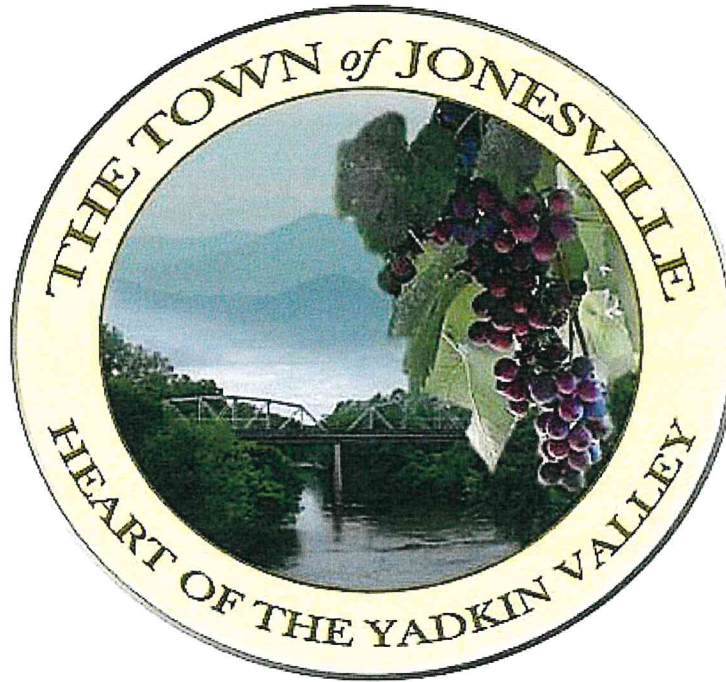


# TOWN OF JONESVILLE



## FISCAL YEAR 2022-2023 ANNUAL BUDGET

1503 NC Highway 67, Jonesville, North Carolina 28642

Phone 336-835-3426 / Fax 336-835-3231

[www.townofjonesvillenc.com](http://www.townofjonesvillenc.com)

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Approved by Town Council June 13, 2022

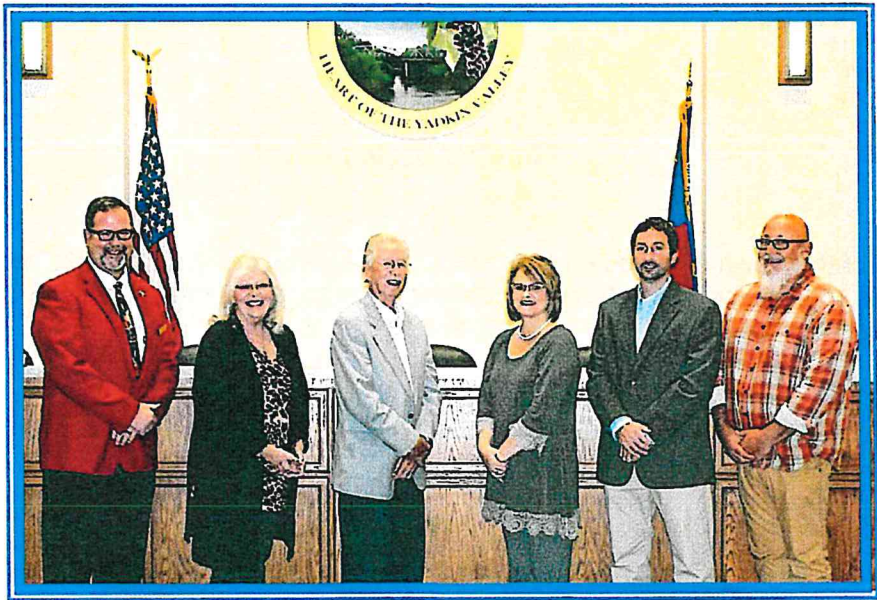
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**ANNUAL BUDGET TOWN OF JONESVILLE  
FISCAL YEAR BEGINNING JULY 1, 2022**

Recommended to the Town Council by the Town Manager ..... May 9, 2022  
Adoption by the Town Council scheduled for ..... June 13, 2022

**JONESVILLE TOWN COUNCIL**



Pictured left to right: Council Member Andy Green, Council Member Regina Adkins, Mayor Gene Pardue, Mayor Pro-Tempore Anita Darnell, Council Member Tracy Wall and Council Member Michael Tilley

**EXECUTIVE STAFF**

Michael Pardue ..... Town Manager  
Wendy Thompson ..... Finance Officer/Town Clerk  
Dane Mastin ..... Interim Administrative Police Chief

**BUDGET STAFF**

Deanna Lundy ..... Utilities Clerk  
Tasha Ferguson ..... Office Manager  
Sarah Woolen ..... Tax Collector

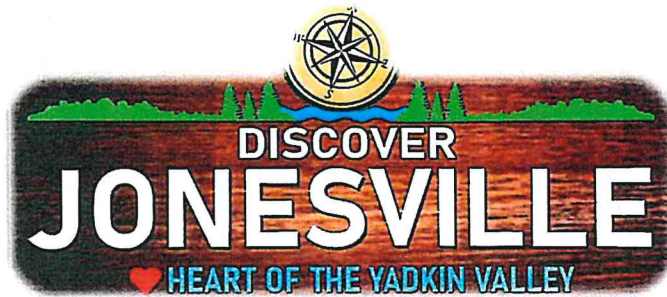
## **Town Council**

The Town Council is a six-member board and is the official legislative and policy making body of the Town of Jonesville. The Mayor, Gene Pardue is the presiding officer of the Council and serves as the official and ceremonial head of the Town.

The Mayor and Council Members are duly elected by the residents of the Town and serve a four-year term. All members are elected at large on a non-partisan basis. Regular scheduled monthly meetings are held by the Town Council on the second Monday of each month. All scheduled meetings are listed on the Town's website including any change of dates, cancellations, special or emergency meetings. All Council meetings and work sessions held are open to the public.

## **Mission Statement**

It is the goal of the Town of Jonesville to provide professional delivery of public services to all residents and citizens, be good stewards of public resources all while enhancing the quality of life in the Town of Jonesville, Yadkin County and North Carolina.





## **JONESVILLE TOWN COUNCIL**

The Honorable Gene Pardue, Mayor  
The Honorable Anita Darnell, Mayor Pro-Tempore  
The Honorable Andy Green  
The Honorable Tracy Wall  
The Honorable Regina Adkins  
The Honorable Michael Tilley

## **TOWN BOARDS**

### *Jonesville Tourism Authority Board*

Anita Darnell, Chair – Quality Inn, Jonesville  
Regina Adkins, Board Member – Hampton Inn, Jonesville  
Patricia Benton, Board Member – Yadkin County  
David Moxley, Board Member – Yadkin County  
Gene Pardue, Board Member – Town of Jonesville  
Bob Patel, Board Member – Yadkin Valley Inn & Suites, Jonesville  
Glenda Gilliam – Tourism Coordinator

### *Planning Board*

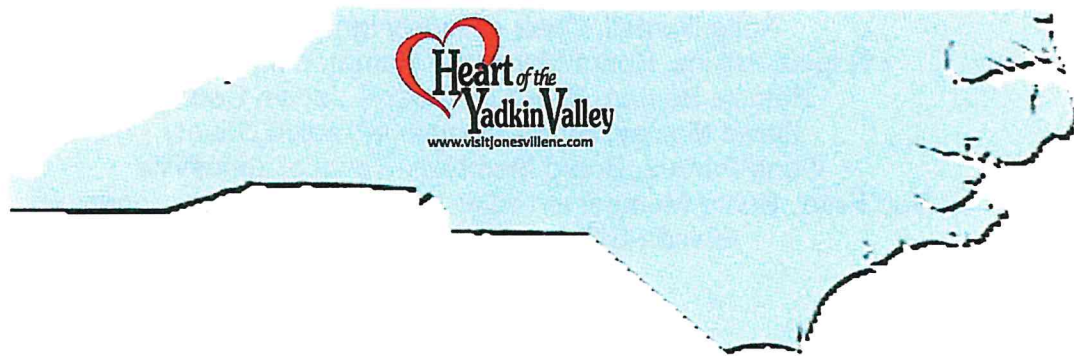
Doug Chappell, Chairman  
Toby Butcher, Vice-Chair  
Glenda Gilliam, Board Member  
Jeff Blackburn, Board Member  
Clarence Gray Sr, Board Member  
Barry Swaim, Board Member  
Mark Parker, Board Member

## ***APPOINTED & ADMINISTRATIVE POSITIONS***

Michael W. Pardue, Town Manager\*  
Andrew Brown, Town Attorney\*  
Wendy Thompson, Finance Director /Town Clerk  
Dane Mastin, Administrative Chief of Police  
\*Appointed By Town Council

## INTRODUCTION

Welcome to the Town of Jonesville's Annual Budget. Jonesville a family-friendly town, located in Yadkin County. The Town rests on the Yadkin River in the foothills of the Blue Ridge Mountains and is centrally located to Winston-Salem, Charlotte, and Boone just right off of Interstate 77. Jonesville has a population of 2,308 people with a median age of 45.5 and a median household income of \$24,915. (2020 Census, US Census Bureau)



Within driving distance one can attend several universities namely, Surry Community College, with a campus located in Yadkin County, Forsyth Technical Community College and Wake Forest University. The Town offers a wonderful place to see nature in all her glory from wildflowers to red-tailed hawks as you walk, run or bike the Jonesville Greenway Trail alongside the Yadkin River.

Through this document as citizens and employees our goal is to convey the daily activities of Town government. It is our goal to preserve and enhance a safe, clean family-friendly quality of life for all in Jonesville.

This budget serves four basic functions for Town Council, staff, the citizens and others. First the Town Council sets this document as policy to staff showing priorities and issues for the upcoming fiscal year. Secondly, it is as an operations guide in developing goals and objectives for the new year to monitor and evaluate progress toward those goals for staff. The budget is a financial device giving projection of revenues and expenditures; authorizing expenditures and the means for financing them; and, is a control for spending limits. Furthermore, the budget serves as a way to communicate to citizens how public money is spent and what is to be accomplished with

TOWN OF JONESVILLE  
Introduction  
FY 2022-2023 Annual Budget

those expenditures. It is the hope of Council and staff that readers of this document have a better understanding of the funds expended and services offered during the fiscal year 2022-2023.

