**Budget Ordinance Sample – Small County**

Be it resolved by the Board of Commissioners of \_\_\_\_\_\_\_ County, North Carolina

**Section 1**: The following amounts are hereby appropriated for the operation of Caldwell County Government and its activities for the fiscal year beginning July 1, 20XX and ending June 30, 20XX, according to the following summary and schedules:

|  |  |
| --- | --- |
| **Summary** | **Adopted Budget** |
| General Fund | 93,097,996 |
| E911 Fund | 319,389 |
| Deed of Trust Fund | 650,000 |
| Sales Tax Reinvestment | 2,000,000 |
| DSS Trust Fund | 250,000 |
| Fines and Forfeitures Fund | 250,000 |
| American Rescue Plan Fund | 4,599,931 |
| Water Fund | 7,781,184 |
| Schools Sales Tax Capital Fund | 5,200,000 |
| Fire District Funds | 5,389,404 |
| Rescue Readiness Fund |  4,500 |
| **Total** |  $ **119,542,405** |

**Section 2:** 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, 20XX and ending June 30, 20XX:

**GENERAL FUND EXPENDITURES**

**EDUCATION**

PUBLIC SCHOOLS COMMUNITY COLLEGE

**HUMAN SERVICES** SOCIAL SERVICES HEALTH DEPARTMENT

ANIMAL CARE AND ENFORCEMENT

**APPROPRIATIONS**

14,860,000

3,988,797

15,979,378

5,530,290

910,307

**PUBLIC SAFETY**

|  |  |
| --- | --- |
| SHERIFF'S DEPARTMENT | 13,375,713 |
| EMS, FIRE MARSHALL & EMERGENCY MANAGEMENT | 10,789,737 |
| AND EMERGENCY COMMUNICATIONS |  |
| **ECONOMIC AND PHYSICAL DEVELOPMENT** |  |
| BUILDING INSPECTIONS | 500,444 |
| PLANNING | 261,872 |
| COOPERATIVE EXTENSION | 241,935 |
| CONSERVATION DISTRICT | 143,983 |
| ECONOMIC DEVELOPMENT | 7,636,211 |
| **LIBRARY** | 1,503,941 |
| **GENERAL GOVERNMENT** |  |
| ADMINISTRATION | 865,989 |
| PUBLIC INFORMATION | 319,460 |
| FINANCE | 615,246 |
| TAX | 1,853,621 |
| BOARD OF ELECTIONS | 591,708 |
| REGISTER OF DEEDS | 639,404 |
| INFORMATION TECHNOLOGY | 1,323,886 |

|  |  |
| --- | --- |
| BUILDING & GROUNDS MAINTENANCE | 2,717,213 |
| HUMAN RESOURCES | 2,118,981 |
| VETERAN'S SERVICES | 148,781 |
| WILSON CREEK VISITOR CENTER | 36,177 |
| OTHER GOVERNMENTAL FUNCTIONS |  |
| DEBT SERVICE | 3,902,766 |
| CAPTIAL OUTLAY | 516,990 |
| SPECIAL APPROPRIATIONS | 1,725,166 |
| TOTAL GENERAL FUND | $ **93,097,996** |

**Section 3:** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

|  |  |
| --- | --- |
| Property Tax |  |
| Ad Valorem Tax - .63 per $100 valuation | $ 46,321,380 |
| Less Discount | (610,000) |
| Penalties and Interest | 550,000 |
| Prior Year's Taxes | 1,325,000 |
| **Net Ad** Valorem and Reimbursement | $ **47,586,38Q** |
| Other Revenue |  |
| Local Option Sales Tax | $ 10,055,000 |
| Vehicle Taxes Collected by the state | 4,800,000 |
| Other General Revenues | 3,675,000 |
| Fund Balance Appropriation | 4,856,352 |
| Transfers In from other Funds | 720,000 |
| Departmental Revenues | 21,405,264 |
| **Total Other Revenues** | $ **45,511,616** |
| **Total Revenue** | $ **93,097,996** |

**Section 4**: There is hereby levied a tax at the rate of 63 cents per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 20XX for the purpose of raising the revenues listed as “Ad Valorem Tax” in the General Fund in Section 3 of this Ordinance.

The rate is based on the total valuation of property tax for the purpose of taxation of $7,580,000,000 and an estimated collection rate of 97% for property.

The discount rate for July 1, 20XX through June 30, 20XX will be 2% in July and 1% in August.

**Section 5:** The following amounts are hereby appropriated in the E911 Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

E911 Fund Expenditures $ 319,389

**Section 6:** It is estimated that the following revenues will be available in the E911 fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

E911 Revenues $ 319,389

**Section 7:** The following amounts are hereby appropriated in the Sales Tax Reinvestment Fund for the fiscal year beginning July 1, 20XX .and ending June 30, 20XX:

Economic Development

Interfund Transfer Out

$ 2,000,000

$ 350,000

**Section 8:** It is estimated that the following revenues will be available in the Sales Tax Reinvestment Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

 Intergovernmental Revenues $ 600,000

 Fund Balance Appropriated $ 1,750,000

**Section 9**: The following amounts are hereby appropriated in the Water Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

Expenses $ 7,781,184

**Section 10**: II is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

Revenues

Fund Balance Appropriation

$ 3,435,982

$ 4,345,202

**Section 11**: The following amounts are hereby appropriated in the Deed of Trust Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

Expenses $ 650,000

**Section 12**: It is estimated that the following revenues will be available in the Deed of Trust Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

Revenues $ 650,000

**Section 13**: The following amounts are hereby appropriated in the DSS Trust Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

