

**ALLEGHANY COUNTY BUDGET ORDINANCE
FISCAL YEAR 2018-2019**

BE IT ORDAINED by the Board of Commissioners of Alleghany County, North Carolina meeting this the 19th day of June, 2018, 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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this county:

| | |
|---------------------------|------------------|
| Governing Bodies | 90,373 |
| Administration | 143,584 |
| Finance | 304,025 |
| Board of Elections | 169,412 |
| Planning | 44,431 |
| Recreation | 217,101 |
| Economic Development | 85,000 |
| Tax Administration | 524,283 |
| Mapping | 131,597 |
| Register of Deeds | 217,313 |
| Public Buildings | 431,459 |
| Sheriff's Department | 1,213,371 |
| Dispatch | 270,503 |
| Roaring Gap Deputies | 100,744 |
| Animal Control | 79,505 |
| School Resource Officer | 46,719 |
| Maintenance Court Related | 5,000 |
| Jail | 908,661 |
| Emergency Management | 121,413 |
| Building Inspector | 83,848 |
| Health Dept | 21,500 |
| Ambulance Service | 971,830 |
| Cooperative Extension | 178,495 |
| Soil and Water | 147,127 |
| Veteran's Office | 42,894 |
| Transportation-Adm. | 154,260 |
| Social Services | 1,780,751 |
| Public Assistance | 895,000 |
| Adoption Assistance | 3,691 |
| In Home Aid | 6,000 |
| Child Development | 0 |
| Work First | 1,800 |
| County Insurance | 1,599,729 |
| Debt Service | 1,174,081 |
| School Current | 2,713,791 |
| School Capital Expense | 517,714 |
| Special Appropriations | <u>1,984,023</u> |
| | 17,381,028 |

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|--|----------------|
| 1 Current Year's Property Tax & Penalties | 8,927,500 |
| 2 Prior Year's Property Tax | 350,000 |
| 3 Local Option 1% & (2) 1/2% Sales Taxes | 2,230,935 |
| 4 State & Federal Aid - Social Services Adm. | 2,138,486 |
| 5 Revenues from State | 318,427 |
| 6 Law Enforcement/Court & Jail Revenues | 522,002 |
| 7 County Fees and Services Revenues | 961,676 |
| 8 Miscellaneous Revenues | 41,190 |
| 9 Transfers, Grants & Other Revenues | 1,038,394 |
| 10 Fund Balance Appropriation | <u>852,418</u> |
| | 17,381,028 |

Section 2. 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, 2018, and ending June 30, 2019:

| | |
|---------------------------------|---------------|
| Chamber Marketing | 1,200 |
| Administration | 3,200 |
| Chamber Administration | 23,450 |
| Bank Fees | 35 |
| Grants | 31,130 |
| TDA Marketing/Large Items | 12,000 |
| TDA Marketing/Promotional Items | <u>15,000</u> |
| | 86,015 |

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, 2018, and ending June 30, 2019:

| | |
|----------------------------|--------------|
| Occupancy Tax | 80,000 |
| Interest Earned | 15 |
| Fund Balance Appropriation | <u>6,000</u> |
| | 86,015 |

Section 3. Transportation Fund

The following amount is hereby appropriated in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|----------------------|----------|
| Personnel Expenses | 207,350 |
| Operational Expenses | 65,010 |
| Capital Expenses | 87,950 |
| Transfers | <u>0</u> |
| | 360,310 |

It is estimated that the following revenues will be available in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|----------------------------|---------------|
| Grant Revenues | 88,009 |
| Service Revenues | 212,859 |
| Transfer from General Fund | 6,000 |
| Fund Balance Appropriation | <u>53,442</u> |
| | 360,310 |

Section 4. Outdoor Recreation Fund

The following amount is hereby appropriated in the Alleghany County Outdoor Recreation Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|--------------|----------|
| Construction | 295,269 |
| Transfers | <u>0</u> |
| | 295,269 |

It is estimated that the following revenues will be available in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|----------------------------|----------------|
| Fund Balance Appropriation | <u>295,269</u> |
| | 295,269 |

Section 5. Fairgrounds Fund

The following amount is hereby appropriated in the Alleghany County Fairgrounds Fund for fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|--------------------|------------|
| Operating Expenses | 23,500 |
| Bank Fees | 10 |
| Trail Enhancements | <u>173</u> |
| | 23,683 |

It is estimated that the following revenues will be available in the Alleghany County Fairgrounds Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|----------------------------|---------------|
| Fees | 6,010 |
| Cleaning Deposit | 2,500 |
| Fund Balance Appropriation | <u>15,173</u> |
| | 23,683 |

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, 2018, and ending June 30, 2019:

| | |
|--------------------------|--------------|
| Eco Enhancement Expenses | 12,259 |
| NCDWR Grant Expenses | 32,000 |
| Coop Expenses | 6,000 |
| Operating Expenses | <u>4,770</u> |
| | 55,029 |

