

**2016 – 2017 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, 2016 and ending June 30, 2017, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 409,893
Administration	293,826
Board of Elections	239,298
Finance	566,418
Tax Office	542,471
License Plate Agency	139,329
Information Technology	1,036,032
Register of Deeds	263,865
Economic Development	180,030
Maintenance	932,589
Garage	339,429
Sheriff	2,687,499
Court Facility	100,000
Detention	2,379,855
Recidivism Reduction Services	90,423
Juvenile Crime Prevention	112,275
Pre-Trial Release Program	105,153
Fire/Emergency Services	291,927
911 Communications	729,812
Forestry	59,345
Human Resources	821,421
Planning & Inspections	464,142
Soil & Water	122,041
Health Department	2,523,740
Emergency Medical Services	2,927,001
Animal Services	385,149
Medical Examiner	55,000
Extension Service	201,511
Veterans Service	69,523
Department of Social Services	7,148,553
Recreation	302,004
Rocky Face Park	187,345
Library	402,478
Bethlehem Library	89,912
Senior Center	138,882
Catawba Valley Comm College	58,700
Board of Education	6,031,900

Board of Education-Auditorium	150,000
Transfer to Other Funds	1,145,000
Debt Service	1,945,000
Special Appropriations	449,596
Contingency – New Sales Tax	600,000
Contingency – General	<u>565,803</u>
TOTAL	\$38,284,170

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017.

Current Year's Property Taxes	\$19,273,000
Prior Year's Property Taxes	573,600
Penalties and Interest – Net	172,000
Other Taxes and Licenses	7,451,150
Sales and Services	3,939,796
Fees and Permits	474,440
Restricted Intergovernmental Revenue	23,000
Unrestricted Intergovernmental Revenue	349,000
Court Facilities Fees	30,000
State Grants	3,231,319
Federal Grants	1,847,470
Miscellaneous Revenue	44,082
Investment Earnings	26,000
Transfer From Other Funds	208,000
Fund Balance Appropriated	<u>641,313</u>
TOTAL	\$38,284,170

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, 2016 and ending June 30, 2017, in accordance with the chart of accounts heretofore established:

Public Safety - Bethlehem Fire District	\$ 234,820
Public Safety - Wittenburg Fire District	163,770
Public Safety - Hiddenite Fire District	132,600
Public Safety – East Alexander Fire District	110,000
Public Safety – Ellendale Fire District	109,450
Public Safety – Sugar Loaf Fire District	98,775
Public Safety – Central Alexander Fire District	111,510
Public Safety – Vashti Fire District	<u>61,130</u>
TOTAL	\$1,022,055

Section 4. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Tax Collections – Bethlehem	\$ 234,820
Tax Collections – Wittenburg	163,770
Tax Collections – Hiddenite	132,600
Tax Collections – East Alexander	110,000
Tax Collections – Ellendale	109,450
Tax Collections – Sugar Loaf	98,775
Tax Collections – Central Alexander	111,510
Tax Collections – Vashti	<u>61,130</u>
TOTAL	\$ 1,022,055

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	\$ 147,605
Reserve for Revaluation	<u>39,395</u>
TOTAL	\$ 187,000

Section 6. It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017.

Current Year’s Property Taxes	\$ 187,000
Fund Balance Appropriated	<u>-0-</u>
TOTAL	\$ 187,000

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established:

Landfill Operations	\$ 1,297,969
Landfill Reserve for Fund Balance	91,106
Convenience Center Operations	<u>195,925</u>
TOTAL	\$ 1,585,000

Section 8. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017.

Landfill Revenues	\$ 1,324,500
Convenience Center Revenues	<u>260,500</u>
TOTAL	\$ 1,585,000

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established:

Landfill Closure Operations	\$ 60,000
Landfill Closure – Contingency	<u>40,025</u>
TOTAL	\$ 100,025

Section 10. It is estimated that the following revenues will be available in the Landfill Closure Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017.

Transfer from General Fund	\$ 100,000
Investment Earnings	<u>25</u>
TOTAL	\$ 100,025

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established:

County Water Fund - Operations	\$ 787,968
County Water Fund – Debt Service	421,000
County Water Fund – Contingency	<u>200,672</u>
TOTAL	\$ 1,409,640

Section 12. It is estimated that the following revenues will be available in the County Water Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017.

County Water Fund – Revenue	\$ 1,285,000
County Water Fund – Transfer from Other Funds	124,500
County Water Fund – Investment Earnings	<u>140</u>
TOTAL	\$ 1,409,640

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established:

Bethlehem Water Fund - Operations	\$ 982,500
Bethlehem Water Fund – Debt Service	195,000
Bethlehem Water Fund – Contingency	313,580
Bethlehem Water Fund – Transfer to Other Funds	<u>124,500</u>
TOTAL	\$ 1,615,580

Section 14. It is estimated that the following revenues will be available in the Bethlehem Water Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017.

Bethlehem Water Fund – Revenue	\$ 1,615,000
Bethlehem Water Fund – Investment Earnings	<u>580</u>
TOTAL	\$ 1,615,580

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established:

Bethlehem Sewer Fund – Operations	\$ 16,000
Bethlehem Sewer Fund – Contingency	<u>4,000</u>
TOTAL	\$ 20,000

Section 16. It is estimated that the following revenues will be available in the Bethlehem Sewer Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017.

Bethlehem Sewer Fund – Revenue	\$ 20,000
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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, 2016, and ending June 30, 2017:

Reserve for School Capital	\$1,916,526
Lottery Expenditures	<u>2,077,221</u>
TOTAL	\$3,993,747

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, 2016, and ending June 30, 2017:

Lottery Revenues	\$2,077,221
Investment Earnings	4,000
Transfer from Other Funds	870,000
Fund Balance Appropriated	<u>1,042,526</u>
TOTAL	\$3,993,747

Section 19. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

911 Communications	\$ 236,483
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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, 2016, and ending June 30, 2017:

NC 911 Revenue	\$ 151,717
Fund Balance Appropriated	<u>84,766</u>
TOTAL	\$ 236,483

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, 2016, 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 \$2,566,605,470 at an estimated collection rate of 96%. The estimated rate of collection is based on the fiscal year 2015-2016 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	\$ 764,319,130
Wittenburg	0.0480	344,589,963
Hiddenite	0.0440	301,749,764
East Alexander/Stony Point	0.0600	181,652,414
Ellendale	0.0470	233,172,569
Sugar Loaf	0.0650	152,876,083
Central Alexander	0.0360	309,356,004
Vashti	0.0650	95,156,707

Section 23. The mileage allowance for the fiscal year beginning July 1, 2016 will match the current IRS standard mileage reimbursement rate. At this time, the IRS rate is 54 cents per mile. If the IRS changes the standard mileage reimbursement rate during the 2016-2017 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.

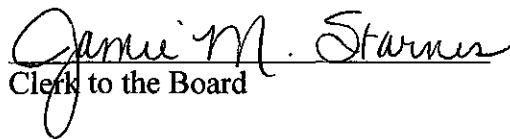
ADOPTED THIS 6TH DAY OF JUNE, 2016



Ryan Mayberry, Chairman

ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST



Jamie M. Starnes
Clerk to the Board