

Montgomery County Officials

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**Montgomery County
2013-2014 Fiscal Budgets
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MONTGOMERY COUNTY

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2013-2014 BUDGET

MANAGER'S BUDGET MESSAGE

Fiscal Year 2013-2014
Manager's Budget Message

May 6, 2013

To: The Honorable Chairman, Jackie Morris
The Honorable Members of the Montgomery County Board of Commissioners

Herein is the fiscal year 2014 (FY14) recommended budget for your review and consideration. This budget is in compliance with North Carolina General Statute, Section 159, and is based on a reasonable expectation for revenue projections, does not require an increase to the ad valorem property tax, and meets the applicable needs of County government to serve the citizens of Montgomery County within the confines of difficult economic times.

A public hearing notice will be advertised on May 8, 2013, in accordance with the Local Government Budget and Fiscal Control Act, and will be held at the regularly scheduled Commissioner's meeting on May 21st. The final proposed budget will be on the agenda for adoption at the regularly scheduled June 18th meeting.

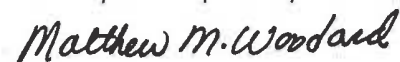
The FY14 County budget is \$ 45,777,569 and consists of the general fund, the water enterprise fund, special revenue funds, and debt service. The impetus behind this year's budget was not to increase the tax rate, to continue the emphasis on properly maintaining infrastructure (both physical plant and technology), meeting limited priority needs, protecting employee compensation, and developing accountable methods to ensure the most value is received from the taxpayer contributions.

The budget process for FY14 began in January 2013 when County department heads outlined both current and projected needs. Identified goals and outcomes were reviewed in several developmental meetings with the county manager and the finance director. The culminations of these joint discussions were comprehensive and goal oriented PowerPoint presentations delivered before the Board of County Commissioners at a March 2013 Board Retreat.

While this FY14 budget is unable to meet all the relevant, and warranted, needs discussed with the Board, many of the goals and efficiencies presented to the Board are being funded. A discussion of those goals and their impact on County services is presented in the budget summary section. Copies of the PowerPoint presentations are included in an addendum to this budget package.

My deepest appreciation is extended for all the hard work and energy put forth by the department heads and their staffs in preparing for the FY14 budget, to the meticulous examination of County finances by the new finance director, Angela Sedberry, and for the time and attention put forth by the Commissioners, not just during the budget process, but by always being available to consult on the needs and management of County operations.

Sincerely and respectfully submitted,



Matthew M. Woodard
County Manager



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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



MONTGOMERY COUNTY

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2013-2014 BUDGET

COUNTY FISCAL POLICIES



MONTGOMERY COUNTY

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2013 – 2014 Financial Policies

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF MONTGOMERY COUNTY

Montgomery County has developed a comprehensive set of financial policies that are consistent with the County's goals and objectives. Specific attention has been given to make sure that these policies are both consistent and relationally sound. Financial policies are an integral part of the development of service, capital, and financial plans and the budget. They provide the basis for decision-making and continue Montgomery County's tradition of financial stability.

The safe-keeping, proper use and management of the County resources is a very serious responsibility. This task shall be conducted within Montgomery County in such a way that the County shall be fully accountable to the public for its fiscal activities. A spirit of openness and transparency shall be the context of the County's financial management program policies. These policies have the major objectives to be achieved that include:

- To link long-term financial planning with short-term daily operations and decision making.
- To maintain and improve the County's financial position.
- To maintain and improve the County's credit ratings by meeting or exceeding the requirements of rating agencies through sound financial policies.
- To maintain and increase investor confidence in the County and to provide credibility to the citizens of the County regarding financial operations.
- To comply with the North Carolina Budget and Fiscal Control Act and the policies of the North Carolina Local Government Commission (the "LGC").
- To effectively conduct asset-liability management of the County's balance sheet.
- To improve and maintain adequate fund balance.

FP 1: Reserved and Unreserved Funds

The County will maintain reserved and unreserved stabilization funds at levels sufficient to protect the County's credit as well as its financial position from emergencies.

Montgomery County seeks to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. Stabilization funds are called by many names including rainy day funds, unreserved, undesignated fund balances, and contingency funds. These funds are used at a government's discretion for many purposes: to address temporary cash flow shortages; to fund emergencies; unanticipated economic downturns; and one-time opportunities.

These funds provide flexibility to respond to unexpected opportunities that may help a government achieve its goals. The minimum and maximum amounts to be accumulated are based on the types of revenue, the level of uncertainty associated with revenues, the condition of capital assets, or the County's level of security with its financial position.

Revenue projections are conservative and authorized expenditures are closely monitored. In stable economic times, the combination of these two strategies led to revenue collections higher than actual expenditures. The accumulation of these reserves protects the County from uncontrollable increases in expenditures or unforeseen reductions in revenue, or a combination of the two. It also allows for the prudent financing of capital construction and replacement projects.

Montgomery County maintains reserves that are required by law or contract and that serve a specific purpose. These types of reserves are considered restricted and are not available for other uses. Within specific funds, additional reserves may be maintained according to adopted policies. All expenditures of reserves must be approved by the Board of Commissioners (the "Board"). This may occur during the budget process or throughout the year.

The following summarizes the County's policy on reserved and unreserved ending fund balances:

1. Unreserved Fund Balances

- In accordance with State statute, appropriated fund balance in any fund will not exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts.
- The County will maintain a General Fund unreserved and undesignated fund balance that significantly exceeds the minimum eight percent (8%) required by the LGC. The percentage is to be determined by dividing the unreserved and undesignated fund balance amount by actual expenditures. The goal of the County for the General Fund unreserved and undesignated fund balance shall be to maintain a minimum of **20%** :
 - Purpose of Reserve: These funds will be utilized to avoid cash flow interruptions, generate interest income, eliminate the need for short-term borrowing, and maintain the County's credit ratings.
 - Reserve Drawdown: The fund balance may be purposefully drawn down below the target percentage for emergencies, nonrecurring expenditures, or major capital projects.
 - Reserve Replenishment: If the fund balance falls below the minimum designation for two consecutive fiscal years, the County will replenish funds by direct appropriation in the next budget developed for the fiscal year after the occurrence is known. In that instance, the County will annually appropriate 25% of the difference between the target percentage level and the actual balance until the target level is met. In the event appropriating 25% is not feasible, the County will appropriate a lesser amount and shall reaffirm by Board resolution its commitment to fully replenish the fund balance over a longer period of time.

- Any General Fund unreserved and undesignated fund balance that exceeds the target goal range may be transferred for the following uses:
 - Disaster Recovery
 - Post Employment Health Benefits Liability
 - Other designations as designated by the Board
- The amount that budgeted debt service exceeds actual debt service expenditures for debt issues subject to a swap shall be reserved up to the potential swap termination payment as of each June 30th.
- General Fund: The General Fund shall maintain an unreserved fund balance equal to at least 20% of the total audited General Fund expenditures for the previous fiscal year. These funds are to be left in the County's general operating cash and investment accounts for the purpose of floating the County's operations throughout the fiscal year.
- Enterprise Fund: The Enterprise Fund shall maintain an unreserved fund balance equal to at least 20% of the total audited Enterprise Fund Operating Expenses for the previous fiscal year. These funds are to be left in the County's enterprise general operating cash and investment accounts for the purpose of floating the County's operations throughout the fiscal year.
- Capital Projects Fund: The Capital Projects Fund shall maintain an unreserved fund balance equal to at least 10% of the total audited Capital Projects Fund Expenditures for the previous fiscal year. These funds are to be left in the County's capital project general operating cash and investment accounts for the purpose of floating the County's operations throughout the fiscal year.

2. *Reserved Fund Balances*

- All Reserved Fund Balances shall be fully funded and set aside. The total set aside in this account is to be equal to the cumulative total of all "Reserved for Fund Balances" for the previous fiscal year. These fund balances may only be used for the express purpose of funding expenditures directly related to the specified fund.

3. *Liabilities*

- As a matter of policy, the County will maintain a separate account for Utility Deposits equal to the prior year audited totals. This account is only updated on an annual basis when the final audit is complete. These funds balances may only be used for the purpose of refunding utility deposits or paying delinquencies related to the account.

FP 2: Revenue

The County will design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired County services.

Since the principle revenue stream for the government is determined by taxes, State and Federal funding, and the fees and charges that are established, it is important that the County adopt policies that identify the manner in which fees and charges are set and the extent to which they

cover the cost of the service provided. A revenue system that requires the identification of both the cost of the program and the portion of the cost that will be recovered through fees & charges allows the County and its citizens to develop a better understanding of the cost of services and to consider the appropriateness of established fees and charges.

The County will develop conservative projections based on the following:

1. Ad Valorem Tax – As provided by the North Carolina Budget and Fiscal Control Act, estimated revenue from the Ad Valorem Tax levy will be budgeted as follows: Assessed valuation will be estimated based upon historical trends and growth patterns in a conservative manner.
 - The estimated percentage of collection will not exceed the actual collection percentage of the preceding fiscal year, in accordance with State law.
 - The property tax rate will be set each year based upon the costs of providing general governmental services, meeting debt service obligations and building or maintaining any reserves or fund balances the Board deems necessary.
2. User Fees – The Board will set user fees annually by listing such fees within the Annual Budget Ordinance. The user fees will maximize charges for services that can be individually identified and where costs are directly related to the provision of or to the level of service provided. Emphasis of user fees results in the following benefits:
 - The burden on the Ad Valorem tax is reduced.
 - User fees are paid by all users, including those exempt from property taxes.
 - User fees help minimize subsidization in any instance where there are requirements in order to qualify for the use of the service and the service is not provided to the general public.
 - User fees produce information on the demand level for services and help to make a connection between the amount paid and the services received.
3. Interest Income – Interest income is subject to variability based upon changes in prevailing interest rates, which can not be predicted with certainty. Such revenue shall therefore be budgeted in a conservative manner within the Annual Budget Ordinance and shall comply with the Asset – Liability Management section of this policy, FP 16.
4. Grant Funding – Staff will pursue opportunities for grant funding. Application for grant funding will be made after a grant has been evaluated for consistency with the Board's goals and compatibility with County programs and objectives. Staff will notify the Board of any intention to apply for a grant. Staff must have Board approval to accept a grant for any amount over \$50,000 and for any grant that requires a local dollar match. All awarded grants can only be accepted by Board action at which time the related budget shall be established.
 - Grants that have been awarded in prior years and are recurring in nature will be included and addressed through the annual budget process.
 - Grants that fund operating expenditures but have a funding termination date must fully disclose that fact to the Board prior to acceptance.
 - The grant manager for each grant shall be the related department head. The grant manager is responsible for all grant monitoring, compliance and reporting. The grant manager will provide copies of all documents to the Finance Department. The Finance Department will maintain a grant file by fiscal year for each active grant.

- For grants involving federal funds, the grant manager is responsible for checking the list of federally debarred contractors prior to awarding any contracts.
5. Budgetary Responsibilities – Revenue initiating departments shall develop initial budget estimates of applicable revenues. Those estimates are to be supported by variables (base, rate, etc.) that comprise such revenue. Monitoring of the revenue budget shall be performed by the department and the Finance Department in a timely manner throughout the fiscal year and shall include an analysis of actual versus budgeted variances. Compliance of revenue with all laws and/or regulations is primarily the responsibility of the revenue initiating department.

To that end, the County has established the following goals that are used to accomplish this policy:

1. The County will seek to establish all user charges fees at a level related to the full costs (operating, direct, indirect and capital) of providing the service. The County will review these fees and charges annually in the budget process and target rates that meet the cost to serve – particularly in the County’s key businesses (Public Safety, Planning and Zoning, Building Inspections, Register of Deeds, Public Works, Water, Wastewater, etc.). In any event, all enterprise funds should be self-supporting.
2. Costs of service include direct and indirect costs such as operating and maintenance costs, overhead, and charges for use of capital (depreciation and debt service). A government may choose not to recover all costs, but it should identify such costs. Reasons for not recovering full costs should be identified and explained. State and local law may govern the establishment of fees and charges.
3. The County will consider market rates and charges levied by other businesses and municipalities for like services in establishing rates, fees and charges. These fees will be reviewed through the County’s annual rate survey.
4. One-time or special revenues shall not be used to finance ongoing County operations but rather be used for the funding of special projects.
5. An aggressive policy of seeking the collection of delinquent utility and other fee accounts will be maintained.
6. In determining revenue projections - and where judgment is required - conservatism shall be the rule.

FP 3: Diversified Revenue Base

The County will annually review its revenue source to maintain a diversified revenue base

Montgomery County is committed to a diverse revenue base. Since all revenue sources have particular characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects, and impact on tax and rate payers - a diversity of revenue sources can improve a

government's ability to handle fluctuations in revenues and potentially help to better distribute the cost of providing services.

The County will identify approaches that will be used to improve revenue diversification. In accomplishing this policy, the County will analyze the sensitivity of revenues to changes in rates, the fairness of the tax or fee, administrative aspects of the revenue source, and other relevant issues.

Over time the County will strive to improve its revenue diversity to the extent feasible. Since the County is statutorily limited as to the types of revenues it may raise, it may consider options to enhance flexibility within the constraints of available revenue sources.

FP 4: Use of One-Time Revenue

The County will limit the use of one-time revenues to pay for ongoing expenditures of the government

By definition, one-time revenues cannot be relied on in future budget periods. Since the use of one-time revenues can have disruptive effects on services due to non-recurrence of these sources, the County will dedicate one-time revenues (e.g. infrequent sales of government assets, bond refunding savings, infrequent revenues from development, and grants) to be used on expenditures, appropriate startup costs, stabilization, special projects, and capital purchases.

Any use of revenue that adds to the ongoing expenditure base will be carefully reviewed and minimized (e.g., capital expenditures that significantly increase ongoing operating expenses without a sustainable and offsetting long-term revenue plan).

FP 5: Revenue Classification

The County will annually evaluate all revenues, determine those that are considered to be unpredictable, and determine the best use of those revenues

A financial plan for governments should take into account the unpredictable nature of key revenues. This ensures that a government understands the potential impact on its ability to cover service costs and develops contingency plans in advance to address unpredictable revenue fluctuations. Specific allocation and contingency plans do not have to be developed for all unpredictable revenues, but become increasingly necessary as the size or unpredictability of the revenue source increases.

The County will annually identify major revenue sources it considers unpredictable and define how these revenues may be used. Unpredictable revenue sources cannot be relied on as to the level of revenue they will generate. Particularly with major revenue sources, it is important to consider how significant variation in revenue receipts will affect the government's financial outlook and ability to operate programs in the current and future budget periods.

For each major unpredictable revenue source, the County will identify those aspects of the revenue source that make the revenue unpredictable. Most importantly, the County will identify the expected or normal degree of volatility of the revenue source. For example, revenues from a particular source may fluctuate, but rarely, if ever, fall below some predictable minimum base. The County will decide, in advance, on a set of tentative actions to be taken if these revenue sources generate revenues substantially higher or lower than projected. The plans should be publicly discussed and used in budget decision making.

FP 6: Operating Transfers

The County will suspend operating transfers from the utility system to cover general fund expenses.

The County has traditionally made operating transfers from the Utility Fund to the General Fund. The Board has determined that the County needs to maintain the competitiveness of the utility system and therefore suspends Utility Fund transfers.

FP 7: Operational Reporting

County staff will provide to the Board a report on the operating results of the County

All excess revenue collected by Montgomery County that exceeds the projected budget revenue figure from a specific revenue category for each fiscal reporting period must be reported to the Board on a monthly basis. The expenditure of any and all excess revenue will be at the Board's discretion and cannot be utilized within the County budget without the Board's approval.

Likewise, all expenditures that exceed the projected budget expense figures in excess of \$5,000 on a departmental level must be reported to the Board in writing by the next scheduled Board meeting. Expenditures that would cause an increase above the \$5,000 cap on a departmental level cannot be made without prior approval of the Board.

Cost savings that may occur within a specific department can be utilized within that particular department; however, this cost savings cannot be transferred to another department without prior approval of the Board.

FP 8: Adoption of a Balanced Budget

The County will annually adopt an Operating Budget

According to the Local Government Budget and Fiscal Control Act (LGBFCA) (G.S. 159-8(a)), the County will adopt a balanced operating budget and provide full disclosure when a deviation from a balanced operating budget is planned or when it occurs. This balanced budget will ensure that all operating revenues are equal to, or exceed, all operating expenditures at adoption and at year-end. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision, rather than spending

unappropriated surpluses or designated reserves to support ongoing operations. Any year end operating surpluses will revert to unappropriated balances. In order to correct the imbalance caused by reduction in the budget amount in expenses, the County Manager can internally revise the budget without Board approval as long as the dollar for expenses is less than the advertised dollar amount. Any other type of revision or amendments will require Board approval.

Montgomery County's annual budget appropriation will cover the twelve-month period beginning July 1 and ending June 30 of the following year. The proposed budget document is to be presented to the Board for their consideration no later than June 1st of each year with adoption of the approved ordinance by July 1st of each year (G.S. 159-13(a)). According to state law the following guidelines must be adhered to:

- At least ten days must pass between submission of the budget and the adoption of the budget ordinance.
- On the same day that the budget is submitted to the Board, the County Manager must file a copy of it in the office of the Clerk to the Commissioners where it is available to the public and the press.
- The Clerk to the Commissioners must publish a notice that the budget has been delivered to the Board and is available for public inspection. This advertisement must also note the time and place of the required public hearing.
- During the interval between submission and adoption, the Board may conduct its review at both regular and special meetings. At least one of these dates must be a public hearing at which any person who wishes to comment may.
- The Open Meetings law (G.S. 143-318.9 to 318.18) applies to budget preparation and adoption process.

Budgets shall be prepared at the General Fund level and provide the basis for the County's financial management system. The adopted appropriations by fund shall constitute the maximum expenditure authorization for that fund and can be amended only by action of the Board. The budget shall be developed in conjunction with a stated program of performance objectives and measures with which to gauge progress towards meeting those objectives.

The following guidelines will be used in the preparation of the budget document:

1. Current appropriations in all funds are limited to the sum of available, unencumbered reserve balances and revenues estimated to be received in the current budget period.
2. General Fund expenditures and subsidy appropriations for mandated and priority programs are to be made against current revenue sources and not dependent upon uncertain reserves or fluctuating prior period cash balances.
3. Special Revenue Funds are supported by special levies and fees, grants or intergovernmental revenues. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted by program regulations.

4. All operations of the Enterprise Fund will be self-supporting entities. The County will conduct an annual review of fee structures, charges for services, and other operating revenues and expenditures.
5. A five year Capital Improvements Program shall be prepared and updated each year. The operating impact of each project shall be identified and incorporated into annual operating budgets. Capital assets shall be purchased and maintained on a regular schedule. Within legal limits and the constraints of operating budgets, debt shall be issued for the purchase of capital assets, including major renovations.
6. For purposes of this policy, the cash basis of accounting are used in defining revenues and expenditures.
7. It will be the duty of the County Manager to take action to bring the budget into balance if adjustments are needed in the course of a fiscal period.

FP 9: Delivery of Services

The County will identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

The County will operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior years.

The County shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions are outlined separately within these policies. Expenditure deferrals into the following fiscal year, short-term loans, or use of onetime revenue sources to balance the budget will be avoided.

The Finance Director is charged with performing periodic staff and third-party reviews of County programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery. Programs that are determined to be inefficient and/or ineffective are to be reduced in scope or eliminated.

Montgomery County makes every effort to maximize any discounts offered by creditors / vendors. Staff shall also use competitive bidding to attain the best possible price on goods and services.

FP 10: Debt Policy

The County will adhere to a debt policy that ensures that debt is issued and managed prudently in order to maintain a sound fiscal position and protect credit quality.

Issuing debt commits the County's revenues several years into the future, and may limit the County's flexibility to respond to changing service priorities, revenue inflows, or cost structures. A debt policy sets forth the parameters for issuing debt and managing outstanding debt and provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated.

The County plans long- and short-term debt issuance to finance its capital program based on its cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. The Finance Director oversees and coordinates the timing, issuance process and marketing of the County's borrowing and capital funding activities required in support of the capital improvement plan.

This debt policy recognizes a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into the capital markets. Adherence to a debt policy helps to ensure that the County maintains a sound debt position and that credit quality is protected. Components of the debt policy are as follows:

- The County will confine its long-term borrowing to capital improvements and follow a policy of full disclosure on every financial report and bond prospectus. In no case will General obligation debt be used for self-supporting enterprise activity. The County will use voter-approved general obligation debt to fund general-purpose public improvements that cannot be financed from current revenues.
- Debt will only be incurred for financing capital assets that, because of their long-term nature or because of budgetary restraints, cannot be acquired from current or budgeted resources. Debt will not be used for operational needs. Debt financing can include general obligation bonds, revenue bonds, certificates of participation, lease/purchase agreements, special obligation bonds, or any other financing instrument allowed under North Carolina law.
- The County will seek to structure debt and to determine the best type of financing for each financing need based on the flexibility needed to meet project needs, the timing of the project, taxpayer or rate payer equity, and the structure that will provide the lowest interest cost in the circumstances.
- Debt financing will be considered in conjunction with the approval by the Board of the County's CIP.

Capital projects financed through the issuance of bonds, installment financings or lease financings will be financed for a period not to exceed the expected useful life of the project.

- Non-Utility debt will normally have a term of 20 years or less. In no instance will the term of non-Utility debt exceed 25 years.
- Utility (Water) debt will normally have a term of 20 years or less. In no instance will the term of Utility debt exceed 30 years.
- The County will strive to maintain a high level of pay-as-you-go financing for its capital improvements.

The County will establish thresholds for the maximum amount of debt and debt service that should be outstanding at any one time.

The County shall develop and implement an ongoing fiscal management program to ensure that the County is in a fiscal position that allows the effective repayment of all existing County debt without adversely affecting the County's ability to provide operating services to the municipality. Furthermore, future County debt shall be obtained at the lowest possible interest rate and shall comply with the requirement set forth based upon the type of debt to be incurred.

The net debt of the County, as defined in G.S. 159-55, is statutorily limited to 8% of the assessed valuation of the taxable property within the County. The County will utilize a self-imposed ceiling of 5%.

Total General Fund debt service will not exceed any limits imposed by the LGC. As a guide, formulas established by the LGC and rating agencies will be monitored and appropriately applied by the County. Debt service as a percentage of the operating budget will be targeted at 14% to 16%.

The County will seek to structure debt in the best and most appropriate manner to be consistent with the Asset – Liability Management section of this policy, FP 16.

Whereas the minimum coverage ratio for County's outstanding revenue bonds is 1.20 times, upon the calculation of a coverage ratio for any Utilities System Revenue Bonds which is below 1.5 times (Net Revenues as defined by the General Indenture, but excluding cash receipts from special assessments, over Debt Service as defined by the General Indenture), the Finance Director will notify the Board of such. Within three months of such notification, the Finance Director will again report to the Board and will have performed the necessary internal study to advise the Board on the actions necessary to restore the coverage ratio to above 1.5 times. This policy is intended to ensure that all reasonable steps necessary are taken to begin the process of reviewing water revenues and rates well before the coverage ratio for outstanding revenue bonds could reach the minimum level of 1.20 times.

