

**2015 - 2016 BUDGET ORDINANCE
ALEXANDER COUNTY**

BE IT ORDAINED by the Board of Commissioners of Alexander County, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 716,542
Administration	290,628
Planning	70,230
Board of Elections	402,007
Finance	552,810
Tax Office	563,205
License Plate Agency	137,964
Information Technology	972,694
Register of Deeds	296,985
Economic Development	168,264
Public Buildings	931,706
Garage	422,940
Sheriff	2,684,575
Court Facility	100,100
Detention	2,433,416
Treatment for Effective Community Supervision	88,213
Juvenile Crime Prevention	109,999
Pre-Trial Release Program	72,133
Fire/Emergency Services	273,020
911 Communications	679,798
Forestry	58,494
Human Resources	708,666
Inspections	279,738
Soil & Water	118,079
Health Department	3,152,712
Emergency Medical Services	2,697,166
Animal Services	288,702
Medical Examiner	45,000
Extension Service	195,209
Veterans Service	69,525
Department of Social Services	7,048,664
Recreation	305,313
Rocky Face Park	140,908
Library	402,910
Bethlehem Library	89,349
Senior Center	173,406
Catawba Valley Comm College	51,500

Board of Education	5,631,900
Board of Education-Auditorium	150,000
Transfer to Other Funds	1,351,106
Debt Service	2,163,000
Special Appropriations	523,872
Contingency	<u>118,210</u>
TOTAL	\$37,730,658

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016.

Current Year's Property Taxes	\$19,070,000
Prior Year's Property Taxes	570,900
Penalties and Interest – Net	165,000
Other Taxes and Licenses	5,680,000
Sales and Services	4,981,828
Fees and Permits	466,182
Restricted Intergovernmental Revenue	22,700
Unrestricted Intergovernmental Revenue	455,000
Court Facilities Fees	30,000
State Grants	3,131,717
Federal Grants	1,714,775
Miscellaneous Revenue	40,148
Investment Earnings	9,000
Proceeds of Long Term Debt	437,000
Transfer From Other Funds	956,408
Fund Balance Appropriated	<u>-0-</u>
TOTAL	\$37,730,658

Section 3. The following amounts are hereby appropriated in the Fire District Fund for the operations of fire protection services for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established:

Public Safety - Bethlehem Fire District	\$ 232,670
Public Safety - Wittenburg Fire District	162,360
Public Safety - Hiddenite Fire District	131,700
Public Safety – East Alexander Fire District	105,860
Public Safety – Ellendale Fire District	108,800
Public Safety – Sugar Loaf Fire District	97,730
Public Safety – Central Alexander Fire District	110,980
Public Safety – Vashti Fire District	<u>60,475</u>
TOTAL	\$1,010,575

Section 4. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Tax Collections – Bethlehem	\$ 232,670
Tax Collections – Wittenburg	162,360
Tax Collections – Hiddenite	131,700
Tax Collections – East Alexander	105,860
Tax Collections – Ellendale	108,800
Tax Collections – Sugar Loaf	97,730
Tax Collections – Central Alexander	110,980
Tax Collections – Vashti	<u>60,475</u>
TOTAL	\$ 1,010,575

Section 5. The following amounts are hereby appropriated in the Revaluation Fund for the revaluation of property in Alexander County during the fiscal year beginning July 1, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	\$ 159,927
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Section 6. It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016.

Current Year’s Property Taxes	\$ 110,000
Fund Balance Appropriated	<u>49,927</u>
TOTAL	\$ 159,927

Section 7. The following amounts are hereby appropriated in the Solid Waste Fund for the operation of solid waste collections and disposition for the fiscal year beginning July 1, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established:

Landfill Operations	\$ 1,257,737
Landfill Contingency	8,903
Convenience Center Operations	188,860
Transfer to Landfill Closure Fund	<u>60,000</u>
TOTAL	\$ 1,515,500

Section 8. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016.

Landfill Revenues	\$ 1,229,500
Convenience Center Revenues	<u>286,000</u>
TOTAL	\$ 1,515,500

Section 9. The following amounts are hereby appropriated in the Landfill Closure Fund for the operation of solid waste collections and disposition for the fiscal year beginning July 1, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established:

Landfill Closure Operations	\$ 60,005
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Section 10. It is estimated that the following revenues will be available in the Landfill Closure Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016.

