

COUNTY OF MONTGOMERY (NC) FY2021 BUDGET ORDINANCE

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

SECTION I. PRIMARY GOVERNMENT SERVICES FUND REVENUES: It is estimated that the revenues and fund balances of the funds, as listed below, will be available during FY2021 (which is the fiscal year beginning July 1, 2020 and ending June 30, 2021), 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.

<i>Category</i>	<i>Revenue Projections</i>
PROPERTY TAXES—56.5 CENTS (GENERAL PURPOSE)	\$19,607,750
PROPERTY TAXES—5 CENTS (EDUCATIONAL FACILITIES)	\$1,735,199
SALES AND OCCUPANCY TAXES	\$4,080,000
INTERGOVERNMENTAL	\$4,982,698
LANDFILL REVENUE	\$1,910,711
SALES / SERVICES / OTHER	\$1,104,280
TOTAL	\$33,420,638

SECTION II. PRIMARY GOVERNMENT SERVICES 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, 2020 and ending June 30, 2021. 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 County Commissioners.

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

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

Pursuant to the authority provided in N.C.G.S. 159-28, no obligation may be incurred in a program, function, or activity accounted for in a fund included in the budget ordinance unless the budget ordinance includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay

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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 may choose not to 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 Chair of the Board of County Commissioners, and the County Manager and his/her designee, are authorized to execute on behalf of Montgomery County Government, continuing contracts, some portion or all of which are to be performed in ensuing fiscal years, provided sufficient funds are appropriated to meet any amount to be paid under the contract in the current fiscal year and further provided, in each future year, sufficient funds are to be included in the appropriations to meet the amounts to be paid under continuing contracts previously entered into.

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

Appropriations allocated in departmental line items labeled supplemental retirement cannot be used to offset other line items without Board approval. All Sworn law enforcement in the Sheriff's 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 more than 5%, then the County will only contribute the maximum of 5%.

Category	Appropriations
GOVERNING BODY / COMMISSIONERS (BOCC)	\$53,742
ADMINISTRATION -- COUNTY MANAGER'S OFFICE	\$222,943
ADMINISTRATION -- FINANCE	\$311,420
ADMINISTRATION -- INFORMATION TECHNOLOGY (I.T.)	\$556,808
ADMINISTRATION -- HUMAN RESOURCES (H.R.)	\$85,236
PROPERTY TAX ADMINISTRATION	\$463,237
ELECTIONS + BOARD OF ELECTIONS	\$147,754
+ ELECTIONS EXPENSE	\$63,400
REGISTER OF DEEDS' OFFICE	\$181,522
CUSTODIAL SERVICES / HOUSEKEEPING	\$205,698
FACILITIES MANAGEMENT / MAINTENANCE	\$819,894
PUBLIC AIRPORT	\$30,000
SHERIFF'S OFFICE	\$1,624,922
+ MCS: 4 SROs	\$192,100
+ MCC: 1 SRO	\$48,025
SHERIFF'S OFFICE FLEET	\$270,000
SHERIFF'S OFFICE RESTRICTED	\$50,000
JAIL / DETENTION CENTER	\$1,519,419
ANIMAL SERVICES (WELFARE, ADOPTION, ETC.)	\$208,613
BUILDING INSPECTIONS + FIRE MARSHAL'S OFFICE	\$280,885

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Category	Appropriations
RESCUE SQUAD	\$25,000
+ RESCUE GRANT MATCH	\$15,000
EMERGENCY MANAGEMENT	\$78,281
EMERGENCY 911 COMMUNICATIONS CENTER	\$684,189
JUVENILE CRIME PREVENTION COUNCIL (JCPC)	\$122,427
CONVENIENCE SITES	\$305,663
SOIL & WATER CONSERVATION	\$90,377
PLANNING & ZONING + PLANNING BOARD	\$79,236
ADMINISTRATION -- INFRASTRUCTURE & DEVELOPMENT	\$122,809
COOPERATIVE/AGRICULTURAL EXTENSION	\$258,761
HEALTH	\$1,878,606
+ MCS: SCHOOL NURSES	\$100,000
ENVIRONMENTAL HEALTH	\$158,616
HOME AND COMMUNITY CARE BLOCK GRANT (HCCBG)	\$277,337
SERVICES TO THE AGING	\$135,000
SOCIAL SERVICES	\$4,237,358
PUBLIC LIBRARY	\$314,499
COUNTY CAPITAL OUTLAY	\$788,000
MCS: CURRENT EXPENSE	\$5,343,000
MCC: CURRENT EXPENSE	\$794,400
ALLOCATIONS/MEMBERSHIPS	\$183,525
CONTRACTED SERVICES	\$3,100,762
ADDITIONAL EMPLOYEE COMPENSATION AND FRINGES	\$725,000
SUPPLEMENTAL EMPLOYEE COMPENSATION AND FRINGES	\$681,624
COUNTY DEBT SERVICE	\$726,813
+ MCS: DEBT SERVICE	\$1,385,812
TRANSFER FOR COUNTY VFD SUPPORT	\$650,000
TRANSFER OF EDUCATIONAL FACILITIES TAX (5 CENTS)	\$1,735,199
OTHER TRANSFERS TO OTHER FUNDS	\$1,087,726
TOTAL	\$33,420,638

