

**2019 – 2020 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, 2019 and ending June 30, 2020, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 433,801
Administration	406,211
Planning	233,979
Board of Elections	313,317
Finance	786,829
Tax Office	614,272
License Plate Agency	168,152
Information Technology	1,150,915
Register of Deeds	380,102
Economic Development	238,397
Maintenance	937,528
Garage	244,449
Sheriff	3,458,146
Court Facility	136,940
Detention	2,840,223
Recidivism Reduction Services	102,494
Juvenile Crime Prevention	112,275
Pre-Trial Release Program	118,297
Fire/Emergency Services	489,373
911 Communications	964,028
Forestry	51,005
Human Resources	1,001,480
Inspections	476,604
Soil & Water	136,252
Health Department	2,934,040
Emergency Medical Services	3,604,342
Animal Services	433,545
Medical Examiner	45,000
Extension Service	228,857
Veterans Service	78,079
Department of Social Services	6,675,099
Parks & Recreation	903,660
Library	552,148
Senior Center	225,490
Catawba Valley Comm College	155,400
Board of Education	6,800,000
Transfer to Other Funds	1,660,000

Debt Service	1,231,000
Special Appropriations	412,229
Contingency – General	<u>250,000</u>
TOTAL	\$41,983,958

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

Current Year's Property Taxes	\$19,893,340
Prior Year's Property Taxes	447,200
Penalties and Interest – Net	162,000
Other Taxes and Licenses	9,182,300
Sales and Services	3,275,481
Fees and Permits	741,200
Restricted Intergovernmental Revenue	1,000
Unrestricted Intergovernmental Revenue	1,057,772
Court Facilities Fees	35,000
State Grants	3,463,095
Federal Grants	1,083,290
Miscellaneous Revenue	212,040
Investment Earnings	340,000
Transfer From Other Funds	245,604
Fund Balance Appropriated	<u>1,844,636</u>
TOTAL	\$41,983,958

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, 2019 and ending June 30, 2020, in accordance with the chart of accounts heretofore established:

Public Safety - Bethlehem Fire District	\$ 333,840
Public Safety - Wittenburg Fire District	201,750
Public Safety - Hiddenite Fire District	168,180
Public Safety – East Alexander Fire District	132,890
Public Safety – Ellendale Fire District	139,900
Public Safety – Sugar Loaf Fire District	118,450
Public Safety – Central Alexander Fire District	156,060
Public Safety – Vashti Fire District	<u>74,990</u>
TOTAL	\$1,326,060

Section 4. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Tax Collections – Bethlehem	\$ 333,840
Tax Collections – Wittenburg	201,750
Tax Collections – Hiddenite	168,180
Tax Collections – East Alexander	132,890
Tax Collections – Ellendale	139,900
Tax Collections – Sugar Loaf	118,450
Tax Collections – Central Alexander	156,060
Tax Collections – Vashti	<u>74,990</u>
TOTAL	\$ 1,326,060

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, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	\$ 243,783
Reserve for Revaluation	<u>45,217</u>
TOTAL	\$ 289,000

Section 6. It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

Current Year's Property Taxes	\$ 289,000
Fund Balance Appropriated	<u>-0-</u>
TOTAL	\$ 289,000

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, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established:

Solid Waste Operations	\$ 1,715,205
Solid Waste Contingencies	<u>45,795</u>
TOTAL	\$ 1,761,000

Section 8. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

Solid Waste Revenues	\$ 1,761,000
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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, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established:

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

Section 10. It is estimated that the following revenues will be available in the Landfill Closure Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

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

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, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established:

County Water Fund – Operations	\$ 1,204,000
County Water Fund – Debt Service	408,000
County Water Fund – Contingency	<u>9,550</u>
TOTAL	\$ 1,621,550

Section 12. It is estimated that the following revenues will be available in the County Water Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

County Water Fund – Revenue	\$ 1,496,000
County Water Fund – Transfer from Other Funds	123,750
County Water Fund – Investment Earnings	<u>1,800</u>
TOTAL	\$ 1,621,550

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, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established:

Bethlehem Water Fund - Operations	\$ 1,309,750
Bethlehem Water Fund – Contingency	55,000
Bethlehem Water Fund – Transfer to Other Funds	<u>123,750</u>
TOTAL	\$ 1,488,500

Section 14. It is estimated that the following revenues will be available in the Bethlehem Water Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

Bethlehem Water Fund – Revenue	\$ 1,486,000
Bethlehem Water Fund – Investment Earnings	<u>2,500</u>
TOTAL	\$ 1,488,500

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, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established:

Bethlehem Sewer Fund – Operations	\$ 55,000
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Section 16. It is estimated that the following revenues will be available in the Bethlehem Sewer Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

Bethlehem Sewer Fund – Revenues	\$ 55,000
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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, 2019, and ending June 30, 2020:

Reserve for School Capital	\$1,569,000
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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, 2019, and ending June 30, 2020:

Investment Earnings	\$ 84,000
Transfer from Other Funds	<u>1,485,000</u>
TOTAL	\$1,569,000

Section 19. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

911 Communications	\$ 283,900
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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, 2019, and ending June 30, 2020:

NC 911 Revenue	\$ 205,935
Fund Balance Appropriated	<u>77,965</u>
TOTAL	\$ 283,900

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, 2019, 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 \$2,639,823,846 at an estimated collection rate of 96.5%. The estimated rate of collection is based on the fiscal year 2018-2019 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	\$0.0430	\$ 793,003,643
Wittenburg	0.0580	353,450,205
Hiddenite	0.0540	314,128,100
East Alexander/Stony Point	0.0700	189,423,244
Ellendale	0.0600	234,933,666
Sugar Loaf	0.0750	159,078,299
Central Alexander	0.0500	316,522,332
Vashti	0.0750	101,007,163

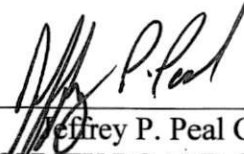
Section 23. The mileage allowance for the fiscal year beginning July 1, 2019 will match the current IRS standard mileage reimbursement rate. At this time, the IRS rate is 58.0 cents per mile. If the IRS changes the standard mileage reimbursement rate during the 2019-2020 budget year, the County will 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 17TH DAY OF JUNE, 2019



Jeffrey P. Peal Chairman

ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST



Clerk to the Board