

**MITCHELL COUNTY
BUDGET ORDINANCE**

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

SECTION 1: 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, 1998 and ending June 30, 1999, in accordance with the chart of accounts heretofore established for this County:

DESCRIPTION	AMOUNT
General Government	\$988,600
Public Safety	1,414,577
Transportation	204,539
Environmental Protection	703,449
Economic Development	147,108
Physical Development	1,025,318
Human Services	3,304,513
Education	1,856,055
Cultural and Recreation	152,408
Capital Outlay	3,231,881
Debt Service	500,806
Capital Reserve	200,000
Contingency	150,000
Revaluation	76,000
TOTAL EXPENSES	\$13,055,254

SECTION 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 1998 and ending June 30, 1999.

DESCRIPTION	AMOUNT
Property Taxes	\$3,907,330
Prior Year Property Taxes	196,300
Local Option Sales Taxes	2,281,194
Real Estate Transfer Taxes	21,360
payments in Lieu of Taxes	21,396
State Reimbursed Taxes	298,815
Intangibles Tax	133,579
Occupancy Tax	39,000
Licenses and Fees	215,803
FEMA	1,519,551
State and Local Grants	1,287,579

State and Federal Grants – Human Services	2,120,087
Local Shared Revenues – Miscellaneous	186,700
Local Shared Revenues – Solid Waste	329,560
<u>Loan proceeds – Building</u>	<u>497,000</u>
TOTAL REVENUES	\$13,055,254

Section 3: The following amounts are hereby appropriated in the Revaluation Fund for the future revaluation of property in Mitchell County during the fiscal year beginning July 1, 1998 and ending June 30, 1999, in accordance with the chart of accounts heretofore established for this County:

Reserve for Revaluation	\$76,000
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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, 1998 and ending June 30, 1999.

Transfer from General Fund	\$76,000
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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, 1998 and ending June 30, 1999. In accordance with the chart of accounts heretofore established for this County:

Public Safety – Fire Districts property Tax Plus Inventory Tax and Tax Exemption Refunds	
Public Safety – Bakersville	\$24,071
Public Safety – Ledger	48,325
Public Safety – Grassy Creek	70,992
Public Safety – Buladean	20,019
Public Safety – Altapass	36,808
Public Safety – Fork Mountain	20,694
Public Safety – Estatoe	18,421
Public Safety – Bradshaw	26,951
<u>Public Safety – Spruce Pine</u>	<u>35,732</u>
TOTAL APPROPRIATIONS	\$302,013

SECTION 6: It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 1998 and ending June 30, 1999:

Current Year Taxes	\$292,498
Tax Exempt Refunds	2,957
<u>Inventory Tax</u>	<u>6,558</u>
TOTAL ESTIMATED REVENUES	\$302,013

SECTION 7: 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, 1998 and ending June 30, 1999, in accordance with the chart of accounts heretofore established for this County:

Public Safety – Fire District Vehicle Tax	
Public Safety – Bakersville	\$4,164
Public Safety – Ledger	6,793
Public Safety – Grassy Creek	8,098
Public Safety – Buladean	3,579
Public Safety – Altapass	2,300
Public Safety – Fork Mountain	2,523
Public Safety – Estatoe	2,939
Public Safety – Bradshaw	2,384
Public Safety – Spruce Pine	7,256
TOTAL APPROPRIATIONS	\$40,036

SECTION 8: It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 1998 and ending June 30, 1999:

Current Year Vehicle Tax	
Estimated Revenues	\$40,036

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, 1997 for the purpose of raising revenue included in “Ad Valorem Taxes – 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 \$761,555,560, an estimated collection rate of 95%. The estimated rate of collection is based on the fiscal year 1996 – 97 collection rate of 95%.

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, 1997 and located with 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 \$397,188,571 with a collection rate of 95%. The estimated rate of collection is based on the fiscal year 1996 – 97.

SECTION 11: There is hereby levied a tax at the rate of eight cents (\$0.08) per one-hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 1997 and 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 \$68,127,500 and an estimated collection rate of 95%. The estimated rate of collection is based on the fiscal year 1996-97.

SECTION 12: There is hereby levied a tax at the rate of three and one-half cents (\$0.035) per one-hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 1997 and located outside of 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 of taxation of \$25,644,000 and an estimated collection rate of 95%. The estimated rate of collection is based on the fiscal year 1996-97.

SECTION 13: It is estimated that the following revenues will be available in the 911 Emergency Telephone System fund:

911 Charges	\$146,145
Interest on Investments	1,300
<u>Fund Balance Appropriations</u>	<u>43,400</u>
TOTAL	\$190,845

SECTION 14: The following amounts are hereby appropriated in the 911 Emergency Telephone System fund for the operation of system for the fiscal year beginning July 1, 1998 and ending June 30, 1999:

\$190,845

SECTION 15: 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 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 amount between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

SECTION 16: 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 extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

SECTION 17: 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 22nd day of June 1998.

MITCHELL COUNTY BOARD OF COMMISSIONERS

Phil McKinney, Chairman

Fred Pitman, Vice Chairman

Mike Queen, Member

Harry Anderson, Member

Phil Byrd, Member

ATTEST:

Judy Broadway, Assistant County Manager/
Clerk to the Board

