Budget Ordinance
Fiscal Year 2015-2016
Beaufort County, North Carolina

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

Section 1: Budget Adoption 2015-2016
There is hereby adopted the following anticipated revenues, expenditures, financial plans, and certain restrictions and explanations for Beaufort County for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

General Fund	57,703,622
Economic Development Fund	297,380
Fire Protection Funds	1,526,300
E911	793,000
Emergency Medical Services Fund	1,586,607
Water Funds	6,386,054
Total Appropriations - All Funds	**68,292,963**

Section 3: General Fund Appropriations
There is hereby appropriated from the General Fund the following amounts for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Governing Body	952,278
County Manager	433,551
Finance	703,055
Alt. Finance	148,000
Human Resources	191,272
Tax Assessor	839,792
Tax Collector	634,645
Legal Services	-
Court Facilities	210,770
Elections	385,662
Register of Deeds	407,798
Public Buildings	1,492,265
Sheriff	4,628,185
Criminal Justice Partnership	50,000
Jail	1,922,550
Emergency Communications	744,500
Emergency Management	297,389
Fire Protection	152,172
Building Inspections	-
Medical Examiner	33,400
Rescue	161,150
Animal Control	387,240
Emergency Medical Services	134,490
Solid Waste	3,223,488

Planning	498,850
Cooperative Extension	231,175
Soil/Water Conservation	140,291
Health	3,378,072
Mental Health	581,113
Social Services	12,866,614
Veteran's Assistance	56,167
Youth Services	209,268
Beaufort County Public Schools	15,033,163
Beaufort County Community College	3,013,126
Culture & Recreation	424,873
Debt Service	2,715,378
Transfers	396,880
Contingency	25,000
Total Appropriations	**57,703,622**

Section 4: General Fund Revenues

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Ad Valorem Taxes	32,876,440
Sales Taxes	7,884,266
Other Taxes and Licenses	230,000
Unrestricted Intergovernmental	230,000
Restricted Intergovernmental	11,240,051
Permits and Fees	275,000
Sales and Services	3,800,000
Investment Earnings	15,000
Miscellaneous	75,000
Appropriated Fund Balance	1,077,865
Total Estimated Revenue	**57,703,622**

Section 5: Economic Development Fund

(A) The following amounts are hereby appropriated in the Economic Development Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established for the County:

Economic Development	297,380
Total Appropriations	**297,380**

(B) It is estimated that the following revenues will be available in the Economic Development Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Intergovernment Revenue	247,380
Appropriated Fund Balance	50,000
Total Estimated Revenue	**297,380**

Section 6: Fire Protection Funds

(A) The following amounts are hereby appropriated in the Fire Protection Funds for the fiscal year beginning July 1, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established for the County:

Fire Protection	1,526,300
Total Appropriations	**1,526,300**

(B) It is estimated that the following revenues will be available in the Fire Protection Funds for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

County Fire Taxes	1,526,300
Total Estimated Revenue	**1,526,300**

Section 7: E-911 Services Fund

(A) The following amounts are hereby appropriated in the E-911 Services Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016, in accordance with the chart of accounts

E-911 Expenditures	793,000
Total Appropriations	**793,000**

(B) It is estimated that the following revenues will be available in the E-911 Services Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Intergovernment Revenue	211,232
Appropriated Fund Balance	581,768
Total Estimated Revenue	**793,000**

Section 8: Emergency Medical Services Fund

(A) The following amounts are hereby appropriated in the Emergency Medical Services Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established for the County:

Emergency Medical Services	1,586,607
Total Appropriations	**1,586,607**

(B) It is estimated that the following revenues will be available in the Emergency Medical Services Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

County EMS Taxes	1,505,607
Other	81,000
Total Estimated Revenue	**1,586,607**

Section 9: Water District Fund
(A) The following amounts are hereby appropriated in the Water District Fund for the fiscal year beginning July 1, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established for the County:

Water Department	6,386,054
Total Appropriations	**6,386,054**

(B) It is estimated that the following revenues will be available in the Water District Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

User Fees	6,386,054
Appropriated Fund Balance	-
Total Estimated Revenue	**6,386,054**

Section 10: Personnel
(A) There will be a 2% cost of living adjustment beginning July 1, 2015. (B) There will be an addition 1/2 % contribution to applicable 401K plans for non-law enforcement employees.

Section 11: Tax Rates
All ad valorem tax rates shall remain unchanged from those established for the previous fiscal year.

Section 12: Water Department Rates
Effective July 1, 2015 water rates shall increase by 3% across districts.

Section 13: Budget Policy for State and Federal Fund Decreases
It will be the policy of this Board that it will not absorb any reduction in State and Federal funds; that any decrease shall be absorbed in the budget of the agency by reducing personnel or department expenditures to stay within the County appropriation as authorized.

This policy is extended to any agency that is funded by the County and receives State of Federal money. This shall remain in effect until otherwise changed or amended by the Board of Commissioners. The County Manager is hereby directed to indicate this to each of the agencies that may be involved.

Section 14: Transfer Authorizations
The Finance Officer, with approval of the County Manager, is hereby authorized to transfer non-salary/finge benefit appropriations of up to $5,000 between line item expenditures within departments.

The Finance Officer must make an official report on such transfers at the next regular meeting of the Board of Commissioners.

Section 15: Effective Date
This budget ordinance shall be effective July 1, 2015.

Section 16: Copies of Ordinance
Copies of this budget ordinance shall be furnished to the County Manager, the Finance Officer and the Clerk to the Board of Commissioners for the carrying out of their duties. A copy of this Budget Ordinance shall be maintained in the office of the Clerk to the Board and shall be made available for public inspection.

Adopted this 15 day of June, 2015.

Chairman, Board of Commissioners

Attest:

Clerk to the Board