

**ONSTLOW COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2008-2009**

An ordinance to make appropriations for the current operations of Onslow County for fiscal year 2008-2009.

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, 2008 and ending June 30, 2009:

General Government.....	\$	15,947,952
Public Safety.....	\$	24,469,128
Economic and Physical Development.....	\$	3,237,133
Environmental Protection.....	\$	471,277
Human Services.....	\$	48,188,151
Transportation.....	\$	1,583,303
Cultural and Recreational.....	\$	4,490,698
Education.....	\$	49,400,836
Debt Service.....	\$	3,081,792
Other Programs.....	\$	870,000
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TOTAL EXPENDITURES.....	\$	151,740,270
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B. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Ad Valorem Tax Levy.....	\$	57,769,450
Sales Tax.....	\$	28,300,000
Other Taxes and Licenses.....	\$	2,706,500
Intergovernmental Revenue.....	\$	360,000
Restricted Intergovernmental.....	\$	7,088,069
Health Department.....	\$	6,476,184
Social Services Department.....	\$	19,785,903
Permits and Fees.....	\$	2,670,900
Sales and Services.....	\$	5,375,950
Investment Earnings.....	\$	1,350,000
Miscellaneous Revenue.....	\$	130,250
Other Financing Services.....	\$	2,956,093
Fund Balance.....	\$	16,770,971
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TOTAL REVENUES.....	\$	151,740,270
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SECTION II. - Emergency Telephone System Fund

A. The following amount is appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Public Safety.....	\$	369,393
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TOTAL EXPENDITURES.....	\$	369,393
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B. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

E-911 Fees.....	\$	<u>369,393</u>
TOTAL REVENUES.....	\$	<u><u>369,393</u></u>

SECTION III. Self-Insurance Fund

A. The following amount is appropriated in the Self Insurance Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Non-Departmental.....	\$	<u>923,000</u>
TOTAL EXPENDITURES.....	\$	<u><u>923,000</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, 2008, and ending June 30, 2009.

Investment Earnings.....	\$	40,000
Fund Balance.....	\$	133,000
Transfer from General Fund.....	\$	<u>750,000</u>
TOTAL REVENUES.....	\$	<u><u>923,000</u></u>

SECTION IV. 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, 2008 and ending June 30, 2009:

Non-Departmental.....	\$	<u>119,500</u>
TOTAL EXPENDITURES.....	\$	<u><u>119,500</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, 2008 and ending June 30, 2009:

Permits and Fees.....	\$	103,000
Interest Earned.....	\$	7,000
Fund Balance.....	\$	<u>9,500</u>
TOTAL REVENUES.....	\$	<u><u>119,500</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, 2008 and ending June 30, 2009:

Economic & Physical Development.....	\$	<u>340,000</u>
TOTAL EXPENDITURES.....	\$	<u><u>340,000</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, 2008 and ending June 30, 2009:

Other Financing Sources.....	\$	100,000
Fund Balance.....	\$	<u>240,000</u>
TOTAL REVENUES.....	\$	<u><u>340,000</u></u>

SECTION VI. Capital Improvement Fund

A. The following amounts are appropriated in the Capital Improvements Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Non Departmental Capital Outlay.....	\$	<u>314,000</u>
TOTAL EXPENDITURES.....	\$	<u>314,000</u>

B. It is estimated that the following revenues will be available in the Capital Improvements Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Fund Balance.....	\$	<u>314,000</u>
TOTAL REVENUES.....	\$	<u>314,000</u>

SECTION VII. 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, 2008 and ending June 30, 2009:

Administration and Operations.....	\$	5,546,344
Debt Service.....	\$	<u>2,473,607</u>
TOTAL EXPENDITURES.....	\$	<u>8,019,951</u>

B. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Service Fees.....	\$	6,535,350
Other Operating Revenues.....	\$	16,750
Investment Earnings.....	\$	400,000
Restricted Intergovernmental.....	\$	207,200
Fund Balance.....	\$	<u>860,651</u>
TOTAL REVENUES.....	\$	<u>8,019,951</u>

SECTION VIII. (a) There is hereby levied for the fiscal year 2008-2009 a tax on all property having a situs in Onslow County at a rate of \$0.503 on each one hundred dollars (\$100) assessed valuation of property listed for taxes as of January 1, 2008, 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 \$11,621,074,971 with an estimated collection rate of 96.81% real, personal property and 83.83% 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 IX. (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 X. 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, nor is he allowed to transfer from any contingency appropriation (except for merit pay adjustments) within any fund without action of the Board of Commissioners.
- 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 XI. 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 \$300,000.

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 \$300,000 or above.

Contracts may be entered into on behalf of the County as outlined below:

Purchase of apparatus, supplies, materials, and equipment	Up to \$19,999	Purchasing Agent
	\$20,000 - \$49,999	County Manager
	\$50,000 and above	Board of Commissioners
Construction or repair contracts	Up to \$29,999	Purchasing Agent
	\$30,000 - \$74,999	County Manager
	\$75,000 and above	Board of Commissioners
Equipment rentals, equipment repair, and services	Up to \$29,999	Purchasing Agent
	\$30,000 - \$49,999	County Manager
	\$50,000 and above	Board of Commissioners

Additionally, the County Manager is authorized to enter into and execute change orders on construction contracts in amounts up to \$25,000 when the appropriate budget or capital project ordinance contains sufficient appropriated but unencumbered funds.

SECTION XII. This ordinance and the budget documents shall be the basis for the financial plan for the County of Onslow for the 2008-2009 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, 2008, following its adoption, this the 18th day of June 2008.

ATTEST:

ONSLow COUNTY
BOARD OF COMMISSIONERS




Lionell Midgett
Chairman


Beth Purcell
Clerk to the Board

