



MONTGOMERY COUNTY

A Golden Opportunity!

2013-2014 BUDGET

BUDGET ORDINANCE

MONTGOMERY COUNTY BUDGET ORDINANCE

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

SECTION I. GENERAL FUND REVENUES: It is estimated that the revenues and fund balances of the funds as listed below will be available during the fiscal year beginning July 1, 2013 and ending June 30, 2014, to meet the appropriations as set forth in Section 2. All fees, commissions, sums paid to or collected by any County official, officer, agent, or employee for any service performed by such official, officer, agent or employee in his official capacity shall inure to the benefit of the County and become County funds.

| Category | FY14 Revenue Projection |
|-------------------|-------------------------|
| Property Tax | \$16,039,000 |
| Sales Tax | \$3,250,224 |
| Intergovernmental | \$5,610,419 |
| Landfill Revenue | \$2,469,043 |
| Sales/Services | \$617,150 |
| Grants/Others | \$201,744 |
| TOTAL | \$28,187,580 |

SECTION II. GENERAL FUND APPROPRIATIONS: The following amounts are hereby appropriated to the County Manager for the Operation of Montgomery County Government and its departments and agencies for the fiscal year beginning July 1, 2013 and ending June 30, 2014. In administering the programs authorized under this ordinance, the County Manager is authorized to make transfers from one appropriation (including Contingency) to another within the same fund or financial plan. Appropriations for land and new buildings included in this Ordinance may be expended only after release by the Board of Commissioners.

Subject to a pre-audit certificate by Montgomery County's Finance Officer, if applicable, and approvals as to form and legality by the County Attorney, the Chairman of the Board of Commissioners, and the County Manager, and/or his designee, are hereby authorized to execute the necessary documents and agreements and any amendments on behalf of Montgomery County within funds included in the Budget Ordinance for the following purposes: (1) Form grant agreements for County, City, State, or Federal funds to public and non-profit agencies; (2) Leases with Montgomery County, as Lessee, of normal and routine business property where the annual rental of each is not more than \$30,000; (3) Consultant, professional license, maintenance service, and other routine business agreements where the annual compensation of each is not more than \$30,000; (4) Purchase of software, apparatus, supplies, materials, information technology equipment and other equipment where formal bids are not required by law; this includes the authority to award contracts, reject bids, advertise, and re-advertise to receive bids and execute any necessary contracts on behalf of Montgomery County subject to the restrictions as to dollar amount and other conditions imposed by the Board of Commissioners; (5) Applications and agreements for acceptance and distribution of State, Federal, public and non-profit organization grant and other funds, and funds from other governmental units or other entities for services to be rendered; (6) Construction or repair work where formal bids are not required by law; and (7) Liability, health, life, disability, casualty, property or other insurance contracts or retention and faithful performance bonds (other than for the Sheriff and Register of Deeds) (other appropriate County officials are also authorized to execute and approve such insurance and bond undertakings as provided by law); (8) Fee or income generating contracts, such as for commissary services, without regard to the amount generated thereby; and (9) Agreements specifically discussed and agreed to in the budget adoption process without regard to the amount.

The County Manager is hereby authorized to submit to the State of North Carolina a list of County requirements of apparatus, supplies, materials, or equipment and make purchases for the County in any amount by participating in State Contracts under the rules established by the Department of Administration through its Division of Purchase and Contract from items bid by the State of North Carolina in accordance with the laws of this State, subject to the budget limits approved by the Board of County Commissioners with no further bidding by County staff or award by the Commissioners, to the extent authorized by law.

Pursuant to the authority provided in N.C.G.S. 159-28, no obligation may be incurred in a program, function, or activity accounted for in a fund included in the budget ordinance unless the budget ordinance includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay in the current fiscal year the sums obligated by the transaction for the current fiscal year. No obligation may be incurred for a capital project, or a grant project authored by a project ordinance unless that project ordinance includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay in the current fiscal year the sums obligated by the transaction for the current fiscal year. If an obligation is evidenced by a contract or agreement requiring the payment of money or by a purchase order for supplies and materials, the contract and agreement or purchase order shall include on its face a certificate stating that the instrument has been pre-audited to assure compliance with the North Carolina General Statute. An obligation incurred in violation N.C.G.S. 159-28 is invalid and the official, officer, agent or employee who purchased or entered into the agreement is solely and personally responsible for that obligation and the County will not be responsible for this debt. In addition, pursuant to the N.C.G.S. 159-28€ if an officer or employee or the County incurs an obligation or pays out or causes to be paid out any funds in violation of this section, he and the sureties on his/her bond are liable for any sums so committed or disbursed.

The County Manager is authorized to use contracts established by the State of North Carolina, in accordance with statutes, policies, and rules of the Office of Information Technology Services, to make purchases of information technology equipment for the County in any amount at the same prices, terms, and conditions as the State contracts, without further compliance by the County with otherwise applicable competitive bidding requirements as authorized by the N.C.G.S. 147-33.82(b), subject to budget limits approved by the Board of County Commissioners.

