

**BUDGET ORDINANCE FOR THE TOWN OF DALLAS**

Fiscal Year 2022-23

**BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF DALLAS, NORTH CAROLINA THAT:**

**SECTION 1:** The schedule of expenditures listed in this ordinance are hereby appropriated for the operation and activities of the General Government of the Town for the fiscal year beginning July 1, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the Town of Dallas.

Administration	\$382,165
Development Services	\$320,430
Board and Attorney	\$77,178
Courthouse	\$73,025
Police	\$2,153,674
Fire	\$541,674
Powell Bill	\$133,072
Street	\$310,900
Recreation	\$375,113
Solid Waste	<u>\$557,133</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$4,924,364</b>

**SECTION 2:** The schedule of revenues listed in this ordinance are established as an estimate to be available for the General Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

Current and Prior Ad Valorem Taxes	\$1,547,404
Motor Vehicle Licenses	\$80,112
Local Option Sales Tax 1¢	\$653,477
Utility Franchise Taxes	\$155,629
Natural Gas Excise Tax	\$11,231
Telcommunications Sales Tax	\$28,978
Video Programming Sales Tax	\$16,269
Solid Waste Disposal Tax	\$4,428
Alcohol/Beverage Tax	\$22,220
ABC Wholesale Distribution	\$28,681
Powell Bill Allocation	\$168,940
Interest Earnings	\$9,564
Police Report Fees	\$2,270
Zoning Fees	\$21,410
Business Registration Fees	\$3,100
Recreation Revenue	\$58,780
Solid Waste Collection Fee	\$383,580
Grant Revenue	\$63,229
Facilities Rental Fees	\$15,400
EVMB Sign Revenues	\$150
Other	\$125,766
Proceeds From Capital Financing	\$161,042
Return-On-Equity from Electric Department	\$885,733
Fund Balance	<u>\$476,971</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$4,924,364</b>

**SECTION 3:** The schedule of expenditures listed in this ordinance are hereby appropriated for the operations of the Water and Sewer Enterprise Utility Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the Town of Dallas.

Water and Sewer Operations	\$2,188,166
Water Treatment Plant	\$671,481
Sewer Treatment Plant	\$484,013
<b>TOTAL WATER AND SEWER EXPENDITURES</b>	<b>\$3,343,660</b>

**SECTION 4:** The schedule of revenues listed in this ordinance are established as an estimate to be available in the Water and Sewer Enterprise Utility Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

Water Charge Revenue	\$1,927,496
Sewer Charge Revenue	\$1,122,264
Water/Sewer Taps	\$38,900
Late Charges	\$67,550
Antenna Lease	\$63,629
Water/Sewer Charge-From Other Departments (Reimbursement)	\$22,095
System Development Fees	\$48,926
Grant Revenue	\$0
Other	\$36,500
Fund Balance	\$16,300
<b>TOTAL WATER AND SEWER REVENUES</b>	<b>\$3,343,660</b>

**SECTION 5:** The schedule of expenditures listed in this ordinance are hereby appropriated for the operation of the Electric Enterprise Utility Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the Town of Dallas.

Electric Operations	\$9,316,176
<b>TOTAL ELECTRIC EXPENDITURES</b>	<b>\$9,316,176</b>

**SECTION 6:** The schedule of revenues listed in this ordinance are established as an estimate to be available in the Electric Enterprise Utility Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

Electric Charge Revenue	\$7,727,998
Coal Ash Recovery (Pass Through to Duke Energy)	\$130,000
Sales Tax on Electric Bills (Pass Through to State)	\$534,041
T-2 Light Charges	\$133,863
Service Charge	\$58,004
Written Off Accounts	\$8,700
Customer Billed Charges - Non-Utility	\$47,500
Interest on Investment	\$988
Pole Rental Fees	\$50,200
Other	\$0
Electric Charge-From Other Departments (Reimbursement)	\$234,500
Fund Balance	\$390,382
<b>TOTAL ELECTRIC REVENUES</b>	<b>\$9,316,176</b>

**SECTION 7:** The schedule of expenditures listed in this ordinance are hereby appropriated for the operation of the Storm Water Enterprise Utility Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the Town of Dallas.

