

**2015-2016 BUDGET ORDINANCE  
GATES COUNTY, NORTH CAROLINA**

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

**SECTION 1. Revenue** It is estimated that the revenues and Fund Balances of the funds hereafter listed will be available for the fiscal year beginning July 1, 2015, and ending with June 30, 2016, 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-Property	\$ 5,381,000
Ad Valorem Taxes-Motor Vehicle	\$ 538,000
Tax Interest	\$ 60,000
Prior Year Taxes	\$ 275,000
Tax Refunds	\$ (30,000)
County 1 Cent Sales Tax	\$ 471,000
County 1/2 Cent Sales Tax - Art 40	\$ 528,000
Article 40 - Restricted	\$ 226,000
County 1/2 Cent Sales Tax - Art 42	\$ 101,000
Article 42 - Restricted	\$ 152,000
Fees & Licenses	\$ 246,878
Lottery Proceeds	\$ 113,500
Grants & Reimbursements	\$ 2,260,443
Medicaid Hold Harmless	\$ 376,000
ABC 5 Cents Per Bottle Tax	\$ 2,000
Property Tax Collection Fees	\$ 1,150
Rent	\$ 35,505
Miscellaneous	\$ 20,200
Transfer from USDA Reserve Fund	\$ 16,225
Fund Balance Appropriated	\$ 82,000
<b>Total General Fund</b>	<b>\$ 10,855,901</b>

**Register of Deeds Automation**

Automation Fees	\$ 5,000
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**Emergency 911 System**

Telephone Surcharge	\$ 129,498
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**Fire Protection Fund**

Fire Protection Fees	\$ 260,000
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<b>Tax Revaluation Reserve Fund</b>	
Transfer from General Fund	\$ 33,750
Fund Balance Appropriated	\$ 207,500
	<b>\$ 241,250</b>

<b>USDA Reserve Fund</b>	
Fund Balance Appropriated	<b>\$ 16,225</b>

<b>Capital Improvement Program Fund</b>	
Transfer from General Fund	<b>\$ 370,100</b>

<b>Water and Sewer Fund</b>	
Water/Sewer Fees	\$ 1,112,000
New Connections	\$ 15,000
Impact Fees	\$ 15,000
Reinstallations	\$ 30,000
Interest Earned	\$ 5,000
Miscellaneous Revenue	\$ 3,000
	<b>\$ 1,180,000</b>

<b>Solid Waste Fund</b>	
Solid Waste User Fees	\$ 750,000
Scrap Tire Disposal Fees	\$ 40,000
White Goods Disposal Fees	\$ 5,000
Solid Waste Disposal Tax	\$ 7,000
Electronics Recycling Grant	\$ 2,000
	<b>\$ 804,000</b>

<b>Total Revenue - All Funds</b>	<b>\$ 13,861,974</b>
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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, 2015 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 \$943,753,016 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 98.0% and motor vehicles at a rate of 98.0%.

**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, 2015 and ending June 30, 2016, and for the following functions as described by the County’s chart of accounts:

**General Fund**

Governing Body	\$ 77,825
Administration and Finance	\$ 387,776
Customer Service	\$ 29,775
Tax Department	\$ 337,331
Legal	\$ 30,000
Court Facilities	\$ 20,500
Elections	\$ 109,548
Register of Deeds	\$ 111,507
Buildings and Grounds	\$ 403,156
Sheriff	\$ 960,312
Jail	\$ 225,000
Emergency Management	\$ 281,991
Inspections	\$ 137,038
Medical Examiner	\$ 3,000
Rescue Squad	\$ 25,000
Animal Shelter	\$ 45,000
GITS	\$ 608,487
Forestry	\$ 58,082
Planning	\$ 133,862
Cooperative Extension	\$ 137,348
Cooperative Extension Grants	\$ 31,998
School Aged Childcare	\$ 30,328
Soil Conservation	\$ 94,537
Health	\$ 113,500
Mental Health	\$ 30,000
Social Services	\$ 1,936,364
Juvenile Crime Prevention Grant	\$ 32,831
Veterans Service	\$ 4,000
Schools - Current Expense	\$ 2,708,000
Community Colleges	\$ 6,000
Library	\$ 90,000
Recreation	\$ 237,000
Special Appropriations	\$ 45,155
Debt Service	\$ 969,800
Transfers to Special Funds	\$ 33,750
Transfer to Capital Improvement Fund	\$ 370,100

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**\$ 10,855,901****Register of Deeds Automation**

Equipment Maintenance	\$ 3,000
Capital Outlay - Equipment	\$ 2,000

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**\$ 5,000**

<b>Emergency 911 System</b>	
Telephone Surcharge	<u><u>\$ 129,498</u></u>
 <b>Fire Protection Fund</b>	
Volunteer Fire Departments	<u><u>\$ 260,000</u></u>
 <b>Tax Revaluation Reserve Fund</b>	
Revaluation Expense	<u><u>\$ 241,250</u></u>
 <b>USDA Revaluation Reserve</b>	
USDA Reserve	<u><u>\$ 16,225</u></u>
 <b>Capital Improvement Program Fund</b>	
Capital Outlay	<u><u>\$ 370,100</u></u>
 <b>Water/Sewer Fund</b>	
Water Operations	\$ 1,156,678
Sewer Operations	<u>\$ 23,322</u>
	<u><u>\$ 1,180,000</u></u>
 <b>Solid Waste Fund</b>	
Solid Waste Expenses	<u><u>\$ 804,000</u></u>
 <b>Total Expenditures - All Funds</b>	 <b>\$ 13,861,974</b>

**SECTION 3. Fees**

Water and Sewer rates and fees, Permit Fees, Zoning Fees, and Fire Inspection Fees were approved in a separate ordinance following a public hearing on May 18, 2015.

**SECTION 4. 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 5. Cost of Living**

There will be a 1% cost of living adjustment effective July 1, 2015 for all permanent employees including Register of Deeds and Sheriff.

#### **SECTION 6. Commissioners Salary**

Commissioners shall be entitled to an annual salary of \$7,432. The Chair shall be entitled to an annual salary of \$8,784. Additionally, the Commissioners are entitled to \$1,200 per year and the Chair is entitled to \$1,500 per year as travel stipends.

#### **SECTION 7. 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/she 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 8. Contract Authorization**

The County Manager is hereby authorized to accept grant funding which has been previously approved for application by the Board of Commissioners, including any local match involved. The County Manager is authorized to execute any resulting grant documents. Also, the County Manager is authorized to enter into contracts for purchases of apparatus, supplies, materials, or equipment as described in G.S. 143-129(a) up to the limits stated therein for informal bidding which are within budgeted appropriations. The County Manager must comply with all Gates County Purchasing Policies. The County Manager is authorized to enter into routine service contracts in the normal course of county operations within budgeted appropriations. Change Orders for capital project contracts previously approved by the Board of Commissioners may be approved by the County Manager up to the informal bidding limits referred to above, provided that sufficient funding is available. All contracts authorized by this ordinance are approved for signature by the Chairman of the Board of County Commissioners, the County Manager, and/or the Clerk to the Board of Commissioners as appropriate.

**SECTION 9. Copies of Ordinance**

Copies of this Budget Ordinance shall be furnished to the Budget Officer, Clerk to the Board of Commissioners, Finance Officer and Tax Administrator to provide direction in carrying out their duties, and are available for public inspection.

Adopted the 3<sup>rd</sup> day of June 2015.

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Linda Hofler, Chairman  
Gates County Board of Commissioners