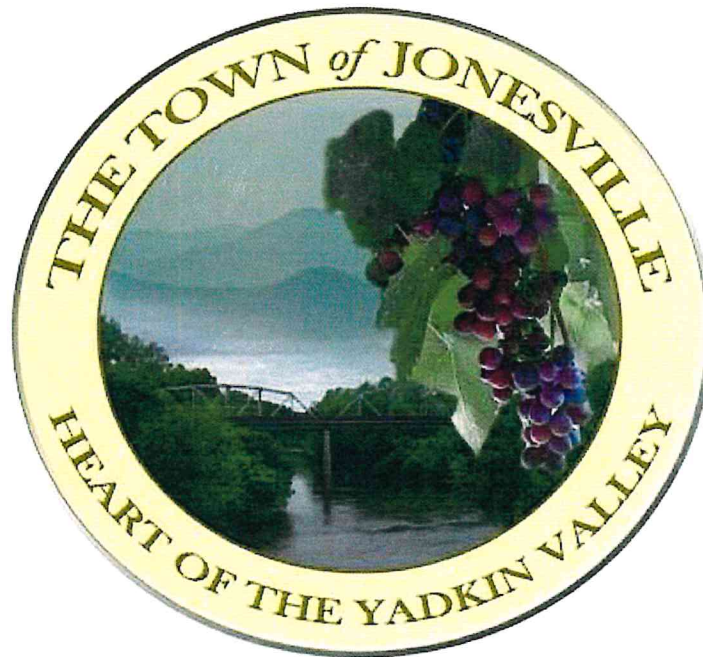


TOWN OF JONESVILLE



FISCAL YEAR 2023-2024 ANNUAL BUDGET

1503 NC Highway 67, Jonesville, North Carolina 28642

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

www.townofjonesvillenc.com

TABLE OF CONTENTS

Jonesville Town Council	Page 3
Mission Statement	Page 4
Introduction	Page 6
A Citizen's Budget Guide	Page 8
The Budget Process	Page 12
Budget Calendar	Page 15
Fiscal Management Policies	Page 16
Budgeted Position Chart Pay Scale.....	Page 21
Budgeted Positions Listing	Page 22
Budgeted Fee Schedules	Page 23
Budget Message	Page 27
Fiscal Year 2023-2024 Budget Ordinance	Page 35
Fiscal Year 2023-2024 General Fund Detailed Budget.....	Page 41
Fiscal Year 2023-2024 Powell Bill Detailed Budget	Page 52
Fiscal Year 2023-2024 Enterprise Fund Detailed Budget	Page 54
Glossary of Terms.....	Page 59

ANNUAL BUDGET TOWN OF JONESVILLE FISCAL YEAR BEGINNING JULY 1, 2023

Recommended to the Town Council by the Town Manager..... May 8, 2023
Adoption by the Town Council scheduled for June 12, 2023

JONESVILLE TOWN COUNCIL



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

EXECUTIVE STAFF

Michael Pardue Town Manager
Wendy Thompson Finance Director/Town Clerk
Dane Mastin Interim Administrative Police Chief
Josh Matthews Water Distribution ORC
Tony Wood Water Plant Supervisor

BUDGET STAFF

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

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

TOWN BOARDS

Jonesville Tourism Authority Board

Anita Darnell, Chair – Quality Inn, Jonesville
Regina Adkins, Board Member – Hampton Inn, Jonesville
David Moxley, Board Member – Yadkin County
Patricia Benton, Board Member – Yadkin County
Andi Robertson, Board Member – First National Bank, Jonesville
Glenda Gilliam – Tourism Coordinator

Planning Board

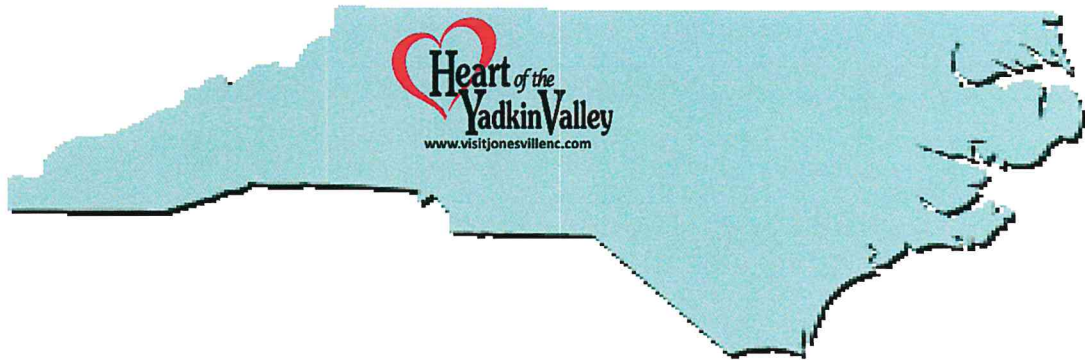
Doug Chappell, Chairman
Toby Butcher, Vice-Chair
Glenda Gilliam, Board Member
Jeff Blackburn, Board Member
Clarence Gray Sr, Board Member
Barry Swaim, Board Member
Scott Jackson, Board Member

APPOINTED & ADMINISTRATIVE POSITIONS

Michael W. Pardue, Town Manager*
James Freeman, Town Attorney*
Wendy Thompson, Finance Director/Town Clerk
Dane Mastin, Administrative Interim 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, Winston-Salem State 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, both as citizens and employees, our goal is to convey the daily activities of the 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

TOWN OF JONESVILLE
Introduction
FY 2023-2024 Annual Budget

accomplished with 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 2023-2024.

As staff work daily 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.

CITIZENS' BUDGET GUIDE



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 March, 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 packet 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.

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 (or his designee) 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 (or his designee) 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 and as amended.

Town of Jonesville FY 2023-2024 Budget Calendar

- February 13** Schedule Council Retreat to determine concerns and goals of Town Council
- February 24 (9:00 am)** Staff meeting to discuss budget criteria, distributes Budget Worksheets, review budget timetable, and hand out departmental worksheets.
- March** Town Manager and Finance Director prepare departmental salaries and benefits, fixed utility charges, and debt payments.
- March** Departments prepare budget requests including all departmental and capital expenditures.
- March** Finance Director prepares General Fund and Water Fund revenue estimates.
- March 15** Capital expenditure requests due to Town Manager from Department Heads, including quotes and backup information on requests.
- March 15** Departmental requests including operational expenditures due to Finance Director.
- March 15** Non-profit requests including operational expenditures due to Finance Director.
- March** Town Manager and Finance Director review requests by Department Heads and prepare first draft of balanced budget for submittal to the Town Council.
- March 16-17** Departmental Heads meet with Town Manager and Finance Director to discuss budget requests.
- March/April** Town Council budget workshops. Present Recommendations to Town Council.
- May 8** Presentation of Recommended Budget and Budget Message to Public, set tentative date of June 12, 2023 at 7:00 pm (date subject to change) for public hearing on the FY 2023-24 Recommended Budget.
- May 19** Publish legal notice in media by May 25 (run date 6/1) stating Recommended Budget submitted to the Council; copy available for public review; time, date, place of public hearing.
- May 26** File copy with Clerk to Town Council; Recommended Budget remains open for public review until Budget Ordinance is adopted.
- June 12** Public Hearing Monday, June 12, 2022 at 7:00 pm. (Date subject to change.)
- June 12** Formal Adoption of the Fiscal Year 2023/2024 Budget Ordinance, Monday, June 12, 2023; Fiscal Year 2023/2024 Budget Ordinance must be adopted by Board of Commissioners no later than June 30, 2023.

