshaw Gardens	\$	5,935
Non-Departmental	\$	149,957
Special Appropriations	\$	34,550
Debt Service	\$	47,994
	\$	3,332,918

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, 2023, and ending June 30, 2024:

Sales and Services	\$	2,429,500
Investment Earnings	\$	100,000

Miscellaneous	\$	60,230
W/S Fund Balance	\$	14,089
	\$	2,603,819

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, 2023, and ending June 30, 2024:

Administration	\$	252,383
Water Plant	\$	672,191
Sewer Plant	\$	436,896
Lab and Pretreatment	\$	146,810
Water and Sewer Operations	\$	951,685
County Water/Sewer Line Operation	\$	54,265
Non-Departmental	\$	89,589
Special Appropriations	\$	0
	\$	2,603,819

SECTION 5: It is estimated that the following revenue will be available in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2023, and ending June 30, 2024:

Investment Earnings	\$	3,600
Rents and Concessions	\$	100
Fund Balance Appropriated	\$	2,235
	\$	5,935

SECTION 6: The following amounts are appropriated in the Hinshaw Gardens Fund for the Fiscal Year beginning July 1, 2023, and ending June 30, 2024:

Transfer to the General Fund	\$	5,935
	\$	5,935

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, 2023, 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 \$318,846,998 and an estimated rate of collection of 97%.

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 5th item
 - 1. TV – pre-paid before pickup \$10.00
 - 2. Computer Screen – pre-paid before pickup \$ 6.00

- C. Zoning fees
 - 1. Special Use Permits (BOA) \$ 500.00
 - 2. Variance Applications (BOA) \$ 400.00
 - 3. Administrative Appeal (BOA) \$ 300.00
 - 4. Certificate of Non-Conformity Adj. (BOA) \$ 300.00
 - 5. Alternative Design Proposal (Planning) \$ 250.00
 - 6. Zoning Map Amendment (Planning & BOA) \$ 500.00
 - 7. Conditional Zoning District (Planning & BOA) \$ 500.00
 - 8. Zoning Text Amendment (Planning & BOA) \$ 500.00
 - 9. Voluntary Annexation Petition Requests (BOC) \$ 300.00 plus Cost of Advertisement
 - 10. Re-advertising fee Cost of Advertisement
 - 11. Single or Two-Family Residential Zoning Permit \$ 75.00
 - 12. Multi-Family, Non-Residential Zoning Permit \$ 250.00
 - 13. Residential Zoning Permit (Additions/Remodels/etc) \$ 50.00
 - 14. Non-Residential Zoning Permit (Additions/etc.) \$ 50.00
 - 15. Temporary Sign Permit/Banner \$ 20.00
 - 16. Permanent Sign Permit (mounted and freestanding) \$ 50.00
 - 17. Change of Panel or Sign Face \$ 20.00
 - 18. Zoning/Water & Sewer/ABC Verification Letter \$ 50.00
 - 19. Temporary Use Permit/Temporary Retail Sales \$ 50.00

- D. Site plan review fees
 - 1. Site Plan Review \$ 250.00
 - 2. Group Development or Multiple Lot Development \$400.00
 - 3. Exempt/Recombination Plat (zoning review only) \$ 50.00
 - 4. Minor Subdivision Plat Review \$ 75.00
 - 5. Major Subdivision Preliminary Plat Review \$ 250.00
 - 6. Major Subdivision Final Plat Review \$ 100.00
 - 7. Conservation Development Site Plan Review \$ 300.00
 - 8. Recording Fee Yadkin County

- E. Lot Cleaning (less equipment fees)
 - 1. Administrative Fee \$ 100.00
 - 2. Labor Charge per Worker (per Hour) \$ 25.00
 - 3. Charge per Ton of Debris Landfill Fee

- F. Lot Mowing (less equipment fees)
 - 1. Administrative Fee \$ 100.00
 - 2. Labor Charge per Worker (per Hour) \$ 25.00

G. Equipment Fees (Per Hour) Exclusive of Labor Fees

1. Jackhammer	\$ 30.00
2. Bucket Truck	\$ 75.00
3. Moto grader	\$ 75.00
4. John Deere Backhoe	\$ 75.00
5. JCB Backhoe	\$ 75.00
6. CAT Skidsteer-	\$ 50.00
7. Vac-Tron	\$ 50.00
8. Portable Welder	\$ 25.00
9. Tractor with Bushhog	\$ 50.00
10. Radius Mower	\$ 25.00
11. Service Trucks	\$ 25.00
12. Ditch Witch	\$ 50.00
13. International Dump Truck	\$ 50.00
14. Chevrolet Dump Truck	\$ 65.00
15. Jetter	\$ 50.00
16. Tapping Machine	\$ 30.00
17. Garbage Truck	\$ 50.00
18. Chipper with Truck	\$ 50.00
19. Mapping Equipment	\$ 25.00
20. Push Camera	\$ 30.00
21. Camera Trailer Equipment	\$ 50.00
22. Camera Equipment	\$ 50.00

H. Hinshaw Gardens Rental \$ 100.00

I. Yadkinville Town Community Park Rentals

1. Town Sponsored Event	no fee
2. Cleaning Fee (Refundable)	\$ 100.00

J. Parking Citations

1. Fire Lane	\$ 25.00
2. 1-10 Days Past Receipt	\$ 5.00
3. 11-30 Days Past Receipt	\$ 10.00
4. 31+ Days Past Receipt	\$ 20.00

K. Precious Metal

1. Annual Permit	set by State (currently \$180.00)
2. Permit (per employee) 1 st Time	\$ 10.00
3. Permit (per employee) after 1 st Time	\$ 3.00

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

M. Special Event Permit

1. Application Fee	\$ 25.00
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N. Property Tax Rate

1. Late Fee.	\$0.42/\$100 assessed value 2% after January 6 ¹
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¹ 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 ²	\$ 800.00
16. 4" Sewer Tap Outside ³	\$ 1,600.00
17. Minimum Monthly Inside Water Rate ⁴	\$ 12.46
18. Next 7,000 Gallons Inside (per each 1,000 gallons)	\$ 3.70
19. Next 10,000 Gallons Inside (per each 1,000 gallons)	\$ 3.50
20. Next 30,000 Gallons Inside (per each 1,000 gallons)	\$ 3.33
21. Next 50,000 Gallons Inside (per each 1,000 gallons)	\$ 3.14
22. Minimum Monthly Outside Water Rate ⁵	\$ 24.94
23. Next 7,000 Gallons Outside (per each 1,000 gallons)	\$ 7.41
24. Next 10,000 Gallons Outside (per each 1,000 gallons)	\$ 7.02
25. Next 30,000 Gallons Outside (per each 1,000 gallons)	\$ 6.65
26. Next 50,000 Gallons Outside (per each 1,000 gallons)	\$ 6.28
27. Sewer Charge.	Additional 105% of water usage charge
28. Yadkin Co. Water/Sewer Line Utility Fee	Monthly Percentage of Revenues

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

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

⁴ Up to 3,000 gallons per month

⁵ Up to 3,000 gallons per month

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 30th day of June 2023.



Thomas E. Norman, Jr.
Mayor

Attest:



Alex Myrick
Clerk to the Board



GENERAL FUND

The General Fund accounts for all financial resources not restricted to specific purposes or otherwise required to be accounted for in another fund. The following departments are included in the General Fund: Governing Body, Administration, Planning and Zoning, Municipal Buildings, Police Department, Garage, Streets and Highways, Powell Bill, Sanitation, Recreation, Hinshaw Gardens, and Special Appropriations.

