

**ONSLow COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2009-2010**

An ordinance to make appropriations for the current operations of Onslow County for fiscal year 2009-2010.

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

SECTION I. General Fund

A. The following amounts are hereby appropriated in the General Fund for the operation of the County Government and its activities for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

General Government.....	\$	12,540,377
Public Safety.....	\$	24,209,755
Transportation.....	\$	1,673,242
Economic and Physical Development.....	\$	3,425,808
Human Services.....	\$	45,056,699
Environmental Protection.....	\$	455,252
Cultural and Recreational.....	\$	4,030,999
Education and Education Debt.....	\$	47,430,657
Debt Service.....	\$	4,654,350
Other Programs.....	\$	11,236,569
TOTAL EXPENDITURES.....	\$	<u>154,713,708</u>

B. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Ad Valorem Tax Levy.....	\$	69,488,000
Sales Tax.....	\$	24,250,000
Other Taxes and Licenses.....	\$	2,444,000
Intergovernmental Revenue.....	\$	360,000
Restricted Intergovernmental.....	\$	29,884,640
Permits and Fees.....	\$	2,492,740
Sales and Services.....	\$	8,860,818
Investment Earnings.....	\$	515,000
Miscellaneous Revenue.....	\$	146,400
Other Financing Services.....	\$	6,280,940
Fund Balance.....	\$	9,991,170
TOTAL REVENUES.....	\$	<u>154,713,708</u>

SECTION II. Self-Insurance Fund

A. The following amount is appropriated in the Self Insurance Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Non-Departmental.....	\$	<u>935,000</u>
TOTAL EXPENDITURES.....	\$	<u><u>935,000</u></u>

B. It is estimated that the following revenues will be available in the Self Insurance Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Investment Earnings.....	\$	25,000
Fund Balance.....	\$	<u>910,000</u>
TOTAL REVENUES.....	\$	<u><u>935,000</u></u>

SECTION III. Burton Park Fund

A. The following amounts are appropriated in the Burton Park Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Economic & Physical Development.....	\$	<u>106,000</u>
TOTAL EXPENDITURES.....	\$	<u><u>106,000</u></u>

B. It is estimated that the following revenues will be available in the Burton Park Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Other Financing Sources.....	\$	100,000
Fund Balance.....	\$	<u>6,000</u>
TOTAL REVENUES.....	\$	<u><u>106,000</u></u>

SECTION IV. - Emergency Telephone System Fund

A. The following amount is appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Public Safety.....	\$	<u>429,887</u>
TOTAL EXPENDITURES.....	\$	<u><u>429,887</u></u>

B. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

E-911 Fees.....	\$	<u>429,887</u>
TOTAL REVENUES.....	\$	<u><u>429,887</u></u>

SECTION V. Register of Deeds Automation Fund

A. The following amounts are appropriated in the Register of Deeds Automation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Non-Departmental.....	\$	<u>159,885</u>
TOTAL EXPENDITURES.....	\$	<u><u>159,885</u></u>

B. It is estimated that the following revenues will be available on the Register of Deeds Automation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Permits and Fees.....	\$	101,500
Interest Earned.....	\$	6,000
Fund Balance.....	\$	52,385
TOTAL REVENUES.....	\$	<u><u>159,885</u></u>

SECTION VI. Community Assistance Fund

A. The following amounts are appropriated in the Community Assistance Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Environmental Protection.....	\$	<u>1,100,800</u>
TOTAL EXPENDITURES.....	\$	<u><u>1,100,800</u></u>

B. It is estimated that the following revenues will be available on the Community Assistance Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Restricted Intergovernmental.....	\$	1,100,800
TOTAL REVENUES.....	\$	<u><u>1,100,800</u></u>

SECTION VII. Capital Improvements Fund

A. The following amounts are appropriated in the Capital Improvements Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Non Departmental Capital Outlay.....	\$	<u>267,000</u>
TOTAL EXPENDITURES.....	\$	<u><u>267,000</u></u>

B. It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Other Financing Sources.....	\$	<u>267,000</u>
TOTAL REVENUES.....	\$	<u><u>267,000</u></u>

SECTION VIII. Capital Reserve Fund

A. The following amounts are appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Non Departmental Capital Outlay.....	\$	<u>4,918,370</u>
TOTAL EXPENDITURES.....	\$	<u><u>4,918,370</u></u>

