

**BUDGET ORDINANCE
FISCAL YEAR 2014-2015
GATES COUNTY, NORTH CAROLINA**

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

SECTION 1. Budget Adoption 2014-2015

There is hereby adopted the following anticipated revenues and expenditures, capital spending, financial plans, and certain restrictions and explanations for Gates County for the fiscal year beginning July 1, 2014, and ending June 30, 2015.

SECTION 2. Fund Summary

General Fund	\$11,069,990
Sustainability Fund	\$10,000
Automation and Preservation Fees	\$5,000
Emergency 911 Fund	\$374,449
Fire Protection Fund	\$260,000
Revaluation Fund	\$33,750
USDA Loan Reserve Fund	\$18,320
Debt Service Fund	\$987,721
Capital Improvement Program Fund	\$442,100
Vehicle and Equipment Asset Fund	\$100,000
Water and Sewer Fund	\$1,258,000
Solid Waste Fund	\$782,000
Fleet Management Fund	\$12,000
Total Appropriations	\$15,353,330

SECTION 3. Appropriations

There is hereby appropriated the following amounts for the fiscal year:

General Fund

Governing Body	\$ 74,156
Central Administration	\$ 141,266
Financial Services	\$ 382,523
Tax Department	\$ 312,388
Legal	\$ 20,000
Court Facilities	\$ 20,500
Elections	\$ 95,003
Register of Deeds	\$ 111,104
Buildings and Grounds	\$ 354,594
Sheriff	\$ 867,736

Jail	\$	209,200
Emergency Services	\$	271,482
Development Services	\$	93,073
Medical Examiner	\$	3,000
Ambulance/Rescue	\$	25,000
Animal Shelter	\$	50,000
GITS	\$	624,922
Forestry	\$	58,082
Zoning and Planning	\$	114,096
Cooperative Extension	\$	151,795
Cooperative Extension Grants	\$	63,449
Soil Conservation	\$	93,653
Health	\$	113,500
Mental Health	\$	30,000
Social Services Administration	\$	1,337,752
In Home Services	\$	5,526
Food Stamp Program	\$	3,000
Job Search	\$	11,000
DSS Payments	\$	305
DSS – TANF	\$	5,000
DSS - Special Assistance	\$	95,000
DSS - Medicaid Transportation	\$	100,000
DSS – Adoption Assistance	\$	3,575
Crisis Intervention	\$	105,917
Juvenile Crime Prevention Grant	\$	32,331
HCCBG Home Repairs	\$	11,150
Veterans Service	\$	4,000
Services for the Blind	\$	1,000
Child Day Care	\$	300,436
DSS Special Donations	\$	200
Schools - Current Expense	\$	2,708,000
Schools - Capital Outlay		included in CIP
Community Colleges	\$	8,000
Library	\$	92,000
Recreation	\$	237,000
Special Appropriations	\$	54,705
Debt Service	\$	987,721
Transfers to Special Funds	\$	43,750
Transfer to Capital Funds	\$	642,100
	\$	11,069,990

Sustainability Fund	
Sustainable Projects	<u>\$ 10,000</u>
Register of Deeds Automation	
Equipment Maintenance	<u>\$ 5,000</u>
Emergency 911 System	
Telephone Surcharge	<u>\$ 374,449</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>\$ 18,320</u>
Debt Service Fund	
Debt Service	<u>\$ 987,721</u>
Capital Improvement Program Fund	
Capital Outlay	<u>\$ 442,100</u>
Vehicle and Equipment Asset Fund	
Capital Outlay	<u>\$ 100,000</u>
Water/Sewer Fund	
Water Operations	\$ 1,245,532
Sewer Operations	\$ 12,468
	<u>\$ 1,258,000</u>
Solid Waste Fund	
Solid Waste Expenses	<u>\$ 782,000</u>
Fleet Management Fund	
Fleet Management	<u>\$ 12,000</u>
Total Expenditures - All Funds	<u>\$ 15,353,330</u>

Pursuant to the authority vested in the Gates County Board of Commissioners by NCGS 115C-443(B) ET SEQ, the Board of Education must obtain the Commissioners' approval for any amendment that increases or decreases the appropriations allocated to a purpose as authorized by NCGS 115C-429, ET SEQ, by 10% or more. The Board of Education must obtain the approval of the Commissioners for increased or decreased expenditures for capital outlay projects listed in NCGS 115C-426(F)(1) or (2).