REVENUES

Revenues Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
CURRENT YEAR LEVY	10-301-00	\$ 1,122,124	\$ 1,143,444	\$ 1,304,933	14%
1ST PRIOR YEAR	10-301-01	9,761	\$ 7,000	\$ 10,000	43%
2ND PRIOR YEAR	10-301-02	\$ 1,588	\$ 2,000	\$ 3,000	50%
3RD PRIOR YEAR +	10-301-03	\$ 1,418	\$ 4,000	\$ 1,000	-75%
VEHICLE TAX -CURRENT	10-302-00	\$ 155,084	\$ 110,000	\$ 150,000	36%
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	\$ 109	\$ 100	\$ 100	0%
TAX DISCOUNTS	10-311-00	\$ (7,446)	\$ (8,000)	\$ (8,000)	0%
TAX REFUNDS - AD VALOREM	10-312-00	\$ -	\$ -	\$ -	0%
COUNTY COLLECTION FEES	10-313-00	\$ 1,097	\$ 800	\$ 1,000	25%
TAX PENALTIES	10-317-00	\$ 4,071	\$ 1,000	\$ 2,000	100%
STATE DMV TAX INTEREST & FEES	10-318-00	\$ (7,023)	\$ (5,500)	\$ (5,500)	0%
PRIVILEGE LICENSES	10-325-00	\$ 500	\$ 1,500	\$ -	-100%
PRECIOUS METAL PERMITS	10-325-01	\$ -	\$ -	\$ -	0%
MOTOR VEHICLE TAX FEE	10-325-02	\$ 16,675	\$ 10,000	\$ 10,000	0%
FRANCHISE TAX-CABLEVISION	10-328-00	\$ -	\$ -	\$ -	0%
INTEREST ON INVESTMENTS	10-329-00	\$ 867	\$ 1,500	\$ 15,000	900%
RENTS & CONCESSIONS	10-331-00	\$ -	\$ -	\$ 100	100%
PARK RENTAL FEES	10-332-00	\$ -	\$ -	\$ -	0%
MISCELLANEOUS REVENUE	10-335-00	\$ 1,408	\$ 1,500	\$ 1,500	0%
SALE OF CONFISCATED ITEMS	10-335-01	\$ -	\$ -	\$ -	0%
DONATIONS/PRIVATE-POLICE	10-336-00	\$ -	\$ -	\$ -	0%
CONTROLLED SUB. TAX - P/D	10-336-01	\$ -	\$ 100	\$ 100	0%
FEDERAL DRUG MONEY	10-336-02	\$ -	\$ -	\$ -	0%
NAT. GAS/FED. EXCISE TAX	10-337-01	\$ 5,103	\$ 4,000	\$ 4,000	0%
FRANCHISE/ELEC. POWER	10-337-02	\$ 566,331	\$ 610,000	\$ 610,000	0%
SALES TAX/TELECOM.	10-337-03	\$ 13,492	\$ 16,500	\$ 16,500	0%
SALES TAX/VIDEO PROG.	10-337-04	\$ 14,886	\$ 14,500	\$ 14,500	0%
SOLID WASTE DISPOSAL FEE	10-337-05	\$ 2,257	\$ 1,500	\$ 2,000	33%
BEER AND WINE TAX	10-341-00	\$ 11,879	\$ 12,500	\$ 12,500	0%
ABC REVENUE	10-341-01	\$ 159,169	\$ 160,000	\$ 160,000	0%
POWELL BILL	10-343-00	\$ 96,166	\$ 86,000	\$ 95,000	10%
ROOM OCCUPANCY TAX	10-344-00	\$ 39,085	\$ 40,000	\$ 40,000	0%
LOCAL OPTION SALES TAX	10-345-00	\$ 827,782	\$ 700,000	\$ 715,000	2%

Revenues Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
DRUG_RELATED FUNDS - P/D	10-350.00	\$ 2	\$ 150	\$ 150	0%
COURT FEES	10-351-00	\$ 1,860	\$ 1,500	\$ 1,500	0%
PARKING CITATIONS	10-352-00	\$ 173	\$ 300	\$ 200	-33%
CREDIT CARD CONVENIENCE FEES	10-353-00	\$ 4,086	\$ 1,500	\$ 3,000	100%
BUILDING & ZONING PERMITS	10-355-00	\$ 5,515	\$ 7,000	\$ 7,000	0%
SPECIAL EVENTS PERMITS	10-356-00	\$ 200	\$ 150	\$ 150	0%
METAL RECYCLING	10-358-00	\$ -	\$ 100	\$ 100	0%
GARBAGE COLLECTION FEES	10-359-00	\$ 61	\$ 150	\$ 150	0%
SOLID WASTE COLLECTION FEE	10-360-00	\$ 124,386	\$ 121,000	\$ 125,000	3%
TAX REFUNDS	10-367-00	\$ 9,505	\$ 6,000	\$ 10,000	67%
GASOLINE EXCISE TAX	10-367-01	\$ -	\$ -	\$ -	0%
SALE OF EQUIPMENT	10-382-00	\$ 6,650	\$ 10,000	\$ 15,000	50%
SALE OF EQUIPMENT P/B	10-382-01	\$ -	\$ -	\$ -	0%
POLICE DEPT - GRANT MONIES	10-395-00	\$ 18,084	\$ -	\$ 10,000	100%
TRANSFER FROM CARES FUND	10-397-15	\$ -	\$ -	\$ -	0%
TRANSFER FROM H. GARDENS	10-397-51	\$ 4,887	\$ 5,935	\$ 5,935	0%
FUND BAL. APPROP. P.BILL	10-399-00	\$ -	\$ -	\$ -	0%
FUND BALANCE APPROPRIATED	10-399-01	\$ -	\$ 29,867	\$ 3,775	-87%
Total Revenues		\$3,211,789	\$ 3,098,096	\$ 3,162,018	8%

EXPENDITURES

Expenditures Department	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
GOVERNING BODY	10-410-00	\$ 59,850	\$ 63,741	\$ 60,441	-5%
ADMINISTRATION	10-420-00	\$ 409,849	\$ 558,572	\$ 490,384	-12%
ELECTIONS	10-430-00	\$ 5,902	\$ -	\$ 7,000	100%
PLANNING AND ZONING	10-490-00	\$ 108,185	\$ 130,297	\$ 175,180	34%
MUNICIPAL BUILDINGS	10-500-00	\$ 24,184	\$ 34,750	\$ 36,750	6%
POLICE DEPARTMENT	10-510-00	\$ 1,340,133	\$ 1,378,963	\$ 1,592,807	16%
EDITY GRANT	10-511-00	\$ -	\$ -	\$ -	0%
PUBLIC SAFETY	10-512-00	\$ 3,251	\$ 2,100	\$ 2,100	0%
GARAGE	10-555-00	\$ 17,393	\$ 20,800	\$ 20,300	-2%
STREETS AND HIGHWAYS	10-560-00	\$ 275,976	\$ 249,848	\$ 246,487	-1%
POWELL BILL	10-570-00	\$ 83,318	\$ 76,950	\$ 91,500	19%
SANITATION	10-580-00	\$ 229,046	\$ 241,608	\$ 253,601	5%
RECREATION	10-620-00	\$ 61,921	\$ 71,581	\$ 117,932	65%
HINSHAW GARDENS	10-621-00	\$ 4,868	\$ 5,935	\$ 5,935	0%
NON-DEPARTMENTAL	10-660-00	\$ 125,726	\$ 138,320	\$ 149,957	8%
SPECIAL APPROPRIATIONS	10-690-00	\$ 127,030	\$ 124,631	\$ 82,544	-34%
CONTINGENCY	10-999-00	\$ -	\$ -	\$ -	0%
Total		\$ 2,876,632	\$ 3,098,096	\$ 3,162,018	8%

GENERAL GOVERNMENT

Governing Body Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
BOARD MEETINGS	10-410-01	\$ 350	\$ 1,000	\$ 1,000	0%
SALARIES	10-410-02	\$ 42,000	\$ 42,000	\$ 42,000	0%
FICA	10-410-05	\$ 3,911	\$ 3,641	\$ 3,641	0%
TELEPHONE & POSTAGE	10-410-11	\$ 2,737	\$ 2,800	\$ 2,800	0%
PRINTING	10-410-12	\$ -	\$ -	\$ -	0%
TRAVEL	10-410-14	\$ -	\$ -	\$ -	0%
MSCE. & REPAIR - VEHICLE	10-410-17	\$ -	\$ -	\$ -	0%
AUTO SUPPLIES	10-410-31	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	10-410-57	\$ 10,852	\$ 14,300	\$ 11,000	-23%
Total		\$ 59,580	\$ 63,741	\$ 60,441	-5%