B. It is estimated that the following revenues will be available in the Capital Improvements Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Other Financing Sources.....	\$	<u>4,918,370</u>
TOTAL REVENUES.....	\$	<u><u>4,918,370</u></u>

SECTION IX. Solid Waste Fund

A. The following amounts are hereby appropriated in the Solid Waste Fund for the operation of the County landfill and container sites for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Administration and Operations.....	\$	5,486,024
Debt Service.....	\$	<u>2,477,204</u>
TOTAL EXPENDITURES.....	\$	<u><u>7,963,228</u></u>

B. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Service Fees.....	\$	6,826,252
Other Operating Revenues.....	\$	27,950
Investment Earnings.....	\$	200,000
Unrestricted Intergovernmental.....	\$	190,000
Restricted Intergovernmental.....	\$	30,000
Fund Balance.....	\$	<u>689,026</u>
TOTAL REVENUES.....	\$	<u><u>7,963,228</u></u>

SECTION X. (a) There is hereby levied for the fiscal year 2009-2010 a tax on all property having a situs in Onslow County at a rate of \$0.59 on each one hundred dollars (\$100) assessed valuation of property listed for taxes as of January 1, 2009, for the purpose of raising the revenue in the General Fund Section I of this Ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$11,898,603,245 with an estimated collection rate of 97.6% real, personal property and 83.8% for motor vehicles.

(b) Contributions to Volunteer Fire Departments are supported by non-property tax revenues.

(c) Supplemental list of fees and charges is hereby approved and shall be effective upon the inception of the fiscal year.

SECTION XI. (a) Further, pursuant to the School Budget and Fiscal Control Act contained in Chapter 115C, the Board of Commissioners of Onslow County limits the amount of monies to be transferred within the Board of Education budget to 25% of any particular function or purpose. Pursuant to GS 115C-429 of the General Statutes, the Board of Commissioners requires the School Finance Officer to provide monthly income and expenditure reports to all funds consistent with the purposes and functions of the Board of Education budget to the County Commissioners through the County Manager on a monthly basis.

(b) Pursuant to Chapter 39 of the 1977 Session Laws of the North Carolina General Assembly authorizing the Board of Commissioners of Onslow County to set salaries of the chairman and members of the Onslow County Board of Education, a monthly salary of \$500 is authorized for the chairman and a monthly salary of \$450 is authorized for each member.

(c) Pursuant to the Community College Budget and Fiscal Control Act contained in Chapter 115D-58, the Board of Commissioners limits the amount of monies to be transferred within the Community College budget to 25% of any particular function, purpose or project.

SECTION XII. Board of Education Funding Formula

The Board of Commissioners hereby adopts the funding formula which establishes an method for the calculation of the annual appropriation for the Board of Education current expense. This formula provides for an order method to move the county funding of education to the an amount based on its ability to pay as calculated by State of North Carolina. The details of this formula are provided in attachment A of this ordinance.

SECTION XIII. Budget Amendments

As allowed by statute, the Board has authorized the County Manager to transfer monies from one appropriation to another within the same fund, subject to the following limitations and procedures.

- (a) The County Manager may transfer amounts between objects of expenditures and revenues within a function without limitation.
- (b) He may transfer amounts up to \$100,000 between functions of the same fund.
- (c) He may not transfer any amounts between funds without action of the Board of Commissioners except,
- (d) The County Manager may transfer amounts within and between funds for the sole purpose of funding salary and benefit adjustments consistent with the Onslow County Personnel Policy.

SECTION XIV. Contract Administration

During the course of business the County will enter into various contracts. All contracts are to be in writing with an original maintained in the files of the Purchasing Agent. Contracts shall be signed by that authorized official in accordance with the guidelines of the purchasing policy. If the contract causes the County to spend money, it is to be preaudited and sufficient funds encumbered to cover all sums falling due under the contract. Any obligation incurred in violation of this subsection is invalid and may not be enforced.

In accordance with NCGS 143-131 informal bids are required for purchase of apparatus, supplies, materials, and equipment of between \$30,000 and \$90,000 and on construction or repair contracts between \$30,000 and \$499,999.

