

BUDGET ORDINANCE

TOWN OF WEST JEFFERSON  
NORTH CAROLINA  
FISCAL YEAR 2021-2022

BE IT ORDAINED by the Board of Aldermen for the Town of West Jefferson, NC:

Section 1: 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, in accordance with the chart of accounts heretofore established for this Town:

<b>General Fund Total Expenditures</b>	<b>2,395,000</b>
Administrative	548,500
Police	709,000
Streets	757,000
Planning/Sanitation	111,000
Contribution to Fire Dept	44,000
Short Term Debt Principal	54,500
Short Term Debt Interest	3,000
Economic Development	166,700
Contribution/Culture & Rec	1,300
Contingency	0

Section 2. 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:

<b><u>General Fund Total Revenues</u></b>	<b><u>2,395,000</u></b>
Property/Vehicle taxes	1,257,000
Penalties & Interest	4,000
<u>Discounts/Refunds</u>	<u>(20,000)</u>
<i>Net tax</i>	<b><i>1,241,000</i></b>

Unrestricted Intergovernmental revenues:	
Local Option Sales Tax	500,000
Beer & Wine	5,000
Utility Franchise	200,000
<u>ABC Profit Distribution</u>	<u>180,000</u>
<i>Total</i>	<b><i>885,000</i></b>

Restricted Intergovernmental revenues:	
State Grants	20,000
Police Funds	0
<u>ABC revenues for Law Enforcement</u>	<u>9,000</u>
<u>Total</u>	<u>29,000</u>

Permits and Fees:	
Officer Fees	0
Garbage Fees	18,000
<u>Planning Fees</u>	<u>4,000</u>
<u>Total</u>	<u>22,000</u>

Fund Balance Appropriation	200,000
Loan Proceeds	0
<u>Investment Earnings</u>	<u>18,000</u>
<u>Total</u>	<u>218,000</u>

Section 3. The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore approved for the Town:

<b>Powell Bill Total Expenditures</b>	<b>40,000</b>
Professional Services	1000
Maintenance & Repair Equip	0
Maintenance & Repair street	39,000
<b>Powell Bill Total Revenues</b>	<b>40,000</b>
Powell bill allocation	40,000

Section 4. The following amounts are hereby appropriated in the Park Fund for the operation of the Park for fiscal year beginning July 1, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore approved for the Town:

<b>Park Total Expenditures</b>	<b>156,000</b>
Professional services	44,100
Supplies & Materials	38,900
Insurance	4,000
Capital Outlay	69,000

Section 5. It is estimated that the following revenues will be available in the Park Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

<b>Park Total Revenues</b>	<b>156,000</b>
Taxes	97,000
Tax discount	(2000)
Penalties and Interest	1000
<u>Net Taxes</u>	<u>96,000</u>
Fund Balance Appropriation	60,000

Section 6. The following amounts are hereby appropriated in the Fire Department Fund for the operation of the Fire Department for fiscal year beginning July 1, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore approved for the Town:

<b>Fire Department Total Expenditures</b>	<b>272,000</b>
Pension fund	4,000
Uniforms, supplies, etc	103,500
Bonding & dues	20,000
Salaries	4,500
Contingency Fund	10,000
Capital Outlay	130,000
<b>Fire Department Total Revenues</b>	<b>272,000</b>
Fire tax	195,000
Interest	3,000
Contribution from GF	44,000
State Grant	30,000

Section 7. The following amounts are hereby appropriated in the Cemetery Fund for the operation of the Cemetery for fiscal year beginning July 1, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore approved for the Town:

<b>Cemetery Total Expenditures</b>	<b>0</b>
Professional Services	0
Cemetery maintenance	0
<b>Cemetery Total Revenues</b>	<b>0</b>
Fund Balance Appropriated	0

Section 8. The following amounts are hereby appropriated in the Water Fund for the operation of the Water Department for fiscal year beginning July 1, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore approved for the Town:

<b>Water Department Total Expenditures</b>	<b>715,000</b>
Salaries/Employee Benefits	135,500
Professional Services	2,000
Capital Outlay	150,000
Repair & Maintenance	132,000
Other Departmental Expenses	54,500
Debt principal	66,000
Debt interest	10,000
Transfer to Sewer	165,000

Section 9. It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

<b>Water Department Total Revenues</b>	<b>715,000</b>
Charges for services	515,000
Utility Adjustments	(5,000)
Interest	0
Tap Fees	5,000
Fund Balance Appropriation	200,000
Loan Proceeds	0

Section 10. The following amounts are hereby appropriated in the Sewer Fund the operation of the Sewer Department for fiscal year beginning July 1, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore approved for the Town:

<b>Sewer Department Total Expenditures</b>	<b>713,000</b>
Salaries/Employee Benefits	138,000
Professional Services	0
Capital Outlay	247,500
Debt principal	58,000
Debt interest	9,500
Repair & Maintenance	74,500
Other Departmental Expenses	185,500

Section 11. It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

<b>Sewer Department Total Revenues</b>	<b>713,000</b>
Charges for services	460,000
Utility Adjustments	(5,000)

Tap Fees	2,000
Transfer from Water	165,000
Interest	1,000
Federal Grant	90,000

Section 12. The following amounts are hereby appropriated in the Capital Project Funds for the operation of Capital Projects for fiscal year beginning July 1, 2021, and ending June 30, 2022 in accordance with the chart of accounts heretofore approved for the Town:

<b>Sewer Fund Capital Project Total Expenditures</b>	<b>0</b>
Construction	0
<b>Sewer Fund Capital Project Total Revenues</b>	<b>0</b>
State & Federal Grants	0
<b>Water Fund Capital Project Total Expenditures</b>	<b>0</b>
Construction	0
<b>Water Fund Capital Project Total Revenues</b>	<b>0</b>
Federal & State Grants	0

Section 13. There is hereby levied a tax at the rate of forty two cents (\$.42) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2021.

This rate is based on a total valuation of property for the purposes of taxation of \$318,445,843 and an estimated rate of collection of 97%.

Section 14. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He may transfer amounts between line item expenditures within a department without limitation and without a report being required. These changes should not result in increased recurring obligations.
- b. He may transfer amounts up to \$10,000 between departments, including contingency appropriations, within the same fund. He must make an official report on such transfers at the next regular meeting of the Board of Aldermen.
- c. He may not transfer any amounts between funds, except as approved by the Board of Aldermen in the Budget Ordinance as amended.
- d. Meetings are to be held quarterly with department heads and budget officer to review the department's expenditures.

Section 15. The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Board of Aldermen. Any advances that extend beyond 60 days must be approved by the Board. The Board must approve all advances that will be outstanding at the end of the fiscal year.

Section 16. Copies of this Budget Ordinance shall be furnished to the Clerk, to the Board of Aldermen, to the Budget Officer and the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this the 7th day of June, 2021

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Tom Hartman, Mayor

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Stephen Shoemaker, Alderman

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Calvin Green, Alderman

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Crystal Miller, Alderwoman

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Rusty Barr, Alderman

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John K. Reeves, Alderman