

**ALLEGHANY COUNTY BUDGET ORDINANCE
FISCAL YEAR 2016-2017**

BE IT ORDAINED by the Board of Commissioners of Alleghany County, North Carolina meeting this the 23th day of June, 2016, 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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this county:

Governing Bodies	89,262
Administration	136,370
Finance	208,036
Board of Elections	125,452
Planning	42,494
Recreation	174,135
Tax Administration	356,267
Mapping	109,190
Register of Deeds	202,006
Public Buildings	309,395
Sheriff's Department	947,613
Dispatch	203,656
Roaring Gap Deputies	85,452
Animal Control	57,413
Maintenance Court Related	5,000
Jail	812,837
Emergency Management	64,888
Building Inspector	75,032
Health Dept	19,000
Ambulance Service	736,181
Cooperative Extension	182,713
Soil and Water	97,705
Veteran's Office	31,836
Transportation-Adm.	135,854
Social Services	1,554,383
Public Assistance	584,707
Adoption Assistance	3,691
In Home Aid	6,000
Child Development	344,615
Work First	1,800
County Insurance	1,555,777
Debt Service	1,131,920
School Current	2,593,661
School Capital Expense	517,714
Special Appropriations	<u>2,298,008</u>
	15,800,063

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Current Year's Property Tax & Penalties	8,252,000
Prior Year's Property Tax	350,000
Local Option 1% & (2) 1/2% Sales Taxes	1,994,280
State & Federal Aid - Social Services Adm.	2,239,899
Revenues from State	731,827
Law Enforcement/Court & Jail Revenues	371,073
County Fees and Services Revenues	638,050
Rents-Interest and Miscellaneous Revenues	333,885
Transfers & Other Revenues	239,653
Fund Balance Appropriation	<u>649,396</u>
	15,800,063

Section 2. Economic Development Fund

The following amount is hereby appropriated in the Alleghany Economic Development Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Alleghany Economic Development Fund	70,948
Voting Machines	105,000
Comprehensive Marketing Strategy	126,500
Bank Service Fees	<u>35</u>
	302,483

It is estimated that the following revenues will be available in the Alleghany Economic Development Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Appropriated Fund Balance	221,862
Daymark Rent Revenues	45,576
Transfer from General Fund (Voting Machines)	35,000
Interest	<u>45</u>
	302,483

Section 3. Tourism Development Authority Fund

The following amount is hereby appropriated in the Allegheny County Tourism Development Authority Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Chamber Marketing	1,200
Administration	600
Chamber Administration	18,200
Bank Fees	35
TDA Marketing/Promotional Items	<u>55,047</u>
	75,082

It is estimated that the following revenues will be available in the Allegheny County Tourism Development Authority Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Occupancy Tax	64,000
Fund Balance Appropriation	<u>11,082</u>
	75,082

Section 4. Transportation Fund

The following amount is hereby appropriated in the Allegheny County Transportation Enterprise Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Personnel Expenses	176,508
Operational Expenses	64,405
Capital Expenses	58,500
Transfers	<u>26,805</u>
	326,218

It is estimated that the following revenues will be available in the Allegheny County Transportation Enterprise Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Grant Revenues	169,774
Service Revenues	115,661
Transfer from General Fund	22,217
Fund Balance Appropriation	<u>18,566</u>
	326,218

Section 5. Fairgrounds Fund

The following amount is hereby appropriated in the Allegheny County Fairgrounds Fund for fiscal year beginning July 1, 2016, and ending June 30, 2017:

Operating Expenses	21,672
Bank Fees	10
Trail Enhancements	<u>326</u>
	22,008

It is estimated that the following revenues will be available in the Allegheny County Fairgrounds Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Fees	4,500
Cleaning Deposit	2,500
Fund Balance Appropriation	<u>15,008</u>
	22,008

Section 6. Soil and Water Fund

The following amount is hereby appropriated in the Allegheny County Soil and Water Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Eco Enhancement Expenses	13,478
Coop Expenses	3,600
Operating Expenses	<u>8,984</u>
	26,062

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, 2016, and ending June 30, 2017:

Fund Balance Appropriation	21,712
No Till Drill	600
Coop Revenues	3,600
Co Envirothon Revenue	<u>150</u>
	26,062

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, 2016, and ending June 30, 2017:

Reserve for Drug Related Expenses	41,694
Bank Fees	<u>20</u>
	41,714

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, 2016, and ending June 30, 2017:

Fund Balance Appropriation	41,704
Interest	<u>10</u>
	41,714

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, 2016, and ending June 30, 2017:

Operating Expenses	58,715
Bank Fees	<u>15</u>
	58,730

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, 2016, and ending June 30, 2017:

Transfer from General Fund	8,000
Interest	15
Fund Balance Appropriation	<u>50,715</u>
	58,730

Section 9. Library Fund

The following amount is hereby appropriated in the Alleghany County Library Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Book Expenses	6,000
Annex Expenses	700
Bank Fees	15
Capital Building Expenses	<u>35,321</u>
	42,036

It is estimated that the following revenues will be available in the Alleghany County Library Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Fund Balance Appropriation	41,021
Interest	15
Miscellaneous Revenues	<u>1,000</u>
	42,036

Section 10. Revaluation Fund

The following amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Reserve for Revaluation	133,690
Bank Fees	<u>15</u>
	133,705

It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Transfer from General Fund--Revaluation	40,000
Interest	
Fund Balance Appropriation	<u>93,705</u>
	133,705

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, 2016, and ending June 30, 2017:

School Capital Projects Fund	740,660
Bank Fees	<u>55</u>
	740,715

It is estimated that the following revenues will be available in the School Capital Project Fund for the period beginning July 1, 2016, and ending June 30, 2017:

Contribution from General Fund—Art. 40 & 42	517,714
Fund Balance Appropriation	223,001
Interest	
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	740,715

Section 12. Transfer Facility Fund

The following amount is hereby appropriated in the Allegheny County Transfer Facility Enterprise Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Transfer Facility Functions	423,712
Disposal/Transportation Expenses	464,388
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	888,100

It is estimated that the following revenues will be available in the Allegheny County Transfer Facility Enterprise Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Transfer Facility Fees	515,000
Tipping Fees	335,000
White Goods/Scrap Tires Revenues	30,100
State Reimbursement	7,000
Electronics Recycling Revenues	1,000
Misc. Income	
Interest	
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	888,100

Section 13. E-911 Fund

The following amount is hereby appropriated in the Allegheny County E-911 Fund for fiscal year beginning July 1, 2016, and ending June 30, 2017:

Operating Expenses	141,336
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It is estimated that the following revenues will be available in the Allegheny County E-911 Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Fees-E911 Surcharge	141,336
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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, 2016, 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
- D. Library 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 2016/2017 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 23rd day of June, 2016.

ATTEST:

ALLEGHANY COUNTY BOARD OF COMMISSIONERS:

Lauren Linker
Clerk to the Board

Tom Smith, Chair

Karen Leys, Vice Chair

Larry Davis, Member

Mark Evans, Member

Bobby Irwin, Member