

**GATES COUNTY, NORTH CAROLINA
2013-2014 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, 2013, and ending with June 30, 2014, 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	\$ 5,262,060
Ad Valorem Taxes-Motor Vehicle	\$ 619,000
Tax Interest	\$ 75,000
Prior Year Taxes	\$ 400,000
Tax Refunds	\$ (40,000)
County 1 Cent Sales Tax	\$ 366,076
County 1/2 Cent Sales Tax - Art 40	\$ 450,466
Article 40 - Restricted	\$ 190,253
County 1/2 Cent Sales Tax - Art 42	\$ 73,771
Article 42 - Restricted	\$ 120,470
Fees & Licenses	\$ 216,450
Lottery Proceeds	\$ 124,250
Grants & Reimbursements	\$ 1,612,517
Medicaid Hold Harmless	\$ 608,267
ABC 5 Cents Per Bottle Tax	\$ 2,000
Property Tax Collection Fees	\$ 1,150
Rent	\$ 40,304
Miscellaneous	\$ 9,400
Transfer from USDA Reserve Fund	\$ 18,320
Total General Fund	\$ 10,149,754

Sustainability Fund	
Transfer from General Fund	<u>\$ 70,679</u>
Register of Deeds Automation	
Automation Fees	<u>\$ 5,000</u>
Emergency 911 System	
Telephone Surcharge	<u>\$ 118,395</u>
Fire Protection Fund	
Fire Protection Fees	<u>\$ 260,000</u>
Tax Revaluation Reserve Fund	
Transfer from General Fund	<u>\$ 33,750</u>
USDA Reserve Fund	
Fund Balance Appropriated	<u>\$ 18,320</u>
Debt Service Fund	
Transfer from General Fund	<u>\$ 1,450,000</u>
Capital Improvement Program Fund	
Transfer from General Fund	<u>\$ 200,000</u>
Vehicle and Equipment Asset Fund	
Transfer from General Fund	<u>\$ 76,500</u>
Water and Sewer Fund	
Water/Sewer Fees	\$ 1,028,000
New Connections	\$ 24,000
Impact Fees	\$ 26,000
Reinstallations	\$ 3,500
Interest Earned	\$ 5,000
	<u>\$ 1,086,500</u>

Solid Waste Fund

Solid Waste User Fees	\$	745,000
Scrap Tire Disposal Fees	\$	15,000
White Goods Disposal Fees	\$	5,000
Solid Waste Disposal Tax	\$	7,000
Electronics Recycling Grant	\$	1,700
	\$	773,700

Transit Fund

NCDOT Grant	\$	302,693
HCCBG Grant	\$	30,000
MEDICAID	\$	75,000
ROAP Grant	\$	96,307
JARC Grant	\$	35,000
EDTAP Grant	\$	21,048
Agency Fares	\$	22,000
Agency Fares - Hertford County	\$	30,000
Auctioned Vehicles	\$	9,000
	\$	621,048

Total Revenue - All Funds **\$ 14,863,646**

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, 2013 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 \$940,670,894 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 96.0% and motor vehicles at a rate of 92.0%.

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, 2013 and ending June 30, 2014, and for the following functions as described by the County’s chart of accounts:

General Fund

Governing Body	\$	66,387
Central Administration	\$	121,095
Financial Services	\$	297,524
Tax Department	\$	247,917
Legal	\$	16,000
Court Facilities	\$	20,000
Elections	\$	75,000
Register of Deeds	\$	118,015

General Services	\$	312,373
Sheriff	\$	806,189
Jail	\$	215,000
Emergency Services	\$	239,951
Development Services	\$	87,901
Medical Examiner	\$	4,500
Ambulance/Rescue	\$	25,000
Animal Shelter	\$	52,000
Forestry	\$	55,000
Cooperative Extension	\$	147,915
Cooperative Extension Grants	\$	66,254
Soil Conservation	\$	89,274
Health	\$	100,000
Mental Health	\$	30,000
Social Services Administration	\$	1,203,812
In Home Services	\$	5,526
Food Stamp Program	\$	4,000
Job Search	\$	16,000
DSS Payments	\$	925
DSS – TANF	\$	4,000
DSS - Special Assistance	\$	95,000
DSS - Medicaid Transportation	\$	62,500
DSS – Adoption Assistance	\$	3,575
Crisis Intervention	\$	101,757
Juvenile Crime Prevention Grant	\$	32,831
HCCBG Home Repairs	\$	1,150
Veterans Service	\$	4,000
Services for the Blind	\$	1,000
Child Day Care	\$	302,920
DSS Special Donations	\$	200
Schools - Current Expense	\$	2,610,000
Schools - Capital Outlay	\$	100,000
Community Colleges	\$	8,000
Library	\$	92,000
Recreation	\$	230,135
Special Appropriations	\$	46,200
Debt Service	\$	1,450,000
Transfers to Special Funds	\$	104,429
Transfer to Capital Improvement Fund	\$	476,500
		<u>\$ 10,149,754</u>