The County will seek to employ the best and most appropriate strategy to respond to a declining interest rate environment. That strategy may include, but does not have to be limited to, delaying the planned issuance of fixed rate debt, examining the potential for refunding of outstanding fixed rate debt, and the issuance of variable rate debt. The County will seek to employ the best and most appropriate strategy to respond to an increasing interest rate environment. That strategy may include, but does not have to be limited to, the issuance of variable rate debt (an historically lower interest cost), the use of a forward starting variable to fixed swap, and the use of forward delivery fixed rate debt.

The County will monitor the municipal bond market for opportunities to obtain interest rate savings by refunding, by forward delivery, currently refunding or advance refunding outstanding debt. The estimation of net present value savings for a traditional fixed rate refunding should be, at a minimum, in the range of 2.5% to 3% of the refunded maturities before a refunding process begins. The estimation of net present value savings for a synthetic fixed rate refunding should be, at a minimum, in the range of 5% to 6% of the refunded maturities before a refunding process begins.

The County will strive for the highest possible bond ratings in order to minimize the County's interest costs.

The County will normally obtain three debt ratings (Fitch Ratings, Moody's, Standard & Poor's) for all publicly sold debt issues.

While some form of outstanding debt exists, the County will strive to have a portion of that debt in the form of general obligation debt.

For all years that the County has greater than \$50 million of publicly sold debt outstanding, the County will provide annual information updates to each of the debt rating agencies if desired by those agencies.

The County will use the Comprehensive Annual Financial Report (the "CAFR") as the disclosure document for meeting its obligation under SEC Rule 15c2-12 to provide certain annual financial information to the secondary debt market via various information repositories.

The County shall NOT issue debt to finance operating costs.

FP 11: Contingency Planning

The County will develop practices to guide the financial actions it will take in the event of emergencies, natural disasters, or other unexpected events.

When emergencies or unexpected events occur, having a policy that can be applied, or at least serve as a starting point, for financial decisions and actions improves the ability of a government to take timely action and aids in the overall management of such situations. Policies on contingency planning are used as a general guide when an emergency or unexpected event occurs. A set of actions and strategies are identified for each type of situation. Examples of financial emergencies that require contingency plans are sudden and severe decreases in locally collected revenues or intergovernmental aid, and unexpected major capital maintenance requirements. Development of a contingency plan in advance of such situations may be viewed positively by the rating agencies when evaluating a government's credit quality. This can also help expedite relief efforts when an emergency does occur and allow the government to recover funds more quickly or more effectively in the event of a natural disaster.

The County will establish a plan, including definitions, policies, and procedures to address financial conditions that could result in a net shortfall of resources as compared to requirements. The plan will be divided into the following three components:

Indicators: These serve as warnings that potential budgetary impacts are increasing in probability. The County will monitor key revenue sources such as sales tax and building activity, as well as inflation factors and national and state trends. A set of standard indicators will be developed.

Phases: These will serve to classify and communicate the severity of the situation, as well as identify the actions to be taken at the given phase.

Actions: These are pre-planned steps to be taken in order to prudently address and counteract the anticipated shortfall.

The recession plan and classification of the severity of the economic downturn will be used in conjunction with the County's policy regarding the importance of maintaining reserves to address economic uncertainties. Any recessionary impact reduces the County's reserves; subsequently corrective action will increase proportionately. The following is a summary of the phase classifications and the corresponding actions to be taken:

Alert. An anticipated net reduction in available reserves from 1% up to 9%. The actions associated with this phase would best be described as delaying expenditures where reasonably possible, while maintaining the "Same Level" of service. Each department will be responsible for monitoring its individual budgets to ensure that only essential expenditures are made.

Minor. A reduction in reserves in excess of 9%, but less than 23%. The objective at this level is still to maintain "Same Level" of service where possible. Actions associated with this level would be:

- a. Implementing the previously determined "Same Level" Budget.
- b. Intensifying the review process for large items such as contract services, consulting services, and capital expenditures including capital improvements.
- c. Closely scrutinizing hiring for vacant positions, delaying the recruitment process, and using temporary help to fill in where possible.

Moderate. A reduction in reserves in excess of 23%, but less than 50%. Initiating cuts of service levels by:

- a. Requiring greater justification for large expenditures.
- b. Deferring capital expenditures.
- c. Reducing CIP appropriations from the affected fund.
- d. Hiring to fill vacant positions only with special justification and authorization.
- e. Closely monitoring and reducing expenditures for travel, seminars, retreats and bonuses.

Major. A reduction in reserves of 50% to 100%. Implementation of major service cuts.

- a. Instituting a hiring freeze.
- b. Reducing the temporary work force.
- c. Deferring merit wage increases.
- d. Further reducing capital expenditures.
- e. Preparing a strategy for reduction in force.

Crisis. Reserves have been 100% depleted and potential for having a deficit is present.

- a. Implementing reduction in force or other personnel cost-reduction strategies.
- b. Eliminating programs.
- c. Eliminating capital improvements.

In the event that an economic uncertainty is expected to last for consecutive years, the cumulative effect of the projected reduction in reserves will be used for determining the appropriate phase and corresponding actions.

FP 12: Accounting Functions

Montgomery County will perform accounting functions that shall conform to the generally accepted accounting principles (GAAP) as applicable to governments.

The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording all governmental financial transactions and balances in a single accounting entity. Therefore, from an accounting and financial management viewpoint, a governmental unit is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently of each other.

The County will comply with prevailing federal, state, and local statutes and regulations. The County will maintain accounting systems in compliance with the North Carolina Local Government Budget and Fiscal Control Act and enable the preparation of financial statements in conformity with generally accepted accounting principals (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB).

In general, it will be the policy of the County to:

- Prepare and present regular reports that analyze, evaluate, and forecast the County's financial performance and economic conditions. This information will be made available to the public for their inspection.
- With available resources, the County will seek out and employ the assistance of qualified financial advisors and consultants in the management and administration of the County's financial functions.
- An independent audit will be performed annually.
- The County will issue annual financial reports in accordance with generally accepted accounting principles (GAAP) as outlined in the Governmental Accounting, Auditing and Financial Reporting (GAAFR) publication.

The **basis of accounting** refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the

measurements made regardless of the measurement focus applied. As in the basis of budgeting, accounting records for Montgomery County governmental funds are maintained on a **modified accrual basis** with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. In contrast to the basis of budgeting, accounting records for proprietary funds are maintained on the **accrual basis** in which revenues are recognized when earned and expenses are recognized when incurred.

Montgomery County's accounting system is organized and operated on a "fund" basis. Each accounting entity is accounted for in a separate "fund" which is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources together with related liabilities and residual equities or balances, and changes therein. Two fund types defined in the "Description of Budgeted Funds" are further defined below as well as the addition of Fiduciary Funds.

Classification Fund Type

Governmental Funds

Special Revenue

Debt Service

Capital Projects

Proprietary Funds

Fiduciary Funds Agency

Expendable Trust

Governmental Funds. These funds are, in essence, accounting segregations of financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid; and the differences between governmental fund assets and liabilities (the fund equity) is referred to as "Fund Balance". The primary measurement focus is "flow of current financial resources." Increases in spendable resources are reported in the operating statement as revenues or other financing sources, and decreases are reported as expenditures or other financing uses.

Proprietary Funds. These funds are sometimes referred to as "income determination," "non expendable," or "commercial type" funds and are used to account for a government's on-going organizations and activities which are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities, where net income and capital maintenance are measured, are accounted for through proprietary funds. The generally accepted accounting principles here are those applicable to similar businesses in the private sector, and the measurement focus is the economic condition of the fund as a result of the events and transactions of the period. Events and transactions that improve the economic position of a proprietary fund are reported as revenues or gains in the operating statement. Those that diminish the economic position are reported as expenses or losses.

Fiduciary Funds. These funds account for assets held by the County in a trustee capacity or as an agent for other governmental units and for other funds. Each trust fund is accounted for as either a governmental or a proprietary fund. Fiduciary funds are not budgeted in the annual budget process.

Internal Control. In developing and maintaining the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Financial systems will be maintained to enable the continuous monitoring of revenues and expenditures or expenses with complete sets of monthly reports provided to the Board, the County Manager, and the Finance Director. All department heads have electronic access to their budgets, revenue, and expenditures.

The County will place emphasis on maintenance of an accounting system which provides strong internal budgetary and financial controls designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, as well as the accountability of assets.

Departments and specifically the Information Technology Department shall consult with and seek input from the Finance Department concerning internal controls, integration, and reporting capabilities prior to the procurement or during the internal development of any system that will process and/or record financial transactions or data.

An annual audit will be performed by an independent certified accounting firm which will issue an opinion on the annual financial statements as required by the Local Government Budget and Fiscal Control Act.

The County will solicit proposals from qualified independent certified public accounting firms for audit services. The principal factor in the audit procurement process will be the auditor's ability to perform a quality audit. The County will enter into a multiyear agreement with the selected firm for a period of three fiscal years. Year to year agreements may be enacted following the three year contract, but for no more than two years before the audit function is put to RFP bid. Firms are not barred from consecutive contract awards.

The Finance Department will conduct some form of internal audit procedures at least one time per year, specifically focusing upon cash receipts procedures.

The County will prepare a CAFR. The CAFR will be prepared in compliance with established criteria to obtain the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and will be submitted to that award program each year.

Full and complete disclosure will be provided in all regulatory reports, financial statements and debt offering statements.

The County will use the CAFR as the disclosure document for meeting its obligation to provide certain annual financial information to the secondary debt market via various information repositories. The annual disclosure is a condition of certain debt covenants and contracts that are required by SEC Rule 15c2-12.

The Finance Department will develop and maintain a Financial Procedures Manual as a central reference point and handbook for all financial, accounting and recording procedures.

The Information Technology Department will establish, document and maintain a Computer Disaster Recovery Plan and will provide for the daily backup of data and the offsite storage of the same.

FP 13: Investment Policy

The County will have an investment goal to maintain adequate cash to meet current obligations and to invest in those legal securities that maximize earnings and protect principal. Monies that are not required on a short-term basis are to be invested in compliance with the County's investment guideline.

It is the policy of the County to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow requirements of the County and conforming to all State statutes governing the investment of idle funds.

Scope

- This investment policy applies to all financial assets of the County except authorized petty cash and debt proceeds, which are accounted for and invested separately from pooled cash. The County pools the cash resources of its various funds and participating component units into a single pool in order to maximize investment opportunities and returns. Each fund's and participating component unit's portion of total cash and investments is tracked by the financial accounting system.

Prudence

- The standard of prudence to be used by authorized staff shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence would exercise in the management of

their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

- Authorized staff acting in accordance with procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Authorized Staff

- G.S. 159-25(a)6 delegates management responsibility for the investment program to the Finance Director. The Finance Director will establish and maintain procedures for the operation of the investment program which are consistent with this policy. Such procedures will include delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director will be responsible for all transactions undertaken and will establish and maintain a system of controls to regulate the activities of subordinates.
- In the absence of the Finance Director and those to which he or she has delegated investment authority, the County Manager or his or her designee is authorized to execute investment activities.

Objectives

- The County's objectives in managing the investment portfolio, in order of priority, are safety, liquidity, and yield.

Safety

- Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To best mitigate against credit risk (the risk of loss due to the failure of the security issuer) diversification is required. To best mitigate against interest rate risk (the risk that changes in interest rates will adversely affect the market value of a security and that the security will have to be liquidated and the loss realized) the second objective, adequate liquidity, must be met.

Liquidity

- The investment portfolio shall remain sufficiently liquid to meet all operating and debt service cash requirements that may be reasonably anticipated. The portfolio will be structured so that securities mature concurrent with cash needs (static liquidity), with securities with an active secondary market (dynamic liquidity), and with deposits and investments in highly liquid money market and mutual fund accounts.

Yield

- The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary, economic and interest rate cycles, taking into account investment risk constraints and liquidity needs.

Ethics and Conflicts of Interest

- Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the County Manager any interests in financial institutions with which they conduct business material to them. They shall further disclose any personal financial or investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individuals with whom business is conducted on behalf of the County.

Authorized Financial Dealers and Financial Institutions

- The Finance Director will maintain a list of financial institutions that are authorized to provide investment services. Authorized financial institutions will be selected by credit worthiness and must maintain an office in the State of North Carolina. These may include “primary” dealers or regional dealers that qualify under SEC Rule 15C3-1 (uniform net capital rule).
- Any financial institutions and broker dealers that desire to become qualified to conduct investment transactions with the County must supply the Finance Director with the following:
 - Audited financial statements;
 - Proof of National Association of Securities Dealers certification;
 - Proof of State registration; and
 - Certification of having read the County’s investment policy.
- Any previously qualified financial institution that fails to comply or is unable to comply with the above items upon request will be removed from the list of qualified financial institutions.
- The Finance Director shall have discretion in determining the number of authorized financial institutions and may limit that number based upon the practicality of efficiently conducting the investment program. The Finance Director shall also have the discretion to add or remove authorized financial institutions based upon potential or past performance.

Internal Control

- The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of costs and benefits requires the use of estimates and judgments by management.

Collateralization

- Collateralization is required for certificates of deposit. North Carolina General Statutes allow the State Treasurer and the Local Government Commission to prescribe rules to regulate the collateralization of public deposits in North Carolina banks. These rules are

codified in the North Carolina Administrative Code – Title 20, Chapter 7 (20 NCAC 7). The Pooling Method of collateralization under 20 NCAC 7 allows depositories to use an escrow account established with the State Treasurer to secure the deposits of all units of local government. This method transfers the responsibility for monitoring each bank's collateralization and financial condition from the County to the State Treasurer. The County will only maintain deposits with institutions using the Pooling Method of collateralization.

Delivery and Custody

- All investment security transactions entered into by the County shall be conducted on a delivery versus payment basis. Securities will be held by a third party custodian designated by the Finance Director and each transaction will be evidenced by safekeeping receipts and tickets.

Authorized Investments

- The County is empowered by North Carolina G.S. 159-30(c) to invest in certain types of investments. The Board of Commissioners approves the use of the following investment types, the list of which is more restrictive than G.S. 159-30(c):
 - Obligations of the United States or obligations fully guaranteed as to both principal and interest by the United States.
 - Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the United States Postal Service.
 - Obligations of the State of North Carolina.
 - Bonds and notes of any North Carolina local government or public
 - Authority that is rated "AA" or better by at least two of the nationally recognized ratings services or that carries any "AAA insured" rating.
 - Fully collateralized deposits at interest or certificates of deposit with any bank, savings and loan association or trust company that utilizes the Pooling Method of collateralization.
 - Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service, which rates the particular obligation.
 - Banker's acceptance of a commercial bank or its holding company provided that the bank or its holding company is either (i) incorporated in the State of North Carolina or (ii) has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligations.
 - Participating shares in a mutual fund for local government investment, provided that the investments of the fund are limited to those qualifying for investment under G.S. 150-30(c) and that said fund is certified by the LGC. (The only such certified fund is the North Carolina Capital Management Trust.)
 - Evidences of ownership of, or fractional undivided interest in, future interest and principal payments on either direct obligations of the United States government or

obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian (STRIPS).

- Guaranteed investment contracts utilizing repurchase agreements but only for the investment of debt proceeds which are to be collateralized at 105% and marked to market on a daily basis.
- Prohibited Forms of Authorized Investments
 - The use of repurchase agreements in the normal investment portfolio (not debt proceeds)
 - The use of collateralized mortgage obligations
 - The use of any type of securities lending practices

Diversification

- Investments will be diversified by security type and by institution.
- With the exception of United States treasury securities and the North Carolina Capital Management Trust, no more than 30% of the County's total investment portfolio will be invested in a single security type or with a single financial institution.
- The total investment in certificates of deposit shall not exceed 25% of the County's total investment portfolio and the investment in certificates of deposit with a single financial institution shall not exceed \$3,000,000.
- The total investment in commercial paper shall not exceed 25% of the County's total investment portfolio and the investment in commercial paper of a single issuer shall not exceed \$3,000,000.
- The total investment in bankers' acceptances shall not exceed 5% of the County's total investment portfolio and the investment in bankers' acceptances of a single issuer shall not exceed \$2,000,000.
- The Finance Director is responsible for monitoring compliance with the above restrictions. If a violation occurs, the Finance Director shall report such to the County Manager and to the Board along with a plan to address the violation.

Maximum Maturities

- To the extent possible, the County will attempt to match its investments with anticipated cash flow requirements. Beyond identified cash flow needs, investments will be purchased so that maturities are staggered.
- The following maturity limits are set for the County's investment portfolio:
 - At least 60% of the investment portfolio will have maturities of no more than 3 years from the date of purchase.
 - At least 80% of the investment portfolio will have maturities of no more than 5 years from the date of purchase.
 - At least 95% of the investment portfolio will have maturities of no more than 10 years from the date of purchase.
 - No investments maturing more than 15 years from the date of purchase may be purchased.

- For purposes of this section, for any variable rate demand obligation, the purchase date is considered to be the last reset and remarketing date and the maturity date is considered to be the next reset and remarketing date.
- If any change is made to the County's policy for unreserved and undesignated fund balance in the General Fund, this policy must be concurrently revised.

Selection of Securities

- The Finance Director or his or her designee will determine which investments shall be purchased and sold and the desired maturity date(s) that are in the best interest of the County. The selection of an investment will involve the evaluation of, but not limited to, the following factors: cash flow projections and requirements; current market conditions; and overall portfolio balance and makeup.

Responses to Changes in Short Term Interest Rates

- The County will seek to employ the best and most appropriate strategy to respond to a declining short term interest rate environment. The strategy may include, but does not have to be limited to, purchases of callable "cushion" bonds, lengthening of maturities in the portfolio, and increases in the percentage of ownership of treasury notes relative to that of treasury bills.
- The County will seek to employ the best and most appropriate strategy to respond to an increasing short term interest rate environment. That strategy may include, but does not have to be limited to, purchases of "step-up" securities, shortening of maturities in the portfolio, the use of floating rate investments, and increases in the percentage of ownership of treasury bills relative to that of treasury notes.

Performance Standards

- The investment portfolio will be managed in accordance with the parameters specified within this policy. The investment portfolio will strive to obtain a market average rate of return within the constraints of the County's investment risk profile and cash flow needs.
- The performance benchmarks for the performance of the portfolio will be rates of return on 90 day commercial paper and on three year treasury notes.

Active Trading of Securities

- It is the County's intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal. However, if economic or market conditions change making it in the County's best interest to sell or to trade a security before maturity, that action may be taken.

Pooled Cash and Allocation of Interest Income

- All moneys earned and collected from investments other than bond proceeds will be allocated monthly to the various participating funds and component units based upon the average cash balance of each fund and component unit as a percentage of the total pooled portfolio. Earnings on bond proceeds will be directly credited to the same proceeds.

Marking to Market

- A report of the market value of the portfolio will be generated at least semi-annually by the Finance Director. The Finance Director will use the reports to review the investment portfolio in terms of value and price volatility, as well as for compliance with GASB Statement #31.

Software

- The County recognizes the significance of the size of its investment portfolio and of the requirements contained in this policy. The County will utilize investment software which enables efficient transaction processing and recording, sufficient portfolio monitoring and the ability to maintain reporting compliance with this policy.

Reporting

- The Finance Director will prepare a monthly investment report that will be submitted with the Board's monthly report package for any funds invested in an institution other than NCCMT.
- The monthly investment report will include a listing of all investments and will show the investment number, the investment description, the purchase, call and maturity dates, the yields to call and to maturity, the weighted average yields to call and to maturity by investment type and in total, the coupon rate, the par value and the ending amortized value. The report will also include earnings information for the last twelve months with that information compared to the established benchmarks.
- The monthly investment report will include reporting on the status of diversification compliance.

Policy Considerations

- A maturity or diversification violation created by fluctuations in the size of the portfolio does not require corrective action. The violation may be cured through an increase in the portfolio size or the maturity of an investment.

FP 14: Cash Management Policy

The County will manage its cash management functions in a sound and prudent manner, and maintain and further develop programs to ensure its ability to pay for County services to enhance economic opportunities and the quality of life of its residents.

Receipts

- All aspects of cash receipts shall be subject to proper internal controls with standard controls documented and followed by revenue generating departments.
- The Finance Department shall prescribe internal control procedures for departments which address adequate segregation of duties, physical security, daily processing and reconciliation, use of automated resources, and treatment of overpayments.
- Cash receipts will be collected as expediently as reasonably possible to provide secure handling of incoming cash and to move these moneys into interest bearing accounts and investments.
- All incoming funds will be deposited daily as required by State law.

- The Finance Director is responsible for conducting at least two random or risk based internal audits of cash receipting locations per fiscal year.
- Upon any suspicion of fraud, the department head shall timely notify the Finance Department for further investigation.
- Upon any suspicion of non-compliance with internal control directives, the department head shall timely notify the Finance Department for further investigation. The Finance Director will immediately notify the County Manager.

Cash Disbursements

- The County's objective is to retain monies for investment for the longest appropriate period of time.
- Disbursements will be made timely in advance of or on the agreed-upon contractual date of payment unless earlier payment provides greater economic benefit to the County.
- Inventories and supplies will be maintained at minimally appropriate levels for operations in order to increase cash availability for investments purposes.
- Dual signatures are required for County checks. Electronic signature of checks, drafts and purchase orders is approved.
- Electronic payments shall be utilized to the fullest extent possible where it is determined to be cost effective by the Finance Department. Such payments shall be integrated with financial systems and shall have proper data processing controls.

FP 15: Expenditure Policy

All expenditures will be properly authorized through the budget ordinance and the County's Department Heads will monitor their budgets monthly to ensure compliance.

Expenditure budgets shall be monitored throughout the fiscal year by department heads, the Finance Department and the County Manager. Budget compliance is the responsibility of the department head and the Finance Director.

Budgeted funds will only be spent for categorical purposes for which they are intended. The annual operating budget ordinance defines staff authorization for operating budget adjustments. Appropriations of debt proceeds will be made only for the purpose for which such debt instrument was issued or for the payment of debt principal and interest. Donations will be spent only toward the intent for which they were given.

Budgeted expenditures for debt service for any variable rate debt or synthetic variable rate debt will be set to at least the average of the prior five years.

For continuing contracts, funds will be appropriated in the annual budget ordinance to meet current year obligations arising under the contract, in accordance with G.S. 160A-17.

Payroll will be processed in accordance with the requirements of the Fair Labor Standards Act. Overtime and benefit payments will be made in accordance with the County's Personnel Ordinance.

The County will utilize non-capital operating leases for the procurement of copiers, for multifunction copiers/printer type machines and for personal computers.

The County will fund current expenditures with current resources and will strive to avoid balancing budgets utilizing one-time revenues.

