

**BUDGET ORDINANCE**

Fiscal Year 2016-2017

Alamance County, North Carolina

**BE IT ORDAINED** by the Board of Commissioners of Alamance County, North Carolina:**Section I. Budget Adoption, 2016-2017**

There is hereby adopt the following anticipated revenues and expenditures, financial plans, and certain restrictions and authorizations for Alamance County for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

**Section II. Summary**

General Fund	\$	142,380,752
Emergency Telephone System Fund		1,030,864
County Buildings Reserve Fund		1,000
Schools Capital Reserve Fund		1,000
ACC Capital Reserve Fund		1,000
Fire Districts Fund		4,854,392
Landfill Fund		4,477,629
Employee Insurance Fund		8,838,646
Worker's Compensation Fund		900,000
Property Insurance Fund		527,590
<b>Total Appropriations</b>	<b>\$</b>	<b>163,012,873</b>

**Section III. Appropriations**

There is hereby appropriated from the following funds these amounts for the fiscal year:

<b>Fund</b>	<b>Appropriation</b>
<b>General Fund</b>	
Governing Body	\$ 241,762
County Manager	2,481,355
Planning	156,068
Human Resources	377,017
Finance	999,071
Purchasing	125,237
Tax Administration	2,064,745
Revaluation	323,301
GIS Mapping	268,804
Legal	424,599
Clerk of Court	251,443
Superior Court Judges	500
District Court Judges	8,600
District Attorney	20,602
Elections	850,790
Register of Deeds	773,558
MIS	3,611,139
Central Permitting	5,000
Printing Services	56,115

<b>Fund</b>	<b>Appropriation</b>
Central Garage	13,275
Public Buildings	1,831,169
Other Public Safety	200,000
Sheriff	11,108,759
School Resource Officers	530,618
Jail	10,104,427
Emergency Management	144,023
Fire Marshal	360,354
Fire Service	49,089
SARA Management	215,000
Inspections	722,374
Emergency Medical Services	7,109,159
Animal Shelter	373,725
Central Communications	2,287,303
Transportation Services Grant	165,167
Division of Forestry	79,678
Economic & Physical Development - Other	768,758
NC Cooperative Extension Service	278,431
Soil Conservation	231,627
Health	7,594,218
WIC Program	793,055
Dental Clinic Program	1,007,007
Social Services	24,069,248
DSS-GCC VCNP Grant	60,858
DSS-Legal Assistance Program	30,955
Veteran's Services	124,156
Office of Juvenile Justice	330,218
Home & Community Care Block Grant	1,116,911
Other Human Services	1,384,219
Alamance-Burlington School System	38,514,189
Alamance Community College	3,471,621
Library - Alamance County	2,750,012
Library - North Park	10,000
Recreation	1,598,723
Historic Properties Commission	2,000
Culture & Recreation - Other	145,812
Debt Service	9,444,188
Contingency	70,720
Transfer to Other Funds	250,000
<b>Total Appropriations</b>	<b>\$ 142,380,752</b>

**Emergency Telephone System Fund**

Public Safety	\$ 1,030,864
<b>Total Appropriations</b>	<b>\$ 1,030,864</b>

**County Buildings Reserve Fund**

Budgeted Surplus	\$ 1,000
------------------	----------

<b>Fund</b>	<b>Appropriation</b>
<b>Total Appropriations</b>	<b>\$ 1,000</b>
<b>Schools Capital Reserve Fund</b>	
Budgeted Surplus	\$ 1,000
<b>Total Appropriations</b>	<b>\$ 1,000</b>
<b>ACC Capital Reserve Fund</b>	
Budgeted Surplus	\$ 1,000
<b>Total Appropriations</b>	<b>\$ 1,000</b>
<b>Fire Districts Fund</b>	
54 East	\$ 312,468
Altamahaw-Ossipee	466,273
E.M. Holt	691,819
East Alamance	420,485
Eli Whitney/87 South	364,547
Elon	277,002
Faucette	458,724
Haw River	270,716
North Central Alamance	139,309
North Eastern Alamance	310,695
Snow Camp	436,626
Swepsonville	705,728
<b>Total Appropriations</b>	<b>\$ 4,854,392</b>
<b>Landfill Fund</b>	
Landfill Operations	\$ 4,477,629
<b>Total Appropriations</b>	<b>\$ 4,477,629</b>
<b>Employee Insurance Fund</b>	
Employee Health Insurance	\$ 8,838,646
<b>Total Appropriations</b>	<b>\$ 8,838,646</b>
<b>Worker's Comp Fund</b>	
Worker's Compensation Insurance	\$ 900,000
<b>Total Appropriations</b>	<b>\$ 900,000</b>
<b>Property Insurance Fund</b>	
Property Insurance	\$ 527,590
<b>Total Appropriations</b>	<b>\$ 527,590</b>

