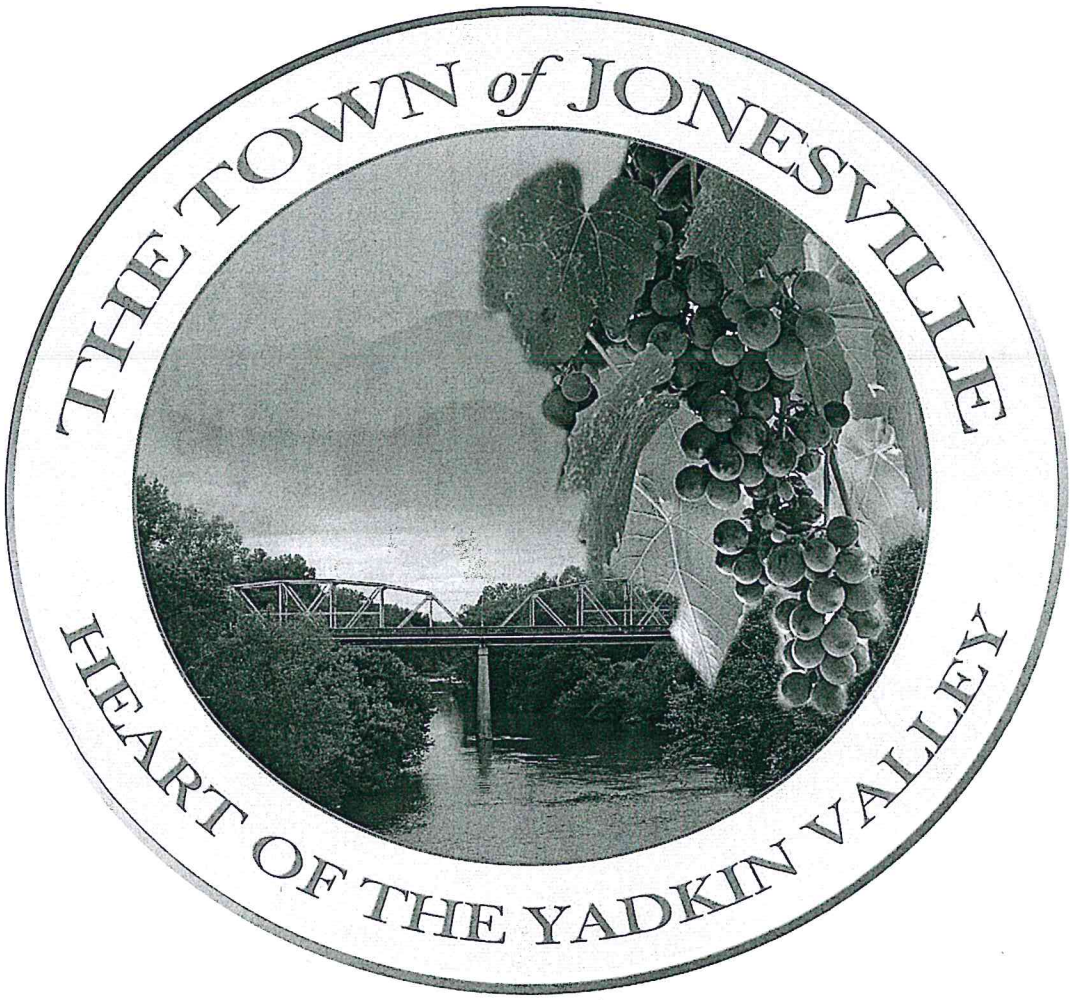
TOWN OF JONESVILLE



FISCAL YEAR

2016-17 BUDGET

2016-17 FISCAL YEAR BUDGET
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June 1, 2016

The Honorable Gene Pardue, Mayor
The Honorable Wayne Moore, Mayor Pro Tempore
The Honorable Anita Darnell, Council Member
The Honorable Andy Green, Council Member
The Honorable Tracy Wall, Council Member
The Honorable Judith Wolfe, Council Member

Dear Mayor and Council,

In accordance with the Local Government Budget and Fiscal Control Act, the proposed fiscal year 2016-17 budget is presented for your consideration. This document provides the financial plan for the upcoming year. It represents the provision of services to the citizens of the Town of Jonesville.

The budget was prepared in accordance with N.C.G.S. 159, Article 3, the North Carolina Local Government Budget and Fiscal Control Act. All funds within the budget are balanced, and all revenues and expenditures are identified for fiscal year 2016-2017.

BUDGET MESSAGE

The attached budget document with supporting information is presented as an estimate of the Town's operating revenues and expenditures for the fiscal year 2016-17. The budget proposals, as presented

within this document, represent the culmination of many hours of analysis and deliberation by the Department Heads and Administrative Staff. These efforts have produced what we feel to be a sound and conservative financial plan for the provision of municipal services.

GENERAL FUND

The revenues and expenditures details contained herein will require a tax rate at forty-five cents (45¢) per $100.00 of assessed valuation for the fiscal year 2016-17. Additionally, as authorized by North Carolina General Statute § 20-97, the Town is implementing an annual tax of $30.00 upon any vehicle resident in the Town. An ordinance officially adopting this vehicle tax will be adopted in conjunction with the budget ordinance and is hereby incorporated by reference.

WATER FUND

The ever increasing costs of operating a water utility may require a small increase in the Town's water rates in order to maintain the system in an operational manner and to make the first annual payment on the debt associated with the water plant project. Any such increase, if necessary, will be later in calendar year 2016. The Town continues to pursue agreements with neighboring Towns to secure a market for the water capacity that our new plant can now provide. The Town also intends to apply for Community Development Block Grant funding to assist with needed repairs and improvements to the water distribution system.

