

**ALLEGHANY COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2014-2015**

BE IT ORDAINED by the Board of Commissioners of Alleghany County, North Carolina meeting this the 25th day of June, 2014, 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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this county:

Governing Bodies	87,828
Administration	161,353
Finance	175,487
Board of Elections	122,673
Planning	52,427
Recreation	172,068
Tax Administration	296,712
Mapping	71,474
Register of Deeds	194,083
Public Buildings	319,534
Sheriff's Department	705,582
Dispatch	198,265
Roaring Gap Deputies	82,832
Animal Control	62,273
Maintenance Court Related	4,500
Jail	778,228
Emergency Management	60,819
Building Inspector	100,708
Health Dept	14,000
Ambulance Service	700,533
Cooperative Extension	100,908
Soil and Water	90,154
Veteran's Office	28,097
Transportation-Adm.	117,899
Social Services	1,419,135
Public Assistance	567,627
Adoption Assistance	20,400
In Home Aid	8,000
Child Development	302,332
Work First	1,800
County Insurance	1,538,951
Debt Service	1,152,749
School Current	2,518,117
School Capital Expense	447,000
School Safety Capital Expense	66,000
Special Appropriations	<u>1,785,056</u>
	14,525,604

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Current Year's Property Tax & Penalties	8,101,500
Prior Year's Property Tax	350,000
Local Option 1% & (2) 1/2% Sales Taxes	1,597,994
State & Federal Aid - Social Services Adm.	1,933,530
Revenues from State	573,698
Law Enforcement/Court & Jail Revenues	293,176
County Fees and Services Revenues	612,517
Rents-Interest and Miscellaneous Revenues	68,900
Transfers & Other Revenues	189,894
Fund Balance Appropriation	<u>804,395</u>
	14,525,604

**Section 2. Economic Development Fund**

The following amount is hereby appropriated in the Alleghany Economic Development Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Alleghany Economic Development Fund	128,918
Farmer's Market	<u>48,430</u>
	177,348

It is estimated that the following revenues will be available in the Alleghany Economic Development Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Appropriated Fund Balance	131,822
Daymark Rent Revenues	45,576
Interest	<u>-50</u>
	177,348

**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, 2014, and ending June 30, 2015:

Chamber Marketing	1,200
Administration	600
Chamber Administration	18,200
TDA Marketing/Promotional Items	<u>49,921</u>
	69,921

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, 2014, and ending June 30, 2015:

Occupancy Tax	54,000
Fund Balance Appropriation	15,931
Interest	<u>-10</u>
	69,921

**Section 4. Transportation Fund**

The following amount is hereby appropriated in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Personnel Expenses	163,910
Operational Expenses	89,936
Capital Expenses	192,766
Transfers	<u>26,532</u>
	473,144

It is estimated that the following revenues will be available in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Grant Revenues	305,820
Service Revenues	148,460
Fund Balance Appropriation	<u>18,864</u>
	473,144

**Section 5. Fairgrounds Fund**

The following amount is hereby appropriated in the Alleghany County Fairgrounds Fund for fiscal year beginning July 1, 2014, and ending June 30, 2015:

Operating Expenses	36,763
Refund to Fairground Board	10,000
Trail Enhancements	<u>326</u>
	47,089

It is estimated that the following revenues will be available in the Alleghany County Fairgrounds Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Fees	4,500
Cleaning Deposit	2,500
Guns Raffle	13,000
Interest	-20
Fund Balance Appropriation	<u>27,109</u>
	47,089

**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, 2014, and ending June 30, 2015:

Eco Enhancement Expenses	22,727
Coop Expenses	3,600
Operating Expenses	<u>9,084</u>
	35,411

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, 2014, and ending June 30, 2015:

Fund Balance Appropriation	30,981
Program Revenues	850
Coop Revenues	3,600
Interest	<u>-20</u>
	35,411

**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, 2014, and ending June 30, 2015:

Reserve for Drug Related Expenses	107,466
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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, 2014, and ending June 30, 2015:

Fund Balance Appropriation	107,546
Interest	<u>-80</u>
	107,466

**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, 2014, and ending June 30, 2015:

Operating Expenses	44,044
Capital	<u>5,000</u>
	49,044

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, 2014, and ending June 30, 2015:

Transfer from General Fund	8,000
Interest	-20
Fund Balance Appropriation	<u>41,064</u>
	49,044

**Section 9. Library Fund**

The following amount is hereby appropriated in the Alleghany County Library Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Book Expenses	8,700
Annex Expenses	500
Capital Building Expenses	<u>41,991</u>
	51,191

It is estimated that the following revenues will be available in the Alleghany County Library Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Fund Balance Appropriation	41,311
Library Annex Rent	7,200
Interest	-20
Miscellaneous Revenues	<u>2,700</u>
	51,191

**Section 10. Revaluation Fund**

The following amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Reserve for Revaluation	106,604
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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, 2014, and ending June 30, 2015:

Transfer from General Fund--Revaluation	40,000
Interest	-115
Fund Balance Appropriation	<u>66,719</u>
	106,604

**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, 2014, and ending June 30, 2015:

School Capital Projects Fund	544,227
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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, 2014, and ending June 30, 2015:

Contribution from General Fund—Art. 40 & 42	447,000
Fund Balance Appropriation	97,327
Interest	<u>-100</u>
	544,227

**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, 2014, and ending June 30, 2015:

Transfer Facility Functions	394,551
Disposal/Transportation Expenses	<u>435,000</u>
	829,551

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, 2014, and ending June 30, 2015:

Transfer Facility Fees	445,000
Tipping Fees	260,000
White Goods/Scrap Tires Revenues	40,900
State Reimbursement	6,500
Electronics Recycling Revenues	700
Misc. Income	160
Interest	-125
Fund Balance Appropriation	<u>76,416</u>
	829,551

**Section 13. E-911 Fund**

The following amount is hereby appropriated in the Alleghany County E-911 Fund for fiscal year beginning July 1, 2014, and ending June 30, 2015:

Operating Expenses	115,184
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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, 2014, and ending June 30, 2015:

Fees-E911 Surcharge	115,284
Interest	<u>-100</u>
	115,184

**Section 14. 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, 2014, 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

**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 2014/2015 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.