The County will employ the use of the carryover method for reappropriation of outstanding purchase orders and contracts as of the end of each fiscal year into the new fiscal year. The process shall be explained in each year's budget ordinance.

FP 16: Asset Liability Management Policy

The County will manage its financial assets in a sound and prudent manner, and maintain and further develop programs to ensure its ability to pay for County services to enhance economic opportunities and the quality of life of its residents.

Montgomery County elected officials and County staffs are representatives of the people of Montgomery County and are expected to manage Montgomery County for the economic and social benefit of everyone. Staff has a fiduciary responsibility for the assets we manage on behalf of the people who are here today and those who come after us.

The County will seek to incorporate coordinated investment and debt structuring decisions with the goal of such coordination being to use each side of the balance sheet to mitigate, or hedge, cash flow risks posed by the other side of the balance sheet.

The County considers short-term investments to be effective hedges to variable rate debt because movements in interest rates should have offsetting impacts upon both.

- Given the prevalent patterns of business, economic and interest rate cycles, the County's policy will be to strive to match temporary increases in interest income to temporary increases in interest expense through the use of variable rate debt or synthetic variable rate debt.
- This policy recognizes that variable rate debt generally offers lower interest costs and that the use of higher interest income to offset higher interest expense is preferable to creating a budget imbalance due to reliance upon temporarily increased interest income.

The Finance Director is designated to monitor and report on financial market conditions and their impact on performance of debt, investments, and any interest rate hedging products implemented or under consideration.

The Finance Director is designated as the individual responsible for negotiating financial products and coordinating investment decisions for debt structure. The Finance Director is designated as the individual responsible for recommending debt structure to the Board.

The County shall incorporate the use of variable rate debt or synthetic variable rate debt, as allowed by the Debt Management Section of the LGC, into its debt structure. Unhedged variable

or synthetic variable rate debt shall not exceed 20% of the County's total, non-Utility debt outstanding.

The County shall maintain an inventory of and assess the condition of all major capital assets. This information will be used to plan for adjustments to the enterprise fund fees and a long-term capital improvement plan.

As required by GASB 34 for capital assets, the County shall maintain an inventory and assess the condition of its major capital assets. The capital plans for the County shall include this information as part of its planning and implementation process.

FP 17: Capital Improvement Policy

The County will develop and manage a five year capital improvements plan (CIP) which projects capital needs and details estimated costs, description, anticipated funding sources for capital projects as well as identifies ongoing operation and maintenance cost associated with the project.

The annual update of the CIP will be conducted in conjunction with the annual operating budget process.

The first year of the five-year CIP will be the basis of formal fiscal year appropriations during the annual budget process.

The CIP will generally address those capital assets with a value of \$50,000 or more and a useful life of five years or more.

A programming or cost estimation study is eligible for inclusion in the CIP for a project for which a future request is being considered. Such a study is encouraged in order to generate reliable cost estimates for the CIP.

The County expects to see new capital items generally first appear in the last year of the CIP.

The County acknowledges pay-as-you-go financing as a significant capital financing source, but will ultimately determine the most appropriate financing structure for each capital project both on an individual basis after examining all relevant factors of the project and in conjunction with the funding of the entire CIP.

The capitalization threshold for fixed assets shall be \$5,000. The threshold will be applied to individual fixed assets and not to groups of fixed assets. Fixed assets will only be capitalized if they have a useful life of at least two years following the date of acquisition. A physical inventory of capitalized fixed assets will be performed, either simultaneously or on a rotating basis, so that all fixed assets are physically accounted for at least once every four years.

FP 18: Financial Records Management Policy

The County will maintain its financial records in accordance with general accepted accounting principles (GAAP) and comply with all laws, regulations, contracts, grants, and other legal requirements.

Staff will always conduct the County's financial affairs and maintain records in accordance with accounting principles generally accepted in the United States of America as established by the Government Accounting Standards Board. This process should help in maintaining accuracy and public confidence in the County's financial reporting systems. The use of "creative accounting" to paint a more positive picture than what might really exist will not be tolerated.

FP 19: Utility Rate and Fee Management Policy

The County will annually review and set its Utility Rates

Montgomery County is committed to ensuring that the revenues of the utilities are adequate to provide for the proper operation of the related programs, servicing of related debt at prescribed levels, maintenance of the capital plan, and adequate reserves. Montgomery County will utilize the following guidelines in setting the utility rates:

1. The rate structure should encourage consumers to conserve natural resources while providing a stable and predictable revenue bases for the proper management of the utility.
2. The rates shall strive to be equitable among the classes (general types) of rate payers.
3. The revenue target of the utility rates should maintain a minimum of 1.5 times the debt service payments for the utility in each ensuing year.
4. Rates should be set using an assumption of 95% of the average water consumption for the five previous years.
5. A complete rate analysis shall be conducted every five to ten years.

FP 20: Grant Policy

Montgomery County will adhere to the guidelines for the application, acceptance, administration, and financial reporting of grants including, but not limited to federal, state, local, private, foundation and restricted donations (also considered grants for the purpose of this policy).

Grant Application and Responsibility.

- Individual departments are encouraged to investigate sources of funding relevant to their respective department activities. Upon finding a grant opportunity, departments are to review the grant with the Finance Director.
- The individual department requesting a grant or receiving a restricted donation shall generally be considered the Program Administrator of the grant. The Finance Department may assist in project development and the financial administration and

reporting of the grant but the Department Head or his/her designee is ultimately responsible for managing the project, meeting all terms and conditions of the grant, insuring that only allowable costs are charged to the grant program and adhering to County budgeting and fiscal procedures.

- All grant contracts must go through the County's contracting process. Individual departments and Department Head or his/her designee are not authorized to execute grant contracts. Grant contracts will be reviewed by the County Attorney's office and executed by the County Manager and/or the Board.
- Finance Director will review all application and information before any information is submitted to any granting agency, whether the initial application or the financial reports.
- Individual Departments, prior to seeking grants, will meet with the Finance Director to determine the following:
 - Matching Contributions: Most grants contain a matching component. This must be identified where in the budget it is prior to an application being submitted.
 - Partnership Agreements: Any application that will require partnership will have the partnership agreement completed and in place prior to submitting the application.
 - Purpose of Grant: Grants will be evaluated with all departments that will be involved. After a project has been identified, all grants will be explored. A grant will not be applied for unless a project has been identified and the Board has been notified that application is going to be made. A project cannot move forward until the Board has approved the acceptance of the grant application, as well as, any matching funds have been identified and are in the current budget. Grants have to viable and serve a purpose.
 - Planning of the Application: A meeting of all parties involved will be held prior to the submittal of any grant. This process will discuss the following:
 - Scope of Work/Project Description: Provide a clear, concise and complete statement for each specific objective your project proposes to address. Where appropriate, the objectives should be quantifiable. Describe the activities and/or tasks that will address each of the objectives. The Finance Director can provide and help prepare the narrative reports and can provide technical assistance to the Project Administrator.
 - Project Justification: Provide an explanation of the benefits of the proposed project, supporting local government policies and actions, and the County's capability to maintain any infrastructure that might be built from the grant. Be able to answer what the fiscal and technical capabilities of the County are to carry out and maintain the ongoing maintenance and operations of the project.
 - Project Implementation Schedule: Provide an outline of the activities and/or tasks that will address the objectives of the project. Describe interim and final products or milestones for each task.
 - Project Budget: Provide the total estimated project cost. Provide how the estimated cost was derived. The total estimated cost should be broken down to clearly delineate funds being requested and what the County is committing to.

Grant Acceptance & Appropriation by County Commissioners

- Even though the funding source for any activity may be provided by a grantor/donor, only the Board can appropriate funds for official County activities. Therefore, prior to the acceptance of a grant, the County Manager and the Board shall:
 - Approve the terms and conditions of the proposed grant including the specific obligations that may be created by the grant contract in terms of required County matching expenditures or staff activities, even if the expenditures were previously appropriated through the budget adoption process.
 - Approve budget appropriations for the grant expenditures and County matching expenditures unless previously appropriated through the budget adoption process.
 - Approve and execute the Grant Contract(s).
- Any budget supplements requested by the Department Head or his/her designee or operating department shall be reviewed by the Finance Department and submitted as a staff report to the Board for their review and approval. The Finance Department along with the Department Head or his/her designee shall determine the proper amount of the appropriation request during the current and future fiscal year(s).
- The Finance Director or his/her designee shall have the authority to oversee the day-to-day functions of each grant.

Timely Reimbursement

- The Department Head or his/her designee administering the grant is responsible and should pursue and/or request grant reimbursements or draw-downs on a timely basis. If requested, the Finance Department will assist with grant reimbursements or draw-downs. All draw requests must be reviewed and approved by the Finance Department prior to submittal. All checks shall be made payable to Montgomery County and remitted to the Finance Department.
- Grant checks should be deposited immediately with the County Finance Department along with supporting documentation received by the Department Head or his/her designee administering the grant.
- The Department Head or his/her designee administering the grant will keep the Finance Department apprised of the annual estimated grant revenues and expenditures and a tentative schedule of cash-flows for the grant program.

Financial and Grant Reporting

- Grant reporting requirements vary widely by grant and sometimes include monthly, quarterly, and or annual reporting. Subsequent to the approval of a grant application, and during the project period, any required reports shall be the responsibility of the Department Head or his/her designee administering the grant, or if requested by the Department Head assistance from the Finance Department. Department Head or his/her designee submitting their own reports shall forward a copy of each report to the Finance Department.

Grants Containing Direct Federal Assistance of Federal "Pass-Through" Funds

- Department Head or his/her designee acknowledge that Federal Funds or Federal Funds that "pass-through" state and local programs are required to be reported on the County's Schedule of Federal Financial Assistance and included in the County's annual Single

Audit (compliance audit of all Federal Funds). Department Head or his/her designee will identify and keep the Accounting Division apprised of those grant programs that contain direct Federal Funding or Federal pass-through funds identifying the Catalog of Federal Domestic Assistance (CFDA) number when at all possible.

Record Keeping & Retention Requirements

- For the purpose of Grantor inquiries and grant specific compliance audits, Department Head or his/her designee are responsible for maintaining adequate records to evidence that program activities and expenditures met the terms and conditions of the grant and that all grant reporting requirements were met timely. Record retention requirements vary by grant but it is recommended that grant records should be maintained for a minimum of the life-of-the-grant plus three years, unless otherwise specified by the grant contract.

Documents to be forwarded to Accounting/Revenue:

- Information received from a granting or donor agency that is pertinent to the terms, conditions, approval, extension, denial, revocation, and administration of a grant shall be forwarded to the Finance Department including but not limited to:
 - Grant Award Notification
 - Expenditure Authorization Date (if applicable)
 - Grant Contracts
 - Grant Extension Letters
 - Grant Termination Letter
 - Program and/or Financial Reports
 - Notices of Questioned Costs or instances of non-compliance
 - Any Document setting or modifying terms and conditions of the

FP 21: Pass Through Agency Policy

Montgomery County will consider requests that the County serve as a pass through agency for other organizations. All such requests must first be made to the County Manager and must have the support of a Department Head who will assign a staff member to serve as the Project Administrator/Liaison for the project. With County Manager approval, the pass through grant application request will go through the regular internal approval process and be brought to the Board for a final decision on submitting the grant application.

The purpose of this Pass Through Policy document is to clarify the responsibilities of the entity that is providing fiscal management, accounting and reporting services on behalf of one or more participating organizations receiving funding under a grant or other award.

Pass Through Agreement

The use of a **Memorandum of Understanding / Pass Through Agreement** (Pass Through Agreement) is required. This document will clearly identify the responsibilities of both the pass through agent and the individual grant recipients that are referenced as participating organizations. It should identify conditions where the agreement would be terminated and also the administrative fees for the fiscal agent. The **Pass Through Agreement** may also

be used to identify additional responsibilities such as program management or budget control.

PROJECT ACCOUNTING

The Pass Through Agent is responsible for recording all grant receipts and disbursements. Where appropriate, the fiscal agent should maintain budgets for total program activity and the individual activity for entities participating in the program. The Pass Through Agent should establish a separate project account for each grant project. All project receipts and disbursements should be recorded in this account.

REPORTING

The Pass Through Agent is responsible for submitting all required reports to the funding organization. The participating organization(s) is responsible for providing the required program and other information to the Pass Through Agent in a timely manner to allow preparation of the required reports. Reporting responsibilities should be detailed in the **Pass Through Agreement**.

DISBURSING FUNDS

Generally, the Pass Through Agent will make all disbursements for the project. All transactions will be recorded in the project account established by the Pass Through Agent. Three levels of maintaining supporting documentation are allowable under this Pass Through agent policy statement. In accordance with the underlying principle of this policy statement, sufficient documentation must be maintained by the Pass Through Agent to allow the Pass Through Agent's external auditor to perform the fiscal and compliance audit of the grant award.

Level one documentation

The Pass Through Agent will maintain requisitions, purchase orders, invoices, receiving reports and payment vouchers. Under this most controlled option, the Pass Through Agent is generally making all purchases for the participating organizations.

Level two documentation

The Pass Through Agent will maintain original requisitions, purchase orders, invoices, receiving reports and payment vouchers for direct expenditures made by the Pass Through Agent and will request and maintain from the participating organizations copies of the above expenditure documentation. Under this option the Pass Through Agent is making some purchases on behalf of the participating organization and maintaining **level one** documentation for these purchases. The participating organization is also making purchases and submitting copies of all supporting documentation to the Pass Through Agent.

Level three documentation

The Pass Through Agent will maintain original requisitions, purchase orders, invoices, receiving reports and payment vouchers for direct expenditures made by the Pass Through Agent. The Pass Through Agent will reimburse expenditures made directly by the participating organization(s), only after receipt of a detailed report of expenditures by the participating organization(s). This report must include all detail information on the expenditures, such as purchase order numbers, vendor name, invoice number, payment voucher number, date and etc. In accordance with the underlying principles of this policy, these disbursements must be adequately documented so that the Pass Through Agent's external auditor can audit the grant. In this situation, the external auditor may request the Pass Through Agent to obtain from the participating organization(s) copies of the supporting expenditure documentation needed for their audit testing. The Pass Through Agent may periodically also ask for such documentation to satisfy their responsibility as Pass Through Agents.

INVENTORY RECORDS

The Pass Through Agent is responsible for maintaining fixed asset records for any items exceeding the capitalization level of the Pass Through Agent. In addition, the Pass Through Agent is responsible for maintaining inventory records for any items- as required by the grant agreement. When grant assets are located at a participating organization(s), this location should be identified on the Pass Through Agent's inventory records. Verification of assets according to the Pass Through Agent's periodic inventory procedures should include those assets acquired as Pass Through Agents.

If the Pass Through Agent adopts a higher capitalization (or fixed asset inventory) level than they have adopted for their organization, but a level that still complies with the grant requirements, this should be noted in the **Pass Through Agreement**. The entity that has physical custody of the fixed asset has the responsibility for providing insurance coverage if coverage is desired.

The financial reporting of these assets under the Governmental Accounting Standards Board statement number 34 (GASB # 34) or any subsequent accounting principle should be covered in the **Pass Through Agreement**.

FP 22: Capital Asset Inventory Records Policy

The County will maintain inventory records in accordance with general accepted accounting principles (GAAP) and comply with all laws, regulations, contracts, grants, and other legal requirements.

Which assets need to be inventoried or cataloged?

The following assets are inventoried assets and must be carried on the property records of an agency:

- All assets meeting the state's capitalization policy,
- Assets with a unit cost (including sales tax and ancillary costs) less than \$5,000 identified as small and attractive assets,
- Art collections, library reserve collections, and museum and historical collections which are not required to be capitalized, are required to be controlled by means of a perpetual inventory or a recognized cataloging system, and
- Trust lands are to be accounted for by the administering agency.

Small and attractive assets

Each department and agency should perform a risk assessment (both financial and operational) on the departments and agency's assets to identify those assets that are particularly at risk or vulnerable to loss. Assets so identified that fall below the state's capitalization policy are considered small and attractive assets. Each department and agency should develop written internal policies for managing small and attractive assets.

The department and agency should implement specific measures to control small and attractive assets in order to minimize identified risks. Periodically, the department and agency should perform a follow up risk assessment to determine if the additional controls implemented are effective in managing the identified risks.

Departments and agencies must include as small and attractive assets all items in the commodity class code major group 10XX – Weapons, Firearms, Signal Guns, and Accessories. Otherwise, departments and agencies have discretion in setting their definition of small and attractive assets. However, absent a risk assessment and development of written policies for identifying and controlling small and attractive assets, departments and agencies must include, at a minimum, the following assets with unit costs of \$500 or more as small and attractive:

- Communications Equipment, Public Safety: Audio and Video
- Optical Devices, Binoculars, Telescopes, Infrared Viewers, and Rangefinders
- Cameras and Photographic Projection Equipment
- Microcomputer Systems, Laptop and Notebook Computers
- Other IT Accessorial Equipment and Components (Scanners, Data Displays, etc.)
- Office Equipment
- Record Players, Radios, Television Sets, Tape Recorders, VCRs, and Video Cameras, Home Type

Inventory records requirements

Departments and agencies are to maintain a capital asset inventory system that includes records for all inventorial assets.

Department and agency capital asset inventory systems should contain, at a minimum, the following data elements, except as noted below:

- **Department or agency Name and Code Number** - The agency name and three digit department or agency code number.
- **Acquisition Date** - The date the agency takes title to, or assumes responsibility for, an asset.
- **Commodity Class Code** - The code assigned to a capital asset that correlates to a descriptive title. Schedule A-Capital Asset Commodity Class Code List and Useful Life Schedule.
- **Cost** - The total cost (value) assigned to the asset.
- **Depreciation** - The portion of the cost of a capital asset representing the expiration in the service life of the asset attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and/or obsolescence which is charged systematically over the useful life of the capital asset. This element is not applicable to small and attractive assets.
- **Description** - Name of the asset
- **Disposal Date** - With proper authorization, the date that the agency officially relinquishes responsibility for the asset.
- **Inventory Control Number** - The control number inscribed on, or contained on the inventory tag attached or referring to, an asset.
- **Location Code** - The identification code of the county in which the asset is located.
- **Quantity** - The physical count of the inventorial items. For equipment, this number is to be expressed as whole units; for buildings, as square feet; for land, in acres to the nearest tenth; and for construction in progress, as number of capital projects under construction.
- **Salvage Value** - The estimated portion of a capital asset's cost that is recovered at the end of its service life less any disposal costs. This element is not applicable to small and attractive assets.
- **Serial Number** - The sequential identification number assigned by the manufacturer. Do not confuse this number with the model number.
- **Useful Life** - The estimated useful life of the capital asset in years. Schedule B – Alphabetical Listing of Suggested Life for Depreciation of Capital Assets. This element is not applicable to small and attractive assets.

Adding capital assets to the inventory

Upon receipt and acceptance of an inventorial asset, the agency inventory officer is responsible for supervising the addition of the asset to the inventory system. This includes assigning tagging responsibilities to specific individuals as well as developing and implementing procedures to ensure that the necessary information is entered into the departments or agency's capital asset inventory system.

Removing capital assets from the inventory

The Finance Director controls internal policies and procedures regarding the timely removal of capital assets from inventory, including procedures for the proper approval of disposal requests. The Board of Commissioners must approve all items for surplus sale.

Capital assets are to be removed from active inventory based on the completion of Form A Property Disposition Request (PDR).

Departments and agencies are to maintain records of capital asset dispositions in accordance with approved department or agency records retention schedules.

Finance Department requires information about surplus property

Departments and agencies must report all capital assets classified as surplus to the Finance Director.

Lost or stolen property

When suspected or known losses of inventorial assets occur, departments and agencies should conduct a search for the missing property. The search should include transfers to other divisions or agencies, storage, scrapping, conversion to another asset, etc. If the missing property is not found:

- Have the individual deemed to be primarily responsible for the asset, as well as that individual's supervisor, complete and sign a Form A Property Disposition Request. Include on the Request a description of events surrounding the disappearance of the property, who was notified of the loss, and steps taken to locate the property.
- Remove the lost or stolen property from the agency's inventory and accounting records where applicable.
- Maintain records for losses of inventorial assets in accordance with approved agency records retention schedules.

FP 23: Inventory and Control of Fixed Assets

The County will maintain inventory and control of fixed assets in accordance with general accepted accounting principles (GAAP) and comply with all laws, regulations, contracts, grants, and other legal requirements.

DEFINITION

- A fixed asset is any item with a monetary value of \$1,000.00 or more and a useful life of one year or longer. Weapons will be considered a fixed asset regardless of value. Weapons may include, but are not limited to firearms, tasers, replicas and animal control devices.
- An addition or improvement to an existing fixed asset will be considered as a fixed asset purchase. An addition is a physical addition that did not exist as part of the original fixed asset. An improvement consists of replacing some significant part which results in an increase in the overall original life or value of the original asset.
- The Finance Department will make the final determination as to whether or not an item is a fixed asset.
- All fixed assets must be budgeted and purchased from the Capital Outlay account group.

VALUATION

Fixed assets will be accounted for at cost, or if the cost cannot be determined, at estimated cost. The cost of a fixed asset includes not only its purchase price or construction cost, but also any charges necessary to place the asset in its intended location and condition for use. These extra charges include such costs as freight, transportation charges, and site preparation expenditures. Construction cost includes materials as well as labor. Donated fixed assets will be recorded at their estimated fair market value at the time received. When an item is donated, a statement from the donor should accompany the item stating that the item is being donated to the County by the donor and what the donor estimates the value of the item is at the time of donation.

RESPONSIBILITY

- Department Directors are responsible for inventory and control of all fixed assets in their department. Division Supervisors are immediately responsible for control and accountability of all fixed assets on their inventory.
- The Finance Department is responsible for maintaining inventory records and for performing an annual audit (inventory) of fixed assets. The Finance Department is responsible for obtaining tags for County vehicles.
- The Finance Director is responsible for disposal of fixed assets.
- The Equipment Maintenance Superintendent determines the disposition of motive equipment, inspects motive equipment upon acquisition, maintains maintenance records, and prepares vehicles for auction.

ACQUISITION

- Fixed assets may be acquired by outright purchase, construction, lease-purchase agreement, installment purchase contract, or donation. Items purchased outright or donated will be recorded at time of acquisition. Items purchased on a lease-purchase agreement or installment purchase contract will be recorded at the inception of the agreement. Items that are constructed in the division will be placed on inventory at the time of construction.
- Upon receipt of a fixed asset, the following actions will be taken to add the item to the inventory:
 - The appropriate Division Supervisor will submit an inventory control form, "Form A Property Disposition Request" to the Finance Department. The inventory form must be completely filled out by the Division submitting the form except for the inventory number.
 - Upon receipt of the inventory form, the Finance Department will assign an inventory number, and the item will be added to inventory records.
- The division will receive a computer printout showing the addition of the item and inventory number assigned to the item.
- The Division Supervisor will be responsible for affixing the inventory number on the item.

