

**ASHE COUNTY
NORTH CAROLINA
2014/2015 BUDGET ORDINANCE**

Be it ordained by the Board of Commissioners of Ashe County, North Carolina, in regular session assembled:

Section 1: The following amounts are hereby appropriated for the operation of Ashe County Government and its activities for the fiscal year beginning July 1, 2014 and ending June 30, 2015 according to the following summary and schedules:

	Revenue	Fund Balance Appropriated	Total Budget	Appropriated
General Fund	\$30,105,196	\$3,985,350	\$34,090,546	\$34,090,546
Court Facility Fees Fund	\$23,850	\$36,150	\$60,000	\$60,000
4-H Program Activities Fund	\$720,190	\$0	\$720,190	\$720,190
4-H Afterschool Fund	\$172,074	\$0	\$172,074	\$172,074
Enterprise Fund	\$2,602,800	\$0	\$2,602,800	\$2,602,800
Revaluation Fund	\$0	\$50,000	\$50,000	\$50,000
Capital Projects - Co Bldgs Construction Fund	\$104,070	\$290,786	\$394,856	\$394,856
Capital Projects - School Construction Fund	\$451,270	\$551,251	\$1,002,521	\$1,002,521
Capital Reserve - Landfill Constr & Postclosure Fund	\$94,437	\$0	\$94,437	\$94,437
E911 Special Revenue Fund	\$234,502	\$290,498	\$525,000	\$525,000
Community Development Block Grant Fund	\$75,000	\$0	\$75,000	\$75,000
Economic Development Reserve Fund	\$0	\$565,000	\$565,000	\$565,000
Register of Deeds Automation Fund	\$17,000	\$33,000	\$50,000	\$50,000
TOTALS	\$34,600,389	\$5,802,035	\$40,402,424	\$40,402,424

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SECTION 2: That for said fiscal year there is hereby appropriated out of the General Fund the following:

EXPENDITURES:

APPROPRIATION

General Government:

Governing Body	\$190,621
Administration	\$256,118
Finance	\$358,259
Tax Administration	\$993,462
Legal	\$67,850
Courts	\$2,650
Elections	\$206,868
Register of Deeds	\$426,944
Information Technology	\$452,223
Public Buildings	<u>\$1,264,362</u>

Total General Government

\$4,219,357

Public Safety:

Law Enforcement	\$2,359,157
Corrections	\$1,992,812
Emergency Management	\$125,311
Fire	\$136,256
Inspections	\$319,857
Medical Examiner	\$18,000
Rescue Units	\$57,200
E911 Coordinator	\$63,544
E911 Operations Fund	\$178,140
Communications	<u>\$441,092</u>

Total Public Safety

\$5,691,369

Balance Carried Forward

\$9,910,726

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SECTION 2: (CONTINUED)

Balance Brought Forward **\$9,910,726**

Transportation:

Airport \$1,853,083

Total Transportation **\$1,853,083**

Environmental Protection:

Animal Control \$239,538

Total Environmental Protection **\$239,538**

Economic & Physical Development:

Planning Department \$139,590

Economic Development \$233,318

Cooperative Extension \$373,511

Soil Conservation \$120,699

Donations & Subsidies \$55,000

Total Economic & Physical Development **\$922,118**

Human Services:

Health \$431,243

Mental Health \$194,566

Social Services \$8,502,201

Veterans Service \$65,729

Donations & Subsidies \$1,306,099

Ambulance Services \$950,827

Total Human Services **\$11,450,665**

Balance Carried Forward **\$24,376,130**

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SECTION 2: (CONTINUED)

Balance Brought Forward **\$24,376,130**

CULTURAL & RECREATIONAL:

Library	\$412,480	
Parks & Recreation Department	\$673,230	
Donations & Subsidies	<u>\$130,000</u>	
Total Cultural & Recreational		\$1,215,710

Education	<u>\$5,114,805</u>	\$5,114,805
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Debt Service	<u>\$3,029,831</u>	\$3,029,831
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Fund Transfers	<u>\$104,070</u>	\$104,070
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Contingency Fund	<u>\$250,000</u>	\$250,000
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Total General Fund Expenditures		<u>\$34,090,546</u>
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SECTION 3: It is approved that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing General Fund appropriations:

REVENUES:

TYPE OF REVENUE:	APPROPRIATION
Ad Valorem Taxes	\$16,239,263
Other Taxes	\$4,837,000
Restricted Intergovernmental Revenue	\$6,561,333
Licenses & Permits	\$387,900
Sales & Services	\$2,064,700
Investment Earnings	\$15,000
Revenue Subtotal	\$30,105,196
Fund Balance Appropriated	\$3,985,350
Total General Fund Revenues	<u>\$34,090,546</u>