Sustainability Fund	
Sustainable Projects	\$ 10,000
Health Insurance Reserve	\$ 60,679
	<u>\$ 70,679</u>
Register of Deeds Automation	
Equipment Maintenance	\$ 3,176
Debt Service	\$ 1,824
	<u>\$ 5,000</u>
Emergency 911 System	
Telephone Surcharge	<u>\$ 118,395</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>\$ 1,450,000</u>
Capital Improvement Program Fund	
Capital Outlay	<u>\$ 200,000</u>
Vehicle and Equipment Asset Fund	
Capital Outlay	<u>\$ 76,500</u>
Water/Sewer Fund	
Water Operations	\$ 1,002,600
Sewer Operations	\$ 83,900
	<u>\$ 1,086,500</u>
Solid Waste Fund	
Solid Waste Expenses	<u>\$ 773,700</u>

Transit Fund

GITS Expenses

\$ 621,048

Total Expenditures - All Funds

\$ 14,863,646

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:

<u>Type of Household</u>	<u>Method of Billing and Collection</u>
Households in unincorporated areas where no solid waste collections are provided	Households served by Gates County public utilities will be billed monthly for the amount of \$15 as part of their monthly utility bill. 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. Households that are not served by Gates County public utilities will be billed quarterly for 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 for the amount of \$22.50 for services.
Households in incorporated areas where solid waste collections are provided	The incorporated town will be billed quarterly for the amount of \$22.50 per household within 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. PUBLIC UTILITY FEES The Board hereby establishes fees for water and sewer for the purpose of providing the revenue needed to support the distribution of water and the collection of sanitary sewer as part of a public utility system for Gates County residents. The fees charged for public utilities are as follows:

Water	
0-1,000 Gallons	\$10.00
1,001 gallons and up	\$ 3.00 per 1,000 gallons
Sewer	
0-1,000 Gallons	\$20.00
1,001 gallons and up	\$ 6.00 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. The County Manager is authorized to reallocate departmental appropriations among the various objects of expenditures as necessary.
- b. The County Manager is authorized to effect interdepartmental transfers in the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is reduced. Interfund transfers, which are already established in the budget document, may be accomplished without recourse to the Board of Commissioners.
- c. The County Manager is authorized to award contracts, reject bids, re-advertise to receive bids and waive bid bonds or other deposit requirements, pursuant to G.S. 143-129(a). Specifically the Manager is authorized to:
 - i. Exempt particular projects from the provision of the NC General Statute Chapter 143, Article 3D, Procurement of Architectural, Engineering and Surveying Services in

cases where the estimated professional fee for a particular project is less than \$30,000.

- ii. Approve and execute contracts involving informal bids of up to \$100,000 for construction projects budgeted in an annual budget ordinance as amended.
- iii. Approve and execute maintenance contracts.
- iv. Approve and execute leases of County real property that do not require formal advertising.
- v. Approve and execute engineering contracts under \$100,000.
- vi. Approve and execute professional service contracts.
- vii. Approve and execute change orders to all approved contracts not to exceed \$50,000 in the total amount of change order. Change orders in excess of \$5,000 shall be reported to the Board of Commissioners in a timely manner.
- viii. Approve and execute the purchases of apparatus, supplies, materials, or equipment for all purchases that do not exceed \$90,000.

d. Commissioners shall be entitled to an annual salary of \$7,285. The Chairman shall be entitled to an annual salary of \$8,610. Additionally, the Commissioners are entitled to \$1,200 per year and the Chairman is entitled to \$1,500 per year as travel stipends.

e. The Sheriff and Register of Deeds shall be entitled to pay increases consisting of 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 to provide direction in carrying out their duties, and are available for public inspection.

Adopted the 5th day of June 2013.


Henry Jordan, Chairman
Gates County Board of Commissioners

ATTEST:


Jon M. Mendenhall
Clerk to the Board