EXCEPTION - MOTIVE EQUIPMENT

The following procedures apply to acquisition of motor vehicles:

- Prior to award of a contract by the Board of Commissioners, the Finance Department will advise the Division Supervisor to prepare a requisition to encumber funds.
- Following award by the Board of Commissioners, the Finance Department will process the requisition.
- The Finance Department will obtain required signatures and make distribution of the contract. A copy of the P.O. will be attached to the contract which is forwarded to the vendor.
- The Finance Department is responsible for placing the order for motor vehicles. The P.O. and contract sent to the vendor constitutes the order request. A letter order will be attached to the P.O. for all vehicle orders.
- Upon delivery, the Department and the user Division Supervisor will inspect the vehicle to determine whether specifications are met. Signatures of the different division representatives on the invoice constitutes acceptance of the vehicle.
- Upon delivery and acceptance, the division will sign the invoice and forward to the Finance Department so that payment to the vendor can be processed. The Finance Department will assign an inventory number and obtain a vehicle license tag and title. Titles to all City vehicles will be maintained in the Finance Department.
- Upon receipt of a vehicle, the Division Supervisor will make arrangements with Equipment Maintenance to obtain special markings and equipment.

TRANSFER OF FIXED ASSETS

- A fixed asset may be transferred from one division to another within the same department. The Department Director or Division Supervisor is the approving authority for this type of transfer.
- The County Manager must approve interdepartmental transfers of motive equipment (vehicles).
- The losing division is responsible for submitting an inventory control form to Finance to complete the transfer. Both the gaining and losing Division Supervisor must sign/date the form. For interdepartmental transfers, both losing and gaining Department Directors must also sign.
- Form A Property Disposition Request must be completed and returned to Finance. Upon receipt of the form, Finance will enter the changes. Both divisions will receive a computer printout showing the transfer.

DISPOSAL OF FIXED ASSETS

Fixed assets can be removed from the inventory by: auction, sale through sealed bidding, trade-in, scrapping, or administrative action by the County Manager. The losing division must submit to Finance Form A Property Disposition Request Form for any item disposed of under this section.

- Sale by Auction: The County has at least one auction each year to dispose of surplus property. Prior to the auction date divisions will deliver property to the Finance Department. An inventory control form will be forwarded with the property so that it can be removed from the division's inventory records. The losing division will receive a printout reflecting the transaction.
- Sale by Sealed Bids: Department Directors will request sale of surplus property through sealed bids by memorandum to the Finance Department, who will administer the bidding process, and prepare an agenda item for the Board of Commissioners consideration.
- Trade-In: A Department Director and/or Division Supervisor may believe that an item will be of more value to the County if used as a trade-in. If this option is decided upon, the division must identify the item as a trade-in so that it can be included in the bid packet. The Finance Department will list the item on the bid sheet so that vendors can specify trade-in allowance.
- Scrapping: If a Department Director or Division Supervisor determines that an item no longer has value, and would not provide revenue through sale, the item can be scrapped or otherwise destroyed. Form A Property Disposition Request form must be submitted to the Finance Department. The losing division will receive a printout reflecting the transaction.
- Administrative Action: If an item is lost or stolen, the Division Supervisor must fill out Form A Property Disposition Request Form to report lost/stolen property. A police report must accompany Form A if the item has been stolen. The report is forwarded through the Department Director and Finance Director and the County Manager. Upon approval by the County Manager, the Finance Department will remove the item from the inventory, and so advise the Department Director and Division Supervisor.

NOTE CONCERNING DISPOSAL OF MOTIVE EQUIPMENT:

A vehicle to be disposed of will be transferred to Finance for auction by Form A Property Disposition Request. The Finance Office will determine whether it should be retained for salvage or otherwise disposed of. If, upon inspection of the vehicle, the Finance Office determines that the vehicle is in good condition and should be retained in City service a notice will be sent by the Finance Office to all departments/divisions advising that the vehicle is available for transfer. The County Manager must approve interdepartmental transfers. If more than one division requests the vehicle, the County Manager will make the determination as to which division the vehicle will be assigned. If no one wants the vehicle, the Finance Office can either retain it for cannibalization, or hold it for auction.

Prior to disposal of any County vehicles the Building Maintenance Department will remove the Montgomery County decal, State inspection sticker, and license plate, and any other markings. Cost of materials will be charged back to the losing division. Upon removal, the license plate will be retained by the Finance Office for one year.

Vehicle maintenance records will be retained by the Finance Department for three years after removal of the vehicle from the County inventory. A copy of the records will be provided to the buyer upon request.

ANNUAL INVENTORY

A physical inventory of fixed assets will be performed by each division once a year. Finance will coordinate the date and time of the inventory with the Division Supervisor.

The Department Director and/or Division Supervisor will be responsible for conducting an annual inventory of their respective areas. The Finance Department will send an inventory list to the appropriate division with a memo instructing the division to check for possession of items listed. The Department Director and Division Supervisor will sign and date the completed inventory and return the list to the Finance Department. The Finance Department will be responsible for verifying a sample of the inventory once the division has signed, dated and returned the completed inventory list. Once the Finance Department has completed their audit of the inventory, they will provide the division with an updated inventory list reflecting any changes made as a result of the inventory audit.

If a Division has possession of fixed assets which do not belong to the County, the following special provisions apply:

- A fixed asset that belongs to a county employee and is being used by the employee must be clearly marked to show ownership.
- Any fixed asset that belongs to a non-employee, company, group, institute, etc., must be clearly marked showing ownership and also be listed on separate inventory maintained by the Division Supervisor. This separate inventory list must be kept current and made available at the time of the Division's annual inventory.

All fixed assets that are not marked as belonging to someone else will be included on the Division's inventory list.

If an inventory item is "on loan" to another division for 6 months or more, the item will become part of the inventory of the receiving division. Transfer forms should be completed to formalize the change.

If, during the inventory or at any other time, an item cannot be located:

- The Division Supervisor will complete a Form A, Property Disposition Request for lost/damaged property and forward through the Department Director, Finance Director, and the County Manager.
- The County Manager will review, and take appropriate action and Finance will delete the item from the inventory.
- The Division Supervisor and Department Director will receive a printout showing deletion of the item.

ADOPTION OF POLICIES AND PROCEDURES

Until further order of the Montgomery County Board of Commissioners, the Financial Policies and Procedures as set forth herein are hereby adopted and are effective on and after the 1st day of July 1, 2013.

This is the 18th day of June, 2013

Jackie Morris, Chairman

ATTEST:

Pam Wyatt, Clerk to the Board



MONTGOMERY COUNTY

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2013-2014 BUDGET

BUDGET SUMMARY

Montgomery County
General Fund Budget Summary

FY14 Budget: \$28,503,841

The Board of Commissioners, county administration, department heads, the school superintendent, the college president, and the Sheriff met with Commissioners at a Board Retreat to discuss the needs and goals for FY14. The following goals were foremost in drafting this budget and to the extent possible they have been funded in FY14:

- **Restore low wealth supplement for public schools**
- **Increase funding to College**
- **Maintain emphasis on infrastructure and technology**
- **Meet shortfalls in DHHS funding**
- **Protect employee health benefits**
- **Meet software needs for Environmental Health, Planning and Zoning**
- **Secure a long term funding source and develop a manageable plan for the Sheriff vehicle fleet**
- **Fund necessary replacements for other county vehicles**
- **Fund a new Rescue truck, needed for response to traffic wrecks**
- **Provide for a new Health nurse to reduce civilian wait time and to be available to treat employees with no deductible being charged**
- **Provide funds for implementation of DSS document imaging system**
- **Fund a separate account for future voting machine upgrades**
- **Restore adequate funding for next county property revaluation**
- **Capital Improvements for Library**
- **Meet state mandates for Electronic Health Records**
- **Meet state mandates for unemployment insurance pool**
- **Continue allocations to fund balance**
- **Double fuel storage capacity and new pumping system to realize savings by purchasing during market downturns**
- **Eliminate fund transfers from Water Fund to General Fund**

Many goals remained unfunded, however. It is the intent of county administration to continue working towards finding reasonable and sustainable solutions. Whenever and wherever possible, steps will be taken to utilize efficiencies and to reduce unnecessary costs.



MONTGOMERY COUNTY

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2013-2014 BUDGET

REVENUES

Montgomery County
General Fund Revenues FY14

Fiscal year 2012 was a property revaluation year for the County. It had been eight years since the previous revaluation, and while property sales have been sluggish in the County (making a revaluation more difficult) we were required by general statute to reassess property values. Additionally, a revaluation was needed in that the County had become the most undervalued county in the state. According to the annually published state sales-to-assessed ratio, Montgomery values were on average 70% less than actual sales prices, for transactions between a willing buyer and a willing seller.

Since the revaluation, County assessments are more in line with actual arms-length sales. The recently published 2012 sales-to-assessed ratio, which is a sampling of property transactions, listed Montgomery County at a 105% ratio. The Montgomery County tax office has been keeping a record of all non-distressed sales in the County, and of the 305 transactions recorded, their calculated ratio is 103%. The target percentage established by general statute is 100%.

While our overall average is slightly higher than the targeted fair assessment, the overall County median average is 96.92%. A review of the sales transactions seems to indicate that county-wide land sales and non-luxury homes sales are fairly assessed in the County.

Over the past five years, the growth ratio for the County, as evidenced through additions and improvements to real and business personal property, has been stagnant. This past year, however, saw some improvement, which is a promising sign for recovery. However, most of the real property increases were offset by the large number of applications accepted for present-use tax value.

The most common present-use application was for forestry. This spike was not due to an increased number of tree farms in the County. The increase was due primarily to the formerly low assessed values on large timber tracts. When assessed property values were in line with the present-use values, fewer applicants took the time to register their tracts for present use value. With the higher reassessed values, however, having a land use plan made a significant reduction in the amount of tax paid. Another large increase was in the number of senior and veteran exemptions, which may reduce the amount of tax paid by up to 50%--the rationale for this increase being the same as for the present use increase.

The collection rate for taxes in 2012 was 96%. In accordance with the Budget Act, the County will use this same collection rate for FY14 budgetary projections. The collection rate for DMV is calculated at 82% and is based on historical data as well. FY14 will be an unusual year for DMV collections. The state is moving quickly toward a new model that will charge and collect DMV tax through the NC License Plate Agency. Residents will pay their vehicle tax when they renew their plate tag. As a result, there will be a two month overlap of revenue in FY14, as the old system billed vehicle tax in arrears. There should also be an increase in the collection rates for DMV tax due to the risk of motorists receiving fines for driving with expired plate tags.

FY14 should also be the last year that we have a significant amount of revenue from DMV back taxes. As indicated above, under the old system motorists were allowed to purchase their plate tags prior to paying their taxes. The collection rates proved that a good portion of those motorists (18%) would subsequently not pay their taxes on time. It would not be until they tried to renew their plate tags the

following year that they would pay their back taxes in order to remove the electronic block on their DMV account.

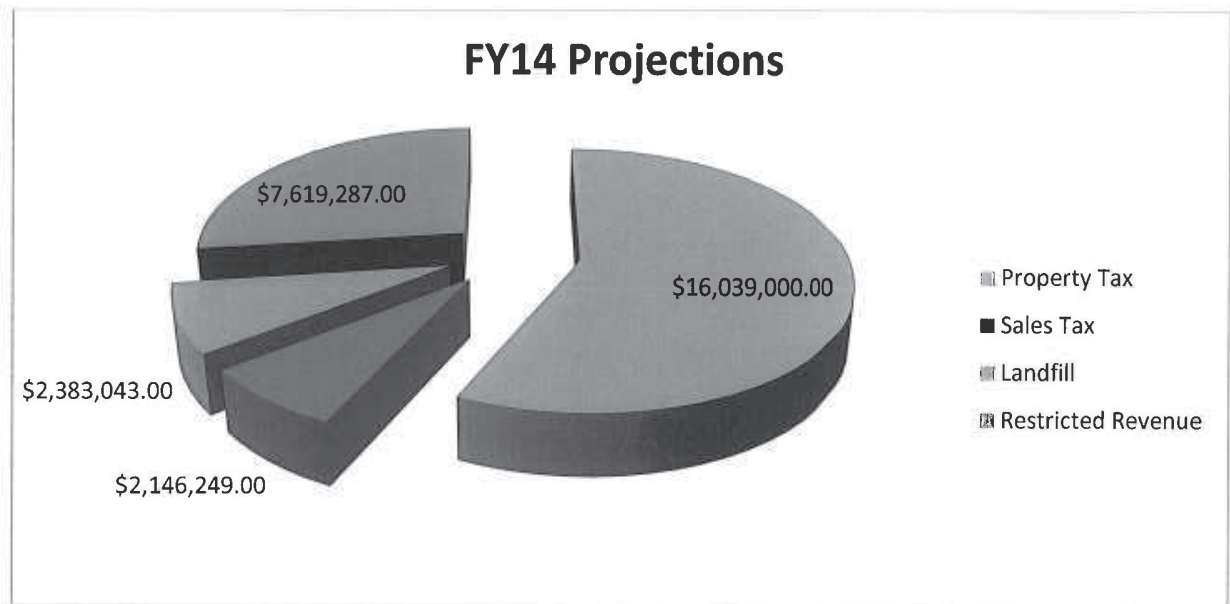
Another encouraging sign for economic recovery is the upturn in sales tax collection. FY13 collections are exceeding budgetary projections, and it is our conservative expectation that FY14 will realize at least the same revenue. Local businesses, ranging from wood processing and heavy manufacturing to sewing operations and equipment repair, are showing steady production and sales increases. Consequently, job growth and expansion is being experienced for the first time in several years. These are all signs that should continue to push consumer spending.

Revenue for landfill host fees and tipping fees are the last major component of unrestricted revenue. Another sign of a recovering economy is the increased revenue from the landfill. Disposal increases signify upswings in consumer sales. The landfill contractor has secured extensions to all of their major suppliers, so there should not be a decline in County revenue due to the loss of disposal material to another landfill. *After this budget was submitted to the Board on May 8th, the County received notice on May 21st that the City of Durham had signed a contract with Sampson County for waste disposal. This reversal by the City, according to the landfill contract operator Uwharrie Environmental, was an abrupt reversal to the agreements Uwharrie considered to be secured and upon which Uwharrie had passed assurances on to the County for the May 8th budget. The loss of the Durham waste resulted in a \$316,261 reduction in revenue projections for FY14. That loss necessitated a revised budget, which was resubmitted to the Board on May 28.*

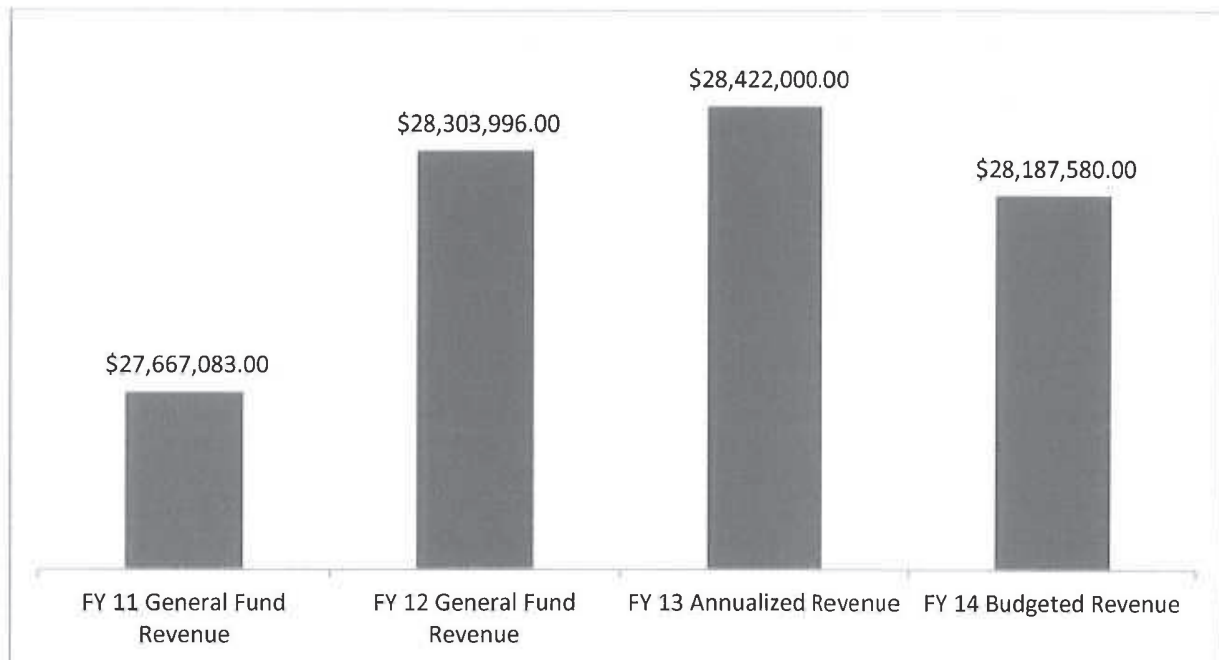
Approximately 25% of County revenue is restricted, either from the grantor or for county budgetary purposes. Most of these funds come from state and federal sources. Some of the funds require a county participation match. Those matches are accounted for in the applicable departmental budgets. More details regarding these funds will be discussed later in the budget package.

In sum, the projected revenues for FY14 are in line with revenues being realized through FY13. The expectation is for a slight overall increase in FY14, but projections used for the budget were conservative given the still shaky economy.

Combined General Fund Revenue Collections FY14:



Fiscal Year Revenue Comparison



Montgomery County
General Fund Revenues FY14

Property, DMV, and Fire Tax: .55/per \$100 for Property and DMV; .02/per \$100 for Fire Tax

Category	FY13 Budgeted	FY13 Annualized Collection	FY14 Projection
Property	\$12,810,864	\$12,863,000	\$12,900,000
Business Personal	\$950,000	\$1,099,408	\$1,100,000
DMV	\$1,003,236	\$1,025,000	\$1,026,000
Utilities	\$380,000	\$405,855	\$407,000
Fire Tax	\$547,000	\$575,000	\$576,000
Discovery/Penalty	\$10,000	\$30,000	\$30,000
Total	\$15,701,100	\$15,998,263	\$16,039,000

Sales Tax:

Article	FY13 Budgeted	FY13 Annualized Collection	FY14 Projection
39	\$900,000	\$1,016,000	\$1,018,000
40 (70% unrestricted)	\$810,600	\$855,365	\$856,000
42 (40% unrestricted)	\$240,000	\$268,926	\$270,000
44	\$2,000	\$2,200	\$2,250
Total	\$1,952,600	\$2,142,491	\$2,146,250

Landfill Revenue:

Category	FY13 Budgeted	FY13 Annualized Collection	FY14 Projected
Franchise/Host	\$599,538	\$599,538	\$609,304
Commercial Waste	\$16,000	\$16,958	\$21,000
Landfill, MRF, ADC	\$1,784,462	\$2,035,179	\$1,752,739
Methane	0	0	\$0.00
Total	\$2,400,000	\$2,651,675	\$2,383,043

Restricted Revenue Projections FY14:

RESTRICTED REVENUE		
LOTTERY	\$	300,000.00
TIMBER RECEIPTS	\$	70,000.00
30% Article 40	\$	366,585.00
60% Article 42	\$	403,389.00
INMATE HOUSING	\$	226,000.00
DSS	\$	3,350,000.00
HEALTH	\$	1,500,000.00
INSPECTIONS/PLANNING FEE	\$	89,500.00
REGISTER OF DEEDS	\$	150,000.00
QSCB	\$	334,000.00
LIBRARY	\$	5,000.00
AG	\$	5,000.00
SUMMER REC	\$	86,000.00
VOTING MACHINES	\$	5,000.00
YOUTH SERVICES	\$	31,572.00
DAY SERVICES	\$	70,347.00
CIVIL FEES	\$	44,000.00
SHERIFF RESTRICTED	\$	85,000.00
DARE	\$	15,000.00
CONCEALED CARRY	\$	28,000.00
SCAAP	\$	5,992.00
SHERIFF OFFICE FUNDRAISER	\$	3,000.00
ELECTION MAP FEES	\$	150.00
ROAP	\$	119,000.00
GRASSROOTS	\$	9,000.00
SURPLUS SALE/RESCUE GRANT	\$	30,000.00
RENT RCATS	\$	6,000.00
VIDEO PEG	\$	15,000.00
SOLID WASTE DISPOSAL TAX	\$	12,000.00
WHITE GOODS DISPOSAL	\$	5,000.00
ABC BOTTLE TAX	\$	4,500.00
ABC FUNDS	\$	12,000.00
SCRAP TIRE FEE	\$	26,000.00
INTEREST	\$	5,000.00
PAYMENT IN LIEU OF TAXES	\$	95,000.00
SSA PAYMENTS INMATES, COMMISSARY, POST TRIAL REFUNDS,		
CLERK OF COURT JAIL FEES	\$	25,000.00
ANIMAL CONTROL FEES	\$	1,000.00
LIBRARY CONT. FROM TOWNS	\$	24,800.00
ANIMAL SHELTER GRANT	\$	2,500.00
PUBLIC BLDG RENTS	\$	28,500.00
VETERANS GRANTS	\$	1,452.00
FIRE MARSHALL FEES	\$	4,000.00
SOIL & WATER GRANT	\$	20,000.00
TOTAL	\$	7,619,287.00

Restricted Revenue Detail
FY14

QSCB: Article 46 Sales Tax: Restricted for Capital Improvements to Schools.

Institution	Projected FY14 Collection	Percentage of Collection
Montgomery Co. Public Schools	\$267,200	80%
Montgomery Community College	\$66,800	20%

Inmate Housing Revenue: Restricted for Sheriff Fleet

Category	Unit	Cost/Budget	Percentage
Fuel	500,000 miles per year	\$83,333	31%
Repairs/Maintenance	fleet	\$96,677	36%
Purchase *	3 vehicles	\$90,000	33%

* Vehicle purchase price: Ford AWD plus applicable lights/equipment. Budgeted miles based on \$3.00 per gallon (over past twelve months, fuel prices paid by county have ranged from \$2.74 to \$3.19; with the purchase of larger gas storage tank in FY14 the County should be able to realize lower prices by timing market fluctuations); fuel calculations also based on cars realizing 18 mpg (which is the lowest EPA combined City and Highway rating for Sheriff cars, as provided by the Sheriff at the Board Retreat). A fourth vehicle may be purchased at the end of FY14 if inmate housing and civil fee revenue collections are on budget and if available funds equal to the purchase price remain in the repair/maintenance repair costs, cost having been minimized through proper care and maintenance of the vehicle fleet. It is advised by the Board of Commissioners that vehicle wear and fuel costs be controlled by the Sheriff adopting a policy of vehicle staging across the county while on active duty and that the overall number of cars in the fleet be lowered by actualizing a pool of cars in a motor fleet format, instead of assigning vehicles to individual deputies for take home service. The Board requests that the Sheriff provide a written plan for vehicle usage, maintenance, and replacement that complies with the fiscal limitations of the County, as evidenced in this earmarked special revenue source. This plan should be approved prior to the purchase of any vehicles for FY14. Quarterly reports should subsequently be submitted to the Board to demonstrate that mileage and maintenance parameters are maintained.

