

**2014 - 2015 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, 2014 and ending June 30, 2015, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 500,261
Administration	276,531
Planning	112,824
Board of Elections	257,857
Finance	471,182
Purchasing	58,051
Tax Office	516,070
License Plate Agency	133,263
Information Technology	762,710
Register of Deeds	264,102
Economic Development	163,467
Public Buildings	819,267
Garage	459,858
Sheriff	2,351,277
Court Facility	101,020
Detention	2,275,819
Treatment for Effective Community Supervision	87,046
Juvenile Crime Prevention	109,999
Pre-Trial Release Program	71,779
Emergency Services	244,678
911 Communications	592,160
Forestry	58,494
Human Resources	541,270
Inspections	199,178
Soil & Water	111,668
Health Department	3,130,047
Emergency Medical Services	2,437,773
Animal Services	227,052
Medical Examiner	19,500
Extension Service	200,553
Veterans Service	66,134
Department of Social Services	6,642,441
Recreation	295,654
Rocky Face Park	124,435
Library	379,390
Bethlehem Library	75,662
Senior Center	164,284

Catawba Valley Comm College	29,500
Board of Education	5,250,000
Due to Other Funds	722,000
Debt Service	2,642,000
Special Appropriations	419,930
Contingency – Other	<u>177,821</u>
<b>TOTAL</b>	<b>\$34,544,007</b>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015.

Current Year's Property Taxes	\$16,474,000
Prior Year's Property Taxes	524,200
Penalties and Interest – Net	143,000
Other Taxes and Licenses	5,421,000
Sales and Services	5,078,304
Fees and Permits	452,285
Restricted Intergovernmental Revenue	2,000
Unrestricted Intergovernmental Revenue	575,000
Court Facilities Fees	45,000
State Grants	2,715,200
Federal Grants	1,885,080
Miscellaneous Revenue	36,542
Investment Earnings	12,000
From Other Funds	127,821
Fund Balance Appropriated	<u>1,052,575</u>
<b>TOTAL</b>	<b>\$34,544,007</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, 2014 and ending June 30, 2015, in accordance with the chart of accounts heretofore established:

Public Safety - Bethlehem Fire District	\$ 210,950
Public Safety - Wittenburg Fire District	149,900
Public Safety - Hiddenite Fire District	119,495
Public Safety – East Alexander Fire District	91,420
Public Safety – Ellendale Fire District	94,050
Public Safety – Sugar Loaf Fire District	85,200
Public Safety – Central Alexander Fire District	106,100
Public Safety – Vashti Fire District	<u>55,205</u>
<b>TOTAL</b>	<b>\$ 912,320</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, 2014, and ending June 30, 2015:

Tax Collections – Bethlehem	\$ 210,950
Tax Collections – Wittenburg	149,900
Tax Collections – Hiddenite	119,495
Tax Collections – East Alexander	91,420
Tax Collections – Ellendale	94,050
Tax Collections – Sugar Loaf	85,200
Tax Collections – Central Alexander	106,100
Tax Collections – Vashti	<u>55,205</u>
<b>TOTAL</b>	<b>\$ 912,320</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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	\$ 345,037
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Section 6. It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015.

Current Year's Property Taxes	\$ 75,000
Fund Balance Appropriated	<u>270,037</u>
<b>TOTAL</b>	<b>\$ 345,037</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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established:

Landfill Operations	\$ 1,286,088
Convenience Center Operations	195,290
Transfer to Landfill Closure Fund	5,000
Landfill Closure Operations	130,000
Landfill Closure Contingencies	<u>75</u>
<b>TOTAL</b>	<b>\$ 1,616,453</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, 2014, and ending June 30, 2015.