Administration Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
SALARIES	10-420-02	\$ 190,199	\$ 329,682	\$ 271,174	-18%
LIFE, AD&D, LTD	10-420-03	\$ 1,459	\$ 1,077	\$ 1,168	8%
PROFESSIONAL SERVICES	10-420-04	\$ 43,843	\$ 38,000	\$ 48,000	26%
FICA	10-420-05	\$ 13,913	\$ 25,550	\$ 20,960	-18%
GIS/ HEALTH INSURANCE	10-420-06	\$ 34,292	\$ 53,938	\$ 39,856	-26%
RETIREMENT (MATCH)	10-420-07	\$ 21,370	\$ 39,891	\$ 34,753	-13%
401K	10-420-08	\$ 11,312	\$ 16,484	\$ 13,523	-18%
YMCA WELLNESS PROGRAM	10-420-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	10-420-10	\$ 1,000	\$ 2,500	\$ 2,500	0%
TELEPHONE & POSTAGE	10-420-11	\$ 5,327	\$ 5,500	\$ 5,500	0%
PRINTING	10-420-12	\$ -	\$ 100	\$ 100	0%
TRAVEL	10-420-14	\$ -	\$ 1,000	\$ 1,500	50%
MTCE. & REPAIR - EQUIP.	10-420-16	\$ -	\$ 500	\$ 500	0%
MTCE. & REPAIR - VEHICLE	10-420-17	\$ 153	\$ 250	\$ 250	0%
SAFETY - OSHA REQUIRED	10-420-20	\$ 90	\$ 100	\$ 100	0%
ADVERTISING	10-420-26	\$ 725	\$ 1,000	\$ 1,000	0%
AUTO SUPPLIES	10-420-31	\$ 3,774	\$ 4,000	\$ 5,000	25%
SUPPLIES & MATERIALS	10-420-33	\$ 3,796	\$ 4,500	\$ 4,500	0%
CONTRACTED SERVICES	10-420-45	\$ 36,389	\$ 25,000	\$ 30,000	20%
DUES & SUBSCRIPTIONS	10-420-53	\$ 3,526	\$ 7,000	\$ 7,500	7%
OTHER	10-420-57	\$ 1,933	\$ 500	\$ 500	0%
CAPITAL OUTLAY - EQUIP.	10-420-74	\$ 36,270	\$ 2,000	\$ 2,000	0%
CAP.OUT.-NON-CAPITAL	10-420-75	\$ 477	\$ -	\$ -	0%
Total		\$ 409,849	\$ 558,572	\$ 490,384	-12%

GENERAL GOVERNMENT (CONTINUED)

Elections Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
CONTRACTED SERVICES	10-430-45	\$ 5,902	\$ -	\$ 7,000	100%
Total		\$ 5,902	\$ -	\$ 7,000	100%

Municipal Buildings Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
PROFESSIONAL SERVICES	10-500-04	\$ -	\$ -	\$ -	0%
UTILITIES	10-500-13	\$ 12,302	\$ 15,000	\$ 15,000	0%
MAINTENANCE. & REPAIR - BLDGS.	10-500-15	\$ 433	\$ 10,000	\$ 10,000	0%
MAINTENANCE. & REPAIR - EQUIP.	10-500-16	\$ 339	\$ 150	\$ 150	0%
SUPPLIES & MATERIALS	10-500-33	\$ 776	\$ 800	\$ 800	0%
CONTRACTED SERVICES	10-500-45	\$ 10,335	\$ 7,200	\$ 7,200	0%
MISCELLANEOUS	10-500-57	\$ -	\$ 100	\$ 100	0%
CAPITAL OUTLAY - REAL ESTATE	10-500-71	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - OTHER	10-500-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-500-74	\$ -	\$ 1,000	\$ 3,000	200%
CAPITAL OUTLAY.-NON-CAPITAL	10-500-75	\$ -	\$ 500	\$ 500	0%
Total		\$ 24,184	\$ 34,750	\$ 36,750	6%

Garage Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
TELEPHONE	10-555-11	\$ 2,006	\$ 2,100	\$ 1,200	-43%
UTILITIES	10-555-13	6,565	\$ 7,000	\$ 7,000	0%
MTCE. & REPAIR-BLDG.	10-555-15	\$ 224	\$ 800	\$ 800	0%
MTCE. & REPAIR - EQUIP.	10-555-16	\$ 1,051	\$ 800	\$ 1,200	50%
SUPPLIES & MATERIALS	10-555-33	\$ 665	\$ 1,200	\$ 1,000	-17%
CONTRACTED SERVICES	10-555-45	\$ 5,205	\$ 7,300	\$ 6,500	-11%
MISCELLANEOUS	10-555-57	\$ -	\$ 100	\$ 100	0%
CAPITAL OUTLAY - OTHER	10-555-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-555-74	\$ 1,508	\$ 1,000	\$ 1,000	0%
CAP.OUT.-NON-CAPITAL	10-555-75	\$ 169	\$ 500	\$ 1,500	200%
Total		\$ 17,393	\$ 20,800	\$ 20,300	-2%

ECONOMIC AND COMMUNITY DEVELOPMENT

Planning and Zoning Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
MEETING FEES	10-490-01	\$ 150	\$ 1,470	\$ 1,470	0%
SALARIES	10-490-02	\$ 69,616	\$ 73,313	\$ 73,563	0%
LIFE, AD&D, LTD	10-490-03	\$ 279	\$ 346	\$ 293	-15%
PROFESSIONAL SERVICES	10-490-04	\$ 1,650	\$ -	\$ -	0%
FICA	10-490-05	\$ 5,267	\$ 5,682	\$ 5,701	0%
GIS/ HEALTH INSURANCE	10-490-06	\$ 10,661	\$ 12,324	\$ 11,371	-8%
RETIREMENT (MATCH)	10-490-07	\$ 7,870	\$ 8,871	\$ 9,453	7%
401K	10-490-08	\$ 3,467	\$ 3,666	\$ 3,678	0%
YMCA WELLNESS PROGRAM	10-490-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	10-490-10	\$ -	\$ -	\$ 150	100%
TELEPHONE & POSTAGE	10-490-11	\$ -	\$ 500	\$ 500	0%
PRINTING	10-490-12	\$ -	\$ 100	\$ 100	0%
TRAVEL	10-490-14	\$ -	\$ 100	\$ 100	0%
MAINTENANCE. & REPAIR - EQUIP.	10-490-16	\$ -	\$ -	\$ -	0%
SAFETY - OSHA REQUIRED	10-490-20	\$ -	\$ 125	\$ -	-100%
ADVERTISING	10-490-26	\$ 1,212	\$ 2,500	\$ 2,500	0%
AUTO SUPPLIES	10-490-31	\$ -	\$ -	\$ -	0%
SUPPLIES & MATERIALS	10-490-33	\$ 786	\$ 600	\$ 600	0%
CONTRACTED SERVICES	10-490-45	\$ 6,379	\$ 5,000	\$ 5,000	0%
EVENTS	10-490-47	\$ 480	\$ -	\$ -	0%
DUES & SUBSCRIPTIONS	10-490-53	\$ 285	\$ 200	\$ 200	0%
MISCELLANEOUS	10-490-57	\$ 83	\$ 250	\$ 250	0%
CAPITAL OUTLAY - OTHER	10-490-73	\$ -	\$ 5,000	\$ 40,000	700%
CAPITAL OUTLAY - EQUIP.	10-490-74	\$ -	\$ 250	\$ 250	0%
CAPITAL OUTLAY .-NON-CAPITAL	10-490-75	\$ -	\$ 10,000	\$ 20,000	100%
Total		\$ 108,185	\$ 130,297	\$ 175,180	34%