Revenue Restricted to Debt Service:

Category	Projected Revenue	Debt Service Allocated
Lottery	\$300,000	Greenridge Elementary
Art 40 (30%)	\$366,585	Greenridge Elementary
Art 42 (60%)	\$403,389	Greenridge Elementary
Total	\$1,069,974	



MONTGOMERY COUNTY

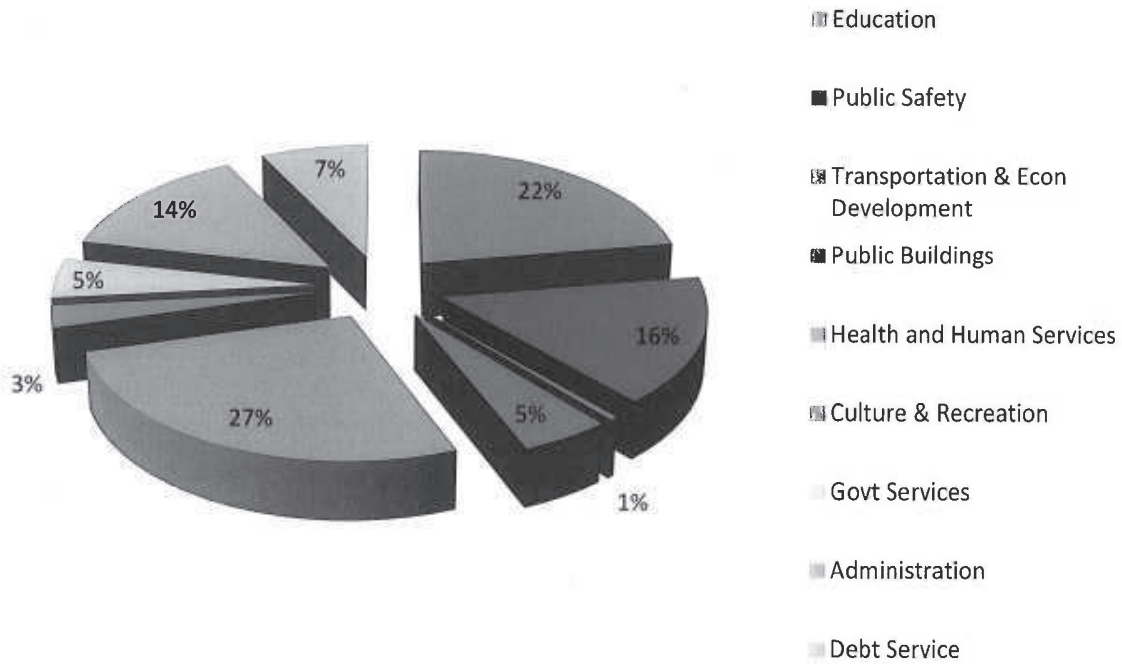
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2013-2014BUDGET

EXPENSES

Montgomery County
General Fund Expenditures FY14

Expenditures By Function



Category	Expenditures
Education	\$ 6,178,416.00
Public Safety	\$ 4,583,847.00
Transportation & Econ Development	\$ 122,800.00
Public Buildings	\$ 1,430,654.00
Health and Human Services	\$ 7,604,500.00
Culture & Recreation	\$ 770,475.00
Govt Services	\$ 1,424,446.00
Administration	\$ 3,777,523.00
Debt Service	\$ 2,294,919.00

Montgomery County
General Fund Expenditures FY14
Expense By Department

Dept #	Name	FY14 Budget	FY13 Budget	Difference
1110	GOVERNING BODY	\$ 2,793,104.00	\$ 2,874,544.07	\$ (81,440.07)
1210	ADMINISTRATION	\$ 266,396.00	\$ 261,292.00	\$ 5,104.00
1220	FINANCE	\$ 237,318.00	\$ 288,822.40	\$ (51,504.40)
1230	I.T.	\$ 230,755.00	\$ 230,432.00	\$ 323.00
1240	HUMAN RESOURCES	\$ 254,950.00	\$ 425,249.00	\$ (170,299.00)
1310	TAX	\$ 411,401.00	\$ 406,966.20	\$ 4,434.80
1410	ELECTIONS	\$ 195,538.00	\$ 178,459.06	\$ 17,078.94
1510	REGISTER OF DEEDS	\$ 176,038.00	\$ 169,197.00	\$ 6,841.00
1620	HOUSEKEEPING	\$ 156,154.00	\$ 153,765.00	\$ 2,389.00
1630	PUBLIC BUILDINGS	\$ 967,000.00	\$ 1,244,618.00	\$ (277,618.00)
1630	Capital Projects	\$ 290,000.00		\$ 290,000.00
1630	Animal Shelter Grant	\$ 2,500.00		\$ 2,500.00
1710	AIRPORT	\$ 25,000.00	\$ 25,000.00	\$ -
1971	NON-PROFITS	\$ 393,975.00	\$ 397,649.00	\$ (3,674.00)
2110	SHERIFF	\$ 1,670,142.00	\$ 1,846,203.40	\$ (176,061.40)
2110	SHERIFF FLEET	\$ 270,000.00	\$ -	\$ 270,000.00
2111	SHERIFF RESTRICTED	\$ 131,000.00	\$ 114,475.00	\$ 16,525.00
2120	JAIL	\$ 1,216,477.00	\$ 1,215,864.00	\$ 613.00
2120	SCAAP	\$ 5,992.00		\$ 5,992.00
2230-2242	CJPC; CJP: TEC; Pre-Trial	\$ 101,919.00	\$ 209,794.00	\$ (107,875.00)
2710	911 SERVICE	\$ 417,551.00	\$ 428,514.00	\$ (10,963.00)
2711	EMERGENCY MGMT	\$ 72,477.00	\$ 66,455.00	\$ 6,022.00
2720	RESCUE	\$ 14,000.00	\$ 40,100.00	\$ (26,100.00)

Montgomery County
General Fund Expenditures FY14
Expense By Department

2790	ANIMAL CONTROL	\$	113,985.00	\$	101,579.60	\$	12,405.40
3310	EDC	\$	82,800.00	\$	82,800.00	\$	-
4210	SOIL AND WATER	\$	79,960.00	\$	80,303.00	\$	(343.00)
4710	PLANNING	\$	66,644.00	\$	72,289.00	\$	(5,645.00)
4810	INSPECTIONS	\$	212,000.00	\$	178,293.50	\$	33,706.50
5110-5122	Health Dept	\$	2,120,000.00	\$	2,083,916.00	\$	36,084.00
5210	VETERANS	\$	48,426.00	\$	49,156.77	\$	(730.77)
5410	COOP EXTENSION	\$	169,439.00	\$	169,420.00	\$	19.00
5410	AG BLDG REPAIRS	\$	5,000.00	\$	-	\$	5,000.00
5610	DSS	\$	5,484,500.00	\$	5,453,953.48	\$	30,546.52
7110	MCS Current	\$	4,960,416.00	\$	4,743,297.00	\$	217,119.00
7110	MCS Capital	\$	-	\$	270,000.00	\$	(270,000.00)
7110	Timber Receipts	\$	70,000.00			\$	70,000.00
7120	MCC Current	\$	784,000.00	\$	759,434.00	\$	24,566.00
7120	MCC Capital	\$	30,000.00	\$	10,000.00	\$	20,000.00
8120	Library	\$	289,500.00	\$	284,116.00	\$	5,384.00
9110	General Fund Debt Service	\$	2,294,919.00	\$	2,289,504.00	\$	5,415.00
Transfer	Reval Fund	\$	60,000.00	\$	-	\$	60,000.00
Transfer	Summer Rec	\$	86,000.00	\$	85,055.00	\$	945.00
Transfer	Fire Tax	\$	576,304.00	\$	547,000.00	\$	29,304.00
Transfer	Airport: Vision 100	\$	15,000.00	\$	-	\$	15,000.00

Montgomery County
General Fund Expenditures FY14
Expense By Department

Transfer	Voting Machine Fund	\$	5,000.00	\$	-	\$	5,000.00
Transfer	QSCB Sales Tax	\$	334,000.00	\$	303,882.00	\$	30,118.00
	Total	\$	28,187,580.00	\$	28,141,398.48		



MONTGOMERY COUNTY

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2013-2014 BUDGET

EXPENDITURES DETAIL

Montgomery County FY 2014 Budget

Fund: 11

Department: 1110

Description: Governing Body

EXPENDITURES:

TYPE	FY 2013	FY 2014	Comments
Health Insurance Increase	-	135,000.00	
EMS Service	1,271,895.00	1,302,581.00	2nd year of 3 year contract
Liability Insurance	224,225.00	220,000.00	
Ins Claim Ded.	83,000.00	35,000.00	
Atty Fees	30,000.00	25,000.00	
Workers Comp	132,019.00	140,000.00	
Retirees Insurance	132,896.00	112,200.00	
Retirees Stipend		28,500.00	
New Vehicle Debt Serv	14,000.00	37,000.00	
Fund Balance Appr.	260,809.00	264,584.00	
Waste Disposal	480,000.00	420,000.00	
Contingency	10,000.00	5,000.00	
Spay/Neuter	2,500.00	2,500.00	
Medical Examiner Fees	10,000.00	10,000.00	
Supplemental Retirement Match	-	252,000.00	moved from another budget for FY14
Increase State Retirement %	-	35,000.00	
Document Imaging DSS	-	30,000.00	
White Good Cleanup	-	5,000.00	moved from another budget for FY14
Salaries	25,501.00	26,411.00	
Membership COG	15,200.00	15,200.00	
Travel/Training	2,500.00	2,500.00	
Meeting Expense	2,500.00	2,500.00	
Montgomery Fellows	12,000.00	-	
Transfer to reval	10,000.00		budgeted elsewhere FY14
Advertising Expense	3,000.00	3,000.00	
Bonus	138,000.00		
Social Expense	1,000.00	1,000.00	
Copier; office supplies	3,500.00	4,389.00	
Transfer to Airport	10,000.00		budgeted elsewhere FY14
TOTAL	2,874,545.00	3,114,365.00	

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	5	5

Montgomery County FY 2014 Budget

Fund: 11
Department: 1210
Description: Administration

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	123,600.00	140,000.00	13.27%
Benefits	31,192.00	27,313.00	-12.44%
Operating Costs	106,500.00	99,083.00	-6.96%
Capital Outlay	-	-	0.00%
TOTAL	261,292.00	266,396.00	1.95%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	2	2
Part Time Positions:	-	-
TOTAL	2	2

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
TOTAL	-

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
266,396.00	-	266,396.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 1220
Description: Finance

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	196,283.00	171,000.00	-12.88%
Benefits	67,665.00	51,318.00	-24.16%
Operating Costs	24,875.00	15,000.00	-39.70%
Capital Outlay	-	-	0.00%
TOTAL	288,823.00	237,318.00	-17.83%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	4	4
Part Time Positions:	-	-
TOTAL	4	4

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Interest	5,000.00
TOTAL	5,000.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
237,318.00	5,000.00	232,318.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 1230
Description: Information Technology

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	67,604.00	84,600.00	25.14%
Benefits	22,968.00	26,155.00	13.88%
Operating Costs	109,335.00	70,000.00	-35.98%
Capital Outlay	30,525.00	50,000.00	63.80%
TOTAL	230,432.00	230,755.00	0.14%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	2	2
Part Time Positions:	-	-
TOTAL	2	2

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
TOTAL	-

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
230,755.00	-	230,755.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 1240
Description: Human Resources

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	45,046.00	33,600.00	-25.41%
Benefits	11,592.00	11,350.00	-2.09%
Operating Costs	36,980.00	25,000.00	-32.40%
Unemployment Insurance	112,000.00	150,000.00	33.93%
Holiday Premium	35,000.00	35,000.00	0.00%
Supplemental Retirement	184,631.00	-	-100.00%
TOTAL	425,249.00	254,950.00	-40.05%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	1	1
Part Time Positions:	-	-
TOTAL	1	1

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
TOTAL	-

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
254,950.00	-	254,950.00

GOALS FOR FY 2014:

Supplemental Retirement coded to Governing Body in FY 2014. HR salary lower because of Beth's salary being lower. Benefits are lower for FY 2014 because Pam did not use the Health Insurance.

Montgomery County FY 2014 Budget

Fund: 11
Department: 1310
Description: Tax

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	261,553.00	256,232.00	-2.03%
Benefits	90,103.00	99,859.00	10.83%
Operating Costs	55,310.00	55,310.00	0.00%
Capital Outlay	-	-	0.00%
TOTAL	406,966.00	411,401.00	1.09%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	8	8
Part Time Positions:	-	-
TOTAL	8	8

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
TOTAL	-

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
411,401.00	-	411,401.00

GOALS FOR FY 2014:

Montgomery County FY 2014 Budget

Fund: 11
Department: 1410
Description: Elections

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	80,021.00	73,671.00	-7.94%
Benefits	22,767.00	24,867.00	9.22%
Operating Costs	75,671.00	97,000.00	28.19%
Capital Outlay	-	-	0.00%
TOTAL	178,459.00	195,538.00	9.57%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	2	2
Part Time Positions:	Varies due to election	Varies due to election
TOTAL	2	2

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Copy/Map Fees	150.00
TOTAL	150.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
195,538.00	150.00	195,388.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 1510
Description: Register of Deeds

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	107,389.00	103,595.00	-3.53%
Benefits	33,633.00	39,443.00	17.27%
Operating Costs	28,175.00	33,000.00	17.13%
Capital Outlay	-	-	0.00%
TOTAL	169,197.00	176,038.00	4.04%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	3	3
Part Time Positions:	-	-
TOTAL	3	3

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Fees	150,000.00
TOTAL	150,000.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
176,038.00	150,000.00	26,038.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 1620
Description: Housekeeping

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	91,373.00	90,336.00	-1.13%
Benefits	39,667.00	40,818.00	2.90%
Operating Costs	22,725.00	25,000.00	10.01%
Capital Outlay	-	-	0.00%
TOTAL	153,765.00	156,154.00	1.55%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	4	4
Part Time Positions:	-	-
TOTAL	4	4

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
TOTAL	-

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
156,154.00	-	156,154.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 1630
Description: Public Buildings

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	35,282.00	80,000.00	126.74%
Benefits	11,002.00	27,000.00	145.41%
Operating Costs	961,665.00	862,500.00	-10.31%
Capital Outlay	236,669.00	290,000.00	22.53%
TOTAL	1,244,618.00	1,259,500.00	1.20%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	1	2
Part Time Positions:	-	-
TOTAL	1	2

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Rent	28,500.00
Animal Shelter Grant	2,500.00
TOTAL	31,000.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
1,259,500.00	31,000.00	1,228,500.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 1710
Description: Airport

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	-	-	0.00%
Benefits	-	-	0.00%
Operating Costs	25,000.00	25,000.00	0.00%
Capital Outlay	-	-	0.00%
TOTAL	25,000.00	25,000.00	0.00%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	-	-
Part Time Positions:	-	-
TOTAL	-	-

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
TOTAL	-

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
25,000.00	-	25,000.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

und: 11
 Department: 1971
 Description: Non-Profit

EXPENDITURES:

TYPE	FY 2013	FY 2014	Comments
NC FORESTRY	88,200.00	88,200.00	
CENTRAL PARK	1,000.00	-	Add' Allocation in FY13 to cover FY14
CRISIS COUNCIL	13,603.00	11,500.00	
SENIOR CENTER	25,000.00	25,000.00	
COMMUNITY OUTREACH	20,000.00	22,000.00	
MENTAL HEALTH	60,775.00	60,775.00	
COUNCIL ON AGING	25,000.00	29,000.00	
COMMUNITY BUILDINGS	6,000.00	6,000.00	
AG DISTRICT	1,000.00	1,000.00	
HISTORICAL SOCIETY	1,500.00	1,000.00	
BRUTONVILLE GYM	1,000.00	1,000.00	
HIGHLAND CENTER	1,000.00	1,000.00	
BADIN LAKE EMS	6,000.00	4,000.00	
ALCOHOL REHAB	4,500.00	4,500.00	ABC funds
ROAP	109,571.00	119,000.00	pass thru
RCATS	10,000.00	10,000.00	rec' \$6000 back rent
ARTS COUNCIL	12,500.00	10,000.00	rec' \$9000 from state
ACCT ERROR FY13	11,000.00		
TOTAL	397,649.00	393,975.00	

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	0	0

Montgomery County FY 2014 Budget

Fund: 11
Department: 2110
Description: Sheriff

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	1,165,616.00	1,147,664.00	-1.54%
Benefits	380,718.00	399,478.00	4.93%
Operating Costs	299,869.00	123,000.00	-58.98%
Sheriff Fleet	-	270,000.00	0.00%
TOTAL	1,846,203.00	1,940,142.00	5.09%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	33	33
Part Time Positions:	1	1
TOTAL	34	34

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Civil Fees	44,000.00
Inmate Housing	226,000.00
TOTAL	270,000.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
1,940,142.00	270,000.00	1,670,142.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 2111
Description: Sheriff Restricted

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	18,470.00	20,000.00	8.28%
Benefits	1,530.00	-	-100.00%
Mobile Montgomery	65,975.00	65,000.00	-1.48%
DARE	11,000.00	15,000.00	36.36%
Concealed Carry	15,000.00	28,000.00	86.67%
CARE	2,500.00		-100.00%
Sheriff Fundraising	-	3,000.00	0.00%
TOTAL	114,475.00	131,000.00	14.44%

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Mobile Montgomery	65,000.00
DARE	15,000.00
Concealed Carry	28,000.00
Sheriff Fundraising	3,000.00
Sheriff Restricted Patrol	20,000.00
TOTAL	131,000.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
131,000.00	131,000.00	-

GOALS FOR FY 2014:

Montgomery County FY 2014 Budget

Fund: 11
Department: 2120
Description: Jail

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	605,051.00	605,369.00	0.05%
Benefits	234,201.00	237,100.00	1.24%
Operating Costs	376,612.00	380,000.00	0.90%
Capital Outlay	-	-	0.00%
TOTAL	1,215,864.00	1,222,469.00	0.54%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	23	23
Part Time Positions:	2	2
TOTAL	25	25

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Social Security, Commissary, Jail Fees, Post Trial Refunds	25,000.00
SCAAP	5,992.00
TOTAL	30,992.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
1,222,469.00	30,992.00	1,191,477.00

GOALS FOR FY 2014:

Montgomery County FY 2014 Budget

Fund: 11
Department: 2240
Description: Youth Services

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	19,612.00	18,000.00	-8.22%
Benefits	1,482.00	1,377.00	-7.09%
Operating Costs	12,977.00	12,195.00	-6.03%
Capital Outlay	-	-	0.00%
TOTAL	34,071.00	31,572.00	-7.33%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	-	-
Part Time Positions:	1	1
TOTAL	1	1

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Youth Services	31,572.00
TOTAL	31,572.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
31,572.00	31,572.00	-

GOALS FOR FY 2014:

Montgomery County FY 2014 Budget

Fund: 11
Department: 2241
Description: Day Reporting

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	-	-	0.00%
Benefits	-	-	0.00%
Operating Costs	73,751.00	70,347.00	-4.62%
Capital Outlay	-	-	0.00%
TOTAL	73,751.00	70,347.00	-4.62%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	-	-
Part Time Positions:	-	-
TOTAL	-	-

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Day Reporting	70,347.00
TOTAL	70,347.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
70,347.00	70,347.00	-

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 2710
Description: 911

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	275,772.00	263,737.00	-4.36%
Benefits	95,387.00	96,314.00	0.97%
Operating Costs	57,355.00	57,500.00	0.25%
Capital Outlay	-	-	0.00%
TOTAL	428,514.00	417,551.00	-2.56%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	9	9
Part Time Positions:	1	1
TOTAL	10	10

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
TOTAL	-

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
417,551.00	-	417,551.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 2711
Description: Emergency Management

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	45,000.00	48,900.00	8.67%
Benefits	13,023.00	13,577.00	4.25%
Operating Costs	8,432.00	10,000.00	18.60%
Capital Outlay	-	-	0.00%
TOTAL	66,455.00	72,477.00	9.06%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	1	1
Part Time Positions:	-	-
TOTAL	1	1

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Fire Inspection Fees	4,000.00
TOTAL	4,000.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
72,477.00	4,000.00	68,477.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 2720
Description: Rescue

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	-	-	0.00%
Benefits	6,000.00	6,000.00	0.00%
Operating Costs	12,100.00	8,000.00	-33.88%
Capital Outlay	22,000.00	-	-100.00%
TOTAL	40,100.00	14,000.00	-65.09%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	-	-
Part Time Positions:	-	-
TOTAL	-	-

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
TOTAL	-

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
14,000.00	-	14,000.00

GOALS FOR FY 2014:

Montgomery County FY 2014 Budget

Fund: 11
Department: 2790
Description: Animal Control

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	54,076.00	58,352.00	7.91%
Benefits	21,053.00	21,915.00	4.09%
Operating Costs	26,450.00	28,718.00	8.57%
Capital Outlay	-	-	0.00%
TOTAL	101,579.00	108,985.00	7.29%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	2	2
Part Time Positions:	-	-
TOTAL	2	2

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Animal Control Fees	1,000.00
TOTAL	1,000.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
108,985.00	1,000.00	107,985.00

GOALS FOR FY 2014:

Montgomery County FY 2014 Budget

Fund: 11
Department: 3310
Description: EDC

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries			0.00%
Benefits	12,000.00	12,000.00	0.00%
Operating Costs	70,800.00	70,800.00	0.00%
Capital Outlay			0.00%
TOTAL	82,800.00	82,800.00	0.00%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:		
Part Time Positions:		
TOTAL		

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
TOTAL	-

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
82,800.00	-	82,800.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 4210
Description: Soil and Water

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	54,543.00	53,448.00	-2.01%
Benefits	21,485.00	22,212.00	3.38%
Operating Costs	4,275.00	4,300.00	0.58%
Capital Outlay	-	-	0.00%
TOTAL	80,303.00	79,960.00	-0.43%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	2	2
Part Time Positions:	-	-
TOTAL	2	2

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
State Contribution	20,000.00
TOTAL	20,000.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
79,960.00	20,000.00	59,960.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 4710
Description: Planning

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	50,000.00	42,500.00	-15.00%
Benefits	15,789.00	12,644.00	-19.92%
Operating Costs	6,500.00	11,500.00	76.92%
Capital Outlay	-	-	0.00%
TOTAL	72,289.00	66,644.00	-7.81%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	1	1
Part Time Positions:	-	-
TOTAL	1	1

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Zoning Fees	2,500.00
TOTAL	2,500.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
66,644.00	2,500.00	64,144.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 4810
Description: Inspections

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	123,355.00	145,416.00	17.88%
Benefits	37,776.00	44,584.00	18.02%
Operating Costs	17,162.50	22,000.00	28.19%
Capital Outlay	-	-	0.00%
TOTAL	178,293.50	212,000.00	18.91%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	3	3
Part Time Positions:	1	1
TOTAL	4	4

