

**ALLEGHANY COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2024-2025**

BE IT ORDAINED by the Board of Commissioners of Alleghany County, North Carolina meeting this the 3rd day of June, 2024, 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, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this county:

Governing Bodies	89,751
Administration	426,843
Finance/HR	505,720
IT	219,528
Board of Elections	201,311
Recreation	205,843
Economic Development/Ag	222,334
Tax Administration	577,820
Tag Office	74,853
GIS	121,228
Register of Deeds	301,917
Kitchen Meals	268,259
Public Works [Public Buildings]	834,432
Sheriff's Department	2,654,337
Dispatch	566,511
Roaring Gap Deputies	178,153
Animal Control	114,000
Maintenance of Court Related Facilities	8,200
Jail	1,029,155
Emergency Management	140,213
Building Inspector/Planning	187,654
Health Department	20,000
EMS	1,683,043
Alleghany Business Development Center	53,500
Cooperative Extension	233,104
Soil & Water	147,658
Veteran's Office	66,072
Transportation Admin.	200,249
Social Services	2,689,537
Public Assistance	1,099,425
County Insurance	518,100
Debt Service [Added for Conversion]	612,808
School-Current Expense	2,973,285
School Capital Project Fund	600,000
Special Appropriations	1,322,932
Contingency	10,000
Un-appropriated fund balance	250,000
	21,407,775

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

1 Current Year's Property Tax & Penalties	11,020,000
2 Prior Year's Property Tax	75,000
3 Public Utilities and Vehicle Taxes	1,173,162
4 Local Option & Expanded Sales Tax	3,855,300
5 State & Federal Aid - Social Services Adm.	2,083,930
6 Revenues from State	266,000
7 Law Enforcement/Court & Jail Revenues	546,950
8 County Fees and Services Revenues	1,515,956
9 Miscellaneous Revenues	10,000
10 Transfers, Grants & Other Revenues	861,477
11 Fund Balance Appropriation	0
	21,407,775

**Section 2. Fire Tax Fund**

There is hereby levied five separate fire tax rates for each of the five fire districts in Alleghany County. The following amount is hereby appropriated in the Fire Tax Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Cherry Lane VFD Property Fire Tax	196,310
Laurel Springs VFD Property Fire Tax	69,710
Sparta-Alleghany VFD Property Fire Tax	192,935
Glade Creek VFD Property Fire Tax	176,027
Piney Creek VFD Property Fire Tax	149,057
CL Vehicle Fire Tax	8,844
LS Vehicle Fire Tax	6,521
SA Vehicle Fire Tax	20,129
GC Vehicle Fire Tax	19,685
PC Vehicle Fire Tax	10,517
	849,735

It is estimated that the following revenues will be available in the Fire Tax Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Cherry Lane VFD \$.04 fire tax levy	205,154
Laurel Springs VFD \$.07 fire tax levy	76,231
Sparta/Alleghany VFD \$.03 fire tax levy	213,064
Glade Creek VFD \$.07 fire tax levy	195,712
Piney Creek VFD \$.06 fire tax levy	159,574
	849,735

**Section 3. Fines and Fords Fund**

The following amount is hereby appropriated in the Alleghany County Fines and Fords Fund for fiscal year beginning July 1, 2024, and ending June 30, 2025:

Payments for Board of Education	30,000
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It is estimated that the following revenues will be available in the Alleghany County Fines and Fords Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Fines and Fords Revenue	30,000
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**Section 4. SCIF Pool Grant Fund**

The following amount is hereby appropriated in the Alleghany County SCIF Pool Grant Fund for fiscal year beginning July 1, 2024, and ending June 30, 2025:

Pool Administrative Expense	0
Pool Employee Expenses	0
Pool Service and Contract Expense	0
Other Expenses	0
Pool Supplies	0
Pool Capital Expenses	375,400
	<u>375,400</u>

It is estimated that the following revenues will be available in the Alleghany County SCIF Pool Grant Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

SCIF Pool Fund Grant Revenue	375,400
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**Section 5. 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, 2024, and ending June 30, 2025:

Audited Fund Balance	74,850
Chamber Marketing	7,500
Bond Expense for Finance Officer	150
Administration	6,000
Chamber Administration	32,500
Grants	100,000
TDA Marketing/Large Items	175,000
TDA Marketing/Promotional Items	25,000
Signage for Town/County	35,000
Audit Expense	3,000
Alleghany County 3% Admin Fee	5,000
Roadside Clean Up Program	3,000
	<u>467,000</u>

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, 2024, and ending June 30, 2025:

Occupancy Tax	175,000
Interest Earned	0
Grant Refunds	0
Fund Balance Appropriation	292,000
	<u>467,000</u>

**Section 6. Transportation Fund**

The following amount is hereby appropriated in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Personnel Expenses	324,146
Operational Expenses	78,110
Capital Expenses	2,000
Transfers	
	<u>404,256</u>

It is estimated that the following revenues will be available in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Grant Revenues	7,448
Service Revenues	246,160
Sale of Fixed Assets	0
Transfer from General Fund	0
Fund Balance Appropriation	150,648
	<u>404,256</u>

**Section 7. Outdoor Recreation Fund**

The following amount is hereby appropriated in the Alleghany County Outdoor Recreation Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Capital	98,364
Transfers	0
	<u>98,364</u>

It is estimated that the following revenues will be available in the Alleghany County Outdoor Recreation Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Fund Balance Appropriation	98,364
	<u>98,364</u>

**Section 8. Fairgrounds Fund**

The following amount is hereby appropriated in the Allegheny County Fairgrounds Fund for fiscal year beginning July 1, 2024, and ending June 30, 2025:

Operating Expenses	26,000
Trail Enhancements	0
Use of Fund Balance	0
Capital	0
	<u>26,000</u>

It is estimated that the following revenues will be available in the Allegheny County Fairgrounds Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Fees	10,000
Fairgrounds Advertising	3,000
Cleaning Deposit	0
Fund Balance Appropriation	13,000
	<u>26,000</u>

**Section 9. SCIF Courthouse Project Grant Fund**

The following amount is hereby appropriated in the Allegheny County SCIF Courthouse Project Grant Fund for fiscal year beginning July 1, 2024, and ending June 30, 2025:

Capital	1,835,001
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It is estimated that the following revenues will be available in the Allegheny County SCIF Courthouse Project Grant Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

SCIF Courthouse Project Grant Revenues	1,835,001
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**Section 10. SCIF Capital Project Grant Fund**

The following amount is hereby appropriated in the Allegheny County SCIF Capital Project Grant Fund for fiscal year beginning July 1, 2024, and ending June 30, 2025:

Capital Expense	100,000
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It is estimated that the following revenues will be available in the Allegheny County SCIF Capital Projects Grant Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

SCIF Capital Projects Grant Revenues	100,000
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**Section 11. Opioid Settlement Fund**

The following amount is hereby appropriated in the Allegheny County Opioid Settlement Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Agency Allocation	279,800
Transfer from 58 to General Fund	0
Capital	0
	<u>279,800</u>

It is estimated that the following revenues will be available in the Allegheny County Opioid Settlement Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Opioid Settlement Funds Received	0
Transfer to General Fund	0
Appropriated Fund Balance	279,800
	<u>279,800</u>

**Section 12. Expenditures Agency Drug Fund**

The following amount is hereby appropriated in the Allegheny County Expenditures Agency Drug Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Expenditures Agency Drug	24,738
	<u>24,738</u>

It is estimated that the following revenues will be available in the Allegheny County Expenditures Agency Drug Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

State Money Agency Drug	0
Appropriated Fund Balance	24,738
	<u>24,738</u>

**Section 13. 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, 2024, and ending June 30, 2025:

Expenditures Enhancement Fund	10,000
	<u>10,000</u>

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, 2024, and ending June 30, 2025:

Transfer from General Fund	10,000
Fund Balance Appropriation	0
	<u>10,000</u>

**Section 14. Revaluation Fund**

The following amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Pictometry Contract	30,000
Revaluation Reserve	<u>266,089</u>
	296,089

It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Transfer from General Fund--Revaluation	0
Fund Balance Appropriation	<u>296,089</u>
	296,089

