

**2026 – 2027 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, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 651,268
Administration	409,745
Planning	347,423
Board of Elections	389,473
Finance	1,062,879
Tax Office	900,923
License Plate Agency	250,585
Legal	219,532
Information Technology	1,302,740
Register of Deeds	594,593
Economic Development	566,324
Maintenance	1,379,581
Garage	426,950
Sheriff	5,703,940
Court Facility	356,300
Detention	4,132,864
Recidivism Reduction Services	171,458
Juvenile Crime Prevention	140,199
Pre-Trial Release Program	197,782
Emergency Management	423,213
Fire Marshal	382,330
911 Communications	1,868,733
Forestry	102,716
Human Resources	1,566,213
Inspections	652,138
Soil & Water	240,049
Health Department	4,054,886
Emergency Medical Services	7,303,801
Animal Services	795,366
Medical Examiner	33,000
Cooperative Extension	325,337
Veterans Service	101,984
Department of Social Services	8,668,289
Recreation	487,502
County Parks	480,773
Library	809,464
Senior Center	407,858

Catawba Valley Comm College	349,000
Board of Education	8,551,361
Capital Outlay – Leases and Subscriptions	675,000
Transfer to Other Funds	3,618,000
Special Appropriations	451,145
Contingency	<u>1,250,000</u>
<b>TOTAL</b>	<b>\$62,802,717</b>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Current Year's Property Taxes	\$24,897,948
Prior Year's Property Taxes	539,500
Penalties and Interest – Net	185,000
Other Taxes and Licenses	15,038,400
Sales and Services	4,781,773
Fees and Permits	1,117,160
Restricted Intergovernmental Revenue	85,500
Unrestricted Intergovernmental Revenue	1,606,414
Court Facilities Fees	24,000
State Grants	3,529,732
Federal Grants	1,201,079
Miscellaneous Revenue	341,451
Investment Earnings	1,400,000
Leases and Subscriptions Issued	675,000
Fund Balance Appropriated	<u>7,379,760</u>
<b>TOTAL</b>	<b>\$62,802,717</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, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore established:

Public Safety – Bethlehem Fire District	\$ 763,435
Public Safety – Wittenburg Fire District	424,950
Public Safety – Hiddenite Fire District	400,501
Public Safety – East Alexander Fire District	241,333
Public Safety – Ellendale Fire District	285,291
Public Safety – Sugar Loaf Fire District	272,550
Public Safety – Central Alexander Fire District	383,452
Public Safety – Vashti Fire District	<u>181,732</u>
<b>TOTAL</b>	<b>\$ 2,953,244</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, 2026, and ending June 30, 2027:

Tax Collections – Bethlehem	\$ 763,435
Tax Collections – Wittenburg	424,950
Tax Collections – Hiddenite	400,501
Tax Collections – East Alexander	241,333
Tax Collections – Ellendale	285,291
Tax Collections – Sugar Loaf	272,550
Tax Collections – Central Alexander	383,452
Tax Collections – Vashti	<u>181,732</u>
<b>TOTAL</b>	<b>\$ 2,953,244</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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established:

Post-Overdose Response Team	\$ 431,090
Naloxone Distribution	<u>15,000</u>
<b>TOTAL</b>	<b>\$ 446,090</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, 2026, and ending June 30, 2027.

Opioid Settlement Revenue	\$ 390,000
Investment Earnings	40,000
Fund Balance Appropriated	<u>16,090</u>
<b>TOTAL</b>	<b>\$ 446,090</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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	\$ 307,708
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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, 2026, and ending June 30, 2027.

Investment Earnings	10,000
Fund Balance Appropriated	<u>297,708</u>
<b>TOTAL</b>	<b>\$ 307,708</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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established:

Solid Waste Operations	\$ 2,901,500
Transfer to Landfill Closure Fund	108,800
Contingency	<u>71,100</u>
<b>TOTAL</b>	<b>\$ 3,081,400</b>

Section 10. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Solid Waste Revenues	<b>\$ 3,081,400</b>
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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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established:

Landfill Closure Operations	<b>\$ 170,000</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, 2026, and ending June 30, 2027.

Transfer from Solid Waste Fund	\$ 108,800
Transfer from General Fund	60,000
Investment Earnings	<u>1,200</u>
<b>TOTAL</b>	<b>\$ 170,000</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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established:

County Water and Sewer Operations	\$ 3,626,000
Debt Service	<u>934,000</u>
<b>TOTAL</b>	<b>\$ 4,560,000</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, 2026, and ending June 30, 2027.

County Water and Sewer Revenues	\$ 4,340,000
Investment Earnings	<u>220,000</u>
<b>TOTAL</b>	<b>\$ 4,560,000</b>

Section 15. The following amounts are hereby appropriated in the School Capital Improvements Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Reserve for School Capital	\$ 3,707,000
State Needs-Based Public School Capital Fund	358,811
State Lottery Education Fund	6,417,915
Contingency	<u>26,000</u>
<b>TOTAL</b>	<b>\$10,509,726</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, 2026, and ending June 30, 2027:

Investment Earnings	\$ 375,000
State Needs-Based PSCF Grant	358,811
State Lottery Revenue	6,417,915
Transfer from Other Funds	<u>3,358,000</u>
<b>TOTAL</b>	<b>\$10,509,726</b>

Section 17. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

911 Communications	\$ 397,390
Grant Expenditures	<u>219,582</u>
<b>TOTAL</b>	<b>\$ 616,972</b>

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, 2026, and ending June 30, 2027:

NC 911 Revenue	\$ 144,713
Grant Revenue	219,582
Fund Balance Appropriated	<u>252,677</u>
<b>TOTAL</b>	<b>\$ 616,972</b>

Section 19. There is hereby levied a tax at the rate of sixty cents (\$0.60) per one-hundred (\$100.00) valuation of property listed as of January 1, 2026, 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 \$4,259,550,211 at an estimated collection rate of 97.36%. The estimated rate of collection is based on the fiscal year 2024-2025 collection rate.

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

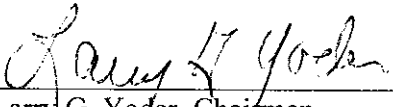
<u>District</u>	<u>Tax Rate</u>	<u>Valuation</u>
Bethlehem	\$0.0600	\$1,302,904,002
Wittenburg	0.0750	579,182,678
Hiddenite	0.0770	530,487,176
East Alexander/Stony Point	0.0800	305,145,753
Ellendale	0.0780	372,456,594
Sugar Loaf	0.1140	243,868,908
Central Alexander	0.0800	490,221,704
Vashti	0.1220	152,160,551

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.

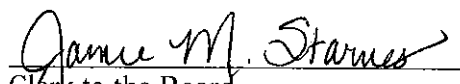
Section 22. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

ADOPTED THIS 15<sup>th</sup> DAY OF JUNE, 2026

  
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Larry G. Yoder, Chairman

ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST

  
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Clerk to the Board