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Building Inspection Fees	87,000.00
TOTAL	87,000.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
212,000.00	87,000.00	125,000.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 5110-5122
Description: Health

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	1,132,018.00	1,150,000.00	1.59%
Benefits	435,848.00	450,000.00	3.25%
Operating Costs	516,050.00	520,000.00	0.77%
Capital Outlay	-	-	0.00%
TOTAL	2,083,916.00	2,120,000.00	1.73%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	30	30
Part Time Positions:	-	-
TOTAL	30	30

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Federal/State Revenue	1,500,000.00
TOTAL	1,500,000.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
2,120,000.00	1,500,000.00	620,000.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 5210
Description: Veterans

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	33,587.00	31,836.00	-5.21%
Benefits	12,186.00	13,090.00	7.42%
Operating Costs	3,383.77	3,500.00	3.43%
Capital Outlay	-	-	0.00%
TOTAL	49,156.77	48,426.00	-1.49%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	1	1
Part Time Positions:	-	-
TOTAL	1	1

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Veteran Service Funds	1,452.00
TOTAL	1,452.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
48,426.00	1,452.00	46,974.00

GOALS FOR FY 2014:

Montgomery County FY 2014 Budget

Fund: 11
Department: 5410
Description: Cooperative Extension

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	159,439.00	159,439.00	0.00%
Benefits	-	-	0.00%
Operating Costs	9,981.00	10,000.00	0.19%
Capital Outlay	-	5,000.00	100.00%
TOTAL	169,420.00	174,439.00	2.96%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	-	-
Part Time Positions:	-	-
TOTAL	-	-

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Rental Fee	5,000.00
TOTAL	5,000.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
174,439.00	5,000.00	169,439.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 5610-5630
Description: DSS

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	2,210,501.00	2,128,559.00	-3.71%
Benefits	781,456.00	871,441.00	11.52%
Operating Costs	2,461,996.48	2,484,500.00	0.91%
Capital Outlay	-	-	0.00%
TOTAL	5,453,953.48	5,484,500.00	0.56%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	62	62
Part Time Positions:	1	1
TOTAL	63	63

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Federal/State Revenue	3,350,000.00
TOTAL	3,350,000.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
5,484,500.00	3,350,000.00	2,134,500.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 7110
Description: Montgomery County Schools

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Current	4,743,297.00	4,960,416.00	4.58%
Capital	270,000.00	-	-100.00%
Timber Receipts	-	70,000.00	100.00%
TOTAL	5,013,297.00	5,030,416.00	0.34%

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Timber Receipts	70,000.00
Payment In Lieu of Taxes	95,000.00
TOTAL	165,000.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
5,030,416.00	165,000.00	4,865,416.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 7120
Description: Montgomery Community College

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Current	759,434.00	784,000.00	3.23%
Capital	10,000.00	30,000.00	200.00%
TOTAL	769,434.00	814,000.00	5.79%

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
TOTAL	-

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
814,000.00	-	814,000.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department: 8210
Description: Library

EXPENDITURES:

TYPE	FY 2013	FY 2014	PERCENTAGE CHANGE
Salaries	159,284.00	160,492.00	0.76%
Benefits	52,882.00	54,008.00	2.13%
Operating Costs	58,378.00	75,000.00	28.47%
Capital Outlay	13,572.00	-	-100.00%
TOTAL	284,116.00	289,500.00	1.90%

PERSONNEL:

TYPE	FY 2013	FY 2014
Full Time Positions:	5	5
Part Time Positions:	4	4
TOTAL	9	9

NON-COUNTY GOVERNMENT REVENUES:

TYPE	FY 2014 Projections
Library Fees	5,000.00
Town Library Contribution	24,800.00
TOTAL	29,800.00

COUNTY COSTS (Expenses less Non-County Revenue):

EXPENSES	NON-COUNTY REVENUE	TOTAL
289,500.00	29,800.00	259,700.00

GOALS FOR FY 2014:

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Montgomery County FY 2014 Budget

Fund: 11
Department:
Description: TRANSFER

EXPENDITURES:

TYPE	FY 2014
Vision 100	15,000.00
Debt Service	2,294,919.00
Fire Tax	576,304.00
QSCB	334,000.00
Reval Fund	60,000.00
Summer Rec	86,000.00
Voting Machine	5,000.00
TOTAL	3,371,223.00

GOALS FOR FY 2014:

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MONTGOMERY COUNTY

A Golden Opportunity!

2013-2014BUDGET

ENTERPRISE FUND

Montgomery County FY14 Budget

Fund #: 60
Dept #: 4515
Fund Name: Montgomery County Public Utilities - Parent Fund

Description: This fund is responsible for the treatment, transmission and distribution of water. All operations, maintenance and repairs of the County's water & sewer systems are supported by this fund.

EXPENDITURES:

Type	FY13	FY14	Percentage Change
Salaries	\$569,953	\$586,374	+3%
Benefits	\$211,555	\$226,331	+7%
Operating Costs	\$1,291,595	\$1,322,250	+2%
Capital Outlay	\$75,000	\$75,000	+0%
Debt Services	\$1,012,795	\$1,200,377	+19%
Transfer to Projects Funds	\$529,186	\$0	-100%
Fund Balance Appropriation	\$0	\$209,621	+100%
TOTAL	\$3,690,084	\$3,619,953	-2%

PERSONNEL:

Type	FY13	FY14
Full time Positions:	16	17
Part time Positions:	0	0
TOTAL	16	17

NON-COUNTY GOVT. REVENUES:

Type	FY14 Projections
Water Sales	\$3,513,335
Fees	\$50,000
CSA Agreement	\$56,618
TOTAL	\$3,619,953

COUNTY COSTS (Expenses – Non-County Revenue):

Expense	Non-County Revenue	Total
\$3,619,953	\$3,619,953	\$0.00

GOALS 2014:

Assume Debt of RWI, AST and HSP; Implement CSA Agreement; Establish Preventative Maintenance Plan for all assets; Begin assets mapping within GIS

Montgomery County FY14 Budget

Fund #: 65
Dept #: 4515
Fund Name: Montgomery County Public Utilities – Distribution System Projects

Description: This fund is responsible for the capital improvement projects associated with the distribution of water to rural line customers. All engineering, permitting, construction, grant administration and construction administration are supported by this fund.

EXPENDITURES:

Type	FY13	FY14	Percentage Change
Engineering (MWM)	\$195,000	\$195,000	0%
Construction (MWM)	\$1,730,929	\$1,582,473	-9%
Closing Fees (MWM)	\$30,310	\$30,310	0%
Engineering (PMR)	\$54,400	\$52,500	-3%
Construction (PMR)	\$271,600	\$271,600	0%
Contingencies (PMR)	\$27,000	\$27,160	+1%
TOTAL	\$2,309,239	\$2,159,043	-7%

Note: Approx \$150,000 left over NC Rural Center Funds (MWM) approved to use for PMR Project

PERSONNEL:

Type	FY13	FY14
Full time Positions:	N/A	N/A
Part time Positions:	N/A	N/A
TOTAL	N/A	N/A

NON-COUNTY GOVT. REVENUES:

Type	FY14 Projections
NC DENR DWSRF Loan (MWM)	\$1,284,058
NC Rural Center Grant (MWM)	\$351,544
NC Sales Tax Reimbursement (MWM)	\$38,046
Bernard Allen Fund (PMR)	\$60,000
NC Rural Center Grant (PMR)	\$150,000
NC Docomm. Grant (PMR)	\$0
Fund 60 Transfer	\$275,395
TOTAL	\$2,159,043

COUNTY COSTS (Expenses – Non-County Revenue):

Expense	Non-County Revenue	Total
\$2,159,043	\$2,159,043	\$0

GOALS 2014:

MWM: Project Closeout
 PMR: 75% Construction Completion

Montgomery County FY14 Budget

Fund #: 66

Dept #: 4515

Fund Name: Montgomery County Public Utilities – WTP/Transmission Projects

Description: This fund is responsible for the capital improvement projects associated with the treatment and transmission of water. All engineering, permitting, construction, grant administration and construction administration are supported by this fund.

EXPENDITURES:

Type	FY13	FY14	Percentage Change
Engineering (RWI)	\$126,300	\$114,100	-10%
Grant Administration (RWI)	\$25,000	\$25,000	0%
Construction (RWI)	\$532,000	\$1,052,670	+98%
Engineering (HSP)	\$84,500	\$85,000	1%
Equipment (HSP)	\$0	\$449,960	+24% of FY-13 const.
Construction (HSP)	\$1,870,890	\$1,271,300	-32% of FY-13 const.
Engineering (AST)	\$227,200	\$227,200	0%
Construction (AST)	\$1,466,600	\$1,466,600	0%
Closing Fee (AST)	\$0	\$35,200	N/A
TOTAL	\$4,332,490	\$4,727,030	+9%

PERSONNEL:

Type	FY13	FY14
Full time Positions:	N/A	N/A
Part time Positions:	N/A	N/A
TOTAL	N/A	N/A

NON-COUNTY GOVT. REVENUES:

Type	FY14 Projections
Golden Leaf Grant (RWI)	\$498,750
NC Docomm. Grant (RWI)	\$0
NC Rural Center Grant (RWI)	\$0
Fund Balance	\$460,489
EPA STAG Grant (HSP)	\$485,000
NC Rural Center Grant (HSP)	\$500,000
BB&T Loan (HSP)	\$800,000
Fund 60 Transfer	\$253,791
NC DENR DWSRF Loan (AST)	\$1,729,000
TOTAL	\$4,727,030

COUNTY COSTS (Expenses – Non-County Revenue):

Expense	Non-County Revenue	Total
\$4,727,030	\$4,727,030	\$0.00

GOALS 2014:

RWI: finish construction
HSP: finish construction
AST: 75% construction completion



MONTGOMERY COUNTY

A Golden Opportunity!

2013-2014 BUDGET

SPECIAL REVENUE FUNDS

Montgomery County FY 2014 Budget

Fund: 13
Description: EMPG

EXPENDITURES:

TYPE	FY 2014
Salaries	9,000.00
Benefits	700.00
Program Supplies	1,500.00
Response to Gaps	21,622.00
TOTAL	32,822.00

SOURCE OF REVENUE:

TYPE	FY 2014
EMPG Grant	32,822.00
TOTAL	32,822.00

Montgomery County FY 2014 Budget

Fund: 14
Description: Urgent Repair

EXPENDITURES:

TYPE	FY 2014
Administration	5,000.00
Urgent Repairs	75,000.00
TOTAL	80,000.00

SOURCE OF REVENUE:

TYPE	FY 2014
Urgent Repair Funds	80,000.00
TOTAL	80,000.00

Montgomery County FY 2014 Budget

Fund: 15

Description: Court Facilities

EXPENDITURES:

TYPE	FY 2014
Court Related Supplies	3,000.00
Repairs and Maintenance	7,000.00
Copier Rental	2,000.00
Transfer to General Fund	30,000.00
Capital Outlay	3,000.00
TOTAL	45,000.00

SOURCE OF REVENUE:

TYPE	FY 2014
Clerk of Court Processing Fees	43,951.00
Copy/Map Fees	981.00
Interest Income	68.00
TOTAL	45,000.00

Montgomery County FY 2014 Budget

Fund: 16
Description: Airport Block Grant

EXPENDITURES:

TYPE	FY 2014
Pavement Rehab	1,709,804.00
Land Acquisition	351,000.00
Vision 100 Match	15,000.00
Operational Costs	135,000.00
	-
TOTAL	2,210,804.00

SOURCE OF REVENUE:

TYPE	FY 2014
NCDOT	1,709,804.00
NCDOT	351,000.00
Vision 100	150,000.00
TOTAL	2,210,804.00

Montgomery County FY 2014 Budget

und: 17

Description: Haltiwanger Retreat

EXPENDITURES:

TYPE	FY 2014
Maintenance	3,000.00
TOTAL	3,000.00

SOURCE OF REVENUE:

TYPE	FY 2014
Rent	3,000.00
TOTAL	3,000.00

Montgomery County FY 2014 Budget

Fund: 18

Description: Tourism Development Authority

EXPENDITURES:

TYPE	FY 2014
Professional Services	7,000.00
Supplies and Materials	2,500.00
Meeting Expense	1,700.00
Advertising Expense	9,800.00
TOTAL	21,000.00

SOURCE OF REVENUE:

TYPE	FY 2014
Occupancy Tax	21,000.00
TOTAL	21,000.00

Montgomery County FY 2014 Budget

Fund: 20
Description: 911 Fund

EXPENDITURES:

TYPE	FY 2014
Salaries	40,500.00
Benefits	12,290.00
Contract Services	12,000.00
Supplies and Materials	15,000.00
911 Add/GIS Software Contract	35,000.00
Trunk Line Expense	13,000.00
Postage	1,500.00
Training	11,423.00
PSAP Equipment Repairs	60,000.00
Capital Outlay - Wireless	20,000.00
TOTAL	220,713.00

SOURCE OF REVENUE:

TYPE	FY 2014
911 Telephone Fees	220,713.00
TOTAL	220,713.00

Montgomery County FY 2014 Budget

Fund: 21
Description: Capital Improvement Reserve Fund

EXPENDITURES:

TYPE	FY 2014
No allocation	
TOTAL	

SOURCE OF REVENUE:

TYPE	FY 2014
No allocation	
TOTAL	

Montgomery County FY 2014 Budget

Fund: 25

Description: Reval Fund

EXPENDITURES:

TYPE	FY 2014
Salaries	5,645.00
Benefits	812.00
Legal Fees	25,000.00
Appropriation to Fund Balance	28,543.00
TOTAL	60,000.00

SOURCE OF REVENUE:

TYPE	FY 2014
Transfer from General Fund	60,000.00
TOTAL	60,000.00

Montgomery County FY 2014 Budget

Fund: 26

Description: Badin Lake Fire Department

EXPENDITURES:

TYPE	FY 2014
Badin Lake Volunteer Fire Department	426,066.00
TOTAL	426,066.00

SOURCE OF REVENUE:

TYPE	FY 2014
Fire Property Tax - Current	426,066.00
TOTAL	426,066.00

Montgomery County FY 2014 Budget

Fund: 27

Description: Drug Forfeiture Fund

EXPENDITURES:

TYPE	FY 2014
Supplies	20,000.00
Undercover Expense	6,000.00
Training Expense	5,000.00
Vehicle Lease Payment	28,883.00
Equipment	10,000.00
TOTAL	69,883.00

SOURCE OF REVENUE:

TYPE	FY 2014
State Substance Tax	10,000.00
Drug Forfeiture Funds	20,000.00
Fund Balance Appropriated	39,883.00
TOTAL	69,883.00

Montgomery County FY 2014 Budget

Fund: 28
Description: Public School Reserve

EXPENDITURES:

TYPE	FY 2014
Transfer to General Fund	10.00
TOTAL	10.00

SOURCE OF REVENUE:

TYPE	FY 2014
Interest Dividend NCCMT	10.00
TOTAL	10.00

Montgomery County FY 2014 Budget

Fund: 29

Description: Lake Tillery Fire Department

EXPENDITURES:

TYPE	FY 2014
Lake Tillery Fire Department	182,961.00
TOTAL	182,961.00

SOURCE OF REVENUE:

TYPE	FY 2014
Fire Property Tax - Current	182,961.00
TOTAL	182,961.00

Montgomery County FY 2014 Budget

Fund: 31
Description: Green Ridge

EXPENDITURES:

TYPE	FY 2014
Close out: Fund Balance allocated to Debt Service	959,992.00
TOTAL	959,992.00

SOURCE OF REVENUE:

TYPE	FY 2014
Fund Balance Appropriated	959,992.00
TOTAL	959,992.00

Montgomery County FY 2014 Budget

Fund: 33

Description: DSS Restricted Funds

EXPENDITURES:

TYPE	FY 2014
IV-D Incentives	22,000.00
Preplacement Assess/FC/Adoption	1,000.00
Special Child Adoption	7,000.00
TOTAL	30,000.00

SOURCE OF REVENUE:

TYPE	FY 2014
IV-D Incentives	22,000.00
Preplacement Assess/FC/Adoption	1,000.00
Special Child Adoption	7,000.00
TOTAL	30,000.00

Montgomery County FY 2014 Budget

Fund: 34

Description: 2 Cent Dedicated Ad Valorem Fire Tax Restricted VFD

EXPENDITURES:

TYPE	FY 2014
Biscoe VFD	17,000.00
Troy VFD	17,000.00
Wadeville VFD	417,000.00
Star VFD	17,000.00
Pekin VFD	17,000.00
Uwharrie VFD	17,000.00
Lake Tillery VFD	17,000.00
Badin Lake VFD	17,000.00
Mt. Gilead VFD	17,000.00
Candor VFD	17,000.00
County Reserve Fund	6,000.00
TOTAL	576,000.00

SOURCE OF REVENUE:

TYPE	FY 2014
2 Cent Fire Tax	576,000.00
TOTAL	576,000.00

Montgomery County FY 2014 Budget

Fund: 35

Description: Summer Rec. Funds

EXPENDITURES:

TYPE	FY 2014
County Summer Rec. Program	40,500.00
Non-Profit and Rec. Leagues	40,500.00
Contingency	5,000.00
TOTAL	86,000.00

SOURCE OF REVENUE:

TYPE	FY 2014
Transfer from General Fund: Landfill Recreational Funds	86,000.00
TOTAL	86,000.00

Montgomery County FY 2014 Budget

Fund: 36

Description: 1/4 Cent Sales Tax

EXPENDITURES:

TYPE	FY 2014
QSCB - MCS 80%	267,200.00
MCC 20%	66,800.00
TOTAL	334,000.00

SOURCE OF REVENUE:

TYPE	FY 2014
1/4 Cent Sales Tax	334,000.00
TOTAL	334,000.00

Montgomery County FY 2014 Budget

Fund: 50
Description: Jail Project

EXPENDITURES:

TYPE	FY 2014
Additional Project 2007B COPS Jail Repairs	351,595.00
TOTAL	351,595.00

SOURCE OF REVENUE:

TYPE	FY 2014
COPS	351,595.00
TOTAL	351,595.00

Montgomery County FY 2014 Budget

Fund: 51
Description: DSS Building Project

EXPENDITURES:

TYPE	FY 2014
Repairs to Facilities	32,000.00
TOTAL	32,000.00

SOURCE OF REVENUE:

TYPE	FY 2014
Fund Balance Appropriation	32,000.00
TOTAL	32,000.00

Montgomery County FY 2014 Budget

Fund: 69

Description: Scattered Site

EXPENDITURES:

TYPE	FY 2014
Home Repairs	360,000.00
Administration	40,000.00
TOTAL	400,000.00

SOURCE OF REVENUE:

TYPE	FY 2014
Scattered Site Funds	400,000.00
TOTAL	400,000.00

Montgomery County FY 2014 Budget

Fund: 71
Description: Town Tax Fund

EXPENDITURES:

TYPE	FY 2014
Town Tax Collections: Property and DMV	1,782,117.00
TOTAL	1,782,117.00

SOURCE OF REVENUE:

TYPE	FY 2014
Town Tax Collections: Property and DMV	1,782,117.00
TOTAL	1,782,117.00

Montgomery County FY 2014 Budget

Fund: 72

Description: Fines and Forfeitures/ Schools

EXPENDITURES:

TYPE	FY 2014
Fines/Forfeiture Appropriation for Schools	225,000.00
TOTAL	225,000.00

SOURCE OF REVENUE:

TYPE	FY 2014
Due to Schools - Fines/Forfeitures	225,000.00
TOTAL	225,000.00

Montgomery County FY 2014 Budget

Fund: 75
Description: State DMV Tax 60%

EXPENDITURES:

TYPE	FY 2014
State DMV Tax 60%	11,000.00
TOTAL	11,000.00

SOURCE OF REVENUE:

TYPE	FY 2014
State DMV Tax 60%	11,000.00
TOTAL	11,000.00



MONTGOMERY COUNTY

A Golden Opportunity!

2013-2014 BUDGET

EMPLOYEE BENEFITS & HEALTH INSURANCE

Montgomery County
Position Summary

I. FY14 Personnel Changes:

The net change to the County employee summary for FY14 is an addition of 1.5 positions. In total, three new positions are being added. Those positions are as follows:

1. Maintenance Technician: this position is needed to assist the Facilities Supervisor in the completion of routine maintenance repairs on all County maintained facilities. Currently the County has only one employee, the Supervisor, and many projects are being contracted out to third party providers simply due to the sheer volume of needs and requests for assistance. The costs of adding this position will easily be offset by the savings realized by not contracting many minor repairs.
2. Nurse: this position is needed to handle both the increased number of clients being served by the Health Department, now that it has been certified to treat customers covered by many of the local private health insurance plans. The County can bill these private providers and will see an increase in revenue to help offset the costs. The Nurse will also assist in the County's desire to have an employee on staff to treat and assist County employees. The goal of preventive care should help the County realize savings in health insurance premiums over time.
3. Consecutive Service Water Technician: this position is needed to meet new and more stringent water testing requirements by the state. The position is being cost shared by the County and the five municipalities.

The new positions are being offset by reductions in the staff at Social Services. Automation and consolidation of administrative duties has made such gains possible.

II. Employee Health Benefits:

The County is actively negotiating with its current health insurer, as well as seeking competitive bids from three other major providers. The goal is to maintain a level of coverage for employees at a price sustainable by the County. In the FY14 budget, an additional \$135,000 (approximately \$600 per F-T active employee) is being allocated to keep the benefits close to those in the FY13 plan.

As with the FY13 plan, the County is pursuing both a PPO and a HMO option for employees. The HMO plan is restrictive, especially in Montgomery County as the number of physicians is limited. The HMO plan does, however, keep costs lower for the insurer which in turn helps maintain costs for the County. It is our hope that an HMO plan with 80/20 coverage can be obtained at the FY13 costs allocated per employee.

It is projected that an 80/20 PPO plan will not be attainable within the FY13 cost allocation per employee for medical insurance. Wanting to keep employee coverage at the current level, plus realizing the need for a non-HMO plan, is the reason for the increased allocation for FY14.

As in FY13, once negotiations with an insurer are finalized it is hoped that the County will be able to offer the PPO option for employees at no out-of-pocket expense. To incentivize the HMO option, it is also hoped that the County will be able to give employees a bonus equal to the amount of savings realized by the County.