SUMMARY AND CONCLUSION

The proposed 2016-17 budget provides sufficient funds to provide a 2% merit increase to superior performing employees. However, as salary increases will be based upon merit, not all employees will receive equal increases.

The Town continues to provide health and dental insurance, access to the Local Government Employees' Retirement System (or Law Enforcement Officers' Retirement System) and a 5.0% contribution to the 401K supplemental retirement system for all employees. These are significant benefits to our employees.

We believe that the revenue and expenditure statements contained within this budget are fair and

reasonable. The proposed budget, as presented, is financially sound and demonstrates a genuine effort to be as efficient and cost-conscience as is both prudent and possible. The following information presents, in summary, the totals for revenues and expenditures for each fund.

On behalf of the employees of the Town, we would like to thank you for the opportunity to serve the citizens of Jonesville. Any additional information that is desired will be provided upon request as you discuss and consider the adoption of this budget.

Thank you for your consideration.

W. Scott Buffkin
Town Manager
Budget Officer

Town of Jonesville
Fiscal Year 2016/17 Budget Ordinance

BE IT ORDAINED by the Town Council of the Town of Jonesville meeting this 13th day of June 2016 at 7:00 p.m. that the following fund revenues and departmental expenditures together with certain restrictions and authorizations are adopted:

SECTION 1 - REVENUES AND EXPENDITURES	**BUDGET**
REVENUE:	
General Fund	$1,774,280.00
Water Fund	$ 857,690.00
TOTAL REVENUE:	**$2,631,970.00**
EXPENDITURES:	
GENERAL FUND:	
Governing Board	$12,460
Administration	$271,830
Public Buildings	$57,000
Police Department	$708,344
Police Substation	$11,000
Streets	$188,700
Powell Bill	$141,700
Sanitation	$170,500
Parks	$7,500
Library	$6,750
Historical Committee	$6,750
Non-Departmental	$110,700
Debt Service	$72,196
Audit	$7,850
Sub Total	**$1,774,280**

WATER FUND:	
Non-Departmental	$51,450.00
Water Department	$623,100.00
Special Projects	$39,300.00
Debt Service & Audit	$143,840.00
Sub Total	$857,690.00
TOTAL EXPENDITURES:	**$2,631,970.00**

SECTION II - TAX RATE ESTABLISHED

An ad valorem rate of 45¢ per $100 at full valuation is hereby established as the official tax rate of the Town of Jonesville for the fiscal year 2015-2016. The general fund tax rate is based on an estimated total appraised value of property for the purpose of taxation of 161,000,000.

SECTION III - WATER RATES ESTABLISHED

The following rates and fixed charges have been established to be effective with the first billing statements of fiscal year 2016-17:

Consumption Allowance included in Monthly Minimum - 2,000 gals.

Monthly Minimum Bill - $20.00

Volumetric Rate/1,000 gallons in excess of monthly consumption Allowance - $6.50

SECTION IV - SPECIAL AUTHORIZATION - BUDGET OFFICER

A. The Budget Officer shall be authorized to reallocate departmental appropriations among the various objects of expenditure as may be necessary.

B. The Budget Officer shall be authorized to effect inter-

departmental transfers, in the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is reduced. Notations of all such transfers shall be made to the Council at the next regular Board meeting.

C. No salary increases, beyond those set forth in the Budget document and/or personnel policy (salaries and wages/merit increases) may be made without prior Council approval.

D. No transfers out of Capital Reserve Account(s) may be made without prior Council approval.

SECTION V - UTILIZATION OF BUDGET AND BUDGET ORDINANCE

This ordinance and Budget Document shall be the basis of the financial plan for the Jonesville Municipal Government during the 2016-2017 fiscal year. The Budget Officer shall administer the budget and shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The accounting section shall establish records which are in concordance with the budget and this Ordinance and the appropriate statutes of the State of North Carolina.

Adopted this 13th day of June 2016.

Gene Pardue

Gene Pardue, Mayor

ATTEST:

Lynn Trivette

Lynn Trivette, Clerk

FISCAL YEAR 2016/2017 BUDGET - REVENUES LINE ITEMS

FUND = 10 (GENERAL FUND)