Operating Revenues:	
Landfill	\$ 1,140,000
Convenience Center	196,030
Non-operating Revenues:	
Intergovernmental Revenues	72,500 (taxes from State)
Transfer from Other Funds	130,000
Interest – Landfill Closure	75
Fund Balance Appropriated	<u>77,848</u>
<b>TOTAL</b>	<b>\$ 1,616,453</b>

Section 9. The following amounts are hereby appropriated in the Water and Sewer Funds for the operation of water systems for the fiscal year beginning July 1, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established:

Alexander Co. Water Fund - Operations	\$ 731,727
Alexander Co. Water Fund – Debt Service	260,500
Alexander Co. Water Fund – Contingency	145,783
Bethlehem Water Fund - Operations	888,392
Bethlehem Water Fund – Debt Service	193,000
Bethlehem Water Fund – Contingency	89,333
Bethlehem Sewer Fund – Operations	16,000
Bethlehem Sewer Fund – Contingency	<u>2,900</u>
<b>TOTAL</b>	<b>\$ 2,327,635</b>

Section 10. It is established that the following revenues will be available in the Water and Sewer Funds for the fiscal year beginning July 1, 2014, and ending June 30, 2015.

Alexander Co. Water Fund – Interest Earned	\$ 10
Bethlehem Water Fund - Interest Earned	725
Alexander Co. Water Fund - Revenue	1,138,000
Bethlehem Water Fund - Revenue	1,170,000
Bethlehem Sewer Fund – Revenue	<u>18,900</u>
<b>TOTAL</b>	<b>\$ 2,327,635</b>

Section 11. The following amounts are hereby appropriated in the School Capital Improvements Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Reserve for School Capital	\$ 500,000
Contingencies	<u>97,200</u>
<b>TOTAL</b>	<b>\$ 597,200</b>

Section 12. It is estimated that the following revenues will be available in the School Capital Improvements Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Lottery	\$	-0-
Interest Earned		200
Transfer from Other Funds		<u>597,000</u>
<b>TOTAL</b>	<b>\$</b>	<b>597,200</b>

Section 13. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

911 Communications	\$	<b>188,657</b>
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Section 14. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

NC 911 Revenue	\$	135,596
Fund Balance Appropriated		<u>53,061</u>
<b>TOTAL</b>	<b>\$</b>	<b>188,657</b>

Section 15. There is hereby levied a tax at the rate of sixty-six and one half cents (\$.665) per one-hundred (\$100.00) valuation of property listed as of January 1, 2014, 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 \$2,605,850,000 at an estimated collection rate of 95.5%. The estimated rate of collection is based on the fiscal year 2013-2014 collection rate.

Section 16. There is hereby levied tax rates for the various fire tax districts, per the valuations, as follows:

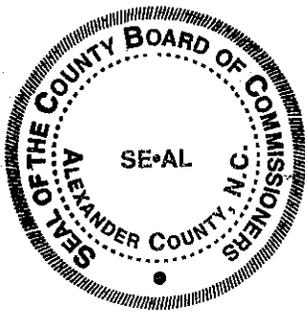
<u>District</u>	<u>Tax Rate</u>	<u>Valuation</u>
Bethlehem	\$ .0280	\$ 760,790,000
Wittenburg	.0430	351,261,000
Hiddenite	.0380	314,687,000
East Alexander/Stony Point	.0500	181,474,000
Ellendale	.0390	239,764,000
Sugar Loaf	.0550	154,593,000
Central Alexander	.0335	314,606,000
Vashti	.0580	96,371,000

Section 17. The mileage allowance for the fiscal year beginning July 1, 2014 will match the current IRS standard mileage reimbursement rate. At this time, the IRS rate is 56 cents per mile. If the IRS changes the standard mileage reimbursement rate during the 2014-2015 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 18. 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 \$10,000 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 19. 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 2nd DAY OF JUNE, 2014

A handwritten signature in cursive script, appearing to read "Larry Yoder".

Larry Yoder, Chairman

ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST

A handwritten signature in cursive script, appearing to read "Jamie M. Starnes".

Clerk to the Board