MONTGOMERY COUNTY

2013-2014 Position Summary

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF MONTGOMERY COUNTY

Job Number	Description	FY2011	FY2012	FY2013	FY2014 Projected
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* PT status means the individual is classified as .5 per employee. (ie 3 PT means that you have 6 PT employees). PT employees can't work more than 19.23 hours a week without receiving benefits and no more than 1000 hours per year

Governing Body							
BOC C 1	Chairman of Board	1	1	1	FT	1	
BOC 2	Commissioner	4	4	4	FT	4	
ADM 1	Assistant to the County Manager/Clerk to the Board	0.5	0.5	0	FT	0	
	4110 Total	5.5	5.5	5		5	
Administrative							
CM 1	County Manager	1	1	1	FT	1	
ADM 1	Assistant to the County Manager/Clerk to the Board	0.5	0.5	1	FT	1	
	4130 Total	1.5	1.5	2		2	
Finance							
FIN 1	Finance Director	1	1	1	FT	1	
FIN 2	Deputy Finance Director	1	1	1	FT	1	
FIN 3	Finance Acct. Tech I	1	1	1	FT	1	
FIN 4	Accountant	1	1	1	FT	1	
FIN 5	Accounting Technician	0	1	0	FT	0	
	4130 Total	4	5	4		4	
Human Resources							
HR 1	HR Director	1	1	1	FT	1	
HR 2	Assistant HR Director	1	1	0	FT	0	
	4130 Total	2	2	1		1	

Job Number	Description	FY2011	FY2012	FY2013	FY2014 Projected
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* PT status means the individual is classified as .5 per employee. (ie 3 PT means that you have 6 PT employees). PT employees can't work more than 19.23 hours a week without receiving benefits and no more than 1000 hours per year

Tax Department							
TAX 1	Tax Administrator	1	1	1	FT	1	
TAX 2	Tax Appraiser	1	2	2	FT	2	
TAX 3	Tax Appraisal Clerk	1	1	1	FT	1	
TAX 4	Tax Technician	5	3	2	FT	2	
TAX 5	GIS Specialist	1	1	1	FT	1	
TAX 6	Tax Technician Bus Property	1	1	1	FT	1	
	4140 Total	10	9	8		8	
Elections							
ELECT 1	Director of Elections	1	1	1	FT	1	
ELECT 2	Deputy Director of Elections	1	1	1	FT	1	
	4170 Total	2	2	2		2	
Register of Deeds							
ROD 1	Register of Deeds	1	1	1	FT	1	
ROD 2	Assistant Register of Deeds	1	1	1	FT	1	
ROD 3	Deputy Register of Deeds	1	1	1	FT	1	
	4180 Total	3	3	3		3	
IT Dept							
IT 1	IT Director	1	1	1	FT	1	
IT 2	Computer Systems Admin III	1	1	1	FT	1	
	4200 Total	2	2	2		2	
Public Buildings							
4260	Facilities Director	1	1	1	FT	1	
4260	Maintenance Technical	0	0	0	FT	1	
	4260 Total	1	1	1		2	
Housekeeping							
HK 1	Housekeeping -- Supervisor	1	1	1	FT	1	
HK 2	Housekeeping	3	3	3	FT	3	
	4265 Total	4	4	4		4	

Job Number	Description	FY2011	FY2012	FY2013	FY2014 Projected
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* PT status means the individual is classified as .5 per employee. (ie 3 PT means that you have 6 PT employees). PT employees can't work more than 19.23 hours a week without receiving benefits and no more than 1000 hours per year

Sheriff							
SO 1	Sheriff -- Elected	1	1	1	FT	1	
SO 2	Major	1	1	1	FT	1	
SO 3	Captain	2	2	2	FT	2	
SO 4	Deputy	14	16	16	FT	16	
SO 5	Detective	3	3	3	FT	3	
SO 6	Sergeant	3	3	3	FT	3	
SO 11	SRO	4	4	4	FT	4	
SO 13	Processing Assistant III	2	3	3	FT	3	
SO 14	Part-Time - Courtroom Security	1	0.5	0.5	PT *	0.5	
	4310 Total	31	33.5	33.5		33.5	
Jail							
JAIL 1	Jail Administrator	1	1	1	FT	1	
JAIL 2	Jailer I	13	15	14	FT	14	
JAIL 3	Jailer II	6	5	6	FT	6	
JAIL 4	Jail -- Nurse	1	1	1	FT	1	
JAIL 5	Jail -- Inmate Transporter	0	1	1	FT	1	
JAIL 5	Part time	1	2	2	PT *	2	
	4320 Total	22	25	25		25	
Emergency Mgmt							
EM 1	Emergency Mgmt Director	0	0	1	FT	1	
EM 1	Emergency Mgmt Asst	0	0	0.5	PT *	0.5	
	4330 Total	0	0	1.5		1.5	
911 Communications							
COM 1	911 Communications Administrator	1	1	0	FT	0	
COM 2	911 Tele Comm Supervisor	1	1	1	FT	1	
COM 3	911 Tele Communicator	8	8	8	FT	8	
COM 4	911 Addressing	0.1	0.1	0.1	FT	0.1	
COM 5	Part time	1	2	1	PT *	1	
	4330 Total	11.1	12.1	10.1		10.1	
Inspections							
INSP 1	Inspector Zoning Director	1	1	1	FT	1	
INSP 2	Building Inspector	1	1	1	FT	1	
INSP 3	Building Inspector	0	0	0.5	PT	0.5	
INSP 4	Inspect/Planning Office Mgr	1	1	1	FT	1	
	4350 Total	3	3	3.5		3.5	
Planning Dept.							
PLAN 1	Planning Director	1	1	1	FT	1	

Job Number	Description	FY2011	FY2012	FY2013	FY2014 Projected
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* PT status means the individual is classified as .5 per employee. (ie 3 PT means that you have 6 PT employees). PT employees can't work more than 19.23 hours a week without receiving benefits and no more than 1000 hours per year

		4355 Total	1	1	1		1
	Animal Control						
AC 1	Animal Control Supervisor	1	1	1	FT		1
AC 2	Animal Control Officer	1	1	1	FT		1
	4380 Total	2	2	2			2
	Soil & Water						
SW 1	Soil & Water Tech	1	1	1	FT		1
SW 2	Acct Clerk III	1	1	1	FT		1
	4960 Total	2	2	2			2
	Health Dept						
HD1	Health Director	0	0	1	FT		1
HD2	PHN Nurse Supervisor	1	1	1	FT		1
HD3	Acct Tech III	1	1	1	FT		1
HD4	For Lang Interpreter	1	1	1	FT		1
HD6	Med Lab Technologist	1	1	1	FT		1
HD7	PHN Nurse Supervisor	1	1	1	FT		1
HD8	PHN I	1	1	1	FT		1
HD9	PHN II	5	5	6	FT		7
HD10	PHN III	1	1	1	FT		1
HD11	MCC-MAT	1	1	0.5	PT	*	0.5
HD12	LPN	2	2	2	FT		2
HD13	Nutritionist I	1	1	1	FT		1
HD14	Med Records Asst	1	1	1	FT		1
HD15	Proc Asst III	4	4	4	FT		4
HD16	Proc Asst IV	3	3	3	FT		3
HD17	WIC Director	1	1	1	FT		1
HD18	Health Educator I	1	1	1	FT		1
HD19	Health Educator II	0.5	0.5	0.5	FT		1
HD20	Env Health Dir	1	1	1	FT		1
HD21	Env Health Spec	2	1	1	FT		1
HD23	Env Health Proc Asst	1	1	1	FT		1
HD24	FNP	1	1	1	FT		1
HD25	Physician Extender I	1	1	0	FT		0
HD26	PHN PT	0.5	0.5	0.5	PT	*	0.5
	HD Total	33	32	32.5			34
DSS 1	Acct Tech I -- Admin Support	1	1	1	FT		1

Job Number	Description	FY2011	FY2012	FY2013	FY2014 Projected
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* PT status means the individual is classified as .5 per employee. (ie 3 PT means that you have 6 PT employees). PT employees can't work more than 19.23 hours a week without receiving benefits and no more than 1000 hours per year

DSS 2	Acct Tech IV -- Supervisor	1	0	0	FT	0
DSS 3	Admin Assist/Personnel Tech	1	1	1	FT	1
DSS 4	Attorney DSS	1	1	1	FT	1
DSS 5	Caseworker I	3	3	3	FT	3
DSS 6	Child Support Lead Agent	1	1	1	FT	1
DSS 7	Child Support Agent II	4	4	4	FT	4
DSS 8	Child Support Supervisor	1	1	1	FT	1
DSS 9	Community Social Service Assist	2	2	2	FT	2
DSS 10	DSS Director	1	1	1	FT	1
DSS 11	DSS Deputy Director	0	0	0	FT	1
DSS 12	IM Case Worker II	15	15	15	FT	15
DSS 14	IM Caseworker III	3	3	3	FT	3
DSS 15	IM Investigator II	1	1	1	FT	1
DSS 16	IM Tech II Food Stamp	1	1	1	FT	1
DSS 17	Process Assist III	5	5	5	FT	5
DSS 18	Social Woker IAT	8	8	8	FT	8
DSS 21	Social Worker II	6	6	6	FT	6
DSS 22	Social Worker III	1	1	1	FT	0
DSS 23	Social Worker Supervisor III	3	3	3	FT	3
DSS 24	Income Maintenance Supervisor II	4	4	4	FT	3
DSS 25	Transp Coord IMC II	1	1	1	FT	1
	5310 Total	64	63	63		62
Veterans						
VS 1	Veterans Service Officer	1	1	1	FT	1
	5820 Total	1	1	1		1
Montgomery Youth Svcs						
MYS 1	Director NYPUM	1	1	1	FT	1
	5831 Total	1	1	1		1
Library						
LIB 1	Library Assistant	3.5	3.5	3.5	PT *	3.5
LIB 2	Library Assistant	2	2	2	FT	2
LIB 3	Library Supervisor	1	1	1	FT	1
LIB 5	Library Assistant II	2	2	2	FT	2
	6110 Total	8.5	8.5	8.5		8.5

Job Number	Description	FY2011	FY2012	FY2013	FY2014 Projected
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* PT status means the individual is classified as .5 per employee. (ie 3 PT means that you have 6 PT employees). PT employees can't work more than 19.23 hours a week without receiving benefits and no more than 1000 hours per year

Fund 20							
911 Addressing							
GIS 1	911 Addressing	0.9	0.9	0.9	FT	0.9	
	4331Total	0.9	0.9	0.9		0.9	

Job Number	Description	FY2011	FY2012	FY2013	FY2014 Projected
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* PT status means the individual is classified as .5 per employee. (ie 3 PT means that you have 6 PT employees). PT employees can't work more than 19.23 hours a week without receiving benefits and no more than 1000 hours per year

Fund 60							
Water System							
WAT 1	Custodian	0.5	1.25	0	PT	0	
WAT 2	Distribution Crew Leader	1	1	1	FT	1	
WAT 3	Distribution Operator	1	1.25	0	FT	0	
WAT 4	Meter Reader	2	2	2	FT	0	
WAT 5	Processing Assistant II	1	1	1	FT	1	
WAT 6	Public Utilities Director	1	1	1	FT	1	
WAT 7	Utility Customer Service Rep	3	3	3	FT	2	
WAT 8	Utilities Worker	4	4	4	FT	5	
WAT 9	Water Plant Operator	5	5	5	FT	7	
WAT 10	Water Plant Operator	0.5	0	0	PT	0	
Total		19	19.5	17		17	

234.5

239.5

234.5

236

Job Number	Description	FY2011	FY2012	FY2013	FY2014 Projected
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* PT status means the individual is classified as .5 per employee. (ie 3 PT means that you have 6 PT employees). PT employees can't work more than 19.23 hours a week without receiving benefits and no more than 1000 hours per year

ADOPTION OF POSITION SUMMARY

Position Summary as set forth herein are hereby adopted and are effective on and after the 1st day of July 1, 2013.

This is the 18th day of June, 2013.

Jackie Morris, Chairman

ATTEST:

Pam Wyatt, Clerk to the Board



MONTGOMERY COUNTY

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2013-2014 BUDGET

CAPITAL PROJECTS, FUND BALANCE & DEBT SERVICE

Montgomery County
FY14 Budget

I. Five-Year General Fund Capital Improvement Plan:

The Montgomery County Facility Management Department has developed a five year capital improvement plan (CIP). The repair and renovation projects identified in this plan are necessary for continuation of the County's services. This plan was built and scheduled based on current funding levels. If funding is maintained, the following projects are scheduled for completion by fiscal year 2018:

Project	Cost Est.	Grant/Other Funds	FY-14	FY-15	FY-16	FY-17	FY-18
<u>CIP PLAN (CAPITAL OUTLAY BUDGET = \$250,000/YR)</u>							
Library - Roof	\$125,000		125,000				
Admin Bldg. - Controls; VFD; Retro-Commissioning	\$175,000	\$15,000	80,000	80,000			
Implement County Key System	\$100,000		20,000	20,000	20,000	20,000	20,000
County Gas Tank Replacement	\$40,000		40,000				
Facility Mang. Bldg. - Roof/OH Doors/HVAC	\$25,000		\$25,000				
Courthouse - Roof	\$115,000	\$30,000		25,000	60,000		
Courtroom A Renovation	\$35,000	\$35,000		\$0			
Community Services Bldg. - Renovation	\$700,000	\$200,000		\$100,000	\$100,000	\$100,000	\$100,000
Ag. Center/Library Parking	\$75,000			\$25,000	\$50,000		
Admin Bldg. - Roof	\$100,000				\$20,000	\$80,000	
Sheriff's Dept. - HVAC Upgrade / Controls	\$50,000	\$2,500				\$47,500	
Library - HVAC Upgrade / Controls	\$40,000	\$2,000					\$38,000
Ag. Ext. Bldg. - HVAC Upgrade / Controls	\$30,000	\$1,500					\$28,500
Harris Bldg. - HVAC Upgrade / Controls	\$70,000	\$3,500					\$56,500
Totals:	\$1,680,000	\$289,500	\$290,000	\$250,000	\$250,000	\$247,500	\$243,000

II. Montgomery County General Fund fund balance:

Audited fiscal year 2011-12 fund balance improved to 23%. With FY13 coming to a close, County Finance projects that we will be adding to that reserve fund. Through the leadership of the Board, the County has recovered from the dire fiscal conditions that existed five years back. With the security of a fund reserve, the focus shifts to prioritizing needs and taking reasonable steps toward improving services for the county.

The five year capital improvement plan is part of that strategy. Another strategy is to take advantage of low interest rates to finance short term needs, as well as refinancing existing long term debt to realize costs savings. Over the last two years, County Finance has refinanced the MCC building 200 debt and the rural water line debt. Collectively, the refinancing will result in savings of over \$2.6 million for the County. Finance will continue to work with its bond counsel to identify opportunities to reduce the debt load.

III. FY14 Debt Service:

NAME	FUND	FY 2014 DEBT SERVICE AMOUNT
Greenridge Elementary School	11	\$1,219,018.76
Jail	11	\$809,968.76
MCC	11	\$206,916.00
Old Troy Town Hall	11	\$38,000.00
2013 Vehicles Purchased	11	\$21,015.41
2014 Vehicles Purchase	11	TBD
TOTAL GENERAL FUND DEBT	11	\$2,294,918.93
2008 Water Line Extensions	60	\$342,437.10
2012 Water Line Extensions	60	\$124,162.07
Water District Rural Lines BB&T	60	\$406,469
Automated Meter Reader	60	\$71,063
High Service Pump	60	\$168,067.37
Raw Water Intake	60	TBD
Alum Sludge Treatment	60	\$88,179
TOTAL WATER DEBT		\$1,200,377.54

IV. Montgomery County Water Capital Improvement Plan:

In addition to the General Fund Capital Improvement Plan, the Utilities Director has developed a capital improvement plan for the Enterprise Water System. The plan is currently unfunded, but the County is working on treatment efficiencies which may provide debt service capital, as well as rate structures and grant opportunities to meet the needs. The Water Fund Capital Plan is attached.

Montgomery County Public Utility - Capital Improvement Plan

Rank	Project	Cost Est.	Grant Funding	FY-14	FY-15	FY-16	FY-17	FY-18	FY-19	FY-20	FY-21	FY-22	FY-23
WTP/Transmission													
	Raw Water Sea Wall	\$1,200,000	\$498,750	168,100	168,100	168,100	168,100	168,100					
	H5 pump sta. rehab	\$1,781,800	\$985,000	168,100	168,100	168,100	168,100	168,100					
	Alum Sludge Upgrades	\$1,700,000	\$0	88,180	88,180	88,180	88,180	88,180	88,180	88,180	88,180	88,180	88,180
	WTP Chemical Feed System Rehab	\$200,000	\$0		100,000	50,000	50,000						
	Replace Wadyl tank	\$2,000,000	\$1,000,000					100,000	100,000	100,000	100,000	100,000	100,000
	3rd pump @ BPS #1	\$75,000	\$0					75,000					
	Clearwell Rehab - Water Proof & Repair Leaks	\$30,000	\$0					30,000					
	WTP bldg & grounds (elec, HVAC, asphalt)	\$150,000	\$0					50,000	50,000				
	Structural Investigation & Rehab of sed. basins	\$50,000	\$0					25,000	25,000				
	Boost sta. upgrades	\$240,000	\$0					80,000	80,000	80,000			
	New Filter Controls	\$260,000	\$0								90,000	170,000	
	WTP process upgrades (floc motors, clarifier piping)	\$215,000	\$0										72,000
	Raw PS gen upgrade	\$75,000	\$0										
	WTP gen upgrade	\$100,000	\$0										
	Backwash Basin Rehab	\$50,000	\$0										
	Sed Basin upgrades (sludge removal)	\$500,000	\$0										163,000
	Transition to Chloramines	\$489,900	\$0										
	Totals:	\$33,807,855	\$2,483,750	\$424,380	\$524,380	\$474,380	\$474,380	\$343,180	\$343,180	\$343,180	\$358,180	\$358,180	\$423,180
Distribution System													
	1999-A	\$2,152,000	\$0	\$124,639	\$124,639	\$124,639	\$124,639	\$124,639	\$124,639	\$124,639	\$124,639	\$124,639	\$124,639
	1999-B	\$828,000	\$0	\$47,108	\$47,108	\$47,108	\$47,108	\$47,108	\$47,108	\$47,108	\$47,108	\$47,108	\$47,108
	2002-A (WD-II)	\$2,810,000	\$0	\$162,751	\$162,751	\$162,751	\$162,751	\$162,751	\$162,751	\$162,751	\$162,751	\$162,751	\$162,751
	2002-B (WD-II)	\$1,000,000	\$0	\$58,085	\$58,085	\$58,085	\$58,085	\$58,085	\$58,085	\$58,085	\$58,085	\$58,085	\$58,085
	2008-09 Water Line Ext.	\$4,345,162	\$0	\$348,226	\$348,226	\$348,226	\$348,226	\$348,226	\$348,226	\$348,226	\$348,226	\$348,226	\$348,226
	AMR Project	\$723,500	\$0	71,063									
	Phase 2 line improv.	\$1,515,476	\$0	124,170	124,170	124,170	124,170	124,170	124,170	124,170	124,170	124,170	124,170
	Livingston Point Water Main Improvements	\$100,000	\$0	100,000									
	Hwy 109 hydr impr.	\$700,000	\$0		234,000	234,000	234,000						
	Lilly's Brdg rd. tank	\$1,000,000	\$0					333,400	333,400	333,400			
	River Rd. Extension	\$1,000,000	\$0								333,400	333,400	333,400
	Fairway & Em. Shore	\$2,250,000	\$0										
	Substa. Rd. Connect	\$330,000	\$0										
	McCallum Rd. Conn.	\$340,000	\$0										
	Black Ankle Rd. Impr	\$1,254,000	\$0										
	Totals:	\$20,348,138	\$0	\$1,036,042	\$1,098,979	\$1,098,979	\$1,098,979	\$1,198,379	\$1,198,379	\$1,198,379	\$1,198,379	\$1,198,379	\$1,198,379
	Grand Totals:	\$54,155,993	\$2,483,750	\$1,460,422	\$1,623,359	\$1,573,359	\$1,573,359	\$1,541,559	\$1,541,559	\$1,541,559	\$1,556,559	\$1,556,559	\$1,621,559



MONTGOMERY COUNTY

A Golden Opportunity

2013-2014 BUDGET

FEE SCHEDULE



MONTGOMERY COUNTY

A Golden Opportunity!

2013-2014 Fee Schedule

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF MONTGOMERY COUNTY

Animal Control

Set cage at the same residence more than once: \$ 10.00/ after hours:	\$15.00
Animal Pickup-violation of Montgomery County Ordinance (N.C.G.S. 67-4.1) during working hours:	\$35.00
Animal Pickup-violation of Montgomery County Ordinance (N.C.G.S. 67-4.1) after hours:	\$65.00
Animal adoption:	\$25.00 (flat rate)
Animal housing:	\$3.00 per day (stray, dog bite, etc.)
Dog Bite Quarantine – days + pickup (N.C.G.S. 67-4.1):	\$95.00
Violation of Montgomery County Nuisance Ordinance (no animal pickup):	\$25.00
Violation of Montgomery County Nuisance Ordinance (with animal pickup):	\$60.00

Environmental Health

Sewage Treatment and Disposal Systems:

Site Evaluation includes Improvement Permit -- One or two bedroom	\$150.00
Three bedroom	\$200.00
Four bedroom and up	\$300.00
Commercial	\$500.00
Commercial Surcharge over 480 gpd	\$.25 per gal
Construction Authorization Type II and III systems without a pump	\$75.00
Construction Authorization Type III system with pump, all other systems	\$100.00
Re-issue permit, layout change (no site visit required)	\$50.00
Re-issue permit, layout change (site visit required)	\$75.00
Existing System Inspection for reconnection or additions	\$100.00
Re-Visit (site not properly prepared) See explanation below	\$50.00

Well Permits

Site Evaluation, Well Permit & sampling – Includes Certificate of Operation	\$250.00
Re-issue permit, layout change	\$50.00

Water Supply Sampling

Bacterial Water Sample	\$25.00
Chemical Water Sample	\$25.00
Nitrate Sample	\$25.00
Petroleum Sample	\$40.00
Pesticide Sample	\$40.00
Fluoride Sample	\$10.00

Food Service

Restaurant, Food Stand Plan Review	\$200.00
Temporary Food Establishments Permit (State mandated fee)	\$75.00

Public Swimming Pools

Annual Permit Fee	\$125.00
Swimming Pool Plan review	\$300.00

Tattoo Establishment

Annual Permit Fee	\$200.00
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Preparing Property For Evaluation or Inspection

An additional fee of \$50.00 will be assessed on each application on which a soil/site evaluation or an Existing System Inspection cannot be conducted due to the property not being properly prepared in accordance with the Laws and Rules for Sewage Treatment and Disposal Systems and the criteria set forth in the application.

