

**MITCHELL COUNTY
BUDGET ORDINANCE**

BE IT ORDAINED by the Board of Commissioners of Mitchell County, North Carolina:

SECTION 1: The following amounts are hereby appropriate in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 1996 and ending June 30, 1997, in accordance with the cart of accounts heretofore established for this County.

General Government	814,285
Public Safety	1,427,367
Transportation	148,884
Environmental Protection	615,592
Economic and Physical Development	202,000
Human Services	2,772,478
Education	1,899,862
Cultural and Recreation	80,178
Capital Outlay and Improvements	342,465
transfer to Revaluation Fund	23,750
Transfer to Debt Service Fund	157,539
Contingency Fund	<u>74,890</u>
	8,559,290

SECTION 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 1996 and ending June 30, 1997:

Current Year Real Property taxes	\$ 3,576,608
Tax Exemption Refunds	32,996
White Goods Distribution	11,530
Land Management	14,179
Local Option Sales Tax	1,901,555
Real Estate Transfer Taxes	23,460
Licenses and Fees	126,392
Occupancy Tax	25,000
In Lieu of Taxes	338
Intangibles Taxes	133,402
Food Stamp Tax Reimbursement	15,144
inventory Tax Reimbursement	244,941
Grants	48,683
CAP/DA	51,000
E-911	135,852
Central Dispatch	24,000

State and Federal- Local DOT	131,017
Local Shared Revenue	938,000
Rents	16,581
Sales and services	5,000
State and Federal D.S.S.	609,629
State and Federal Revenue	136,783
Veterans Office	2,000
CBA	46,012
Solid Waste	205,000
Miscellaneous	<u>104,168</u>
	8,559,290

SECTION 3: The following amounts are here by appropriated in the Revaluation Fund for the future revaluation of property in Mitchell County during the fiscal year beginning July 1, 1996 and ending June 30, 1997, in accordance with the chart of accounts heretofore established for this county:

Reserve for Revaluation	\$ 24,390
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SECTION 4: It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 1996 and ending June 30, 1997:

Investment earnings	\$ 640
transfer from General Fund	<u>23,750</u>
	24,390

SECTION 5: The following amounts are hereby appropriated in the Fire District fund for the operation of fire protection services for the fiscal year beginning July 1, 1996, and ending June 30, 1997, in accordance with the chart of accounts heretofore established for this County:

Public Safety – Fire Districts Property Tax	
Public Safety – Bakersville	\$ 22,410
Public Safety – Ledger	32,906
Public Safety – Grassy Creek	73,855
Public Safety – Buladean	15,195
Public Safety – Altapass	36,374
Public Safety – Fork Mountain	16,519
Public Safety – Estatoe	18,155
Public Safety – Bradshaw	15,131
Public Safety – Spruce Pine	<u>20,015</u>
Total Appropriations	250,560

SECTION 6: It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 1996, and ending June 30, 1997:

Current Year Taxes	\$ 241,960
Tax Exempt Refunds	2,042
Inventory Tax	<u>6,558</u>
	250,560

SECTION 7: The following amounts are hereby appropriated in the Fire District fund the operation of fire protection services for the fiscal year beginning July 1, 1996 and ending June 30, 1997, in accordance with the chart of accounts heretofore established for this County:

Public Safety – Fire District Vehicle Tax

Estimated Revenues	\$ 28,623
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SECTION 9: There is hereby levied a tax at the rate of fifty four cents (\$0.54) per one hundred dollars (\$100.00) valuation of property listed as of January 1, 1996, for the purpose of raising revenue included in “Ad Valorem Taxed - Current Year” in the General Fund in Section 2 of this ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$665,646,482 an estimated collection rate of 94.47%. The estimated rate of collection is based on the fiscal 1994-1995 collection rate of 94.47%.

SECTION 10: There is hereby levied a tax at the rate of seven cents (\$0.07) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 1996, location within the Special Fire Districts #1, #2, #4, #5, #6, #7, #9, and #10 for the raising of revenue for said Special Fire District. This rate of tax is based on an estimated total valuation of property for the purposes of taxation of 292, 718, 414 with a collection rate of 94.47. The estimated rate of collection is based on the fiscal year 1994-1995.

SECTION 11: There is hereby levied a tax at the rate of eight cents (\$0.08) per hundred dollars (\$100.00) valuation property listed for taxes as of January 1, 1995 located within the Special Fire District #3 for the raising of revenue for said Special Fire District. This rate of tax is based on an estimated total valuation of property for the purposes of taxation of 40,498,338 and an estimated collection rate of 94.47%. The estimated rate of collection is based on the fiscal year 1994-1995.

SECTION 12: There is hereby levied a tax at the rate of three and one half cents per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1996 located outside for the Special Fire District #8 and #11 for the raising of revenue for said Special Fire District. This rate of tax is based on an estimated valuation of property for the purposes or taxation of 58,230,625 and an estimated collection rated of 94.47%. The estimated rate of collection is based on the fiscal year 1994-1995.

SECTION 13: The Budget Officer is hereby authorized to transfer appropriations as contained herein

under the following conditions:

- a. He/she may transfer amounts between line item expenditures within a department without limitation and without a report being required. These changes should not result in increases in recurring obligations such as salaries.
- b. He/she may transfer amounts up to \$1,000 between departments, including contingency appropriations, within the same fund. He/she must make an official report on such transfers at the next regular meeting of the Board of Commissioners.
- c. He/she may not transfer any amounts between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

SECTION 14: The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Board of Commissioners. Any advances that will be outstanding at the end of the fiscal year must be approved by the Board.

SECTION 15: Copies of this Budget Ordinance shall be furnished to the Clerk of the Board of Commissioners and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 27th day of June, 1996.

Mitchell County Board of Commissioners

Bill Slagle
Bill Slagle, Chairman

Phil McKinney
Phil McKinney, Vice-Chairman

Robert Runion
Robert M. Runion, Member

Van Phillips
Van Phillips, Member

Fred Pitman
Fred Pitman, Member