**Section IV. Revenues**

The following revenues are estimated to be available during the fiscal year beginning July 1, 2016 and ending June 30, 2017 to meet the foregoing appropriations:

<b>Fund</b>	<b>Revenue</b>
<b>General Fund</b>	
Current Year Property Taxes	\$ 73,420,303
Prior Year and Other Property Taxes	1,076,000
Sales Tax	25,554,167
Other Taxes & Licenses	1,407,000
Unrestricted Intergovernmental	250,000
Restricted Intergovernmental	22,924,328
Sales & Services	8,993,780
Licenses and Permits	1,325,600
Investment Earnings	75,000
Miscellaneous Revenues	706,901
Sale of Fixed Assets	10,000
Appropriated Fund Balance	5,735,255
Designated Fund Balance	902,418
<b>Total Revenues</b>	<b>\$ 142,380,752</b>
<b>Emergency Telephone System Fund</b>	
Sales & Services	\$ 661,686
Investment Earnings	0
Budgeted Surplus	369,178
<b>Total Revenues</b>	<b>\$ 1,030,864</b>
<b>County Buildings Reserve Fund</b>	
Investment Earnings	\$ 1,000
<b>Total Revenues</b>	<b>\$ 1,000</b>
<b>Schools Capital Reserve Fund</b>	
Investment Earnings	\$ 1,000
<b>Total Revenues</b>	<b>\$ 1,000</b>
<b>ACC Capital Reserve Fund</b>	
Investment Earnings	\$ 1,000
<b>Total Revenues</b>	<b>\$ 1,000</b>
<b>Fire Districts Fund</b>	
Property Taxes	\$ 4,854,392
<b>Total Revenues</b>	<b>\$ 4,854,392</b>

Fund	Revenue
<b>Landfill Fund</b>	
Sales & Services	\$ 3,543,300
Investment Earnings	2,000
Retained Earnings	<u>932,329</u>
<b>Total Revenues</b>	<b><u>\$ 4,477,629</u></b>
<b>Employee Insurance Fund</b>	
Sales & Services	\$ 8,833,646
Investment Earnings	5,000
Retained Earnings	<u>0</u>
<b>Total Revenues</b>	<b><u>\$ 8,838,646</u></b>
<b>Worker's Comp Fund</b>	
Sales & Services	\$ 899,000
Investment Earnings	<u>1,000</u>
<b>Total Revenues</b>	<b><u>\$ 900,000</u></b>
<b>Property Insurance Fund</b>	
Sales & Services	\$ <u>527,590</u>
<b>Total Revenues</b>	<b><u>\$ 527,590</u></b>

**Section V. Levy of Taxes**

There is hereby levied a tax at the rate of **58 cents** per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2015, for the purpose of raising the revenue listed as "Current Year Property Taxes" as set forth in the foregoing estimates of revenues.

This rate of tax is based on an estimated total assessed valuation of **\$12,913,868,449** and an estimated collection rate of **98.32 percent**. The estimated rate of collection is based on expected revenue for fiscal year ending June 30, 2015.

**Section VI. Levy of Taxes - Fire 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, 2015 for the purpose of raising the revenues set forth above in the Fire Districts Fund section.