Pursuant to the authority provided in N.C.G.S. 153A-13, within the limitations set forth above, the Chairman of the Board of Commissioners, and the County Manager and his/her designee, are authorized to execute on behalf of Montgomery County, continuing contracts, some portion or all of which are to be performed in ensuing fiscal years, provided sufficient funds are appropriated to meet any amount to be paid under the contract in the current fiscal year and further provided, in each future year, sufficient funds are to be included in the appropriations to meet the amounts to be paid under continuing contracts previously entered into.

The Montgomery County School Board may not adjust the County appropriation in any manner without prior approval from the Board of Commissioners in accordance with N.C.G.S. 159-13.

Appropriations allocated in departmental line items labeled supplemental retirement cannot be used to offset other line items without Board approval. All Sworn law enforcement in the Sheriff Office will automatically receive the maximum of 5% regardless if they contribute or not. If they contribute, they will not get an additional match by the County as they are already getting the contribution through a state mandate. All other employees will have to contribute anywhere from 1% to 5% in order to have the County contribute. If the employee contributes 1% then the County will contribute 1%; if the employee contributes 5% then the County will contribute 5%; and if the employee contributes 15% then the County will only contribute the 5%.

FY14 General Fund Allocation by Department

| Unit | FY14 Budget |
|----------------------------|------------------|
| GOVERNING BODY | \$ 2,793,104.00 |
| ADMINISTRATION | \$ 266,396.00 |
| FINANCE | \$ 237,318.00 |
| I.T. | \$ 230,755.00 |
| HUMAN RESOURCES | \$ 254,950.00 |
| TAX | \$ 411,401.00 |
| ELECTIONS | \$ 195,538.00 |
| REGISTER OF DEEDS | \$ 176,038.00 |
| HOUSEKEEPING | \$ 156,154.00 |
| PUBLIC BUILDINGS | \$ 967,000.00 |
| CAPITAL PROJECTS | \$ 290,000.00 |
| ANIMAL CONTROL GRANT | \$ 2,500.00 |
| AIRPORT | \$ 25,000.00 |
| NON-PROFITS | \$ 393,975.00 |
| SHERIFF | \$ 1,670,142.00 |
| SHERIFF FLEET | \$ 270,000.00 |
| SHERIFF RESTRICTED | \$ 131,000.00 |
| JAIL | \$ 1,216,477.00 |
| SCAAP | \$ 5,992.00 |
| CJPC; CJPP; TEC; Pre-Trial | \$ 101,919.00 |
| 911 SERVICE | \$ 417,551.00 |
| EMERGENCY MGMT | \$ 72,477.00 |
| RESCUE | \$ 14,000.00 |
| ANIMAL CONTROL | \$ 113,985.00 |
| EDC | \$ 82,800.00 |
| SOIL AND WATER | \$ 79,960.00 |
| PLANNING | \$ 66,644.00 |
| INSPECTIONS | \$ 212,000.00 |
| Health Dept | \$ 2,120,000.00 |
| VETERANS | \$ 48,426.00 |
| COOP EXTENSION | \$ 169,439.00 |
| AG BLDG REPAIRS | \$ 5,000.00 |
| DSS | \$ 5,484,500.00 |
| MCS Current | \$ 4,960,416.00 |
| TIMBER RECEIPTS | \$ 70,000.00 |
| MCC Current | \$ 784,000.00 |
| MCC Capital | \$ 30,000.00 |
| LIBRARY | \$ 289,500.00 |
| GENERAL FUND DEBT SERVICE | \$ 2,294,919.00 |
| REVAL FUND | \$ 60,000.00 |
| SUMMER REC | \$ 86,000.00 |
| FIRE TAX | \$ 576,304.00 |
| AIRPORT: VISION 100 | \$ 15,000.00 |
| VOTING MACHINE FUND | \$ 5,000.00 |
| QSCB SALES TAX | \$ 334,000.00 |
| Total | \$ 28,187,580.00 |

SECTION III. PERSONNEL SUMMARY: Herein as an attachment is the Personnel Summary of approved positions by department for fiscal year 2013-2014. Positions will not be added or filled unless there is a vacancy within that department and the department has determined that there is sufficient funding available to fill that position within the remaining funds for the balance of the year. It is the Department Heads responsibility to provide the documentation to the Finance Officer for verification that sufficient funds will be available to advertise for vacant positions. When providing documentation for availability of sufficient funds, the Department Head must include any and all benefits, vacation pay, compensatory time pay and other payments to the individual who is no longer an employee.

SECTION IV. ENTERPRISE FUNDS: The following funds are designated as Enterprise Funds and are to be accounted for as such:

| Unit | Fund Designation | Amount FY14 |
|--|------------------|-------------|
| Montgomery County Water System | 60 | \$3,619,953 |
| Montgomery County Water System Capital Projects-Plant | 66 | \$4,727,030 |
| Montgomery County Water System Rural Line Projects | 65 | \$2,159,043 |

The capital improvement projects at the water plant include the High Service Pump, the Raw Water Intake, and the Alum Sludge Treatment. The Rural Line projects include the closeout of the 2013 Misc. Water Main Extension Project and the design/engineering of Poole's Mill Road.

