

**ALLEGHANY COUNTY BUDGET ORDINANCE
FISCAL YEAR 2017-2018**

BE IT ORDAINED by the Board of Commissioners of Alleghany County, North Carolina meeting this the 27th day of June, 2017, 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, 2017, and ending June 30, 2018, in accordance with the chart of accounts heretofore established for this county:

Governing Bodies	88,373
Administration	141,687
Finance	296,972
Board of Elections	251,477
Planning	43,182
Recreation	186,302
Economic Development	170,000
Tax Administration	598,640
Mapping	120,054
Register of Deeds	200,485
Public Buildings	512,296
Sheriff's Department	1,081,841
Dispatch	252,689
Roaring Gap Deputies	91,764
Animal Control	68,832
School Resource Officer	51,195
Maintenance Court Related	5,000
Jail	1,015,171
Emergency Management	69,044
Building Inspector	78,674
Health Dept	22,000
Ambulance Service	792,204
Cooperative Extension	174,180
Soil and Water	106,765
Veteran's Office	46,811
Transportation-Adm.	149,312
Social Services	1,618,679
Public Assistance	1,026,058
Adoption Assistance	3,691
In Home Aid	6,000
Child Development	318,426
Work First	1,800
County Insurance	1,770,901
Debt Service	1,206,802
School Current	2,664,412
School Capital Expense	517,714
Special Appropriations	<u>1,934,119</u>
	17,683,552

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

1 Current Year's Property Tax & Penalties	8,262,500
2 Prior Year's Property Tax	350,000
3 Local Option 1% & (2) 1/2% Sales Taxes	2,005,354
4 State & Federal Aid - Social Services Adm.	2,537,530
5 Revenues from State	302,800
6 Law Enforcement/Court & Jail Revenues	371,073
7 County Fees and Services Revenues	812,860
8 Miscellaneous Revenues	834,803
9 Transfers, Grants & Other Revenues	1,090,216
10 Fund Balance Appropriation	<u>1,116,416</u>
	17,683,552

Section 2. Economic Development Fund

The following amount is hereby appropriated in the Alleghany County Economic Development Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Transfer to General Fund	<u>233,540</u>
	233,540

It is estimated that the following revenues will be available in the Alleghany County Tourism Development Authority Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Fund Balance Appropriation	<u>233,540</u>
	233,540

Section 3. Tourism Development Authority Fund

The following amount is hereby appropriated in the Alleghany County Tourism Development Authority Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Chamber Marketing	1,200
Administration	700
Chamber Administration	23,300
Bank Fees	35
Grants	17,000
TDA Marketing/Large Items	18,000
TDA Marketing/Promotional Items	<u>23,780</u>
	84,015

It is estimated that the following revenues will be available in the Alleghany County Tourism Development Authority Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Occupancy Tax	72,000
Fund Balance Appropriation	<u>12,015</u>
	84,015

Section 4. Transportation Fund

The following amount is hereby appropriated in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Personnel Expenses	178,400
Operational Expenses	60,922
Capital Expenses	114,400
Transfers	<u>28,649</u>
	382,371

It is estimated that the following revenues will be available in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Grant Revenues	133,157
Service Revenues	209,363
Transfer from General Fund	23,397
Fund Balance Appropriation	<u>16,454</u>
	382,371

Section 5. Fairgrounds Fund

The following amount is hereby appropriated in the Alleghany County Fairgrounds Fund for fiscal year beginning July 1, 2017, and ending June 30, 2018:

Operating Expenses	23,721
Bank Fees	10
Trail Enhancements	<u>326</u>
	24,057

It is estimated that the following revenues will be available in the Alleghany County Fairgrounds Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Fees	4,500
Cleaning Deposit	2,500
Fund Balance Appropriation	<u>17,057</u>
	24,057

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, 2017, and ending June 30, 2018:

Eco Enhancement Expenses	15,234
NCDWR Grant Expenses	28,000
Coop Expenses	5,800
Operating Expenses	<u>4,760</u>
	53,794

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, 2017, and ending June 30, 2018:

Fund Balance Appropriation	19,584
NCDWR Grant	30,000
No Till Drill	300
Coop Revenues	3,600
Co Envirothon Revenue	<u>310</u>
	53,794

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, 2017, and ending June 30, 2018:

Reserve for Drug Related Expenses	32,990
Bank Fees	<u>10</u>
	33,000

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, 2017, and ending June 30, 2018:

Fund Balance Appropriation	32,990
Interest	<u>10</u>
	33,000

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, 2017, and ending June 30, 2018:

Operating Expenses	54,000
Bank Fees	<u>15</u>
	54,015

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, 2017, and ending June 30, 2018:

Transfer from General Fund	8,000
Interest	15
Fund Balance Appropriation	<u>46,000</u>
	54,015

Section 9. Library Fund

The following amount is hereby appropriated in the Alleghany County Library Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Book Expenses	6,000
Annex Expenses	700
Bank Fees	15
Capital Building Expenses	<u>25,820</u>
	32,535

It is estimated that the following revenues will be available in the Alleghany County Library Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Fund Balance Appropriation	29,520
Interest	15
Miscellaneous Revenues	<u>3,000</u>
	32,535

Section 10. Revaluation Fund

The following amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Reserve for Revaluation	173,705
Bank Fees	<u>15</u>
	173,720

It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Transfer from General Fund--Revaluation	40,000
Interest	15
Fund Balance Appropriation	<u>133,705</u>
	173,720

Section 11. School Capital Project Fund

The following amount is hereby appropriated in the School Capital Project Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

School Capital Projects Fund	796,145
Bank Fees	<u>55</u>
	796,200

It is estimated that the following revenues will be available in the School Capital Project Fund for the period beginning July 1, 2017, and ending June 30, 2018:

Contribution from General Fund—Art. 40 & 42	517,714
Fund Balance Appropriation	278,286
Interest	<u>200</u>
	796,200

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, 2017, and ending June 30, 2018:

Transfer Facility Functions	415,574
Disposal/Transportation Expenses	<u>474,152</u>
	889,726

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, 2017, and ending June 30, 2018:

Transfer Facility Fees	510,000
Tipping Fees	310,000
White Goods/Scrap Tires Revenues	30,500
State Reimbursement	7,000
Electronics Recycling Revenues	1,000
Fund Balance Appropriation	31,026
Interest	<u>200</u>
	889,726

Section 13. E-911 Fund

The following amount is hereby appropriated in the Allegheny County E-911 Fund for fiscal year beginning July 1, 2017, and ending June 30, 2018:

Operating Expenses	205,271
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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, 2017, and ending June 30, 2018:

Fees-E911 Surcharge	180,000
Appropriated Fund Balance	<u>25,271</u>
	205,271

Section 14. Property Taxes/Tax Rate

There is hereby levied a tax rate of \$0.5125 per \$100 valuation of property listed for taxes as of January 1, 2017, 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.

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. Safety Fund
- C. Veterans Memorial Park Fund
- D. Library 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 2017/2018 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 27th day of June, 2017.

ATTEST:

ALLEGHANY COUNTY BOARD OF COMMISSIONERS:

Lauren Linker
Clerk to the Board

Mark Evans, Chair

Bobby Irwin, Vice Chair

Larry Prince, Member

John U. Irwin, Jr, Member

Tom Smith, Member