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, 2018, and ending June 30, 2019:

| | |
|----------------------------|------------|
| Fund Balance Appropriation | 17,714 |
| NCDWR Grant | 33,000 |
| No Till Drill | 300 |
| Coop Revenues | 3,750 |
| Co Envirothon Revenue | <u>265</u> |
| | 55,029 |

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, 2018, and ending June 30, 2019:

| | |
|-----------------------------------|-----------|
| Reserve for Drug Related Expenses | 39,091 |
| Bank Fees | <u>10</u> |
| | 39,101 |

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, 2018, and ending June 30, 2019:

| | |
|----------------------------|-----------|
| Fund Balance Appropriation | 36,586 |
| State Money Agency Drug | 2,500 |
| Interest | <u>15</u> |
| | 39,101 |

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, 2018, and ending June 30, 2019:

| | |
|--------------------|-----------|
| Operating Expenses | 54,314 |
| Bank Fees | <u>15</u> |
| | 54,329 |

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, 2018, and ending June 30, 2019:

| | |
|----------------------------|---------------|
| Transfer from General Fund | 8,000 |
| Interest | 15 |
| Fund Balance Appropriation | <u>46,314</u> |
| | 54,329 |

Section 9. Library Fund

The following amount is hereby appropriated in the Alleghany County Library Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|---------------------------|---------------|
| Book Expenses | 0 |
| Annex Expenses | 1,700 |
| Bank Fees | 15 |
| Capital Building Expenses | <u>39,575</u> |
| | 41,290 |

It is estimated that the following revenues will be available in the Alleghany County Library Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|----------------------------|--------------|
| Fund Balance Appropriation | 34,270 |
| Interest | 20 |
| Miscellaneous Revenues | <u>7,000</u> |
| | 41,290 |

Section 10. Revaluation Fund

The following amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|--------------------------|-----------|
| Revaluation Expenditures | 67,500 |
| Bank Fees | <u>35</u> |
| | 67,535 |

It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|---|---------------|
| Transfer from General Fund--Revaluation | 40,000 |
| Interest | 75 |
| Fund Balance Appropriation | <u>27,460</u> |
| | 67,535 |

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, 2018, and ending June 30, 2019:

| | |
|------------------------------|-----------|
| School Capital Projects Fund | 726,202 |
| Bank Fees | <u>55</u> |
| | 726,257 |

It is estimated that the following revenues will be available in the School Capital Project Fund for the period beginning July 1, 2018, and ending June 30, 2019:

| | |
|---|------------|
| Contribution from General Fund—Art. 40 & 42 | 517,714 |
| Fund Balance Appropriation | 208,343 |
| Interest | <u>200</u> |
| | 726,257 |

Section 12. Transfer Facility Fund

The following amount is hereby appropriated in the Alleghany County Transfer Facility Enterprise Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|----------------------------------|----------------|
| Transfer Facility Functions | 354,076 |
| Capital Improvements | 177,000 |
| Disposal/Transportation Expenses | <u>554,271</u> |
| | 1,085,347 |

It is estimated that the following revenues will be available in the Alleghany County Transfer Facility Enterprise Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|----------------------------------|------------|
| Solid Waste Fees Household | 540,000 |
| Solid Waste Fees Commercial | 315,000 |
| White Goods/Scrap Tires Revenues | 32,000 |
| State Reimbursement | 7,105 |
| Electronics Recycling Revenues | 1,000 |
| Fund Balance Appropriation | 72,992 |
| Capital Loan Proceeds | 117,000 |
| Interest | <u>250</u> |
| | 1,085,347 |

Section 13. E-911 Fund

The following amount is hereby appropriated in the Alleghany County E-911 Fund for fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|--------------------|---------|
| Operating Expenses | 182,839 |
|--------------------|---------|

It is estimated that the following revenues will be available in the Alleghany County E-911 Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|---------------------------|---------------|
| Fees-E911 Surcharge | 144,838 |
| Appropriated Fund Balance | <u>38,001</u> |
| | 182,839 |

Section 14. Property Taxes/Tax Rate

There is hereby levied a tax rate of \$0.5475 per \$100 valuation of property listed for taxes as of January 1, 2018, 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
- E. QZAB 2017 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 2018/2019 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 19th day of June, 2018.

ATTEST:

ALLEGHANY COUNTY BOARD OF COMMISSIONERS:

(sig: Lauren Linker)
Lauren Linker
Clerk to the Board

(sig: Mark Evans)
Mark Evans, Chair

(sig: Bobby Irwin)
Bobby Irwin, Vice Chair

(sig: Larry Prince)
Larry Prince, Member

(sig: John Irwin)
John U. Irwin, Jr, Member

(sig: Mark Evans)
Tom Smith, Member