

**2021 – 2022 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, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 416,956
Administration	466,391
Planning	72,627
Board of Elections	323,254
Finance	788,013
Tax Office	669,542
License Plate Agency	174,505
Information Technology	1,138,179
Register of Deeds	413,124
Economic Development	256,053
Maintenance	1,035,008
Garage	286,587
Sheriff	3,899,397
Court Facility	140,315
Detention	2,895,084
Recidivism Reduction Services	113,980
Juvenile Crime Prevention	143,587
Pre-Trial Release Program	127,357
Fire/Emergency Services	534,448
911 Communications	1,003,843
Forestry	71,912
Human Resources	1,170,264
Inspections	539,816
Soil & Water	155,358
Health Department	2,988,021
Emergency Medical Services	3,701,331
Animal Services	466,443
Medical Examiner	32,000
Extension Service	231,458
Veterans Service	83,234
Department of Social Services	7,510,795
Parks & Recreation	685,588
Library	582,513
Senior Center	173,676
Catawba Valley Comm College	137,525
Board of Education	7,265,060
Transfer to Other Funds	3,714,000

Debt Service	746,000
Special Appropriations	523,853
Contingency – General	<u>250,000</u>
TOTAL	\$45,927,097

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Current Year's Property Taxes	\$20,631,864
Prior Year's Property Taxes	426,200
Penalties and Interest – Net	150,000
Other Taxes and Licenses	11,029,300
Sales and Services	3,904,374
Fees and Permits	894,651
Restricted Intergovernmental Revenue	141,000
Unrestricted Intergovernmental Revenue	855,000
Court Facilities Fees	25,000
State Grants	3,597,831
Federal Grants	1,253,688
Miscellaneous Revenue	207,450
Investment Earnings	18,000
Fund Balance Appropriated	<u>2,792,739</u>
TOTAL	\$45,927,097

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, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore established:

Public Safety - Bethlehem Fire District	\$ 344,245
Public Safety - Wittenburg Fire District	206,770
Public Safety - Hiddenite Fire District	179,820
Public Safety – East Alexander Fire District	135,440
Public Safety – Ellendale Fire District	142,190
Public Safety – Sugar Loaf Fire District	121,080
Public Safety – Central Alexander Fire District	158,140
Public Safety – Vashti Fire District	<u>76,050</u>
TOTAL	\$1,363,735

Section 4. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Tax Collections – Bethlehem	\$ 344,245
Tax Collections – Wittenburg	206,770
Tax Collections – Hiddenite	179,820
Tax Collections – East Alexander	135,440
Tax Collections – Ellendale	142,190
Tax Collections – Sugar Loaf	121,080
Tax Collections – Central Alexander	158,140
Tax Collections – Vashti	<u>76,050</u>
TOTAL	\$ 1,363,735

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, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	\$ 451,983
Reserve for Revaluation	<u>-0-</u>
TOTAL	\$ 451,983

Section 6. It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Current Year's Property Taxes	\$ 307,000
Fund Balance Appropriated	<u>144,983</u>
TOTAL	\$ 451,983

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, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established:

Solid Waste Operations	\$ 2,232,500
Transfer to Landfill Closure	<u>54,000</u>
TOTAL	\$ 2,286,500

Section 8. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Solid Waste Revenues	\$ 2,126,500
Transfer from General Fund	<u>160,000</u>
TOTAL	\$ 2,286,500

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, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established:

Landfill Closure Operations	\$ 52,000
Landfill Closure – Contingency	<u>2,010</u>
TOTAL	\$ 54,010

Section 10. It is estimated that the following revenues will be available in the Landfill Closure Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Transfer from Solid Waste Fund	\$ 54,000
Investment Earnings	<u>10</u>
TOTAL	\$ 54,010

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, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established:

County Water Fund – Operations	\$ 1,788,000
County Water Fund – Debt Service	712,000
County Water Fund – Contingency	<u>-0-</u>
TOTAL	\$ 2,500,000

Section 12. It is estimated that the following revenues will be available in the County Water Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

County Water Fund – Revenue	\$ 1,614,000
County Water Fund – Transfer from Other Funds	440,500
County Water Fund – Investment Earnings	200
Fund Balance Appropriated	<u>445,300</u>
TOTAL	\$ 2,500,000

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, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established:

Bethlehem Water Fund - Operations	\$ 3,141,300
Bethlehem Water Fund – Contingency	-0-
Bethlehem Water Fund – Transfer to Other Funds	<u>123,500</u>
TOTAL	\$ 3,264,800

Section 14. It is estimated that the following revenues will be available in the Bethlehem Water Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Bethlehem Water Fund – Revenue	\$ 1,654,000
Bethlehem Water Fund – Investment Earnings	200
Fund Balance Appropriated	<u>1,610,600</u>
TOTAL	\$ 3,264,800

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, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established:

Bethlehem Sewer Fund – Operations	\$ 286,000
Bethlehem Sewer Fund – Debt Service	<u>308,000</u>
TOTAL	\$ 594,000

Section 16. It is estimated that the following revenues will be available in the Bethlehem Sewer Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Bethlehem Sewer Fund – Revenues	\$ 286,000
Bethlehem Sewer Fund – Transfer from Other Funds	<u>308,000</u>
TOTAL	\$ 594,000

Section 17. The following amounts are hereby appropriated in the School Capital Improvements Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Reserve for School Capital	\$ 2,925,000
Contingencies	<u>4,350</u>
TOTAL	\$ 2,929,350

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, 2021, and ending June 30, 2022:

Investment Earnings	\$ 350
Transfer from Other Funds	<u>2,929,000</u>
TOTAL	\$2,929,350

Section 19. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

911 Communications	\$ 668,938
--------------------	------------

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, 2021, and ending June 30, 2022:

NC 911 Revenue	\$ 631,874
Fund Balance Appropriated	<u>37,064</u>
TOTAL	\$ 668,938

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, 2021, 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 \$2,738,687,528 at an estimated collection rate of 96.5%. The estimated rate of collection is based on the fiscal year 2020-2021 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	\$ 814,808,763
Wittenburg	0.0580	361,471,238
Hiddenite	0.0540	335,230,913
East Alexander/Stony Point	0.0700	192,412,353
Ellendale	0.0600	238,118,982
Sugar Loaf	0.0750	162,299,543
Central Alexander	0.0500	319,815,984
Vashti	0.0750	102,320,498

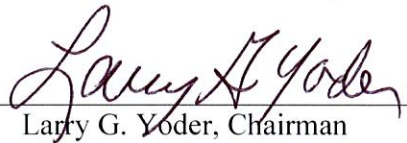
Section 23. The mileage allowance for the fiscal year beginning July 1, 2021 will match the current IRS standard mileage reimbursement rate. At this time, the IRS rate is 56.0 cents per mile. If the IRS changes the standard mileage reimbursement rate during the 2021-2022 budget year, the County will 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 7th DAY OF JUNE, 2021



Larry G. Yoder, Chairman

ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST



Clerk to the Board