

**2013 - 2014 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, 2013 and ending June 30, 2014, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 583,616
Administration	286,170
Planning	67,151
Board of Elections	268,676
Finance	467,655
Tax Office	441,642
License Plate Agency	130,770
Information Technology	925,298
Register of Deeds	255,119
Economic Development	166,493
Public Buildings	994,247
Garage	507,130
Sheriff	2,212,806
Court Facility	98,546
Detention	2,568,932
Treatment for Effective Community Supervision	86,567
Juvenile Crime Prevention	109,999
Pre-Trial Release Program	68,930
Emergency Services	218,457
911 Communications	595,972
Forestry	64,823
Human Resources	472,429
Inspections	192,579
Soil & Water	111,402
Health Department	3,069,997
Emergency Medical Services	2,343,445
Animal Control	190,731
Medical Examiner	18,000
Extension Service	188,758
Veterans Service	67,724
Department of Social Services	6,544,547
Recreation	305,973
Rocky Face Park	143,438
Library	378,983
Bethlehem Library	75,875
Senior Center	158,601
Catawba Valley Comm College	69,500

Board of Education	5,250,000
BOE -- Auditorium Reimbursement	150,000
Due to Other Funds	763,500
Debt Service	2,691,000
Special Appropriations	427,548
Contingency – COLA	308,762
Contingency – Other	<u>440,000</u>
TOTAL	\$35,481,791

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

Current Year's Property Taxes	\$14,957,000
Prior Year's Property Taxes	512,400
Penalties and Interest – Net	142,000
Other Taxes and Licenses	5,371,900
Sales and Services	5,029,887
Fees and Permits	418,335
Restricted Intergovernmental Revenue	2,635
Unrestricted Intergovernmental Revenue	661,500
Court Facilities Fees	45,000
State Grants	2,668,487
Federal Grants	1,996,723
Miscellaneous Revenue	52,533
Investment Earnings	18,000
From Other Funds	243,400
Fund Balance Appropriated	<u>3,361,991</u>
TOTAL	\$35,481,791

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, 2013 and ending June 30, 2014, in accordance with the chart of accounts heretofore established:

Public Safety - Bethlehem Fire District	\$ 210,430
Public Safety - Wittenburg Fire District	149,760
Public Safety - Hiddenite Fire District	119,435
Public Safety – East Alexander Fire District	91,325
Public Safety – Ellendale Fire District	94,020
Public Safety – Sugar Loaf Fire District	85,025
Public Safety – Central Alexander Fire District	106,100
Public Safety – Vashti Fire District	<u>55,035</u>
TOTAL	\$ 911,130

Section 4. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Tax Collections – Bethlehem	\$ 210,430
Tax Collections – Wittenburg	149,760
Tax Collections – Hiddenite	119,435
Tax Collections – East Alexander	91,325
Tax Collections – Ellendale	94,020
Tax Collections – Sugar Loaf	85,025
Tax Collections – Central Alexander	106,100
Tax Collections – Vashti	<u>55,035</u>
TOTAL	\$ 911,130

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, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	\$ 435,341
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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, 2013, and ending June 30, 2014.

Current Year's Property Taxes	\$ 75,000
Fund Balance Appropriated	<u>360,341</u>
TOTAL	\$ 435,341

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, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established:

Landfill Operations	\$ 1,392,701
Convenience Center Operations	187,088
Transfer to Landfill Closure Fund	15,000
Contingency – Other	4,767
Contingency – COLA	9,774
Debt Service	19,200
Landfill Closure Operations	180,000
Landfill Closure Contingencies	<u>10,085</u>
TOTAL	\$ 1,818,615

Section 8. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014.