FINANCIAL MANAGEMENT POLICIES



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 to 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, 2022, the unassigned fund balance for the General Fund was \$1,133,336 or 53% 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, 2022, was \$15,600,000.
- As of June 30 2022, the total amount of all outstanding debt was \$4,633,321.

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.



BUDGETED POSITIONS



**TOWN OF JONESVILLE
BUDGETED POSITION CHART PAY SCALE
FISCAL YEAR 2023 – 2024**

Salary Grade	Salary Range Minimum Maximum		Classification Title
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/Admin Asst
3	\$32,940	\$46,548	Tax Collector
4	\$35,446	\$48,875	Water C Operator
5	\$36,317	\$51,320	Water B Operator
6	\$36,509	\$51,513	Utilities Supervisor
6	\$36,509	\$51,513	Water A Operator
7	\$37,474	\$53,533	Distribution ORC
8	\$41,000	\$56,581	Police Officer
9	\$42,000	\$58,581	Police Detective
9	\$42,000	\$58,581	Police Sergeant
9	\$42,000	\$58,581	Finance Director/Town Clerk
10	\$43,000	\$60,556	Police Lieutenant
11	\$44,144	\$62,381	Police Captain
12	\$46,756	\$64,468	WP ORC
13	\$51,103	\$72,214	Police Chief
14	\$57,780	\$96,300	Town Manager
The Town of Jonesville FY 2023–2024 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 2023 – 2024 Adopted Budget Authorized Full-Time Position Listing

The authorized position listing summarizes the net changes in positions for the fiscal years 2015-2016 through 2023-2024.

Current Full-Time Positions 24; Part-Time 12

Position	FY15 /16	FY16 /17	FY17 /18	FY18 /19	FY19 /20	FY20 /21	FY21/ 22	FY22/ 23	FY23/ 24
Town Manager	1	1	1	1	1	1	1	1	1
Finance Director/Town Clerk	1	1	1	1	1	1	1	1	1
Tax Collector	.5	.5	1	1	1	1	1	1	1
Utility Clerk	1	1	1	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1	1	1	1
Assistant to the Town Manager	.5	.5	.5	.5	.5	0	0	1	1
Police Chief	1	1	1	1	1	1	1	1	1
Police Captain	.5	.5	.5	.5	1	1	1	1	1
Police Sergeant	1	1	2	2	.5	.5	1	1	1
Police Lieutenant	0	0	0	1	1	1	0	0	1
Police Detective	.5	.5	.5	.5	.5	.5	1	1	1
Police Officer	7	7	6	5	6	6	6	8*	5
Public Works Director	1	1	1	1	1	1	1	0	0
Public Works Supervisor	1	1	1	1	1	1	1	1	1
Maintenance Technician	1	1	1	1	2	2	2	2	2
Distribution ORC	1	1	1	1	1	1	0	1	1
Water Plant ORC	1	1	1	1	1	1	1	1	1
Water Plant Operators	2	2	2	3	2	3	3	3	3
Total FT Employees									24



FEE SCHEDULES

**FY 2023 -2024 Adopted Budget Authorized
Fee Schedule for Planning and Zoning**

TOWN OF JONESVILLE			
Planning and Zoning			
Effective: July 1, 2023			
These are the fees adopted by the Jonesville Town Council on June 13, 2022, pursuant to Section 14-6 of the Zoning Ordinance			
Planning/Zoning			
Permits		Landscaping Penalties	
Commercial Zoning Permit	\$ 100.00	Failure to Plant or Replace Trees/Shrubs	
Commercial Resubmit of Plans	\$ 35.00	Per Tree	\$ 100.00
Residential Zoning Permit	\$ 25.00	Per Shrub	\$ 50.00
Residential Accessory Structure	\$ 15.00	Intentional or grossly negligent injury or damage to, or destruction of, trees and shrubs/vegetation	
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
Special Use Permit (Plus Advertising)	\$ 150.00	Specimen Tree: per caliper inch up to twenty-four (24) inches	\$ 500.00
Commercial Sales (per event)	\$ 100.00	Specimen Tree: per caliper inch over twenty-four (24) inches.	\$ 800.00
Demolition of Structure	\$ 50.00	Penalties for losses in areas not regulated by an approved plan, including permits (i.e., permits filed after cutting or permits incorrectly executed):	
Zoning Related Hearing Items		Tree: First citation: Warning + \$50.00 per tree	\$ 50.00
Annexation (Plus Advertising)	\$ 125.00	Tree: Subsequent Citations for same offense per tree	\$ 500.00
Zoning Text/Map Amendment (Plus Advertising)	\$ 150.00	Specimen Tree: First citation: Warning + \$100.00.	
Rezoning Application (Plus Advertising)	\$ 125.00	Subsequent citations for same offense: \$1,000.00 per tree.	\$ 1,000.00
Conditional Zoning District (Plus Advertising)	\$ 150.00	Sign Violations	
Variance Application (Plus Advertising)	\$ 150.00	First Citation	\$ 100.00
Appeal of Administrative Decision (Plus Advertising)		Second Citation	\$ 250.00
		Third and Sequential Citations	\$ 500.00
Plan Review		Printed Maps/Documents	
Final Review of Major Subdivision	\$ 50.00	Zoning Map 8.5" X 11"	\$ 3.00
Minor Subdivision Plat Review	\$ 65.00	Zoning Map 11' X 17"	\$ 5.00
Major Subdivision Preliminary Plat Review	\$ 75.00	Land Use Plan	\$ 20.00
Final Plot, Watershed Permit	\$ 65.00	Land Use Map 8.5" X 11"	\$ 2.00
Each lot in a subdivision	\$ 5.00	Land Use Map 11' X 17"	\$ 5.00
Misc		Penalties for Code Violations	
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
Penalties for Violations		Dump Truck (Per Hour)	\$ 60.00
First Citation	\$ 100.00	Tractor w/ Mower (Per Hour)	\$ 65.00
Second Citation	\$ 250.00	Lawn Mower (Per Hour)	\$ 35.00
Third and Sequential Citations	\$ 500.00	Weadeater (Per Hour)	\$ 15.00
		Chain Saw (Per Hour)	\$ 10.00
		Labor (Per Hour)	\$ 25.00

