

**GATES COUNTY, NORTH CAROLINA
2011-2012 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, 2011, and ending with June 30, 2012, 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	\$5,953,253
Prior Year Taxes	\$427,000
Tax Refunds	(\$40,000)
County 1 Cent Sales Tax	\$350,000
County 1/2 Cent Sales Tax - Art 40	\$410,000
Article 40 - Restricted	\$175,000
County 1/2 Cent Sales Tax - Art 42	\$80,000
Article 42 - Restricted	\$115,000
Fees & Licenses	\$246,050
Lottery Proceeds	\$125,000
SRO Funding - Schools	\$30,900
Grants & Reimbursements	\$2,092,647
Medicaid Hold Harmless	\$550,000
ABC Store Profits	\$2,000
ABC 5 Cents Per Bottle Tax	\$2,000
Gas Tax Refunds	\$15,000
Property Tax Collection Fees	\$1,150
Rent	\$37,903
Miscellaneous	\$16,800

Total General Fund	\$10,589,703
Register of Deeds Automation	
Automation Fees	\$3,800
Emergency 911 System	
Telephone Surcharge	\$465,479
Fire Protection Fund	
Fire Protection Fees	\$260,000
Tax Revaluation Reserve Fund	
Transfer from General Fund	\$33,750
USDA Reserve Fund	
Transfer from General Fund	\$11,235
Water Fund	
NC Gas Tax Refund	\$1,400
Sale of Water	\$840,000
New Connections	\$23,000
Reinstallations	\$3,000
Interest Earned	\$6,000
Solid Waste Fund	
Solid Waste User Fees	\$740,000
Scrap Tire Disposal Fees	\$15,000
White Goods Disposal Fees	\$5,000
Solid Waste Disposal Tax	\$7,000
	<u>\$767,000</u>
Total Revenue - All Funds	\$13,004,367

Hereby levied is a tax, at the rate of \$.64 (sixty-four cents) per one hundred dollars (\$100) valuation of property as of January 1, 2011 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 \$921,620,605, 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 95.0%.

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, 2011 and ending June 30, 2012, and for the following functions as described by the County’s chart of accounts:

General Fund

Governing Body	\$226,086
Administration	\$316,183
Tax Department	\$262,153
Legal	\$20,000
Court Facilities	\$35,500
Elections	\$69,290
Register of Deeds	\$117,542
Buildings & Grounds	\$533,605
Sheriff	\$783,340
Jail	\$250,000
Communications	\$178,319
Emergency Management	\$86,417
Inspections	\$123,763
Medical Examiner	\$5,000
Ambulance/Rescue	\$25,000
Animal Control	\$48,309
Transportation GITS	\$637,252
Forestry	\$53,246
Zoning & Planning	\$117,340
Cooperative Extension	\$130,188
Cooperative Extension Grants	\$160,782
Soil Conservation	\$87,980
Health	\$118,500
Mental Health	\$39,734
Social Services Administration	\$1,159,528
In Home Services	\$5,526
Food Stamp Program	\$4,000
Job Search	\$16,000
DSS Payments	\$925
Aid to Families	\$7,965
DSS – TANF	\$3,000
DSS - Special Assistance	\$80,000
DSS - Medicaid Transportation	\$62,500

DSS – Other	\$4,197
Crisis Intervention	\$24,806
HCCBG Home Repairs	\$989
Veterans Service	\$4,000
Services for the Blind	\$971
Child Day Care	\$302,920
Special Donations	\$800
Schools - Current Expense	\$2,592,079
Schools - Capital Outlay	\$100,000
Community Colleges	\$16,000
Library	\$92,325
Recreation	\$258,640
Special Appropriations	\$43,283
Debt Service	\$1,298,735
Transfers to Special Funds	\$44,985
General Fund Reserve	\$40,000
	<u>\$10,589,703</u>

Register of Deeds Automation

Equipment Maintenance	\$1,976
Debt Service	\$1,824
	<u>\$3,800</u>

Emergency 911 System

Telephone Surcharge	<u>\$465,479</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>\$11,235</u>
--------------	-----------------

Water Fund

Water Operations	\$844,100
Sewer Operations	\$29,300
	<u>\$873,400</u>

Solid Waste Fund

Solid Waste Expenses	<u>\$767,000</u>
----------------------	------------------

Total Expenditures – All Funds

\$13,004,367

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 for 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. Households that are not served by the Gates County Water Department 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	Households will be billed in accordance with the categories stated above depending upon

Homestead Exemption Act	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
1,001 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. Budget amendments may be made between departments, objects of expenditures and revenues within a department, in the amount not to exceed \$1,000. A report shall be presented to the Board of Commissioners at its next regular scheduled meeting on all budget amendments approved.

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

c. 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. Any change orders or amendments must be reported to the Gates County Board of Commissioners at their next official meeting and may be reported via email prior to said meeting.

d. 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. Any contracts of a monetary nature must be reported to the Gates County Board of Commissioners at their next official meeting and may be reported via email prior to said meeting.

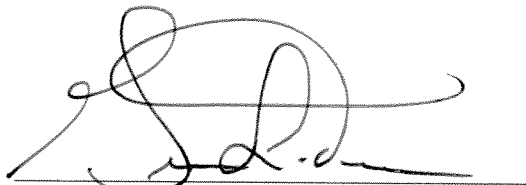
e. Commissioners shall be entitled to an annual salary of \$7,285. The Chairman shall be entitled to an annual salary of \$8,610. Additionally, the Commissioners are entitled to \$1,200 per year and the Chairman is entitled to \$1,500 per year as travel stipends.

f. For FY 11-12 all permanent employees, both full and part time, will receive a cost of living adjustment of 2% of their salary on July 1, 2011. Additionally in FY 2011-2012 all permanent employees, both full time and part time, are eligible to receive a meritorious raise of up to 2% of their salary. The scale for the FY 2011-2012 meritorious raises will be 2% for an overall score of Outstanding, 1% for an overall score of Above Standard, and 0% for any score of Standard or below. The meritorious raise will be based on the overall score of the employee's evaluation on their anniversary date. Any meritorious raise will be effective on the first day of the month immediately following the employee's anniversary date.

g. The Sheriff and Register of Deeds shall be entitled to pay increases consisting of any cost of living adjustment and 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 15th day of June 2011.

A handwritten signature in black ink, appearing to read 'G. Twine', written over a horizontal line.

Graham L. Twine, Chairman
Gates County Board of Commissioners