

**2018 – 2019 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, 2018 and ending June 30, 2019, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 393,534
Administration	411,452
Planning	308,158
Board of Elections	228,616
Finance	743,540
Tax Office	581,802
License Plate Agency	163,364
Information Technology	1,115,516
Register of Deeds	272,124
Engineering	116,511
Economic Development	301,537
Maintenance	1,286,981
Garage	413,668
Sheriff	3,168,894
Court Facility	128,820
Detention	2,659,233
Recidivism Reduction Services	97,450
Juvenile Crime Prevention	112,275
Pre-Trial Release Program	114,900
Fire/Emergency Services	397,332
911 Communications	1,065,698
Forestry	55,802
Human Resources	872,943
Inspections	388,086
Soil & Water	130,961
Health Department	2,768,762
Emergency Medical Services	3,289,351
Animal Services	382,369
Medical Examiner	35,000
Extension Service	227,757
Veterans Service	74,481
Department of Social Services	6,820,410
Recreation	319,023
Rocky Face Park	245,049
Library	547,507
Senior Center	234,392
Catawba Valley Comm College	79,900

Board of Education	6,520,851
Transfer to Other Funds	1,696,626
Debt Service	1,610,000
Special Appropriations	555,277
Contingency – General	<u>264,048</u>
<b>TOTAL</b>	<b>\$41,200,000</b>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019.

Current Year's Property Taxes	\$19,499,000
Prior Year's Property Taxes	476,500
Penalties and Interest – Net	162,000
Other Taxes and Licenses	8,502,300
Sales and Services	3,681,577
Fees and Permits	586,010
Restricted Intergovernmental Revenue	1,000
Unrestricted Intergovernmental Revenue	861,500
Court Facilities Fees	35,000
State Grants	3,230,761
Federal Grants	1,237,828
Miscellaneous Revenue	45,729
Investment Earnings	150,000
Transfer From Other Funds	122,168
Fund Balance Appropriated	<u>2,608,627</u>
<b>TOTAL</b>	<b>\$41,200,000</b>

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, 2018 and ending June 30, 2019, in accordance with the chart of accounts heretofore established:

Public Safety - Bethlehem Fire District	\$ 238,990
Public Safety - Wittenburg Fire District	166,250
Public Safety - Hiddenite Fire District	134,550
Public Safety – East Alexander Fire District	112,300
Public Safety – Ellendale Fire District	110,300
Public Safety – Sugar Loaf Fire District	100,580
Public Safety – Central Alexander Fire District	111,790
Public Safety – Vashti Fire District	<u>62,900</u>
<b>TOTAL</b>	<b>\$1,037,660</b>

Section 4. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Tax Collections – Bethlehem	\$ 238,990
Tax Collections – Wittenburg	166,250
Tax Collections – Hiddenite	134,550
Tax Collections – East Alexander	112,300
Tax Collections – Ellendale	110,300
Tax Collections – Sugar Loaf	100,580
Tax Collections – Central Alexander	111,790
Tax Collections – Vashti	<u>62,900</u>
<b>TOTAL</b>	<b>\$ 1,037,660</b>

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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	\$ 206,700
Reserve for Revaluation	<u>99,300</u>
<b>TOTAL</b>	<b>\$ 306,000</b>

Section 6. It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019.

Current Year's Property Taxes	\$ 306,000
Fund Balance Appropriated	<u>-0-</u>
<b>TOTAL</b>	<b>\$ 306,000</b>

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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established:

Solid Waste Operations	\$ 1,619,159
Solid Waste Contingencies	<u>62,341</u>
<b>TOTAL</b>	<b>\$ 1,681,500</b>

Section 8. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019.

Solid Waste Revenues	<b>\$ 1,681,500</b>
----------------------	---------------------

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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established:

Landfill Closure Operations	\$ 173,000
Landfill Closure – Contingency	<u>2,175</u>
<b>TOTAL</b>	<b>\$ 175,175</b>

Section 10. It is estimated that the following revenues will be available in the Landfill Closure Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019.

Transfer from General Fund	\$ 175,000
Investment Earnings	<u>175</u>
<b>TOTAL</b>	<b>\$ 175,175</b>

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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established:

County Water Fund – Operations	\$ 1,039,000
County Water Fund – Debt Service	412,000
County Water Fund – Transfer to Other Funds	99,427
County Water Fund – Contingency	<u>2,023</u>
<b>TOTAL</b>	<b>\$ 1,552,450</b>

Section 12. It is estimated that the following revenues will be available in the County Water Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019.

County Water Fund – Revenue	\$ 1,428,000
County Water Fund – Transfer from Other Funds	123,750
County Water Fund – Investment Earnings	<u>700</u>
<b>TOTAL</b>	<b>\$ 1,552,450</b>

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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established:

Bethlehem Water Fund - Operations	\$ 1,262,500
Bethlehem Water Fund – Contingency	38,950
Bethlehem Water Fund – Transfer to Other Funds	<u>123,750</u>
<b>TOTAL</b>	<b>\$ 1,425,200</b>

Section 14. It is estimated that the following revenues will be available in the Bethlehem Water Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019.

Bethlehem Water Fund – Revenue	\$ 1,424,000
Bethlehem Water Fund – Investment Earnings	<u>1,200</u>
<b>TOTAL</b>	<b>\$ 1,425,200</b>

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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established:

Bethlehem Sewer Fund – Operations	\$ 20,000
Bethlehem Sewer Fund – Transfer to Other Funds	<u>103,626</u>
<b>TOTAL</b>	<b>\$ 123,626</b>

Section 16. It is estimated that the following revenues will be available in the Bethlehem Sewer Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019.

Bethlehem Sewer Fund – Revenue	\$ 20,000
Bethlehem Sewer Fund – Transfer from Other Funds	<u>103,626</u>
	<b>\$ 123,626</b>

Section 17. The following amounts are hereby appropriated in the School Capital Improvements Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Reserve for School Capital	<b>\$1,298,000</b>
----------------------------	--------------------

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, 2018, and ending June 30, 2019:

Investment Earnings	\$ 20,000
Transfer from Other Funds	<u>1,278,000</u>
<b>TOTAL</b>	<b>\$1,298,000</b>

Section 19. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

911 Communications	<b>\$ 282,075</b>
--------------------	-------------------

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, 2018, and ending June 30, 2019:

NC 911 Revenue	\$ 190,406
Fund Balance Appropriated	<u>91,669</u>
<b>TOTAL</b>	<b>\$ 282,075</b>

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, 2018, 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 \$2,601,968,274 at an estimated collection rate of 96%. The estimated rate of collection is based on the fiscal year 2017-2018 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	\$ 782,921,582
Wittenburg	0.0480	350,585,873
Hiddenite	0.0440	306,384,397
East Alexander/Stony Point	0.0600	188,828,159
Ellendale	0.0470	233,932,060
Sugar Loaf	0.0650	156,421,218
Central Alexander	0.0360	310,851,074
Vashti	0.0650	99,249,741

Section 23. The mileage allowance for the fiscal year beginning July 1, 2018 will match the current IRS standard mileage reimbursement rate. At this time, the IRS rate is 54.5 cents per mile. If the IRS changes the standard mileage reimbursement rate during the 2018-2019 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 \$15,000 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 4<sup>TH</sup> DAY OF JUNE, 2018



Ronnie L. Reese Chairman

ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST



Clerk to the Board