

**BUDGET ORDINANCE  
TOWN OF EAST SPENCER  
FY 2013 - 2014**

**BE IT ORDAINED** by the Governing Board of the Town of East Spencer, North Carolina:

**Section 1.** The following amounts are hereby appropriated in the General Fund the operation of the Town Government and its activities for the fiscal beginning July 1, 2013, and ending June 30, 2014, in accordance with chart of accounts heretofore established for this Town:

Governing Body	\$ 26,528
Administration	315,484
Fire	133,584
Police	393,154
Public Works	185,982
Zoning/ Planning	41,602
Parks and Recreation	19,240
Solid Waste Management	78,000
Capital Projects and Reserve	74,706
Contingency Appropriation	<u>16,040</u>
	<b>\$ 1,284,320</b>

**Section 2.** It is established that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Property Taxes	\$ 652,400
Sales Taxes	240,000
Utility Franchise	82,000
Landfill Fees	108,000
All Other Sources	151,920
Carry Forward from FY 13	<u>50,000</u>
	<b>\$ 1,284,320</b>

**Section 3.** The Solid Waste fee for residential curbside garbage collection shall be \$16.33 per month. These fees will be assessed on the billing statement distributed by the City of Salisbury for water and sewer services.

**Section 4.** 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 July 1,2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore approved by the Town:

Water and Sewer Operations	\$ 770,000
Debt Service	105,904
Repairs and Doubtful Accounts	<u>50,000</u>
	<b>\$ 925,904</b>

**Section 5.** It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1,2013, and ending June 30, 2014:

Water and Sewer Charges	\$ 798,000
Water and Sewer Penalties	20,000
Tap on fees	2,000
Water and Sewer Fund Balance	<u>105,904</u>
	<b>\$ 925,904</b>

**Section 6.** The Water and Sewer rates shall remain the same as for the prior year in FY 14:

- a) The monthly water rates for each user shall be as follows:  
1) Town Minimum-\$4.78 administrative fee per account

**Residential                      \$6.75/ per unit**

*Note:1 unit=748 gallons; 1 unit= 100 cubic feet*

- b) The monthly sewer rates for each user shall be as follows:  
1) Town minimum-\$5.22 administrative fee per account

**Residential                      \$ 8.11 / per unit**

*Note: 1 unit=784 gallons; 1 unit= 100 cubic feet*

**Section 7.** The water and sewer policies shall be:

- a) Each newly Constructed building or newly connected building must install water lines of the size and design as approved by the Governing Board at the customer expense.

- b) Each newly constructed building or newly connected building must install sewer lines or outfall or force lines of the size and design as approved by the Governing Board at the customer expense.
- c) This Ordinance shall be effective as of July 1, 2013.
- d) The Water and Sewer payment policy shall be consistent with the payment policy adopted within the City of Salisbury Budget Ordinance for the fiscal year 2013-2014.
- e) Water and Sewer deposits shall be such:
  - 1) Each new water and sewer customer that occupies residential rental or commercial property shall pay a deposit of one hundred fifty dollars (\$150.00) to the Water and Sewer Department of the City of Salisbury c/o Town of East Spencer.
  - 2) Each new water and sewer customer that moves into their home that is legally registered by Rowan County Tax Collector shall pay twenty-five dollars (\$25.00) to the Water and Sewer Department of the City of Salisbury c/o Town of East Spencer.

**Section 8.** There is hereby levied a tax at the rate of sixty-three cents (0.63) per one hundred (100.00) valuation of the property as listed for taxes of January 1, 2013, for the purpose of rising the revenue listed as “ current Year’s Property Taxes” in the General Fund, Section 2 of this ordinance.

The rate is based on a total valuation of property for the purpose of taxation of \$107,771,089 and an estimated rate of collection of 91.0%. The estimated rate of collection is based on FY 14 collection rate of 90.0%

**Section 9.** The budget officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a) He/she may transfer amounts between line item expenditures within a department without the limitation and without a report being required. These changes should not result in recurring obligations such as salaries.
- b) He/she may transfer amounts up to \$1,000.00 between departments, including contingency appropriations, within the same fund. He/she

must make an official report on such transfers at the next Regular Meeting of the Governing Board.

- c) He/she may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

**Section 10.** The budget officer may make cash advice between funds for periods not exceed sixty (60) days without reporting to the Governing Board. Any advices that extend beyond sixty (60) days must be approved by the Governing Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Governing Board.

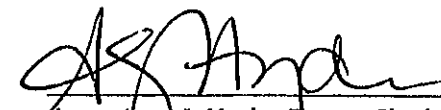
**Section 11.** Copies of this Budget Ordinance shall be furnished to the Clerk of Governing Board and to the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

**ADOPTED** this 3<sup>rd</sup> day of June, 2013.

**APPROVED**

**ATTEST**

  
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Mayor Barbara A. Mallett

  
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Anneissa J. Hyde, Town Clerk