**FY 2023 -2024 Adopted Budget Authorized
Fee Schedule for Water Department**

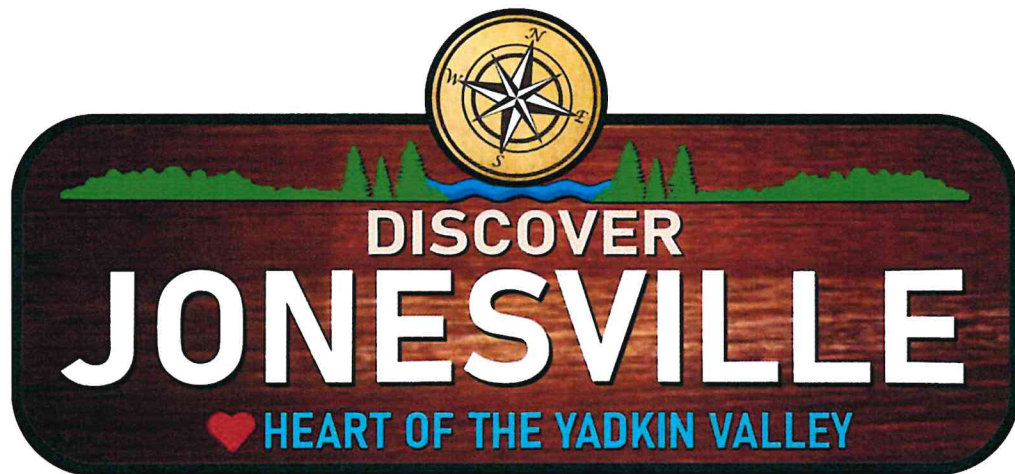
WATER FEE SCHEDULE FY 2023/2024 DOES NOT APPLY TO ROUTE 7 - YC WATERLINE					
WATER RATES			WATER TAP FEES		
In Town Water Rates			3/4" tap - in Town	\$750.00	
Base Rate - up to 2,000 gallons	\$24.20		3/4" tap - out of Town	\$1,500.00	
Each Additional 1,000 gallons	\$10.00		1" and 1.5" tap - in/out of Town	\$2,000.00	
			2" tap	\$4,000.00	
Out of Town Rates			All taps over 2" will be cost of		
Base Rate - up to 2,000 gallons	\$48.40		materials and labor		
Each additional 1,000 gallons	\$20.00				
			Boring	\$800.00	
Landfill	\$14.40		(plus cost of contractor)		
Recycling	\$6.40				
			Meter cut on/off fee	\$15.00	
Late Fee	\$5.00		(after 2 trips to same property		
Non-Payment Fee	\$50.00		during a leak/repairs/construction)		
Deposit (Tenants Only)	\$150.00		Meter Tampering Fee	\$200.00	
Deposit (Owners)	\$75.00				
1st Trash/Recycle Can	FREE				
Additional Trash or Recycle Can	\$15.00/each				

**FY 2023 -2024 Adopted Budget Authorized
Fee Schedule for Lila Swaim Park**

Lila Swaim Park FY 2023/2024					
UPPER PARK SHELTER BY PARKING LOT APRIL 1st to OCTOBER 31st					
Rate is based on 4 hours of shelter rental and is not pro-rated.					
Town of Jonesville residents		\$75.00			
Non-residents		\$100.00			

TOWN OF JONESVILLE

BUDGET MESSAGE FISCAL YEAR 2023 - 2024



ANNUAL OPERATING BUDGET

May 8, 2023

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

Dear Mayor Darnell and Members of the Town Council:

The 2023-2024 Budget is respectfully submitted to the Town Council, Mayor Darnell, 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 the fiscal year 2024.

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 2023-2024. 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 23-24 BUDGET HIGHLIGHTS

GENERAL FUND

The revenues and expenditures outlined propose no increase in the current ad valorem property tax rate of fifty cents (0.50) per \$100.00 of assessed valuation \$197,465,605 for the fiscal year 2023-2024 estimating the tax revenue of \$957,708.18.

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 \$197,465,605 and an estimated collection rate of 97%. The total property valuation is projected to be an 18.7% increase from the previous year with the recent property tax revaluation conducted earlier this year. The ad valorem revenue neutral property tax rate I have calculated is 0.4223 rounded to an even 0.42 cents per \$100 valuation.

Grant Funding

The Town has been awarded a Rural Transformation Grant in the amount of \$900,000 by the North Carolina Department of Commerce (NCDOC). Project Activities include expansion and renovation of the Jonesville Public Library. Additionally, we have been awarded a \$70,000

NCDOT grant in partnership with Elkin for a feasibility study to review and update the development of our bike/pedestrian facilities in north Jonesville. Finally, we are in receipt of a \$49,999 grant from NC Department of Commerce to develop a new plan as a policy and visual guide for growth and development throughout town.

Additional opportunities are being researched to address the needs of our parks and recreation areas as well as our infrastructure. 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 their acquisition.

In the past two fiscal years, 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. Local sales tax revenues finished FY21-22 9.6% 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, just at a slower rate than before. Economists outlook for 2023 and 2024 indicate a small US recession in late 2023 but North Carolina's strong economic position will likely lessen the effects, compared to other states across the nation.

"North Carolina has stronger growth in terms of population and overall economic growth, so whatever the recession is for the nation, it won't be as severe for us (North Carolinians)," stated Dr. Harry Davis, North Carolina Bankers Association Professor of Banking and Regional Economist. NC State Treasurer Dale Folwell stated that North Carolina was designated number one in the country for business outlook and business activity.

Outdoor related activities continue to positively impact Jonesville's economy and with the addition of two new RV Parks, the expansion of our greenway trails, travelers are once again finding their way to our town. Hotel and restaurant business will benefit the most as people resume their travels and "Discover Jonesville". Renewed interest in motorsports and the rehabilitation of racing venues bring additional visitors to our community to support our local businesses. Interest is growing for development and an air optimism is apparent as we discuss the future of Jonesville.

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.

GENERAL FUND

REVENUE PROJECTIONS

General Fund

BUDGET

\$2,577,300

EXPENDITURE PROJECTIONS

General Fund

Governing Body	\$ 83,900
Administration	\$ 505,700
Planning & Development	\$ 125,300
Police	\$ 981,400
Streets	\$ 352,400
Building & Grounds	\$ 98,000
Solid Waste	\$ 243,000
Parks & Recreation	\$ 62,900
Debt Service	\$ 124,700

General Fund Expenditure Projections	\$2,577,300
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POLICE SPECIAL FUND

REVENUE PROJECTIONS

General Fund

BUDGET

\$ 1,000

EXPENDITURE PROJECTIONS

General Fund

\$ 1,000

POWELL BILL FUND

REVENUE PROJECTIONS

General Fund

BUDGET

\$ 80,800

EXPENDITURE PROJECTIONS

General Fund

\$ 80,800

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 updated with a schedule to repair/replace aging infrastructure. The consumption allowance included in the monthly minimum billing for customers inside the town limits will remain at 2,000 gallons at a rate of \$24.20 for the monthly minimum bill and a new rate of \$10.00 for volumetric rate/1,000 gallons in excess of monthly consumption allowance are recommended. The consumption allowance included in the monthly minimum billing for customers outside the town limits will remain at 2,000 gallons at a rate of \$48.40 for the monthly minimum bill and a new rate of \$20.00 for volumetric rate/1,000 gallons in excess of monthly consumption allowance are recommended.

