

BUDGET ORDINANCE

TOWN OF WEST JEFFERSON  
NORTH CAROLINA  
FISCAL YEAR 2018-2019

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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this Town:

<b>General Fund Total Expenditures</b>	<b>1,882,600</b>
Administrative	452,200
Police	582,100
Streets	478,200
Planning/Sanitation	100,600
Contribution to Fire Dept	40,000
Short Term Debt Principal	73,900
Short Term Debt Interest	9,600
Economic Development	145,000
Contribution/Culture & Rec	1,000
Co-Operative Agreements	0

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

<b><u>General Fund Total Revenues</u></b>	<b><u>1,882,600</u></b>
Property/Vehicle taxes	1,175,000
Penalties & Interest	4,000
<u>Discounts/Refunds</u>	<u>(11,000)</u>
<i>Net tax</i>	<b><i>1,168,000</i></b>

Unrestricted Intergovernmental revenues:	
Local Option Sales Tax	400,000
Beer & Wine	5,000
Utility Franchise	190,000
<u>ABC Profit Distribution</u>	<u>65,000</u>
<i>Total</i>	<b><i>660,000</i></b>

Restricted Intergovernmental revenues:	
Police Funds	300
<u>ABC revenues for Law Enforcement</u>	<u>8,000</u>
<u>Total</u>	<u>8,300</u>

Permits and Fees:	
Officer Fees	300
Garbage Fees	18,000
<u>Planning Fees</u>	<u>1,000</u>
<u>Total</u>	<u>19,300</u>

Fund Balance Appropriation	16,000
Loan Proceeds	0
Investment Earnings	11,000
<u>State Grants</u>	<u>0</u>
<u>Total</u>	<u>27,000</u>

Section 3. The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019 in accordance with the chart of accounts heretofore approved for the Town:

<b>Powell Bill Total Expenditures</b>	<b>44,000</b>
Professional Services	800
Maintenance & Repair Equip	0
Maintenance & Repair street	43,200
<b>Powell Bill Total Revenues</b>	<b>44,000</b>
Powell bill allocation	44,000

Section 4. The following amounts are hereby appropriated in the Park Fund for the operation of the Park for fiscal year beginning July 1, 2018, and ending June 30, 2019 in accordance with the chart of accounts heretofore approved for the Town:

<b>Park Total Expenditures</b>	<b>116,600</b>
Professional services	40,500
Supplies & Materials	26,100
Insurance	3,500
Capital Outlay	46,500

Section 5. It is estimated that the following revenues will be available in the Park Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

<b>Park Total Revenues</b>	<b>116,600</b>
Taxes	89,000
<u>Penalties and Interest</u>	<u>1000</u>
<u>Net Taxes</u>	<u>90,000</u>
Fund Balance Appropriation	26,600

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, 2018, and ending June 30, 2019 in accordance with the chart of accounts heretofore approved for the Town:

<b>Fire Department Total Expenditures</b>	<b>163,000</b>
Pension fund	4,000
Uniforms, supplies, etc	96,000
Bonding & dues	18,000
Salaries	3,000
Capital Outlay	35,000
Contingency Fund	7,000
<b>Fire Department Total Revenues</b>	<b>163,000</b>
Fire tax	120,000
Interest	3,000
Contribution from GF	40,000

Section 7. The following amounts are hereby appropriated in the Cemetery Fund for the operation of the Cemetery for fiscal year beginning July 1, 2018, and ending June 30, 2019 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, 2018, and ending June 30, 2019 in accordance with the chart of accounts heretofore approved for the Town:

<b>Water Department Total Expenditures</b>	<b>618,000</b>
Salaries/Employee Benefits	116,700
Professional Services	2,000
Capital Outlay	163,600
Repair & Maintenance	106,000
Other Departmental Expenses	90,050
Debt principal	108,950
Debt interest	59,800
Transfer to Fund Balance	10,000
Transfer to Sewer	60,000

Section 9. It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

<b>Water Department Total Revenues</b>	<b>618,000</b>
Charges for services	530,000
Utility Adjustments	(8,000)
Interest	6,000
Tap Fees	5,000
Fund Balance Appropriation	85,000

Section 10. The following amounts are hereby appropriated in the Sewer Fund the operation of the Sewer Department for fiscal year beginning July 1, 2018, and ending June 30, 2019 in accordance with the chart of accounts heretofore approved for the Town:

<b>Sewer Department Total Expenditures</b>	<b>521,000</b>
Salaries/Employee Benefits	114,700
Professional Services	2,000
Capital Outlay	100,000
Debt principal	51,100
Debt interest	6,000
Repair & Maintenance	87,800
Other Departmental Expenses	159,400

Section 11. It is estimated that the following revenues will be available in the Sewer Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

<b>Sewer Department Total Revenues</b>	<b>521,000</b>
Charges for services	465,000
Utility Adjustments	(7,000)
Tap Fees	2,000

Transfer from Water	60,000
Interest	1,000

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, 2018, and ending June 30, 2019 in accordance with the chart of accounts heretofore approved for the Town:

<b>Sewer Fund Capital Project Total Expenditures</b>	<b>933,815</b>
Construction	791,656
Contingency	47,079
Inspection	20,484
Administration & Legal	19,562
Engineering	55,034
<b>Sewer Fund Capital Project Total Revenues</b>	<b>933,815</b>
State & Federal Grants	346,180
Loan Proceeds	470,449
Contribution-Private Sources	117,186
<b>Water Fund Capital Project Total Expenditures</b>	<b>433,811</b>
Construction	367,770
Contingency	21,871
Inspection	9,516
Administration & Legal	9,088
Engineering	25,566
<b>Water Fund Capital Project Total Revenues</b>	<b>433,811</b>
Federal & State Grants	160,820
Fund Balance Appropriation/Town Match	54,440
Loan Proceeds	218,551

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, 2018.

This rate is based on a total valuation of property for the purposes of taxation of \$301,902,018 and an estimated rate of collection of 96%.

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 4th day of June, 2018

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Dale Baldwin, Mayor

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Stephen Shoemaker, Alderman

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Calvin Green, Alderman

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Brett T. Summey, Alderman

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Jerry McMillan, Alderman

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John K. Reeves, Alderman