	<b>Tax Rate per \$100 Valuation</b>	<b>Total Assessed Valuation</b>
54 East	0.0900	\$ 353,608,673
Altamahaw-Ossipee	0.1175	404,018,422
E.M. Holt	0.1075	654,656,679
East Alamance	0.1050	407,527,136
Eli Whitney/87S	0.0800	463,320,189
Elon	0.1100	255,791,843
Faucette	0.1100	424,486,043
Haw River	0.1350	204,278,320
North Central Alamance	0.1150	123,292,805
North Eastern Alamance	0.1000	316,213,616
Snow Camp	0.0950	467,821,777
Swepsonville	0.0900	798,154,659

These tax rates are based on the estimated total assessed valuation for each fire district as indicated and an estimated real property collection rate of **98.32 percent**. The estimated rate of collection is based on expected revenue for fiscal year ending June 30, 2015.

**Section VII. Fees**

- A. There is hereby established, for the fiscal year beginning July 1, 2016 and ending June 30, 2017, the following fees for services as indicated:

**Planning*****Subdivision Review***

Preliminary Plat Review (*new fee)	\$150.00
Technical Review Committee Submittal	\$300.00
Final Plat Review (*new fee)	\$150.00 + \$30 per lot
Exempt Plat Review	\$50.00
Plat Recording (collected by the Register of Deeds)	\$21.00 per sheet
Subdivision Ordinance Waiver (per item)	\$300.00

***Wireless Communication Facilities***

Cell Tower Application Fee	\$2,500.00
Collocation Permit (New)	\$50.00

***Floodplain, Watershed and Streams***

Floodplain Development Permit	\$100.00
Floodplain Variance (Replacing/Clarifying Zoning Variance fee)	\$300.00
Watershed Site Plan Review	\$100.00
Floodplain Waiver Review	\$5.00

Watershed Ordinance Variance(Replacing/Clarifyng Zoning Variance fee)	\$300.00
<b><i>Sexually Oriented Businesses</i></b>	
Sexually Oriented Business Owner's License	\$500.00
SOB Owner's License-Renewal (yearly)	\$250.00
Sexually Oriented Business Manager's License	\$100.00
SOB Manager's License-Renewal (yearly)	\$50.00
<b><i>Heavy Industrial Development Ordinance</i></b>	
Heavy Industrial Intent to Construct Permit	\$500.00
Heavy Industrial Operations Permit	\$50.00
Heavy Industrial Development (Replacing/Clarifying Zoning Variance fee)	\$300.00
<b><i>Maps</i></b>	
GIS Maps (8.5x11, black and white)	\$0.15 per page
GIS Maps (8.5x11, color)	\$0.50 per page
GIS Maps (11x17, color)	\$1.00 per page
GIS Maps (18x24, color)	\$5.00 per page
GIS Maps (24x36,color)	\$7.50 per page
GIS Maps (36x48,color)	\$12.50 per page
Custom GIS Maps	\$25.00 per hour
<b><i>Copies</i></b>	
Map or Plan Copies – 11X17 (black & white)	\$1.00 each
Map Copies- 18x24-small (black & white)	\$1.00 each
Map Copies- 18x24-small (color)	\$2.50 each
Map Copies- Larger than 18x24 (color)	\$5.00 each
Any Ordinance (8-1/2 x11)	\$5.00
<b><i>Misc. Items</i></b>	
Appeal of Administrative Decision	\$150.00
Road Signs	\$110.00
Use Verification Letter (New fee)	\$5.00
<b><i>Landfill</i></b>	
Solid Waste Disposal	\$38.00 per ton
Residential household garbage (bagged)	\$0.50 per bag (32 gallon) \$5.00 minimum if weighed on landfill scale
Non-hazardous waste that requires special handling and/or management, waste determination testing and analysis, and/or State approval for landfill disposal	\$52.00 per ton
Wooden pallets (pure load)	\$27.00 per ton
Yard waste (pure load)	\$19.00 per ton
Stumps (pure load)	\$22.00 per ton
Roofing/Shingles (pure load)	\$28.00 per ton
Brick/Concrete/Inert Debris (dirt)	\$22.00 per ton
Burned Waste	\$10.00 per unit (barrel)
Construction debris (wood, drywall/sheetrock)	\$32.00 per ton
Scrap tires (not eligible for free disposal)	\$76.56 per ton, County Residents - may dispose of 5 tires or less, off rims,

at no charge

**Landfill**

Hauler Annual Fee – Residential	\$15.00
Hauler Annual Fee – Commercial	\$15.00
Hauler Annual Fee – Recyclables	\$15.00

If for any reason the scales at the County landfill are inoperative, the Landfill Manager or his designee shall estimate the load and determine the amount to be charged unless an average cost per load or container has been established by recent previous data by the user, then the recent previous average per load or container shall apply.

