

**ALLEGHANY COUNTY BUDGET ORDINANCE
FISCAL YEAR 2015-2016**

BE IT ORDAINED by the Board of Commissioners of Alleghany County, North Carolina meeting this the 25th day of June, 2015, 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, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this county:

Governing Bodies	83,265
Administration	155,634
Finance	186,088
Board of Elections	128,273
Planning	68,936
Recreation	168,476
Tax Administration	320,430
Mapping	101,080
Register of Deeds	194,339
Public Buildings	299,487
Sheriff's Department	861,320
Dispatch	196,601
Roaring Gap Deputies	77,817
Animal Control	55,314
Maintenance Court Related	5,000
Jail	726,951
Emergency Management	55,836
Building Inspector	81,403
Health Dept	14,000
Ambulance Service	702,544
Cooperative Extension	139,645
Soil and Water	91,780
Veteran's Office	25,540
Transportation-Adm.	117,556
Social Services	1,534,097
Public Assistance	596,223
Adoption Assistance	6,000
In Home Aid	6,000
Child Development	298,583
Work First	1,800
County Insurance	1,516,071
Debt Service	1,144,267
School Current	2,518,117
School Capital Expense	515,919
Special Appropriations	<u>1,837,602</u>
	14,831,994

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Current Year's Property Tax & Penalties	8,123,000
Prior Year's Property Tax	350,000
Local Option 1% & (2) 1/2% Sales Taxes	1,770,281
State & Federal Aid - Social Services Adm.	2,104,298
Revenues from State	690,568
Law Enforcement/Court & Jail Revenues	333,507
County Fees and Services Revenues	619,032
Rents-Interest and Miscellaneous Revenues	49,000
Transfers & Other Revenues	229,987
Fund Balance Appropriation	<u>562,321</u>
	14,831,994

Section 2. Economic Development Fund

The following amount is hereby appropriated in the Alleghany Economic Development Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Alleghany Economic Development Fund	155,696
Voting Machines	70,000
Security Cameras	6,812
ED Plan Action Committees	1,973
Bank Service Fees	<u>35</u>
	234,516

It is estimated that the following revenues will be available in the Alleghany Economic Development Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Appropriated Fund Balance	153,895
Daymark Rent Revenues	45,576
Transfer from General Fund (Voting Machines)	35,000
Interest	<u>45</u>
	234,516

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, 2015, and ending June 30, 2016:

Chamber Marketing	1,200
Administration	600
Chamber Administration	18,200
Bank Fees	35
TDA Marketing/Promotional Items	<u>38,019</u>
	58,054

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, 2015, and ending June 30, 2016:

Occupancy Tax	54,000
Fund Balance Appropriation	<u>4,054</u>
	58,054

Section 4. Transportation Fund

The following amount is hereby appropriated in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Personnel Expenses	161,702
Operational Expenses	83,123
Capital Expenses	109,450
Transfers	<u>25,376</u>
	379,651

It is estimated that the following revenues will be available in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Grant Revenues	215,346
Service Revenues	149,305
Fund Balance Appropriation	<u>15,000</u>
	379,651

Section 5. Fairgrounds Fund

The following amount is hereby appropriated in the Alleghany County Fairgrounds Fund for fiscal year beginning July 1, 2015, and ending June 30, 2016:

Operating Expenses	23,493
Bank Fees	10
Trail Enhancements	<u>326</u>
	23,829

It is estimated that the following revenues will be available in the Alleghany County Fairgrounds Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Fees	4,500
Cleaning Deposit	2,500
Fund Balance Appropriation	<u>16,829</u>
	23,829

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, 2015, and ending June 30, 2016:

Eco Enhancement Expenses	21,471
Coop Expenses	3,600
Operating Expenses	<u>3,582</u>
	28,653

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, 2015, and ending June 30, 2016:

Fund Balance Appropriation	24,103
Program Revenues	800
Coop Revenues	3,600
Co Envirothon Revenue	<u>150</u>
	28,653

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, 2015, and ending June 30, 2016:

Reserve for Drug Related Expenses	46,820
Bank Fees	<u>20</u>
	46,840

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, 2015, and ending June 30, 2016:

Fund Balance Appropriation	46,815
Interest	<u>25</u>
	46,840

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, 2015, and ending June 30, 2016:

Operating Expenses	53,889
Bank Fees	<u>15</u>
	53,904

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, 2015, and ending June 30, 2016:

Transfer from General Fund	8,000
Interest	15
Fund Balance Appropriation	<u>45,889</u>
	53,904

Section 9. Library Fund

The following amount is hereby appropriated in the Alleghany County Library Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Book Expenses	8,700
Annex Expenses	500
Bank Fees	15
Capital Building Expenses	<u>40,795</u>
	50,010

It is estimated that the following revenues will be available in the Alleghany County Library Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Fund Balance Appropriation	47,295
Interest	15
Miscellaneous Revenues	<u>2,700</u>
	50,010

Section 10. Revaluation Fund

The following amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Reserve for Revaluation	106,644
Bank Fees	<u>15</u>
	106,659

It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Transfer from General Fund--Revaluation	40,000
Interest	15
Fund Balance Appropriation	<u>66,644</u>
	106,659

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, 2015, and ending June 30, 2016:

School Capital Projects Fund	596,622
Bank Fees	<u>55</u>
	596,677

It is estimated that the following revenues will be available in the School Capital Project Fund for the period beginning July 1, 2015, and ending June 30, 2016:

Contribution from General Fund—Art. 40 & 42	515,919
Fund Balance Appropriation	80,703
Interest	<u>55</u>
	596,677

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, 2015, and ending June 30, 2016:

Transfer Facility Functions	429,196
Disposal/Transportation Expenses	<u>435,000</u>
	864,196

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, 2015, and ending June 30, 2016:

Transfer Facility Fees	511,000
Tipping Fees	313,096
White Goods/Scrap Tires Revenues	32,500
State Reimbursement	7,000
Electronics Recycling Revenues	700
Misc. Income	150
Interest	<u>-250</u>
	864,196

Section 13. E-911 Fund

The following amount is hereby appropriated in the Alleghany County E-911 Fund for fiscal year beginning July 1, 2015, and ending June 30, 2016:

Operating Expenses	137,076
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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, 2015, and ending June 30, 2016:

Fees-E911 Surcharge	137,076
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Section 14. Property Taxes/Tax Rate

There is hereby levied a tax rate of \$0.5125 per \$100 valuation of property listed for taxes as of January 1, 2015, 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 2015/2016 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.