The Town has received an award of two Viable Utility Reserve (VUR) Grants totaling \$14,961,500 from the North Carolina Division of Water Infrastructure. \$6,946,300 will install automatic water meters and waterline replacement for the Town's aging water lines. \$8,015,200 will install new water filters and replace the 200,000-gallon clear well at the Town's Water Treatment Plant. The Town has been awarded a \$150,000 Asset Inventory and Assessment Grant to continue our efforts to upgrade our water production and distribution system. The funds will be used to find problems areas as well as update our Capital Improvement Plan to prepare for future needs and the related expenses for Jonesville's water resources.

The receipt of these grants is a significant opportunity to replace outdated systems and places Jonesville's water resources in good standing for both quality and quantity. Additional grants are being researched to assist with our efforts to upgrade our water system throughout the town.

WATER FUND

REVENUE PROJECTIONS

Water Fund

BUDGET

\$ 942,810

EXPENDITURE PROJECTIONS

Water Fund

\$ 942,810

The proposed 2023-2024 budget ensures essential services are safeguarded and our citizens' needs are accounted for. It affords funding to provide a 4% 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 few years have been challenging, but Jonesville has been able to adapt and is financially stable and prepared for the future. Interest is gaining in Jonesville, and I anticipate economic growth to follow. Our growing tourism-based economy that includes two RV Parks and a greenway trail system is gaining popularity. The renovation of a local motorsports track and the return of auto racing to our area adds to the economic optimism for Jonesville. These recreation opportunities encourage outdoor activity that is so vital to the health and overall, wellbeing of Jonesville's residents.

Significant grant funding has been awarded to Jonesville and all available resources are being directed towards securing additional funding to help our town. Our success in obtaining these funds has translated to prosperity and stability for all our citizenry. Optimism is on the rise in Jonesville as we 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 fairly.
- ❖ Improved quality of life is pursued for all citizens.
- ❖ Grants are obtained to maximize the 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. We are blessed to have such a dedicated workforce to ensure our community's needs are addressed and our little town is a great place to live, work, and play. 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 the 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 outcome for our community.

Sincerely,

Michael W. Pardue, Town Manager/Budget Officer

FISCAL YEAR 2023-2024 BUDGET ORDINANCE



**Budget Ordinance For The
Town of Jonesville
Fiscal Year 2023-2024**

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

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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this Town:

GENERAL FUND APPROPRIATIONS

Governing Body	\$ 83,900
Administration	505,700
Police	981,400
Parks & Recreation	62,900
Planning & Development	125,300
Buildings & Grounds	98,000
Streets	352,400
Solid Waste	243,000
Debt Service	<u>124,700</u>

TOTAL	\$2,577,300
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Section 2: It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

GENERAL FUND REVENUE

Ad Valorem Taxes	\$ 982,000
Motor Vehicle Taxes	137,000
Penalties, interest, costs on ad valorem taxes	6,000
Interest Earnings	25,000
Franchise Taxes	152,000
Local Option Sales Tax	550,000
Charges for Service	237,800
Transfer from TDA	86,700
Transfer from ARPA Grant	200,000
Grant Revenues	54,800
Transfer from Powell Bill	24,000
Other Revenue	<u>122,000</u>

TOTAL	\$2,577,300
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Section 3: The following amounts are hereby appropriated in the Powell Bill Fund for the maintenance, repair, construction or widening of streets, bridges, drainage areas including bike paths, greenways or sidewalks for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the Town:

POWELL BILL APPROPRIATIONS

Powell Bill Expenses	\$ 56,800
Transfer to General Fund	<u>\$ 24,000</u>
TOTAL	\$ 80,800

Section 4: It is estimated that the following revenues will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

POWELL BILL APPROPRIATIONS

NC DOT Powell Bill Aid	<u>\$ 80,800</u>
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Section 5: The following amounts are hereby appropriated in the Police Special Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the Town:

POLICE SPECIAL FUND

Equipment & Supplies	<u>\$ 1,000</u>
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Section 6: It is estimated that the following revenues will be available in the Powell Bill Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

POLICE SPECIAL FUND

Seizure Funds and Tax Revenue	<u>\$ 1,000</u>
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Section 7: The following amounts are hereby appropriated in the Water Fund for the operation of the water utilities for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore approved for the Town:

WATER FUND

Water Administration	56,000
Water Operations Department	765,360
Debt Service	<u>121,450</u>
TOTAL	\$ 942,810

Section 8: It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

WATER FUND

Water Usage Charges	\$ 860,000
Installation & Late Fees	48,500
Interest Earnings	12,000
Other Revenues	<u>22,310</u>
TOTAL	\$ 942,810

Section 9 – There is hereby levied a tax at the rate of fifty cents (\$.50) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2023, for the purpose of raising the revenue listed “Current Year’s Property Taxes” in the General Fund Section 2 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$197,465,605 and an estimated rate of collection of 97%.

THIS SECTION WAS INTENTIONALLY LEFT BLANK

Section 10 – Water Rates Established

The following rates and fixed charges have been established to be effective with the first billing statements of fiscal year 2023-2024:

In town rates:

Consumption Allowance included in Monthly Minimum	2,000 gallons
Monthly Minimum Bill	\$24.20
Volumetric rate/1,000 gallons in excess of monthly consumption allowance	\$10.00

Out of town rates:

Monthly Minimum Bill	\$48.40
Volumetric rate/1,000 gallons in excess of monthly Consumption allowance	\$20.00

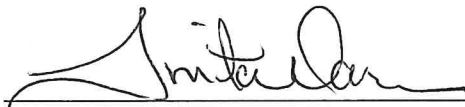
Section 11 – The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. Transfers between line-item expenditures within a department without limitation and without a report being required. These changes must not result in increases in recurring obligations such as salaries.
- B. The Budget Officer shall be authorized to affect 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. All transfers between funds require prior approval by the Governing Board in an amendment to the budget ordinance.
- E. No transfers out of Capital Reserve Account(s) may be made without prior Council approval.

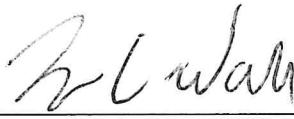
Section 12 – Utilization of Budget and Budget Ordinance

This ordinance and Budget Document shall be the basis of the financial plan for the Jonesville Municipal Government during the 2023-2024 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. Copies of this budget ordinance shall be furnished to the Governing Board, Clerk, Budget Officer and Finance Officer to be kept on file by them for their direction and the disbursement of funds.

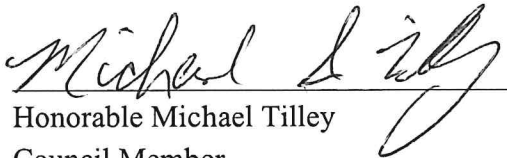
Adopted, this ____ day of June 2023.