SECTION III. PERSONNEL SUMMARY: The following is a list of the full-time employment positions approved for the fiscal year beginning July 1, 2020. This list represents three more than the number of positions approved for the fiscal year that began July 1, 2019. Also, an allocation of 32 hours of special bonus leave is herewith granted to all eligible employees in these positions effective July 1, 2020, as indicated in the interim budget ordinance.

Department	Positions
402. Administration -- County Manager's Office=2	County Manager Clerk to the Board/Assistant to the County Manager
403. Administration -- Finance=4	Finance Director Accountant Finance Technician II Finance Technician I
405. Administration -- Human Resources (H.R.)=1	Human Resources Director
406. Property Tax Administration=8	Property Tax Administrator Property Tax Assessor Tax G.I.S. Mapping Specialist Tax Office Assistant II (3) Tax Office Assistant I (2)
407. Elections + Board of Elections=2	Elections Director Elections Office Assistant II

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Department	Positions
408. Register of Deeds' Office=3	Register of Deeds (elected)
	Register of Deeds Office Assistant II
	Register of Deeds Office Assistant I
409. Custodial Services / Housekeeping=5	Custodian Supervisor
	Custodian II
	Custodian I (3)
410. Facilities Management / Maintenance=2	Facilities Supervisor
	Facilities Technician
441. Sheriff's Office=33	Sheriff (elected)
	Division Leader (2)
	Shift Leader (3)
	Investigator (5)
	Patrol Deputy (14)
	School Deputy (5)
	Processing Assistant (3)
442. Jail / Detention Center=24	Division Leader
	Team Leader (3)
	Shift Leader (4)
	Detention Officer (14)
	Transportation Officer
	Processing Assistant
443. Animal Services (Welfare,Adoption, Etc.)=3	Animal Services Supervisor
	Animal Services Assistant II
	Animal Services Office Assistant I
445. Building Inspections + Fire Marshal's Office=4	Chief Inspector
	Building Inspector II (2)
	Central Permitting Technician
448. Emergency Management (E.M.)=1	Emergency Management Director
449. Emergency 911 Communications Center=12	Communications & Information Tech. Director
	Addressing G.I.S. Mapping Specialist
	E-911 Training & Q.A. Supervisor
	Information Technology Support Specialist
	Telecommunicator (8)
476. Soil & Water Conservation District=2	Soil & Water Conservation Supervisor
	Soil & Water Conservation Office Assistant I
481. Planning & Zoning + Planning Board=1	Planner
482. Administration -- Developmnt & Infrastrctre=1	Development & Infrastructure Director
510. Health=26	Health Director
	Health Clinic Supervisor
	Health Level VI (7)
	Health Level V (3)
	Health Level IV (2)
	Health Level III
	Health Level II (4)
	Health Level I (Processing Assistant) (7)

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Department	Positions
520. Environmental Health (E.H.)=2	Environmental Health Director
	Environmental Health Inspector
560. Social Services (S.S.)=61	Social Services Director
	Social Services Unit Supervisor II (2)
	Social Services Unit Supervisor I (6)
	Social Services Level III (16)
	HCCBG Coordinator
	Veteran Services Officer
	Social Services Level II (29)
	Social Services Level I (5)
611. Library=5	Library Supervisor
	Library Assistant II
	Library Assistant I (3)
713. Utilities / Water & Sewer=15	Public Utilities Director
	Utility Billing Supervisor
	Utility Technician III
	Utility Technician II (3)
	Utility Technician I (4)
	Water Plant Operator II (2)
	Water Plant Operator I (3)
Total Positions	217

The following is a list of the pay classifications, based on levels of scope and skill.