Account Descrpition	2014-2015 Approved	2014-2015 Actual	2015-2016 Approved	2015-2016 Actual Received to date	2016-2017 Manager's Recommended Next New Budget
DMV-YADKIN CO.	$ 64,000	$57,874.37	$65,000.00	$52,378.52	$125,000.00
ADVALOREM TAX 2004	$ -	$128.52	$0.00	$0.00	
ADVALOREM TAX 2005	$ 250	$517.49	$200.00	$0.00	
ADVALOREM TAX 2006	$ 275	$269.46	$200.00	$0.00	
ADVALOREM TAX 2007	$ 275	$284.74	$300.00	$0.00	
ADVALOREM TAX 2008	$ 275	$334.44	$300.00	$224.99	
ADVALOREM TAX 2009	$ 500	$423.17	$300.00	$35.52	$200.00
ADVALOREM TAX 2010	$ 500	$857.69	$500.00	$0.00	$200.00
ADVALOREM TAX 2011	$ 750	$2,523.12	$2,000.00	$7.94	$200.00
ADVALOREM TAX 2012	$ 2,200	$4,217.70	$3,000.00	$825.40	$400.00
ADVALOREM TAX 2013	$ 16,000	$13,355.06	$3,500.00	$245.83	$400.00
ADVALOREM TAX 2014	$ 712,981	$712,270.10	$15,000.00	$12,054.28	$500.00
ADVALOREM TAX 2015	$ -	$ -	$710,500.00	$715,600.17	$12,000.00
ADVALOREM TAX 2016	$ -	$ -	$ -	$ -	$722,000.00
TAX PENALTIES & ADVERTISING	$ 9,000	$7,427.78	$8,500.00	$3,586.38	$5,000.00
CITY LATE LISTING 2013	$ 500	$0.42	$0.00		
PRIVILEGE LICENSE	$ 30,000	$23,295.50	$0.00	$280.00	$150.00
INTEREST EARNED	$ 200	$337.83	$300.00	$353.16	$350.00
RENT	$ 6,000	$6,125.00	$6,400.00	$4,600.00	$5,500.00
INSURANCE REIMBURSEMENT	$ -	$3,864.58	$4,000.00	$9,404.25	
MISCELLANEOUS REVENUE	$ 500	$103.93	$500.00	$215.71	$500.00
P.D. MISC. OFFICERS FUND	$ 2,000	$1,000.00	$1,000.00	$1,000.00	$1,000.00
P.D. DRUD SEIZURE FUND	$ 500	$1,984.63	$1,600.00	$1,044.66	$1,250.00
SALE OF POLICE CAR	$ 1,500	$0.00	$1,500.00	$2,500.00	$1,500.00
UTILITY TAXES	$ 165,000	$165,178.65	$140,000.00	$127,297.62	$155,000.00
BEVERAGE TAX DIST.	$ 11,000	$10,864.62	$7,500.00		$12,000.00
ABC BOARD DISTRIBUTIONS		$0.00	$20,000.00	$4,500.00	
SOLID WASTE TAX DISTRIBUTIONS	$ 1,800	$1,449.54	$1,500.00	$1,080.19	$1,500.00
POWELL BILL ALLOCATION	$ 77,000	$75,788.62	$76,000.00	$74,864.41	$75,000.00
LOCAL OPTION SALES TAXES	$ 315,000	$291,683.71	$315,000.00	$273,628.45	$349,000.00
PEDESTRIAN GRANT	$ 18,000	$11,788.22	$0.00	$13,011.76	
TICKET FEES	$ 500	$315.16	$400.00	$329.81	$400.00
LICENSE-PERMITS	$ -	$78.50	$0.00	$177.63	$150.00
PRECIOUS METAL DEALER PERMIT	$ 500	$180.00	$250.00	$180.00	$180.00
D.O.T. MOWING REIMB.	$ 1,150	$1,152.90	$1,150.00	$1,152.90	$1,150.00
PROPERTY MOWING/CLEANING REIM	$ -	$0.00	$0.00		
ORDINANCE VIOLATION FEES	$ -	$0.00	$300.00		
BLDG, SIGN, ZONING PERMITS	$ 500	$425.00	$500.00	$485.00	$400.00
DUMP TRUCK RENTAL	$ 200	$50.00	$300.00	$100.00	$300.00
GARBAGE COLLECTION	$ 132,000	$135,670.56	$133,000.00	$111,927.00	$135,000.00

RECYCLING FEES	$	27,500	$26,213.35	$27,500.00	$25,766.47	$27,500.00
PARK SHELTER USAGE	$	500	$550.00	$500.00	$500.00	$500.00
SALES TAX REFUND	$	21,000	$0.00	$21,000.00		$11,000.00
GASOLINE TAX REFUND	$	5,000	$5,885.08	$5,300.00	$4,230.41	$5,800.00
VIDEO PROGRAM SALES TAX	$	4,500	$3,786.78	$4,000.00	$3,392.72	$19,000.00
SALE OF MATERIALS	$	1,000	$0.00	$1,000.00	$261.44	$500.00
SALE OF EQUIPMENT	$	6,502	$6,127.00	$3,500.00	$4,431.00	$1,000.00
SALE OF PROPERTY	$	-	$0.00	$0.00	$2,494.00	$2,500.00
COLLECTION FEE TOURISM AUTHO	$	8,000	$9,180.15	$9,000.00		$9,000.00
REIMB FROM TDA	$	36,000	$36,000.00	$36,000.00	$36,000.00	$36,000.00
GREENWAY GRANT-PROJECT	$	90,000	$93,474.56	$0.00	$32,069.08	
APPROPRIATED FUND BALANCE	$	-	$0.00	$0.00		
APPROP FUN BAL	$	-	$18,250.00	$0.00		
REIMB FROM WATER	$	45,000	$45,000.00	$45,000.00	$45,000.00	$25,000.00
REIMB FROM WATER - DEBT SERVICE	$	18,250	$0.00	$18,250.00	$18,250.00	$18,250.00
UTILITIES REIMBURSEMENT TDA	$	12,000	$12,000.00	$12,000.00	$10,000.00	$12,000.00
TOTAL - GENERAL FUND	$	1,846,108.00	$1,788,287.93	$1,703,550.00	$1,595,486.70	$1,774,280.00

FISCAL YEAR 2016/2017 BUDGET

FUND = 10 (GENERAL FUND)

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
GOVERNING BODY					
MAYOR & COUNCIL SALARY	$8,300.00	$8,300.00	$9,900.00	$9,100.00	$9,900.00
COUNCIL MEM. EXPENSES	$1,500.00	$1,290.10	$1,000.00	$700.15	$1,300.00
MISC	$500.00	$400.25	$500.00	$489.95	$500.00
FICA EXPENSE	$760.00	$634.95	$760.00	$696.15	$760.00
DEPARTMENT TOTAL	$11,060.00	$10,625.30	$12,160.00	$10,986.25	$12,460.00

