

**ONSLow COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2017-18**

An ordinance to make appropriations for the current operations of Onslow County for fiscal year

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, 2017 and ending June 30, 2018:

General Government.....	\$ 17,769,529
Public Safety.....	\$ 39,403,328
Transportation.....	\$ 273,784
Economic and Physical Development.....	\$ 3,685,772
Human Services.....	\$ 50,632,612
Environmental Protection.....	\$ 479,458
Cultural and Recreational.....	\$ 4,532,414
Education and Education Debt.....	\$ 72,042,492
Debt Service.....	\$ 13,140,592
Other Programs.....	\$ 1,564,974
TOTAL EXPENDITURES.....	<u>\$ 203,524,955</u>

B. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Ad Valorem Tax	\$ 94,074,496
Sales Tax.....	\$ 36,097,393
Other Taxes and Licenses.....	\$ 2,840,000
Intergovernmental Revenue.....	\$ 6,340,680
Restricted Intergovernmental.....	\$ 29,582,091
Permits and Fees.....	\$ 2,691,315
Sales and Services.....	\$ 11,483,353
Investment Earnings.....	\$ 150,000
Miscellaneous Revenue.....	\$ 140,603
Other Financing Sources.....	\$ 5,342,793
Fund Balance.....	\$ 14,782,231
TOTAL REVENUES.....	<u>\$ 203,524,955</u>

SECTION II. Revaluation Fund

A. The following amount is appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

General Government.....	\$ 115,000
TOTAL EXPENDITURES.....	<u>\$ 115,000</u>

B. It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Other Financing Sources.....	\$ 115,000
TOTAL REVENUES.....	<u>\$ 115,000</u>

SECTION III. Self-Insurance Fund Workers Compensation

A. The following amount is appropriated in the Self Insurance Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

General Government.....	\$ 670,000
TOTAL EXPENDITURES.....	<u>\$ 670,000</u>

B. It is estimated that the following revenues will be available in the Self Insurance Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Other Financing Sources.....	\$	300,000
Fund Balance.....	\$	<u>370,000</u>
TOTAL REVENUES.....	\$	<u><u>670,000</u></u>

SECTION IV. Self-Insurance Fund Health & Dental

A. The following amount is appropriated in the Self Insurance Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

General Government.....	\$	<u>11,466,936</u>
TOTAL EXPENDITURES.....	\$	<u><u>11,466,936</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, 2017 and ending June 30, 2018:

Miscellaneous Revenue.....	\$	9,666,936
Other Financing Sources.....	\$	1,000,000
Fund Balance.....	\$	<u>800,000</u>
TOTAL REVENUES.....	\$	<u><u>11,466,936</u></u>

SECTION V. Burton Park Fund

A. The following amounts are appropriated in the Burton Park Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Economic & Physical Development.....	\$	<u>57,200</u>
TOTAL EXPENDITURES.....	\$	<u><u>57,200</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, 2017 and ending June 30, 2018:

Fund Balance.....	\$	<u>57,200</u>
TOTAL REVENUES.....	\$	<u><u>57,200</u></u>

SECTION VI. - Emergency Telephone System Fund

A. The following amount is appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Public Safety.....	\$	<u>346,025</u>
TOTAL EXPENDITURES.....	\$	<u><u>346,025</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, 2017 and ending June 30, 2018:

E-911 Surcharge.....	\$	324,625
Fund Balance.....	\$	21,400
TOTAL REVENUES.....	\$	346,025

SECTION VII. Reserve Fund

A. The following amounts are appropriated in the Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Educational.....	\$	2,531,697
Non Departmental	\$	2,073,731
TOTAL EXPENDITURES.....	\$	4,605,428

B. It is estimated that the following revenues will be available in the Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Restricted Intergovernmental.....	\$	1,646,000
Fund Balance.....	\$	2,959,428
TOTAL REVENUES.....	\$	4,605,428

SECTION VIII. Community Assistance Fund

A. The following amounts are appropriated in the Community Assistance Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Non Departmental	\$	25,200
TOTAL EXPENDITURES.....	\$	25,200

B. It is estimated that the following revenues will be available in the Community Assistance Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Restricted Intergovernmental.....	\$	9,000
Fund Balance	\$	16,200
TOTAL REVENUES.....	\$	25,200

SECTION IX. 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, 2017 and ending June 30, 2018:

General Government.....	\$	104,950
TOTAL EXPENDITURES.....	\$	104,950

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, 2017 and ending June 30, 2018:

Fees.....	\$	75,850
Fund Balance.....	\$	29,100
TOTAL REVENUES.....	\$	104,950

SECTION X. Capital Improvements Fund

A. The following amounts are appropriated in the Capital Improvements Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Non Departmental Capital Outlay.....	\$	990,265
TOTAL EXPENDITURES.....	\$	990,265

B. It is estimated that the following revenues will be available in the Capital Improvement Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Other Financing Sources.....	\$	796,438
Fund Balance.....	\$	193,827
TOTAL REVENUES.....	\$	990,265

SECTION XI. 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, 2017 and ending June 30, 2018:

Administration, Operations and Programs.....	\$	5,489,916
Debt Service.....	\$	807,612
TOTAL EXPENDITURES.....	\$	6,297,528

B. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Service Fees.....	\$	5,810,278
Other Operating Revenues.....	\$	141,750
Restricted Intergovernmental.....	\$	345,500
TOTAL REVENUES.....	\$	6,297,528

SECTION XII. Airport Fund

A. The following amounts are hereby appropriated in the Airport Fund for the operation of the County landfill and container sites for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Administration and Operations.....	\$ 3,354,613
TOTAL EXPENDITURES.....	\$ 3,354,613

B. It is estimated that the following revenues will be available in the Airport Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Service Fees.....	\$ 2,707,228
Other Operating Revenues.....	\$ 32,500
Restricted Intergovernmental.....	\$ 100,800
Other Financing Sources.....	\$ 514,085
TOTAL REVENUES.....	\$ 3,354,613

SECTION XIII. (a) There is hereby levied for the fiscal year 2017-2018 a tax on all property having a situs in Onslow County at a rate of \$0.675 on each one hundred dollars (\$100) assessed valuation of property listed for taxes as of January 1, 2017, 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 \$13,827,200,000 with an estimated collection rate of 97.72%.

- (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

SECTION XIV. (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 XV. 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, 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 XVI. Contract Administration

During the course of business the County will enter into various contracts. 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 +	Purchasing Director County Manager
IT Related Purchases	Up to \$29,999 \$30,000 +	IT Director County Manager
Construction or repair contracts	Up to \$29,999 \$30,000 - \$499,999 \$500,000 and above	Purchasing Director County Manager Board of Commissioners
Change Orders	Up to \$99,999 \$100,000 +	County Manager Board of Commissioners
Services	Up to \$29,999 \$30,000 - \$149,999 \$150,000 and above	Purchasing Director County Manager Board of Commissioners
Leases Only applies when County is Lessor Over 1 year requires Board approval	Up to \$29,999 \$30,000 - \$99,999 \$100,000 and above	Purchasing Director 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 \$99,999 when the appropriate budget or capital project ordinance contains sufficient appropriated but unencumbered funds.

SECTION XVII. County Capital Improvement Plan & Board of Education Capital Improvement

The Board of Commissioners hereby approves the County Capital Improvement Program and the funding plan which will continue to cover current year expense and contribute to the reserve for future debt payments and pay go projects. For Fiscal Year 2017-18 this will equal 6.69 cents on the tax rate. The Board of Commissioners hereby approves the Board of Education Capital Improvement Program and the funding plan which will continue to cover current year expense and contribute to the reserve for future debt payments and pay go projects. For Fiscal Year 2017-18 this will equal 2.00 cents on the tax rate. The Board of Commissioners hereby approves transferring \$600,995 from the County Capital Improvement Program to the Board of Education Capital Improvement Program for Fiscal Year 2017-18.

SECTION XVIII. Emergency Response Vehicle Replacement

The Board of Commissioners gives the replacement of emergency response vehicles the top priority while also seeking to minimize the growth of the fleet. Therefore, vehicles shall be replaced on a one-for-one basis absent a program expansion approved by the Board of Commissioners or the County Manager.

SECTION XIX. Encumbered Funds

Operating funds encumbered on the financial records as of June 30, 2017, are hereby re-appropriated to this budget.

SECTION XX. This ordinance and the budget documents shall be the basis for the financial plan for the County of Onslow for the 2017-2018 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 Ordinance and the appropriate Statutes of the State of North Carolina.

This ordinance shall become effective on July 1, 2017.

Adopted this the 5 day of June 2017.

ONSLow COUNTY
BOARD OF COMMISSIONERS


Jack Bright
Chairman


Julie S Wand
Clerk to the Board

ATTEST:

