

**2017 – 2018 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, 2017 and ending June 30, 2018, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 378,957
Administration	300,682
Board of Elections	233,881
Finance	632,472
Tax Office	566,147
License Plate Agency	158,240
Information Technology	1,064,852
Register of Deeds	268,713
Engineering	109,640
Economic Development	206,939
Maintenance	1,384,364
Garage	367,428
Sheriff	2,804,174
Court Facility	103,710
Detention	2,432,863
Recidivism Reduction Services	92,678
Juvenile Crime Prevention	112,275
Pre-Trial Release Program	110,471
Fire/Emergency Services	450,707
911 Communications	821,907
Forestry	54,237
Human Resources	897,898
Planning & Inspections	540,121
Soil & Water	123,941
Health Department	2,487,273
Emergency Medical Services	3,130,059
Animal Services	360,440
Medical Examiner	45,000
Extension Service	221,085
Veterans Service	71,463
Department of Social Services	7,642,040
Recreation	317,263
Rocky Face Park	196,057
Library	503,721
Senior Center	164,521
Catawba Valley Comm College	80,700
Board of Education	6,031,900

Transfer to Other Funds	1,254,000
Debt Service	1,782,000
Special Appropriations	510,939
Contingency – General	<u>484,242</u>
TOTAL	\$39,500,000

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018.

Current Year's Property Taxes	\$19,312,000
Prior Year's Property Taxes	531,000
Penalties and Interest – Net	162,000
Other Taxes and Licenses	8,089,300
Sales and Services	3,465,722
Fees and Permits	551,240
Restricted Intergovernmental Revenue	1,000
Unrestricted Intergovernmental Revenue	606,500
Court Facilities Fees	30,000
State Grants	3,174,060
Federal Grants	2,044,932
Miscellaneous Revenue	48,582
Investment Earnings	48,000
Transfer From Other Funds	187,000
Fund Balance Appropriated	<u>1,248,664</u>
TOTAL	\$39,500,000

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, 2017 and ending June 30, 2018, in accordance with the chart of accounts heretofore established:

Public Safety - Bethlehem Fire District	\$ 236,890
Public Safety - Wittenburg Fire District	164,600
Public Safety - Hiddenite Fire District	132,750
Public Safety – East Alexander Fire District	111,500
Public Safety – Ellendale Fire District	110,000
Public Safety – Sugar Loaf Fire District	99,680
Public Safety – Central Alexander Fire District	111,890
Public Safety – Vashti Fire District	<u>61,800</u>
TOTAL	\$1,029,110

Section 4. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Tax Collections – Bethlehem	\$ 236,890
Tax Collections – Wittenburg	164,600
Tax Collections – Hiddenite	132,750
Tax Collections – East Alexander	111,500
Tax Collections – Ellendale	110,000
Tax Collections – Sugar Loaf	99,680
Tax Collections – Central Alexander	111,890
Tax Collections – Vashti	<u>61,800</u>
TOTAL	\$ 1,029,110

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, 2017, and ending June 30, 2018, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	\$ 199,022
Reserve for Revaluation	<u>108,978</u>
TOTAL	\$ 308,000

Section 6. It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018.

Current Year's Property Taxes	\$ 308,000
Fund Balance Appropriated	<u>-0-</u>
TOTAL	\$ 308,000

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, 2017, and ending June 30, 2018, in accordance with the chart of accounts heretofore established:

Landfill Operations	\$ 1,397,662
Landfill Contingencies	68,483
Convenience Center Operations	<u>213,355</u>
TOTAL	\$ 1,679,500

Section 8. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018.

Landfill Revenues	\$ 1,419,000
Convenience Center Revenues	<u>260,500</u>
TOTAL	\$ 1,679,500

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, 2017, and ending June 30, 2018, in accordance with the chart of accounts heretofore established:

Landfill Closure Operations	\$ 60,000
Landfill Closure – Contingency	<u>90,025</u>
TOTAL	\$ 150,025

Section 10. It is estimated that the following revenues will be available in the Landfill Closure Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018.

