

**ALLEGHANY COUNTY BUDGET ORDINANCE
FISCAL YEAR 2011-2012**

BE IT ORDAINED by the Board of Commissioners of Alleghany County, North Carolina meeting this the 28th day of June, 2011, that:

Section 1. General Fund

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, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for this county:

Governing Bodies	82,779
Administration	134,652
Finance	163,239
Board of Elections	100,398
Planning	49,127
Recreation	180,709
Tax Administration	270,740
Mapping	62,767
Register of Deeds	179,539
Public Buildings	357,807
Sheriff's Department	619,642
Dispatch	208,150
Roaring Gap Deputies	76,642
Animal Control	56,693
Maintenance Court Related	4,500
Jail	752,217
Emergency Management	59,540
Building Inspector	152,446
Health Dept	14,000
Ambulance Service	696,637
Cooperative Extension	75,983
Soil and Water	83,246
Veteran's Office	25,913
Transportation-Adm.	119,780
Social Services	1,247,144
Public Assistance	565,690
Adoption Assistance	12,360
In Home Aid	8,000
Child Development	357,961
Work First	9,716
County Insurance	1,136,363
Debt Service	1,193,348
School Current	2,598,675
Capital Expense	426,394
Special Appropriations	<u>1,523,923</u>
	13,606,720

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Current Year's Property Tax & Penalties	7,668,700
Prior Year's Property Tax	210,000
Local Option 1% & (2) 1/2% Sales Taxes	1,545,904
State & Federal Aid - Social Services Adm.	1,959,025
Revenues from State	681,678
Law Enforcement/Court & Jail Revenues	278,899
County Fees and Services Revenues	620,839
Rents-Interest and Miscellaneous Revenues	57,735
Transfers & Other Revenues	197,708
Fund Balance Appropriation	<u>386,232</u>
	13,606,720

Section 2. Economic Development Fund

The following amount is hereby appropriated in the Alleghany Economic Development Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Alleghany Economic Development Fund	74,712
Vet/Dental Incentives	12,209
Joint Regional Tourism	4,000
Blue Ridge BDC	22,000
Piney Creek Water/Sewer Plan	<u>30,000</u>
	142,921

It is estimated that the following revenues will be available in the Alleghany Economic Development Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Appropriated Fund Balance	115,509
Town of Sparta Contribution	2,000
Rural Center Grant	20,000
Interest	250
Transfer from Glade Creek Water/Sewer Fund	<u>5,162</u>
	142,921

Section 3. Scattered Site--CDBG Grant Fund

The following amount is hereby appropriated in the Alleghany County Scattered Site--CDBG Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Housing Grant Expenses	400,000
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It is estimated that the following revenues will be available in the Alleghany County Scattered Site--CDBG Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Housing Grant Revenues	400,000
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Section 4. Transportation Fund

The following amount is hereby appropriated in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Personnel Expenses	198,195
Operational Expenses	91,145
Capital Expenses	183,350
Transfers	<u>26,755</u>
	499,445

It is estimated that the following revenues will be available in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Grant Revenues	283,225
Service Revenues	201,150
Fund Balance Appropriation	<u>15,070</u>
	499,445

Section 5. Fairgrounds Fund

The following amount is hereby appropriated in the Alleghany County Fairgrounds Fund for fiscal year beginning July 1, 2011, and ending June 30, 2012:

Operating Expenses	22,369
Trail Enhancements	<u>2,183</u>
	24,552

It is estimated that the following revenues will be available in the Alleghany County Fairgrounds Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Fees	4,000
Cleaning Deposit	3,500
Interest	100
Fund Balance Appropriation	<u>16,952</u>
	24,552

Section 6. Soil and Water Fund

The following amount is hereby appropriated in the Alleghany County Soil and Water Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Eco Enhancement Expenses	17,570
Coop Expenses	7,450
Operating Expenses	5,640
Capital	<u>1,000</u>
	31,660

It is estimated that the following revenues will be available in the Alleghany County Soil and Water Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Fund Balance Appropriation	24,535
Program Revenues	5,125
Eco Enhancement Revenues	<u>2,000</u>
	31,660