SECTION 4. Revenues

It is estimated that the following Revenues will be available for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

General Fund

Ad Valorem Taxes-Property	\$ 5,317,785
Ad Valorem Taxes-Motor Vehicle	489,600
Tax Interest	75,000
Prior Year Taxes	350,000
Tax Refunds	(30,000)
County 1 Cent Sales Tax	401,800
County 1/2 Cent Sales Tax - Art 40	449,000
Article 40 - Restricted	192,500
County 1/2 Cent Sales Tax - Art 42	87,000
Article 42 - Restricted	130,000
Fees & Licenses	244,728
Lottery Proceeds	124,250
Grants & Reimbursements	2,295,752
Medicaid Hold Harmless	626,000
ABC 5 Cents Per Bottle Tax	2,000
Property Tax Collection Fees	1,150
Rent	36,705
Auctioned Vehicles	16,000
Miscellaneous	15,400
Transfer from USDA Reserve Fund	18,320
Fund Balance Appropriated	227,000
Total General Fund	\$ 11,069,990
Sustainability Fund	
Transfer from General Fund	\$ 10,000
Register of Deeds Automation	
Automation Fees	\$ 5,000
Emergency 911 System	
Telephone Surcharge	\$ 374,449
Fire Protection Fund	
Fire Protection Fees	\$ 260,000
Tax Revaluation Reserve Fund	
Transfer from General Fund	\$ 33,750
USDA Reserve Fund	
Fund Balance Appropriated	\$ 18,320

Debt Service Fund	
Transfer from General Fund	<u><u>\$ 987,721</u></u>
Capital Improvement Program Fund	
Transfer from General Fund	<u><u>\$ 442,100</u></u>
Vehicle and Equipment Asset Fund	
Transfer from General Fund	<u><u>\$ 100,000</u></u>
Water and Sewer Fund	
Water/Sewer Fees	\$ 1,092,000
New Connections	16,000
Impact Fees	18,000
Reinstallations	5,000
Interest Earned	5,000
Miscellaneous	3,000
Fund Balance Appropriated	119,000
	<u><u>\$ 1,258,000</u></u>
Solid Waste Fund	
Solid Waste User Fees	\$ 750,000
Scrap Tire Disposal Fees	20,000
White Goods Disposal Fees	5,000
Solid Waste Disposal Tax	5,000
Electronics Recycling Grant	2,000
	<u><u>\$ 782,000</u></u>
Fleet Management Fund	
Service Fees	<u><u>\$ 12,000</u></u>
Total Revenue - All Funds	\$ 15,353,330

Hereby levied is a tax, at the rate of \$0.64 (sixty-four cents) per one hundred dollars (\$100) valuation of property as of January 1, 2014 for the purpose of providing the revenue listed as “ad valorem taxes” in the General Fund in Section 4 of this Ordinance. The total estimated value will be \$946,040,386 to be taxed at a rate of \$.64 (sixty-four cents) per one hundred dollars (\$100) of value. Real and personal property is projected to be collected at a rate of 96.5% and motor vehicles at a rate of 90.0%.

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.

There will be a 1% cost of living adjustment effective July 1, 2014.

SECTION 7.

Commissioners shall be entitled to an annual salary of \$7,358. The Chairman shall be entitled to an annual salary of \$8,697. Additionally, the Commissioners are entitled to \$1,200 per year and the Chairman is entitled to \$1,500 per year as travel stipends.

SECTION 8. Authorization to Contract

- A. The County Manager and Clerk to the Board must comply with all Gates County Purchasing Policies.
- B. The County Manager and Clerk to the Board may accept all State, Federal, and Non-Profit grants whereby the grant application was approved by the Board of Commissioners.

SECTION 9. Disposal of Property

Property acquired by Gates County or any department through purchase, gifts, or other legal acquisitions will be disposed of in accordance with NCGS 160A-266(c) and where applicable NCGS 15-11.1 or other applicable laws.

SECTION 10. Authority to Award and Reject Bids

The County Manager must comply with the County's purchasing and contract policies within the following guidelines:

- A. The bid is awarded to the lowest responsible bidder.
- B. Sufficient funding is available in the departmental or capital outlay budget.
- C. The County Manager shall be authorized to reject any and all informal bids received which are not in the interest of Gates County.

SECTION 11. Annual Financial Reports

All agencies that are not part of county government and received \$5,000 or more in county funding are required to submit an audit to the county each year. Those receiving less than \$5,000 are required to submit an unaudited financial statement. Approved payments may be delayed pending receipt of this financial information.

SECTION 12. Budget Officer Authorization

- A. He/she may transfer amounts between line item expenditures within a department. These changes should not result in increases in recurring obligations such as salaries or benefits.

- B. He/she may transfer amounts up to \$5,000 between departments, including contingency appropriations, within the same fund. He must make a report on such transfers at the next regular meeting of the Board of Commissioners.
- C. He/she shall not transfer any amounts between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.
- D. He/she shall not transfer any funds out of salaries or fringe benefits without approval of the Board of Commissioners.

SECTION 13. Effective Date

This budget ordinance shall be effective July 1, 2014.

SECTION 14. Copies of Ordinance

Copies of this budget ordinance shall be furnished to the Finance Officer and Clerk to the Board and shall be available for public inspection.

Adopted the 16th day of June 2014.

Henry L. Jordan, Chairman
Gates County Board of Commissioners

ATTEST:

Melissa Coe
Clerk to the Board