Honorable Anita Darnell, Mayor



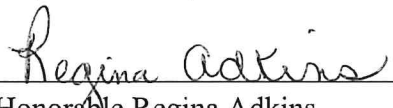
Honorable Tracy Wall
Council Member



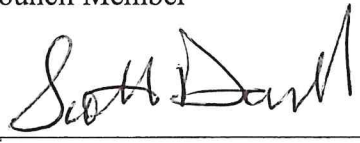
Honorable Michael Tilley
Council Member



Honorable Andy Green,
Mayor Pro Tempore

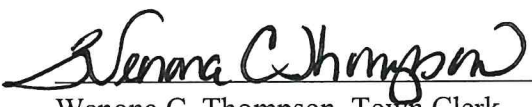


Honorable Regina Adkins
Council Member



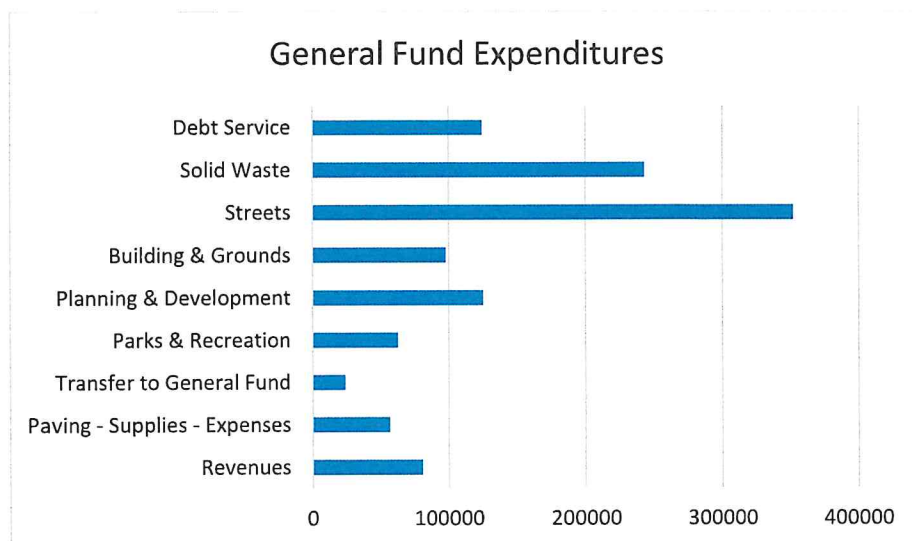
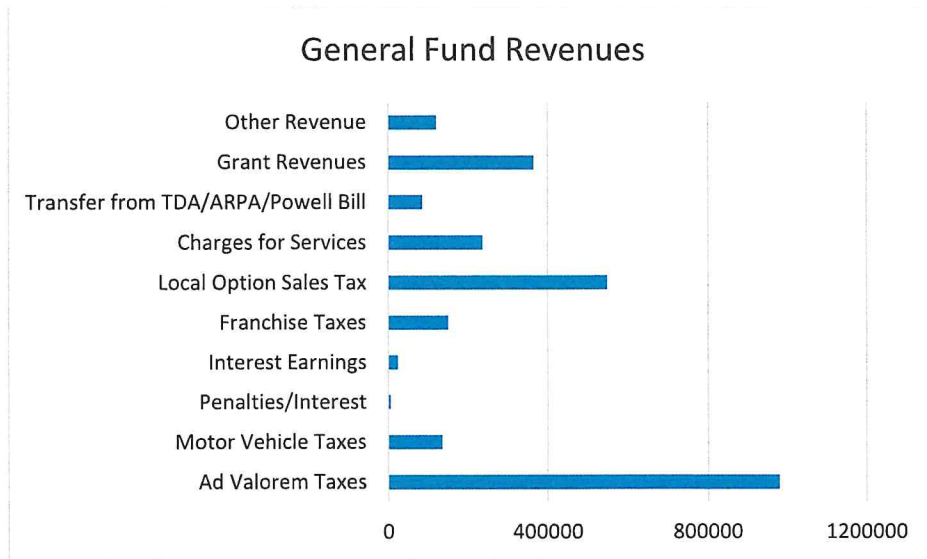
Honorable Scott Darnell
Council Member

ATTEST:



Wenona C. Thompson, Town Clerk

GENERAL FUND



FISCAL YEAR 2023/2024 GENERAL FUND

GENERAL FUND REVENUES

BUDGET CODE	DESCRIPTION	Estimated FY2023/2024
10-4111-000	AD VALOREM CY	\$ 957,000.00
10-4112-000	AD VALOREM PY	\$ 25,000.00
10-4113-000	INTEREST & PENALTIES	\$ 6,000.00
10-4120-000	VEHICLE PROPERTY TAX	\$ 85,000.00
10-4130-000	VEHICLE TAG FEE	\$ 52,000.00
10-4210-000	ABC REVENUE	\$ 34,100.00
10-4231-000	NCDOR - BEER & WINE TAX	\$ 9,200.00
10-4232-000	NCDOR - LOCAL OPTION SALES TAX	\$ 550,000.00
10-4233-000	NCDOR - SOLID WASTE DISPOSAL TAX	\$ 1,700.00
10-4234-000	NCDOR - UTILITY FRANCHISE TAX	\$ 152,000.00
10-4241-000	NCDOT DISBURSEMENTS	\$ 1,600.00
10-4311-000	INTEREST EARNINGS	\$ 25,000.00
10-4431-000	RENTS	\$ 700.00
10-4451-000	TRASH COLLECTION	\$ 235,000.00
10-4519-000	OTHER ADMINISTRATION FEES	\$ 500.00
10-4531-000	CIVIL FINES & COURT COSTS	\$ 500.00
10-4541-000	PLANNING & ZONING FEES	\$ 2,000.00
10-4610-000	GRANT REVENUES	\$ 254,800.00
10-4740-000	INSURANCE RECOVERY	\$ 100.00
10-4752-000	SURPLUS SALES	\$ 15,000.00
10-4790-000	MISCELLANEOUS	\$ 2,000.00
10-4920-000	TRANSFER FROM POWELL BILL	\$ 24,000.00
10-4921-000	TRANSFER FROM TDA	\$ 86,700.00
10-4999-000	APPROPRIATION FROM FUND BALANCE	\$ 57,400.00
	REVENUE TOTALS	\$ 2,577,300.00

GENERAL FUND EXPENDITURES

GOVERNING BODY - 5100

BUDGET CODE	DESCRIPTION	Estimated FY2023/2024
10-5100-416	ELECTED OFFICIALS	\$ 13,500.00
10-5100-421	FICA	\$ 1,050.00
10-5100-426	WORKERS COMP INSURANCE	\$ 60.00
10-5100-533	DONATIONS/CONTRIBUTIONS	\$ 66,000.00
10-5100-534	DUES & SUBSCRIPTIONS	\$ 1,300.00
10-5100-551	SUPPLIES	\$ 1,990.00
10-5100-574	ELECTION EXPENSES	
TOTAL EXPENDITURES		\$ 83,900.00



