

**ONslow COUNTY  
BUDGET ORDINANCE  
FISCAL YEAR 2016-17**

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, 2016 and ending June 30, 2017:

General Government.....	\$ 19,300,612
Public Safety.....	\$ 36,777,597
Transportation.....	\$ 251,469
Economic and Physical Development.....	\$ 3,707,236
Human Services.....	\$ 50,371,835
Environmental Protection.....	\$ 489,699
Cultural and Recreational.....	\$ 4,315,977
Education and Education Debt.....	\$ 69,201,500
Debt Service.....	\$ 11,881,682
Other Programs.....	\$ 1,507,380
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TOTAL EXPENDITURES.....	<u>\$ 197,804,987</u>

B. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Ad Valorem Tax .....	\$ 92,602,017
Sales Tax.....	\$ 35,626,416
Other Taxes and Licenses.....	\$ 2,696,000
Intergovernmental Revenue.....	\$ 4,950,000
Restricted Intergovernmental.....	\$ 29,790,200
Permits and Fees.....	\$ 2,689,812
Sales and Services.....	\$ 11,340,379
Investment Earnings.....	\$ 80,000
Miscellaneous Revenue.....	\$ 121,480
Other Financing Sources.....	\$ 3,543,899
Fund Balance.....	\$ 14,364,784
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TOTAL REVENUES.....	<u>\$ 197,804,987</u>

**SECTION II. Self-Insurance Fund Workers Compensation**

A. The following amount is appropriated in the Self Insurance Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

General Government.....	<u>\$ 670,000</u>
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, 2016 and ending June 30, 2017:

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

**SECTION III. Self-Insurance Fund Health & Dental**

A. The following amount is appropriated in the Self Insurance Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

General Government.....	\$	11,554,656
TOTAL EXPENDITURES.....	\$	<u>11,554,656</u>

B. It is estimated that the following revenues will be available in the Self Insurance Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Miscellaneous Revenue.....	\$	43,000
Other Financing Sources.....	\$	10,711,656
Fund Balance.....	\$	800,000
TOTAL REVENUES.....	\$	<u>11,554,656</u>

**SECTION IV. Burton Park Fund**

A. The following amounts are appropriated in the Burton Park Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Economic & Physical Development.....	\$	108,100
TOTAL EXPENDITURES.....	\$	<u>108,100</u>

B. It is estimated that the following revenues will be available in the Burton Park Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Other Financing Sources.....	\$	108,100
TOTAL REVENUES.....	\$	<u>108,100</u>

**SECTION V. - Emergency Telephone System Fund**

A. The following amount is appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Public Safety.....	\$	324,625
TOTAL EXPENDITURES.....	\$	<u>324,625</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, 2016 and ending June 30, 2017:

E-911 Surcharge.....	\$ 324,625
TOTAL REVENUES.....	<u>\$ 324,625</u>

**SECTION VI. Reserve Fund**

A. The following amounts are appropriated in the Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Educational.....	\$ 823,449
Non Departmental .....	\$ 2,547,365
TOTAL EXPENDITURES.....	<u>\$ 3,370,814</u>

B. It is estimated that the following revenues will be available in the Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Restricted Intergovernmental.....	\$ 1,646,000
Other Financing Sources.....	\$ 823,449
Fund Balance.....	\$ 901,365
TOTAL REVENUES.....	<u>\$ 3,370,814</u>

**SECTION VII. Community Assistance Fund**

A. The following amounts are appropriated in the Community Assistance Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Non Departmental .....	\$ 16,000
TOTAL EXPENDITURES.....	<u>\$ 16,000</u>

B. It is estimated that the following revenues will be available in the Community Assistance Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Fund Balance .....	\$ 16,000
TOTAL REVENUES.....	<u>\$ 16,000</u>

**SECTION VIII. 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, 2016 and ending June 30, 2017:

General Government.....	\$ 87,490
TOTAL EXPENDITURES.....	<u>\$ 87,490</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, 2016 and ending June 30, 2017:

Fees.....	\$	75,750
Fund Balance.....	\$	11,740
<b>TOTAL REVENUES.....</b>	<b>\$</b>	<b>87,490</b>

**SECTION X. Capital Improvements Fund**

A. The following amounts are appropriated in the Capital Improvements Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Non Departmental Capital Outlay.....	\$	852,380
<b>TOTAL EXPENDITURES.....</b>	<b>\$</b>	<b>852,380</b>

B. It is estimated that the following revenues will be available in the Capital Improvement Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Other Financing Sources.....	\$	444,280
Fund Balance.....	\$	408,100
<b>TOTAL REVENUES.....</b>	<b>\$</b>	<b>852,380</b>

**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, 2016 and ending June 30, 2017:

Administration, Operations and Programs.....	\$	5,197,883
Debt Service.....	\$	809,340
<b>TOTAL EXPENDITURES.....</b>	<b>\$</b>	<b>6,007,223</b>

B. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Service Fees.....	\$	5,638,973
Other Operating Revenues.....	\$	140,250
Unrestricted Intergovernmental.....	\$	125,000
Restricted Intergovernmental.....	\$	103,000
<b>TOTAL REVENUES.....</b>	<b>\$</b>	<b>6,007,223</b>

**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, 2016 and ending June 30, 2017:

Administration and Operations.....	\$ 3,229,982
TOTAL EXPENDITURES.....	<u>\$ 3,229,982</u>

B. It is estimated that the following revenues will be available in the Airport Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Service Fees.....	\$ 2,548,797
Other Operating Revenues.....	\$ 42,100
Restricted Intergovernmental.....	\$ 100,000
Other Financing Sources.....	<u>\$ 539,085</u>
TOTAL REVENUES.....	<u>\$ 3,229,982</u>

**SECTION XIII.** (a) There is hereby levied for the fiscal year 2016-2017 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, 2016, 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 \$13,605,000,000 with an estimated collection rate of 97.71%.