Daily as staff work providing services to all citizens, we will strive to embrace the following values of personal conduct to fulfill the mission of "Providing professional and quality services, being good stewards of public resources, creating a family-friendly environment for citizens and with all which we come into contact." The core values are respect, integrity, safety and customer service.



## ***A Citizens' Budget Guide***

### **PREFACE**

State law defines an annual budget as "a proposed plan for raising and spending money for specified programs, functions, activities or objectives during a fiscal year." While this definition may seem simple, budgets usually contain a considerable amount of detailed information. The budget is intended to establish policy direction, but it also serves the citizens by providing an understanding of the Town's operating fiscal programs. It reflects the Town's commitment to maintain and improve quality of services while keeping the impact of taxes to citizens at a minimum. That level of detail can prove to be a bit intimidating and difficult to comprehend. However, the fact remains that a budget exists as the single most comprehensive guide to the services provided for the citizens. Understanding how a budget is created and adopted and recognizing the key components of the budget document can go a long way in assisting the citizen in becoming "budget literate."

The purpose of this guide is to provide you, the citizen, with that information.

The Town operates under an annual budget ordinance adopted in accordance with the provisions of the Local Government Budget and Fiscal Control Act. The budget ordinance is the legal basis of the budgetary accounting system and the standard by which proposed expenditures are measured. The balanced budget ordinance must be adopted prior to the beginning of the fiscal year. North Carolina municipalities operate under a July 1 – June 30 fiscal year. The budget must be adopted by June 30th of each year. The spending for the coming year is authorized through the Town Council's adoption of a budget ordinance. This action authorizes the spending, assures that the budget is balanced and levies the property tax for that budget year. The budget is considered balanced when estimated net revenues equals expenditures. Under North Carolina law, local property taxes may not be changed mid-year. By law, each year, a public hearing is held by the Council to receive comments on the recommended budget. That hearing is usually held in June. Throughout the budget review period, copies of the recommended budget are kept on file for public review in the Town Clerk's office. We urge you to take the time to review this budget.

The budget is adopted on a departmental basis and is prepared using the modified accrual method of accounting for all funds. This accounting approach recognizes revenues when they become measurable and expenditures at the time the liability is incurred. All monies received and expended must be included in the budget ordinance. Departmental appropriations that have not been expended by the end of the fiscal year shall lapse.



## BUDGET FUND STRUCTURE

The Town of Jonesville consists of two different fund types, namely Governmental Funds and Enterprise Fund.

Governmental Funds are used to account for those functions reported as governmental activities. Most of the Town's basic services are accounted for in governmental funds.

Enterprise Funds are used to report the same functions presented as business-type activities. The Town uses an enterprise fund to account for its water activity.

## BUDGET FORMAT

Government resources are allocated in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. This segregation of revenues and costs allows close monitoring of accounts to provide insurability that certain funds are self-supporting and that revenues that are earmarked by law for specific purposes are identifiable. The Town's Operating Budget consists of the following funds:

**General Fund** - The General Fund includes most of the Town's basic services such as Administration, Police, Streets, Sanitation and Parks. Property taxes, state, and federal funds finance most of these activities.

**Enterprise Funds** – Enterprise Funds are business type activities the Town charges customers to provide services which include the water and sewer. Though the Town bills for sewer they do not provide the service. The Yadkin Valley Sewer Authority provides all sewer services to the citizens of Jonesville.

**Accommodation Tax** - This fund consists of the levying of a tax on all gross receipts from the rental of accommodations within the corporate limits of the Town. The Town collects six percent on the gross receipts of accommodations to be used for Tourism Promotion and related expenses. These funds are managed by the Jonesville Tourism Authority who reports to the Town Council monthly regarding the financial status of these funds.

**Revenues** – Revenues are shown by sources and by funds. Accurate revenue estimates are dependent upon correct classification because each revenue is affected by different factors. Projections can be made more accurately when revenues are segregated by source and controlled accordingly.



*The major revenues by source are as follows:*

**Ad Valorem Taxes** - also known as property taxes, includes the collection of current year, prior year, and interest on delinquent taxes.

**Other**- includes all other taxes and licenses issued and collected by the Town

**Taxes & License**- including the Motor Vehicle Tax, Privilege Licenses Tax, and Cable Franchise Tax.

**Unrestricted Intergovernmental** - Federal, state, and local financial assistance which may be used for any general fund expenditure including Inventory Tax Reimbursement, Utility Franchise Tax, Intangibles Tax Reimbursement, Beer and Wine Tax, Local Option Sales Tax and Gasoline Tax.

**Restricted Intergovernmental** - Federal, state, and local financial assistance that may only be used for certain designated expenditures such as streets or storm water repair. The Occupancy Tax, Powell Bill Allocation, and Grants Funds are examples of revenues restricted for only certain expenditures.

**Permits and Fees** - Various permits and fees charged in return for specific services rendered include Planning/Zoning Fees and Civil Citation Fees.

**Sales and Service** - Revenue received from the sale of property or other merchandise.

**Investment Earnings** - Revenue derived from the investment of idle cash.

**Miscellaneous** – Includes revenue sources received for incidental purposes.

**Appropriated Fund Balance** – The amount available to appropriate from the previous year-end cash balances. For clarity purposes certain restricted revenues are indicated separately from the overall general fund appropriated fund balance.

## **EXPENDITURES**

Expenditures are shown in the budget classified by funds from which they are paid, by departments spending the money, by the functions for which the expenditures are made and by the object of expenditures that provides greater detail for controlling expenditures.

Funds are appropriated at adequate levels in order to maintain or improve the quality and the level of service that has been provided in the past.

Expenditures by object are divided in three major categories – personnel services, operating expenditures and capital outlays. These categories are summarized below:

**Personnel Services** - Expenses that can be directly attributed to the individual employee. These expenses would include salaries, insurance benefits, retirement, FICA, 401K and worker's compensation. The cost of salaries, insurance benefits, retirement, FICA, and worker's compensation have been budgeted within each operating department to give a more accurate cost of departmental operations.

**Operating Expenses** - Costs other than personnel and capital outlay that are required for the operations of the Town. Operational line-item expenditures are directly affected by inflationary trends, increased service demands and enforcement of government regulations.

**Capital Outlay** - Expenditures for the purchase of land, machinery, equipment, furniture and fixtures that are too permanent in nature to be considered expendable at the time of purchase. The capital items should have a value of \$5000.00 or more with an expendable life of one year or more.

## THE BUDGET PROCESS

The Town mission statement, statement of values, and goals and initiatives are utilized by departments in the development of the Operating Budget requests. At the Budget Kick-Off meeting, held in February, the Town Manager presented Department Heads with information regarding the upcoming budget process. The departments then develop narratives, their portion of the operating requests, and "special requests" such as positions, vehicles, computer equipment, and facility upgrades/repairs. The Finance Director supplied Department Heads with a budget book containing dates, forms, prior year budgeted, and actual figures needed to provide her with their requested funds for the following fiscal year. Departments submit their operating and capital requests in March.

Preparation of Estimating – departmental expenditures is the primary responsibility of the Department Head. When budgeting expenditures, the basic requirements are to request sufficient funding to adequately operate the department and to request funding at the lowest reasonable level in order to achieve the departmental goals and objectives.

Consolidate - The departmental requests are submitted to the Finance Director in order to consolidate the individual departmental requests and the revenue projections into an overall budget. At this point the focus of attention shifts from the departmental basis to the fund basis. Departmental Capital Outlay requests are analyzed, and the formal budget reviews begin.

TOWN OF JONESVILLE  
A Citizen's Budget Guide  
FY 2022-2023 Annual Budget

**Evaluate** – The evaluation of service priorities and objectives is an important step in developing a fiscal plan that will achieve the Town's program of service for the ensuing year.

The budget document should reflect the service and priorities of the Town Council. The service needs of the community are determined through public meetings and feedback through the Town Council. A comprehensive review of service needs compared to departmental goals and objectives will be analyzed by the Town Manager.

**Balanced Budget Proposed** – After the Town's priorities have been established a budget for funding must be formulated. Through careful assessment of funding requirements and financing elements, a proposed budget document is organized into final format and submitted to the Town Council for legislative review.

**Legislative Review** - The Town Council reviews the budget thoroughly, department by department, with the Town Manager and Finance Director during special budget workshops. The Town Council reviews departmental goals and objectives at this time to ensure their adherence to Town goals and policies. A copy of the proposed budget with recommended legislative changes will be filed with the Town Clerk for public inspection and a public hearing will be scheduled prior to the formal adoption of the budget.

**Budget Adoption** - The adoption of the annual operating budget is the ending to multiple reviews of budget proposals by Department Heads, Administration, and the Town Council. Adoption of the budget by the Town Council establishes the legal authority to incur expenditures in the ensuing fiscal year.

**Budgetary Control** - Formal budgetary accounting is employed as a management control for all funds of the Town. Annual budget ordinances are adopted each fiscal year and amended as required for all funds. Project sub-funds within the capital project and reserve funds have budgets that span more than one fiscal year that are adopted and amended as required. Budgetary control is exercised both at the departmental level, with the adoption of the budget by the Town Council, and at the line-item level through accounting controls. Supplemental appropriations that amend the total expenditures of any line item or fund in the adopted budget ordinance require a resolution of the Town Council. All unencumbered budget appropriations, except project budgets, lapse at year-end.

The Budget Officer (or his designee) must approve increases and decreases within functions. The Budget Officer may also approve inter-functional transfers, within the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is reduced. The Town Council must by law be informed of such transfers at its next regular meeting.

As required by North Carolina law, the Town maintains encumbrance accounts, which are considered to be "budgetary accounts." Encumbrances outstanding at year-end represent the estimated amounts of the expenditures ultimately to result if unperformed contracts in process at year-end are completed. Encumbrances outstanding at year-end do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

Budget Officer: As mandated by state statute, the Town Manager serves as Budget Officer.