ADMINISTRATION - 5210

BUDGET CODE	DESCRIPTION	Estimated FY2023/2024
10-5210-411	FULL-TIME REGULAR WAGES	\$ 263,300.00
10-5210-412	PART-TIME REGULAR WAGES	\$ 28,800.00
10-5210-421	FICA	\$ 22,400.00
10-5210-422	UNEMPLOYMENT INSURANCE	\$ 2,200.00
10-5210-423	LGERS PENSION	\$ 38,100.00
10-5210-424	401k	\$ 13,000.00
10-5210-425	HEALTH, VISION, DENTAL, LIFE INS	\$ 41,800.00
10-5210-426	WORKER'S COMPENSATION INS	\$ 2,900.00
10-5210-511	PROFESSIONAL SERVICES (AUDIT/LEGAL)	\$ 27,000.00
10-5210-512	CONTRACTUAL SERVICES	\$ 27,000.00
10-5210-513	STAFF DEVELOPMENT & TRAVEL	\$ 6,000.00
10-5210-515	ADVERTISING	\$ 1,500.00
10-5210-417	SPECIAL COMPENSATION	\$ 1,200.00
10-5210-523	MAINTENANCE & REPAIR-EQUIPMENT	\$ 500.00
10-5210-524	MAINTENANCE & REPAIR- VEHICLES	\$ 1,000.00
10-5210-526	UTILITIES & COMMUNICATIONS	\$ 5,400.00
10-5210-532	BANK FEES	\$ 1,000.00
10-5210-534	DUES & SUBSCRIPTIONS	\$ 6,800.00
10-5210-535	POSTAGE & PRINTING	\$ 5,000.00
10-5210-551	SUPPLIES	\$ 8,000.00
10-5210-553	FUEL	\$ 1,800.00
10-5210-561	CAPITAL OUTLAY	\$ -
10-5210-575	SPECIAL ACTIVITIES	\$ 1,000.00
	EXPENDITURE TOTALS	\$ 505,700.00

POLICE DEPT - 5300

BUDGET CODE	DESCRIPTION	Estimated FY2023/2024
10-5300-411	FULL-TIME REGULAR WAGES	\$ 522,800.00
10-5300-412	PART-TIME REGULAR WAGES	\$ 35,000.00
10-5300-413	OVERTIME	\$ 25,000.00
10-5300-421	FICA	\$ 44,600.00
10-5300-423	LGERS PENSION	\$ 69,000.00
10-5300-424	401k	\$ 24,300.00
10-5300-425	HEALTH, VISION, DENTAL, LIFE INS	\$ 84,000.00
10-5300-426	WORKER'S COMPENSATION INSURANCE	\$ 17,900.00
10-5300-512	CONTRACTUAL SERVICES	\$ 21,700.00
10-5300-513	STAFF DEVELOPMENT & TRAVEL	\$ 7,000.00
10-5300-514	UNIFORMS	\$ 13,000.00
10-5300-517	DRUG SCREENING & BACKGROUND CHECKS	\$ 3,500.00
10-5300-523	MAINTENANCE & REPAIR EQUIPMENT	\$ 3,000.00
10-5300-524	MAINTENANCE & REPAIR VEHICLES	\$ 20,000.00
10-5300-526	UTILITIES & COMMUNICATION	\$ 13,700.00
10-5300-534	DUES & SUBSCRIPTIONS	\$ 200.00
10-5300-551	SUPPLIES	\$ 22,600.00
10-5300-553	FUEL	\$ 35,000.00
10-5300-571	GRANT MATCH	\$ 14,100.00
10-5300-575	SPECIAL ACTIVITIES	\$ 5,000.00
EXPENDITURES TOTAL		\$ 981,400.00

PARKS & RECREATION LILA & JGT - 5510

BUDGET CODE	DESCRIPTION	Estimated FY2023/2024
10-5510-521	MAINTENANCE & REPAIRS-INFRASTRUCTURE	\$ 24,900.00
10-5510-526	UTILITIES & COMMUNICATION	\$ 2,000.00
10-5510-571	GRANT MATCH	\$ 25,000.00
10-5510-575	SPECIAL ACTIVITIES	\$ 11,000.00
TOTAL EXPENDITURES		\$ 62,900.00



PLANNING & DEVELOPMENT 5610

BUDGET CODE	DESCRIPTION	Estimated FY2023/2024
10-5610-511	PROFESSIONAL SERVICES	\$ 50,000.00
10-5610-512	CONTRACTURAL SERVICES	\$ 74,300.00
10-5610-515	ADVERTISING	\$ 1,000.00
PROPOSED EXPENDITURE TOTALS		\$ 125,300.00

STREET - 5740

BUDGET CODE	DESCRIPTION	Estimated FY2023/2024
10-5740-411	FULL-TIME REGULAR WAGES	\$ 121,300.00
10-5740-412	PART-TIME REGULAR WAGES	\$ 25,600.00
10-5740-413	OVERTIME	\$ 3,500.00
10-5740-421	FICA	\$ 11,500.00
10-5740-423	LGERS PENSIOIN	\$ 19,600.00
10-5740-424	401k	\$ 6,200.00
10-5740-425	HEALTH,VISION, DENTAL, LIFE	\$ 25,100.00
10-5740-426	WORKER'S COMPENSATION INS	\$ 6,900.00
10-5740-512	CONTRACTUAL SERVICES	\$ 3,200.00
10-5740-514	UNIFORMS	\$ 8,000.00
	MAINTENANCE & REPAIR	
10-5740-521	INFRASTRUCTURE	\$ 52,000.00
	MAINTENANCE & REPAIR	
10-5740-523	EQUIPMENT	\$ 10,000.00
	MAINTENANCE & REPAIR	
10-5740-524	VEHICLES	\$ 2,000.00
10-5740-526	UTILITIES & COMMUNICATION	\$ 36,000.00
10-5740-551	SUPPLIES	\$ 10,000.00
10-5740-553	FUEL	\$ 10,000.00
10-5740-555	SAFETY	\$ 1,500.00
	EXPENDITURE TOTALS	\$ 352,400.00



BUILDINGS & GROUNDS - 5720

BUDGET CODE	DESCRIPTION	Estimated FY2023/2024
10-5720-512	CONTRACTURAL SERVICES	\$ 18,000.00
10-5720-522	MAINTENANCE & REPAIRS BUILDINGS	\$ 10,000.00
10-5720-525	PROPERTY & LIABILITY INSURANCE	\$ 35,000.00
10-5720-526	UTILITIES & COMMUNICATIONS	\$ 27,000.00
10-5720-551	SUPPLIES	\$ 3,000.00
10-5720-553	FUEL	\$ 5,000.00

TOTAL EXPENDITURES \$ 98,000.00



SOLID WASTE - 5750

BUDGET CODE	DESCRIPTION	Estimated FY2023/2024
10-5750-512	CONTRACTURAL EXPENSES	\$ 235,000.00
10-5750-576	LANDFILL TIPPING FEES	\$ 8,000.00
TOTAL EXPENDITURES		\$ 243,000.00

