

**ALLEGHANY COUNTY BUDGET ORDINANCE
FISCAL YEAR 2013-2014**

BE IT ORDAINED by the Board of Commissioners of Alleghany County, North Carolina meeting this the 24th day of June, 2013, 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, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for this county:

Governing Bodies	82,004
Administration	134,592
Finance	173,331
Board of Elections	117,730
Planning	48,994
Recreation	162,690
Tax Administration	286,763
Mapping	62,345
Register of Deeds	182,654
Public Buildings	300,120
Sheriff's Department	641,061
Dispatch	201,627
Roaring Gap Deputies	78,952
Animal Control	61,384
Maintenance Court Related	4,500
Jail	778,487
Emergency Management	54,940
Building Inspector	99,097
Health Dept	13,500
Ambulance Service	715,884
Cooperative Extension	92,846
Soil and Water	85,928
Veteran's Office	26,654
Transportation-Adm.	119,357
Social Services	1,343,456
Public Assistance	547,128
Adoption Assistance	29,953
In Home Aid	8,000
Child Development	302,374
Work First	3,019
County Insurance	1,410,500
Debt Service	1,224,057
School Current	2,468,742
School Capital Expense	539,108
Special Appropriations	<u>1,577,104</u>
	13,978,881

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Current Year's Property Tax & Penalties	8,085,350
Prior Year's Property Tax	350,000
Local Option 1% & (2) 1/2% Sales Taxes	1,516,067
State & Federal Aid - Social Services Adm.	1,885,365
Revenues from State	661,624
Law Enforcement/Court & Jail Revenues	238,567
County Fees and Services Revenues	603,750
Rents-Interest and Miscellaneous Revenues	52,800
Transfers & Other Revenues	144,189
Fund Balance Appropriation	<u>441,169</u>
	13,978,881

Section 2. Economic Development Fund

The following amount is hereby appropriated in the Alleghany Economic Development Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Alleghany Economic Development Fund	113,644
Vet/Dental Incentives	20,832
Blue Ridge BDC	<u>22,000</u>
	156,476

It is estimated that the following revenues will be available in the Alleghany Economic Development Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Appropriated Fund Balance	109,770
Rural Center Revenues	1,250
Daymark Rent Revenues	45,576
Interest	<u>-120</u>
	156,476

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, 2013, and ending June 30, 2014:

Housing Grant Expenses	179,373
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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, 2013, and ending June 30, 2014:

Housing Grant Revenues	179,373
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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, 2013, and ending June 30, 2014:

Chamber Marketing	1,200
Administration	600
Chamber Administration	17,400
TDA Marketing/Promotional Items	<u>45,712</u>
	64,912

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, 2013, and ending June 30, 2014:

Occupancy Tax	54,000
Fund Balance Appropriation	<u>10,912</u>
	64,912

Section 5. Transportation Fund

The following amount is hereby appropriated in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Personnel Expenses	173,837
Operational Expenses	102,670
Capital Expenses	137,689
Transfers	<u>25,216</u>
	439,412

It is estimated that the following revenues will be available in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Grant Revenues	252,170
Service Revenues	173,600
Fund Balance Appropriation	<u>13,642</u>
	439,412

Section 6. Fairgrounds Fund

The following amount is hereby appropriated in the Alleghany County Fairgrounds Fund for fiscal year beginning July 1, 2013, and ending June 30, 2014:

Operating Expenses	38,521
Trail Enhancements	<u>743</u>
	39,264

It is estimated that the following revenues will be available in the Alleghany County Fairgrounds Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Fees	4,500
Cleaning Deposit	2,300
Interest	-55
Fund Balance Appropriation	<u>32,519</u>
	39,264

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, 2013, and ending June 30, 2014:

Eco Enhancement Expenses	17,486
Coop Expenses	4,450
Operating Expenses	15,484
Capital	<u>1,000</u>
	38,420

It is estimated that the following revenues will be available in the Allegheny County Soil and Water Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Fund Balance Appropriation	27,570
Program Revenues	7,300
Coop Revenues	3,600
Interest	<u>-50</u>
	38,420

Section 8. Special Revenue Drug Fund

The following amount is hereby appropriated in the Allegheny County Special Revenue Drug Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Reserve for Drug Related Expenses	143,741
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It is estimated that the following revenues will be available in the Allegheny County Special Revenue Drug Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Fund Balance Appropriation	143,941
Interest	<u>-200</u>
	143,741

Section 9. Register of Deeds Enhancement Fund

The following amounts are hereby appropriated in the Allegheny County Register of Deeds Enhancement Fund for fiscal year beginning July 1, 2013, and ending June 30, 2014:

Operating Expenses	53,891
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It is estimated that the following revenues will be available in the Allegheny County Register of Deeds Enhancement Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Transfer from General Fund	8,998
Interest	-75
Fund Balance Appropriation	<u>44,968</u>
	53,891

Section 10. Library Fund

The following amount is hereby appropriated in the Allegheny County Library Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Book Expenses	9,700
Annex Expenses	1,000
Capital Building Expenses	<u>31,140</u>
	41,840

It is estimated that the following revenues will be available in the Allegheny County Library Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Fund Balance Appropriation	39,205
Interest	-65
Miscellaneous Revenues	<u>2,700</u>
	41,840

Section 11. Revaluation Fund

The following amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Reserve for Revaluation	282,026
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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, 2013, and ending June 30, 2014:

Transfer from General Fund--Revaluation	40,000
Fund Balance Appropriation	<u>242,026</u>
	282,026

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, 2013, and ending June 30, 2014:

School Capital Projects Fund	573,769
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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, 2013, and ending June 30, 2014:

Contribution from General Fund—Art. 40 & 42	439,108
Fund Balance Appropriation	134,916
Interest	<u>-255</u>
	573,769

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, 2013, and ending June 30, 2014:

Transfer Facility Functions	381,905
Disposal/Transportation Expenses	<u>425,000</u>
	806,905

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, 2013, and ending June 30, 2014:

Transfer Facility Fees	446,000
Tipping Fees	265,000
White Goods/Scrap Tires Revenues	40,100
State Reimbursement	7,500
Electronics Recycling Revenues	635
Fund Balance Appropriation	<u>47,670</u>
	806,905

Section 14. E-911 Fund

The following amount is hereby appropriated in the Alleghany County E-911 Fund for fiscal year beginning July 1, 2013, and ending June 30, 2014:

Operating Expenses	113,341
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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, 2013, and ending June 30, 2014:

Fees-E911 Surcharge	113,581
Interest	<u>-240</u>
	113,341

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, 2013, 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. QSCB Fund
- C. Safety Fund
- D. Veterans Memorial Park Fund
- E. Glade Creek Water/Sewer Fund
- F. Piney Creek Septic Improvements 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 2013/2014 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, 2013.