### **THE BUDGET AMENDMENT PROCESS**

The Budget Officer is authorized to transfer amounts between line-item expenditures within the departments without limitation and without a report being required. He may transfer amounts up to 10% of the budgeted total between departments, within the same fund. The Budget Officer must make an official report on such transfer at the next regular meeting of the Council. He may not transfer any amounts between funds, except as approved by the Town Council in the budget ordinance as amended.



**Town of Jonesville  
FY 2022-2023 Budget Calendar**

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<b>February 14</b>	Schedule Council Retreat to determine concerns and goals of Town Council
<b>Feb 25 (9:00 am)</b>	Staff meeting to discuss budget criteria, distributes Budget Worksheets, review budget timetable, and hand out departmental worksheets.
<b>March</b>	Town Manager and Finance Director prepare departmental salaries and benefits, fixed utility charges, and debt payments.
<b>March</b>	Departments prepare budget requests including all departmental and capital expenditures.
<b>March</b>	Finance Director prepares General Fund and Water Fund revenue estimates.
<b>March 16</b>	Capital expenditure requests due to Town Manager from Department Heads, including quotes and backup information on requests.
<b>March 16</b>	Departmental requests including operational expenditures due to Finance Director.
<b>March 16</b>	Non-profit requests including operational expenditures due to Finance Director
<b>March</b>	Town Manager and Finance Director review requests by Department Heads and prepare first draft of balanced budget for submittal to the Town Council.
<b>March 17-18</b>	Departmental Heads meet with Town Manager and Finance Director to discuss budget requests.
<b>March – April</b>	Town Council budget workshops.
<b>May 9</b>	Presentation of Recommended Budget and Budget Message to Public, set tentative date of June 13, 2022 at 7:00 pm (date subject to change) for public hearing on the FY 2022-23 Recommended Budget.
<b>May 21</b>	Publish legal notice in media by May 26 (run date 6/1) stating Recommended Budget submitted to the Council; copy available for public review; time, date, place of public hearing.
<b>May 27</b>	File copy with Clerk to Town Council; Recommended Budget remains open for public review until Budget Ordinance is adopted.
<b>June 13</b>	Public Hearing Monday, June 13, 2022 at 7:00 pm. (Date subject to change)
<b>June 13</b>	Formal Adoption of the Fiscal Year 2022/2023 Budget Ordinance, Monday, June 13, 2022; 2022/2023 Budget Ordinance must be adopted by Board of Commissioners no later than June 30, 2022.



## **FISCAL MANAGEMENT POLICIES**

Financial Management Policies - Financial Management Policies serve as guidelines for the preparation and operation of the annual budget. They are designed to complement the North Carolina Local Government Budget and Fiscal Control Act, recommendations of the Local Government Commission (LGC), and the Government Finance Officers Association. These policies were developed by Budget staff and formally adopted on June 13, 2022 by the Board of Commissioners. These policies will be used to frame major policy initiatives and will be reviewed during each budget process to ensure continued relevance and to identify any gaps that should be addressed with new policies. These policies will assist in maintaining the Town's stable financial position and will ensure that the Town Council's intentions are implemented and followed.

## **REVENUE POLICES**

- The Town shall continue to provide adequate funds for stable operation of desired service levels through diversification of revenue sources to avoid over-reliance on any one revenue source and to maintain stable rates and fees.
- The Town shall maximize user fees where possible in order to distribute the costs of municipal services to those who use the services; including users who may have tax exempt property; to avoid subsidizing where the service is not used by the general public, except where appropriate; and maintain charges that are equitable and efficient by capturing the costs to provide the service.
- All revenue sources will be reviewed on an annual basis, the levels of cost recovery will be reviewed, and the reasons for the subsidy will be reviewed.
- Use of one-time revenues is limited to covering expenditures that temporarily exceed revenues, early debt retirement, or capital purchases that do not significantly increase ongoing operating expenses.
- The percentage collection of property taxes estimated in the budget must not be greater than the percentage of the levy realized in cash as of June 30 of the preceding fiscal year, in accordance with State Law. This ensures a conservative estimate of property tax revenues.
- Estimated revenues shall include only those reasonably expected to be realized during the fiscal year.

- Grant funding will be pursued and used for a variety of purposes. Application to apply will be reviewed and evaluated for consistency with the Council's goals and compatibility with Town programs and objectives. All grants must be presented to the Town Council for consideration before application is made. Any awarded funds will be accepted only after the Council reviews and gives approval. Any changes in the original intended use of grant funds must be reconsidered by the Council.

### **EXPENDITURE POLICIES**

- The Town shall continue to prepare an annual balanced budget in accordance with the Local Government Budget and Fiscal Control Act, Generally Accepted Accounting Principles.
- Expenditures shall be reviewed by staff, the Town Manager, Finance Director and Town Council prior to adoption, and continually monitored throughout the budget year. Priority will be given to expenditures consistent with the Town's Mission Statement and those necessary to carry out the mandated and core services of the Town.
- Funding for non-profit agencies shall be consistent with Council's priorities and policies regarding non-profit funding request. No agencies will be considered for funding without a completed non-profit agency donation request application and all required documentation.

### **RESERVES**

- The Town shall maintain and strive to exceed a minimum undesignated, unreserved fund balance equal to the requirements of the Local Government Commission. At the close of business on June 30, 2021, the unassigned fund balance for the General Fund was \$1,179,324 or 60% of total General Fund Expenditures for the fiscal year.
- Unreserved fund balances shall not be used to subsidize operating deficits but may be accumulated and used for non-recurring expenditures and "pay as you go" capital expenditures.
- Reserves may be appropriated in operating budgets to a contingency account in an amount not to exceed 5% of the fund in order to meet unexpected increases in service delivery costs.

## DEBT MANAGEMENT

- The outstanding net debt will not exceed the NC Statutory Limit of 8% of the total assessed value of taxable property located within the Town's official boundaries.
- The legal debt margin for the Town of Jonesville as of June 30, 2021, was \$15,600,000.
- As of June 30 2021, the total amount of all outstanding debt was \$4,817,714.

## INTERNAL CONTROL POLICY

The Town of Jonesville has established an internal control policy to ensure compliance with all applicable laws and regulations. Internal control means a process affected by an entity's governing board, management and other personnel designed to provide assurance regarding the achievement of objectives in the following categories.

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations;  
and
- Segregation of Duties.



**TOWN OF JONESVILLE  
BUDGETED POSITION CHART PAY SCALE  
FISCAL YEAR 2022 – 2023**

Salary Grade	Salary Range		Classification Title
Minimum	Maximum		
1	\$26,630	\$37,985	General Maintenance Worker
1	\$26,630	\$37,985	Water Plant Technician
2	\$26,750	\$40,018	Assistant to Town Manager
3	\$32,940	\$46,548	Utilities Clerk
3	\$32,940	\$46,548	Office Manager
3	\$32,940	\$46,548	Tax Collector
3	\$32,940	\$46,548	Utilities C Operator
4	\$35,446	\$48,875	Police Officer
4	\$35,446	\$48,875	Fire
4	\$35,446	\$48,875	Utilities B Operator
5	\$36,317	\$51,320	Police Corporal
5	\$36,317	\$51,320	Utilities C Operator
6	\$37,474	\$53,533	Utilities ORC Backup
7	\$40,039	\$56,581	Police Detective
7	\$40,039	\$56,581	Police Sergeant
8	\$42,042	\$59,556	Police Lieutenant
8	\$42,042	\$59,556	Finance Director/Town Clerk
9	\$44,144	\$62,381	Police Captain
9	\$44,144	\$62,381	Public Works/Utility Director
10	\$46,756	\$64,468	WP ORC
11	\$48,685	\$66,340	Intentionally Blank
12	\$51,103	\$72,214	Police Chief
13	\$57,780	\$96,300	Town Manager
The Town of Jonesville FY 2022–2023 Adopted Budget Authorized Position Listing. There shall be no changes made to the schedule of authorized positions without consent by the Town Council. Furthermore, no changes to personnel funds within the appropriations set forth in the budget ordinance can be amended without consent by the Town Council.			

### FY 2022 – 2023 Adopted Budget Authorized Full-Time Position Listing

The authorized position listing summarizes the net changes in positions for the fiscal years 2015-2016 through 2022-2023.

Current Full-Time Positions 26; Part-Time 1

Position	FY15/16	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
Town Manager	1	1	1	1	1	1	1	1
Town Clerk /Finance Director	1	1	1	1	1	1	1	1
Tax Collector	.5	.5	1	1	1	1	1	1
Utility Clerk	1	1	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1	1	1
Assistant to the Town Manager	.5	.5	.5	.5	.5	0	0	1
Police Chief	1	1	1	1	1	1	1	1
Police Captain	.5	.5	.5	.5	1	1	1	1
Police Sergeant	1	1	2	2	.5	.5	1	1
Police Lieutenant	0	0	0	1	1	1	0	0
Police Detective	.5	.5	.5	.5	.5	.5	1	1
Police Officer	7	7	6	5	6	6	6	8*
Public Works Director	1	1	1	1	1	1	1	0
Public Works Supervisor	1	1	1	1	1	1	1	1
Fire								1
Maintenance Technician	1	1	1	1	2	2	2	2
Public Works Distribution ORC	1	1	1	1	1	1	0	1
Water Plant ORC	1	1	1	1	1	1	1	1
Water Plant Operator	2	2	2	3	2	3	3	3

\*One (1) Police Officer position is frozen until January 1, 2023.



