

**2024 – 2025 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, 2024 and ending June 30, 2025, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 470,327
Administration	425,221
Planning	329,603
Board of Elections	409,344
Finance	1,075,890
Tax Office	756,599
License Plate Agency	255,053
Legal	205,715
Information Technology	1,400,529
Register of Deeds	548,969
Economic Development	365,868
Maintenance	1,201,082
Garage	536,070
Sheriff	5,185,211
Court Facility	164,243
Detention	3,608,917
Recidivism Reduction Services	137,418
Juvenile Crime Prevention	140,199
Pre-Trial Release Program	185,757
Fire Marshal	673,289
911 Communications	1,541,198
Forestry	105,128
Human Resources	1,251,645
Inspections	618,187
Soil & Water	220,820
Health Department	4,023,232
Emergency Medical Services	5,948,483
Animal Services	662,987
Medical Examiner	67,000
Extension Service	277,527
Veterans Service	96,718
Department of Social Services	8,238,966
Recreation	422,925
County Parks	449,797
Library	739,225
Senior Center	271,324
Catawba Valley Comm College	155,000

Board of Education	7,638,040
Transfer to Other Funds	3,711,250
Capital Outlay – Leases and Subscriptions	675,000
Debt Service	682,000
Special Appropriations	444,738
Contingency – Fuel	100,000
Contingency – General	<u>200,000</u>
TOTAL	\$56,616,494

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Current Year's Property Taxes	\$25,592,000
Prior Year's Property Taxes	426,200
Penalties and Interest – Net	166,000
Other Taxes and Licenses	14,069,000
Sales and Services	3,525,465
Fees and Permits	1,139,317
Restricted Intergovernmental Revenue	108,000
Unrestricted Intergovernmental Revenue	1,579,628
Court Facilities Fees	23,000
State Grants	3,597,900
Federal Grants	1,423,560
Miscellaneous Revenue	743,051
Investment Earnings	775,000
Leases and Subscriptions Issued	675,000
Fund Balance Appropriated	<u>2,773,373</u>
TOTAL	\$56,616,494

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, 2024 and ending June 30, 2025, in accordance with the chart of accounts heretofore established:

Public Safety – Bethlehem Fire District	\$ 524,145
Public Safety – Wittenburg Fire District	312,470
Public Safety – Hiddenite Fire District	263,220
Public Safety – East Alexander Fire District	195,440
Public Safety – Ellendale Fire District	209,390
Public Safety – Sugar Loaf Fire District	173,680
Public Safety – Central Alexander Fire District	231,840
Public Safety – Vashti Fire District	<u>114,865</u>
TOTAL	\$2,025,050

Section 4. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Tax Collections – Bethlehem	\$ 524,145
Tax Collections – Wittenburg	312,470
Tax Collections – Hiddenite	263,220
Tax Collections – East Alexander	195,440
Tax Collections – Ellendale	209,390
Tax Collections – Sugar Loaf	173,680
Tax Collections – Central Alexander	231,840
Tax Collections – Vashti	<u>114,865</u>
TOTAL	\$ 2,025,050

Section 5. The following amounts are hereby appropriated in the Opioid Settlement Fund for opioid abatement strategies during the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established:

PORT/CP Personnel Expense	\$ 206,071
PORT/CP Non-Personnel Expense	<u>241,685</u>
TOTAL	\$ 447,756

Section 6. It is estimated that the following revenues will be available to the Opioid Settlement Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Opioid Settlement Revenue	\$ 427,756
Investment Earnings	<u>20,000</u>
TOTAL	\$ 447,756

Section 7. 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, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	\$ 234,582
Reserve for Revaluation	<u>11,418</u>
TOTAL	\$ 246,000

Section 8. It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Current Year's Property Taxes	\$ 228,000
Investment Earnings	<u>18,000</u>
TOTAL	\$ 246,000

Section 9. 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, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established:

Solid Waste Operations	\$ 2,950,810
------------------------	---------------------

Section 10. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Solid Waste Revenues	\$ 2,825,810
Transfer from General Fund	<u>125,000</u>
TOTAL	\$ 2,950,810

Section 11. 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, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established:

Landfill Closure Operations	\$ 95,000
-----------------------------	------------------

Section 12. It is estimated that the following revenues will be available in the Landfill Closure Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Transfer from General Fund	\$ 94,000
Investment Earnings	<u>1,000</u>
TOTAL	\$ 95,000

Section 13. The following amounts are hereby appropriated in the County Water and Sewer Fund for the operation of water and sewer systems for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established:

County Water and Sewer Operations	\$ 4,097,750
Debt Service	<u>978,000</u>
TOTAL	\$ 5,075,750

Section 14. It is estimated that the following revenues will be available in the County Water and Sewer Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

County Water and Sewer Revenues	\$ 4,763,000
Transfer from Other Funds	97,750
Investment Earnings	<u>215,000</u>
TOTAL	\$ 5,075,750

Section 15. The following amounts are hereby appropriated in the School Capital Improvements Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Reserve for School Capital	\$ 3,552,000
State Needs-Based Public School Capital Fund	6,654,337
State Lottery Education Fund	5,206,846
Contingencies	<u>25,000</u>
TOTAL	\$15,438,183

Section 16. It is estimated that the following revenues will be available in the School Capital Improvements Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Investment Earnings	\$ 250,000
State Needs-Based PSCF Grant	6,654,337
State Lottery Revenue	5,206,846
Transfer from Other Funds	<u>3,327,000</u>
TOTAL	\$15,438,183

Section 17. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

911 Communications	\$ 174,304
--------------------	-------------------

Section 18. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

NC 911 Revenue	\$ 74,468
NC 911 Grant Funds	33,324
Fund Balance Appropriated	<u>66,512</u>
TOTAL	\$ 174,304

Section 19. There is hereby levied a tax at the rate of sixty-five cents (\$0.65) per one-hundred (\$100.00) valuation of property listed as of January 1, 2024, 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 \$4,080,203,444 at an estimated collection rate of 97.37%. The estimated rate of collection is based on the fiscal year 2022-2023 collection rate.

Section 20. There is hereby levied tax rates for the various fire tax districts, per the valuations, as follows:

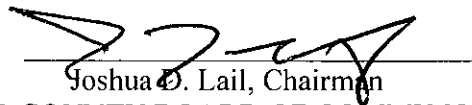
<u>District</u>	<u>Tax Rate</u>	<u>Valuation</u>
Bethlehem	\$0.0430	\$1,243,810,159
Wittenburg	0.0580	549,182,662
Hiddenite	0.0540	501,349,337
East Alexander/Stony Point	0.0700	284,473,016
Ellendale	0.0600	352,902,884
Sugar Loaf	0.0750	235,409,427
Central Alexander	0.0500	469,480,083
Vashti	0.0800	145,343,367

Section 21. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. The Budget Officer or a designee 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 or a designee may transfer amounts up to \$15,000 between departments within the same fund, including contingency appropriations. A report on such transfers will be made monthly at a regular meeting of the Board of Commissioners.
- 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 22. 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 3rd DAY OF JUNE, 2024


Joshua D. Lail, Chairman

ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST


Clerk to the Board