**Sample Budget Ordinance - County**

# BE IT ORDAINED by the Board of Commissioners of \_\_\_\_\_ County, North Carolina:

**Section I: General Fund**

1. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Ad Valorem Taxes | $64,275,360 |
| Sales Taxes | 26,911,398 |
| Intergovernmental | 33,436,086 |
| Charges for Services | 20,081,948 |
| Interest | 2,402,400 |
| Miscellaneous | 2,269,431 |
| Transfers from Other Funds | 5,958,580 |
| Appropriated Fund Balance |  3,921  |
| **Total** |  **$155,339,124**  |

1. The following amounts are hereby appropriated in the General Fund for the operation of \_\_\_\_\_ County Government and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Commissioners | $1,508,703 |
| Administration | 1,018,080 |
| Human Resources | 860,594 |
| Information Technology | 3,680,329 |
| Finance | 1,491,206 |
| Elections | 680,965 |
| Tax Assessor | 1,604,106 |
| Tax Collections | 878,551 |
| Register of Deeds | 1,343,431 |
| Public Buildings | 3,762,652 |
| Court Facilities | 1,622,815 |
| Maintenance | 2,171,305 |
| County Garage | 1,577,165 |
| Non-Departmental | 2,741,094 |
| Sheriff | 10,719,997 |
| School Resource Officers | 2,618,865 |
| Jail | 6,797,345 |
| Emergency Services | 697,860 |
| Communications | 1,109,442 |
| Rescue Squads | 4,877,500 |
| Animal Services | 1,046,734 |
| Inspections | 771,342 |
| Medical Examiner | 366,250 |
| CARTS | 1,955,008 |
| Environmental Health | 1,494,129 |

|  |  |
| --- | --- |
| Solid Waste | 6,709,714 |
| Soil Conservation | 507,762 |
| Cooperative Extension | 463,835 |
| Planning | 1,199,258 |
| Economic Development | 2,694,102 |
| Health | 13,775,521 |
| Mental Health | 399,827 |
| Social Services | 26,608,130 |
| Veterans Services | 483,665 |
| Recreation | 2,394,373 |
| Convention Center | 1,991,028 |
| Libraries | 1,967,131 |
| \_\_\_\_\_ County Schools | 26,200,263 |
| \_\_\_\_\_ Community College | 5,354,587 |
| Transfers to Other Funds |  7,194,460  |
| **Total** |  **$155,339,124**  |

# Section II: Seized Property Fund

1. It is estimated that the following revenues will be available in the Seized Property Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Intergovernmental |  $15,000  |
| **Total** |  **$15,000**  |

1. The following amounts are hereby appropriated in the Seized Property Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Public Safety Expenditures |  $15,000  |
| **Total** |  **$15,000**  |

# Section III: Fire District 1

1. It is estimated that the following revenues will be available in the Fire District Fund 1 for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Ad Valorem Taxes | $212,160 |
| Sales Taxes |  101,503  |
| **Total** |  **$313,663**  |

1. The following amounts are hereby appropriated in the Fire District 1 Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Workers Compensation | - |
| Insurance | 1,100 |
| Capital Reserve | 13,895 |
| Payment to District | 278,658 |
| Payment to Little Swift Creek Fire District |  20,010  |
| **Total** |  **$313,663**  |

**Section IV: Fire District 2**

1. It is estimated that the following revenues will be available in the Fire District 2 Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Ad Valorem Taxes | $219,099 |
| Sales Taxes | 104,919 |
| Charges for Services-Township No. 9 | 3,000 |
| Appropriated Fund Balance |  16,853  |
| **Total** |  **$343,871**  |

1. The following amounts are hereby appropriated in the Fire District 2 Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Workers Compensation- Town #1 VFD | - |
| Insurance- Town #1 VFD | 1,100 |
| Payment to District- Town #1 VFD | 114,797 |
| Payment to District for Township No. 9- Town #1 | 3,000 |
| Workers Compensation- Town #2 VFD | - |
| Insurance- Town #2 VFD | 1,100 |
| Payment to District- Town #2 VFD | 101,161 |
| Workers Compensation- Town #3 VFD | - |
| Insurance- Town #3 VFD | 1,100 |
| Payment to District- Town #3 VFD |  121,613  |
| **Total** |  **$343,871**  |

**Section V: Emergency Telephone System Fund**

1. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Intergovernmental | $238,583 |
| Interest | - |
| Appropriated Fund Balance |  14,619  |
| **Total** |  **$253,202**  |

1. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| E-911 Operating Expenses |  $253,202  |
| **Total** |  **$253,202**  |

**Section VI: Occupancy Tax Fund**

1. It is estimated that the following revenues will be available in the Occupancy Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Other Taxes-Occupancy Tax | $2,351,580 |
| Miscellaneous |  20,000  |
| **Total** |  **$2,371,580**  |

1. The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Operating Expenses | $500 |
| City of \_\_\_\_\_ | 150,000 |
| Tourism Development Authority | 850,000 |
| Transfer to General Fund |  1,371,080  |
| **Total** |  **$2,371,580**  |

