

**2022 – 2023 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, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 451,260
Administration	610,582
Planning	188,129
Board of Elections	345,673
Finance	1,091,704
Tax Office	740,809
License Plate Agency	218,915
Legal	258,559
Information Technology	1,533,334
Register of Deeds	560,004
Economic Development	303,498
Maintenance	1,181,461
Garage	395,509
Sheriff	4,202,988
Court Facility	300,709
Detention	3,410,690
Recidivism Reduction Services	119,262
Juvenile Crime Prevention	143,587
Pre-Trial Release Program	142,247
Fire/Emergency Services	1,011,511
911 Communications	1,228,532
Forestry	78,376
Human Resources	1,126,008
Inspections	608,235
Soil & Water	201,523
Health Department	3,459,821
Emergency Medical Services	4,479,795
Animal Services	601,329
Medical Examiner	38,000
Extension Service	230,490
Veterans Service	89,277
Department of Social Services	9,241,406
Recreation	428,272
County Parks	627,763
Library	640,990
Senior Center	178,077
Catawba Valley Comm College	152,525

Board of Education	7,452,428
Transfer to Other Funds	3,830,802
Debt Service	724,000
Special Appropriations	675,087
Contingency – Fuel	100,000
Contingency – General	<u>250,000</u>
<b>TOTAL</b>	<b>\$53,653,167</b>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

Current Year's Property Taxes	\$21,560,933
Prior Year's Property Taxes	426,200
Penalties and Interest – Net	150,000
Other Taxes and Licenses	12,348,000
Sales and Services	3,190,113
Fees and Permits	1,012,210
Restricted Intergovernmental Revenue	245,000
Unrestricted Intergovernmental Revenue	1,617,500
Court Facilities Fees	35,000
State Grants	4,204,454
Federal Grants	1,683,612
Miscellaneous Revenue	324,200
Investment Earnings	55,000
Transfer from Other Funds	739,825
Fund Balance Appropriated	<u>6,061,120</u>
<b>TOTAL</b>	<b>\$53,653,167</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, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established:

Public Safety - Bethlehem Fire District	\$ 351,645
Public Safety - Wittenburg Fire District	211,470
Public Safety - Hiddenite Fire District	189,220
Public Safety – East Alexander Fire District	137,240
Public Safety – Ellendale Fire District	144,790
Public Safety – Sugar Loaf Fire District	123,180
Public Safety – Central Alexander Fire District	160,040
Public Safety – Vashti Fire District	<u>76,750</u>
<b>TOTAL</b>	<b>\$1,394,335</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, 2022, and ending June 30, 2023:

Tax Collections – Bethlehem	\$ 351,645
Tax Collections – Wittenburg	211,470
Tax Collections – Hiddenite	189,220
Tax Collections – East Alexander	137,240
Tax Collections – Ellendale	144,790
Tax Collections – Sugar Loaf	123,180
Tax Collections – Central Alexander	160,040
Tax Collections – Vashti	<u>76,750</u>
<b>TOTAL</b>	<b>\$ 1,394,335</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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	\$ 291,701
Reserve for Revaluation	<u>-0-</u>
<b>TOTAL</b>	<b>\$ 291,701</b>

Section 6. It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

Current Year's Property Taxes	\$ -0-
Fund Balance Appropriated	<u>291,701</u>
<b>TOTAL</b>	<b>\$ 291,701</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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established:

Solid Waste Operations	\$ 2,293,802
Transfer to Landfill Closure	<u>-0-</u>
<b>TOTAL</b>	<b>\$ 2,293,802</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, 2022, and ending June 30, 2023.

Solid Waste Revenues	\$ 2,139,000
Transfer from General Fund	<u>154,802</u>
<b>TOTAL</b>	<b>\$ 2,293,802</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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established:

Landfill Closure Operations	\$ 52,000
Landfill Closure – Contingency	<u>800</u>
<b>TOTAL</b>	<b>\$ 52,800</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, 2022, and ending June 30, 2023.

Transfer from General Fund	\$ 50,000
Investment Earnings	<u>2,800</u>
<b>TOTAL</b>	<b>\$ 52,800</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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established:

County Water Fund – Operations	\$ 1,444,710
County Water Fund – Debt Service	706,000
County Water Fund – Contingency	<u>-0-</u>
<b>TOTAL</b>	<b>\$ 2,150,710</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, 2022, and ending June 30, 2023.

County Water Fund – Revenue	\$ 1,712,000
County Water Fund – Transfer from Other Funds	438,500
County Water Fund – Investment Earnings	210
Fund Balance Appropriated	<u>-0-</u>
<b>TOTAL</b>	<b>\$ 2,150,710</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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established:

Bethlehem Water Fund - Operations	\$ 1,704,750
Bethlehem Water Fund – Contingency	-0-
Bethlehem Water Fund – Transfer to Other Funds	<u>123,500</u>
<b>TOTAL</b>	<b>\$ 1,828,250</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, 2022, and ending June 30, 2023.

Bethlehem Water Fund – Revenue	\$ 1,828,000
Bethlehem Water Fund – Investment Earnings	250.00
Fund Balance Appropriated	<u>-0-</u>
<b>TOTAL</b>	<b>\$ 1,828,250</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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established:

Bethlehem Sewer Fund – Operations	\$ 324,000
Bethlehem Sewer Fund – Debt Service	<u>301,000</u>
<b>TOTAL</b>	<b>\$ 625,000</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, 2022, and ending June 30, 2023.

Bethlehem Sewer Fund – Revenues	\$ 324,000
Bethlehem Sewer Fund – Transfer from Other Funds	<u>301,000</u>
<b>TOTAL</b>	<b>\$ 625,000</b>

Section 17. The following amounts are hereby appropriated in the School Capital Improvements Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Reserve for School Capital	\$ 3,000,000
Contingencies	<u>10,350</u>
<b>TOTAL</b>	<b>\$ 3,010,350</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, 2022, and ending June 30, 2023:

Investment Earnings	\$ 350
Transfer from Other Funds	<u>3,010,000</u>
<b>TOTAL</b>	<b>\$3,010,350</b>

Section 19. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

911 Communications	<b>\$ 379,617</b>
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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, 2022, and ending June 30, 2023:

NC 911 Revenue	\$ 254,364
Fund Balance Appropriated	<u>125,253</u>
<b>TOTAL</b>	<b>\$ 379,617</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, 2022, 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 \$2,807,406,937 at an estimated collection rate of 97%. The estimated rate of collection is based on the fiscal year 2021-2022 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	\$ 829,236,524
Wittenburg	0.0580	368,011,350
Hiddenite	0.0540	351,344,191
East Alexander/Stony Point	0.0700	194,199,638
Ellendale	0.0600	241,458,603
Sugar Loaf	0.0750	164,628,775
Central Alexander	0.0500	322,647,252
Vashti	0.0750	102,737,432

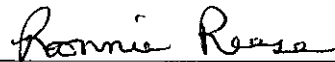
Section 23. The mileage allowance for the fiscal year beginning July 1, 2022 will match the current IRS standard mileage reimbursement rate. If the IRS changes the standard mileage reimbursement rate during the 2022-2023 budget year, the County will also change its rate to match the IRS. The mileage 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 20<sup>th</sup> DAY OF JUNE, 2022



Ronnie Reese, Chairman

ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST



Clerk to the Board