**TOWN OF JONESVILLE**  
**Planning and Zoning**  
**Effective: July 1, 2022**

These are the fees adopted by the Jonesville Town Council on June 13, 2022, pursuant to Section 14-6 of the Zoning Ordinance

<u>Planning/Zoning</u>			
<u>Permits</u>			<u>Landscaping Penalties</u>
Commercial Zoning Permit	\$ 100.00	<b>Failure to Plant or Replace Trees/Shrubs</b>	
Commercial Resubmit of Plans	\$ 35.00	Per Tree	\$ 100.00
Residential Zoning Permit	\$ 25.00	Per Shrub	\$ 50.00
Residential Accessory Structure	\$ 15.00	<b>Intentional or grossly negligent injury or damage to, or destruction of, trees and shrubs/vegetation</b>	
Floodplain Development Permit	\$ 50.00	Tree: per caliper inch	\$ 500.00
Sign Permit	\$ 50.00	Per shrub	\$ 100.00
Temporary Sign Permit/Banner	\$ 25.00	Vegetated Cover: per square feet of disturbed area	\$ 10.00
		Specimen Tree: per caliper inch up to twenty-four (24) inches	\$ 500.00
Special Use Permit (Plus Advertising)	\$ 150.00	Specimen Tree: per caliper inch over twenty-four (24) inches.	\$ 800.00
Commercial Sales (per event)	\$ 100.00	<b>Penalties for losses in areas not regulated by an approved plan, including permits (i.e., permits filed after cutting or permits incorrectly executed):</b>	
Demolition of Structure	\$ 50.00	Tree: First citation: Warning + \$50.00 per tree	\$ 50.00
		Tree: Subsequent Citations for same offense per tree	\$ 500.00
<b>Zoning Related Hearing Items</b>		Specimen Tree: First citation: Warning + \$100.00.	
Annexation (Plus Advertising)	\$ 125.00	Subsequent citations for same offense: \$1,000.00 per tree.	\$ 1,000.00
		<b>Sign Violations</b>	
Zoning Text/Map Amendment (Plus Advertising)	\$ 150.00	First Citation	\$ 100.00
Rezoning Application (Plus Advertising)	\$ 125.00	Second Citation	\$ 250.00
Conditional Zoning District (Plus Advertising)	\$ 150.00	Third and Sequential Citations	\$ 500.00
Variance Application (Plus Advertising)	\$ 150.00		
Appeal of Administrative Decision (Plus Advertising)		<b>Printed Maps/Documents</b>	
<b>Plan Review</b>		Zoning Map 8.5" X 11"	\$ 3.00
Final Review of Major Subdivision	\$ 50.00	Zoning Map 11' X 17"	\$ 5.00
Minor Subdivision Plat Review	\$ 65.00	Land Use Plan	\$ 20.00
Major Subdivision Preliminary Plat Review	\$ 75.00	Land Use Map 8.5" X 11"	\$ 2.00
Final Plot, Watershed Permit	\$ 65.00	Land Use Map 11' X 17"	\$ 5.00
Each lot in a subdivision	\$ 5.00		
<b>Misc</b>		<b>Penalties for Code Violations</b>	
Zoning Verification Letter	\$ 25.00	Mowing (Greater of Minimum Charge or Hourly Rate):	
Petition for Road Closure (Plus Advertising)		Minimum Charge	\$ 50.00
(Petitioner is responsible for survey/legal description)	\$ 150.00	Backhoe (Per Hour)	\$ 55.00
Residential Sales	\$ 5.00	Loader (Per Hour)	\$ 100.00
		Dump Truck (Per Hour)	\$ 60.00
<b>Penalties for Violations</b>		Tractor w/ Mower (Per Hour)	\$ 65.00
First Citation	\$ 100.00	Lawn Mower (Per Hour)	\$ 35.00
Second Citation	\$ 250.00	Weedeater (Per Hour)	\$ 15.00
Third and Sequential Citations	\$ 500.00	Chain Saw (Per Hour)	\$ 10.00
		Labor (Per Hour)	\$ 25.00

# WATER FEE SCHEDULE

FY 2022/2023

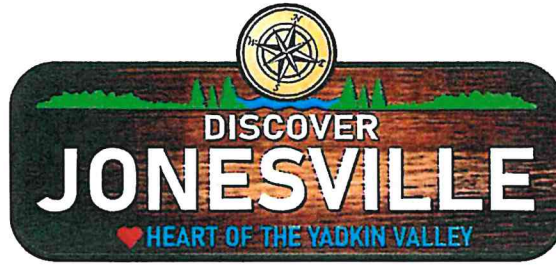
DOES NOT APPLY TO ROUTE 7 - YC WATERLINE

WATER RATES		WATER TAP FEES	
<b>In Town Water Rates</b>			
Base Rate - up to 2,000 gallons	\$24.20	3/4" tap - in Town	\$750.00
Each Additional 1,000 gallons	\$9.75	3/4" tap - out of Town	\$1,500.00
		1" and 1.5" tap - in/out of Town	\$2,000.00
		2" tap	\$4,000.00
<b>Out of Town Rates</b>		All taps over 2" will be cost of materials and labor	
Base Rate - up to 2,000 gallons	\$48.40		
Each additional 1,000 gallons	\$19.50		
Landfill	\$13.62	<b>Boring</b>	\$800.00
Recycling	\$5.65	(plus cost of contractor)	
Late Fee	\$5.00	<b>Meter cut on/off fee</b>	\$15.00
Non-Payment Fee	\$50.00	(after 2 trips to same property during a leak/repairs/construction)	
<b>Deposit (Tenants Only)</b>	\$100.00	Meter Tampering Fee	\$200.00
<b>Deposit (Owners)</b>	\$0.00		

# **TOWN OF JONESVILLE**

## **BUDGET MESSAGE FISCAL YEAR 2022 - 2023**





May 9, 2022

The Honorable Gene Pardue, Mayor  
The Honorable Anita Darnell, Mayor Pro Tempore  
The Honorable Andy Green, Council Member  
The Honorable Tracy Wall, Council Member  
The Honorable Regina Adkins, Council Member  
The Honorable Michael Tilley, Council Member

Dear Mayor Pardue and Members of the Town Council:

The 2022-2023 Budget is respectfully submitted to the Town Council, Mayor Pardue, and residents of Jonesville. This budget complies with the Local Government Budget and Fiscal Control Act of the State of North Carolina as described in G.S. §159, Article 3. It represents our commitment to strong fiscal management practices, and our plan for continued growth and a sustained future. All funds within the budget are balanced, and all revenues and expenditures are identified for fiscal year 2023.

A notice of submission of this budget to the Town Council will be published in accordance with G.S. §159-12 and a copy of this budget has been placed on file with the Town Clerk for public inspection during normal business hours.

The attached budget ordinance with supporting documentation is presented as an estimate of the Town of Jonesville's operating revenues and expenditures for the fiscal year 2022-2023. This proposal represents the culmination of many hours of analysis, deliberation, and preparation by Town's Department Heads and staff members. This budget message highlights the major items essential to the provision of services to the citizens of the Town of Jonesville.

The proposal addresses short-term and long-term needs and establishes priority on the development and implementation of a strategic plan for the Town of Jonesville. This budget proposal reflects the Council's priorities as outlined in our recent planning workshops and takes in to account the wellbeing of our community and the residents of Jonesville. Thoughtful consideration is given to the impact of these decisions. Your input at the workshops has provided staff a good idea of where the emphasis needs to be placed, and that input has been critical in putting together the recommended budget.

## **FY 22-23 BUDGET HIGHLIGHTS**

### **GENERAL FUND**

The revenues and expenditures outlined in these departments will require a tax rate of fifty cents (.50) per \$100.00 of assessed valuation \$165,852,597 for the fiscal year 2022-2023 estimating the tax revenue of \$829,262.99.

Additionally, as authorized by North Carolina G. S. §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.

The projection of tax revenue is based on information received from Yadkin County Tax Administration Offices. This projection is calculated using an estimated tax base of \$165,852,597 and an estimated collection rate of 97%.

### **Grant Funding**

The Town received a \$294,444.00 Community Development Block Grant-Coronavirus to help with improvements to the new Jonesville Public Library, Lila Swaim Park, Yadkin Valley Senior Center, and the Head Start Center. A new handicap ramp to meet ADA code, expansion of broadband technology including public WIFI hotspots, and the addition of new tablets and laptops is included. Work activities are expected to begin during the fiscal year.



Grants to upgrade Lila Swaim Park and the Library are in development as well as several grant opportunities for our greenway trail system. The receipt of any of these grants will be a substantial gain for our community and will come at little to no cost for our town. Considerable effort is being placed in the acquisition of these grants.

For nearly two years now, sales tax revenues have exceeded virtually all projections and expectations. After years of growth in the 4-7% range, local sales tax revenues grew at a year-over-year rate of more than 15% in FY20-21. Projections indicate that local sales tax revenues will finish FY21-22 10.25% above FY20-21 levels and FY22-23 sales tax growth of 3.75% over FY21-22 levels. Jonesville's sales tax growth is expected to continue for the upcoming year.

Economists outlook for 2022 and 2023 in the United States is good, though inflation will remain high and storm clouds grow in later years. The war in Ukraine raged with uncertain outcomes while this forecast was prepared. The war will play only a small role in the American economy—unless it really turns into World War III, which doesn't seem likely.

The current supply constraints will ease gradually but not go away. More workers will return to the labor force as schools re-open reliably and as stimulus payments and unemployment insurance benefits are farther in the past. Most of our supply chain problems have been labor problems, and the shipping and production issues will ultimately be resolved. Optimism is justified, but gradually, not immediately. Outdoor activities are on the rise with the addition of two new RV Parks, the expansion of our greenway trails, and travelers are once again finding their way to our town. Our hotels and restaurants stand to gain the most, as restrictions are lifted and people begin to travel again and visitors begin to "Discover Jonesville". Interest is growing for development in Jonesville and our revenues remain stable.

The proposed budget accounts for all services necessary to provide the maximum benefit for our citizens within the constraints of our projected revenues and expenditures. Revenues will be monitored, and adjustments will be made during the fiscal year as necessary.

**REVENUE PROJECTIONS**

General Fund

**BUDGET**

\$2,437,050.00

**EXPENDITURE PROJECTIONS**

General Fund

Governing Board	\$ 23,800.00
Administration	\$ 562,600.00
Public Buildings	\$ 46,000.00
Police Department	\$ 941,920.00
Fire	\$ 62,130.00
Streets	\$ 369,800.00
Parks	\$ 12,000.00
Sanitation	\$ 214,500.00
Non-Departmental	<u>\$ 204,300.00</u>
General Fund Expenditure Projections	\$2,437,050.00

**TOURISM DEVELOPMENT AUTHORITY****BUDGET****REVENUE PROJECTIONS**

General Fund

\$ 481,000.00

**EXPENDITURE PROJECTIONS**

General Fund

\$ 481,000.00

**POLICE SPECIAL FUND****BUDGET****REVENUE PROJECTIONS**

General Fund

\$ 4,000.00

**EXPENDITURE PROJECTIONS**

General Fund

\$ 4,000.00

## ENTERPRISE FUND

Revenue projections for the Enterprise Fund budget are expected to hold steady during the coming year. Measures to lower operating costs have been implemented and efficiency in the form of water loss is being addressed to keep costs under control. The Capital Improvement Plan is to be updated with a schedule to repair/replace aging infrastructure. The consumption allowance included in the monthly minimum billing will remain at 2,000 gallons at a rate of \$24.20 for the monthly minimum bill and a rate of \$9.75 for volumetric rate/1,000 gallons in excess of monthly consumption allowance are recommended.