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
ADMINISTRATIVE					
SALARIES	$186,300.00	**$184,059.28**	**$185,600.00**	$164,473.86	$190,000.00
PROFESSIONAL SER. & AUDIT	$5,000.00	**$4,375.00**	**$5,000.00**	$4,000.00	$5,000.00
ADMIN. FICA EXPENSE	$14,000.00	**$13,475.73**	**$14,200.00**	$12,996.48	$14,800.00
401K ALLOC	$7,500.00	**$7,481.90**	**$8,000.00**	$6,869.06	$7,700.00
ADMIN RETIREMENT	$10,900.00	**$11,273.18**	**$11,500.00**	$9,751.38	$13,000.00
MEDICAL-DENTAL INS	$17,000.00	**$13,674.90**	**$7,000.00**	$5,987.90	$8,400.00
TELEPHONE	$3,700.00	**$3,877.47**	**$2,800.00**	$2,439.14	$3,200.00
PRINTING	$3,500.00	**$3,676.25**	**$3,000.00**	$3,030.14	$3,000.00
TRAVEL & TRAINING	$8,500.00	**$8,102.26**	**$8,600.00**	$5,550.60	$8,400.00
MTN. & REP. OFFICE EQUIP.	$2,500.00	**$1,882.93**	**$2,000.00**	$1,680.72	$2,000.00
VEHICLE SUPPLIES & MTN.	$1,200.00	**$859.19**	**$0.00**	$0.00	$0.00
VEHICLE ALLOWANCE	$0.00	**$0.00**	**$4,200.00**	$3,795.72	$4,200.00
OFFICE SUPPLIES	$6,500.00	**$5,710.21**	**$6,000.00**	$3,280.09	$5,000.00
DUES & SUBSCRIPTIONS	$5,500.00	**$5,186.79**	**$5,500.00**	$4,994.79	$5,200.00
MISCELLANEOUS EXPENSE	$1,000.00	**$2,156.65**	**$1,000.00**	$865.02	$930.00
CAP. OUTLAY	$5,000.00	**$2,250.00**	**$5,800.00**	$5,800.00	$1,000.00
DEPARTMENT TOTAL	**$278,100.00**	**$268,041.74**	**$270,200.00**	**$235,514.90**	**$271,830.00**

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
ELECTIONS DEPT.					
ELECTION EXPENSE	$0.00	**$0.00**	**$4,000.00**	$2,698.91	$0.00
DEPARTMENT TOTAL	**$0.00**	**$0.00**	**$4,000.00**	**$2,698.91**	**$0.00**

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
PUBLIC BUILDINGS					
UTILITIES & FUEL	$19,500.00	**$18,923.06**	**$20,000.00**	$19,637.21	$22,000.00
MTN/REP/SUPPLIES/BLDG.	$40,000.00	**$39,031.03**	**$35,000.00**	$19,000.85	$35,000.00
DEPARTMENT TOTAL	**$59,500.00**	**$57,954.09**	**$55,000.00**	**$38,638.06**	**$57,000.00**

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
POLICE DEPARTMENT					
SALARIES	$362,000.00	**$364,988.98**	**$388,000.00**	$343,482.69	$402,000.00
POLICE FICA EXPENSE	$27,500.00	**$27,604.22**	**$30,000.00**	$26,142.49	$30,000.00
INS 401K ALLOC FR 10-660-07	$17,400.00	**$17,631.70**	**$19,000.00**	$16,468.57	$20,000.00
POLICE RETIREMENT	$25,400.00	**$26,549.57**	**$29,000.00**	$23,983.20	$30,500.00
MEDICAL-DENTAL INS	$117,500.00	**$112,234.50**	**$69,000.00**	$50,342.84	$82,000.00
TELEPHONE	$9,500.00	**$7,222.01**	**$8,000.00**	$4,489.30	$5,500.00
TRAVEL & DUES	$1,500.00	**$0.00**	**$1,344.00**	$0.00	$1,344.00
EQUIP MTN & REPAIR	$11,000.00	**$10,790.82**	**$11,000.00**	$8,692.87	$15,000.00
MTN/REPAIR VEHICLES	$15,000.00	**$15,266.01**	**$17,000.00**	$19,316.89	$18,000.00
VEHICLE FUEL	$32,000.00	**$29,966.58**	**$32,000.00**	$18,922.30	$30,000.00
DEPARTMENT SUPPLIES	$4,000.00	**$7,435.04**	**$5,000.00**	$5,416.86	$6,000.00
UNIFORMS	$5,000.00	**$4,587.96**	**$4,500.00**	$1,993.32	$4,500.00
MISCELLANEOUS EXPENSE	$500.00	**$2,828.48**	**$500.00**	$725.92	$500.00
EMPLOYMENT PHYSICALS	$1,500.00	**$1,258.00**	**$1,500.00**	$1,325.00	$1,500.00
TRAINING	$1,500.00	**$1,860.04**	**$1,500.00**	$1,078.81	$2,500.00
P.D. OFFICERS FUND	$3,500.00	**$4,108.08**	**$3,500.00**	$921.57	$3,500.00
P.D. DRUG FUND	$2,000.00	**$0.00**	**$2,000.00**	$200.00	$2,000.00
CAP. OUTLAY NEW EQUIP	$4,500.00	**$3,914.19**	**$4,500.00**	$3,131.84	$4,500.00
CAP. OUTLAY-VEHICLE	$32,000.00	**$39,085.99**	**$40,000.00**	$41,973.66	$40,000.00
CAPITAL RESERVE	$10,000.00	**$0.00**	**$10,000.00**	$6,144.60	$10,000.00
DEPARTMENT TOTAL	**$683,300.00**	**$677,332.17**	**$677,344.00**	**$574,752.73**	**$709,344.00**