PUBLIC SAFETY

Police Department Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
LEO SPECIAL SEPERATION ALLOWANCE	10-510-01	\$ 63,429	\$ 70,379	\$ 70,379	0%
SALARIES	10-510-02	\$ 599,424	\$ 786,669	\$ 880,303	12%
LIFE, AD&D, LTD	10-510-03	\$ 3,422	\$ 4,698	\$ 4,431	-6%
PROFESSIONAL SERVICES	10-510-04	\$ 28,810	\$ 2,000	\$ 2,000	0%
FICA	10-510-05	\$ 50,993	\$ 67,739	\$ 74,995	11%
GIS/ HEALTH INSURANCE	10-510-06	\$ 138,826	\$ 172,603	\$ 149,460	-13%
RETIREMENT (MATCH)	10-510-07	\$ 74,564	\$ 103,054	\$ 124,123	20%
401K	10-510-08	\$ 30,715	\$ 39,333	\$ 44,015	12%
YMCA WELLNESS PROGRAM	10-510-09	\$ 180	\$ 288	\$ 600	108%
TRAINING	10-510-10	\$ 223	\$ 600	\$ 600	0%
TELEPHONE & POSTAGE	10-510-11	\$ 16,591	\$ 16,000	\$ 16,200	1%
PRINTING	10-510-12	\$ 131	\$ 300	\$ 300	0%
UTILITIES	10-510-13	\$ 7,663	\$ 9,500	\$ 9,500	0%
TRAVEL	10-510-14	\$ 395	\$ 400	\$ 400	0%
MAINTENANCE. & REPAIR - BLDG.	10-510-15	\$ 3,693	\$ 8,000	\$ 4,000	-50%
MAINTENANCE & REPAIR - EQUIP.	10-510-16	\$ 901	\$ 4,200	\$ 4,200	0%
MAINTENANCE & REPAIR - VEHICLES	10-510-17	\$ 2,474	\$ 6,000	\$ 6,000	0%
SAFETY - OSHA REQUIRED	10-510-20	\$ 195	\$ 300	\$ 300	0%
ADVERTISING	10-510-26	\$ 100	\$ 150	\$ 150	0%
AUTO SUPPLIES	10-510-31	\$ 31,001	\$ 38,000	\$ 38,000	0%
SUPPLIES & MATERIALS	10-510-33	\$ 8,057	\$ 11,500	\$ 11,500	0%
UNIFORMS	10-510-36	\$ 3,449	\$ 4,500	\$ 6,100	36%
CONTRACTED SERVICES	10-510-45	\$ 18,131	\$ 19,000	\$ 19,000	0%
K-9 CARE	10-510-47	\$ -	\$ -	\$ -	0%
DRUG BUY MONEY	10-510-49	\$ -	\$ 2,500	\$ 1,500	-40%
MISCELLANEOUS	10-510-57	\$ 2,124	\$ 2,000	\$ 2,000	0%
YOUTH DRUG EDUCATION	10-510-60	\$ -	\$ 100	\$ 100	0%
CAPITAL OUTLAY - OTHER	10-510-73	\$ 200,621	\$ -	\$ 100	100%
CAPITAL OUTLAY - EQUIP.	10-510-74	\$ 29,409	\$ -	\$ 112,000	100%
CAPITAL OUTLAY -NON-CAPITAL	10-510-75	\$ 24,613	\$ 9,150	\$ 10,550	15%
Total		\$ 1,340,133	\$ 1,378,963	\$ 1,592,807	16%

Public Safety Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
UTILITIES	10-512-13	\$ 295	\$ 400	\$ 400	0%
MAINTENANCE & REPAIR EQUIPMENT	10-512-16	\$ 2,956	\$ 1,700	\$ 1,700	0%
SUPPLIES/MATERIALS	10-512-33	\$ -	\$ -	\$ -	0%
Total		\$ 3,251	\$ 2,100	\$ 2,100	0%

TRANSPORTATION

Streets and Highways Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
SALARIES	10-560-02	77,098	\$ 63,241	\$ 68,293	8%
LIFE, AD&D, LTD	10-560-03	\$ 371	\$ 416	\$ 422	1%
PROFESSIONAL SERVICES	10-560-04	\$ -	\$ -	\$ -	0%
FICA	10-560-05	\$ 5,936	\$ 4,901	\$ 5,293	8%
GIS/ HEALTH INSURANCE	10-560-06	\$ 16,399	\$ 16,182	\$ 14,946	-8%
RETIREMENT (MATCH)	10-560-07	\$ 8,808	\$ 7,652	\$ 8,776	15%
401K	10-560-08	\$ 3,636	\$ 3,162	\$ 3,415	8%
YMCA WELLNESS PROGRAM	10-560-09	\$ 144	\$ 144	\$ 144	0%
TRAINING	10-560-10	\$ 269	\$ 400	\$ 600	50%
TELE/POSTAGE	10-560-11	\$ 1,004	\$ 1,150	\$ 1,150	0%
UTILITIES	10-560-13	\$ 38,696	\$ 43,000	\$ 43,000	0%
TRAVEL	10-560-14	\$ -	\$ 200	\$ 200	0%
MAINTENANCE - BLDG. & GROUNDS	10-560-15	\$ 50,216	\$ 63,000	\$ 63,000	0%
MAINTENANCE - BLDG. & GROUNDS	10-560-16	\$ 2,025	\$ 3,000	\$ 4,000	33%
MAINTENANCE - BLDG. & GROUNDS	10-560-17	\$ 603	\$ 3,000	\$ 3,000	0%
SAFETY - OSHA REQUIRED	10-560-20	\$ 663	\$ 600	\$ 600	0%
AUTO SUPPLIES	10-560-31	\$ 8,795	\$ 7,500	\$ 10,000	33%
SUPPLIES & MATERIALS	10-560-33	\$ 2,267	\$ 2,200	\$ 2,200	0%
UNIFORMS	10-560-36	\$ 817	\$ 850	\$ 1,000	18%
CONTRACTED SERVICES	10-560-45	\$ 5,086	\$ 14,000	\$ 5,500	-61%
MISCELLANEOUS	10-560-57	\$ 190	\$ 250	\$ 250	0%
CAPITAL OUTLAY - LAND PURCH	10-560-71	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-560-74	\$ 49,869	\$ 12,000	\$ 9,200	-23%
CAPITAL OUTLAY -NON-CAPITAL	10-560-75	\$ 3,082	\$ 3,000	\$ 1,500	-50%
Total		\$ 275,976	\$ 249,848	\$ 246,487	-1%

Powell Bill Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
PROFESSIONAL SERVICES	10-570-04	\$ -	\$ -	\$ -	0%
MAINTENANCE - STREETS	10-570-15	\$ 71,470	\$ 60,950	\$ 60,000	-2%
MTCE. & REPAIR - EQUIP.	10-570-16	\$ 2,813	\$ 4,000	\$ 4,000	0%
MTCE. & REPAIR - TRUCKS	10-570-17	\$ 467	\$ 4,000	\$ 3,500	-13%
AUTO SUPPLIES	10-570-31	\$ 5,422	\$ 5,500	\$ 6,000	9%
SUPPLIES & MATERIALS	10-570-33	\$ 3,145	\$ 2,500	\$ 3,000	20%
MISCELLANEOUS	10-570-57	\$ -	\$ -	\$ -	0%
CAP. OUTLAY - OTH. IMPVT.	10-570-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIP.	10-570-74	\$ -	\$ -	\$ 15,000	100%
CAP.OUT.-NON-CAPITAL	10-570-75	\$ -	\$ -	\$ -	0%
Total		\$ 83,318	\$ 76,950	\$ 91,500	19%

ENVIRONMENTAL PROTECTION

Sanitation Department Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
CONT. SERV. - RECYCLING	10-580-44	\$ 64,867	\$ 69,056	\$ 72,509	5%
CONT. SERV. - DUMPSTERS	10-580-45	\$ 3,084	\$ 170,802	\$ 179,342	5%
TIPPING FEES	10-580-49	\$ 1,096	\$ 1,750	\$ 1,750	0%
MISCELLANEOUS	10-580-57	\$ -	\$ -	\$ -	0%
CAP. OUTLAY - EQUIP.	10-580-74	\$ -	\$ -	\$ -	0%
Total		\$ 229,046	\$ 241,608	\$ 253,601	5%

CULTURE AND RECREATION

Hinshaw Gardens Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
SALARIES	10-621-02	\$ 3,671	\$ 4,000	\$ 4,000	0%
FICA	10-621-05	\$ 292	\$ 310	\$ 310	0%
UTILITIES	10-621-13	\$ 297	\$ 400	\$ 400	0%
MTCE. - BLDG. & GROUNDS	10-621-15	\$ 307	\$ 550	\$ 500	-9%
MTCE. EQUIPMENT	10-621-16	\$ 141	\$ 350	\$ 350	0%
MTCE & REPAIR - BUILDINGS	10-621-17	\$ -	\$ -	\$ -	0%
MOWER SUPPLIES	10-621-31	\$ 151	\$ 200	\$ 250	25%
SUPPLIES & MATERIALS	10-621-33	\$ 8	\$ 50	\$ 50	0%
INSURANCE	10-621-54	\$ -	\$ -	\$ -	0%
MISC.	10-621-57	\$ -	\$ 75	\$ 75	0%
CAP. OUTLAY OTHER	10-621-73	\$ -	\$ -	\$ -	0%
CAPTIAL OUTLAY EQUIPMENT	10-621-74	\$ -	\$ -	\$ -	0%
Total		\$ 4,868	\$ 5,935	\$ 5,935	0%

Recreation Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
SALARY	10-620-02	\$ 20,843	\$ 21,600	\$ 21,957	2%
LIFE	10-620-03	\$ 130	\$ 140	\$ 142	1%
PROFESSIONAL SERVICES	10-620-04	\$ -	\$ -	\$ -	0%
FICA	10-620-05	\$ 1,589	\$ 653	\$ 632	-3%
GIS/ HEALTH INSURANCE	10-620-06	\$ 5,172	\$ 5,394	\$ 4,982	-8%
RETIREMENT (MATCH)	10-620-07	\$ 2,357	\$ 2,614	\$ 2,821	8%
401K	10-620-08	\$ 1,038	\$ 1,080	\$ 1,098	2%
YMCA WELLNESS PROGRAM	10-620-09	\$ -	\$ -	\$ -	0%
UTILITIES	10-620-13	\$ 5,751	\$ 6,000	\$ 6,000	0%

MAINTENANCE - GROUNDS	10-620-15	\$ 8,374	\$ 2,000	\$ 2,500	25%
MAINTENANCE & REPAIR - EQUIP.	10-620-16	\$ 202	\$ 2,600	\$ 2,600	0%
SUPPLIES AND MATERIALS	10-620-33	\$ 1,192	\$ 1,200	\$ 1,200	0%
CONTRACTED SERVICES	10-620-45	\$ 7,783	\$ 10,500	\$ 60,500	476%
PARK EVENTS	10-620-47	\$ 1,500	\$ 1,800	\$ 2,000	11%
INSURANCE	10-620-54	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	10-620-57	\$ -	\$ -	\$ -	0%
GO FAR 5-K ACTIVITY	10-620-58	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - OTHER	10-620-73	\$ 941	\$ 15,000	\$ 10,500	-30%
CAPITAL OUTLAY - EQUIP.	10-620-74	\$ 3,697	\$ 500	\$ 500	0%
CAPITAL OUTLAY NON-CAPITAL	10-620-75	\$ 1,351	\$ 500	\$ 500	0%
SPECIAL APPROPRIATIONS	10-620-92	\$ -	\$ -	\$ -	0%
Total		\$ 61,921	\$ 71,581	\$ 117,932	65%

SPECIAL APPROPRIATIONS

Special Appropriations Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
CONT. TO CAPITAL PROJECT - 69 - MAINSTREET SIDEWALK	10-690-69	\$ -	\$ -	\$ -	0%
DEBT SERVICE - TOWN PARK	10-690-81	\$ 51,530	\$ 51,531	\$ 47,994	-7%
4TH OF JULY FIREWORKS	10-690-88	\$ 6,000	\$ 6,300	\$ 6,300	0%
YMCA	10-690-90	\$ 41,500	\$ 41,500	\$ 1,500	-96%
SMART START OF YADKIN COUNTY	10-690-91	\$ -	\$ -	\$ 1,500	100%
LIBRARY	10-690-93	\$ 3,000	\$ 3,000	\$ 3,250	8%
HANDS OF HOPE	10-690-95	\$ 10,000	\$ 10,000	\$ 10,000	0%
YADKIN CO. ARTS COUNCIL	10-690-97	\$ 15,000	\$ 7,500	\$ 7,500	0%
YVEDDI SENIOR CENTER	10-690-98	\$ -	\$ 4,800	\$ 4,500	-6%
Total		\$ 127,030	\$ 124,631	\$ 82,544	-34%

MISCELLANEOUS

Non-Departmental Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
RETIREE OPEB STIPEND	10-660-02	\$ 32,100	\$ 36,000	\$ 46,800	30%
FICA FOR RETIREE HEALTH STIPEND	10-660-05	\$ 2,456	\$ 2,790	\$ 3,627	30%
N. C. SALES TAX	10-660-37	\$ 6,079	\$ 7,000	\$ 7,000	0%
COUNTY SALES TAX	10-660-39	\$ 2,640	\$ 3,000	\$ 3,000	0%
FOOD TAX	10-660-40	\$ 35	\$ 30	\$ 30	0%
CREDIT CARD FEES	10-660-41	\$ 1,284	\$ 3,500	\$ 3,500	0%
BANK FEES	10-660-42	\$ 729	\$ 200	\$ 200	0%
1% UNEMPLOYMENT TAX	10-660-43	\$ -	\$ 800	\$ 800	0%
UPDATED TAX VALUE REFUNDS	10-660-46	\$ -	\$ -	\$ -	0%
YADKINVILLE TDA	10-660-49	\$ 39,085	\$ 40,000	\$ 40,000	0%
INSURANCE & BONDS	10-660-54	\$ 39,301	\$ 45,000	\$ 45,000	0%
MISC. & FIRE INSPECTION	10-660-57	\$ 2,019	\$ -	\$ -	0%
Total		\$ 125,726	\$ 138,320	\$ 149,957	8%

Contingency Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
CONTINGENCY	10-999-00	\$ -	\$ -	\$ -	0%
Total		\$ -	\$ -	\$ -	0%

WATER AND SEWER FUND

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

REVENUES

Revenues Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
INTEREST ON INVESTMENTS	30-329-00	\$ 468	\$ 1,000	\$ 100,000	9900%
MISCELLANEOUS	30-335-00	\$ 56	\$ -	\$ -	0%
CREDIT CARD CONVENIENCE FEES	30-353-00	\$ -	\$ 3,000	\$ 3,000	0%
W/S ADMINISTRATIVE FEES	30-354-00	\$ -	\$ -	\$ -	0%
COUNTY W/S ADMIN/UTILITY FEES	30-355-00	\$ 8,667	\$ 8,500	\$ 8,730	3%
COUNTY W/S LINE LABOR (NON CASH)	30-356-00	\$ 6,325	\$ 6,000	\$ 6,000	0%
TAX REFUNDS	30-367-00	\$ 27,324	\$ 30,000	\$ 30,000	0%
FED. EXCISE GAS TAX	30-367-01	\$ -	\$ -	\$ -	0%
TESTING	30-369-00	\$ 1,237	\$ 2,500	\$ 2,500	0%
COUNTY UTILITIES - WATER	30-370-00	\$ 75,499	\$ 33,054	\$ 30,000	-9%
COUNTY UTILITIES - SEWER	30-370-01	\$ 101,572	\$ 50,000	\$ 55,000	10%
COUNTY WATER/SEWER SERVICE	30-371-00	\$ 25	\$ -	\$ -	0%
UTILITIES: WATER	30-371-01	\$ 1,227,078	\$ 1,280,000	\$ 1,215,000	-5%
UTILITIES: SEWER	30-371-02	\$ 1,087,068	\$ 1,120,000	\$ 1,100,000	-2%
SEWER SURCHARGE	30-372-00	\$ 1,400	\$ 1,000	\$ 1,000	0%
TAPS & CONNECTION FEES	30-373-00	\$ 5,732	\$ 20,000	\$ 20,000	0%
COUNTY TAPS & CONNECTIONS FEES	30-373-01	\$ -	\$ -	\$ -	0%
COUNTY SEWER CHARGES	30-374-00	\$ -	\$ -	\$ -	0%
COUNTY WATER CHARGES	30-374-01	\$ -	\$ -	\$ -	0%
RECONNECTION FEES	30-375-00	\$ 5,850	\$ 3,500	\$ 3,500	0%
LATE CHARGES	30-375-01	\$ 8,845	\$ 5,000	\$ 5,000	0%
BACKFLOW DEVICE/LABOR	30-376-00	\$ -	\$ -	\$ -	0%
SALE OF MATERIALS	30-381-00	\$ 40,594	\$ 10,000	\$ 10,000	0%
SALE OF EQUIPMENT	30-382-00	\$ -	\$ 5,000	\$ -	-100%
SALE OF LAND	30-382-01	\$ -	\$ -	\$ -	0%
SALE OF FIXED ASSETS	30-383-00	\$ -	\$ -	\$ -	0%
W/S FUND BALANCE	30-399-00	\$ -	\$ 223	\$ 14,089	6216%
Total Revenues		\$ 2,597,740	\$ 2,578,777	\$ 2,600,811	1%

EXPENDITURES

Expenditures Department	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
ADMINISTRATION	30-720-00	\$ 398,845	\$ 231,123	\$ 252,383	9%
WATER PLANT	30-811-04	\$ 564,196	\$ 649,039	\$ 672,191	4%
SEWER PLANT	30-820-00	\$ 344,849	\$ 424,204	\$ 436,896	3%
LAB AND PRETREATMENT	30-825-00	\$ 134,541	\$ 141,484	\$ 146,810	4%
WATER AND SEWER OPERATIONS	30-828-00	\$ 724,968	\$ 990,922	\$ 951,685	-4%
COUNT WATER/SEWER OPERATIONS	30-830-00	\$ 44,869	\$ 54,016	\$ 54,265	0%
NON-DEPARTMENTAL	30-660-00	\$ 84,406	\$ 87,989	\$ 89,589	2%

SPECIAL APPROPRIATIONS	30-690-00	\$ -	\$ -	\$ -	0%
CONTINGENCY	30-999-00	\$ -	\$ -	\$ -	0%
Total		\$ 2,367,674	\$ 2,578,777	\$ 2,603,811	1%

ADMINISTRATION

Administration Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
SALARY	30-720-02	\$ 248,398	\$ 122,891	\$ 138,151	12%
LIFE, AD&D & LTD	30-720-03	\$ 1,161	\$ 1,330	\$ 843	-37%
PROFESSIONAL SERVICES	30-720-04	\$ 450	\$ -	\$ 1,330	100%
FICA	30-720-05	\$ 18,781	\$ 9,524	\$ 10,707	12%
GIS/ HEALTH INSURANCE	30-720-06	\$ 48,812	\$ 32,363	\$ 29,892	-8%
RETIREMENT (MATCH)	30-720-07	\$ 28,193	\$ 14,870	\$ 17,752	19%
401K	30-720-08	\$ 13,751	\$ 6,145	\$ 6,908	12%
YMCA WELLNESS PROGRAM	30-720-09	\$ -	\$ -	\$ -	0%
TRAINING	30-720-10	\$ 115	\$ 300	\$ 300	0%
TELEPHONE & POSTAGE	30-720-11	\$ 7,694	\$ 8,500	\$ 9,500	12%
PRINTING	30-720-12	\$ -	\$ 100	\$ 100	0%
TRAVEL	30-720-14	\$ -	\$ 200	\$ 200	0%
MAINTENANCE & REPAIR - EQUIP.	30-720-16	\$ -	\$ 500	\$ 500	0%
MAINTENANCE & REPAIR VEHICLE	30-720-17	\$ 79	\$ 500	\$ 500	0%
SAFETY - OSHA REQUIRED	30-720-20	\$ 128	\$ 450	\$ 450	0%
ADVERTISING	30-720-26	\$ -	\$ -	\$ -	0%
AUTO SUPPLIES	30-720-31	\$ 1,884	\$ 3,500	\$ 2,500	-29%
SUPPLIES & MATERIALS	30-720-33	\$ 3,449	\$ 2,500	\$ 3,000	20%
UNIFORMS	30-720-36	\$ 400	\$ 450	\$ 450	0%
CONTRACTED SERVICES	30-720-45	\$ 25,954	\$ 25,200	\$ 27,500	9%
MISCELLANEOUS	30-720-57	\$ 300	\$ 300	\$ 300	0%
CAPITAL OUTLAY - EQUIP.	30-720-74	\$ -	\$ 1,000	\$ 1,000	0%
CAPITAL OUTLAY - NON CAPITAL	30-720-75	\$ 325	\$ 500	\$ 500	0%
PENSION EXPENSE	30-720-99	\$ -	\$ -	\$ -	0%
Total		\$ 399,872	\$ 231,123	\$ 252,383	9%

WATER PLANT

Water Plant Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
SALARIES	30-811-02	\$ 207,904	\$ 213,023	\$ 194,839	-9%
LIFE, AD&D & LTD	30-811-03	\$ 1,139	\$ 1,197	\$ 1,067	-11%
PROFESSIONAL SERVICES	30-811-04	\$ 100	\$ 13,000	\$ 13,000	0%
FICA	30-811-05	\$ 15,837	\$ 16,509	\$ 15,100	-9%
GIS/ HEALTH INSURANCE	30-811-06	\$ 43,431	\$ 43,233	\$ 39,856	-8%
RETIREMENT (MATCH)	30-811-07	\$ 23,664	\$ 25,776	\$ 25,037	-3%
401K	30-811-08	\$ 10,298	\$ 10,651	\$ 9,742	-9%
YMCA WELLNESS PROGRAM	30-811-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-811-10	\$ 1,225	\$ 1,500	\$ 2,000	33%
TELEPHONE & POSTAGE	30-811-11	\$ 1,740	\$ 2,500	\$ 2,000	-20%
PRINTING	30-811-12	\$ -	\$ 100	\$ 100	0%
UTILITIES	30-811-13	\$ 75,744	\$ 84,000	\$ 88,000	5%
TRAVEL	30-811-14	\$ -	\$ 600	\$ 600	0%
MAINTENANCE & REPAIR - BLDG.	30-811-15	\$ -	\$ 12,000	\$ 5,000	-58%
MAINTENANCE & REPAIR - EQUIP.	30-811-16	\$ 25,618	\$ 27,500	\$ 47,500	73%
MAINTENANCE & REPAIR - VEHICLE	30-811-17	\$ -	\$ 500	\$ 500	0%
SAFETY - OSHA REQUIRED	30-811-20	\$ 593	\$ 1,200	\$ 1,500	25%
AUTO SUPPLIES	30-811-31	\$ 1,410	\$ 3,500	\$ 3,000	-14%
SUPPLIES & MATERIALS	30-811-33	\$ 2,720	\$ 4,500	\$ 3,500	-22%
CHEMICALS	30-811-34	\$ 107,521	\$ 125,000	\$ 160,000	28%
UNIFORMS	30-811-36	\$ 1,550	\$ 1,600	\$ 2,000	25%
CONTRACTED SERVICES	30-811-45	\$ 40,714	\$ 30,300	\$ 45,000	49%
PERMITS	30-811-53	\$ 1,510	\$ 1,800	\$ 1,800	0%
INSURANCE	30-811-54	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	30-811-57	\$ 307	\$ 550	\$ 550	0%
CAPITAL OUTLAY - OTHER IMPVTS.	30-811-73	\$ -	\$ 20,000	\$ 1,000	-95%
CAPITAL OUTLAY - EQUIP.	30-811-74	\$ -	\$ 8,000	\$ 9,000	13%
CAPITAL OUTLAY - NON-CAPITAL	30-811-75	\$ 1,171	\$ 500	\$ 500	0%
PENSION EXPENSE	30-811-99	\$ -	\$ -	\$ -	0%
Total		\$ 564,196	\$ 649,039	\$ 672,191	4%

