

# COUNTY OF MONTGOMERY (NC)

## FY16 BUDGET ORDINANCE

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

**SECTION I. PRIMARY GENERAL FUND REVENUES:** It is estimated that the revenues and fund balances of the funds as listed below will be available during fiscal year beginning July 1, 2015 and ending June 30, 2016, 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	FY16 Revenue Projections
Property Taxes	\$18,164,095
Sales Taxes	\$3,310,920
Intergovernmental	\$5,654,146
Landfill Revenue	\$2,462,428
Sales/Services/Other	\$821,045
TOTAL	\$30,412,634

On June 16, 2015, the Board of County Commissioners approved a request from the Board of Education and the College Board of Trustees to designate an additional five cent ad valorem tax levy for educational facilities needs.

**SECTION II. PRIMARY 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 fiscal year beginning July 1, 2015 and ending June 30, 2016. 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 the County Finance Officer, if applicable, and approvals as to form and legality by the County Attorney and the Chairman of the Board of County Commissioners, the County Manager is hereby authorized to execute the necessary documents and agreements and any amendments on behalf of Montgomery County Government within funds included in this 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 Government, 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 Government subject to the restrictions as to dollar amount and other conditions imposed by the Board of County 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 Board of County 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 Government, 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 Board of Education may not adjust the County Capital appropriation in any manner without prior approval from the Board of County 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%.

Category	FY16 Appropriations
GOVERNING BODY	\$37,322
ADMINISTRATION	\$191,573
FINANCE	\$276,153
I.T. (INFORMATION TECHNOLOGY)	\$530,581
HUMAN RESOURCES	\$64,391
TAX	\$404,272
ELECTIONS	\$127,528
ELECTIONS EXPENSE	\$91,526
REGISTER OF DEEDS	\$172,573
HOUSEKEEPING	\$163,111
PUBLIC BUILDINGS	\$754,496
AIRPORT	\$30,000
SHERIFF'S OFFICE	\$1,465,742
MCS: 4 SROs	\$156,628
MCC: 1 SRO	\$39,157
SHERIFF'S OFFICE FLEET	\$270,000
SHERIFF'S OFFICE RESTRICTED	\$92,500
JAIL / DETENTION CENTER	\$1,227,366

JAIL RESTRICTED	\$2,855
JCPC – YOUTH SERVICES	\$30,214
JCPC—RANDOLPH JUVENILE DRC	\$70,347
EMERGENCY 911 COMMUNICATIONS CTR	\$412,774
EMERGENCY MANAGEMENT	\$65,159
RESCUE SQUAD	\$35,000
ANIMAL CONTROL	\$118,645
ECONOMIC DEVELOPMENT	\$92,492
SOIL AND WATER CONSERVATION	\$76,051
PLANNING AND ZONING	\$62,891
INSPECTIONS	\$183,082
HEALTH	\$1,826,019
MCS: SCHOOL NURSES	\$100,000
ENVIRONMENTAL HEALTH	\$155,863
COOPERATIVE/AGRICULTURAL EXTENSION	\$192,000
DSS (DEPT. OF SOCIAL SERVICES)	\$4,961,273
LIBRARY	\$287,087
MCS: CURRENT EXPENSE	\$5,111,602
MCS: CAPITAL OUTLAY FUND	\$100,000
MCC: CURRENT EXPENSE	\$736,080
MCC: CAPITAL OUTLAY FUND	\$100,000
COUNTY CAPITAL OUTLAY	\$500,000
CONTRACTED SERVICES	\$3,056,431
ALLOCATIONS/MEMBERSHIPS	\$321,725
ADDITIONAL EMPLOYEE COMP	\$818,241
COUNTY DEBT SERVICE	\$1,266,869
MCS: DEBT SERVICE	\$1,175,100
MCC: DEBT SERVICE	\$57,368
TRANSFER OF COUNTY VFD TAX (2 CENTS)	\$590,055
TRANSFER OF EDUCATIONAL FACILITIES TAX (5 CENTS)	\$1,425,750
OTHER TRANSFERS	\$386,742
TOTAL	\$30,412,634

On June 16, 2015, the Board of County Commissioners approved a request from the Board of Education and the College Board of Trustees to designate an additional five cent ad valorem tax levy for educational facilities needs.

**SECTION III. PERSONNEL SUMMARY:** The following is a list of the full-time and permanent part-time employment positions approved for fiscal year beginning July 1, 2015. This list represents two positions less than the number of positions approved for fiscal year beginning July 1, 2014.

