

**ALLEGHANY COUNTY BUDGET ORDINANCE
FISCAL YEAR 2019-2020**

BE IT ORDAINED by the Board of Commissioners of Alleghany County, North Carolina meeting this the 24th day of June, 2019, 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, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this county:

Governing Bodies	93,087
Administration	150,913
Finance	341,139
Board of Elections	167,977
Recreation	202,335
Economic Development	127,750
Tax Administration	401,784
Tag Office	65,535
Mapping	137,700
Register of Deeds	222,062
Public Buildings	482,633
Sheriff's Department	1,799,626
Dispatch	304,087
Roaring Gap Deputies	106,263
Animal Control	85,345
School Resource Officer	0
Maintenance Court Related	5,000
Jail	1,033,379
Emergency Management	123,340
Building Inspector	123,740
Health Dept	21,500
Emergency Medical Services	852,992
Cooperative Extension	188,800
Soil and Water	114,059
Veteran's Office	57,660
Transportation-Adm.	153,938
Social Services	1,898,504
Public Assistance	1,039,080
Adoption Assistance	3,691
In Home Aid	6,000
Work First	900
County Insurance	1,737,955
Debt Service	1,196,120
School Current	2,653,791
School Capital Expense	517,714
Special Appropriations	2,067,250
Contingency	50,000

18,533,649

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

1 Current Year's Property Tax & Penalties	9,715,600.00
2 Prior Year's Property Tax	300,000.00
3 Local Option 1% & (2) 1/2% Sales Taxes	2,496,895.00
4 State & Federal Aid - Social Services Adm.	2,769,653.00
5 Revenues from State	266,755
6 Law Enforcement/Court & Jail Revenues	566,953
7 County Fees and Services Revenues	856,429
8 Miscellaneous Revenues	44,400
9 Transfers, Grants & Other Revenues	1,112,176
10 Fund Balance Appropriation	<u>404,788</u>
	18,533,649

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, 2019, and ending June 30, 2020:

Chamber Marketing	1,200
Administration	3,200
Chamber Administration	23,900
Bank Fees	185
Grants	30,790
TDA Marketing/Large Items	14,850
TDA Marketing/Promotional Items	<u>18,000</u>
	92,125

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, 2019, and ending June 30, 2020:

Occupancy Tax	80,000
Interest Earned	125
Fund Balance Appropriation	<u>12,000</u>
	92,125

Section 3. Transportation Fund

The following amount is hereby appropriated in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Personnel Expenses	226,900
Operational Expenses	72,783
Capital Expenses	99,080
Transfers	<u>0</u>
	398,763

It is estimated that the following revenues will be available in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Grant Revenues	192,735
Service Revenues	124,676
Transfer from General Fund	81,352
Fund Balance Appropriation	<u>0</u>
	398,763

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, 2019, and ending June 30, 2020:

Construction	163,444
Transfers	<u>0</u>
	163,444

It is estimated that the following revenues will be available in the Alleghany County Outdoor Recreation Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Fund Balance Appropriation	<u>163,444</u>
	163,444

Section 5. Fairgrounds Fund

The following amount is hereby appropriated in the Alleghany County Fairgrounds Fund for fiscal year beginning July 1, 2019, and ending June 30, 2020:

Operating Expenses	21,307
Bank Fees	100
Trail Enhancements	<u>173</u>
	21,580

It is estimated that the following revenues will be available in the Alleghany County Fairgrounds Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Fees	8,500
Cleaning Deposit	4,000
Interest Earned	80
Fund Balance Appropriation	<u>9,000</u>
	21,580

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, 2019, and ending June 30, 2020:

Eco Enhancement Expenses	25,188
NCDWR Grant Expenses	0
Coop Expenses	0
Operating Expenses	<u>110</u>
	25,298

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, 2019, and ending June 30, 2020:

Fund Balance Appropriation	21,548
Coop Revenues	3,600
Interest Earned	<u>150</u>
	25,298

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, 2019, and ending June 30, 2020:

Reserve for Drug Related Expenses	13,380
Bank Fees	<u>110</u>
	13,490

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, 2019, and ending June 30, 2020:

Fund Balance Appropriation	10,900
State Money Agency Drug	2,500
Interest	<u>90</u>
	13,490

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, 2019, and ending June 30, 2020:

Operating Expenses	50,985
Bank Fees	<u>115</u>
	51,100

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, 2019, and ending June 30, 2020:

Transfer from General Fund	8,000
Interest	150
Fund Balance Appropriation	<u>42,950</u>
	51,100

Section 9. Library Fund

The following amount is hereby appropriated in the Alleghany County Library Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Library Memorial Book Expenses	30,700
Bank Fees	150
Capital Building Expenses	<u>0</u>
	30,850

It is estimated that the following revenues will be available in the Alleghany County Library Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Fund Balance Appropriation	25,700
Interest	150
Library Memorial Book Revenues	<u>5,000</u>
	30,850

Section 10. Revaluation Fund

The following amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Revaluation Expenditures	99,747
Capital Expenditures	112,075
Bank Fees	<u>400</u>
	212,222

It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Transfer from General Fund--Revaluation	40,000
Interest	450
Fund Balance Appropriation	<u>171,772</u>
	212,222

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, 2019, and ending June 30, 2020:

School Capital Projects Fund	721,033
Bank Fees	<u>300</u>
	721,333

It is estimated that the following revenues will be available in the School Capital Project Fund for the period beginning July 1, 2019, and ending June 30, 2020:

Contribution from General Fund—Art. 40 & 42	517,714
Fund Balance Appropriation	202,319
Interest	<u>1,300</u>

721,333

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, 2019, and ending June 30, 2020:

Transfer Facility Functions	471,990
Capital Improvements	150,000
Disposal/Transportation Expenses	<u>565,000</u>
	1,186,990

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, 2019, and ending June 30, 2020:

Solid Waste Fees Household	681,240
Solid Waste Fees Commercial	315,000
White Goods/Scrap Tires Revenues	28,000
State Reimbursement	11,000
Electronics Recycling Revenues	1,000
Interest Earned	750
Fund Balance Appropriation	0
Capital Loan Proceeds	<u>150,000</u>
	1,186,990

Section 13. E-911 Fund

The following amount is hereby appropriated in the Alleghany County E-911 Fund for fiscal year beginning July 1, 2019, and ending June 30, 2020:

Operating Expenses	187,150
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It is estimated that the following revenues will be available in the Alleghany County E-911 Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020:

Fees-E911 Surcharge	182,945
Interest	75
Appropriated Fund Balance	<u>4,130</u>
	187,150

Section 14. Property Taxes/Tax Rate

There is hereby levied a tax rate of \$0.5970 per \$100 valuation of property listed for taxes as of January 1, 2019, 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.

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. Senior Center/Courtroom/BDC Capital Project 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 2019/2020 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 24th day of June, 2019.

ATTEST:

ALLEGHANY COUNTY BOARD OF COMMISSIONERS:

Drew Temple
Clerk to the Board

Mark Evans, Chair

Larry Prince, Vice Chair

Bobby Irwin, Member

John U. Irwin, Jr, Member

Bill Osborne, Member