

**ALLEGHANY COUNTY BUDGET ORDINANCE
FISCAL YEAR 2012-2013**

BE IT ORDAINED by the Board of Commissioners of Alleghany County, North Carolina meeting this the 28th day of June, 2012, 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, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this county:

Governing Bodies	82,081
Administration	131,834
Finance	166,856
Board of Elections	114,501
Planning	48,530
Recreation	167,922
Tax Administration	274,536
Mapping	61,695
Register of Deeds	177,821
Public Buildings	284,660
Sheriff's Department	619,094
Dispatch	205,123
Roaring Gap Deputies	76,469
Animal Control	60,260
Maintenance Court Related	4,500
Jail	756,290
Emergency Management	84,272
Building Inspector	130,198
Health Dept	14,000
Ambulance Service	836,912
Cooperative Extension	92,681
Soil and Water	83,924
Veteran's Office	25,988
Transportation-Adm.	118,953
Social Services	1,309,833
Public Assistance	624,040
Adoption Assistance	32,294
In Home Aid	8,000
Child Development	302,883
Work First	2,493
County Insurance	1,258,371
Debt Service	1,219,748
School Current	2,468,742
Capital Expense	438,689
Special Appropriations	<u>1,785,000</u>
	14,069,191

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Current Year's Property Tax & Penalties	8,052,900
Prior Year's Property Tax	350,000
Local Option 1% & (2) 1/2% Sales Taxes	1,595,145
State & Federal Aid - Social Services Adm.	1,903,058
Revenues from State	658,217
Law Enforcement/Court & Jail Revenues	208,343
County Fees and Services Revenues	606,230
Rents-Interest and Miscellaneous Revenues	187,809
Transfers & Other Revenues	145,590
Fund Balance Appropriation	<u>361,899</u>
	14,069,191

Section 2. Economic Development Fund

The following amount is hereby appropriated in the Alleghany Economic Development Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Alleghany Economic Development Fund	44,558
Vet/Dental Incentives	21,416
Blue Ridge BDC	<u>22,000</u>
	87,974

It is estimated that the following revenues will be available in the Alleghany Economic Development Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Appropriated Fund Balance	80,628
Interest	70
Transfer from Piney Creek Water/Sewer Fund	<u>7,276</u>
	87,974

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, 2012, and ending June 30, 2013:

Housing Grant Expenses	370,889
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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, 2012, and ending June 30, 2013:

Housing Grant Revenues	370,889
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Section 4. 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, 2012, and ending June 30, 2013:

Chamber Marketing	1,200
Administration	600
Chamber Administration	17,400
TDA Marketing/Promotional Items	<u>44,800</u>
	64,000

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, 2012, and ending June 30, 2013:

Occupancy Tax	55,000
Fund Balance Appropriation	<u>9,000</u>
	64,000

Section 5. Transportation Fund

The following amount is hereby appropriated in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Personnel Expenses	187,171
Operational Expenses	119,362
Capital Expenses	83,550
Transfers	<u>28,893</u>
	418,976

It is estimated that the following revenues will be available in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Grant Revenues	200,588
Service Revenues	200,200
Fund Balance Appropriation	<u>18,188</u>
	418,976

Section 6. Fairgrounds Fund

The following amount is hereby appropriated in the Alleghany County Fairgrounds Fund for fiscal year beginning July 1, 2012, and ending June 30, 2013:

Operating Expenses	26,475
Trail Enhancements	<u>775</u>
	27,250

It is estimated that the following revenues will be available in the Alleghany County Fairgrounds Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Fees	4,500
Cleaning Deposit	2,000
Fairgrounds Advertising	500
Fund Balance Appropriation	<u>20,250</u>
	27,250

Section 7. 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, 2012, and ending June 30, 2013:

Eco Enhancement Expenses	18,128
Coop Expenses	4,000
Operating Expenses	6,184
Capital	<u>3,500</u>
	31,812

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, 2012, and ending June 30, 2013:

Fund Balance Appropriation	27,312
Program Revenues	900
Coop Revenues	<u>3,600</u>
	31,812

Section 8. 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, 2012, and ending June 30, 2013:

Reserve for Drug Related Expenses	138,267
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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, 2012, and ending June 30, 2013:

Fund Balance Appropriation	138,147
Interest	<u>120</u>
	138,267

Section 9. 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, 2012, and ending June 30, 2013:

Operating Expenses	61,746
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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, 2012, and ending June 30, 2013:

Transfer from General Fund	10,000
Fund Balance Appropriation	<u>51,746</u>
	61,746

Section 10. Library Fund

The following amount is hereby appropriated in the Alleghany County Library Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Book Expenses	2,700
Annex Expenses	0
Capital Building Expenses	<u>41,876</u>
	44,576

It is estimated that the following revenues will be available in the Alleghany County Library Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Fund Balance Appropriation	41,876
Miscellaneous Revenues	<u>2,700</u>
	44,576

Section 11. Revaluation Fund

The following amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

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, 2012, and ending June 30, 2013:

Transfer from General Fund--Revaluation	40,000
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Section 12. School Capital Project Fund

The following amount is hereby appropriated in the School Capital Project Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

School Capital Projects Fund	551,247
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It is estimated that the following revenues will be available in the School Capital Project Fund for the period beginning July 1, 2012, and ending June 30, 2013:

Contribution from General Fund—Art. 40 & 42	438,689
Fund Balance Appropriation	112,308
Interest	<u>250</u>
	551,247

Section 13. Transfer Facility Fund

The following amount is hereby appropriated in the Alleghany County Transfer Facility Enterprise Fund for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Transfer Facility Functions	325,750
Disposal/Transportation Expenses	<u>450,000</u>
	775,750

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, 2012, and ending June 30, 2013:

Transfer Facility Fees	455,000
Tipping Fees	269,650
White Goods/Scrap Tires Revenues	42,100
State Reimbursement	7,800
Electronics Recycling Revenues	800
Interest	<u>400</u>
	775,750

Section 14. E-911 Fund

The following amount is hereby appropriated in the Alleghany County E-911 Fund for fiscal year beginning July 1, 2012, and ending June 30, 2013:

Operating Expenses	107,827
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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, 2012, and ending June 30, 2013:

Fees-E911 Surcharge	107,827
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Section 15. Property Taxes/Tax Rate

There is hereby levied a tax rate of \$0.47 (forty-seven cents) per \$100 (One hundred dollar) valuation of property listed for taxes as of January 1, 2012, 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 \$1,775,529,086 and an estimated tax collection rate of 94.87%.

Section 16. 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 17. 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 18. 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 19. 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 2012/2013 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, 2012.