

**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, 1999 and ending June 30, 2000, in accordance with the chart of accounts heretofore established for this County:

DESCRIPTION	AMOUNT
General Government	\$1,265,843
Public Safety	1,464,198
Transportation	176,880
Environmental Protection	722,159
Mineral Gem/Chamber	116,977
Economic & Physical Development	1,509,417
Human Services	3,567,011
Education	1,941,228
Cultural & Recreation	158,335
Capital Outlay	816,802
Contingency	50,739
TOTAL EXPENSES	\$12,720,197

SECTION 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000.

DESCRIPTION	AMOUNT
Property Taxes	\$4,279,757
Prior Year Property Taxes	176,200
Local Option Sales Taxes	2,320.864
Real Estate Excise Tax	26,500
Payments in Lieu of Taxes	14,139
State Reimbursed taxes	317,134
Intangibles Tax	132,996
Occupancy Tax	51,513
Licenses and Fees	207,585
State and Federal Grants – Misc.	1,229,799
State and Federal Grants – DSS	2,305,587

State and Federal Grants – DHS other	695,099
<u>Local Revenues</u>	<u>863,044</u>
TOTAL REVENUES	\$12,720,197

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, 1999 and ending June 30, 2000, in accordance with the chart of accounts heretofore established for this County:

Reserve for Revaluation	\$50,739
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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, 1999 and ending June 30, 2000:

Transfer from General Fund	\$50,739
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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, 1999 and ending June 30, 2000, 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	\$36,601
Public Safety – Ledger	51,760
Public Safety – Grassy Creek	81,323
Public Safety – Buladean	18,727
Public Safety – Altapass	36,174
Public Safety – Fork Mountain	20,989
Public Safety – Estatoe	20,755
Public Safety – Bradshaw	37,128
<u>Public Safety – Spruce Pine</u>	<u>36,555</u>
TOTAL APPROPRIATIONS	\$340,012

SECTION 6: It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000:

Current Year Taxes	\$330,497
Tax Exempt Refunds	2,957
<u>Inventory Tax</u>	<u>6,558</u>
TOTAL ESTIMATED REVENUES	\$340,012

SECTION 7: The following amount are hereby appropriated in the fire District Fund for the operation of fire protection services for the fiscal year beginning July 1, 1999 and ending June 30, 2000, in accordance with the chart of accounts heretofore established for this County:

Public Safety – Fire District Vehicle Tax	
Public Safety – Bakersville	\$5,874
Public Safety – Ledger	6,988
Public Safety – Grassy Creek	9,357
Public Safety – Buladean	3,352
Public Safety – Altapass	2,781
Public Safety – Fork Mountain	3,293
Public Safety – Estatoe	3,206
Public Safety – Bradshaw	2,335
<u>Public Safety – Spruce Pine</u>	<u>9,292</u>
TOTAL APPROPRIATIONS	\$46,478

SECTION 8: It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000:

Current Year Vehicle Tax	
Estimated Revenues	\$46,478

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, 1998 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 \$780,177,788 an estimated collection rate of 96%. The estimated rate of collection is based on the fiscal year 1997-98 collection rate of 96%.

SECTION 10: There is hereby levied a tax at the rate of seven cents (.07) per one-hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 1998 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 \$402,087,143 with a collection rate of 96%. The estimated rate of collection is based on the fiscal year 1997 – 98.

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, 1998 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 \$72,883,750 and an estimated collection rate of 96%. The estimated rate of collection is based on the fiscal year 1997 – 98.

SECTION 12: There is hereby levied at tax at the rate of three and one-half cents (\$0.035) per one-hundred dollars (\$100.0) valuation of property listed for taxes as of January 1, 1998 and located outside of the Special Fire Districts 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 \$105,443,078 and an estimated collection rate of 96%. The estimated rate of collection is based on the fiscal year 1997-98.

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

911 Charges	\$150,636
Interest on Investments	1,194
<u>Fund Balance appropriations</u>	<u>22,057</u>
TOTAL	\$173,887

SECTION 14: The following amounts are hereby appropriated in the 911 Emergency Telephone System fund for the operation of the system for the fiscal year beginning July 1, 1999 and ending June 30, 2000:

\$173,887

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 disbursements of funds.

Adopted this 30th day of June 1999.

Mitchell County Board of Commissioners

Phil Mckinney, Chairman

Phil Byrd, Vice Chairman

Mike Queen, Member

Harry Anderson, Member

Rickey Mckinney, Member

ATTEST:

Judy Broadway, Assistant County Manager/
Clerk to the Board