Operating Revenues:	
Landfill	\$ 1,190,000
Convenience Center	196,030
Non-operating Revenues:	
Intergovernmental Revenues	72,500
Debt Proceeds	160,000
Miscellaneous Revenue	10,000
Transfer from Other Funds	190,000
Interest – Landfill Closure	<u>85</u>
TOTAL	\$ 1,818,615

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, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established:

Alexander Co. Water Fund - Operations	\$ 808,403
Alexander Co. Water Fund -- Debt Service	264,500
Alexander Co. Water Fund – Contingency - Other	65,306
Alexander Co. Water Fund – Contingency - COLA	1,856
Bethlehem Water Fund - Operations	803,000
Bethlehem Water Fund -- Debt Service	193,000
Bethlehem Water Fund – Contingency	116,755
Bethlehem Water Fund - Transfer to Other Funds	46,020
Bethlehem Sewer Fund – Operations	15,000
Bethlehem Sewer Fund – Contingency	<u>3,750</u>
TOTAL	\$ 2,317,590

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, 2013, and ending June 30, 2014.

Alexander Co. Water Fund – Interest Earned	\$ 45
Bethlehem Water Fund - Interest Earned	775
Alexander Co. Water Fund – Trans from Other Funds	46,020
Alexander Co. Water Fund - Revenue	1,094,000
Bethlehem Water Fund - Revenue	1,158,000
Bethlehem Sewer Fund – Revenue	<u>18,750</u>
TOTAL	\$ 2,317,590

Section 11. The following amounts are hereby appropriated in the School Capital Improvements Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Reserve for School Capital	\$ 400,000
Contingencies	<u>101,700</u>
TOTAL	\$ 501,700

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, 2013, and ending June 30, 2014:

Lottery	\$ -0-
Interest Earned	700
Transfer from Other Funds	<u>501,000</u>
TOTAL	\$ 501,700

Section 13. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

911 Communications	\$ 139,121
Contingencies	<u>60,000</u>
TOTAL	\$ 199,121

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, 2013, and ending June 30, 2014:

NC 911 Revenue	\$ 139,121
Fund Balance Appropriated	<u>60,000</u>
TOTAL	\$ 199,121

Section 15. There is hereby levied a tax at the rate of sixty and one half cents (\$.605) per one-hundred (\$100.00) valuation of property listed as of January 1, 2013, 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 \$2,601,100,000 at an estimated collection rate of 95.5%. The estimated rate of collection is based on the fiscal year 2012-2013 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	\$ 759,025,000
Wittenburg	.0430	351,140,000
Hiddenite	.0380	314,426,000
East Alexander/Stony Point	.0500	181,290,000

Ellendale	.0390	239,713,000
Sugar Loaf	.0550	154,482,000
Central Alexander	.0335	314,699,000
Vashti	.0580	96,370,000

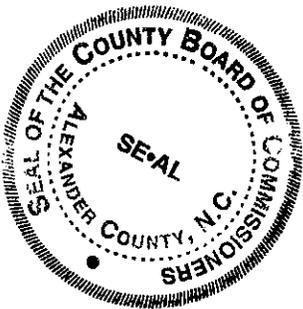
Section 17. The mileage allowance for the fiscal year beginning July 1, 2013 will match the current IRS standard mileage reimbursement rate. At this time, the IRS rate is 56.5 cents per mile. If the IRS changes the standard mileage reimbursement rate during the 2013-2014 budget year, the County will 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.

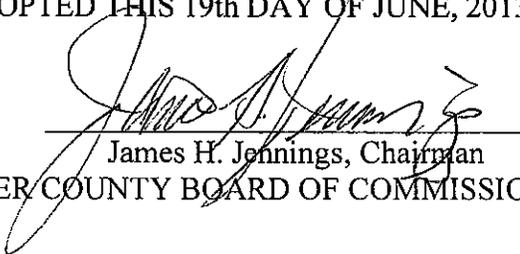
Section 18. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. The Budget Officer may transfer amounts between line item expenditures within a department without limitation and without a report being required. 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 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.

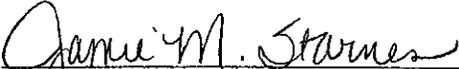
ADOPTED THIS 19th DAY OF JUNE, 2013





 James H. Jennings, Chairman
 ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST



 Clerk to the Board