SECTION V. SPECIAL REVENUE FUNDS: The following funds are designated as Special Revenue Funds and are to be accounted for as such:

| Unit | Fund Designation | Amount FY14 |
|------------------------------|------------------|-------------|
| EMPG | 13 | \$32,822 |
| Urgent Repair | 14 | \$80,000 |
| Court Facility Fees | 15 | \$45,000 |
| Airport | 16 | \$2,210,804 |
| Haltiwanger Retreat | 17 | \$3,000 |
| Tourism Development | 18 | \$21,000 |
| 911 PSAP | 20 | \$220,713 |
| Capital Improvement | 21 | \$0.00 |
| Revaluation | 25 | \$60,000 |
| Badin Lake Fire District | 26 | \$426,066 |
| Drug Forfeiture | 27 | \$69,883 |
| Public School Reserve | 28 | 10.00 |
| Lake Tillery Fire District | 29 | \$182,961 |
| Greenridge Elementary | 31 | \$959,992 |
| DSS Restricted | 33 | \$30,000 |
| County VFD 2% Tax | 34 | \$576,000 |
| Summer Recreational Prog | 35 | \$86,000 |
| Article 46 Sales Tax | 36 | \$334,000 |
| Additional COPS Project-Jail | 50 | \$351,595 |
| DSS Building Fund | 51 | \$32,000 |
| Scattered Site | 69 | \$400,000 |
| Town Tax Collections | 71 | \$1,782,117 |
| Fines and Forfeitures: MCS | 72 | \$225,000 |
| State DMV Tax | 75 | \$11,000 |

SECTION VI. FEE SCHEDULE: Herein attached is the FY2013-2014 Montgomery County Fee Schedule. The fees charged for sales and services are compliant with the Local Government Fiscal Control Act and Montgomery County Financial Policies.

SECTION VII. TRUST AND AGENCY FUNDS: The County maintains several trust funds. Pursuant to N.C.G.S. these funds do not require an annual budget. The following funds are authorized as trust funds:

| Unit | Department | Authorized Agents |
|--------------|-----------------|---|
| DSS Trust | Social Services | County Manager, Finance Director |
| Inmate Trust | Sheriff/Jail | Sheriff, Chief Deputy, Jail Administrator, County Manager, Finance Director |

Trust accounts are reconciled monthly in accordance with County financial policies.

SECTION VIII. AD VALOREM TAX LEVY: There is hereby levied for the fiscal year 2013-2014 an ad valorem property tax on all property having a situs in Montgomery County as listed for taxes as of January 1, 2013, at a rate of **fifty-seven (.57) cents per one hundred dollars (\$100.00) assessed value of property** pursuant to and in accordance with the Machinery Act of 105 North Carolina General Statutes and other applicable laws. Property shall be assessed at one hundred percent (100%) of its true value. The rate of tax is based on estimated total valuation property for the purpose of taxation of \$2,705,024,078 and Automobile of \$176,500,000. The estimated collection rate of .956% is used for property and 82% estimated collection rate is used for automobile. Two (2) cents of the \$.57 is designated solely for the funding of the Volunteer Fire District which the Fire Commission makes recommendation for allocation of these dollars that are not appropriated and the County's Finance Officer is hereby directed to designate such funds in the fund balance at the end of the fiscal year including any interest earned thereon.

SECTION IX. BADIN LAKE FIRE DISTRICT: There is hereby levied a tax rate of six **(.06) cents per one hundred dollars (\$100.00) valuation of property** listed for taxes in the Badin Lake Fire District as of January 1, 2013 for the purpose of raising the revenues listed as "taxes" in this ordinance. The rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$716,529,767 and automobile valuation of \$18,387,000. The estimated collection rate for property tax is 97% and 82% for automobile. The projected FY2014 collection is \$426,066.

SECTION X. LAKE TILLERY FIRE DISTRICT: There is hereby levied a tax rate of **four (.04) cents per one hundred dollars (\$100.00) valuation of property** listed for taxes in the Lake Tillery Fire District as of January 1, 2013 for the purpose of raising the revenue listed as "taxes" in this ordinance. The rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$460,002,542 and automobile valuation of \$14,000,000. The estimated collection rate for property tax is 97% and 80% for automobile. The projected FY14 collection is \$182,961.

SECTION XI. The budget officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions: He may transfer amounts between objects of expenditures within a department or fund without limitations and without a report being requested.

SECTION XII. Copies of the Budget Ordinance are on file in the County Finance Office and in the Office of the Clerk to the Board.

Adopted the 18th day of June 2013.



Jackie Morris, Chairman
Montgomery County Board of Commissioners

Pam Wyatt, Clerk to the Board
Montgomery County Board of Commissioners