In accordance with NCGS 143-129 formal bids are required for purchase of apparatus, supplies, materials, and equipment of \$90,000 or above and on construction or repair contracts \$500,000 or above. Contracts may be entered into on behalf of the County as outlined below:

Purchase of apparatus, supplies, materials, and equipment	Up to \$29,999 \$30,000 - \$89,999 \$90,000 and above	Purchasing Agent County Manager Board of Commissioners
Construction or repair contracts	Up to \$29,999 \$30,000 - \$249,999 \$250,000 and above	Purchasing Agent County Manager Board of Commissioners
Services	Up to \$29,999 \$30,000 - \$149,999 \$150,000 and above	Purchasing Agent County Manager Board of Commissioners
Leases	Up to \$29,999 \$30,000 - \$99,999 \$100,000 and above	Purchasing Agent County Manager Board of Commissioners

Additionally, the County Manager is authorized to enter into and execute change orders on construction contracts in amounts up to \$69,999 when the appropriate budget or capital project ordinance contains sufficient appropriated but unencumbered funds.

SECTION XV. Capital Improvement Plan

The Board of Commissioners hereby approves the Capital Improvement Program and the funding plan which will establish a fund to cover current year expense and create a reserve for future debt payments and pay go projects. For Fiscal Year 2009-10 this will equal 6.25 cents on the tax rate.

SECTION XVI. This ordinance and the budget documents shall be the basis for the financial plan for the County of Onslow for the 2009-2010 Fiscal Year. The County Manager and the Finance Officer shall administer the Budget. The Finance Officer shall establish and maintain all records, which are in concurrence with this Budget and Budget Ordinance and the appropriate Statutes of the State of North Carolina.

This ordinance shall become effective on July 1, 2009, following its adoption, this the 15th day of June 2009.

ONSLOW COUNTY
BOARD OF COMMISSIONERS



W C Jarman
Chairman



David Smitherman
Clerk to the Board

ATTEST:

Onslow County Government Public School System Funding Formula

Purpose

Create an objective, set formula which sets annual local operational appropriations on a per-pupil basis to meet school system needs by taking into consideration the funding effort of Onslow County relative to the statewide average per pupil appropriation, the financial resource limitations of the citizens of the County, and levels of district-wide student achievement.

Objectives

1. Use third-party, objective and statistically-valid measures to determine formula components
2. Maintain Onslow's level of educational funding effort relative to the state average per-pupil appropriation as adjusted by Onslow's level of "Ability to Invest"
3. Reward school system performance based on student achievement

Formula Components

A. **Determine the Maintenance Level**

Determine the maintenance level of local current expense fund appropriations necessary to maintain the County's current percentage level of per-pupil funding effort related to the State Low Wealth funding formula process.

B. **Determine Annual Adjustment of County Funding Effort**

Provide incentive for higher system performance by adjusting the local funding effort relative to the County's "Ability-to-Invest" by differing amounts depending on the most recently computed district performance composite rate on state tested subjects. The performance composite rate is the measure of student performance at or above grade level. Adjustments would be as follows:

- Less than 60% at/above grade level: Flat fund at Maintenance Level
- 60% to 69.99% at/above grade level: 0.5 percentage point increase in level of local funding effort
- 70% to 79.99% at/above grade level: 1.0 percentage point increase in level of local funding effort
- 80% to 89.99% at/above grade level: 2.0 percentage point increase in level of local funding effort
- 90% to 100% at/above grade level: 3.0 percentage point increase in level of local funding effort

The incentive outlined within this component shall be utilized in the second year of this agreement and thereafter.

C. **Determine Capital Budget Needs**

Determine the capital outlay requirement of the school system through review of the proposed Program of Work and the school system's adopted Capital Improvement Program (CIP).

Formula

FY 2010-11: $A+B+C = \text{Total County Appropriation}$

Assumptions


1. All funding is contingent upon the School System maintaining 100% SACS/CASI accreditation.
2. Notwithstanding anything above, upon reaching the calculated "Ability to Invest" level, all local operational appropriations shall be capped at that annually adjusted level.

3. The formula shall be revised if the objective State measures used for computations are eliminated or become invalid.
4. The planning period shall be automatically renewed for a 4-year term if no affirmative action is otherwise taken by the County Commissioners.
5. The school system shall provide annual formula funding projections for a 4-year planning window no later than May 1st of each year.
6. No separate appropriations shall be made to cover operational cost increases associated with new facilities.

Adopted this the 15th day of June, 2009.


Adopted this the 29 day of June, 2009.

Onslow County Board of Commissioners




W.C. Jarman
Chairman

Onslow County Board of Education




Margaret E. Brown
Chairman

ATTEST



David M. Smitherman
Interim County Manager/Clerk to the Board

ATTEST



Kathy J. Spencer, Ed.D.
Superintendent/Secretary to the Board

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