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
POLICE SUB STATION					
TELEPHONE	$ -	**$644.40**	**$1,100.00**	$965.58	$1,100.00
ELECTRICITY	$2,000.00	**$1,715.27**	**$1,700.00**	$1,850.64	$2,500.00
LP HEATING GAS	$1,000.00	**$1,024.34**	**$1,500.00**	$808.71	$1,200.00
MISCELLANEOUS	$2,500.00	**$37.45**	**$1,000.00**	$783.75	$1,000.00
FIRE ALLOWANCE	$200.00	**$170.00**	**$200.00**	$80.00	$200.00
BUILDING EXPENSE	$5,000.00	**$6,670.65**	**$7,500.00**	$1,046.00	$5,000.00
DEPARTMENT TOTAL	**$10,700.00**	**$10,262.11**	**$13,000.00**	**$5,534.68**	**$11,000.00**

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
STREET DEPARTMENT					
SALARIES	$72,500.00	**$47,373.50**	**$68,000.00**	$67,854.31	**$75,000.00**
FICA EXPENSE	$5,700.00	**$4,488.32**	**$5,200.00**	$5,152.54	**$6,100.00**
401K	$3,000.00	**$2,692.60**	**$2,900.00**	$2,565.61	**$3,200.00**
RETIREMENT	$4,300.00	**$3,974.97**	**$4,200.00**	$3,637.20	**$5,700.00**
MEDICAL-DENTAL INS	$21,500.00	**$20,657.50**	**$14,000.00**	$11,229.60	**$16,500.00**
TELEPHONE	$3,000.00	**$2,615.51**	**$2,200.00**	$1,979.60	**$2,200.00**
STREET LIGHTING	$35,000.00	**$37,469.56**	**$36,000.00**	$34,508.46	**$37,000.00**
HEATING GAS	$3,000.00	**$454.89**	**$2,000.00**	$2,225.12	**$2,500.00**
EQUIP. MTN. & REPAIR	$5,500.00	**$7,065.28**	**$4,000.00**	$5,469.63	**$6,000.00**
VEHICLE MTN. & REPAIR	$3,500.00	**$6,928.29**	**$3,500.00**	$1,554.97	**$3,500.00**
VEHICLE FUEL	$9,000.00	**$8,008.11**	**$9,000.00**	$6,702.99	**$7,500.00**
DEPARTMENTAL SUPPLIES	$3,000.00	**$5,208.62**	**$5,000.00**	$4,445.87	**$5,000.00**
UNIFORMS	$2,600.00	**$2,624.03**	**$2,600.00**	$2,447.51	**$2,500.00**
SIGNS	$1,500.00	**$495.20**	**$1,500.00**	$1,280.50	**$1,500.00**
SAFETY	$0.00	**$0.00**	**$1,500.00**	$695.56	**$1,250.00**
MISCELLANEOUS EXPENSE	$1,000.00	**$869.00**	**$750.00**	$366.95	**$750.00**
SIDEWALK REPAIR & CONS	$0.00	**$0.00**	$200.00	$200.00	
CAPITAL OUTLAY	$11,000.00	**$11,000.00**	**$6,000.00**	$1,518.79	**$12,500.00**
DEPARTMENT TOTAL	**$185,100.00**	**$161,925.38**	**$168,550.00**	**$153,835.21**	**$188,700.00**

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
POWELL BILL					
SALARIES	$29,500.00	**$31,901.52**	**$33,500.00**	$29,466.82	$35,000.00
FICA EXPENSE	$2,100.00	**$2,427.63**	**$2,400.00**	$2,254.19	$2,800.00
401K	$1,400.00	**$1,558.63**	**$1,600.00**	$1,444.31	$1,800.00
RETIREMENT	$2,000.00	**$2,300.69**	**$2,300.00**	$2,047.85	$2,600.00
MEDICAL-DENTAL INS	$10,700.00	**$10,689.00**	**$9,000.00**	$7,114.40	$8,250.00
EQUIPMENT MTN & REPAIR	$1,000.00	**$120.00**	**$1,000.00**	$17.96	$500.00
VEHICLE SUPPLIES	$1,000.00	**$0.00**	**$1,000.00**	$0.00	$500.00
SUPPLIES	$2,500.00	**$1,684.08**	**$2,500.00**	$3,242.32	$3,000.00
ANNUAL PAVING & PATCHING	$25,000.00	**$18,073.00**	**$25,000.00**	$39,810.00	$75,000.00
POWELL BILL MAP	$700.00	**$500.00**	**$750.00**	$0.00	$750.00
RIGHT-OF-WAY	$10,000.00	**$100.00**	**$8,000.00**	$0.00	$5,000.00
MISCELLANEOUS	$1,500.00	**$0.00**	**$1,500.00**	$0.00	$500.00
SIDEWALK REPAIR & CONST.	$1,000.00	**$0.00**	**$10,000.00**	$0.00	$1,000.00
CAPITAL OUTLAY	$11,000.00	**$11,000.00**	**$15,000.00**	$9,219.09	$5,000.00
DEPARTMENT TOTAL	**$99,400.00**	**$80,354.55**	**$113,550.00**	**$94,616.94**	**$141,700.00**

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
SANITATION					
GARBAGE SERVICE	$115,000.00	**$131,544.69**	**$132,000.00**	$121,936.21	$136,000.00
TIPPING FEE	$2,500.00	**$677.87**	**$2,500.00**	$0.00	$2,500.00
RECYCLING USER FEE	$28,000.00	**$30,919.82**	**$31,000.00**	$27,989.83	$32,000.00
RECYCLING BINS	$0.00	**$0.00**	**$0.00**	-$60.00	
DEPARTMENT TOTAL	**$145,500.00**	**$163,142.38**	**$165,500.00**	**$149,866.04**	**$170,500.00**