The Town has been awarded a \$150,000.00 Asset Inventory and Assessment Grant to continue our efforts to upgrade our water production and distribution system. The funds will be used to find problem areas as well as update our Capital Improvement Plan to prepare for future needs and the related expenses for Jonesville's water resources.

Other grant funds are being pursued from the Viable Utilities Reserve Grant (VUR) for our water system including a new clear well and filters at the water plant, a new water tower to replace two older standpipes and new waterlines and automated water meters. This is a significant opportunity with funding decisions anticipated in August of 2022. Receipt of these grants will replace outdated systems and place Jonesville's water resources in good standing for both quality and quantity.

### REVENUE PROJECTIONS

Water Fund

### BUDGET

\$ 972,940.00

### EXPENDITURE PROJECTIONS

Water Fund

Non-Departmental

\$ 61,700.00

Operations

\$ 775,290.00

Debt Service

\$ 135,950.00

Water Fund Expenditure Projections

\$ 972,940.00

The proposed 2022-2023 budget ensures essential services are safeguarded and our citizens needs are accounted for. It affords funding to provide a 7% COLA increase to all employees to help during the current economy.

## **TOWN MANAGER COMMENTS**

The annual budget document is the single most important policy document adopted by the Jonesville Town Council each year. The budget guides the management of the Town by clearly setting forth the goals and objectives of the Council for the coming year and authorizes the programs that will be carried out to meet those objectives. The challenge of meeting the many needs of the public is great and requires much thought and planning. The past couple of years have been a challenge, but Jonesville has been able to adapt and is financially stable and prepared for the future. As restrictions are lifted and we return to normal activities, I anticipate economic growth to follow. Jonesville has a growing recreational based economy with two RV Parks next to our greenway trail system. These recreation areas will encourage outdoor activity that is vital to the health and overall well-being of Jonesville's residents.

Significant grant opportunity exists for Jonesville and all available resources are directed towards securing funding for our town. With the Covid virus being contained and most citizens vaccinated, optimism is on the rise, and we can get on with the business of growing our town. Our budget reflects our commitment to our citizens and a means to make our town more resilient to future issues.

All information at our disposal was used, to prepare the budget, to best reflect the current and future trends of revenues and expenditures necessary to operate our Town as effectively and efficiently as possible. The budget document also sets forth the management plan for implementing the programs and achieving the community goals and objectives. The budget accomplishes the following:

- ❖ Economic development is pursued.
- ❖ Service levels are set.
- ❖ Community security is enhanced through public safety.
- ❖ Town employees are supported in delivering efficient and effective services
- ❖ Public infrastructure is supported and improved where needed.
- ❖ Recreation opportunities for citizens is enhanced.
- ❖ Public health is protected by recycling, waste collection and water resources.
- ❖ The Town's financial integrity is supported to meet service and debt obligations.
- ❖ Customer service is enhanced.
- ❖ Enforcement of the Town Ordinance is applied equitably.
- ❖ Improved quality of life for all citizens.
- ❖ Grants are pursued to maximize cost/benefits ratio to citizens.

I would like to offer my sincere thanks to all our departments for their dedication and hard work to make our Town function proficiently. Jonesville's Water Resource Department who is responsible for the treatment and distribution of quality water; Jonesville's Police Department who enforce the law and protect the people who live, work and visit our town; the Administrative Department who collect our payments and provides quality customer service to our citizens; Finance Department that safeguards the Town's assets and promotes transparency, efficiency, and accountability; Public Works who ensures a clean and well-maintained town; Welcome Center employees who promote local business and tourism. Their aid and support throughout the year, is invaluable.

We as government officials have taken oaths of office and have the responsibility to our citizens to oversee the collection of revenues and to provide them with services that satisfy their basic needs and ensure a quality of life that they expect. This responsibility is not taken lightly and has been our central focus in preparing this proposal for your consideration. We are grateful for the opportunity to work alongside each of you as we serve the citizens of Jonesville. We trust that the budget process moving forward will result in the best possible plan for our coming fiscal year.

Sincerely,



Michael W. Pardue, Town Manager, Budget Officer



**Town of Jonesville**  
**Fiscal Year 2022-2023 Budget Ordinance**

BE IT ORDAINED by the Town Council of the Town of Jonesville meeting this 13th day of June 2022 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**

General Fund	\$2,437,050.00
Tourism Development Authority	\$ 481,000.00
Police Special Fund	\$ 4,000.00
Water Fund	<u>\$ 972,940.00</u>
<b>TOTAL REVENUE AND EXPENDITURES:</b>	<b>\$3,894,990.00</b>

**SECTION II - TAX RATE ESTABLISHED**

An ad valorem rate of 50¢ per \$100 at full valuation is hereby established as the official tax rate of the Town of Jonesville for the fiscal year 2022-2023. The general fund tax rate is based on an estimated total appraised value of property for the purpose of taxation of \$165,852,597.

### **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 2022-2023:

#### **In town rates:**

Consumption Allowance included in Monthly Minimum	2,000 gals.
Monthly Minimum Bill	\$24.20
Volumetric rate/1,000 gallons in excess of monthly consumption allowance	\$ 9.75

#### **Out of town rates:**

Monthly Minimum Bill	\$48.40
Volumetric rate/1,000 gallons in excess of monthly Consumption allowance	\$19.50


### **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.

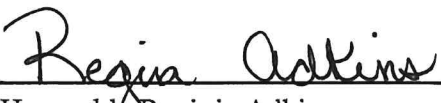
## SECTION V - UTILIZATION OF BUDGET AND BUDGET ORDINANCE


This ordinance and Budget Document shall be the basis of the financial plan for the Jonesville Municipal Government during the 2022-2023 fiscal year. The Budget Officer shall administer the budget and shall ensure that operating officials are provided guidance and sufficient details to implement their 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.

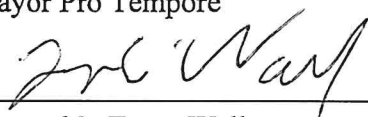
Adopted, this 13th day of June 2022.

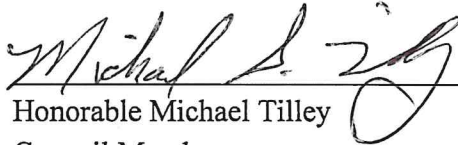
  
\_\_\_\_\_  
Honorable Gene Pardue, Mayor

  
\_\_\_\_\_  
Honorable Andy Green  
Council Member

  
\_\_\_\_\_  
Honorable Regina Adkins  
Council Member

  
\_\_\_\_\_  
Honorable Anita Darnell,  
Mayor Pro Tempore

  
\_\_\_\_\_  
Honorable Tracy Wall  
Council Member

  
\_\_\_\_\_  
Honorable Michael Tilley  
Council Member

ATTEST:

  
\_\_\_\_\_  
Wenona C. Thompson, Town Clerk

**FISCAL YEAR 2022 – 2023 GENERAL FUND REVENUE**

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>REVENUES</b>
10-3010-000	DMV - YADKIN COUNTY	\$ 80,000.00
10-3010-005	MV TAX DISTRIBUTION	\$ 52,000.00
10-3010-015	ADVALOREM TAX 2015	\$ 200.00
10-3010-016	ADVALOREM TAX 2016	\$ 200.00
10-3010-017	ADVALOREM TAX 2017	\$ 200.00
10-3010-018	AD VALOREM TAX 2018	\$ 500.00
10-3010-019	AD VALOREM TAX 2019	\$ 2,000.00
10-3010-020	AD VALOREM TAX 2020	\$ 6,000.00
10-3010-021	AD VALOREM TAX 2021	\$ 15,000.00
10-3010-022	AD VALOREM TAX 2022	\$ 803,000.00
10-3170-000	TAX INTEREST & ADVERTISING	\$ 4,000.00
10-3170-010	ATTORNEY FEES & SUIT COSTS	\$ 1,000.00
10-3250-000	LOCAL ABC LICENSE	\$ 200.00
10-3290-000	INTEREST EARNED BANK	\$ 700.00
10-3300-000	REIMBURSEMENT-TOURISM ACCT	\$ 36,000.00
10-3340-000	INSURANCE REIMBURSEMENT	\$ 100.00
10-3350-000	MISCELLANEOUS REVENUE	\$ 2,000.00
10-3370-000	UTILITY FRANCHISE TAX QTRLY	\$ 151,000.00
10-3380-000	BEVERAGE TAX DISTRIBUTION	\$ 9,300.00
10-3380-010	SOLID WASTE TAX DISTRIBUTION	\$ 1,700.00
10-3380-020	ABC BOARD DISTRIBUTIONS	\$ 9,000.00
10-3380-030	ABC BOARD REIMBURSEMENT	\$ 75,000.00
10-3430-000	POWELL BILL ALLOCATION	\$ 81,700.00
10-3450-000	LOCAL OPTION SALES TAX	\$ 525,000.00
10-3510-000	PD TICKET FEES	\$ 1,000.00
10-3510-010	POLICE REPORTS/FINGERPRINTS	\$ 500.00
10-3520-000	NCDOT REIMBURSEMENTS	\$ 1,200.00
10-3550-000	BUILDING/SIGN/ZONING PERMITS	\$ 1,000.00
10-3590-000	DUMP TRUCK RENTAL	\$ 500.00
10-3590-010	GARBAGE COLLECTION	\$ 149,500.00
10-3590-020	RECYCLING FEES	\$ 62,000.00
10-3660-000	PARK SHELTER USAGE	\$ 500.00
10-3670-040	VIDEO PROGRAM SALES TAX	\$ 2,100.00
10-3850-000	COLLECTION FEE TOURISM AUTHO	\$ 13,500.00
10-3980-010	APPROPRIATED FUND BALANCE	\$ -
10-3980-020	REIMB WATER-DEBT SERVICE	\$ 18,250.00
10-3980-050	TDA-UTILITY REIMBURSEMENT	\$ 13,200.00
	ARP-GOVERNMENTAL SVCS	\$ 303,000.00
	ARLINGTON FIRE ALLOCATION	\$ 15,000.00
<b>REVENUE TOTALS</b>		<b>\$ 2,437,050.00</b>