# Section VII: Representative Payee Fund

1. It is estimated that the following revenues will be available in the Representative Payee Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Miscellaneous-Client Deposits |  $850,000  |
| **Total** |  **$850,000**  |

1. The following amounts are hereby appropriated in the Representative Payee Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Operating Expenses-Client Disbursements |  $850,000  |
| **Total** |  **$850,000**  |

**Section VIII: Opioid Settlement Fund**

1. It is estimated that the following revenues will be available in the Opioid Settlement Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Miscellaneous – Opioid Settlement Proceeds |  $575,314  |
| **Total** |  **$575,314**  |

1. The following amounts are hereby appropriated in the Opioid Settlement Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Opioid Settlement Expenditures |  $575,314  |
| **Total** |  **$575,314**  |

# Section IX: School Debt Service Fund

1. It is estimated that the following revenues will be available in the School Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Transfer from General Fund – Restricted Sales Taxes | $383,584 |
| Intergovernmental – Lottery Distribution |  1,000,000  |
| **Total** |  **$1,383,584**  |

1. The following amounts are hereby appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Debt Service Expenses |  $1,383,584  |
| **Total** |  **$1,383,584**  |

**Section X: Capital Reserve Fund**

1. It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Appropriated Fund Balance |  $4,213,500  |
| **Total** |  **$4,213,500**  |

1. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Transfer to General Fund |  $4,213,500  |
| **Total** |  **$4,213,000**  |

# Section XI: School Capital Fund

1. It is estimated that the following revenues will be available in the School Capital Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| County Capital Appropriation |  $110,000  |
| **Total** |  **$110,000**  |

1. The following amounts are hereby appropriated in the School Capital Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Schools-Capital Outlay – Category I Projects over $100,000 |  |
| 1. Elementary School – HVAC controls upgrade |  $110,000  |
| **Total** |  **$110,000**  |

**Section XII: Water Fund**

1. It is estimated that the following revenues will be available in the Water System Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Charges for Services | $4,402,000 |
| Interest | 175,000 |
| Miscellaneous | 189,000 |
| Appropriated Fund Balance |  40,861 |
| **Total** |  **$4,806,861** |

1. The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Operations | $3,997,911 |
| Debt Service |  808,950  |
| **Total** |  **$4,806,861**  |

# Section XIII: Water and Sewer Fund

1. It is estimated that the following revenues will be available in the \_\_\_\_\_ Water and Sewer Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Transfer from Water Fund |  $83,747 |
| **Total** |  **$83,747** |

1. The following amounts are hereby appropriated in the Water and Sewer Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Debt Service |  $83,747 |
| **Total** |  **$83,747** |

**Section XIV: Self-Insurance Fund**

1. It is estimated that the following revenues will be available in the Self-Insurance Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Charges for Services | $8,730,000 |
| Interest | 80,000 |
| Miscellaneous | 350,000 |
| Appropriated Fund Balance | - |
| Transfer from General Fund |  50,000  |
| **Total** |  **$9,210,000** |

1. The following amounts are hereby appropriated in the Self-Insurance Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

|  |  |
| --- | --- |
| Health and Dental Benefits | $7,739,203 |
| Workers Compensation | 1,420,797 |
| Auto Physical Damage |  50,000 |
| **Total** |  **$9,210,000**  |

# Section XV: Levy of Taxes

There is hereby levied a tax at the rate of $0.4448 cents per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising the revenue listed as “Current Year Property Tax” in the General Fund section of this Ordinance. The tax rate is based on an estimated total valuation of property for the purpose of taxation of $14,400,000,000 and an estimated collection rate of 99.14 percent.

# Section XX: Levy of Taxes – Fire/Special Service Districts

There is hereby levied the following special district tax rates for County fire districts. These tax rates are levied per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2024, for the purpose of raising revenue in the following Fire Districts.

|  |  |  |
| --- | --- | --- |
|  | **Tax Rate per $100 Valuation** | **Estimated Valuation** |
| Fire District One | 0.0200 | 1,070,000,000 |
| Fire District Two  | 0.0650 | 340,000,000 |

**Section XXI: Budget Administration**

The County Manager, as Budget Officer, is hereby authorized to transfer appropriations as contained herein to enforce policy under the following conditions:

* 1. The Budget Officer is authorized to make line-item transfers within each department.
	2. The Budget Officer is authorized to transfer between departments within the same fund amounts not to exceed $20,000.
	3. The Budget Officer is authorized to freeze any new/vacant positions until such time as the necessity and imperativeness can be ascertained and assuredness of available fiscal funding can be better determined.
	4. The Budget Officer is further authorized to decide the time any capital improvements or capital outlay items in the budget may be processed.

# Section XXII: Schedule of Fees

The attached Schedule of Fees are hereby adopted for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

# Section XXIII: Copies of the Ordinance

Copies of this Budget Ordinance shall be furnished to the Budget Officer, Finance Director, and Tax Administrator for direction in carrying out the duties of that office.

This Ordinance is hereby adopted this 1Xth day of June, 2024.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Chairman County Board of Commissioners

Attest:

**Section XXIV: Budget Administration**

The County Manager, as Budget Officer, is hereby authorized to transfer appropriations as contained herein to enforce policy under the following conditions:

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Clerk to the Board County Board of Commissioners