

**2025 – 2026 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, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 611,318
Administration	431,226
Planning	303,148
Board of Elections	379,808
Finance	954,073
Tax Office	794,593
License Plate Agency	236,680
Legal	258,640
Information Technology	1,368,529
Register of Deeds	559,663
Economic Development	370,878
Maintenance	1,556,788
Garage	482,024
Sheriff	5,588,333
Court Facility	163,295
Detention	4,137,840
Recidivism Reduction Services	143,975
Juvenile Crime Prevention	140,199
Pre-Trial Release Program	189,479
Emergency Management	366,173
Fire Marshal	409,788
911 Communications	1,952,769
Forestry	137,981
Human Resources	1,321,335
Inspections	547,259
Soil & Water	244,227
Health Department	4,051,322
Emergency Medical Services	7,120,263
Animal Services	697,617
Medical Examiner	40,000
Cooperative Extension	294,385
Veterans Service	109,601
Department of Social Services	8,562,561
Recreation	431,163
County Parks	488,902
Library	705,826
Senior Center	277,162

Catawba Valley Comm College	163,800
Board of Education	8,223,040
Capital Outlay – Leases and Subscriptions	650,000
Debt Service	659,000
Transfer to Other Funds	3,701,000
Special Appropriations	460,948
Contingency	<u>300,000</u>
<b>TOTAL</b>	<b>\$60,586,611</b>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Current Year's Property Taxes	\$26,229,403
Prior Year's Property Taxes	426,200
Penalties and Interest – Net	166,000
Other Taxes and Licenses	14,132,600
Sales and Services	3,945,350
Fees and Permits	1,206,016
Restricted Intergovernmental Revenue	108,000
Unrestricted Intergovernmental Revenue	1,921,828
Court Facilities Fees	25,000
State Grants	3,894,172
Federal Grants	1,430,148
Miscellaneous Revenue	692,651
Investment Earnings	950,000
Leases and Subscriptions Issued	650,000
Fund Balance Appropriated	<u>4,809,243</u>
<b>TOTAL</b>	<b>\$60,586,611</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, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established:

Public Safety – Bethlehem Fire District	\$ 751,304
Public Safety – Wittenburg Fire District	415,890
Public Safety – Hiddenite Fire District	384,448
Public Safety – East Alexander Fire District	234,823
Public Safety – Ellendale Fire District	279,258
Public Safety – Sugar Loaf Fire District	268,389
Public Safety – Central Alexander Fire District	378,316
Public Safety – Vashti Fire District	<u>176,865</u>
<b>TOTAL</b>	<b>\$2,889,293</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, 2025, and ending June 30, 2026:

Tax Collections – Bethlehem	\$ 751,304
Tax Collections – Wittenburg	415,890
Tax Collections – Hiddenite	384,448
Tax Collections – East Alexander	234,823
Tax Collections – Ellendale	279,258
Tax Collections – Sugar Loaf	268,389
Tax Collections – Central Alexander	378,316
Tax Collections – Vashti	<u>176,865</u>
<b>TOTAL</b>	<b>\$ 2,889,293</b>

Section 5. The following amounts are hereby appropriated in the Opioid Settlement Fund for opioid abatement strategies during the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established:

Post-Overdose Response Team	\$ 349,582
Naloxone Distribution	<u>15,000</u>
<b>TOTAL</b>	<b>\$ 364,582</b>

Section 6. It is estimated that the following revenues will be available to the Opioid Settlement Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Opioid Settlement Revenue	\$ 344,582
Investment Earnings	<u>20,000</u>
<b>TOTAL</b>	<b>\$ 364,582</b>

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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	<b>\$ 334,706</b>
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Section 8. It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Current Year's Property Taxes	\$ 154,000
Investment Earnings	14,000
Fund Balance Appropriated	<u>166,706</u>
<b>TOTAL</b>	<b>\$ 334,706</b>

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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established:

Solid Waste Operations	<b>\$ 2,903,854</b>
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Section 10. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Solid Waste Revenues	\$ 2,836,500
Fund Balance Appropriated	<u>67,354</u>
<b>TOTAL</b>	<b>\$ 2,903,854</b>

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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established:

Landfill Closure Operations	<b>\$ 95,000</b>
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Section 12. It is estimated that the following revenues will be available in the Landfill Closure Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

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

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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established:

County Water and Sewer Operations	\$ 3,956,000
Debt Service	<u>945,000</u>
<b>TOTAL</b>	<b>\$ 4,901,000</b>

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, 2025, and ending June 30, 2026.

County Water and Sewer Revenues	\$ 4,691,000
Investment Earnings	<u>210,000</u>
<b>TOTAL</b>	<b>\$ 4,901,000</b>

Section 15. The following amounts are hereby appropriated in the School Capital Improvements Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Reserve for School Capital	\$ 3,548,000
State Needs-Based Public School Capital Fund	2,506,523
State Lottery Education Fund	5,206,846
Contingency	<u>46,000</u>
<b>TOTAL</b>	<b>\$11,307,369</b>

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, 2025, and ending June 30, 2026:

Investment Earnings	\$ 287,000
State Needs-Based PSCF Grant	2,506,523
State Lottery Revenue	5,206,846
Transfer from Other Funds	<u>3,307,000</u>
<b>TOTAL</b>	<b>\$11,307,369</b>

Section 17. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

911 Communications	<b>\$ 169,347</b>
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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, 2025, and ending June 30, 2026:

NC 911 Revenue	\$ 153,480
Fund Balance Appropriated	<u>15,867</u>
<b>TOTAL</b>	<b>\$ 169,347</b>

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, 2025, 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 \$4,167,961,106 at an estimated collection rate of 97.09%. The estimated rate of collection is based on the fiscal year 2023-2024 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	\$0.0600	\$1,280,341,983
Wittenburg	0.0750	565,526,089
Hiddenite	0.0770	507,736,549
East Alexander/Stony Point	0.0800	295,597,803
Ellendale	0.0780	363,294,076
Sugar Loaf	0.1140	239,382,229
Central Alexander	0.0800	482,571,789
Vashti	0.1220	147,709,841

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 \$25,000 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 2<sup>nd</sup> DAY OF JUNE, 2025



Marty A. Pennell, Chairman

ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST

  
Clerk to the Board