

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, 2014 and ending June 30, 2015, 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	FY15 Revenue Projection
Property Tax	\$16,647,681
Sales Tax	\$3,262,000
Intergovernmental	\$5,617,822
Landfill Revenue	\$2,436,303
Sales/Services	\$1,021,147
TOTAL	\$28,984,953

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, 2014 and ending June 30, 2015. 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 and the Chairman of the Board of Commissioners, the County Manager is 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 Capital 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%.

Category	FY15 Budget Allocation
GOVERNING BODY	\$40,414
ADMINISTRATION	\$184,207
FINANCE	\$277,125
I.T.	\$462,715
HUMAN RESOURCES	\$73,046
TAX	\$375,110
TAX POSTAGE/CONTRACT MAILING	\$45,000
ELECTIONS	\$99,841
ELECTION EXPENSE	\$34,000
ELECTION EQUIPMENT	\$25,000
REGISTER OF DEEDS	\$172,447

HOUSEKEEPING	\$162,352
PUBLIC BUILDINGS	\$744,750
AIRPORT	\$25,000
SHERIFF OFFICE	\$1,639,612
SRO FOR MCC	\$39,157
SHERIFF FLEET	\$270,000
SHERIFF RESTRICTED	\$90,992
JAIL	\$1,227,117
JAIL RESTRICTED	\$3,600
JCPC	\$30,214
RANDOLPH JUVENILE	\$70,347
911 COMMUNICATION CENTER	\$437,482
EMERGENCY MGMT	\$73,197
RESCUE	\$30,000
ANIMAL CONTROL	\$120,344
EDC	\$82,800
SOIL AND WATER	\$78,893
PLANNING	\$63,174
INSPECTIONS	\$180,487
HEALTH	\$2,120,000
VETERANS	\$8,298
COOP EXTENSION	\$170,000
DSS	\$5,083,645
LIBRARY	\$291,016
MCS CURRENT	\$5,068,616
MCS CAPITAL: BUSES	\$180,000
MCS CAPITAL FUND	\$75,000
MCC CURRENT	\$728,792
MCC CAPITAL FUND	\$75,000
COUNTY CAPITAL	\$264,500
CONTRACTED SERVICES	\$3,058,059
ALLOCATIONS/MEMBERSHIPS	\$356,608
ADDITIONAL EMPLOYEE COMP	\$754,923
DEBT SERVICE	\$2,628,880
TRANSFERS	\$963,193
TOTAL	\$28,984,953

SECTION III. PERSONNEL SUMMARY: The following is the full-time and permanent part-time employment positions approved for the fiscal year 2014-2015.

Department	Positions
I. Administration	County Manager
	Clerk to the Board
II. Finance	Finance Director
	Accountant
	Finance Tech II
	Finance Tech I
III. Human Resources	HR Director
IV. I.T.	I.T. Director
	Systems Administrator
V. Tax	Tax Administrator
	Tax Assessor
	Asst. Administrator
	Tax Clerk II (3)
	Tax Clerk I (2)
VI. Elections	Elections Director
	Elections Asst.
VII. Register of Deeds	Register of Deeds Asst. II
	Register of Deeds Asst. I
VIII. Housekeeping	Housekeeping Supervisor
	Housekeeper II
	Housekeeper I (2)
IX. Public Buildings	Facilities Supervisor
	Facilities Technician
X. Sheriff Office	Major
	Captain (2)
	Detectives (3)
	Deputy II (3)
	SRO (5)
	Deputy I (16)
Processing Asst. (3)	
XI. Jail	Jail Administrator
	Jailer II (6)
	Nurse
	Jailer I (14)
	Jail Transport
XII. 911 Communication Center	Supervisor
	Telecommunicator II (3)
	Telecommunicator I (5)
XIII. Emergency Mgmt.	Emergency and Safety Director
XIV. Animal Control	Animal Control Supervisor

	Animal Control Assistant
XV. Soil and Water	Soil and Water Supervisor
	Admin. Asst.
XVI. Planning	Planning Director
XVII. Inspections	Inspections Director
	Inspector II
	Admin. Asst.
XVIII. Health	Health Director
	Nurse (11)
	WIC Director
	EH Director
	Educators (2)
	Nutritionist
	EH Specialist
	Lab Tech
	LPN (2)
	Asst. IV.
	Asst. III (3)
	Asst. II (4)
	Asst. I (3)
XIX. Social Services	DSS Director
	DSS Deputy Director
	Unit Supervisor II (2)
	Unit Supervisor I (3)
	DSS Worker IV (2)
	DSS Worker III (15)
	DSS Admin. Support Supervisor
	DSS Worker II (27)
	DSS Worker I (8)
XX. Library	Library Supervisor
	Library Asst. II
	Library Asst. I (3)
XXI. Water Fund	Public Utilities Director
	Plant ORC
	Utilities Supervisor
	Water Operator III
	Water Operator II
	Utility Technician II
	Water Plant Operator I (3)
	Quality Technician
	Utility Technician I (3)
	Water Plant Technician
	Water Billing (2)
	Admin Asst.
XXII. 911 Fund	Addressing/Mapping/GIS Technician
Total Full Time Positions	214

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

Unit	Fund Designation	Amount FY15
Montgomery County Water System	60	\$3,720,802
Montgomery County Water System Capital Projects-Water Lines	65	\$324,016
Montgomery County Water System- Plant Improvements	66	\$5,557,008

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 Poole's Mill Road line extension.

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	\$100,000
Court Facility Fees	15	\$165,000
Airport	16	\$470,667
Haltiwanger Retreat	17	\$15,000
Tourism Development	18	\$25,000
911 PSAP	20	\$445,000
Revaluation	25	\$100,000
Badin Lake Fire District	26	\$433,789
Drug Forfeiture	27	\$40,000
Public School Reserve	28	10.00
Lake Tillery Fire District	29	\$188,326
Greenridge Elementary	31	\$959,992
DSS Restricted	33	\$30,000
County VFD 2% Tax	34	\$575,055
Summer Recreational Prog	35	\$86,303
Article 46 Sales Tax	36	\$334,000
Additional COPS Project-Jail	50	\$351,595
DSS Building Fund	51	\$32,000
Scattered Site	69	\$440,000

SECTION VI. FEE SCHEDULE: Herein attached is the FY2014-2015 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 2014-2015 an ad valorem property tax on all property having a situs in Montgomery County as listed for taxes as of January 1, 2014, 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 \$2,939,155,400 and Automobile of \$196,409,571. The estimated collection rate of .975% is used for property and .975% estimated collection rate is used for automobile. Two (2) cents of the \$.57 is designated solely for the funding of the Volunteer Fire District and are distributed in accordance with the County's Fire Tax policies and procedures.

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, 2014 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 \$720,934,534 and automobile valuation of \$16,802,782. The estimated collection rate for property tax is 98% and 98% for automobile. The projected FY2015 collection is \$433,789.

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, 2014 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 \$466,403,988 and automobile valuation of \$14,019,838. The estimated collection rate for property tax is 98% and 98% for automobile. The projected FY2015 collection is \$188,326.

SECTION XI. The budget officer is hereby authorized to transfer appropriations within a fund as contained herein without limitations and without a report being requested, except for any transfers between salary and non-salary expenditures.

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 17th day of June 2014.



Jackie Morris, Chairman
Montgomery County Board of Commissioners

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