Expenses $ 250,000

**Section 14**: It is estimated that the following revenues will be available in the DSS Trust Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

Revenues $ 250,000

**Section 15**: The following amounts are hereby appropriated in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

Expenses $ 250,000

**Section 16**: It is estimated that the following revenues will be available in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

Revenues $ 250,000

**Section 17**: The following amounts are hereby appropriated in the American Rescue Plan Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

Expenses $ 4,599,931

**Section 18**: It is estimated that the following revenues will be available in the American Rescue Plan Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

Revenues $ 4,599,931

**Section 19**: The following amounts are hereby appropriated in the Rescue Readiness Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX

Expenses $ 4,500

**Section 20**: It is estimated that the following revenues will be available in the Rescue Readiness Fund for the fiscal year beginning July 1, 20XX and ending June 30, 20XX

Prior Year's tax collections $ 4,500

**Section 21**: It is estimated that the following revenues will be available in the Volunteer Fire Department Funds for the fiscal year beginning July 1, 20XX and ending June 30, 20XX:

Rescue Tax

|  |  |  |  |
| --- | --- | --- | --- |
| **Department** | **Fire Tax Rate** | **Rescue Tax Rate** | **Amount** |
| Department 1 | 8.00 | 1.00 | 471,639 |
| Department 2 | 11.80 | 4.00 | 1,042,298 |
| Department 3 | 11.70 | 1.25 | 302,714 |
| Department 4 | 10.00 | 2.00 | 196,792 |
| Department 5 | 9.30 | 1.00 | 273,148 |
| Department 6 | 11.50 | 0.85 | 536,968 |
| Department 7 | 9.00 |  | 689,431 |
| Department 8 | 13.00 | 0.85 | 367,030 |
| Department 9 | 7.00 | 5.00 | 120,928 |
| Department 10 | 7.50 | 0.85 | 233,439 |
| Department 11 | 4.10 | 0.85 | 12,179 |
| Department 12 | 14.00 | 1.00 | 802,045 |
| Department 13 | 5.00 | 5.75 | 215,961 |
| Department 14 | 13.80 | 0.85 | \_\_\_\_\_\_\_\_\_\_124,832 |
|  |  |  |  |
| **Total** |  |  | **5,389,404** |

\* *Tax Rate shown in cents per one hundred dollars ($100) of tax value*

**Section 22**: The County Manager is hereby authorized to implement the following programs:

1. The County Manager shall continue to have the annual discretion to implement individual salary and pay plan adjustments that reflect the current job market rate as well as internal equity so long as such actions are consistent with an overall pay plan that ensures adequate recruitment and retention of employees.
2. Travel reimbursement will be set at IRS rate for the period effective July 1, 20XX and ending June 30, 20XX.
3. The County Manager shall be permitted to transfer existing funds within departments. The authority shall be granted based on the conditions stated below:
	* 1. The transfer shall not result in the creation or funding of additional staff positions without prior approval by the Board of Commissioners.
		2. The transfer shall not obligate additional local, state or federal funds not previously approved by the Board of Commissioners in budget amendment form.
		3. The transfer shall not result in the initiation of a new program or policy not previously approved by the Board of Commissioners.
		4. Capital Asset purchases must be approved by the Board of Commissioners.
		5. Non Capitalized asset purchases may be administratively approved under the restraints identified in this section.
4. The County Manager may transfer contingency funds for use in any area of the general fund up to the total amount budgeted for contingency but this authority is limited by the constraints listed above. The Board of Commissioners must be notified at the next regular board meeting and it shall be recorded in the minutes.
5. The County Manager, or designee, is hereby authorized to execute contractual documents under the following conditions:
	* 1. He may execute contracts for construction, repair projects or design services requiring the estimated expenditure of less than $50,000.
		2. He may execute contracts for: (1) purchases of apparatus, supplies and materials, or equipment which are within budgeted appropriations, (2) leases of personal property for a duration of one year or less and within budgeted appropriations, and (3) services which are within budgeted appropriations
		3. He may execute grant agreements to or from non-profit organizations, which are within budgeted appropriations, unless a grantor requires execution by the Board of Commissioners.
		4. He may execute contracts, as the lessor or lessee of real property, which are of one-year duration or less, if finds therefore are within budgeted appropriations.
6. Department Heads shall have authority to adjust line items in their departments subject to approval by the County Manager and or the Chief Financial Officer.

**Section 23**: The County's capitalization threshold shall be continued at $5,000. The threshold for tracking of "non capital" equipment shall be set at $1,500.

**Section** **24:** All purchasing should be coordinated through the purchasing agent in the finance department. The threshold for a purchase requiring a purchase order to be issued shall be established at $1,000

**Section** **25:** The County shall continue to account for the sales tax receipts designated for the school system in a capital project fund. Sales Tax revenues that are required by state law to be used for public school capital shall be deposited into this fund. Debt Service on borrowings for school construction shall be paid from this fund. Each month an amount equal to the sales tax revenues actually received that month less one twelfth of the annual debt service shall be paid to the school system. The budget for this fund shall be as follows:

Revenues

 Sales Tax $ 4,500,000

 Interfund Transfer from Capital Project Fund 700,000

 Total 5,200,000

Expenditures

 Debt Service Payments $ 2,694,100

 Capital Funds paid to School System 2,505,900

 Total 5,200,000

**Section 26**: Copies of this Budget Ordinance shall be furnished to the Clerk of the Board of Commissioners and to the County Manager and Chief Financial Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this XXth day of June 20XX.

Signed County Board of Commissioners Signed Clerk to the Board