**FISCAL YEAR 2022-2023 GENERAL FUND - GOVERNING BOARD**

<b>Budget Code</b>	<b>Description</b>	<b>FY2022/2023</b>	
10-4100-010	MAYOR & COUNCIL SALARY	\$	10,500.00
10-4100-020	COUNCIL MEM. EXPENSES	\$	500.00
10-4100-030	ELECTION EXPENSE	\$	500.00
10-4100-040	MISCELLANEOUS	\$	500.00
10-4100-050	FICA EXPENSE 7.65%	\$	800.00
	CAPTIAL OUTLAY	\$	11,000.00
<b>EXPENDITURE TOTAL</b>		<b>\$</b>	<b>23,800.00</b>





**FISCAL YEAR 2022-2023 GENERAL FUND - ADMINISTRATION**

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>FY2022/2023</b>
10-4200-020	SALARIES	\$ 253,100.00
10-4200-040	PROFESSIONAL SER. & AUDIT	\$ 24,000.00
10-4200-050	ADMIN. FICA EXPENSE 7.65%	\$ 19,400.00
10-4200-060	INS 401K 5%	\$ 12,700.00
10-4200-070	ADMIN RETIREMENT 12.28%	\$ 31,100.00
10-4200-080	EMPLOYEE INSURANCES (5 EEs)	\$ 40,700.00
10-4200-110	TELEPHONE	\$ 6,000.00
10-4200-120	PRINTING - POSTAGE	\$ 5,800.00
10-4200-140	TRAVEL	\$ 1,000.00
10-4200-150	TRAINING	\$ 3,000.00
10-4200-160	EQUIPMENT MAINTENANCE/REPAIR	\$ 500.00
10-4200-170	CONTRACTED SERVICES	\$ 7,200.00
10-4200-310	VEHICLE MAINTENANCE/SUPPLIES	\$ 500.00
10-4200-320	VEHICLE FUEL	\$ 1,200.00
10-4200-330	OFFICE SUPPLIES	\$ 6,000.00
10-4200-530	DUES & SUBSCRIPTIONS	\$ 5,000.00
10-4200-540	ZONING & PERMITTING EXPENSES	\$ 1,000.00
10-4200-570	MISCELLANEOUS EXPENSE	\$ 1,000.00
10-4200-580	ECONOMIC DEVELOPMENT	\$ 65,000.00
10-4200-600	CODE ENFORCEMENT	\$ 7,400.00
10-4200-	CAPITAL OUTLAY - FINANCIAL SOFTWARE	\$ 71,000.00
<b>EXPENDITURE TOTAL</b>		<b>\$ 562,600.00</b>

**FISCAL YEAR 2022-2023 GENERAL FUND - POLICE**

<b>Budget Code</b>	<b>Description</b>	<b>FY2022/2023</b>
10-5100-020	SALARIES	\$ 483,100.00
10-5100-030	SALARIES PT EE	\$ 22,000.00
10-5100-040	LEO SEPARATION ALLOWANCE	\$ 2,340.00
10-5100-050	POLICE FICA EXPENSE 7.65%	\$ 40,000.00
10-5100-060	INS 401K 5%	\$ 25,000.00
10-5100-070	POLICE RETIREMENT 13.04%	\$ 65,000.00
10-5100-080	MEDICAL-DENTAL INS	\$ 85,750.00
10-5100-090	OVERTIME PAY	\$ 15,000.00
10-5100-110	TELEPHONE	\$ 11,600.00
10-5100-140	TRAVEL	\$ 5,780.00
10-5100-160	EQUIPMENT MAINTENANCE & REPAIR	\$ 3,000.00
10-5100-170	VEHICLES MAINTENANCE REPAIRS	\$ 20,000.00
10-5100-180	CONTRACTED SERVICES	\$ 18,250.00
10-5100-310	VEHICLE FUEL	\$ 35,000.00
10-5100-320	PATROL SUPPLIES	\$ 10,000.00
10-5100-330	DEPARTMENT SUPPLIES	\$ 6,000.00
10-5100-360	UNIFORMS	\$ 13,000.00
10-5100-530	DUES & SUBSCRIPTIONS	\$ 500.00
10-5100-570	MISCELLANEOUS	\$ 1,000.00
10-5100-600	EMPLOYMENT PHYSICALS	\$ 2,200.00
10-5100-610	TRAINING *\$2k for ordinance	\$ 4,000.00
10-5100-690	VEHICLE PAYMENT	\$ 61,400.00
10-5100-750	CAPITAL OUTLAY VEHICLES	\$ 10,000.00
10-5100-	COMMUNITY OUTREACH	\$ 2,000.00
<b>EXPENDITURES TOTAL</b>		<b>\$ 941,920.00</b>

**FISCAL YEAR 2022-2023 GENERAL FUND - FIRE**

<b>Budget Code</b>	<b>Description</b>	<b>FY2022/2023</b>	
10-5200-020	SALARIES	\$	42,900.00
10-5200-050	FIRE FICA EXPENSE 7.65%	\$	3,450.00
10-5200-060	FIRE 401K 5%	\$	2,100.00
10-5200-070	FIRE RETIREMENT 12.28%	\$	5,530.00
10-5200-080	EMPLOYEE INSURANCES (1 EE)	\$	8,150.00
<b>EXPENDITURE TOTAL</b>		<b>\$</b>	<b>62,130.00</b>



**FISCAL YEAR 2022-2023 GENERAL FUND STREETS/PUBLIC WORKS**

**BUDGET CODE                      DESCRIPTION                      FY2022/2023**

10-5600-020	SALARIES	\$ 115,000.00
10-5600-030	PT SALARY	\$ 13,500.00
10-5600-040	OVERTIME PAY	\$ 3,300.00
10-5600-050	FICA EXPENSE 7.65%	\$ 10,100.00
10-5600-060	INS 401K 5%	\$ 6,000.00
10-5600-070	RETIREMENT 12.28%	\$ 14,600.00
10-5600-080	MEDICAL-DENTAL INS	\$ 24,500.00
10-5600-110	TELEPHONE	\$ 4,200.00
10-5600-130	STREET LIGHTING	\$ 30,000.00
10-5600-160	EQUIPMENT MAINTENANCE & REPAIRS	\$ 7,000.00
10-5600-170	VEHICLE MAINTENANCE & REPAIRS	\$ 2,000.00
10-5600-310	VEHICLE FUEL	\$ 13,000.00
10-5600-330	DEPARTMENTAL SUPPLIES	\$ 8,000.00
10-5600-360	UNIFORMS	\$ 5,000.00
10-5600-500	SIGNS	\$ 2,000.00
10-5600-510	SAFETY	\$ 1,000.00
10-5600-570	MISCELLANEOUS EXPENSE	\$ 1,000.00
10-5600-580	POWELL BILL PAVING	\$ 56,000.00
10-5600-600	ROAD PAVING - MV TAX FUNDS	\$ 45,000.00
10-5600-690	VEHICLE PAYMENT	\$ 8,600.00

**EXPENDITURE TOTAL      \$ 369,800.00**



**FISCAL YEAR 2022-2023 GENERAL FUND - PUBLIC BUILDINGS**

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>FY2022/2023</b>
10-5000-130	UTILITIES	\$ 24,000.00
10-5000-140	BUILDINGS-FUEL	\$ 4,000.00
10-5000-150	MAINT/REPAIR/SUPPLIES	\$ 18,000.00
<b>EXPENDITURE TOTALS</b>		<b>\$ 46,000.00</b>





**FISCAL YEAR 2022-2023 GENERAL FUND - SANITATION**

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>FY2022/2023</b>
10-5800-450	GARBAGE SERVICE	\$ 149,500.00
10-5800-460	TIPPING FEES	\$ 3,000.00
10-5800-470	RECYCLING FEES	\$ 62,000.00
<b>EXPENDITURE TOTALS</b>		<b>\$ 214,500.00</b>

**FISCAL YEAR 2022-2023 GENERAL FUND-PARKS**

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>FY2022/2023</b>
10-6200-130	UTILITIES	\$ 1,500.00
10-6200-150	MAINTENANCE & REPAIRS	\$ 10,000.00
10-6200-570	MISCELLANEOUS	\$ 500.00
<b>EXPENDITURE TOTALS</b>		<b>\$ 12,000.00</b>



**FISCAL YEAR 2022-2023 GENERAL FUND - NON-DEPARTMENTAL**

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>FY2022/2023</b>
10-6600-010	TH LOAN - PRINCIPAL	\$ 23,800.00
10-6600-020	TH LOAN - INTEREST	\$ 48,500.00
10-6600-040	AUDIT PROFESSIONAL SERVICES	\$ 24,000.00
10-6600-500	VFD BENEVOLENCE FUND	\$ 200.00
10-6600-510	JONESVILLE WEBSITE	\$ 2,500.00
10-6600-530	CONTRIBUTION	\$ 10,000.00
10-6600-540	GENERAL INSURANCE & BONDS	\$ 54,000.00
10-6600-560	BANK FEES	\$ 500.00
10-6600-570	MISCELLANEOUS	\$ 500.00
10-6600-590	CHAMBER OF COMMERCE	\$ 1,200.00
10-6600-630	HOLIDAY TIME-COMMUNITY EVENTS	\$ 3,000.00
10-6600-640	EMPLOYMENT SECURITY COMMISSION	\$ 700.00
10-6600-650	ABC BD DISTRIBUTION - JES	\$ 5,000.00
10-6600-660	GREENWAY EXPENSES	\$ 2,000.00
10-6600-670	GREENWAY ELECTRIC	\$ 400.00
10-6600-740	COMPUTER SOFTWARE & MTN.	\$ 23,000.00
10-6600-770	FIRE WORKS	\$ 5,000.00
	<b>EXPENDITURE TOTALS</b>	<b>\$ 204,300.00</b>

