

**2023 – 2024 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, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 875,547
Administration	421,003
Planning	312,470
Board of Elections	346,045
Finance	1,073,465
Tax Office	737,551
License Plate Agency	197,786
Legal	209,251
Information Technology	1,463,683
Register of Deeds	528,496
Economic Development	294,885
Maintenance	1,265,487
Garage	484,168
Sheriff	4,681,104
Court Facility	230,853
Detention	3,470,570
Recidivism Reduction Services	126,198
Juvenile Crime Prevention	140,199
Pre-Trial Release Program	166,207
Fire/Emergency Services	956,755
911 Communications	1,291,804
Forestry	67,526
Human Resources	1,158,180
Inspections	497,219
Soil & Water	204,830
Health Department	3,836,701
Emergency Medical Services	5,216,084
Animal Services	638,117
Medical Examiner	38,000
Extension Service	243,802
Veterans Service	90,111
Department of Social Services	8,501,234
Recreation	384,548
County Parks	471,637
Library	647,234
Senior Center	243,644
Catawba Valley Comm College	144,000

Board of Education	7,528,428
Transfer to Other Funds	4,932,125
Debt Service	704,000
Special Appropriations	849,985
Contingency – Fuel	100,000
Contingency – General	<u>200,000</u>
TOTAL	\$55,970,932

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Current Year’s Property Taxes	\$26,033,472
Prior Year’s Property Taxes	426,200
Penalties and Interest – Net	166,000
Other Taxes and Licenses	13,703,000
Sales and Services	3,456,580
Fees and Permits	1,022,976
Restricted Intergovernmental Revenue	110,000
Unrestricted Intergovernmental Revenue	1,965,000
Court Facilities Fees	25,000
State Grants	3,723,603
Federal Grants	1,438,175
Miscellaneous Revenue	330,100
Investment Earnings	750,000
Fund Balance Appropriated	<u>2,820,826</u>
TOTAL	\$55,970,932

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, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established:

Public Safety - Bethlehem Fire District	\$ 520,145
Public Safety - Wittenburg Fire District	306,470
Public Safety - Hiddenite Fire District	255,220
Public Safety – East Alexander Fire District	190,440
Public Safety – Ellendale Fire District	208,390
Public Safety – Sugar Loaf Fire District	173,680
Public Safety – Central Alexander Fire District	223,840
Public Safety – Vashti Fire District	<u>105,065</u>
TOTAL	\$1,983,250

Section 4. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Tax Collections – Bethlehem	\$ 520,145
Tax Collections – Wittenburg	306,470
Tax Collections – Hiddenite	255,220
Tax Collections – East Alexander	190,440
Tax Collections – Ellendale	208,390
Tax Collections – Sugar Loaf	173,680
Tax Collections – Central Alexander	223,840
Tax Collections – Vashti	<u>105,065</u>
TOTAL	\$ 1,983,250

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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	\$ 237,684
Reserve for Revaluation	<u>22,316</u>
TOTAL	\$ 260,000

Section 6. It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Current Year’s Property Taxes	\$ 243,000
Investment Earnings	<u>17,000</u>
TOTAL	\$ 260,000

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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established:

Solid Waste Operations	\$ 2,486,029
Solid Waste Fund - Contingency	<u>13,471</u>
TOTAL	\$ 2,499,500

Section 8. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Solid Waste Revenues	\$ 2,432,500
Transfer from General Fund	<u>67,000</u>
TOTAL	\$ 2,499,500

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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established:

Landfill Closure Operations	\$ 150,000
Landfill Closure – Contingency	<u>950</u>
TOTAL	\$ 150,950

Section 10. It is estimated that the following revenues will be available in the Landfill Closure Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Transfer from General Fund	\$ 150,000
Investment Earnings	<u>950</u>
TOTAL	\$ 150,950

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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established:

County Water Fund – Operations	\$ 2,048,500
County Water Fund – Debt Service	702,000
County Water Fund – Contingency	<u>-0-</u>
TOTAL	\$ 2,750,500

Section 12. It is estimated that the following revenues will be available in the County Water Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

County Water Fund – Revenue	\$ 2,239,000
County Water Fund – Transfer from Other Funds	436,500
County Water Fund – Investment Earnings	75,000
Fund Balance Appropriated	<u>-0-</u>
TOTAL	\$ 2,750,500

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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established:

Bethlehem Water Fund - Operations	\$ 1,974,500
Bethlehem Water Fund – Contingency	-0-
Bethlehem Water Fund – Transfer to Other Funds	<u>123,500</u>
TOTAL	\$ 2,098,000

Section 14. It is estimated that the following revenues will be available in the Bethlehem Water Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Bethlehem Water Fund – Revenue	\$ 2,008,000
Bethlehem Water Fund – Investment Earnings	90,000
Fund Balance Appropriated	<u>-0-</u>
TOTAL	\$ 2,098,000

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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established:

Bethlehem Sewer Fund – Operations	\$ 358,000
Bethlehem Sewer Fund – Debt Service	<u>287,000</u>
TOTAL	\$ 645,000

Section 16. It is estimated that the following revenues will be available in the Bethlehem Sewer Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Bethlehem Sewer Fund – Revenues	\$ 358,000
Bethlehem Sewer Fund – Transfer from Other Funds	<u>287,000</u>
TOTAL	\$ 645,000

Section 17. The following amounts are hereby appropriated in the School Capital Improvements Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Reserve for School Capital	\$ 3,474,000
State Needs-Based Public School Capital Fund	6,654,337
Contingencies	<u>12,000</u>
TOTAL	\$10,140,337

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, 2023, and ending June 30, 2024:

Investment Earnings	\$ 195,000
State Needs-Based PSCF Grant	6,654,337
Transfer from Other Funds	<u>3,291,000</u>
TOTAL	\$10,140,337

Section 19. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

911 Communications	\$ 262,083
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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, 2023, and ending June 30, 2024:

NC 911 Revenue	\$ 98,421
Investment Earnings	240
Fund Balance Appropriated	<u>163,422</u>
TOTAL	\$ 262,083

Section 21. There is hereby levied a tax at the rate of sixty-seven cents (\$0.67) per one-hundred (\$100.00) valuation of property listed as of January 1, 2023, 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 \$4,027,792,409 at an estimated collection rate of 97.37%. 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	\$1,231,359,523
Wittenburg	0.0580	536,946,706
Hiddenite	0.0540	475,464,781
East Alexander/Stony Point	0.0700	272,171,785
Ellendale	0.0600	350,885,816
Sugar Loaf	0.0750	232,428,363
Central Alexander	0.0500	452,261,620
Vashti	0.0750	141,718,758

Section 23. 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 24. 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 19th DAY OF JUNE, 2023

Marty A. Pennell, Chairman
ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST

Clerk to the Board