Copies

Copy Fee	\$.10 per page
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Fire Inspection

Category A - First Site Visit (applies to all inspection)	\$50.00
Category B - Second Site Visit (waived if violations are corrected)	\$75.00
Category C - Third and Subsequent Site Visits	\$100.00
Category H - Hazardous Materials Reporting Fee	\$100.00
Category L - ABC Permit Licensing Inspection (charged for all inspections)	\$100.00

Administrative Fees

Certified Report Fee	\$5.00
Certificate for change in name or type of occupancy (plus site visit)	\$25.00

Plan Review Fee-charged for all plans submitted (minimum\$25/maxium\$250)	\$0.01 per sq.ft.
SOT Truck Response	\$100/hr
SOT Personnel Response cost	
SOT Equipment or Supplies expended cost	

Operational permits as required by the North Carolina Fire Prevention Code

Amusement Buildings	\$50.00
Carnivals and Fairs	\$50.00
Combustible Dust Producing Operations	\$100.00
Covered Mall Buildings	\$100.00
Exhibits and Trade Shows	\$100.00
Explosives (including fireworks)	\$150.00
Flammable and Combustible Liquids	\$100.00
Fumigation and Thermal Insecticide Fogging	\$100.00
Liquid or Gas-Fueled Vehicles or Equipment in Assembly Buildings	\$100.00
Private Fire Hydrants	\$100.00
Pyrotechnic Special Effects Materials	\$150.00
Spraying or Dipping	\$100.00
Temporary Membrane Structures, Tents, and Canopies (each)	\$50.00

Construction permits as required by the North Carolina Fire Prevention Code

Automatic Fire Extinguishing Systems	\$100.00
Hood Suppression System	\$50.00
Compressed Gases	\$100.00
Fire Alarm and Detection Systems and Related Equipment	\$100.00
Fire Pumps and Related Equipment	\$100.00
Flammable and Combustible Liquids	\$150.00
Hazardous materials	\$200.00
Industrial Ovens	\$100.00
Private Fire Hydrants	\$100.00
Spraying or Dipping	\$100.00
Standpipe System	\$100.00
Temporary Membrane Structures, Tents, and Canopies	\$50.00

Health Department

Office Visit New

Office Visit Brief	\$70
Office Visit Prob. Focused	\$120
Office Visit Expanded	\$170
Office Visit Mod. Comp.	\$255
Office Visit Complex	\$315

Office Visit Established

Office Visit Brief	\$40
Office Visit Prob. Focused	\$70
Office Visit Expanded	\$110
Office Visit Mod. Comp.	\$163
Office Visit Complex	\$225
Limited Physical: Sports	\$40

New Patient Preventive

< 1 year old	\$210
1 - 4 years old	\$223
5 - 11 years old	\$225
12 - 17 years old	\$198
18 - 39 years old	\$198
40 - 64 years old	\$215
65 years old & older	\$235

Est. Pt. Preventive

< 1 year old	\$185
1 - 4 years old	\$200
5 - 11 years old	\$199
12 - 17 years old	\$175
18-39 years old	\$175
40-64 years old	\$190
65 years old & older	\$190

CH Periodic

99381-99385 EP	\$90
99391-99395 EP	\$90

CH Interperiodic

99381-99385 EP	\$90
99391-99395 EP	\$90
Den Varnish – 1st	\$44
Appl Topical Fl (V07.31)	\$37
STD Visit, RN (Units)	\$62
TB Control, RN (Units)	\$62
TB Nurse Contact	n.c.
TB Screening	\$10

Supplies

FP Birth Control Pills	\$7.00
Foam	n.c.
Patch	n.c.
Start OCP's	n.c.
Cont. OCP's	n.c.
Condoms	n.c.

Laboratory In House

Handling Fee	\$12
Cap/venipuncture	\$10
Venipuncture <3 yr	\$29
Pap Smear (PC)	\$60
Glucose	\$12
Glucose 1 hr	\$15
Hemocult	\$9
Hemoglobin	\$10
Pregnancy, Urine	\$20
Strep A	\$29
Urinalysis Dip	\$10
Urine Dip & Micro	\$15
Transcutaneous HGB	\$10

Wet Mount	\$15
Ph of body fluid other than blood	\$9

Procedures

Audiometry Screening	\$20
Tympanometry	\$20 (PC)
OAE	\$98
Blood Pressure Check	n.c.
Developmental, L	\$12
Autism Screening	\$16
PSC	\$16
HEADSS	\$16
CRAFFT	\$31
Ear Lavage	\$77
IUD In (V25.1)	\$118
IUD Removal (V25.42)	\$151
Mirena	\$600
Paraguard	\$450
Non-Stress Test	\$100
Nexplanon	\$680
Insertion of Nexplanon	\$207
Removal of Nexplanon	\$150
Removal w/reinsertion Nexlanon	\$225
Vision Screening	\$4
Stereopsis	n.c.
Biophysical Profile (BPP) with NST	\$331
BPP without NST	\$322
U/S Comp with visit	\$567
U/S, add gest.	\$359
U/S Ltd.	\$244
U/S trans. Abdominal for re-evaluation/f-up	\$217
U/S <14 weeks (Trans. Abd)	\$334
U/S each add. Gest.	\$189
U/S > 14 wks. (Trans. Abd)	\$335
U/S each add, gest	\$335
U/S preg. Vaginal Probe	\$283
U/S Vaginal Probe Non-pregnant	\$260

Endo Biopsy	\$95
TCA-Male	\$100
TCA-Female	\$101

Injections

Injection Fee (SC or IM)	\$18
DepoP	\$54
PPD	\$15
PPD Read-Positive	n.c.
PPD Read-Negative	n.c.
RhoGam (RhoD)	\$111
Administering 17P	\$20
Injection of Large Joint	\$60
Injection of Small Joint	\$50
Trigger pt. inj. 1 muscle group	\$40
Chlamydia Probe	\$84
GC Culture Probe	\$84

State Immunizations

DT Pediatric	
TaP 1 2 3 4 5	
HepA ped 1 2	
HepB pd/ado 123	
Hib 1 2 3 4	
HPV	
Immune Globulin	
IPV 1 2 3 4	
Menactra	
MMR 1 2	
Pediarix	
Prevnar	
Pro Quad	
RotaTeq	
Td Adult	
Tdap	\$40
Twinrix 1 2 3	
Varicella	

Pentacel

Local Immunizations

Adm. 1 Vaccine	\$13.71
Adm Intranasal/Oral	\$24
Adm Inject & Intranasal/Oral	\$16
Adm. 2 or more Vaccines	\$18
Hepatitis B-adult	\$64
Influenza 6-35 mths	n.c.
Influenza	\$25
Pneumococcal	\$70

Inspection Department

Building Permits:

\$00 to and include \$5,000	\$50.00
\$5,001 and above	\$3.00 per thousand

Estimated cost (include cost of plumbing, building, electrical and mechanical) or calculated cost based on \$100.00 per square foot (whichever is greater)

Additions of new square footage to existing structures \$3.00 per thousand of estimated cost or calculated based on \$100.00 per square foot (whichever figure is greater)

Improvements & Repairs – Remodeling that exceeds \$5,000 in estimated cost: \$00 to and include \$5,000 -- **\$35.00**. \$5,001 and above \$3.00 per thousand of estimated cost or calculated cost based on \$15.00 per square foot (whichever is greater)

\$50.00 Minimum on **ANY** permit

Additions of storage, carport, shed, porch, deck (attached or detached additions to existing property and with two of more sides open) \$00 to and including \$5,000 -- **\$35.00**. \$5,001 and above \$3.00 per thousand based on estimated cost or calculated cost based on \$20.00 per square foot (whichever is greater)

Metal Buildings - \$3.00 per thousand of estimated cost or calculated cost based on \$ 15.00 per sq. ft. (whichever is greater)

\$50.00 Minimum on any permit

Modular Homes - \$500.00 (includes all permits) \$10.00 Home Owner Recovery Fund

Move building Permit - \$50.00 Plus Electrical, Plumbing, insulation and mechanical

Swimming Pool - \$75.00 Plus \$35.00 Electrical Fee

Mobile Home Permit Fees:

Singlewide Homes	\$150.00 (includes all permits)
Doublewide Homes	\$200.00 (includes all permits)
Triple wide Homes	\$300.00 (includes all permits)

Electrical Permits:

Minimum charge: \$50.00 (temporary service, pole service, moved services, change service, electrical connection of mechanical unit, improvements when building permits are required or any service under 100 AMP)

Single Phase:	3 Phases:	
100A-\$35.00	\$50.00	All over 200 AMP .20 PER AMP
200A- \$40.00	\$60.00	Sub Panels \$15.00 each

Restaurant Hoods - \$50.00

Plumbing Permits:

Base fee:	\$20.00 plus \$5.00 each Fixture
	Dishwasher, washer, laundry and Kitchen sink, Spa, water heater, etc.
Tankless Water Heater (Gas & Electric)	\$30.00
Water or sewer line	\$30.00 – Water filter system \$25.00
Sewer tank and pump – Uwharrie Point -	\$50.00
Sprinkler System -	\$50.00
Refrigerator Unit (New Installation Only)	\$ 25.00

Heating & Air Conditioning Permits:

New Insulation – Heat Pump/Gas	\$60.00
Change out with no replacement of duct work	\$40.00
Change out with replacing duct	\$60.00
Gas line or gas logs	\$40.00
New Mech Unit	\$60.00

Insulation Permits:

Single Family residence	\$30.00
Other residential inspections (duplex, multi-family residence)	\$30.00 per unit

Piers, Bulkheads and Waterway Structures:

\$3.00 per thousand of estimated cost – minimum of \$50.00 per permit

Condemnation \$25 (each residence – upon written request)

Daycare \$25.00

Foster home NO charge per County commissioners March 2001

Nursing Homes Group Homes - \$25.00

Other Fees:

On Site Property evaluation for new or additions \$35.00

Re-Inspections - \$35.00 assessed for each trip due to code violations,
building locked, wrong information, work not complete, Etc.

Temporary power or Temporary Certificate of Occupancy

Expired permit renewing fee:

Addition \$100.00

New Construction \$100.00

Demolition permit \$100.00

Gas Tank Removal \$50.00

Failure to obtain finals after Temporary Certificate of Occupancy \$100.00

Failure to obtain proper permits before the work has started – **Triple the Amount of Permit fees.**

Homeowner Recovery Fee (\$10.00 per applicable permit)

Site evaluation \$35.00

Begin Work without Permit \$100.00

Emergency Management

911 Town Operator Fees \$3.45 cost per capita (2010 Census Population)

Library

Photocopies and computer printouts \$0.25 per page for adults

Photocopies and computer printouts \$0.15 per page for students**

Double-sided and oversize copies \$0.30 per page

Double-sided and oversize copies \$0.20 per page for students**

Overdue charges \$0.05 per book for each day item is overdue

Replacement library cards \$5.00 per card

Town Contribution

- Mt Gilead \$4,400
- Biscoe \$3,500
- Troy \$6,300

• Candor	\$4,800
• Star	\$5,800

**Student rate applies to elementary, junior high and high school age persons.

Elections

Registration List & Copies	\$0.05 per page
Registration Labels	\$1.35 per sheet of 30 names
Computer CD	\$10.00 each
Precinct/District Maps	\$1.00 each

Planning Department

Conditional Use	\$300
Conditional Use and Rezoning Combination fee	\$500
Rezoning -- Residential	\$250
Rezoning -- Commercial	\$300
Rezoning -- Industrial	\$300
Text Amendment	\$1,000
Variance	\$250
Zoning Permit -- Residential	\$25
Zoning Permit -- Commercial	\$75
Zoning Permit -- Industrial	\$75
Subdivisions <5	\$250
Subdivisions > 5	\$350
Plat Review	\$35
Sign Permit Home Occupation	\$25
Sign Permit Commercial	\$50
Sign Permit Industrial	\$50
Communication Tower Permit	\$1,000
RPD & Cluster Development Site Plans	\$300
Home Occupation	\$50
Zoning Ordinance	\$2
Zoning Map 8 x 11	\$25
Zoning Compliance Letter	\$25
Subdivision Ordinance	\$20

All copies \$0.25 per page

Register of Deeds

Fees set by County Commissioners:

Regular copy fee	\$0.25 per page
County maps (DOT maps)	\$0.30 each
Fax copies	\$2.50 first page local \$1.00 \$1.00 each additional (Sending or receiving/\$0.50 per additional for local)
Plat copies	\$3.00 per single copy
First 20 copies	\$3.00 each
Second 20 copies	\$2.50 each
Over 40 copies	\$2.00 each (made at one time)

Fees set by legislature: GS 161.10

Recordings in record book	\$14.00 first page \$ 3.00 each additional page in instrument
Recordings Deed or with "Deed" in title	\$19.00 first page \$ 3.00 each additional page
Recordings Deed of Trust	\$30.00 first page \$ 3.00 each additional page
Revenue stamp	\$2.00 per thousand of purchase price \$1.00 of each thousand of the purchase price must be sent to Raleigh less admin. fees

UCC	\$38.00 for 1 to 2 pages \$45.00 for 3 to 10 pages Over 10 pages \$45.00 plus \$2.00 per page over ten
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Termination of UCC	\$38.00 each
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UCC search	\$38.00 per name searched \$2.00 per copy provided
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Plats	\$21.00
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Birth certificate	\$10.00 per certified copy
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Death certificate	\$10.00 per certified copy
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Marriage license copy	\$10.00 per certified copy
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Delayed birth registration	\$20.00 preparation and registering in county plus 1 certified copy \$10.00 for preparation out of county \$10.00 for registering if prepared in another county
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Marriage license	\$60.00 (\$5.00 to Children's Trust Fund) (\$30.00 to Domestic Violence)
Birth legitimation	\$10.00
Birth amendments	\$10.00
Notary public oaths	\$10.00
Assumed name certificate & incorporations	\$14.00 first page \$3.00 each additional
Right of way plans-each original or amended plan & profile sheet	\$21.00 first page \$5.00 each additional page
Corridor map	\$5.00
Certified copies:	\$5.00 first page \$2.00 each additional page
No charge by law for cancellation	
No charge for military records (recording or certified copies)	
No charge for certified birth certificates of people 62 or older	

Sheriff's Office

Copies of incident reports	\$2.00
Subpoena services fees, Criminal	\$5.00
Civil	\$15.00
Service of Civil papers	\$15.00 per paper, per individual served
Handgun permits to purchase	\$5.00
Concealed Handgun permits: New Applicant	\$90.00
Renewal	\$80.00
Law enforcement officers retired, currently working, paying into retirement system	
New Applicant	\$45.00
Renewal	\$40.00

Tax Department

Mapping

GIS Database CD - With Photos	\$100.00
GIS Database CD - Update	\$60.00
GIS Custom Map - Lines Only	\$5.00
GIS Custom Map - With Photo	\$7.00

GIS Custom Map - Specialty Map	\$15.00
GIS 11 x 17 Maps - Lines Only	\$2.00
GIS 11 x 17 Maps - With Photo	\$4.00
GIS 8 1/2 x 11 Maps - Lines Only	\$1.00
GIS 8 1/2 x 11 Maps - With Photo	\$2.00
Xerox Copies	\$.25 Cents Per Copy
Computer Printouts	\$3.00 Plus/.05 Cents Per Sheet
Database CD	\$15.00 Each
Town Tax Collection Rate	2.05%

Public Utilities Department

Deposit (renter)	\$150.00 water \$50.00 sewer
Deposit (owner)	\$75.00 water \$25.00 sewer
Tampering Fee	\$500.00 plus Court Cost and Damages
Late Fee (1-29 days late)	\$5.00 applied after 5:00 pm on the 18 th
Delinquent Fee (30 days past due; water service can be discontinued)	\$75.00
After-Hours Reconnect Fee	\$75.00 applied when water service is restored after 3:00 pm
Re-read	\$10.00
Interrogation of Meter	\$25.00
3/4" Tap Fee	\$950.00
1" Tap Fee	\$1,300.00
2" Tap Fee	\$2,500.00
3" Tap Fee	Cost plus \$250.00
4" Tap Fee	Cost plus \$250.00
6" Tap Fee	Cost plus \$250.00
Sewer Tap Fee	\$900.00
Fire Suppression System Tap Fee	\$150.00 per year

WATER RATES:

MONTGOMERY COUNTY WATER RATE SCHEDULE			
	TYPE	USAGE	RATE
Commercial			
	base charge	0gal	\$38.00
	low	0 - 1,000,000gal	\$7.40/1000gal
	high	>1,000,000gal	\$2.99/1000gal
Residential			
	base charge	0-2000gal	\$17.00
	low	2,010-20,000gal	\$7.00/1000gal
	medium	20,010-1,000,000gal	\$7.25/1000gal
	high	>1,000,000gal	\$8.25/1000gal
Bulk Rates			
	Biscoe	any	(\$2.99/1000gal)
	Candor	any	(\$2.99/1000gal)
	Mt. Gilead	any	(\$2.99/1000gal)
	Star	any	(\$2.99/1000gal)
	Troy	any	(\$2.99/1000gal)
Bulk Rates (Non-Governmental)			
	Carolina Forest	any	(\$3.19/1000gal)
	Woodrun	any	(\$3.19/1000gal)
Bulk Rates (Out of County-Robbins)			
	base charge	0-3,750,000gal	\$11,512.50
	medium	3,750,010-5,850,000gal	\$3.07/1000gal
	high	>5,850,000gal	\$6.14/1000gal

SEWER RATES:

MONTGOMERY COUNTY SEWER RATE SCHEDULE			
	TYPE	USAGE	RATE
Candor Sewer Rates			
	minimum	0-2000gal	\$32.00
	usage	>2000gal	\$2.50/1000gal
Troy Sewer Rates			
	minimum	0-2000gal	\$11.50
	usage	>2000gal	\$5.10/1000gal
Mt. Gilead Sewer Rates*			
	minimum (in town)	0-2000gal	\$5.80
	usage (in town)	>2000gal	\$7.31/1000gal
	minimum (out of town)	0-2000gal	\$25.00
	usage (out of town)	>2000gal	\$7.50/1000gal

*Montgomery County Public Utilities Department bills on behalf of this local government. The local government sets the rates.

ADOPTION OF FEE SCHEDULED

Until further order of the Montgomery County Board of Commissioners, the Fee Schedule as set forth herein are hereby adopted and are effective on and after the 1st day of July 1, 2013.

This is the 18th day of June, 2013

Jackie Morris, Chairman

ATTEST:

Pam Wyatt, Clerk to the Board

Lake Tillery
and
Badin Lake
Fire Districts

Lake Tillery Fire & Rescue, Inc.
Proposed Budget 2013 - 2014

	Budget 2012-2013	Proposed Budget 2013-14
Ordinary Income/Expense		
Income		
Direct Public Support		
Donations	1,500.00	1,500.00
Grants - Matching Funds, NC	10,000.00	10,000.00
Grants - Montgomery Co.	6,500.00	6,500.00
Montgomery County Fire Taxes	170,000.00	170,000.00
Total Direct Public Support	188,000.00	188,000.00
Investments		
Interest-Savings, Short-term CD	300.00	100.00
Total Investments	300.00	100.00
Other Types of Income		
Misc Revenue-House Signage Sale		-
Misc Revenue - Other	100.00	-
Misc Revenue - Sales Tax Refund	1,000.00	2,000.00
Total Other Types of Income	1,100.00	2,000.00
Total Income	189,400.00	190,100.00
Expense		
Contract Services		
Legal Fees	300.00	300.00
Accounting Fees	1,300.00	1,300.00
Total Contract Services	1,600.00	1,600.00
Facilities and Equipment		
Boat Fuel/Oil Expense	1,500.00	1,500.00
Boat Maintenance & Repair Exp	1,600.00	2,500.00
CP&L Lease	150.00	150.00
Property Insurance-Comm Package	7,000.00	7,000.00
Property Insurance-Comm Vehicle	6,000.00	6,000.00
Property Insurance-Umbrella Lia	750.00	750.00
Repairs & Maintenance-Equipment	8,000.00	8,000.00
Repairs & Maintenance-Lawn	3,500.00	3,500.00
Repairs & Maintenance-Property	3,500.00	3,500.00
Truck Fuel/Oil Expense	2,500.00	2,500.00
Truck Maintenance & Repair Exp	500.00	9,500.00
Truck License & Inspection Exp	9,000.00	-
Communication Batteries		1,000.00
Utilities - Electric	4,800.00	5,400.00
Utilities - Propane	2,000.00	1,000.00
Total Facilities and Equipment	50,800.00	52,300.00
Operations		
Charitable Contributions	400.00	300.00
Dues-Firemen's & Resp Res Assn	700.00	800.00
Educational Expenses	2,000.00	300.00
Meals & Entertainment	500.00	2,200.00
Annual Public Meeting Expense		250.00

	Budget 2012-2013	Proposed Budget 2013-14	
Misc Firefighters' Benefits	1,000.00	1,250.00	
Miscellaneous Expenses	2,000.00	-	
Office Equipment	400.00	750.00	
Office Supplies	300.00	300.00	
Pension Expense	2,800.00	2,800.00	
Postage	200.00	200.00	
Supplies	350.00	450.00	
Telecommunications - Pagers	360.00	-	
Telephone	2,000.00	2,000.00	
Volunteers Accidental Insurance	4,900.00	4,900.00	
Workman's Compensation Insurance	2,000.00	2,000.00	
Total Operations	19,910.00	18,500.00	
Other Types of Expenses			
Other Costs	400.00	-	
Total Other Types of Expenses	400.00	-	
Total Expense	72,710.00	72,400.00	
Capital Expenditures			
Communications Equipment, New	5,000.00	5,000.00	
Fire Equipment & Protective Gear	18,000.00	18,000.00	Includes Rescue Squad Equipment
Furniture & Fixtures			
Reserve for Equipment Replacement	29,043.00	69,700.00	
Total Capital Expenditures	52,043.00	92,700.00	
Notes Payable			
Home Trust Bank	40,000.00	-	
BB&T	24,647.00	25,000.00	
Total Notes Payable	64,647.00	25,000.00	
Summary:			
Operational Expenses	72,710.00	72,400.00	
Capital Expenditures	52,043.00	92,700.00	
Notes Payable	64,647.00	25,000.00	
Total Expense	189,400.00	190,100.00	
Income vs. Expense			
Variance - represents increase in checking and savings account balances	0.00	0.00	

Badin Lake Volunteer Fire Department, Inc.

Proposed **Short Budget**

July 2013 through June 2014

Jul '13 - Jun 14

Ordinary Income/Expense

Income

4000 · Revenues

4100 · Montgomery County Revenue

424,975.00

4200 · Davidson County - Fire Tax

32,650.00

Total 4000 · Revenues

457,625.00

Total Income

457,625.00

Expense

5000 · Operating Expenses

5100 · Fuel

12,500.00

5200 · Expendable Safety Equipment

20,500.00

5300 · Fire Suppression Equipment

27,500.00

5400 · Insurance & Pensions

39,300.00

5500 · Maintenance

16,500.00

5600 · Materials & Supplies

2,100.00

5700 · Memberships, Dues & Subscriptions

3,175.00

5800 · Professional Services

3,000.00

5830 · Salaries & Compensation

50,500.00

5900 · Training, Conferences & Travel

10,800.00

6000 · Utilities & Contracted Services

38,950.00

6200 · Capital Reserve Accounts

45,000.00

Total 5000 · Operating Expenses

269,825.00

8000 · Loan Terminations

187,800.00

Total Expense

457,625.00

Net Ordinary Income

0.00

Net Income

0.00