

**GATES COUNTY, NORTH CAROLINA
2010-2011 BUDGET ORDINANCE**

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF GATES, NORTH CAROLINA:

SECTION 1. REVENUES It is estimated that the revenues and Fund Balances of the funds hereafter listed will be available for the fiscal year beginning July 1, 2010, and ending with June 30, 2011, to finance the appropriations set forth in SECTION 2 and in accordance with the chart of accounts established for Gates County:

General Fund

Ad Valorem Taxes-Current Year	\$5,604,060
Prior Year Taxes	\$380,000
Tax Refunds	(\$35,000)
County 1 Cent Sales Tax	\$345,000
County 1/2 Cent Sales Tax - Art 40	\$400,000
Article 40 - Restricted	\$175,000
County 1/2 Cent Sales Tax - Art 42	\$85,000
Article 42 - Restricted	\$125,000
County 1/2 Cent Sales Tax - Art 44	\$0
Fees & Licenses	\$255,659
ADM Public School Funds	\$0
Lottery Proceeds	\$235,000
SRO Funding - Schools	\$35,600
Grants & Reimbursements	\$1,922,026
Medicaid Hold Harmless	\$535,000
ABC Store Profits	\$2,000
ABC 5 Cents Per Bottle Tax	\$1,500
Gas Tax Refunds	\$15,000
Property Tax Collection Fees	\$1,150
Rent	\$37,903
Miscellaneous	\$15,800
	\$10,135,698
Fund Balance Appropriated	
General Fund	\$14,451
Extension Fund	\$0
	\$14,451
Total General Fund	\$10,150,149
Register of Deeds Automation	
Automation Fees	\$4,300
	\$4,300
Emergency 911 System	
Telephone Surcharge	\$167,256
	\$167,256

Fire Protection Fund	
Fire Protection Fees	\$260,000
Tax Revaluation Reserve Fund	
Transfer from General Fund	\$33,750
USDA Reserve Fund	
Transfer from General Fund	\$11,235
Public School Capital Reserve Fund	
Fund Balance Appropriated	\$10,100
Water Fund	
NC Gas Tax Refund	\$1,400
Sale of Water	\$807,800
New Connections	\$25,000
Reinstallations	\$2,300
Golden Leaf Foundation	\$0
Interest Earned	\$6,000
	\$842,500
Solid Waste Fund	
Solid Waste User Fees	\$740,000
Scrap Tire Disposal Fees	\$13,700
White Goods Disposal Fees	\$12,600
Solid Waste Disposal Tax	\$11,405
Fund Balance Appropriated	\$0
	\$777,705
Total - All Funds	\$12,256,995

There is hereby levied a tax, at the rate of \$.64 (sixty-four cents) per one hundred dollars (\$100) valuation of property as of January 1, 2010 for the purpose of providing the revenue listed as "ad valorem taxes" in the General Fund in Section 1 of this Ordinance. The total estimated value will be \$921,720,548, to be taxed at a rate of \$.64 (sixty-four cents) per one hundred dollars (\$100) of value and projected to be collected at a rate of 95.0%.

SECTION 2. APPROPRIATIONS The following amounts are hereby appropriated in the General Fund for the operations of Gates County government and its activities for the fiscal year beginning July 1, 2010 and ending June 30, 2011, and for the following functions as described by the County's chart of accounts:

General Fund

Governing Body	\$192,576
Administration	\$281,502
Tax Department	\$248,179
Legal	\$20,000
Court Facilities	\$35,500
Elections	\$81,630
Register of Deeds	\$124,952
Buildings & Grounds	\$339,742
Sheriff	\$802,118
Jail	\$275,000
Communications	\$170,145
Emergency Management	\$84,534
Inspections	\$123,988
Medical Examiner	\$5,000
Ambulance/Rescue	\$12,000
Animal Control	\$48,309
Transportation GITS	\$515,624
Forestry	\$55,000
Zoning & Planning	\$114,111
Cooperative Extension	\$143,059
Cooperative Extension Grants	\$40,730
Soil Conservation	\$85,628
Health	\$118,500
Mental Health	\$39,234
Social Services Administration	\$1,151,225
In Home Services	\$8,488
Food Stamp Program	\$2,500
Job Search	\$20,900
DSS Payments	\$800
Aid to Families	\$7,257
DSS – TANF	\$4,000
DSS - Special Assistance	\$70,000
DSS - Medicaid Transportation	\$52,500
DSS – Other	\$6,548
Crisis Intervention	\$27,252
Juvenile Services	\$34,206
HCCBG Home Repairs	\$989
Albemarle Hosp Foundation	\$500
Veterans Service	\$4,000

