

**2011 - 2012 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, 2011 and ending June 30, 2012, in accordance with the chart of accounts heretofore established:

| | |
|-------------------------------|------------|
| Governing Body | \$ 464,162 |
| Administration | 287,943 |
| Planning | 65,993 |
| Board of Elections | 214,045 |
| Finance | 416,763 |
| Tax Office | 492,081 |
| License Plate Agency | 126,645 |
| Information Technology | 679,416 |
| Register of Deeds | 269,018 |
| Economic Development | 105,132 |
| Public Buildings | 626,186 |
| Garage | 413,062 |
| Sheriff | 2,273,897 |
| Court Facility | 108,972 |
| Jail | 1,134,388 |
| Resource Center | 82,030 |
| Juvenile Crime Prevention | 86,338 |
| Pre-Trial Release Program | 60,595 |
| Emergency Services | 256,170 |
| 911 Communications | 538,181 |
| Forestry | 48,550 |
| Human Resources | 377,465 |
| Inspections | 151,116 |
| Soil & Water | 102,319 |
| Health Department | 2,914,060 |
| Emergency Medical Services | 1,965,982 |
| Animal Control | 186,709 |
| Medical Examiner | 15,000 |
| Extension Service | 186,394 |
| Veterans Service | 63,524 |
| Department of Social Services | 5,549,420 |
| Transportation | 148,501 |
| Recreation | 329,451 |
| Library | 370,647 |
| Bethlehem Library | 65,313 |
| Senior Center | 109,805 |
| Catawba Valley Comm College | 29,475 |

| | |
|--------------------------------|---------------------|
| Board of Education | 5,000,000 |
| BOE – Auditorium Reimbursement | 150,000 |
| Due to Other Funds | 242,200 |
| Debt Service | 2,357,000 |
| Special Appropriations | 314,951 |
| DARE Program | 7,000 |
| Contingency – Other | <u>200,000</u> |
| TOTAL | \$29,585,899 |

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012.

| | |
|--|---------------------|
| Current Year's Property Taxes | \$14,772,000 |
| Prior Year's Property Taxes | 446,900 |
| Penalties and Interest – Net | 124,000 |
| Other Taxes and Licenses | 4,613,400 |
| Sales and Services | 4,017,710 |
| Fees and Permits | 347,750 |
| Unrestricted Intergovernmental Revenue | 562,140 |
| Court Facilities Fees | 45,000 |
| State Grants | 2,533,376 |
| Federal Grants | 1,754,911 |
| Miscellaneous Revenue | 37,092 |
| Investment Earnings | 23,000 |
| From Other Funds | -0- |
| Fund Balance Appropriated | 301,620 |
| DARE Revenues | 2,000 |
| Fund Balance Appropriated – DARE | <u>5,000</u> |
| TOTAL | \$29,585,899 |

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, 2011 and ending June 30, 2012, in accordance with the chart of accounts heretofore established:

| | |
|---|-------------------|
| Public Safety - Bethlehem Fire District | \$ 208,575 |
| Public Safety - Wittenburg Fire District | 149,200 |
| Public Safety - Hiddenite Fire District | 116,645 |
| Public Safety – East Alexander Fire District | 89,790 |
| Public Safety – Ellendale Fire District | 92,205 |
| Public Safety – Sugar Loaf Fire District | 83,855 |
| Public Safety – Central Alexander Fire District | 103,970 |
| Public Safety – Vashti Fire District | <u>46,660</u> |
| TOTAL | \$ 890,900 |

Section 4. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

| | |
|-------------------------------------|-------------------|
| Tax Collections – Bethlehem | \$ 208,575 |
| Tax Collections – Wittenburg | 149,200 |
| Tax Collections – Hiddenite | 116,645 |
| Tax Collections – East Alexander | 89,790 |
| Tax Collections – Ellendale | 92,205 |
| Tax Collections – Sugar Loaf | 83,855 |
| Tax Collections – Central Alexander | 103,970 |
| Tax Collections – Vashti | <u>46,660</u> |
| TOTAL | \$ 890,900 |

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, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established:

| | |
|--|-----------|
| Revaluation Operation & Administration | \$ 92,354 |
|--|-----------|

Section 6. It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012.

| | |
|-------------------------------|------------------|
| Current Year’s Property Taxes | \$ 45,000 |
| Interest | 250 |
| Fund Balance Appropriated | <u>47,104</u> |
| TOTAL | \$ 92,354 |