**Section 15. School Capital Project Fund**

The following amount is hereby appropriated in the School Capital Project Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

School Capital Project Fund Expenses	<u>1,606,536</u>
	1,606,536

It is estimated that the following revenues will be available in the School Capital Project Fund for the period beginning July 1, 2024, and ending June 30, 2025:

Contribution from General Fund—Art. 40 & 42	600,000
Fund Balance Appropriation	<u>1,006,536</u>
	1,606,536

**Section 16. Transfer Facility Fund**

The following amount is hereby appropriated in the Alleghany County Transfer Facility Enterprise Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Transfer Facility Functions	503,304
Grant Expenses	0
Capital Improvements	525,800
Disposal/Transportation Expenses	751,680
Appropriated Fund Balance	<u>0</u>
	1,780,784

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, 2024, and ending June 30, 2025:

Solid Waste Fees Household	786,000
Solid Waste Fees Commercial	180,437
Solid Waste Fees Transfer Facility	230,000
Solid Waste Fees Tax Office	7,000
Solid Waste Fees TF Stickers	1,000
Recycling Grant	0
Scrap Tire Tax	19,000
White Goods	4,500
State Reimbursement	8,000
SCIF Transfer of Funds	100,000
Scrap Metal Proceeds	19,847
Fund Balance Appropriation	425,000
Capital Loan Proceeds	<u>0</u>
	1,780,784

**Section 17. Register of Deeds Custodial Fund**

The following amount is hereby appropriated in the Alleghany County Register of Deeds Custodial Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Payments to Town of Sparta	65,000
Excise Tax	120,000
Childrens Trust	450
Domestic Violence	2,500
Floodplain Fee	8,250
Additional ROD Fees	3,000
Online Transaction EBRS	1,000
Cultural Resources	4,500
Transfer to Other Funds	<u>150,000</u>
	354,700

It is estimated that the following revenues will be available in the Alleghany County Register of Deeds Custodial Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Deed Stamps/Excise Tax	246,550
Childrens Trust	450
Domestic Violence	2,500
Flood Plain Fees	8,250
Additional Recording Fees	3,000
Marriage License	4,200
Online Transactions - EBRS	1,000
Cultural Resources	3,750
ROD Fees	<u>85,000</u>
	354,700

**Section 18. E-911 Fund**

The following amount is hereby appropriated in the Alleghany County E-911 Fund for fiscal year beginning July 1, 2024, and ending June 30, 2025:

Operating Expenses	80,648
Equipment	45,379
Capital Purchases	<u>0</u>
	126,027

It is estimated that the following revenues will be available in the Alleghany County E-911 Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Fees-E911 Surcharge	126,027
Appropriated Fund Balance	<u>0</u>
	126,027

<b>TOTAL EXPENDITURES</b>	<b>30,072,205</b>
<b>TOTAL REVENUES</b>	<b>30,072,205</b>

**Section 19. Property Taxes/Tax Rate**

There is hereby levied a tax rate of \$0.597 per \$100 valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenues listed as "Current Year's Property Tax and Penalties" in the General Fund in Section 1 of this Ordinance.

**Section 20. 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 \$5,000 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 21. Restriction - Budget Officer**

- A. The interfund transfer of monies, except as noted in Section 20, paragraph C and D, shall be accomplished by Board authorization only.

**Section 22. 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 2024/2025 fiscal year. The Budget Officer shall administer the budget and he shall ensure 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.

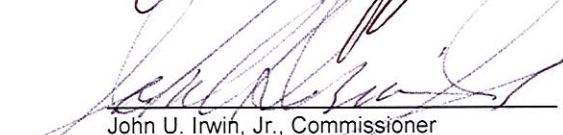
Adopted this the 3rd day of June, 2024.

ALLEGHANY COUNTY BOARD OF COMMISSIONERS:

  
 Bobby Irwin, Chair

  
 Mechelle Luffman, Vice-Chair

  
 Timmy Evans, Commissioner

  
 John U. Irwin, Jr., Commissioner

  
 Greg Walker, Commissioner

Attest:

County Seal

  
 Danielle Adkins  
 Clerk to the Board