Department	Positions
I. Administration	County Manager
	Clerk to the Board
II. Finance	Finance Director
	Accountant
	Finance Tech II
	Finance Tech I
III. I.T. (Information Technology)	I.T. Director
	Systems Administrator
IV. Human Resources	H.R. Director

V. Property Taxes	Tax Administrator
	Tax Assessor
	Assistant Administrator
	Tax Clerk II (3)
	Tax Clerk I (2)
VI. Elections	Elections Director
	Elections Assistant
VII. Register of Deeds	Register of Deeds (elected)
	Register of Deeds Assistant II
	Register of Deeds Assistant I
VIII. Housekeeping	Housekeeping Supervisor
	Housekeeper II
	Housekeeper I (2)
IX. Public Buildings	Facilities Supervisor
	Facilities Technician
X. Sheriff's Office	Sheriff (elected)
	Captain
	Sergeant (4)
	Detective (5)
	Deputy (13)
	School Resource Officer (6)
	Processing Assistant (3)
XI. Jail / Detention Center	Jail Administrator
	Captain
	Lieutenant (2)
	Sergeant (4)
	Detention Officer (13)
	Jail Transport
XII. Emergency 911 Comm Center	Telecommunicator Supervisor
	Telecommunicator (8)
XIII. Emergency Management	Emergency and Safety Director
XIV. Animal Control	Animal Control Supervisor
	Animal Control Assistant
XV. Economic Development	Economic Development Director
XVI. Soil and Water Conservation	Soil and Water Supervisor
	Administrative Assistant
XVII. Planning and Zoning	Planning Director
XVIII. Inspections	Inspections Director
	Inspector II
	Administrative Assistant
XIX. Health	Health Director
	Nursing Supervisor
	Registered Nurse (9)

	WIC Director
	Health Educators (2)
	Nutritionist I
	Lab Tech
	LPN (2)
	Admin. Support/Finance Tech
	Interpreter
	Processing Assistant (8)
	EH Director
	EH Specialist
	EH Administrative Support
XX. Social Services	DSS Director
	DSS Deputy Director
	Unit Supervisor II (3)
	Unit Supervisor I (2)
	DSS Worker IV (2)
	DSS Worker III (15)
	DSS Worker II (27)
	DSS Worker I (8)
XXI. Library	Library Supervisor
	Library Asst. II
	Library Asst. I (3)
XXII. Water System Fund	Public Utilities Director
	Plant ORC
	Utilities Supervisor
	Water Operator III
	Water Operator II
	Utility Technician II
	Water Plant Operator I (3)
	Quality Technician
	Utility Technician I (3)
	Water Plant Technician
	Water Billing
	Admin Asst.
XXIII. E911 Telephone Fund	Addressing/Mapping/GIS Technician
Total Permanent Positions	214

**SECTION IV. ENTERPRISE FUNDS:** It is estimated that the revenues and fund balances of the funds deemed below will be available during fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the appropriations deemed below. Of this amount, it is estimated that revenues collected during the upcoming fiscal year will amount to \$3,884,518 and the remaining \$300,000 reflects a fund balance appropriation. This appropriation is necessary as capital projects funded in FY15 were not completed. The appropriation is a carry forward of unspent revenues from FY15. The following funds are designated as Enterprise Funds and are to be accounted for and reported as such:

Unit	Fund Designation	FY16 Amount
Montgomery County Water System	60	\$4,184,518
Montgomery County Water System Capital Improvement Projects	61	\$2,467,413

Capital improvement projects include the ongoing Alum Sludge Treatment project.

**SECTION V. GOVERNMENTAL FUNDS:** It is estimated that the revenues and fund balances of the funds deemed below will be available during fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the appropriations deemed below. The following funds are designated as governmental funds and are to be accounted for and reported as such:

Unit	Fund Designation	FY16 Amount
Revaluation	12	\$125,000
Drug Forfeiture	13	\$34,883
County VFD (2¢ Tax)	14	\$590,055
Court Facility Fees	15	\$89,015
Summer Recreational Program	16	\$87,125
Haltiwanger Retreat	17	\$15,000
E911 PSAP	20	\$245,000
Emergency Mgmt. Performance Grant (EMPG)	23	\$40,000
DSS Restricted	33	\$279,365
Article 46 Sales Tax	46	\$339,000
Educational Facilities (5¢ Tax)	47	\$1,425,750
Airport	48	\$379,667

**SECTION VI. COMPONENT UNIT:** It is estimated that the revenues and fund balances of the funds deemed below will be available during fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the appropriations deemed below. The following fund is designated as a Component Unit and is to be accounted for and reported as such:

Unit	Fund Designation	FY16 Amount
Tourism Development Authority	39	\$70,000

**SECTION VII. TRUST AND AGENCY FUNDS:** The County maintains several trust and agency funds, also collectively called Fiduciary Funds. Pursuant to N.C.G.S. these funds do not require an annual budget. The following funds are authorized as trust and agency funds:

Unit	Department	Authorized Agents
DSS Trust	Social Services	County Manager, Finance Director
Property Tax Agency	Tax Department	County Manager, Finance Director
Fines and Forfeitures Agency	Montgomery County Schools	County Manager, Finance Director
Inmate Trust	Sheriff/Jail	Sheriff, Chief Deputy, Jail Administrator, County Manager, Finance Director
Soil & Water Conservation District Board Trust	Soil & Water Conservation	Board Chair, Board Treasurer, County Manager, Finance Director
Agricultural Advisory Board	Cooperative/Agricultural Extension	Board Chair, Board Treasurer, County Manager, Finance Director

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

**SECTION VIII. COUNTY-WIDE AD VALOREM TAX LEVY:** There is hereby levied for fiscal year beginning July 1, 2015 and ending June 30, 2016 an ad valorem tax on all property having a situs in Montgomery County as listed for taxes as of January 1, 2015, at a rate of **sixty-two cents (\$0.62) per one hundred dollars (\$100.00) assessed valuation 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. For the purpose of taxation, the rate of tax is based on an estimated total non-automobile valuation of \$2,737,807,581 and automobile valuation of \$199,172,750. The estimated collection rate of 97% is used for both non-automobiles and automobiles. Two (2) cents of the \$0.62 is designated solely for the funding of the Volunteer Fire District and will be distributed in accordance with the County's Fire Tax policies and procedures. Five (5) cents of the \$0.62 is designated solely for the funding of educational facilities needs and will be distributed to eligible projects with approval of the Board of County Commissioners. These collections are to be accounted for and reported within the County's General Fund.

**SECTION IX. BADIN LAKE FIRE DISTRICT AD VALOREM TAX LEVY:** There is hereby levied an ad valorem tax rate of **five and one-half cents (\$0.055) per one hundred dollars (\$100.00) assessed valuation of property** listed for taxes in the Badin Lake Fire District as of January 1, 2015 for the purpose of raising the revenues listed as "property taxes" in this ordinance. For the purpose of taxation, the rate of tax is based on an estimated total non-automobile valuation of \$725,677,765 and automobile valuation of \$22,045,205. The estimated collection rate for both automobiles and non-automobiles is 98%. The projected FY16 collection is \$403,023. The following fund is designated as a special revenue fund and is to be accounted for and reported as such:

Unit	Fund Designation	FY16 Amount
Badin Lake Fire District–Current	26	\$403,023
Badin Lake Fire District–Prior Yrs	26	\$16,121

**SECTION X. LAKE TILLERY FIRE DISTRICT AD VALOREM TAX LEVY:** There is hereby levied an ad valorem tax rate of **four cents (\$0.04) per one hundred dollars (\$100.00) assessed valuation of property** listed for taxes in the Lake Tillery Fire District as of January 1, 2015 for the purpose of raising the revenue listed as "property taxes" in this ordinance. For the purpose of taxation, the rate of tax is based on an estimated total non-automobile valuation of \$467,151,896 and automobile valuation of \$18,352,590. The estimated collection rate for both automobiles and non-automobiles 98%. The projected FY16 collection is \$190,318. The following fund is designated as a special revenue fund and is to be accounted for and reported as such:

Unit	Fund Designation	FY16 Amount
Lake Tillery Fire District–Current	29	\$190,318
Lake Tillery Fire District–Prior Yrs	29	\$7,613

**SECTION XI. BUDGET OFFICER:** The budget officer is hereby authorized to transfer appropriations within a fund as contained herein without limitations and without a report being requested, except for any transfers between salary and non-salary expenditures. The budget officer is also authorized to carry forward balances of unspent grants, donations, and other projects as determined by the finance office.

On June 16, 2015, the Board of County Commissioners approved a request from the Board of Education and the College Board of Trustees to designate an additional five cent ad valorem tax levy for educational facilities needs.

Unit	Fund Designation	FY16 Amount
County of Montgomery (NC)	All Funds	\$41,101,500

**SECTION XII. FEE SCHEDULE:** Herein attached is the FY16 Fee Schedule for the County of Montgomery. The fees charged for sales and services are compliant with the Local Government Budget and Fiscal Control Act and Montgomery County Financial Policies.

**SECTION XIII.** 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 16th day of June 2015.



James T Matheny, Chairman  
Montgomery County Board of Commissioners

Doshia Haywood, Clerk to the Board  
Montgomery County Board of Commissioners