Transfer from Solid Waste Fund	\$ 60,000
Investment Earnings	<u>5</u>
TOTAL	\$ 60,005

Section 11. The following amounts are hereby appropriated in the County Water Fund for the operation of water systems for the fiscal year beginning July 1, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established:

County Water Fund - Operations	\$ 689,126
County Water Fund – Debt Service	422,100
County Water Fund – Contingency	<u>230,280</u>
TOTAL	\$ 1,341,506

Section 12. It is estimated that the following revenues will be available in the County Water Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016.

County Water Fund – Revenue	\$ 1,217,000
County Water Fund – Transfer from Other Funds	124,500
County Water Fund – Investment Earnings	<u>6</u>
TOTAL	\$ 1,341,506

Section 13. The following amounts are hereby appropriated in the Bethlehem Water Fund for the operation of water systems for the fiscal year beginning July 1, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established:

Bethlehem Water Fund - Operations	\$ 912,621
Bethlehem Water Fund – Debt Service	193,000
Bethlehem Water Fund – Transfer to Other Funds	<u>124,500</u>
TOTAL	\$ 1,230,121

Section 14. It is estimated that the following revenues will be available in the Bethlehem Water Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016.

Bethlehem Water Fund – Revenue	\$ 1,221,000
Bethlehem Water Fund – Investment Earnings	425
Bethlehem Water Fund – Fund Balance Approp.	<u>8,696</u>
TOTAL	\$ 1,230,121

Section 15. The following amounts are hereby appropriated in the Bethlehem Sewer Fund for the operation of sewer systems for the fiscal year beginning July 1, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established:

Bethlehem Sewer Fund – Operations	\$ 16,000
Bethlehem Sewer Fund – Contingency	<u>3,500</u>
TOTAL	\$ 19,500

Section 16. It is estimated that the following revenues will be available in the Bethlehem Sewer Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016.

Bethlehem Sewer Fund – Revenue	\$ 19,500
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Section 17. The following amounts are hereby appropriated in the School Capital Improvements Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Reserve for School Capital	\$1,116,925
Lottery Expenditures	<u>1,900,000</u>
TOTAL	\$3,016,925

Section 18. It is estimated that the following revenues will be available in the School Capital Improvements Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Lottery Revenues	\$1,900,000
Investment Earnings	200
Transfer from Other Funds	865,000
Fund Balance Appropriated	<u>251,725</u>
TOTAL	\$3,016,925

Section 19. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

911 Communications	\$ 226,731
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Section 20. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

NC 911 Revenue	\$ 125,671
Fund Balance Appropriated	<u>101,060</u>
TOTAL	\$ 226,731

Section 21. There is hereby levied a tax at the rate of seventy-nine cents (\$0.79) per one-hundred (\$100.00) valuation of property listed as of January 1, 2015, for the purpose of raising revenue included in “Ad Valorem Taxes – Current Year” in the General Fund in Section 2 of the ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$2,542,198,475 at an estimated collection rate of 95.5%. The estimated rate of collection is based on the fiscal year 2014-2015 collection rate.

Section 22. There is hereby levied tax rates for the various fire tax districts, per the valuations, as follows:

<u>District</u>	<u>Tax Rate</u>	<u>Valuation</u>
Bethlehem	\$0.0310	\$ 758,914,000
Wittenburg	0.0480	339,786,968
Hiddenite	0.0440	299,558,326
East Alexander/Stony Point	0.0600	175,694,772
Ellendale	0.0470	231,320,774
Sugar Loaf	0.0650	151,152,696
Central Alexander	0.0360	308,268,089
Vashti	0.0650	93,903,955

Section 23. The mileage allowance for the fiscal year beginning July 1, 2015 will match the current IRS standard mileage reimbursement rate. At this time, the IRS rate is 57.5 cents per mile. If the IRS changes the standard mileage reimbursement rate during the 2015-2016 budget year, the County will also change its rate to match the IRS. The mileage allowance is the amount authorized to be paid to County employees/elected officials on a per-mile basis for travel by privately owned vehicle.

Section 24. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. The Budget Officer may transfer amounts between line item expenditures within a department without limitation and without a report being required. Transfers resulting in increases in recurring obligations such as salaries are subject to approval by the County Manager.
- B. The Budget Officer may transfer amounts up to \$10,000 between departments within the same fund, including contingency appropriations.
- C. The Budget Officer may not transfer any amounts between funds except as approved by the Board of Commissioners in the Budget Ordinance as amended.

Section 25. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

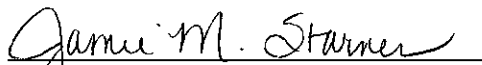
ADOPTED THIS 15th DAY OF JUNE, 2015



Larry Yoder, Chairman

ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST


Clerk to the Board