**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**

|  |  |  |
| --- | --- | --- |
| 11 | General Fund | $ 11,057,112 |
| 13 | Sustainability Fund | 10,000 |
| 15 | Automation and Preservation Fees | 5,000 |
| 22 | Emergency 911 Fund | 374,449 |
| 23 | Fire Protection Fund | 260,000 |
| 25 | Revaluation Fund | 33,750 |
| 26 | USDA Loan Reserve Fund | 18,320 |
| 30 | Debt Service Fund | 987,721 |
| 48 | Capital Improvement Program Fund | 442,100 |
| 49 | Vehicle and Equipment Asset Fund | 100,000 |
| 61 | Water and Sewer Fund | 1,228,000 |
| 62 | Solid Waste Fund | 782,000 |
| 80 | Fleet Management Fund | 12,000 |
|  |  |  |
|  | **Total Appropriations:** | **$ 15,310,452** |

**SECTION 3. Appropriations**

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

|  |  |  |
| --- | --- | --- |
| **General Fund** | |  |
|  | Governing Body | $ 73,803 |
|  | 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 | 111,107 |
|  | Buildings and Grounds | 350,944 |
|  | Sheriff | 867,736 |
|  | Jail | 214,000 |
|  | 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 | 99,096 |
|  | Cooperative Extension | 151,795 |
|  | Cooperative Extension Grants | 65,072 |
|  | Soil Conservation | 92,853 |
|  | 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 | 32,831 |
|  | 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 Fund) | 0 |
|  | 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 |
|  |  | **$ 11,057,113** |
| **Sustainability Fund** | |  |
|  | Sustainable Projects | $ 10,000 |
|  |  | **$ 10,000** |
| **Register of Deeds Automation** | |  |
|  | Equipment Maintenance | $ 5,000 |
|  |  | **$ 5,000** |
|  |  |  |
| **Emergency 911 System** | |  |
|  | Telephone Surcharge | **$ 374,449** |
|  |  |  |
| **Fire Protection Fund** | |  |
|  | Volunteer Fire Departments | **$ 260,000** |
|  |  |  |
| **Tax Revaluation Reserve Fund** | |  |
|  | Revaluation Reserve | **$ 33,750** |
|  |  |  |
| **USDA Revaluation Reserve** | |  |
|  | USDA Reserve | **$ 18,320** |
|  |  |  |
| **Debt Service Fund** | |  |
|  | Debt Service | **$ 987,721** |
|  |  |  |
| **Capital Improvement Program Fund** | |  |
|  | Capital Outlay | **$ 442,100** |
|  | |  |
| **Vehicle and Equipment Asset Fund** | |  |
|  | Capital Outlay | **$ 100,000** |
|  | |  |
| **Water and Sewer Fund** | |  |
|  | Water Operations | $ 1,214,786 |
|  | Sewer Operations | $ 13,214 |
|  |  | **$ 1,228,000** |
|  |  |  |
| **Solid Waste Fund** | |  |
|  | Solid Waste Expenses | **$ 782,000** |
|  |  |  |
| **Fleet Management Fund** | |  |
|  | Fleet Management | **$ 12,000** |
|  |  |  |
| **Total Expenditures - All Funds** | | **$ 15,310,453** |

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 | 2,297,875 |
|  | 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 | 212,000 |
| **Total General Fund** | | **$ 11,057,113** |
|  |  |  |
| **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 | **$ 987,721** |
|  |  |  |
| **Capital Improvement Program Fund** | |  |
|  | Transfer from General Fund | **$ 442,100** |
|  |  |  |
| **Vehicle and Equipment Asset Fund** | |  |
|  | Transfer from General Fund | **$ 100,000** |
|  | |  |
| **Water and Sewer Fund** | |  |
|  | Water/Sewer Fees | $ 1,062,000 |
|  | New Connections | 16,000 |
|  | Impact Fees | 18,000 |
|  | Reinstallations | 5,000 |
|  | Interest Earned | 5,000 |
|  | Miscellaneous | 3,000 |
|  | Fund Balance Appropriated | 119,000 |
|  |  | **$ 1,228,000** |
| **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 |
|  |  | **$ 782,000** |
| **Fleet Management Fund** | |  |
|  | Service Fees | $ 12,000 |
|  |  | **$ 12,000** |
|  |  |  |
| **Total Revenue - All Funds** | | **$ 15,310,453** |
|  | |  |

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.

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**SECTION 8. Authorization to Contract**

1. The County Manager and Clerk to the Board must comply with all Gates County Purchasing Policies.
2. 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 applicabla 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:

1. The bid is awarded to the lowest responsible bidder.
2. Sufficient funding is available in the departmental or capital outlay budget.
3. 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 receive county funding are required to submit financial statements to the county each year. Approved payments may be delayed pending receipt of this financial information.

**SECTION 12. Budget Officer Authorization**

1. 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.
2. 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.
3. He/she shall not transfer any amounts between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.
4. 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 4th day of June 2014.

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Henry L. Jordan, Chairman

Gates County Board of Commissioners

ATTEST:

Melissa Coe

Clerk to the Board