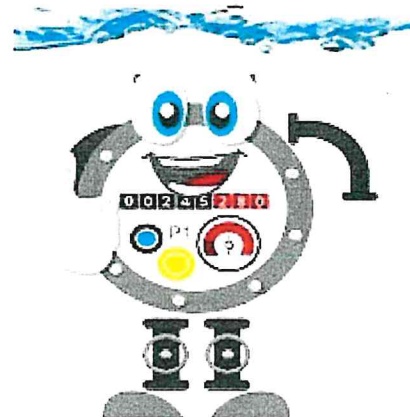
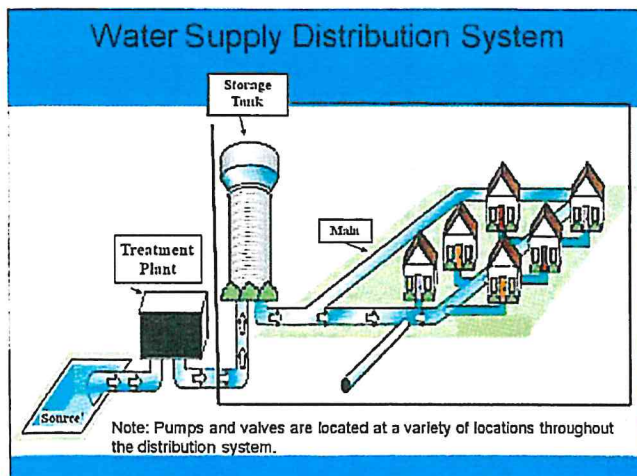
FISCAL YEAR 2022-2023 TOURISM DEVELOPMENT AUTHORITY

Budget Code	Description	FY 2022/2023
12-3290-010	INTEREST INCOME	\$ 300.00
12-3290-000	OCCUPANCY TAX-HOTELS	\$ 434,000.00
12-3360-010	MISCELLANEOUS REVENUE	\$ 700.00
12-3400-000	FUND BALANCE APPROPRIATED	\$ 46,000.00
REVENUE TOTALS		\$ 481,000.00

Budget Code	Description	FY 2022/2023
12-5000-720	GOVERNMENT CENTER	\$ 36,000.00
12-5000-730	HOLIDAY EXPENSES	\$ 5,000.00
12-5000-740	BILLBOARDS	\$ 65,000.00
12-5000-750	CONTRIBUTIONS	\$ 500.00
12-5000-760	ADVERTISING	\$ 32,200.00
12-5000-770	MISCELLANEOUS	\$ 2,000.00
12-5000-790	SUBSCRIPTIONS-DUES	\$ 2,000.00
12-5000-800	TRAINING-TRAVEL	\$ 500.00
12-5000-805	BEAUTIFICATION	\$ 9,300.00
12-5000-810	WELCOME CENTER BUILDING MAINT.	\$ 6,600.00
12-5000-820	TELEPHONE	\$ 1,200.00
12-5000-830	UTILITIES	\$ 12,000.00
12-5000-840	SALARIES	\$ 30,000.00
12-5000-841	FICA EXPENSE	\$ 3,400.00
12-5000-842	UNEMPLOYMENT	\$ 700.00
12-5000-844	NON-EMPLOYEE COMPENSATION	\$ 27,300.00
12-5000-843	ACCOUNTANT	\$ 600.00
12-5000-860	FIRE WORKS	\$ 2,000.00
12-5000-880	WORKERS COMP & LIABILITY INS.	\$ 1,000.00
12-6600-400	GREENWAY TRAIL	\$ 174,000.00
12-6600-500	TOURISM EVENTS	\$ 29,000.00
12-6600-600	GRANT WRITING SERVICE	\$ 18,000.00
12-6600-700	COLLECTION FEE EXPENSE	\$ 12,700.00
12-6600-801	MARKETING & PROMOTION	\$ 6,500.00
12-9999-100	TDA AUDIT	\$ 3,500.00
EXPENDITURE TOTALS		\$ 481,000.00

# FISCAL YEAR 2022-2023 ENTERPRISE FUND - WATER REVENUE

BUDGET CODE	DESCRIPTION	FY 2022/2023 REVENUES
31-3290-000	INTEREST EARNED	\$ 550.00
31-3350-010	MISCELLANEOUS	\$ 100.00
31-3710-010	WATER FEES	\$ 749,000.00
31-3710-030	RECYCLE FEES	\$ -
31-3710-040	GARBAGE COLLECTION	\$ -
31-3730-010	WATER INSTALLATION FEES	\$ 1,500.00
31-3730-011	YADKIN COUNTY WATER SALES	\$ 108,000.00
31-3730-012	POOL WATER SOLD	\$ -
31-3730-013	OFFLINE WATER BILLING	\$ -
31-3730-020	WATER LINE REPAIR FEES	\$ -
31-3730-030	SEWER AUTHORITY REIMBURSEMENTS	
31-3750-000	NON-PAYMENT FEES	\$ 20,000.00
31-3750-010	LATE CHARGES	\$ 17,000.00
31-3770-000	RETURNED CK FEES	\$ 500.00
31-3820-000	SALE OF EQUIPMENT/VEHICLES	\$ -
31-	ARP FUNDS - GENERAL SERVICES	\$ 76,290.00
REVENUE TOTALS		\$ 972,940.00





**FISCAL YEAR 2022-2023 ENTERPRISE FUND - WATER ADMINISTRATION**

BUDGET CODE	DESCRIPTION	FY2022/2023
31-6600-040	AUDIT - PROFESSIONAL SERVICES	\$ 18,200.00
31-6600-510	JONESVILLE WEBSITE	\$ 1,500.00
31-6600-540	GENERAL INSURANCE	\$ 35,500.00
31-6600-560	BANK FEES	\$ 500.00
31-6600-610	TRAINING & SCHOOL	\$ 6,000.00
EXPENDITURES TOTAL		\$ 61,700.00

**FISCAL YEAR 2022-2023 ENTERPRISE FUND – WATER DEBT SERVICE**

DEBT SERVICE	DESCRIPTION	FY2022/2023
31-8700-010	W.P. LOAN INTEREST	\$ 61,200.00
31-8700-020	W.P. LOAN PRINCIPAL	\$ 46,000.00
31-8700-030	INTEREST ON WATER LINE LOAN	\$ 2,500.00
31-8700-040	TOWN HALL LOAN PAYMENT	\$ 18,250.00
31-8700-080	PRINCIPAL WATER USDA LOAN	\$ 8,000.00
EXPENDITURES TOTALS		\$ 135,950.00

**FISCAL YEAR 2022-2023 ENTERPRISE FUND - WATER OPERATIONS**

<b>BUDGET CODE</b>	<b>DESCRIPTION</b>	<b>FY2022/2023</b>
31-8100-020	SALARIES & WAGES	\$ 244,180.00
31-8100-050	WATER FICA EXPENSE 7.65%	\$ 18,700.00
31-8100-060	401K ALLOC 5%	\$ 12,210.00
31-8100-070	WATER RETIREMENT 12.28%	\$ 30,000.00
31-8100-080	EMPLOYEE INSURANCE PREMIUMS	\$ 40,700.00
31-8100-110	TELEPHONE	\$ 7,100.00
31-8100-120	W.P. ELECTRICITY	\$ 24,500.00
31-8100-130	DISTRIB ELECTRICITY	\$ 24,500.00
31-8100-150	INTER-CONNECTION ENERGY	\$ 700.00
31-8100-160	WP EQUIPMENT MAINT/REPAIR	\$ 44,000.00
31-8100-170	VEHICLE MTN & REPAIR	\$ 1,500.00
31-8100-310	VEHICLE FUEL	\$ 5,000.00
31-8100-340	DISTRIB REPAIR/MAINTENANCE	\$ 35,000.00
31-8100-360	UNIFORMS	\$ 5,500.00
31-8100-370	SAFETY	\$ 3,000.00
31-8100-430	DISTRIB SUPPLIES/MATERIALS	\$ 45,000.00
31-8100-440	W.P. SUPPLIES/MATERIALS	\$ 30,000.00
31-8100-450	DISTRIB PAVING/PATCHING	\$ 15,000.00
31-8100-570	MISCELLANEOUS	\$ 1,000.00
31-8100-580	POSTAGE & WATER BILLS	\$ 9,200.00
31-8100-590	MEMBERSHIP FEES	\$ 2,000.00
31-8100-730	DISTRIB NEW EQUIPMENT	\$ 25,000.00
31-8100-740	WP NEW EQUIPMENT	\$ 30,000.00
31-8100-760	COMPUTER MAINT & SOFTWARE	\$ 34,300.00
31-8100-780	WP LABORATORY TESTS	\$ 8,000.00
31-8100-790	WP PERMIT FEES/PENALTIES	\$ 2,000.00
31-8100-800	WP BUILDING MAINTENANCE	\$ 15,000.00
31-8100-820	WATER TANK MAINTENANCE CONTRACTS	\$ 43,500.00
31-8100-830	DISTRIBUTION VEHICLE PAYMENT	\$ 9,900.00
31-8100-840	WP VEHICLE PAYMENT	\$ 8,800.00
<b>EXPENDITURES TOTAL</b>		<b>\$ 775,290.00</b>

## **Glossary of Terms**

**Accrual Accounting** - basis of accounting in which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed (see funds). For example, in accrual accounting, a revenue earned between June 1 and June 30, but for which payment was not received until July 12, is recorded as earned on June 30 rather than on July 12.

**Accounts** - accounts are used to enter the formally adopted annual operating budget into the general ledger, as well as to organize expenditures and revenues by fund, program, department, activities, etc.

**Activity** - specific service or unit of work performed.

**Ad valorem tax (property tax)** - a tax levied on the assessed value of real, personal, public service and vehicle property located within the Town.