(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 Manage
Construction or repair contracts	Up to \$29,999 \$30,000 - \$499,999 \$500,000 and above	Purchasing Director County Manage 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 Directo County Manage Board of Commissioner:
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 Directo 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

### **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, 2016, are hereby re-appropriated to this budget.

### **SECTION XX. Holiday Schedule & Phase IV Salary Study**

#### **Holiday Schedule - See Attachment**

Onslow County Personnel Policy 701 (Leave of Absence: Holidays) provides for the adoption of a holiday schedule annually by the Board of Commissioners. The attached holiday schedule represents a schedule that is the same as that adopted by the state of North Carolina for fiscal year 2017. It includes a decrease in holidays as directed by the Onslow County Board of Commissioners once the market analysis of all departments was completed. The FY 2017 budget, if adopted, will complete the market analysis of all county departments that was initiated in FY 2014. The holiday schedule includes eleven paid holidays for Onslow County employees and matches the state of North Carolina's 2016-2017 holiday schedule.

#### **Phase IV Salary Study - See Attachment**

In fiscal year 2014, the Board of Commissioners began a four year plan to analyze all positions in county government and move those positions to market. Phase I included a general market adjustment, a living wage adjustment for the employees at the lowest end of our pay plan, a reclassification of E-911 telecommunicators and the comprehensive study of the Onslow County Sheriff's Office. This study was effective with the second pay period of January 2014. Phase II studied ten departments in fiscal year 2015 and made the associated adjustments in the pay plan. These adjustments included the departments of Animal Services, Asset and Facility Management, Environmental Services, Health, Human Resources, Museum, Planning and Development, Register of Deeds, Tax, and Vehicle Maintenance. This study was effective with the second pay period in January of 2015. Phase III of the salary study studied one department, the Department of Social Services which included 258 employees during fiscal year 2016. The study was effective with the pay period that ended on February 27, 2016. The first three phases of the salary study included twelve departments and studied approximately 815 positions. This left twelve remaining departments and 436 positions that had not yet been analyzed for the final phase of market analysis.

In preparation for the fiscal year 2017 budget, the Department of Human Resources analyzed all of the remaining departments which included 10 general fund departments and 2 enterprise fund departments for Phase IV of the salary study. The final departments are: the Board of Elections, Consolidated Human Services, Administration/Governing Body, Emergency Services, Finance, Library, Parks and Recreation, Purchasing, Senior Services and Soil and Water in the general fund. The two enterprise funds covered by this final analysis are the Airport and Solid Waste. These analyses were conducted with the purpose of completing the comprehensive market study of all positions in Onslow County government. The total annual cost to the county for the remaining positions in the salary study would be \$1,130,004 from the general fund and \$220,000 for the two enterprise funds. This will cover the analysis of the 436 remaining positions. Upon adoption of the phase IV salary plan, 74% of the

employees studied will experience an increase in pay, 26% will see no increase or decrease as a result of the salary analysis.

As a result, adoption of the fiscal year 2017 budget will implement the Phase IV study for the 10 general fund departments and two enterprise funds effective July 1, 2016.

In accordance with Onslow County Personnel Policy 501 (The Pay Plan: Adoption), the Onslow County Board of Commissioners is responsible for adoption of the pay plan. The Phase IV salary study resulted in changes to position classifications, grades and associated ranges. As a result, we are asking the Board of Commissioners to adopt these changes to the Onslow County Pay Plan in accordance with that policy. A copy of the position reclassifications resulting from the adoption of the FY 2017 budget is in the budget ordinance (Note: to convert hourly wages to salaries for the purposes of seeing the annual wage multiply the hourly wage by 2080 hours which is the equivalent of 52 weeks at 40 hours per week).

With the approval and adoption of the fiscal year 2017 budget, the Onslow County Board of Commissioners will authorize the County Manager to execute transfers from the non-departmental budget line to the associated department salary lines concurrent with the amounts listed in this document to satisfy the adoption of the phase IV salary plan. In addition, the reclassifications and adoption to the pay plan created by the phase IV salary study will be approved in accordance with Onslow County Personnel Policy 401 (The Pay Plan: Adoption).

**SECTION XXI.** This ordinance and the budget documents shall be the basis for the financial plan for the County of Onslow for the 2016-2017 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, 2016.

Adopted this the 20 day of June 2016.



ATTEST:

ON SLOW COUNTY  
BOARD OF COMMISSIONERS  


Barbara Ikner  
Chairman

  
Julie S Wand  
Clerk to the Board