Storm Water Operations	\$324,371
<b>TOTAL STORM WATER EXPENDITURES</b>	<b>\$324,371</b>

**SECTION 8:** The schedule of revenues listed in this ordinance are established as an estimate to be available for the Storm Water Enterprise Utility Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

Storm Water Charge Revenue	\$209,771
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Storm Water Charge-From Other Departments (Reimbursement)	\$1,681
Fund Balance	\$112,919
<b>TOTAL STORM WATER REVENUES</b>	<b>\$324,371</b>

**SECTION 9:** The schedule of expenditures listed in this ordinance are hereby appropriated for the operation of the Law Enforcement Separation Allowance (LESA) Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the Town of Dallas.

Separation Allowance	\$225,032
<b>TOTAL LESA EXPENDITURES</b>	<b>\$225,032</b>

**SECTION 10:** The schedule of revenues listed in this ordinance are established as an estimate to be available for the Law Enforcement Separation Allowance (LESA) Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

Interest Earned on Investment	\$444
Contribution from General Fund	\$11,000
Fund Balance	\$213,588
<b>TOTAL LESA REVENUES</b>	<b>\$225,032</b>

**SECTION 11:** The schedule of expenditures listed in this ordinance are hereby appropriated for the operation of the Economic Development Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the Town of Dallas.

Professional Service	\$25,750
Furnishings	\$17,000
Capital Outlay: Construction	\$295,900
<b>TOTAL ECONOMIC DEVELOPMENT EXPENDITURES</b>	<b>\$338,650</b>

**SECTION 12:** The schedule of revenues listed in this ordinance are established as an estimate to be available for the Economic Development Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

Fund Balance	\$338,650
<b>TOTAL ECONOMIC DEVELOPMENT REVENUES</b>	<b>\$338,650</b>

**SECTION 13:** The schedule of expenditures listed in this ordinance are hereby appropriated for the operation of the CDBG Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the Town of Dallas.

Historic Preservation	\$53,176
<b>TOTAL CDBG EXPENDITURES</b>	<b>\$53,176</b>

**SECTION 14:** The schedule of revenues listed in this ordinance are established as an estimate to be available for the CDBG Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

CDBG Funds	\$53,716
<b>TOTAL CDBG REVENUES</b>	<b>\$53,716</b>

**SECTION 15:** There is hereby levied a tax at the rate of forty-two cents (\$0.42) per one hundred dollars (\$100) assessed valuation of property listed for Taxes as of January 1, 2022, for the purpose of raising the revenue listed as "Current Ad Valorem Taxes" and "Current HB 20 Taxes" in the General Fund. The County of Gaston shall collect these taxes for the Town. In addition, "Motor Vehicle Licenses" fees shall be \$10.00 per vehicle.

**SECTION 16:** The local sales tax shall be accounted as a Revenue in the General Fund.

**SECTION 17:** That the Solid Waste Collection fees, Recreation fees, Zoning and Planning permit and review fees,

Utility fees, and any and all other Town-imposed fees shall be set in accordance with the duly-adopted Fee Schedule for the Town of Dallas.

**SECTION 18:** To allow the Town Manager and/or Finance Director to make line item adjustments within the funds. Any transfer of money between funds, however, shall be accomplished exclusively by action of the Board of Aldermen. The 2022-2023 Fiscal Year Budget hereby establishes Funds and Departments as shown in the Budget Document.

**SECTION 19:** Copies of this Budget Ordinance, with detailed Fund and Department accounts, shall be furnished to the Town Manager, to the Board of Aldermen, and to the Finance Director, to be kept by them for their direction on disbursement of funds. A copy shall be furnished to the Town Clerk for record-keeping.

**SECTION 20:** A properly noticed Public Hearing was held on June 14, 2022, at 6:00 pm in the Community Room of the Town's Fire Department Building.

Motion by Alderman Morrow to adopt the 2022-2023 Fiscal Year Budget Ordinance, seconded by Alderman Cearley and carried by the following vote:

Ayes: 5

Nays: 0

Adopted this 14th day of June, 2022.

Rick Coleman  
Mayor Rick Coleman

Attested:

Sarah Hamrick  
Sarah Hamrick, Town Clerk