**Adopted Budget** - budget approved by the Town Council and enacted via a budget ordinance, on or before June 30th of each year.

**Amortization** - the extinction of a debt through a series of payments over time. This is frequently referred to when discussing the series of loan payments associated with paying down the total amount owed due to funds that were previously borrowed.

**Appropriation** - authorization made by the Town Council which permits the Town administrative staff to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**Assessed value** - a value established for real property for use as a basis for levying property taxes.

**Balanced budget** - occurs when planned expenditures equal anticipated revenues. In North Carolina, it is a requirement that the budget submitted to the Town Council be balanced.

**Basis of accounting and Basis of Budgeting** - the system under which revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in accounts and reported in financial statements. Basis of Accounting and Basis of Budgeting specifically relates to the timing of the measurements made. Full Accrual and Modified Accrual are each an accepted Basis of Accounting and Basis of Budgeting. The Town of Jonesville does not distinguish between Basis of Accounting and Basis of Budgeting. All Town of Jonesville funds are maintained on a modified Accrual basis.

TOWN OF JONESVILLE  
Glossary of Terms  
FY 2022-2023 Annual Budget

**Budget** - plan of financial operations comprised of an estimate of proposed expenditures for a fiscal year and the proposed means of financing those expenditures.

**Budget Amendment** - formal action by Town Council to change an appropriation or revenue estimate during the fiscal year.

**Budget Message** - A general discussion of the budget that provides the Town Council and public with a summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the Town Manager.

**Budget Ordinance** - A formal legislative enactment by the Town Council. If it is not in conflict with any higher form of law, such as a statute or constitutional provision, it has full force and effect of law within the boundaries of the municipality to which it applies.

**Budget Schedule** - The schedule of key dates or milestones that the Town follows in preparation and adoption of the budget.

**Capital Outlay** - items of significant value (more than \$5000) and having a useful life of several years, also referred to as fixed assets.

**Council-Manager Form of Government** - under this form of government, the Mayor and Council establish policy, while a professional manager and his/her appointees are responsible for governmental operations.

**Debt Service** - Payment of long term debt principal, interest, and related costs on borrowed funds such as bonds. Debt service is budgeted and accounted for in the fund in which it is incurred.

**Deferred Compensation** - The Town participates in a supplementary retirement income plan (401K). In addition to Town contributions, each employee has the option of making additional pre-tax contributions.

**Department** - a management unit of closely associated Town activities.

**Encumbrance** - A financial commitment for a contract not yet performed. An encumbrance is charged against an appropriation, and a portion of the appropriation is reserved for the purpose of satisfying the encumbrance. It represents the expenditure the Town will make after performance under the contract is completed and an invoice is served.

**Enterprise Funds** - a type of proprietary fund set up to account for the financing of services to the general public where all or most of the operating expenses involved are recovered in the form of user charges. Included in this category is the Water Fund.

TOWN OF JONESVILLE  
Glossary of Terms  
FY 2022-2023 Annual Budget

Expenditures - cost of goods received or services rendered whether payment for such goods or services are received.

Extraterritorial Zoning Jurisdiction (ETJ) - geographic area extending from one to three miles beyond a municipality's corporate limits within which the municipality exercises zoning and subdivision control and enforces the State Building Code. A municipality assumes this authority only if the county is not enforcing these three types of development regulations.

Fiscal Year - an accounting period extending from July 1 through the following June 30.

Fund - a fiscal entity with a self-balancing set of accounts used to account for an activity with common objectives.

Fund Balance - the cumulative excess of revenues over expenditures in a fund at the end of a fiscal year. With certain limitations, fund balance may be used to balance the subsequent year's budget.

Final Budget - term used to describe revenues and expenditures for the upcoming year beginning July 1 as adopted by the Town Council.

Fixed Assets - assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Fiscal Years - any consecutive twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The Town of Jonesville's fiscal year runs from July 1 to June 30.

Franchise Fee - a fee paid by public service businesses for use of Town streets, alleys, and property in providing their services to the citizens of a community. Example: The Town charges a Cable Television Franchise Fee to cable television companies serving Jonesville citizens.

Full-Time Employee - any employee who receives full benefits and works at least 40 hours per week.

Full-time equivalent position (FTE) - part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a seasonal employee working for four months, or 690 hours, would be equivalent to .3 of a full-time position.



TOWN OF JONESVILLE  
Glossary of Terms  
FY 2022-2023 Annual Budget

**Function** - a group of related programs crossing organization (departmental) boundaries and aimed at accomplishing a broad goal or major service.

**Fund** - an accounting entity with self-balancing accounts. A fund records all financial transactions for specific activities or government functions.

**Fund balance** - amounts shown as fund balance represent monies which remain unspent after all budgeted expenditures have been made. North Carolina statutes dictate that a portion of fund balance is not available for appropriation in the following fiscal year. This term is used in relation to governmental funds.

**Fund equity** - amounts shown as fund equity represent monies which remain unspent after all budgeted expenditures have been made. This term is used in relation to proprietary funds.

**GAAP (Generally Accepted Accounting Principles)** - accounting principles that are commonly used in preparing financial statements and generally accepted by the readers of those statements. The authoritative source of GAAP for state and local governments is the Governmental Accounting Standards Board (GASB).

**General Fund** - a type of governmental fund used to account for revenues and expenditures for regular day-to-day operations for the Town, which are not accounted for in the Enterprise Fund.

**General Obligation** - when a government pledges its full faith and credit, i.e., the government's general taxing power, to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. A GO bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with periodic interest paid at a specified interest percentage.

**Goal** - underlying reason(s) for the provision of essential Town services

**Governmental Fund** - fund generally used to account for tax-supported or grant activities that go to the delivery of public goods and services. Examples of government funds are the general fund and the general capital projects fund.

**Grants** - contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

**LGC (Local Government Commission)** - agency in the NC State Treasurer's Office which oversees local government bonded debt and assists cities and counties in all areas of fiscal management. The LGC conducts all bond sales and ensures that local units have sufficient fiscal capacity to repay debt.

TOWN OF JONESVILLE  
Glossary of Terms  
FY 2022-2023 Annual Budget

Liabilities - debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line-item budget - a budget summarizing the detail categories of expenditure for goods and services that the Town intends to purchase during the fiscal year.

Local Government Fiscal Control Act - legal guidelines of the state of North Carolina which govern Budget & Fiscal budgetary and fiscal affairs of local governments

Objective - statement of specific direction, purpose or intent to be accomplished by staff within a program.

Occupancy tax - locally administered tax levied on the occupancy of hotel and motel rooms in addition to sales tax. The Jonesville Occupancy Tax is 6%.

Operating budget - Town's financial plan that outlines proposed expenditures for the coming fiscal year and estimates the revenues that will be used to finance them.

Operating funds - resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

Operations and maintenance expenditures - costs other than those for salaries, benefits, and capital outlay that are necessary for the provision of services offered by the Town.

Recommended Budget - budget proposed by the Town Manager to the Council for adoption.

Revenue - A term used to represent actual or expected income to a specified fund.

Tax Collection Rate - The percentage of the tax levy that can reasonably be expected to be collected during the fiscal year.

Tax Rate - The level at which taxes are levied. For example, the tax rate of \$.50 per \$100 of assessed value.

Tax Levy - The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

Personnel services - The expenditure category that includes total costs of all wages, salaries, retirement, and other fringe benefits.

Police Separation Allowance (LEO Allowance) - required by state law, to provide a separation allowance for police officers if they retire after age 55 and have served at least 5 years.

TOWN OF JONESVILLE  
Glossary of Terms  
FY 2022-2023 Annual Budget

Powell Bill funds - intergovernmental transfer from the State of North Carolina. These revenues are based on gasoline sales in the state and the number of miles of streets within the Town. These funds must be used for transportation projects.

Prior year ad valorem (property) tax - taxes that remain unpaid on or after the date they are due. A penalty is included for non-payment.

Propriety Fund - fund used to account for the sale of private goods and services, thus functioning more typically like business-type ventures of a local government. The two types of proprietary funds are the enterprise fund and the internal service fund. The Town of Jonesville utilizes an enterprise fund to account for its water and sewer operations.

Resources - Assets that can be used to fund expenditures. These can be such things as property taxes, charges for service, beginning fund balance, or working capital.

Revenue - Income received from various sources used to finance government services (ex. sales tax revenue).

Special Revenue Fund - used to account for resources that are subject to legal spending restrictions. They are created when a resolution, statute or ordinance requires that specific taxes or special revenue sources are used to finance a particular activity.

Tax base - total assessed valuation of real property within the Town.

Tax rate - see Ad Valorem Tax or Property Tax.

Transfer - an appropriation to or from another fund. A transfer is the movement of money from one fund to another to wholly or partially support the functions of the receiving fund.

User Fee - the payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Franchise Tax - tax levied by the state on electric, gas, telephone, and street transportation companies. The proceeds are shared with municipalities.

**AN ORDINANCE OF THE TOWN OF JONESVILLE, NORTH CAROLINA  
TO LEVY MUNICIPAL VEHICLE TAXES ON  
VEHICLE RESIDENTS IN THE TOWN OF JONESVILLE, NORTH CAROLINA**

BE IT ORDAINED by the Town Council of the Town of Jonesville, North Carolina, as follows:


SECTION 1. The Town of Jonesville desires to establish a General Motor Vehicle Use Tax of \$30.00 for vehicles registered within the corporate limits;

SECTION 2. The Municipal Vehicle Taxes assessed and levied annually under this section shall be collected, credited, used and be in such maximum amount(s) as authorized by North Carolina General Statute, Section 20-97, (a) through (e) inclusive, as of July 1, 2016, and as thereafter amended by the North Carolina General Assembly and as enacted into law from time to time.

SECTION 3. This ordinance shall be effective as of the date of final adoption.

Adopted at the meeting of the Council held on June 13, 2022, this ordinance was introduced, adopted and ordered published as by law provided.

Dated this the 13<sup>th</sup> day of June 2022.

  
\_\_\_\_\_  
The Honorable Gene Pardue  
Mayor Town of Jonesville

Attest:

  
\_\_\_\_\_  
Wenona C. Thompson, Town Clerk