Grade	Title	Salary Range
1	Custodian I (3)	\$22,000-\$29,000
	Library Assistant I (3)	\$22,000-\$29,000
2	Health Level I (7) / Social Services Level I (5)	\$23,000-\$30,000
	Office Assistant I (5)	\$23,000-\$30,000
3	Animal Services Assistant I	\$25,000-\$32,000
	Custodian II	\$25,000-\$32,000
	Library Assistant II	\$25,000-\$32,000
	Office Assistant II (5)	\$25,000-\$32,000
	Utility Technician I (4)	\$25,000-\$32,000
4	Central Permitting Technician	\$29,000-\$36,000
	Custodian Supervisor	\$29,000-\$36,000
	Facilities Technician	\$29,000-\$36,000
	Finance Technician I	\$29,000-\$36,000
	Information Technology Support Specialist	\$29,000-\$36,000
	Social Services Level II (29)	\$29,000-\$36,000
	Telecommunicator (8)	\$29,000-\$36,000
	Utility Technician II (3)	\$29,000-\$36,000
Water Plant Operator I (3)	\$29,000-\$36,000	
5	Finance Technician II	\$32,000-\$40,000
	Health Level II (4)	\$32,000-\$40,000
	HCCBG Coordinator	\$32,000-\$40,000
	Library Supervisor	\$32,000-\$40,000
	Soil & Water Conservation Supervisor	\$32,000-\$40,000

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Grade	Title	Salary Range
5 (cont.)	Utility Technician III	\$32,000-\$40,000
	Veteran Services Officer	\$32,000-\$40,000
	Water Plant Operator II (2)	\$32,000-\$40,000
6	Animal Services Supervisor	\$36,000-\$44,000
	Clerk to the Board/Assistant to the County Manager	\$36,000-\$44,000
	Health Level III	\$36,000-\$44,000
	Tax G.I.S. Mapping Specialist	\$36,000-\$44,000
	Utility Billing Supervisor	\$36,000-\$44,000
7	Building Inspector II (2)	\$40,000-\$50,000
	Elections Director	\$40,000-\$50,000
	E-911 Training & Quality Assurance Supervisor	\$40,000-\$50,000
	Health Level IV (2)	\$40,000-\$50,000
	Social Services Level III (16)	\$40,000-\$50,000
8	Addressing G.I.S. Mapping Specialist	\$42,000-\$52,000
	Health Level V (3)	\$42,000-\$52,000
9	Environmental Health Inspector	\$46,000-\$56,000
	Health VI (7)	\$46,000-\$56,000
	Property Tax Assessor	\$46,000-\$56,000
	Social Services Unit Supervisor I (6)	\$46,000-\$56,000
10	Accountant	\$51,000-\$63,000
	Emergency Management Director	\$51,000-\$63,000
	Facilities Supervisor	\$51,000-\$63,000
	Human Resources Director	\$51,000-\$63,000
	Planner	\$51,000-\$63,000
	Register of Deeds (elected)	\$51,000-\$63,000
11	Chief Inspector	\$56,500-\$68,500
	Environmental Health Director	\$56,500-\$68,500
	Property Tax Administrator	\$56,500-\$68,500
	Social Services Unit Supervisor II (1-APS & 1-CPS)	\$56,500-\$68,500
12	Health Clinic Supervisor	\$62,000-\$77,000
13	Communications & Information Technology Director	\$67,000-\$87,000
	Health Director	\$67,000-\$87,000
	Public Utilities Director	\$67,000-\$87,000
14	Development & Infrastructure Director	\$77,000-\$107,000
	Finance Director	\$77,000-\$107,000
	Social Services Director	\$77,000-\$107,000

The Board of County Commissioners determines the salary, salary range, and assignments for the County Manager. Therefore, this position is not included in the County's list of pay classifications.

Furthermore, positions established within the Sheriff's Office and within the Jail / Detention Center are not included in the County's list of pay classifications, as the salary, salary range, and assignments for each of these positions are determined by the Sheriff, usually in consultation with the Board of County Commissioners and the County Manager.