SEWER PLANT

Sewer Plant Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
SALARIES	30-820-02	\$ 91,475	\$ 89,784	\$ 92,132	3%
LIFE, AD&D & LTD	30-820-03	\$ 455	\$ 477	\$ 482	1%
PROFESSIONAL SERVICES	30-820-04	\$ -	\$ -	\$ -	0%
FICA	30-820-05	\$ 6,803	\$ 6,958	\$ 7,140	3%
GIS/ HEALTH INSURANCE	30-820-06	\$ 16,149	\$ 16,182	\$ 14,946	-8%
RETIREMENT (MATCH)	30-820-07	\$ 10,471	\$ 10,864	\$ 11,839	9%
401K	30-820-08	\$ 4,435	\$ 4,489	\$ 4,607	3%
YMCA WELLNESS PROGRAM	30-820-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-820-10	\$ 405	\$ 850	\$ 850	0%
TELEPHONE & POSTAGE	30-820-11	\$ 953	\$ 1,500	\$ 1,000	-33%
PRINTING	30-820-12	\$ 85	\$ 350	\$ 250	-29%
UTILITIES	30-820-13	\$ 77,862	\$ 90,000	\$ 90,000	0%
TRAVEL	30-820-14	\$ -	\$ 650	\$ 650	0%
MAINTENANCE & REPAIR - BLDG.	30-820-15	\$ 161	\$ 2,000	\$ 2,000	0%
MAINTENANCE & REPAIR - EQUIP.	30-820-16	\$ 36,870	\$ 78,000	\$ 58,500	-25%
MAINTENANCE. & REPAIR - VEHICLES	30-820-17	\$ 83	\$ 1,000	\$ 500	-50%
SAFETY - OSHA REQUIRED	30-820-20	\$ 488	\$ 500	\$ 500	0%
AUTO SUPPLIES	30-820-31	\$ 4,275	\$ 4,500	\$ 4,500	0%
SUPPLIES & MATERIALS	30-820-33	\$ 2,668	\$ 4,800	\$ 2,500	-48%
CHEMICALS	30-820-34	\$ 24,651	\$ 35,000	\$ 48,000	37%
UNIFORMS	30-820-36	\$ 653	\$ 800	\$ 800	0%
CONTRACTED SERVICES	30-820-45	\$ 61,209	\$ 55,000	\$ 65,000	18%
PERMITS	30-820-53	\$ 4,450	\$ 4,600	\$ 4,600	0%
MISCELLANEOUS	30-820-57	\$ 247	\$ 400	\$ 400	0%
CAPITAL OUTLAY-OTHER	30-820-73	\$ -	\$ 14,000	\$ 10,000	-29%
CAPITAL OUTLAY - EQUIP.	30-820-74	\$ -	\$ 1,000	\$ 15,200	1420%
CAPITAL OUTLAY - NON-CAPITAL	30-820-75	\$ -	\$ 500	\$ 500	0%
PENSION EXPENSE	30-820-99	\$ -	\$ -	\$ -	0%
Total		\$ 344,849	\$ 424,204	\$ 436,896	3%

LAB AND PRETREATMENT

Lab and Pretreatment Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
SALARY	30-825-02	\$ 81,625	\$ 81,953	\$ 83,511	2%
LIFE, AD&D & LTD	30-825-03	\$ 442	\$ 459	\$ 465	1%
PROFESSIONAL SERVICES	30-825-04	\$ -	\$ -	\$ 459	100%
FICA	30-825-05	\$ 5,999	\$ 6,351	\$ 6,472	2%
GIS/ HEALTH INSURANCE	30-825-06	\$ 16,095	\$ 16,182	\$ 14,946	-8%
RETIREMENT (MATCH)	30-825-07	\$ 9,351	\$ 9,916	\$ 10,731	8%
401K	30-825-08	\$ 4,008	\$ 4,098	\$ 4,176	2%
YMCA WELLNESS PROGRAM	30-825-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-825-10	\$ 100	\$ 100	\$ 100	0%
POSTAGE	30-825-11	\$ -	\$ 75	\$ 50	-33%
PRINTING	30-825-12	\$ -	\$ 25	\$ 25	0%
TRAVEL	30-825-14	\$ -	\$ 100	\$ 100	0%
MAINTENANCE & REPAIR - EQUIP.	30-825-16	\$ -	\$ 500	\$ 1,500	200%
MAINTENANCE. & REPAIR - VEHICLE	30-825-17	\$ 45	\$ 400	\$ 400	0%
SAFETY - OSHA REQUIRED	30-825-20	\$ 169	\$ 450	\$ 400	-11%
ADVERTISING	30-825-26	\$ -	\$ 25	\$ 25	0%
AUTO SUPPLIES	30-825-31	\$ 200	\$ 500	\$ 400	-20%
SUPPLIES & MATERIALS	30-825-33	\$ 4,973	\$ 6,000	\$ 6,000	0%
CHEMICALS	30-825-34	\$ 2,861	\$ 5,500	\$ 5,500	0%
UNIFORMS	30-825-36	\$ 1,328	\$ 1,450	\$ 1,450	0%
CONTRACTED SERVICES	30-825-45	\$ 5,293	\$ 3,500	\$ 5,200	49%
DUES & SUBSCRIPTIONS	30-825-53	\$ 50	\$ 100	\$ 100	0%
PERMITS	30-825-54	\$ 2,000	\$ 2,200	\$ 2,200	0%
MISCELLANEOUS	30-825-57	\$ -	\$ 100	\$ 100	0%
CAPITAL OUTLAY – EQUIPMENT	30-825-74	\$ -	\$ 1,000	\$ 2,000	100%
CAPITAL OUTLAY - NON-CAPITAL	30-825-75	\$ -	\$ 500	\$ 500	0%
PENSION EXPENSE	30-825-99	\$ -	\$ -	\$ -	0%
Total		\$ 134,541	\$ 141,484	\$ 146,810	4%