Transfer from General Fund	\$ 150,000
Investment Earnings	<u>25</u>
TOTAL	\$ 150,025

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, 2017, and ending June 30, 2018, in accordance with the chart of accounts heretofore established:

County Water Fund - Operations	\$ 712,325
County Water Fund – Debt Service	416,000
County Water Fund – Contingency	<u>290,390</u>
TOTAL	\$ 1,418,715

Section 12. It is estimated that the following revenues will be available in the County Water Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018.

County Water Fund – Revenue	\$ 1,294,000
County Water Fund – Transfer from Other Funds	124,500
County Water Fund – Investment Earnings	<u>215</u>
TOTAL	\$ 1,418,715

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, 2017, and ending June 30, 2018, in accordance with the chart of accounts heretofore established:

Bethlehem Water Fund - Operations	\$ 815,150
Bethlehem Water Fund – Debt Service	139,000
Bethlehem Water Fund – Contingency	322,050
Bethlehem Water Fund – Transfer to Other Funds	<u>124,500</u>
TOTAL	\$ 1,400,700

Section 14. It is estimated that the following revenues will be available in the Bethlehem Water Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018.

Bethlehem Water Fund – Revenue	\$ 1,400,000
Bethlehem Water Fund – Investment Earnings	<u>700</u>
TOTAL	\$ 1,400,700

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, 2017, and ending June 30, 2018, in accordance with the chart of accounts heretofore established:

Bethlehem Sewer Fund – Operations	\$ 15,000
Bethlehem Sewer Fund – Contingency	<u>5,000</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, 2017, and ending June 30, 2018.

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, 2017, and ending June 30, 2018:

Reserve for School Capital	\$1,850,775
Lottery Expenditures	<u>2,077,221</u>
TOTAL	\$3,927,996

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, 2017, and ending June 30, 2018:

Lottery Revenues	\$2,077,221
Investment Earnings	8,000
Transfer from Other Funds	1,104,000
Fund Balance Appropriated	<u>738,775</u>
TOTAL	\$3,927,996

Section 19. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

911 Communications	\$ 436,521
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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, 2017, and ending June 30, 2018:

NC 911 Revenue	\$ 140,900
Fund Balance Appropriated	<u>295,621</u>
TOTAL	\$ 436,521

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, 2017, 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 \$2,585,917,385 at an estimated collection rate of 96%. The estimated rate of collection is based on the fiscal year 2016-2017 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	\$ 772,812,985
Wittenburg	0.0480	347,764,484
Hiddenite	0.0440	301,706,453
East Alexander/Stony Point	0.0600	186,485,758
Ellendale	0.0470	233,587,772
Sugar Loaf	0.0650	153,142,188
Central Alexander	0.0360	311,282,025
Vashti	0.0650	96,098,375

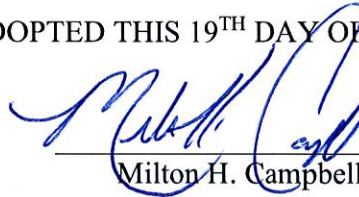
Section 23. The mileage allowance for the fiscal year beginning July 1, 2017 will match the current IRS standard mileage reimbursement rate. At this time, the IRS rate is 53.5 cents per mile. If the IRS changes the standard mileage reimbursement rate during the 2017-2018 budget year, the County will 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.

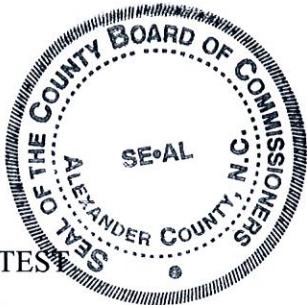
Section 25. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

ADOPTED THIS 19TH DAY OF JUNE, 2017

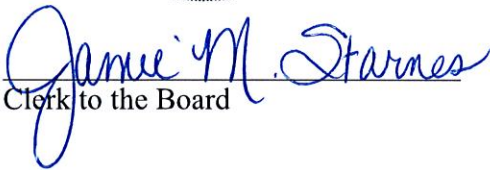


Milton H. Campbell, Chairman

ALEXANDER COUNTY BOARD OF COMMISSIONERS



ATTEST



Jamie M. Starnes
Clerk to the Board