

**BUDGET ORDINANCE
TOWN OF PINEBLUFF
FISCAL YEAR 2022-2023**

BE IT ORDAINED BY THE Board of Commissioners of the Town of Pinebluff, North Carolina meeting in regular session this 16th day of June 2022 that the following fund revenues and department expenditures together with certain restrictions and authorizations are adopted according to the North Carolina General Statute 159-13.

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:

Governing Body	\$ 80,322.40
Administration	175,591.59
Planning & Inspections	48,510.08
Police Department	448,273.56,
Fire Department	607,921.00
Street Department	276,478.36
Powell Bill Funds	276,712.00
Garbage Collection Services	130,914.00
COVID-19	24,612.68
Lakes/Park/Cemetery	239,171.02
Library	11,250.00
Debt Service	58,392.00
Contingency Reserve	100,000.00
TOTAL EXPENDITURES	\$2,478,148.69

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

2020 Ad Valorem Taxes	\$ 547,685.53
Local Option Sales Tax	548,496.71
Intergovernmental-Unrestricted	89,873.00
Fire District Taxes	355,521.00
Intergovernmental-Restricted	
Powell Bill Funds	60,216.00
Solid Waste Disposal Fee	1,200.00
Landfill User Fee	170,500.00
Drug Fund Balance	1,480.30
Investment Earnings	900.00
Permits and Fees	23,800.00
General fund Balance Appropriated	365,314.15
Other Revenues	36,450.00
Powell Bill fund Balance appropriated	276,712.00
TOTAL REVENUES	\$2,478,148.69

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Section 3. The following amounts are hereby appropriated in the ARP Fund for miscellaneous expenses for the fiscal year beginning on July 1, 2022 and ending June 30, 2023 in accordance with the chart of accounts heretofore established for the town:

Miscellaneous	\$515,971.16
TOTAL EXPENSES	\$515,971.16

Section 4: It is estimated that the following revenues will be available in the ARP Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

ARP Funding	\$257,985.58
ARP Fund Balance	\$257,985.58
TOTAL REVENUES	\$515,971.16

Section 5. The following amounts are hereby appropriated in the Cemetery Special Revenue Fund for the cemetery operations for the fiscal year beginning on July 1, 2022 and ending June 30, 2023 in accordance with the chart of accounts heretofore established for the town:

All Expenses	\$ 14,499.00
TOTAL EXPENSES	\$ 14,499.00

Section 6. It is estimated that the following revenues will be available in the Cemetery Special Revenue Fund for the fiscal year beginning on July 1, 2022 and ending on June 30, 2023 in accordance with the chart of accounts heretofore established for the town:

Fund Balance Appropriated	\$ 14,499.00
TOTAL REVENUES	\$ 14,499.00

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Section 7. The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the fiscal year beginning on July 1, 2022 and ending on June 30, 2023 in accordance with the chart of accounts heretofore established for the town:

Salaries and Benefits	94,812.05
Operations	338,401.98
Contingency Reserve	31,065.00
Capital Outlay Land	30,854.00
Capital Outlay-Wells	157,227.40
TOTAL EXPENSES	\$ 652,360.43

Section 8. It is estimated that the following revenues will be available in the Water & Sewer fund for the fiscal year beginning July 1, 2022- and ending June 30, 2023:

Sales & Services	482,232.00
Investment Earnings	400.00
Other Revenues	350.00
Fund Balance Appropriated	169,378.43
TOTAL REVENUES	\$ 652,360.43

Section 9. There is hereby levied a tax rate of forty cents (\$0.40) per one hundred (\$100) dollars valuation of property as listed for taxes as of January 1, 2022 for the purpose of raising the revenue listed as "2022 Ad Valorem Taxes" in the General Fund Section of this ordinance.

This rate is based on a total estimated valuation of real property for the purposes of taxation of 119.03 million and an estimated rate of collection of 99% and an estimated valuation of motor vehicles for the purposes of taxation of 16.8 million and an estimated rate of collection of 100%.

Section 10. All landfill user fees will increase \$2.00 per household to help alleviate the increased cost to the town.

Section 11. The Town expects to receive the second allocation of the ARP funds sometime in 2022.

Section 12. The Budget Officer shall be authorized to transfer appropriations as contained herein under the following conditions:

- A. The Budget Officer shall be authorized to reallocate departmental appropriations among the various objects of expenditures, as she believes necessary.
- B. The Budget Officer shall be authorized to effect interdepartmental transfers, within the same fund; not to exceed 10% of the appropriated monies for the department whose allocation is reduced. Notation of all such transfers shall be made to the Board on the next Financial Report.
- C. Inter-fund transfers, established in the budget document may be accomplished without recourse to the Board.

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- Section 13. The Budget Officer shall be restricted as follows:
- A. The Inter-fund transfer of monies, except as noted in Section 7, paragraphs B and C shall be accomplished by Board authorization only.
 - B. The utilization of any contingency appropriation shall be accomplished only with Board authorization.
 - C. No salary increase, beyond those set forth in the budget document, may be made without Board approval.

Section 13. Copies of this Budget Ordinance shall be furnished to the Finance Director and the Clerk of the Governing Board to be kept on file by them and for their direction in the disbursement of funds.

The Ordinance and the Budget document shall be the basis of the Financial Plan for the Pinebluff Municipal Government during the 2022-2023 fiscal year. The Budget Officer shall administer the budget and she shall ensure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The accounting section shall establish records, which are on consonance with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina.

Adopted this 16th day of June, 2022 at Pinebluff, North Carolina

Ronald L. McDonald, Mayor
Town of Pinebluff

ATTEST:

Betty O. McDuffie, Clerk
Town of Pinebluff