

**ONSLow COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2021-2022**

An ordinance to make appropriations for the current operations of Onslow County for Fiscal Year 2021-2022.

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, 2021 and ending June 30, 2022:

General Government.....	\$ 19,789,638
Public Safety.....	\$ 49,939,353
Transportation.....	\$ 319,000
Economic and Physical Development.....	\$ 4,079,820
Human Services.....	\$ 42,136,637
Environmental Protection.....	\$ 506,975
Cultural and Recreational.....	\$ 5,407,544
Education and Education Debt.....	\$ 83,716,867
Debt Service.....	\$ 11,759,417
Other Programs.....	\$ 5,708,550
TOTAL EXPENDITURES.....	<u>\$ 223,363,801</u>

B. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Ad Valorem Tax	\$ 109,033,385
Sales Tax.....	\$ 57,580,933
Other Taxes and Licenses.....	\$ 3,548,370
Intergovernmental Revenue.....	\$ 2,151,998
Restricted Intergovernmental.....	\$ 24,445,409
Permits and Fees.....	\$ 2,854,687
Sales and Services.....	\$ 11,457,035
Investment Earnings.....	\$ 556,489
Miscellaneous Revenue.....	\$ 165,045
Other Financing Sources.....	\$ 4,533,274
Fund Balance.....	\$ 7,037,176
TOTAL REVENUES.....	<u>\$ 223,363,801</u>

SECTION II. Revaluation Fund

A. The following amount is appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

General Government.....	\$ 116,250
TOTAL EXPENDITURES.....	<u>\$ 116,250</u>

B. It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Other Financing Sources.....	\$ 116,250
TOTAL REVENUES.....	<u>\$ 116,250</u>

SECTION III. Workers' Compensation Fund

A. The following amount is appropriated in the Self Insurance Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

SECTION IV. Self-Insurance Fund

A. The following amount is appropriated in the Self Insurance Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

General Government.....	\$ 13,046,808
TOTAL EXPENDITURES.....	\$ 13,046,808

B. It is estimated that the following revenues will be available in the Self Insurance Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Miscellaneous Revenue.....	\$ 12,051,085
Other Financing Sources.....	\$ 995,723
Fund Balance.....	\$ -
TOTAL REVENUES.....	\$ 13,046,808

SECTION V. Economic Development Fund

A. The following amounts are appropriated in the Economic Development Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Economic & Physical Development.....	\$ 205,250
TOTAL EXPENDITURES.....	\$ 205,250

B. It is estimated that the following revenues will be available in the Economic Development Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Other Financing Sources.....	\$ 205,250
Fund Balance.....	\$ -
TOTAL REVENUES.....	\$ 205,250

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, 2021 and ending June 30, 2022:

Public Safety.....	\$ 404,480
TOTAL EXPENDITURES.....	\$ 404,480

B. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

E-911 Surcharge.....	\$ 289,348
Fund Balance.....	\$ 115,132
TOTAL REVENUES.....	\$ 404,480

SECTION VII. Capital Reserve Fund

A. The following amounts are appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Educational.....	\$ 1,646,000
Educational Reserves.....	\$ -
Non Departmental	\$ 3,150,297

A. The following amounts are appropriated in the Helping Neighbors Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Non Departmental	\$	36,600
TOTAL EXPENDITURES.....	\$	36,600

B. It is estimated that the following revenues will be available in the Helping Neighbors Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Other Financing Sources.....	\$	6,000
Fund Balance	\$	30,600
TOTAL REVENUES.....	\$	36,600

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, 2021 and ending June 30, 2022:

General Government.....	\$	120,160
TOTAL EXPENDITURES.....	\$	120,160

B. It is estimated that the following revenues will be available in the Register of Deeds Automation Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Fees.....	\$	100,338
Fund Balance.....	\$	19,822
TOTAL REVENUES.....	\$	120,160

SECTION X. Capital Improvements Fund

A. The following amounts are appropriated in the Capital Improvements Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Non Departmental Capital Outlay.....	\$	451,500
TOTAL EXPENDITURES.....	\$	451,500

B. It is estimated that the following revenues will be available in the Capital Improvement Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Other Financing Sources.....	\$	451,500
Fund Balance.....	\$	-
TOTAL REVENUES.....	\$	451,500

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, 2021 and ending June 30, 2022:

Administration, Operations and Programs.....	\$	8,774,408
Debt Service.....	\$	-
TOTAL EXPENDITURES.....	\$	8,774,408

B. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year

SECTION XII. Airport Fund

A. The following amounts are hereby appropriated in the Airport Fund for the operation of the Albert J. Ellis Airport for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Administration and Operations.....	\$ 4,030,497
TOTAL EXPENDITURES.....	\$ 4,030,497

B. It is estimated that the following revenues will be available in the Airport Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Service Fees.....	\$ 2,988,298
Other Operating Revenues.....	\$ 27,350
Restricted Intergovernmental.....	\$ 475,764
Other Financing Sources.....	\$ 539,085
TOTAL REVENUES.....	\$ 4,030,497

SECTION XIII. (a) There is hereby levied for the Fiscal Year 2021-2022 a tax on all property having a situs in Onslow County at a rate of \$0.7050 on each one hundred dollars (\$100) assessed valuation of property listed for taxes as of January 1, 2021, 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 \$15,374,800,000 with an estimated collection rate of 99.02%.

(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 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 NCGS 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 \$1,049 is authorized for the chairman and a monthly salary of \$995 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) The County Manager may transfer amounts up to \$100,000 between functions of the same fund.

(c) The County Manager may not transfer any amounts between funds without action of the Board of Commissioners except, 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.

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 and above	Purchasing Director County Manager
IT Related Purchases	Up to \$29,999 \$30,000 and above	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 and above	County Manager Board of Commissioners
Services	Up to \$29,999	Purchasing Director
IT Related Services	Up to \$29,999 \$30,000 - \$249,999 \$250,000 and above	IT Director County Manager Board of Commissioners
Leases (1 year or less)	Up to \$29,999	Purchasing Director
Only applies when County is Lessor	\$30,000 - \$99,999	County Manager
Over 1 year requires Board approval	\$100,000 and above	Board of Commissioners

Additionally, in accordance with 2 C.F.R. § 200.320(a)(1)(iv)(A) and the applicable provisions of North Carolina law, Onslow County hereby self-certifies the following micro-purchase thresholds:

- A. \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
- B. \$30,000, for the purchase of "construction or repair work"; and
- C. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and

D. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to NCGS 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$10,000.00.

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 Plan

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 2021-2022 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 2021-2022 this will equal 4.55 cents on the tax rate. The Board of Commissioners hereby approves transferring \$574,399 from the County Capital Improvement Program to the Board of Education Capital Improvement Program for Fiscal Year 2021-2022.

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 XXII. Fee Schedule and Holiday Schedule

The proposed Fee Schedule and Holiday Schedule for Fiscal Year 2021-2022 are hereby incorporated by reference into this Budget Ordinance.

SECTION XXIII. This ordinance and the budget document shall be the basis for the financial plan for the County of Onslow for the 2021-2022 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, 2021.

Adopted this the 7th day of June 2021.

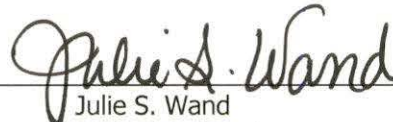
ONslow COUNTY
BOARD OF COMMISSIONERS



ATTEST:



Jack Bright
Chairman



Julie S. Wand
Clerk to the Board