BUDGET ORDINANCE

TOWN OF WEST JEFFERSON
NORTH CAROLINA
FISCAL YEAR 2026-2027

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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

General Fund Total Expenditures	**3,032,000**
Administrative	885,300
Police	1,112,000
Streets	702,500
Planning/Sanitation	139,000
Contribution to Fire Dept	44,000
Contribution/Culture & Rec	1,200
Economic Development	100,000
Transfer to Park	48,000

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

General Fund Total Revenues	**3,032,000**
Property/Vehicle taxes	1,440,000
Penalties & Interest	5,000
Discounts/Refunds	(20,000)
Net tax	*1,425,000*

Unrestricted Intergovernmental revenues:	
Local Option Sales Tax	725,000
Beer & Wine	5,000
Utility Franchise	220,000
ABC Profit Distribution	250,000
Total	*1,200,000*

Restricted Intergovernmental revenues:	
ABC revenues for Law Enforcement	8,000
Total	*8,000*

Permits and Fees:	
Garbage Fees	20,000
Planning Fees	9,000
Total	*29,000*

Fund Balance Appropriation	340,000
Loan Proceeds	0
Investment Earnings	30,000
Total	370,000

Section 3. The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027 in accordance with the chart of accounts heretofore approved for the Town:

Powell Bill Total Expenditures	**75,000**
Professional Services	1,000
Maintenance & Repair Equip	0
Maintenance & Repair street	74,000
Powell Bill Total Revenues	**75,000**
Powell bill allocation	55,000
Fund Balance Appropriation	20,000

Section 4. The following amounts are hereby appropriated in the Park Fund for the operation of the Park for fiscal year beginning July 1, 2026, and ending June 30, 2027 in accordance with the chart of accounts heretofore approved for the Town:

Park Total Expenditures	**159,000**
Professional services	68,000
Supplies & Materials	43,000
Insurance	7,000
Capital Outlay	41,000

Section 5. It is estimated that the following revenues will be available in the Park Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Park Total Revenues	**159,000**
Taxes	110,000
Penalties and Interest	1,000

Net Taxes	*111,000*
Transfer from GF	*48,000*

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, 2026, and ending June 30, 2027 in accordance with the chart of accounts heretofore approved for the Town:

Fire Department Total Expenditures	**665,000**
Pension fund	4,000
Uniforms, supplies, etc	151,000
Bonding & dues	29,000
Salaries/Employee Benefits	303,000
Capital Outlay	43,000
Transfer to Capital Project	100,000
Firemen's Distribution	35,000
Fire Department Total Revenues	**665,000**
Fire tax	610,000
Interest	11,000
Contribution from GF	44,000

Section 7. The following amounts are hereby appropriated in the Cemetery Fund for the operation of the Cemetery for fiscal year beginning July 1, 2026, and ending June 30, 2027 in accordance with the chart of accounts heretofore approved for the Town:

Cemetery Total Expenditures	**800**
Cemetery Maintenance	800
Cemetery Total Revenues	**800**
Sale of Plots	800

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, 2026, and ending June 30, 2027 in accordance with the chart of accounts heretofore approved for the Town:

Water Department Total Expenditures	**788,000**
Salaries/Employee Benefits	199,000
Professional Services	2,000
Capital Outlay	191,000

Repair & Maintenance	100,000
Other Departmental Expenses	124,000
Debt principal	16,000
Debt interest	6,000
Transfer to Sewer	150,000

Section 9. It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Water Department Total Revenues	**788,000**
Charges for services	600,000
Interest	18,000
Tap Fees	10,000
Fund Balance Appropriation	160,000

Section 10. The following amounts are hereby appropriated in the Sewer Fund the operation of the Sewer Department for fiscal year beginning July 1, 2026, and ending June 30, 2027 in accordance with the chart of accounts heretofore approved for the Town:

Sewer Department Total Expenditures	**712,000**
Salaries/Employee Benefits	211,000
Professional Services	3,000
Capital Outlay	158,500
Debt principal	19,000
Debt interest	8,000
Repair & Maintenance	89,000
Other Departmental Expenses	223,500

Section 11. It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Sewer Department Total Revenues	**712,000**
Charges for services	550,000
Tap Fees	10,000
Transfer from Water	150,000
Interest	2,000

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, 2026, and ending June 30, 2027 in accordance with the chart of accounts heretofore approved for the Town:

Capital Reserve Water Expenditures	**200,000**
Engineering	200,000

Capital Reserve Water Revenues	**200,000**
State Budget	200,000
Capital Reserve Sewer Expenditures	**200,000**
Engineering	200,000
Capital Reserve Sewer Revenues	**200,000**
State Budget	200,000
Capital WWTP Upgrade Expenditures	**1,500,000**
Construction	1,500,000
Capital Project WWTP Upgrade Revenues	**1,500,000**
State Budget	1,500,000
Capital Project Sewer- Greenfield Pump Station Expenditures	**726,150**
Engineering/Admin Cost	143,000
Construction	500,000
Contingencies	72,258
Capital Project Sewer- Greenfield Pump Station Revenues	**726,150**
NC Div of Water Infrastrcture	726,150
Capital Project Golden Leaf Expenditures	**562,858**
Administrative/Engineering Cost	40,500
Construction	435,298
Contingencies	87,060
Capital Project Golden Leaf Revenues	**562,858**
Golden Leaf Grant	562,858
Capital Project Fire Truck Revenues	**1,201,451**
Transfer from FD	1,201,451
Capital Project Fire Truck Expenditures	**1,201,451**
Equipment	1,201,451
FEMA Expenditures	**1,149,600**
Hurricane Helene repair	1,149,600

FEMA Revenues	**1,149,600**
Federal Grant	1,149,600
DWI Stormwater Expenditures	**742,000**
DWI Revenues	**742,000**

Section 13. There is hereby levied a tax at the rate of thirty-five cents ($.35) per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 2026.

This rate is based on a total valuation of property for the purposes of taxation of $419,239,859 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 1st day of June 2026

Rusty Barr, Mayor

Calvin Green, Alderman

Phillip Absher, Alderman

David Miller, Alderman

Brian Blanco, Alderman

Beth Shelton, Alderwoman