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SECTION IV. ENTERPRISE FUNDS: It is estimated that the revenues and fund balances of the funds deemed below will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the appropriations deemed below. The following funds are designated as Enterprise Funds and are to be accounted for and reported as such:

<i>Unit</i>	<i>Fund Designation</i>	<i>Amount</i>
Montgomery County Public Utilities	60	\$4,039,589
Montgomery County Public Utilities Capital Projects	61 (Project)	\$6,550,250

Capital projects within the project fund above include "Rehab of Chemical Feed System", "Rehab of Booster Pump Stations #1 and #2", "Fairway Shores Water Main Replacement", "Livingston Point Improvements", "Merger Study-Candor", "Merger Study-Mount Gilead", "Raw Water Pump Station Improvements", and "Waterline Relocation and Betterments".

SECTION V. GOVERNMENTAL FUNDS: It is estimated that the revenues and fund balances of the funds deemed below will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the appropriations deemed below. The following funds are designated as governmental funds and are to be accounted for and reported as such:

<i>Unit</i>	<i>Fund Designation</i>	<i>Amount</i>
Vehicle Purchases	10	\$195,000
Property Tax Revaluation	12	\$100,000
Federal Forfeitures & State Controlled Substance Tax	13	\$6,000
Firetruck Purchases & Other Fire Support	14	\$1,050,000
Court Facilities	15	\$42,000
Recreation Support	16	\$95,711
Haltiwanger Retreat	17	\$0
Emergency Telephone System Fund (ETSF) / E-911 PSAP	20	\$218,901
Emergency Management Performance Grant (EMPG)	23	\$40,000
Community Development	24	\$0
Child Support Incentives	33	\$68,400
Educational Facilities Maintenance Projects (1¢ property tax+)	46 (Project)	\$1,462,050
Educational Facilities Capital Projects (4¢ property tax)	47 (Project)	\$156,284,266
Airport Projects	48 (Project)	\$682,435
County Projects	49 (Project)	\$4,422,405

Together with the Primary Government Services Fund, the Vehicle Purchases Fund, Property Tax Revaluation Fund, Federal Forfeitures & State Controlled Substance Tax Fund, Firetruck Purchases & Other Fire Support Fund, Court Facilities Fund, Recreation Support Fund, and Haltiwanger Retreat Fund combine to form the County's General Fund.

Capital projects within the project funds above include "Montgomery Central High School", "Airport Layout Plan Update 2020", and "Airport Fuel Farm", as well as various purchases for educational facilities maintenance and other facilities.

SECTION VI. AGENCY/CUSTODIAL FUNDS: The County maintains several agency/custodial funds. Pursuant to N.C.G.S. these funds do not require an annual budget. The following funds are authorized as agency/custodial funds:

<i>Unit</i>	<i>Department/Agency</i>	<i>Authorized Agents</i>
DSS Agency (or SSA Representative Payee Conserved Agency)	Social Services	County Manager, Finance Director
Property Tax District Agency	Property Taxes	County Manager, Finance Director
Fines and Forfeitures Agency	Montgomery County Schools	County Manager, Finance Director
Inmate Agency	Jail / Detention Center	County Manager, Finance Director, Sheriff, Jail Administrator
Soil & Water Conservation District Board Agency	Soil & Water Conservation	County Manager, Finance Director, District Board Chair, District Board Treasurer
Agricultural Advisory Board Agency	Cooperative/Agricultural Extension	County Manager, Finance Director, Advisory Board Chair, Advisory Board Treasurer

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Agency/custodial accounts are reconciled monthly in accordance with County financial policies.

SECTION VII. COMPONENT UNIT: It is estimated that the revenues and fund balances of the funds deemed below will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the appropriations deemed below. The following fund is designated as a Component Unit and is to be accounted for and reported as such:

<i>Unit</i>	<i>Fund Designation</i>	<i>Amount</i>
Tourism Development Authority	39	\$125,000

SECTION VIII. COUNTY-WIDE AD VALOREM TAX LEVY: There is hereby levied for the fiscal year beginning July 1, 2020 and ending June 30, 2021 an ad valorem tax on all property having a situs in Montgomery County as listed for taxes as of January 1, 2020, at a rate of **sixty-one and one-half (\$0.6150) cents per one hundred dollars (\$100.00) assessed valuation of property** pursuant to and in accordance with the Machinery Act (which is Subchapter II of Chapter 105 of the North Carolina General Statutes) and other applicable laws. Property shall be assessed at one hundred percent (100%) of its true value. For the purpose of taxation, the rate of tax is based on an estimated total real and personal valuation of \$3,118,422,400, automobile valuation of \$280,000,000, and public utilities valuation of \$100,000,000. The estimated collection rate of 100% is used for automobiles and public utilities and 97% for real and personal property. Five (5) cents of the \$0.6150 is designated solely for funding the needs of educational facilities. Of the five (5) cents, one (1) cent is designated for the maintenance of existing facilities and four (4) cents is designated for the purchase or construction of additional facilities and collections will be distributed to eligible projects with approval of the Board of County Commissioners. These collections are to be accounted for and reported within the County's General Fund.

