

**GATES COUNTY, NORTH CAROLINA
2009-2010 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, 2009, and ending with June 30, 2010, 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	\$5,571,761
Prior Year Taxes	\$396,000
Penalties & Interest	\$89,954
Tax Refunds	(\$35,000)
County 1 Cent Sales Tax	\$325,365
County 1/2 Cent Sales Tax - Art 40	\$335,069
Article 40 - Restricted	\$188,224
County 1/2 Cent Sales Tax - Art 42	\$206,154
Article 42 - Restricted	\$336,138
County 1/2 Cent Sales Tax - Art 44	\$12,500
Fees & Licenses	\$301,845
ADM Public School Funds	\$0
Lottery Proceeds	\$150,000
SRO Funding - Schools	\$31,094
Grants & Reimbursements	\$1,965,827
Medicaid Hold Harmless	\$0
ABC Store Profits	\$2,000
ABC 5 Cents Per Bottle Tax	\$1,489
Sales & Gas Tax Refunds	\$10,000
Property Tax Collection Fees	\$1,153
Insurance Proceeds	\$1,500
Miscellaneous	\$189,128
	\$10,080,201

Fund Balance Appropriated

General Fund	\$0
Extension Fund	\$0
	\$0

Register of Deeds Automation

Automation Fees	\$8,636
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Emergency 911 System	
Telephone Surcharge	\$158,900
Fire Protection Fund	
Fire Protection Fees	\$235,000
Interest Earned	\$0
	\$235,000
USDA Reserve Fund	
Transfer from General Fund	\$11,235
Tax Revaluation Reserve	
Interest Earned	\$0
Transfer from General Fund	\$52,750
	\$52,750
Public School Capital Reserve Fund	
Fund Balance Appropriated	\$100,000
Water Fund	
Sale of Water	\$807,803
New Connections	\$25,000
Reinstallations	\$2,280
Golden Leaf Foundation	\$0
Interest Earned	\$10,000
Other Revenues	\$2,372
	\$847,455
Solid Waste Fund	
Solid Waste User Fees	\$738,133
Scrap Tire Disposal Fees	\$13,100
White Goods Disposal Fees	\$4,100
Solid Waste Disposal Tax	\$11,405
Interest on Investments	\$0
Miscellaneous Revenue	
Fund Balance Appropriated	\$9,342
	\$776,080

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, 2009 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 \$926,157,079, 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 94.0%.

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, 2009 and ending June 30, 2010, and for the following functions as described by the County's chart of accounts:

General Fund

Governing Body	\$109,697
Administration	\$299,350
Tax Department	\$276,493
Legal	\$18,000
Court Facilities	\$35,450
Elections	\$97,018
Register of Deeds	\$118,634
Buildings & Grounds	\$325,990
Sheriff	\$789,381
Jail	\$275,000
Communications	\$223,368
Emergency Management	\$20,598
Inspections	\$160,281
Medical Examiner	\$3,000
Ambulance/Rescue	\$12,000
Animal Control	\$47,437
Transportation GITS	\$490,588
Forestry	\$53,000
Zoning & Planning	\$78,247
Cooperative Extension	\$140,798
Cooperative Extension Grants	\$151,019
Soil Conservation	\$79,768
Health	\$113,500
Mental Health	\$39,223
Social Services Administration	\$977,631
In Home Services	\$8,488
Food Stamp Program	\$3,000
Job Search	\$20,900
DSS Payments	\$925
Aid to Families	\$7,257
DSS – TANF	\$12,843
DSS - Special Assistance	\$91,776
DSS - Medicaid Transportation	\$52,500
DSS – Other	\$11,021
Crisis Intervention	\$22,533

Juvenile Services	\$0
HCCBG Home Repairs	\$989
Albemarle Hosp Foundation	\$500
Veterans Service	\$4,000
Youth Services	\$0
Services for the Blind	\$1,500
Child Day Care	\$405,586
Schools - Current Expense	\$2,517,079
Schools - Capital Outlay	\$100,000
Community Colleges	\$14,000
Library	\$90,000
Community Center/Recreation	\$220,009
Special Appropriations	\$40,733
Debt Service	\$1,328,297
Transfers to Special Funds	\$63,985
General Fund Reserve	\$126,809
	<u>\$10,080,201</u>

Register of Deeds Automation

Equipment Maintenance	<u>\$8,636</u>
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Emergency 911 System

Telephone Surcharge	\$49,620
Transfer to General Fund	\$0
Capital Reserve	\$109,280
	<u>\$158,900</u>

Fire Protection Fund

Volunteer Fire Departments	<u>\$235,000</u>
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USDA Reserve Fund

USDA Reserve	<u>\$11,235</u>
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Tax Revaluation Reserve

Revaluation Expenses	\$19,000
Revaluation Reserve	\$33,750
	<u>\$52,750</u>

Public School Capital Reserve Fund

Transfer to General Fund	<u>\$100,000</u>
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Water Fund

Water Operations	\$847,455
Transfer to General Fund	\$0
	\$847,455

Solid Waste Fund

Solid Waste Expenses	\$776,080
Transfer to General Fund	\$ -
	\$776,080

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
2,000 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. No funds may be transferred between funds or from a contingency appropriation within any fund without Board approval.

b. 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.

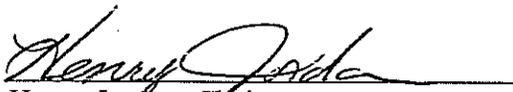
c. The Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the appropriate annual budget or capital project ordinance contains sufficient appropriated funds for such purposes.

d. Commissioners' shall be entitled to an annual salary of \$7,002 plus an annual travel stipend of \$1,200 each. The Chairman shall be entitled to an annual salary of \$8,275 plus an annual travel stipend of \$1,500.

e. A General Fund Reserve contribution of \$46,000 is to be restricted by the Board with the intention of using it to cover one half the cost of updated tax software.

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 12th day of June 2009.


Henry Jordan, Chairman
Gates County Board of Commissioners


Diane R. Hendrix, Clerk