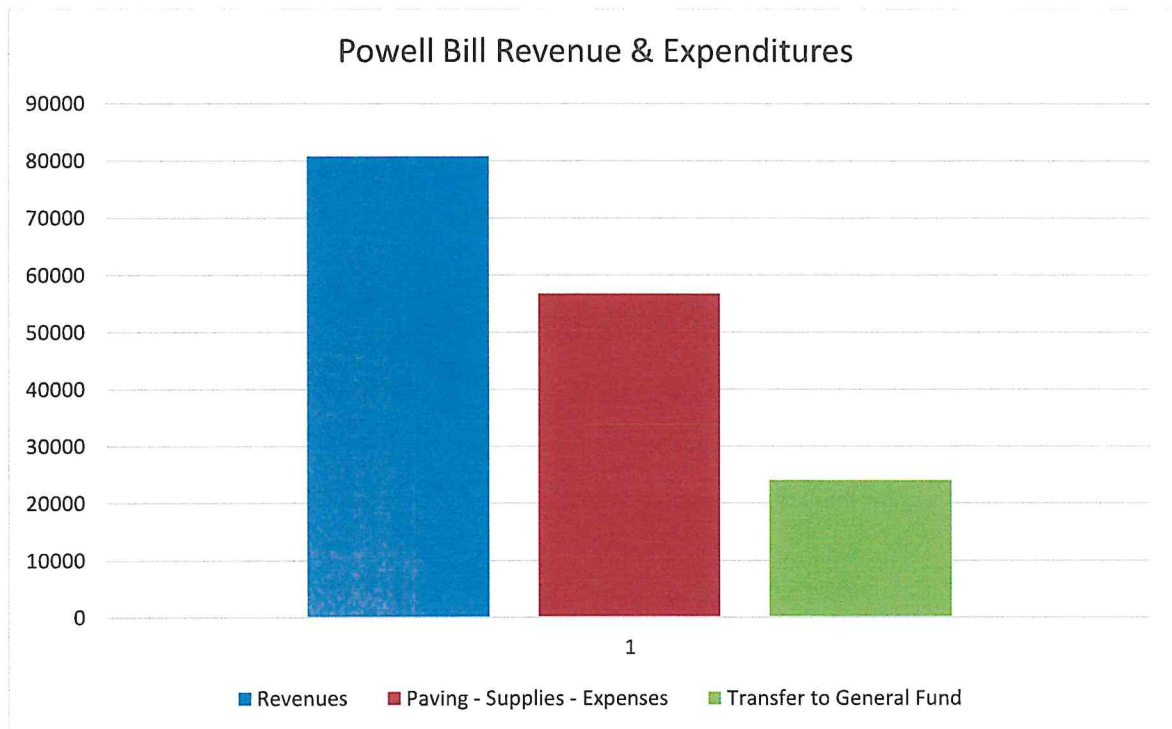


DEBT SERVICE - 6000

		Estimated
		FY 2023/2024
10-6000-566	LEASE PAYMENT - PRINCIPLE	\$ 60,100.00
10-6000-567	LEASE PAYMENT - INTEREST	\$ 10,550.00
10-6000-564	DEBT SERVICE - PRINCIPLE	\$ 6,550.00
10-6000-565	DEBT SERVICE - INTEREST	\$ 47,500.00
TOTAL EXPENDITURES		\$ 124,700.00



POWELL BILL FUND



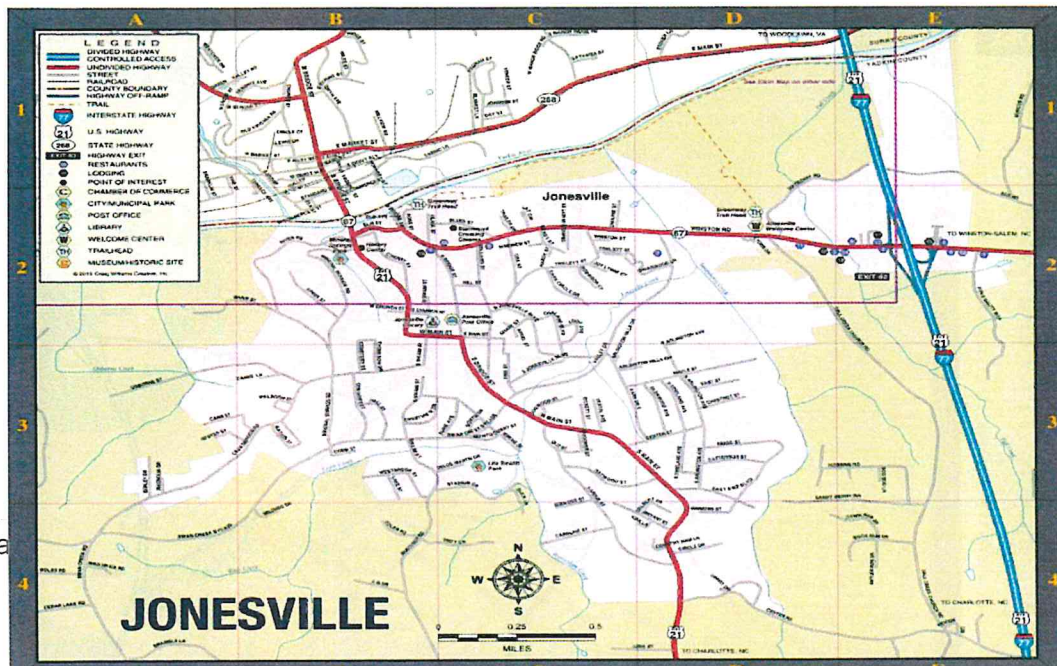
FISCAL YEAR 2023/2024 POWELL BILL FUND

POWELL BILL REVENUES

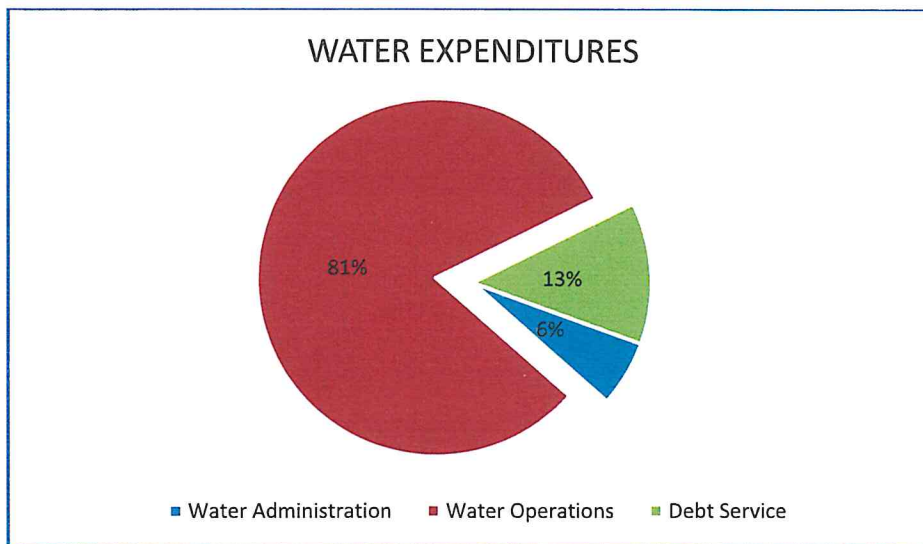
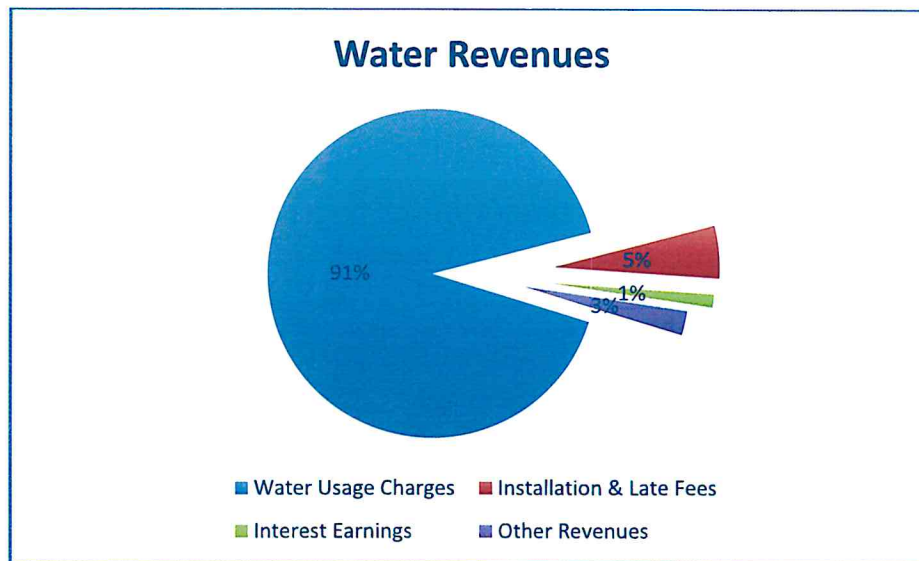
BUDGET CODE	DESCRIPTION	Estimated FY2023/2024
20-4280-000	POWELL BILL AID	\$ 80,800.00
REVENUE TOTALS		\$ 80,800.00