Section 7. Special Revenue Drug Fund

The following amount is hereby appropriated in the Alleghany County Special Revenue Drug Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Reserve for Drug Related Expenses	138,328
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It is estimated that the following revenues will be available in the Alleghany County Special Revenue Drug Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Fund Balance Appropriation	138,128
Interest	<u>200</u>
	138,328

Section 8. Register of Deeds Enhancement Fund

The following amounts are hereby appropriated in the Alleghany County Register of Deeds Enhancement Fund for fiscal year beginning July 1, 2011, and ending June 30, 2012:

Operating Expenses	54,580
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It is estimated that the following revenues will be available in the Alleghany County Register of Deeds Enhancement Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Transfer from General Fund	10,000
Fund Balance Appropriation	44,505
Interest	<u>75</u>
	54,580

Section 9. Library Fund

The following amount is hereby appropriated in the Alleghany County Library Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Book Expenses	5,000
Annex Expenses	1,000
Capital Building Expenses	<u>48,566</u>
	54,566

It is estimated that the following revenues will be available in the Alleghany County Library Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Fund Balance Appropriation	42,216
Library Building Rent	9,600
Miscellaneous Revenues	<u>2,750</u>
	54,566

Section 10. Revaluation Fund

The following amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Reserve for Revaluation	40,000
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It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Transfer from General Fund--Revaluation	40,000
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Section 11. School Capital Reserve Fund

The following amount is hereby appropriated in the School Capital Reserve Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

School Capital Projects Fund	533,490
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It is estimated that the following revenues will be available in the School Capital Reserve Fund for the period beginning July 1, 2011, and ending June 30, 2012:

Contribution from General Fund—Art. 40 & 42	426,394
Fund Balance Appropriation	106,996
Interest	<u>100</u>
	533,490

Section 12. Transfer Facility Fund

The following amount is hereby appropriated in the Allegheny County Transfer Facility Enterprise Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Transfer Facility Functions	361,988
Disposal/Transportation Expenses	<u>410,000</u>
	771,988

It is estimated that the following revenues will be available in the Allegheny County Transfer Facility Enterprise Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Transfer Facility Fees	461,000
Tipping Fees	265,381
White Goods/Scrap Tires Revenues	36,496
State Reimbursement	7,800
Electronics Recycling Revenues	811
Interest	<u>500</u>
	771,988

Section 13. E-911 Fund

The following amount is hereby appropriated in the Allegheny County E-911 Fund for fiscal year beginning July 1, 2011, and ending June 30, 2012:

Operating Expenses	214,213
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It is estimated that the following revenues will be available in the Allegheny County E-911 Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Fees-E911 Surcharge	111,636
Interest	500
Fund Balance Appropriation	<u>102,077</u>
	214,213

Section 14. Property Taxes/Tax Rate

There is hereby levied a tax rate of \$0.45 (forty-five cents) per \$100 (One hundred dollar) valuation of property listed for taxes as of January 1, 2011, for the purpose of raising the revenues listed as "Current Year's Property Tax and Penalties" in the General Fund in Section II of this Ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation at \$1,772,925,561 and an estimated tax collection rate of 95.26%.

Section 15. Special Authorization - Budget Officer

A. The Budget Officer shall be authorized to reallocate departmental appropriations among the various objects of expenditure, as he believes necessary.

B. The Budget Officer shall be authorized to effect interdepartmental transfers, in the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is reduced. Notation of all such transfers shall be made to the Board on the next succeeding Financial Report.

C. May authorize interfund loans for a period of not more than 60 days.

D. Interfund transfers established in the budget document may be accomplished without recourse to the Board.

Section 16. Restriction - Budget Officer

A. The interfund transfer of monies, except as noted in Section 15, paragraph C and D, shall be accomplished by Board authorization only.

B. No salary increases, beyond those set forth in the budget document, may be made without Board approval.

Section 17. Capital Project Funds

The following Capital Project Funds remain open:

- A. Courthouse Building Fund
- B. QZAB Fund
- C. QSCB Fund
- D. Safety Fund
- E. Veterans Memorial Park Fund
- F. Glade Creek Water/Sewer Fund

Section 18. Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the financial plan for Alleghany County Government during the 2011/2012 fiscal year. The Budget Officer shall administer the budget and he shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The accounting section establishes records that are in consonance with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 28th day of June, 2011.