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SECTION 4: That for said fiscal year there is hereby appropriated out of the Court Facility Fees Fund the following:

EXPENDITURE	APPROPRIATION
Courts	<u>\$60,000</u>
Total Court Facility Fees Fund Appropriations	<u><u>\$60,000</u></u>

SECTION 5: It is approved that the following Court Facility Fees Fund Revenues will be available during the fiscal year beginning July 1, 2014 ending June 30, 2015 to meet the foregoing Court Facility Fees Fund appropriations:

REVENUE SOURCE:	AMOUNT
Interest On Investments	\$350
Court Facility Fees	\$23,500
Fund Balance Appropriated	<u>\$36,150</u>
Total Court Facility Fees Fund Revenues	<u><u>\$60,000</u></u>

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SECTION 6: That for said fiscal year there is hereby appropriated out of the Revaluation Fund the following:

EXPENDITURE:	APPROPRIATION
Contractual/Other	<u>\$50,000</u>
Total Revaluation Fund Appropriations	<u><u>\$50,000</u></u>

SECTION 7: It is approved that the following Revaluation Fund Revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing Revaluation Fund appropriations:

REVENUE SOURCE:	AMOUNT
Interest On Investments	\$0
Contribution From General Fund	\$0
Fund Balance Appropriated	<u>\$50,000</u>
Total Revaluation Fund Revenues	<u><u>\$50,000</u></u>

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SECTION 8: That for said fiscal year there is hereby appropriated out of the Enterprise (Environmental Services) Fund the following:

EXPENDITURE:	APPROPRIATION
<u>ENVIRONMENTAL PROTECTION:</u>	
Environmental Services	<u>\$2,602,800</u>
Total Enterprise (Environmental Services) Fund Appropriations	<u><u>\$2,602,800</u></u>

SECTION 9: It is approved that the following Enterprise (Environmental Services) Fund revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing Enterprise (Environmental Services) Fund appropriations.

REVENUE SOURCE	AMOUNT
Sales & Service	\$2,521,700
Restricted Intergovernmental Revenue	\$80,600
Interest On Investments	\$500
Contribution From Capital Reserve - Landfill Constr	\$0
Fund Balance Appropriated	<u>\$0</u>
Total Enterprise (Environmental Services) Fund Revenues	<u><u>\$2,602,800</u></u>

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SECTION 10: That for said fiscal year there is hereby appropriated out of the Capital Projects - County Buildings Construction Fund the following:

EXPENDITURE:	APPROPRIATION
<u>County Buildings</u>	
Contractual/Other	<u>\$394,856</u>
 Total Capital Projects Fund - County Buildings	 <u><u>\$394,856</u></u>

SECTION 11: It is approved that the following Capital Projects - County Buildings Construction Fund revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing Capital Projects - County Buildings Construction Fund appropriations:

REVENUE SOURCE	AMOUNT
Contributions & Donations	\$0
Transfers From General Fund	\$104,070
Transfers from Other Funds	\$0
Fund Balance Appropriated	<u>\$290,786</u>
 Total Capital Projects - County Buildings Construction Fund Revenues	 <u><u>\$394,856</u></u>

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SECTION 12: That for said fiscal year there is hereby appropriated out of the Capital Projects - School Construction Fund the following:

EXPENDITURE:	APPROPRIATION
<u>Education</u>	
Construction in Progress	<u>\$1,002,521</u>
 Total Capital Projects Fund - School Construction	 <u><u>\$1,002,521</u></u>

SECTION 13: It is approved that the following Capital Projects - School Construction Fund revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing Capital Projects - School Construction Fund appropriations:

REVENUE SOURCE	AMOUNT
Lottery Proceeds	\$329,071
From Other Governmental Units	\$122,199
Fund Balance Appropriated	<u>\$551,251</u>
 Total Capital Projects - School Construction Fund Revenues	 <u><u>\$1,002,521</u></u>

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SECTION 14: That for said fiscal year there is hereby appropriated out of the Capital Reserve Fund - Landfill Construction and Post-Closure Fund the following:

EXPENDITURE:	APPROPRIATION
<u>Landfill & Post-Closure</u>	
Landfill Construction & Post-Closure	<u>\$94,437</u>
Total Capital Reserve Fund - Landfill Construction and Postclosure	<u><u>\$94,437</u></u>

SECTION 15: It is approved that the following Capital Reserve - Landfill Construction and Post-Closure Fund revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing Capital Reserve Fund - Landfill Construction & Post-closure appropriations:

REVENUE SOURCE	AMOUNT
Transfers from Enterprise Fund	\$94,437
Loan Proceeds	\$0
Fund Balance Appropriated	<u>\$0</u>
Total Capital Reserve - Landfill Construction & Post-Closure Fund Revenues	<u><u>\$94,437</u></u>

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SECTION 18: That for said fiscal year there is hereby appropriated out of the 4-H Afterschool Fund:

<u>PROGRAM & EXPENDITURE:</u>	APPROPRIATION
4-H Afterschool Fund	<u>\$172,074</u>
Total 4-H Afterschool Fund Appropriations	<u><u>\$172,074</u></u>

SECTION 19: It is approved that the following 4-H Afterschool Fund revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing 4-H Afterschool Fund appropriations:

REVENUE SOURCE:	AMOUNT
Restricted Intergovernmental Revenues	\$25,000
Sales & Service (Fees)	\$130,000
Miscellaneous Revenues	\$17,074
Fund Balance Appropriated	<u>\$0</u>
Total 4-H Program Activities Fund Revenues	<u><u>\$172,074</u></u>

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SECTION 20: That for said fiscal year there is hereby appropriated out of the E911 Special Revenue Fund the following:

EXPENDITURE:	APPROPRIATION
E911 Expenditures/Wireless	<u>\$525,000</u>
TOTAL E911 SPECIAL FUND APPROPRIATIONS	<u><u>\$525,000</u></u>

SECTION 21: It is approved that the following E911 Special Revenue Fund revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing E911 Special Revenue Fund appropriations.

REVENUE SOURCE:	AMOUNT
Wireless Surcharge	\$234,502
Interest on Investments	\$0
Fund Balance Appropriated	<u>\$290,498</u>
TOTAL E911 SPECIAL FUND REVENUES	<u><u>\$525,000</u></u>

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SECTION 22: That for said fiscal year there is hereby appropriated out of the CDBG Housing Rehabilitation Fund the following:

EXPENDITURE:	APPROPRIATION
Contracted Services/Housing Rehab.	<u>\$75,000</u>
Total CDBG - Housing Rehabilitation Fund Appropriations	<u><u>\$75,000</u></u>

Section 23: It is approved that the following CDBG - Housing Rehabilitation Fund revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing CDBG - Housing Rehabilitation Fund appropriations:

REVENUE SOURCE	AMOUNT
State Block Grant Funds	<u>\$75,000</u>
Total CDBG - Housing Rehabilitation Fund Revenues	<u><u>\$75,000</u></u>

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SECTION 24: That for said fiscal year there is hereby appropriated out of the Economic Development Reserve Fund the following:

EXPENDITURE:	APPROPRIATION
Economic Development Reserve Fund	<u>\$565,000</u>
Total Economic Development Reserve Fund Appropriations	<u><u>\$565,000</u></u>

Section 25: It is approved that the following Economic Development Reserve Fund revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing Economic Development Reserve Fund appropriations:

REVENUE SOURCE	AMOUNT
Transfers from General Fund	\$0
Fund Balance Appropriated	<u>\$565,000</u>
Total Economic Development Reserve Fund Revenues	<u><u>\$565,000</u></u>

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SECTION 26: That for said fiscal year there is hereby appropriated out of the Register of Deeds Automation Fund the following:

EXPENDITURE:	APPROPRIATION
Register of Deeds Automation Fund	<u>\$50,000</u>
Total Register of Deeds Automation Fund Appropriations	<u><u>\$50,000</u></u>

Section 27: It is approved that the following Register of Deeds Automation Fund revenues will be available during the fiscal year beginning July 1, 2014 and ending June 30, 2015 to meet the foregoing Register of Deeds Automation Fund appropriations:

REVENUE SOURCE	AMOUNT
Due from General Fund (Register of Deeds)	\$17,000
Fund Balance Appropriation	<u>\$33,000</u>
Total Register of Deeds Automation Fund Revenues	<u><u>\$50,000</u></u>

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SECTION 28: There is hereby appropriated for the fiscal year ending June 30, 2015 the following rate of taxes on each one hundred dollars (\$100.00) assessed valuation of taxable property as listed as of January 1, 2014 for the purpose of raising the revenues from current year's property tax as set forth in the foregoing estimates of revenue in order to finance foregoing appropriations.

Tax rate per one hundred dollars (\$100.00)
dollars assessed valuation


\$0.400

Such rate is based on a total appraised value of property of taxation of \$4,134,624,164.00 with an assessment ratio of 100% of appraised value. Collection rate of 93.94% is based on fiscal year 2012/2013 collection rate of 93.94%.

Adopted this the 16th day of June, 2014.



Gary W. Roark, Chairman

Attest: 

Ann J. Clark, Clerk to the Board