Youth Services	\$0
Services for the Blind	\$1,083
Child Day Care	\$387,901
Special Donations	\$800
Schools - Current Expense	\$2,567,079
Schools - Capital Outlay	\$100,000
Community Colleges	\$14,000
Library	\$90,000
Community Center/Recreation	\$244,352
Special Appropriations	\$40,671
Debt Service	\$1,311,052
Transfers to Special Funds	\$44,985
General Fund Reserve	\$0
	<u>\$10,150,149</u>
Register of Deeds Automation	
Equipment Maintenance	<u>\$4,300</u>
Emergency 911 System	
Telephone Surcharge	<u>\$167,256</u>
Fire Protection Fund	
Volunteer Fire Departments	<u>\$260,000</u>
Tax Revaluation Reserve Fund	
Revaluation Reserve	<u>\$33,750</u>
USDA Revaluation Reserve	
USDA Reserve	<u>\$11,235</u>
Public School Capital Reserve Fund	
Transfer to General Fund	<u>\$10,100</u>
Water Fund	
Water Operations	\$803,283
Sewer Operations	\$39,217
	<u>\$842,500</u>
Solid Waste Fund	
Solid Waste Expenses	<u>\$777,705</u>
Total - All Funds	\$12,256,995

SECTION 3. SOLID WASTE FEES The Board hereby establishes a fee to be charged to each household in Gates County for the purpose of supporting the total costs of the Solid Waste Fund. The household fee to be charged will be as follows:

	Annual Fee
Households in unincorporated areas where no solid waste collections are provided	\$180
Households in unincorporated areas where solid waste collections are provided	\$ 90
Households in incorporated areas where solid waste collections are provided	\$ 90
Households that have been determined eligible under the Elderly and Disabled Homestead Exemption Act.	\$ 90

Gates County shall provide for the billing and collections of the solid waste household fees as follows:

Type of Household

Method of Billing and Collection

Households in unincorporated areas where no solid waste collections are provided	Households served by the Gates County Water Department will be billed monthly in the amount of \$15 as part of their monthly water statement. Such fees will be reflected as "Solid Waste Fee" and shall be collected at the time when the payment is received for the expense of water. For those households that are not served by the Gates County Water Department, a statement will be sent quarterly in the amount of \$45 for the household solid waste fee.
Households in unincorporated areas where solid waste collections are provided	Households must provide proof of private solid waste collection service. Upon submission of proof of service, households will be billed quarterly in the amount of \$22.50 for services.
Households in incorporated areas where solid waste collections are provided	The incorporated town will be billed quarterly in the amount of \$22.50 times the total number of households that reside in the designated area.
Households that have been determined eligible under the Elderly and Disabled Homestead Exemption Act	Households will be billed in accordance with the categories stated above depending upon location of residence and utilization of private service.

SECTION 4. WATER FEES The Board hereby establishes fees for water for the purpose of providing the revenue needed to support the distribution of water to Gates County residents. The fees charged for water are as follows:

0-1,000 Gallons	\$10.00
1,001 gallons and up	\$ 2.00 per 1,000 gallons

SECTION 5. FIRE PROTECTION FEES The Board hereby establishes a fire protection fee to be charged to each household in Gates County for the purpose of supporting the total costs of the Fire Protection Fund. The household fee to be charged will be as follows:

	Annual Fee
Home valued at below \$50,000	\$ 40
Home valued at above \$50,000	50
Multi-structure unit	60
Commercial structure	75

Gates County shall provide for the billing and collections of the fire protection fees. Such fees shall be incorporated into the annual property tax statement transmitted to each property owner subject to this fee and shall be collected as part of the payment of Gates County property taxes by the Tax Assessor/Collector.

Fees collected shall be transmitted quarterly to each fire department in accordance with the approved allocation plan.

SECTION 6. The Manager and Finance Director are hereby authorized to transfer appropriations within the General Fund as contained herein under the following conditions:

- a. Budget amendments may be made between departments, objects of expenditures and revenues within a department, in the amount not to exceed \$1,000. A report shall be presented to the Board of Commissioners at its next regular scheduled meeting on all budget amendments approved.
- b. No funds may be transferred between funds or from a contingency appropriation within any fund without Board approval.
- c. The Manager may enter and execute change orders or amendments to construction contracts when the appropriate annual budget or capital project ordinance contains sufficient appropriated funds.
- d. The Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the appropriate annual budget or capital project ordinance contains sufficient appropriated funds for such purposes.

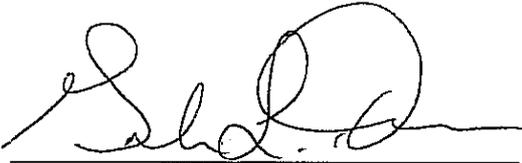
e. Commissioners' shall be entitled to an annual salary of \$7,142. The Chairman shall be entitled to an annual salary of \$8,441.

f. For FY 10-11 all permanent employees, both full and part time, will receive a cost of living adjustment of 2% of their salary on July 1, 2010. Additionally in FY 10-11 all permanent employees, both full time and part time, are eligible to receive a meritorious raise of up to 2% of their salary. The meritorious raise will be based on the overall score of the employee's evaluation on their anniversary date.

g. The Sheriff and Register of Deeds shall be entitled to pay increases consisting of any cost of living adjustment and the highest merit increase available to other County employees that the Board of Commissioners offers per budget year.

Copies of this Budget Ordinance shall be furnished to the Finance Director and Tax Assessor for the direction in carrying out their duties, and are available for public inspection.

Adopted the 22nd day of June 2010.

A handwritten signature in black ink, appearing to read 'Graham L. Twine', written over a horizontal line.

Graham L. Twine, Chairman
Gates County Board of Commissioners