WATER AND SEWER OPERATIONS

Water and Sewer Operations Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
SALARY	30-828-02	\$ 353,058	\$ 353,136	\$ 367,250	4%
LIFE, AD&D & LTD	30-828-03	\$ 1,952	\$ 2,230	\$ 2,326	4%
PROFESSIONAL SERVICES	30-828-04	\$ 1,450	\$ -	\$ 2,230	100%
FICA	30-828-05	\$ 26,078	\$ 27,368	\$ 28,462	4%
GIS/ HEALTH INSURANCE	30-828-06	\$ 84,754	\$ 86,301	\$ 79,712	-8%
RETIREMENT (MATCH)	30-828-07	\$ 40,389	\$ 42,730	\$ 47,192	10%
401K	30-828-08	\$ 17,046	\$ 17,657	\$ 18,363	4%
YMCA WELLNESS PROGRAM	30-828-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-828-10	\$ 2,582	\$ 3,000	\$ 4,000	33%
TELEPHONE/POSTAGE	30-828-11	\$ 8,014	\$ 9,000	\$ 9,000	0%
PRINTING	30-828-12	\$ 85	\$ 200	\$ 200	0%
UTILITIES	30-828-13	\$ 25,943	\$ 27,000	\$ 27,000	0%
TRAVEL	30-828-14	\$ 832	\$ 1,000	\$ 1,000	0%
MAINTENANCE & REPAIR - BLDGS.	30-828-15	\$ 3,257	\$ 4,500	\$ 4,500	0%
MAINTENANCE & REPAIR - EQUIP.	30-828-16	\$ 22,374	\$ 80,300	\$ 50,000	-38%
MAINTENANCE & REPAIR - VEHICLE	30-828-17	\$ 12,081	\$ 7,500	\$ 6,500	-13%
UTILITY PATCH - REPAIRS	30-828-18	\$ 11,446	\$ 12,000	\$ 18,000	50%
SAFETY - OSHA REQUIRED	30-828-20	\$ 2,533	\$ 2,000	\$ 2,000	0%
AUTO SUPPLIES	30-828-31	\$ 12,195	\$ 17,000	\$ 20,000	18%
SUPPLIES & MATERIALS	30-828-33	\$ 39,542	\$ 42,000	\$ 60,000	43%
UNIFORMS	30-828-36	\$ 2,997	\$ 3,500	\$ 3,500	0%
CONTRACTED SERVICES	30-828-45	\$ 54,009	\$ 57,000	\$ 60,000	5%
COUNTY UTILITY LINE EXPENSES	30-828-48	\$ -	\$ -	\$ -	0%
PERMITS	30-828-53	\$ 1,710	\$ 2,000	\$ 2,000	0%
MISCELLANEOUS	30-828-57	\$ 642	\$ 1,000	\$ 1,000	0%
PURCHASE OF LAND	30-828-71	\$ -	\$ -	\$ -	0%
CAP. OUTLAY - OTHER IMPROVEMENTS	30-828-73	\$ -	\$ 125,000	\$ 125,000	0%
CAPITAL OUTLAY - EQUIP.	30-828-74	\$ -	\$ 66,500	\$ 8,900	-87%
CAPITAL OUTLAY - NON-CAPITAL	30-828-75	\$ -	\$ 1,000	\$ 3,550	255%
PENSION EXPENSE	30-828-99	\$ -	\$ -	\$ -	0%
Total		\$ 724,968	\$ 990,922	\$ 951,685	-4%

COUNTY WATER AND SEWER OPERATIONS

COUNTY Water and Sewer Operations Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
SALARY	30-830-02	\$ 10,240	\$ 13,044	\$ 13,043	0%
LIFE, AD&D & LTD	30-830-03	\$ -	\$ -	\$ -	0%
PROFESSIONAL SERVICES	30-830-04	\$ -	\$ -	\$ -	0%
FICA	30-830-05	\$ 781	\$ 972	\$ 972	0%
GIS/ HEALTH INSURANCE	30-830-06	\$ -	\$ -	\$ -	0%
RETIREMENT (MATCH)	30-830-07	\$ 1,159	\$ 1,423	\$ 1,423	0%
401K	30-830-08	\$ 511	\$ 627	\$ 627	0%
YMCA WELLNESS PROGRAM	30-830-09	\$ -	\$ -	\$ -	0%
EMPLOYEE TRAINING	30-830-10	\$ -	\$ 500	\$ 500	0%
TELEPHONE/POSTAGE	30-830-11	\$ -	\$ 500	\$ 500	0%
PRINTING	30-830-12	\$ -	\$ 100	\$ 100	0%
UTILITIES	30-830-13	\$ 7,366	\$ 8,500	\$ 9,000	6%
TRAVEL	30-830-14	\$ -	\$ 350	\$ 350	0%
MAINTENANCE. & REPAIR - BLDGS.	30-830-15	\$ -	\$ 1,000	\$ 1,000	0%
MAINTENANCE & REPAIR - EQUIP.	30-830-16	\$ 10,192	\$ 6,000	\$ 10,000	67%
MAINTENANCE & REPAIR - VEHICLE	30-830-17	\$ -	\$ -	\$ -	0%
UTILITY PATCH - REPAIRS	30-830-18	\$ -	\$ 4,600	\$ 2,000	-57%
SAFETY - OSHA REQUIRED	30-830-20	\$ -	\$ 300	\$ 300	0%
AUTO SUPPLIES	30-830-31	\$ 5,344	\$ 5,000	\$ 5,000	0%
SUPPLIES & MATERIALS	30-830-33	\$ 1,494	\$ 2,000	\$ 1,500	-25%
UNIFORMS	30-830-36	\$ 350	\$ 600	\$ 450	-25%
CONTRACTED SERVICES	30-830-45	\$ 4,268	\$ 3,000	\$ 3,000	0%
EQUIPMENT RENTAL	30-830-48	\$ 3,163	\$ 5,500	\$ 4,500	-18%
PERMITS	30-830-53	\$ -	\$ -	\$ -	0%
MISCELLANEOUS	30-830-57	\$ -	\$ -	\$ -	0%
PURCHASE OF LAND	30-830-71	\$ -	\$ -	\$ -	0%
CAP. OUTLAY - OTHER IMPROVEMENT	30-830-73	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - EQUIPMENT	30-830-74	\$ -	\$ -	\$ -	0%
CAPITAL OUTLAY - NON-CAPITAL	30-830-75	\$ -	\$ -	\$ -	0%
Total		\$ 44,569	\$ 54,016	\$ 54,265	0%

MISCELLANEOUS

Non-Departmental Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
RETIREE OPEB STIPEND	30-660-02	\$ 3,600	\$ 3,600	\$ 3,600	0%
FICA FOR RETIREE OPEB STIPEND	30-660-05	\$ 275	\$ 279	\$ 279	0%
N. C. SALES TAX	30-660-37	\$ 20,351	\$ 18,000	\$ 18,000	0%
COUNTY SALES TAX	30-660-39	\$ 8,672	\$ 8,000	\$ 8,000	0%
FOOD TAX	30-660-40	\$ 9	\$ 10	\$ 10	0%
CREDIT CARD FEES	30-660-41	\$ 5,178	\$ 5,500	\$ 5,500	0%
BANK FEES	30-660-42	\$ -	\$ 100	\$ 100	0%
1% UNEMPLOYMENT TAX	30-660-43	\$ -	\$ 500	\$ 2,000	300%
INSURANCE & BONDS	30-660-53	\$ 46,320	\$ 52,000	\$ 52,000	0%
OTHER	30-660-54	\$ -	\$ -	\$ 100	100%
DEPRECIATION	30-660-59	\$ -	\$ -	\$ -	0%
Total		\$ 84,406	\$ 87,989	\$ 89,589	2%

SPECIAL APPROPRIATIONS

Special Appropriations Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
TRANS. TO PROJECT 73 - 601 WATER/SEWER BETTERMENT	30-690-73	\$ 80,000	\$ -	\$ -	0%
Total		\$ 80,000	\$ -	\$ -	0%

HINSHAW GARDENS

The Hinshaw Gardens Fund accounts for all financial resources in this fund. Revenues from interest earned from the original \$100,000 donation from Lucy Crater are transferred to the General Fund to pay for maintenance of that fund. In this year's budget--as interest rates have started to increase, it has become necessary to dedicate rental fee revenue and Fund Balance towards maintaining the Gardens.

Revenues Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
INTEREST ON INVESTMENT	51-329-00	\$ 1,233	\$ 10	\$ 3,600	35,900%
RENTS & CONCESSIONS	51-331-00	\$ 100	\$ 100	\$ 100	0%
DONATIONS	51-336-00	\$ -	\$ -	\$ -	0%
FUND BAL. APPROP.	51-399-00	\$ 3,686	\$ 4,125	\$ 2,235	-62%
Total Revenues		\$ 5,019	\$ 5,825	\$ 5,935	0%
Expenditures Account Description	Account Number	FY 2021-22 ACTUAL	FY 2022-23 ADOPTED	FY 2023-24 PROPOSED	Percent Change
CONTRIBUTION TO G/F	51-690-91	\$ 5,019	\$ 5,935	\$ 5,935	0%
Total		\$ 5,019	\$ 5,935	\$ 5,935	0%