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, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established:

| | |
|-----------------------------------|---------------------|
| Landfill Operations | \$ 1,175,610 |
| Collections | 179,211 |
| Transfer to Landfill Closure Fund | 70,759 |
| Contingencies | -0- |
| Debt Service | -0- |
| Landfill Closure Operations | 200,000 |
| Landfill Closure Contingencies | <u>20,829</u> |
| TOTAL | \$ 1,646,409 |

Section 8. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012.

| | |
|-----------------------------|---------------------|
| Convenience Center Fees | \$ 185,000 |
| Solid Waste Charges | 1,130,000 |
| Recycling Revenue | 40,580 |
| Scrap Tire Disposal Tax | 40,000 |
| Solid Waste Disposal Tax | 30,000 |
| Transfer From Other Funds | 220,759 |
| Interest – Landfill Closure | 70 |
| Fund Balance Appropriated | <u>-0-</u> |
| TOTAL | \$ 1,646,409 |

Section 9. The following amounts are hereby appropriated in the Water and Sewer Funds for the operation of water systems for the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established:

| | |
|--|---------------------|
| Alexander Co. Water Fund - Operations | \$ 782,694 |
| Alexander Co. Water Fund – Debt Service | 273,000 |
| Alexander Co. Water Fund - Transfer to Other Funds | -0- |
| Alexander Co. Water Fund – Contingency | 1,426 |
| Bethlehem Water Fund - Operations | 933,100 |
| Bethlehem Water Fund – Debt Service | 192,500 |
| Bethlehem Water Fund – Contingency | 28,200 |
| Bethlehem Sewer Fund – Operations | <u>15,000</u> |
| TOTAL | \$ 2,225,920 |

Section 10. It is established that the following revenues will be available in the Water and Sewer Funds for the fiscal year beginning July 1, 2011, and ending June 30, 2012.

| | |
|--|---------------------|
| Alexander Co. Water Fund – Interest Earned | \$ 120 |
| Bethlehem Water Fund - Interest Earned | 800 |
| Alexander Co. Water Fund - Revenue | 1,057,000 |
| Bethlehem Water Fund - Revenue | 1,153,000 |
| Bethlehem Sewer Fund – Revenue | <u>15,000</u> |
| TOTAL | \$ 2,225,920 |

Section 11. The following amounts are hereby appropriated in the School Capital Improvements Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

| | |
|----------------------------|------------------|
| Reserve for School Capital | \$ 299,200 |
| Contingencies | <u>92,200</u> |
| TOTAL | \$391,400 |

Section 12. It is estimated that the following revenues will be available in the School Capital Improvements Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

| | |
|---------------------------|------------------|
| Local Option Sales Tax | \$ 298,200 |
| Interest Earned | 1,000 |
| Transfer from Other Funds | <u>92,200</u> |
| TOTAL | \$391,400 |

Section 13. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

| | |
|--------------------|-------------------|
| 911 Communications | \$ 215,607 |
| Contingencies | <u>-0-</u> |
| TOTAL | \$ 215,607 |

Section 14. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

| | |
|---------------------------|-------------------|
| NC 911 Revenue | \$ 211,455 |
| Fund Balance Appropriated | <u>4,152</u> |
| TOTAL | \$ 215,607 |

Section 15. There is hereby levied a tax at the rate of sixty and one half cents (\$0.605) per one-hundred (\$100.00) valuation of property listed as of January 1, 2011, 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 \$2,565,000,000 at an estimated collection rate of 95%. The estimated rate of collection is based on the fiscal year 2010-2011 collection rate.

Section 16. 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 | \$.0280 | \$ 753,370,000 |
| Wittenburg | .0430 | 349,200,000 |
| Hiddenite | .0380 | 307,550,000 |
| East Alexander/Stony Point | .0500 | 179,450,000 |
| Ellendale | .0390 | 236,090,000 |
| Sugar Loaf | .0550 | 153,200,000 |
| Central Alexander | .0335 | 309,900,000 |
| Vashti | .0490 | 94,325,000 |

Section 17. The mileage allowance for the fiscal year beginning July 1, 2011 will match the current IRS standard mileage reimbursement rate. At this time, the IRS rate is 51 cents per mile. If the IRS changes the standard mileage reimbursement rate during the 2011-2012 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 18. 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. These transfers may not result in increases in recurring obligations such as salaries.
- B. The Budget Officer may transfer amounts up to \$5,000 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 19. 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 20th DAY OF JUNE, 2011

W. Darrell Robertson, Chairman
ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST

Clerk to the Board