POWELL BILL EXPENDITURES

BUDGET CODE	DESCRIPTION	Estimated FY2023/2024
20-5740-572	POWELL BILL EXPENSES	\$ 56,800.00
20-5740-710	TRANSFER TO GENERAL FUND	\$ 24,000.00
EXPENDITURE TOTALS		\$ 80,800.00



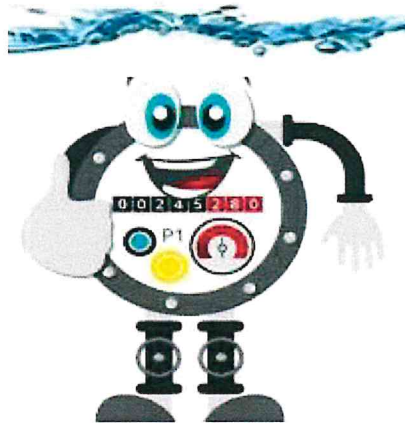
ENTERPRISE FUND



WATER FUND REVENUES

WATER REVENUE - FUND 50

Budget Code	Description	Estimated FY 2023/2024
50-4311-000	INTEREST EARNINGS	\$ 12,000.00
50-4463-000	UTILITIES – WATER	\$ 860,000.00
50-4470-000	UTILITIES - DEBT SETOFF	
50-4511-000	RETURN CHECK FEES	\$ 500.00
50-4561-000	UTILITY CONNECTION FEES	\$ 2,500.00
50-4562-000	UTILITY LATE PAYMENT FEES	\$ 46,000.00
50-4790-000	MISCELLANEOUS REVENUE	\$ 1,000.00
50-4999-000	APPROPRIATION FROM FUND BALANCE	\$ 20,810.00
REVENUE TOTAL		\$ 942,810.00



WATER FUND EXPENDITURES

WATER ADMINISTRATION - 5210

Budget Code	Description	Estimated FY2023/2024
50-5210-511	PROFESSIONAL SERVICES	\$ 22,500.00
50-5210-525	PROPERTY & LIABILITY INSURANCE	\$ 33,000.00
50-5210-532	BANK FEES	\$ 500.00
EXPENDITURE TOTAL		\$ 56,000.00

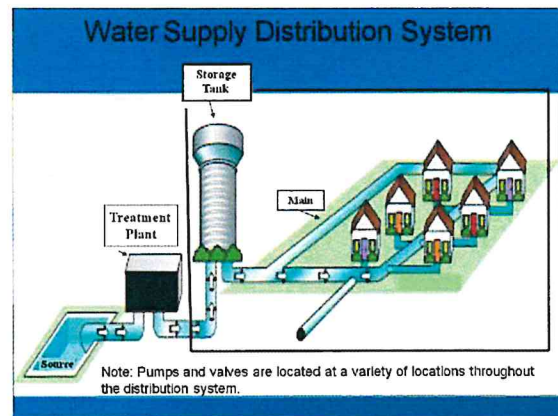


WATER OPERATIONS - 5820

Budget Code	Description	Estimated FY2023/2024
50-5820-411	FT WAGES	\$ 253,000.00
50-5820-412	PT WAGES	\$ 8,000.00
50-5820-413	OVERTIME	\$ 1,360.00
50-5820-421	FICA	\$ 20,100.00
50-5820-423	LGERS PENSION	\$ 33,200.00
50-5820-424	401K	\$ 12,800.00
50-5820-425	HEALTH, VISION, DENTAL, LIFE INS	\$ 41,800.00
50-5820-426	WORKERS' COMPENSATION INSURANCE	\$ 7,100.00
50-5820-512	CONTRACTURAL SERVICES	\$ 62,200.00
50-5820-513	STAFF DEVELOPMENT & TRAVEL	\$ 4,000.00
50-5820-514	UNIFORMS	\$ 7,000.00
50-5820-516	LABORATORY TESTING	\$ 7,000.00
50-5820-521	MAINTENANCE & REPAIR - INFRASTRUCTURE	\$ 30,000.00
50-5820-522	MAINTENANCE & REPAIR - BUILDING	\$ 8,000.00
50-5820-523	MAINTENANCE & REPAIR - EQUIPMENT	\$ 80,000.00
50-5820-524	MAINTENANCE & REPAIR - VEHICLES	\$ 2,500.00
50-5820-526	UTILITIES & COMMUNICATION	\$ 62,000.00
50-5820-534	DUES & SUBSCRIPTIONS	\$ 2,000.00
50-5820-535	POSTAGE & PRINTING	\$ 10,200.00
50-5820-551	SUPPLIES	\$ 90,000.00
50-5820-552	PERMITS & LICENSE	\$ 1,800.00
50-5820-553	FUEL	\$ 6,500.00
50-5820-555	SAFETY	\$ 2,000.00
50-5820-561	CAPITAL OUTLAY	\$ 12,800.00
EXPENDITURE TOTAL		\$ 765,360.00

DEBT SERVICE - 6000

Budget Code	Description	Estimated FY2023/2024
50-6000-564	DEBT SERVICE - PRINCIPLE	\$ 74,150.00
50-6000-565	DEBT SERVICE - INTEREST	\$ 26,900.00
50-6000-566	LEASE PAYMENT - PRINCIPAL	\$ 20,400.00
50-6000-567	LEASE PAYMENT - INTEREST	
EXPENDITURE TOTAL		\$ 121,450.00



GLOSSARY OF TERMS

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 2023-2024 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 2023-2024 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.

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.

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.

TOWN OF JONESVILLE
Glossary of Terms
FY 2023-2024 Annual Budget

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.

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.

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.

TOWN OF JONESVILLE
Glossary of Terms
FY 2023-2024 Annual Budget

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.

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.

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.

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

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).

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

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.

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

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.

Transfer - an appropriation to or from another fund. A transfer is the movement of money from one fund to another to completely 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.