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
PARKS DEPARTMENT					
UTILITIES	$1,300.00	**$1,905.98**	**$1,400.00**	$1,522.25	$2,500.00
REPAIRS & MTN.	$5,000.00	**$1,438.75**	**$4,000.00**	$4,183.54	$4,500.00
MISCELLANEOUS	$2,000.00	**$372.99**	**$1,000.00**	$0.00	$500.00
DEPARTMENT TOTAL	**$8,300.00**	**$3,717.72**	**$6,400.00**	**$5,705.79**	**$7,500.00**

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
LIBRARY DEPARTMENT					
LIBRARY ALLOCATION	$ 6,750	$ 6,750	$6,750.00	$ 6,750	$ 6,750
DEPARTMENT TOTAL	$ 6,750	$ 6,750	$6,750.00	$ 6,750	$ 6,750

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
HISTORICAL COMMITTEE DONATION	$6,750	$ 6,750	$6,750.00	$6,750	$6,750
DEPARTMENT TOTAL	$6,750	$ 6,750	$6,750.00	$6,750	$6,750

	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
NON-DEPARTMENTAL					
JONESVILLE WEBSITE	$1,000.00	**$1,140.81**	**$750.00**	$400.00	$750.00
PRE PAID UNITED HEALTH	$0.00	**$11,028.19**	**$0.00**	$0.00	$0.00
GENERAL INSURANCE & BONDS	$55,000.00	**$47,914.00**	**$53,000.00**	$41,139.00	$53,000.00
BANK CHARGES	$0.00	**$600.00**	**$600.00**	$489.50	$600.00
MISCELLANEOUS	$2,500.00	**$2,466.22**	**$2,500.00**	$394.25	$2,500.00
HOSPICE HOME - YADKIN CO.					$1,000.00
CHAMBER OF COMMERCE	$2,500.00	**$2,437.50**	**$2,500.00**	$2,465.00	$2,500.00
CODE ENFORCEMENT	$15,000.00	**$8,730.97**	**$15,000.00**	$11,250.00	$15,000.00
HOLIDAY TIME	$2,500.00	**$3,323.40**	**$3,500.00**	$3,149.76	$3,500.00
PYMT TO EMPLOYMENT SEC. COMM	$5,000.00	**$4,036.88**	**$3,000.00**	$2,692.79	$3,000.00
GREENWAY EXPENSES	$5,000.00	**$98,087.08**	**$20,000.00**	$3,751.58	$10,000.00
GREENWAY ELECTRIC	$500.00	**$269.39**	**$350.00**	$239.83	$350.00
PEDESTRIAN PLANNING	$0.00	**$21,811.61**	**$0.00**	$9,188.38	$0.00
COMPUTER SOFTWARE & MTN.	$12,000.00	**$9,817.47**	**$12,000.00**	$9,487.43	$13,000.00
FORECLOSURE PROPERTY	$0.00	**$1,568.94**	**$2,000.00**	$299.95	$2,000.00
FIRE WORKS	$1,500.00	**$1,500.00**	**$1,500.00**	$1,500.00	$1,500.00
CAPITAL RESERVE ACCT	$8,000.00	**$6,116.64**	**$8,000.00**	$1,033.90	$2,000.00
DEPARTMENT TOTAL	**$110,500.00**	**$220,849.10**	**$124,700.00**	**$87,481.37**	**$110,700.00**

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
SAFETY					
EQUIP./SUPPLIES/SCHOOLS	$500.00	**$913.42**	**$0.00**	$0.00	$0.00
DEPARTMENT TOTAL	**$500.00**	**$913.42**	**$0.00**	**$0.00**	**$0.00**

	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
DEBT SERVICE - PRINCIPAL	$16,839.44	**$16,839.44**	**$17,576.16**	$0.00	$18,345.00
DEBT SERVICE - INTEREST	$55,356.56	**$55,357.56**	**$54,619.84**	$0.00	$53,851.00
DEPARTMENT TOTAL	**$72,196.00**	**$72,197.00**	**$72,196.00**	**$0.00**	**$72,196.00**

	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
AUDIT ACCOUNT	$7,450.00	**$7,450.00**	**$7,650.00**	$7,650.00	$7,850.00
DEPARTMENT TOTAL	**$7,450.00**	**$7,450.00**	**$7,650.00**	**$7,650.00**	**$7,850.00**
TOTAL - GENERAL FUND	**$1,685,106.00**	**$1,748,264.96**	**$1,703,750.00**	**$1,380,780.88**	**$1,774,280.00**

FISCAL YEAR 2016/2017 BUDGET - REVENUES LINE ITEMS

FUND = 12 (TOURISM AUTHORITY FUND) Account Descrpition	2014-2015 Approved	2014-2015 Actual	2015-2016 Approved	2015-2016 Actual Received to date	2016-2017 Manager's Recommended Next New Budget
INTEREST INCOME	$ 75.00	$ 80.91	$125.00	$91.11	$ 125.00
OCCUPANCY TAX FROM TOWN	$ 264,000.00	$ 306,705.32	$276,425.00	$290,329.73	$ 282,081.00
ADVERTISMENT SALES	$ 7,500.00	$ 19.00	$0.00	$0.00	
GREENWAY REVENUE	$ -	$ -	$0.00	$1.00	
YADKIN VALLEY REIMBURSEMENT	$ -	$ 111.55	$0.00	$0.00	
FUND BALANCE APPROPRIATED	$ -	$ -	$0.00	$0.00	$ 5,094.00
TOTAL - TOURISM AUTHORITY FUND	$ 271,575.00	$ 306,916.78	$276,550.00	$290,421.84	$287,300.00

FISCAL YEAR 2016/2017 BUDGET

FUND = 12 (TOURISM AUTHORITY FUND) Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
GOVERNMENT CENTER	$36,000.00	$36,000.00	$36,000.00	$36,000.00	$36,000.00
HOLIDAY EXPENSES	$9,500.00	$9,478.94	$1,500.00	$447.22	$1,500.00
BILLBOARDS	$75,000.00	$79,140.00	$75,000.00	$70,700.63	$85,500.00
CONTRIBUTIONS	$0.00	$500.00	$500.00	$5,189.07	$500.00
ADVERTISING	$22,500.00	$22,889.08	$25,000.00	$17,464.50	$23,500.00
MISCELLANOUS	$750.00	$653.53	$750.00	$1,253.40	$2,300.00
SUBCRIPTIONS-DUES	$550.00	$1,323.98	$550.00	$0.00	$550.00
TRAINING-TRAVEL	$700.00	$0.00	$700.00	$0.00	$500.00
WELCOME CENTER BLD MAINT.	$4,500.00	$4,518.22	$7,500.00	$8,822.73	$10,000.00
TELEPHONE	$750.00	$772.01	$850.00	$611.33	$850.00
UTILITIES	$12,000.00	$12,000.00	$12,000.00	$10,000.00	$12,000.00
SALARIES	$38,000.00	$34,555.60	$36,000.00	$30,310.75	$36,000.00
FICA EXPENSE	$0.00	$2,031.48	$1,600.00	$1,977.61	$2,100.00
UNEMPLOYMENT	$0.00	$378.36	$300.00	$448.74	$700.00
ACCOUNTANT	$0.00	$1,152.50	$1,300.00	$315.00	$1,000.00
HISTORICAL SOCIETY	$3,500.00	$3,500.00	$3,500.00	$4,000.65	$3,500.00
FIRE WORKS	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,500.00
BANK CHARGES	$0.00	$0.00	$0.00	$0.00	$0.00
WORKERS COMP-LIABILITY	$1,725.00	$1,673.00	$1,750.00	$1,811.00	$1,800.00
GREENWAY TRAIL	$11,500.00	$11,766.65	$20,000.00	$721.32	$25,000.00
TOURISM EVENTS	$20,500.00	$2,033.33	$20,000.00	$2,845.00	$15,000.00
GRANT WRITING SERVICE	$12,000.00	$12,000.00	$12,000.00	$7,500.00	$9,000.00
COLLECTION FEE EXPENSE	$9,100.00	$1,028.19	$9,000.00	$0.00	$9,200.00
MARKETING MATERIALS	$10,000.00	$1,881.88	$7,800.00	$4,200.00	$7,800.00
TDA AUDIT	$1,500.00	$1,400.00	$1,450.00	$1,450.00	$1,500.00
TOTAL - TOURISM AUTHORITY FUND	$271,575.00	$242,176.75	$276,550.00	$207,568.95	$287,300.00

FISCAL YEAR 2016/2017 BUDGET - REVENUES LINE ITEMS

FUND = 31 (WATER FUND)	2014-2015	2014-2015	2015-2016	2015-2016	2016-2017
Account Descrpition	Approved	Actual	Approved	Actual Received to date	Manager's Recommended Next New Budget
INTEREST EARNED	$300.00	$ 425.76	$350.00	$339.13	$500.00
CONVENIENCE FEE	$ -	$ -	$ -	$36.00	$300.00
MISCELLANEOUS	$500.00	$ 405.13	$500.00	$0.13	$500.00
WATER FEES	$694,957.50	$ 695,851.62	$703,000.00	$589,915.06	$716,690.00
RECYCLE FEES	$0.00	$ -	$0.00	$0.00	
GARBAGE COLLECTION	$0.00	$ -	$0.00	-$50.00	
DEBT SETOFF	$500.00	$ -	$ -	$0.00	
WATER INSTALLATION FEES	$3,000.00	$ 2,900.00	$3,000.00	$0.00	$3,000.00
YADKIN COUNTY WATER SALES	$99,000.00	$ 89,370.47	$99,000.00	$69,966.62	$90,000.00
OFFLINE WATER BILLING	$0.00	$ 268.17	$200.00	$39.00	$200.00
NON-PAYMENT FEES	$14,000.00	$ 14,480.71	$16,000.00	$12,400.00	$15,000.00
LATE CHARGES	$16,000.00	$ 15,954.74	$17,000.00	$15,163.57	$17,500.00
INSURANCE REIMBURSEMENT	$0.00	$ 200.00	$0.00	$2,261.37	
RETURNED CK FEES	$1,500.00	$ 1,020.00	$1,200.00	$755.00	$1,000.00
ADMINISTRATIVE FEE	$12,500.00	$ 12,100.00	$13,000.00	$10,500.00	$13,000.00
SALE OF EQUIPMENT	$0.00	$ 1,000.00	$2,500.00	$0.00	
APPROPRIATED FUND BALANCE	$41,550.00	$ -	$0.00	$850.00	
TOTAL - WATER FUND	$883,807.50	$ 833,976.60	$855,750.00	$702,175.88	$857,690.00

FISCAL YEAR 2016/2017 BUDGET

FUND = 31 (WATER FUND) Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
JONESVILLE WEBSITE	$750.00	**$750.00**	**$750.00**	$241.25	$750.00
GENERAL INSURANCE	$22,000.00	**$22,000.00**	**$22,000.00**	$22,000.00	$22,000.00
BANK FEES	$0.00	**$0.00**	**$0.00**	$683.14	$1,000.00
REFUNDS	$200.00	**$68.40**	**$200.00**	$0.00	$200.00
TRAINING & SCHOOL	$2,000.00	**$1,036.00**	**$2,000.00**	$1,443.54	$2,500.00
REIMB-GENERAL FUND	$45,000.00	**$45,000.00**	**$45,000.00**	$45,000.00	$25,000.00
DEPARTMENT TOTAL	**$69,950.00**	**$68,854.40**	**$69,950.00**	**$69,367.93**	**$51,450.00**

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
SALARIES & WAGES	$195,000.00	$216,617.26	$193,000.00	$173,710.90	$188,000.00
WATER FICA EXPENSE	$15,000.00	$14,616.01	$14,800.00	$13,200.56	$16,000.00
401K	$9,600.00	$9,435.75	$9,700.00	$8,413.54	$10,000.00
WATER RETIREMENT	$14,000.00	$0.20	$13,500.00	$11,857.66	$14,000.00
MEDICAL-DENTAL INS	$53,500.00	$52,554.25	$45,860.00	$35,854.75	$41,000.00
PENSION EXPENSE	$0.00	$295.00	$0.00	$0.00	$0.00
TELEPHONE	$6,000.00	$6,612.00	$6,900.00	$5,775.84	$6,900.00
TEMP. ELECTRIC WATER	$6,000.00	$14,169.16	$14,200.00	$14,725.62	$18,000.00
ELECTRICITY	$30,000.00	$38,209.90	$39,000.00	$36,434.45	$45,000.00
L.P. GAS	$2,500.00	-$217.10	$0.00	$0.00	$0.00
INTER-CONNECTION ENERG	$1,100.00	$496.55	$800.00	$773.55	$800.00
EQUIP. MTN. & REPAIR	$8,000.00	$22,340.99	$10,000.00	$11,185.87	$10,000.00
VEHICLE MTN & REPAIR	$2,500.00	$4,319.07	$3,000.00	$2,028.23	$2,500.00
VEHICLE FUEL	$4,000.00	$2,263.87	$3,500.00	$1,668.56	$2,200.00
SUPPLIES/MATERIALS	$0.00	-$3,256.09	$0.00	$0.00	$0.00
WATER EXT/IMPROV/REP	$10,000.00	$0.00	$32,000.00	$25,946.00	$32,000.00
UNIFORMS	$3,200.00	$2,489.51	$2,500.00	$2,310.33	$2,500.00
SAFETY	$0.00	$210.90	$1,500.00	$841.43	$1,500.00
DIST. SUPPLIES & MATERIALS	$40,000.00	$27,843.72	$30,000.00	$29,976.45	$35,000.00
WATER SUPPLIES & MATERIALS	$40,000.00	$37,627.46	$30,000.00	$41,727.79	$38,000.00
WATER LEAK PATCHING	$0.00	$4,647.53	$5,000.00	$8,375.00	$8,500.00
MISCELLANEOUS	$1,000.00	-$1,463.53	$1,000.00	$1,500.27	$1,500.00
POSTAGE & WATER BILLS	$6,000.00	$8,025.95	$7,000.00	$6,648.71	$7,000.00
MEMBERSHIP FEES	$2,000.00	$2,340.00	$2,500.00	$2,173.27	$2,500.00
PAYMENT TO YADKIN COUNTY	$110,000.00	$131,318.52	$120,000.00	$115,054.54	$120,000.00
PUBLIC WORKS NEW EQUIP.	$36,000.00	$7,844.99	$15,000.00	$529.01	$12,500.00
W.P. NEW EQUIPMENT	$0.00	$0.00	$0.00	$0.00	
COMPUTER MAINT & SOFTWARE	$2,500.00	$2,092.00	$2,000.00	$1,172.50	$2,000.00
W.P. LABORATORY TESTS	$3,500.00	$3,343.00	$3,000.00	$6,572.00	$4,500.00
W.P. PERMIT FEES/PENALTIES	$2,000.00	$1,154.82	$1,000.00	$1,159.00	$1,200.00
DEPARTMENT TOTAL	$603,400.00	$605,931.69	$606,760.00	$559,615.83	$623,100.00

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
SPECIAL PROJ-WATER	$0.00	**$0.00**	**$0.00**	$0.00	$0.00
DEPARTMENT TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
EQUIP/SUPPLIES	$500.00	**$905.79**	**$0.00**	$140.00	$0.00
DEPARTMENT TOTAL	**$500.00**	**$905.79**	**$0.00**	**$140.00**	**$0.00**
TANK MTN REPAIR	$35,500.00	**$35,393.80**	**$35,400.00**	$38,165.56	$39,300.00
DEPARTMENT TOTAL					
DEPARTMENT TOTAL	**$36,000.00**	**$36,299.59**	**$35,400.00**	**$38,305.56**	**$39,300.00**

Account Descrpition	2014-2015 Approved Budget	2014-2015 Actual	2015-2016 Approved	2015-2016 To Date	2016-2017 Manager's Recommended
INTEREST ON WATER PLANT LOAN	$70,207.50	$70,207.50	$38,000.00		$69,190.00
PRINCIPAL ON WATER PLANT LOAN	$37,000.00	$0.00	$69,190.00		$38,000.00
TOWN HALL LOAN	$18,250.00	$18,250.00	$18,250.00	$18,250.00	$18,250.00
PRINCIPAL ON WATER LINE LOAN	$0.00	$5,050.00	$5,500.00		$4,550.00
INTEREST ON WATER LINE LOAN	$0.00	$0.00	$5,050.00		$6,000.00
WATER AUDIT	$7,450.00				
DEPARTMENT TOTAL	$132,907.50	$93,507.50	$135,990.00	$18,250.00	$135,990.00
WATER AUDIT		$7,450.00	$7,650.00	$7,650.00	$7,850.00
DEPRECIATION					
DEPARTMENT TOTAL	$132,907.50	$100,957.50	$143,640.00	$25,900.00	$143,840.00
TOTAL - WATER FUND	$842,257.50	$812,043.18	$855,750.00	$693,189.32	$857,690.00