

**2020 – 2021 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, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 429,872
Administration	406,828
Planning	88,219
Board of Elections	287,581
Finance	790,628
Tax Office	642,206
License Plate Agency	171,783
Information Technology	1,201,557
Register of Deeds	392,392
Economic Development	248,859
Maintenance	1,000,516
Garage	264,425
Sheriff	3,674,584
Court Facility	140,390
Detention	2,881,118
Recidivism Reduction Services	110,012
Juvenile Crime Prevention	140,199
Pre-Trial Release Program	122,901
Fire/Emergency Services	675,142
911 Communications	960,784
Forestry	52,004
Human Resources	1,083,426
Inspections	428,104
Soil & Water	145,057
Health Department	2,707,157
Emergency Medical Services	3,536,322
Animal Services	434,955
Medical Examiner	38,000
Extension Service	228,607
Veterans Service	79,076
Department of Social Services	7,108,596
Parks & Recreation	710,065
Library	563,208
Senior Center	172,558
Catawba Valley Comm College	160,025
Board of Education	7,065,060
Transfer to Other Funds	1,848,000

Debt Service	1,211,000
Special Appropriations	506,781
Contingency – General	<u>184,445</u>
<b>TOTAL</b>	<b>\$42,892,442</b>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021.

Current Year's Property Taxes	\$20,193,598
Prior Year's Property Taxes	426,200
Penalties and Interest – Net	150,000
Other Taxes and Licenses	8,616,300
Sales and Services	3,321,506
Fees and Permits	858,910
Restricted Intergovernmental Revenue	1,000
Unrestricted Intergovernmental Revenue	349,000
Court Facilities Fees	35,000
State Grants	3,543,357
Federal Grants	1,134,613
Miscellaneous Revenue	106,744
Investment Earnings	50,000
Transfer From Other Funds	1,266,624
Fund Balance Appropriated	<u>2,839,590</u>
<b>TOTAL</b>	<b>\$42,892,442</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, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established:

Public Safety - Bethlehem Fire District	\$ 335,845
Public Safety - Wittenburg Fire District	201,670
Public Safety - Hiddenite Fire District	175,920
Public Safety – East Alexander Fire District	133,940
Public Safety – Ellendale Fire District	139,090
Public Safety – Sugar Loaf Fire District	118,380
Public Safety – Central Alexander Fire District	155,440
Public Safety – Vashti Fire District	<u>74,350</u>
<b>TOTAL</b>	<b>\$1,334,635</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, 2020, and ending June 30, 2021:

Tax Collections – Bethlehem	\$ 335,845
Tax Collections – Wittenburg	201,670
Tax Collections – Hiddenite	175,920
Tax Collections – East Alexander	133,940
Tax Collections – Ellendale	139,090
Tax Collections – Sugar Loaf	118,380
Tax Collections – Central Alexander	155,440
Tax Collections – Vashti	<u>74,350</u>
<b>TOTAL</b>	<b>\$ 1,334,635</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, 2020, and ending June 30, 2021, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	\$ 235,064
Reserve for Revaluation	<u>-0-</u>
<b>TOTAL</b>	<b>\$ 235,064</b>

Section 6. It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021.

Current Year's Property Taxes	\$ 196,000
Fund Balance Appropriated	<u>39,064</u>
<b>TOTAL</b>	<b>\$ 235,064</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, 2020, and ending June 30, 2021, in accordance with the chart of accounts heretofore established:

Solid Waste Operations	\$ 1,698,236
Transfer to Landfill Closure	60,000
Solid Waste Contingencies	<u>37,764</u>
<b>TOTAL</b>	<b>\$ 1,796,000</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, 2020, and ending June 30, 2021.

Solid Waste Revenues	<b>\$ 1,796,000</b>
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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, 2020, and ending June 30, 2021, in accordance with the chart of accounts heretofore established:

Landfill Closure Operations	\$ 58,000
Landfill Closure – Contingency	<u>2,175</u>
<b>TOTAL</b>	<b>\$ 60,175</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, 2020, and ending June 30, 2021.

Transfer from Solid Waste Fund	\$ 60,000
Investment Earnings	<u>175</u>
<b>TOTAL</b>	<b>\$ 60,175</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, 2020, and ending June 30, 2021, in accordance with the chart of accounts heretofore established:

County Water Fund – Operations	\$ 2,105,000
County Water Fund – Debt Service	715,000
County Water Fund – Contingency	<u>-0-</u>
<b>TOTAL</b>	<b>\$ 2,820,000</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, 2020, and ending June 30, 2021.

County Water Fund – Revenue	\$ 1,408,000
County Water Fund – Transfer from Other Funds	123,750
County Water Fund – Investment Earnings	400
Fund Balance Appropriated	<u>1,287,850</u>
<b>TOTAL</b>	<b>\$ 2,820,000</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, 2020, and ending June 30, 2021, in accordance with the chart of accounts heretofore established:

Bethlehem Water Fund - Operations	\$ 3,133,150
Bethlehem Water Fund – Contingency	-0-
Bethlehem Water Fund – Transfer to Other Funds	<u>123,750</u>
<b>TOTAL</b>	<b>\$ 3,256,900</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, 2020, and ending June 30, 2021.

Bethlehem Water Fund – Revenue	\$ 1,466,000
Bethlehem Water Fund – Investment Earnings	500
Fund Balance Appropriated	<u>1,790,400</u>
<b>TOTAL</b>	<b>\$ 3,256,900</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, 2020, and ending June 30, 2021, in accordance with the chart of accounts heretofore established:

Bethlehem Sewer Fund – Operations	\$ 212,000
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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, 2020, and ending June 30, 2021.

Bethlehem Sewer Fund – Revenues	\$ 194,000
Fund Balance Appropriated	<u>18,000</u>
<b>TOTAL</b>	<b>\$ 212,000</b>

Section 17. The following amounts are hereby appropriated in the School Capital Improvements Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

Reserve for School Capital	\$ 1,850,375
Contingencies	<u>2,625</u>
<b>TOTAL</b>	<b>\$ 1,853,000</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, 2020, and ending June 30, 2021:

Investment Earnings	\$ 5,000
Transfer from Other Funds	<u>1,848,000</u>
<b>TOTAL</b>	<b>\$1,853,000</b>

Section 19. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

911 Communications	\$ 518,999
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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, 2020, and ending June 30, 2021:

NC 911 Revenue	\$ 217,612
Fund Balance Appropriated	<u>301,387</u>
<b>TOTAL</b>	<b>\$ 518,999</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, 2020, 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 \$2,691,078,183 at an estimated collection rate of 95.5%. The estimated rate of collection is based on the fiscal year 2019-2020 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	\$ 803,158,402
Wittenburg	0.0580	356,134,681
Hiddenite	0.0540	331,231,796
East Alexander/Stony Point	0.0700	192,394,044
Ellendale	0.0600	235,367,152
Sugar Loaf	0.0750	160,317,221
Central Alexander	0.0500	317,600,519
Vashti	0.0750	101,008,488

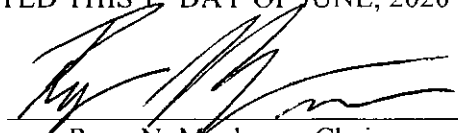
Section 23. The mileage allowance for the fiscal year beginning July 1, 2020 will match the current IRS standard mileage reimbursement rate. At this time, the IRS rate is 57.5 cents per mile. If the IRS changes the standard mileage reimbursement rate during the 2020-2021 budget year, the County will 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 1<sup>st</sup> DAY OF JUNE, 2020



Ryan N. Mayberry, Chairman

ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST



Clerk to the Board