SECTION IX. BADIN LAKE FIRE DISTRICT AD VALOREM TAX LEVY: There is hereby levied an ad valorem tax rate of **five and one-half (\$0.0550) cents per one hundred dollars (\$100.00) assessed valuation of property** listed for taxes in the Badin Lake Fire District as of January 1, 2020 for the purpose of raising the revenues listed as "property taxes" in this ordinance. For the purpose of taxation, the rate of tax is based on an estimated total real and personal valuation of \$749,070,172, automobile valuation of \$28,905,832, and public utilities valuation of \$1,257,118. The estimated collection rate of 100% is used for automobiles and public utilities and 98% for real and personal property. The projected FY2021 collection is \$417,000 plus some collections of delinquent property taxes. The following fund is designated as a special revenue fund and is to be accounted for and reported as such:

<i>Unit</i>	<i>Fund Designation</i>	<i>Amount</i>
Badin Lake Fire District-Current	26	\$417,000
Badin Lake Fire District-Prior Yrs	26	\$11,000

SECTION X. WADEVILLE FIRE DISTRICT AD VALOREM TAX LEVY: There is hereby levied an ad valorem tax rate of **one (\$0.0100) cent per one hundred dollars (\$100.00) assessed valuation of property** listed for taxes in the Wadeville Fire District as of January 1, 2020 for the purpose of raising the revenues listed as "property taxes" in this ordinance. For the purpose of taxation, the rate of tax is based on an estimated total real and personal valuation of \$192,713,124, automobile valuation of \$7,519,122, and public utilities valuation of \$3,255,688. The estimated collection rate of 100% is used for automobiles and public utilities and 98% for real and personal property. The projected FY2021 collection is \$20,000 plus some collections of delinquent property taxes. The following fund is designated as a special revenue fund and is to be accounted for and reported as such:

<i>Unit</i>	<i>Fund Designation</i>	<i>Amount</i>
Wadeville Fire District-Current	28	\$20,000
Wadeville Fire District-Prior Yrs	28	\$1,000

SECTION XI. LAKE TILLERY FIRE DISTRICT AD VALOREM TAX LEVY: There is hereby levied an ad valorem tax rate of **four (\$0.0400) cents per one hundred dollars (\$100.00) assessed valuation of property** listed for taxes in the Lake Tillery Fire District as of January 1, 2020 for the purpose of raising the revenue listed as "property taxes" in this ordinance. For the purpose of taxation, the rate of tax is based on an estimated total real and personal valuation of \$546,457,429, automobile valuation of \$28,024,205, and public utilities valuation of \$3,968,189. The estimated collection rate of 100% is used for automobiles and public utilities and 98% for real and

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personal property. The projected FY2021 collection is \$225,000 plus some collections of delinquent property taxes. The following fund is designated as a special revenue fund and is to be accounted for and reported as such:

Unit	Fund Designation	Amount
Lake Tillery Fire District-Current	29	\$225,000
Lake Tillery Fire District-Prior Yrs	29	\$7,000

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

The County's FY2021 Budget for all non-project funds and all project funds begins at the following amount:

Unit	Fund Designation	Amount
County of Montgomery (NC) – All Non-Project Funds	All Non-Project Funds	\$40,082,239
County of Montgomery (NC) – All Project Funds	All Project Funds	\$169,401,406
County of Montgomery (NC) – Combined Total	All Funds	\$209,483,645

SECTION XIII. FEE SCHEDULE: Herein attached is the FY2021 Fee Schedule for the County of Montgomery. The fees charged for sales and services are compliant with the Local Government Budget and Fiscal Control Act (which is Article 3 of Subchapter III of Chapter 159 of the North Carolina General Statutes) and Montgomery County Financial Policies.

SECTION XIV. Copies of the Budget Ordinance are on file with the County Finance Director and with the Clerk to the Board.

Adopted the 28th day of September 2020.



Dottie B. Robinson
 Dottie B. Robinson, Chair
 Board of County Commissioners

Misty H. Coffin
 Misty H. Coffin, Clerk to the Board
 Board of County Commissioners