**Library Fees**

Book Club Kit - Replacement	\$10.00
Books & Stories to Go - Replacement	\$10.00
Collection Agency Referral Fee	\$10.00
Collection Agency Small Balance Referral Fee	\$3.00
Computer Printouts (black & white)	\$0.10 each
Computer Printouts (color)	\$0.40 each
FAX Service (outgoing only)	\$1.75 1st page, \$1.00 each additional
Interlibrary Loan—books	\$3.00 per item
Interlibrary Loan—photocopies	Variable - lender determines
Interlibrary Loan—lost/damaged	Cost of items and processing fee charged by lending institution
Laminating	\$0.10 per inch
Lost AV Artwork	\$2.00
Lost AV Booklet	\$3.00
Lost AV Case (CD, DVD, audio)	\$3.00 each
Lost AV Case, artwork and barcode	\$5.00
Lost Barcodes	\$1.00
Lost Bookcovers	\$3.00
Lost Books on CD (individual disc)	\$10.00 each
Lost Library Materials (if price is listed in computer)	Cost plus \$5.00 processing
Lost Library Materials (if price is not listed in computer)	\$10.00 plus \$5.00 processing
Overdue Audiovisual equipment	\$2.50 per item per day
Overdue book, CD or playaways	\$0.25 per item per day
Overdue DVD	\$0.25 per item per day
Overdue Interlibrary Loan materials	\$0.50 per item per day
Overdue Lucky Day books & DVDs	\$1.00 per item per day
Paper (for typing)	\$0.10 per page
Photocopies (black & white)	\$0.10 each
Replacement Library Cards	\$1.00

**Environmental Health Fees**

Soil/Site Evaluation	\$240.00
Site Revisit Fee	\$70.00
Authorization to Construct Type I, II, IIIacdefg	\$250.00
Authorization to Construction Type IIIb	\$485.00
Authorization to Construction Type IV	\$730.00
Authorization to Construction Type V	\$1,250.00



Authorization to Construction Type VI	\$2,000.00
<b>Environmental Health Fees</b>	
New Well Permit	\$365.00
Replacement Well Permit	\$365.00
Well Repair Permit	\$250.00
Well Camera Inspection	\$120.00
Manufactured Home Park Existing System Check	\$75.00
Existing System Check for change in use	\$75.00
Existing System Check for Plat	\$75.00
Full H <sub>2</sub> O Panel (Bact, Inorg, Nitrate)	\$100.00
Bacterial H <sub>2</sub> O Sample	\$40.00
Chemical H <sub>2</sub> O Sample	\$85.00
Nitrate H <sub>2</sub> O Sample	\$45.00
Petroleum H <sub>2</sub> O Sample	\$100.00
Volatile Organic Compounds (VOC)	\$100.00
Pesticide H <sub>2</sub> O Sample	\$100.00
Tattoo Permit	\$175.00
Swimming Pool Permit Application (each pool)	\$115.00
Swimming Pool Plan Review	\$285.00
Restaurant Plan Review	\$250.00
Temporary Food Establishment Permit Application	\$75.00
Limited Food Establishment Permit Application	\$75.00
<b>Fire Marshal Inspection Fees</b>	
State Mandated General Inspections	\$0.00
First Re-inspection	\$0.00
Second Re-inspection	\$60.00
Third Re-inspection	\$100.00
Fourth Re-inspection	\$200.00
Special License Inspection-Non State Mandated	\$55.00
ABC License Inspection	\$100.00
Tank Installation/Removal	\$100.00 for first tank, \$25.00 each additional
Tent Inspection	\$100.00 for first tent, \$25.00 for each additional tent
Fire Works Inspection	\$125.00
Blasting Inspection (up to 5 individual blast inspections)	\$125.00
Fire Alarms/Fire Suppression Tests for Cooking Equipment	\$100.00
Fire Alarms/Fire Suppression Tests for Auto-extinguishing Systems	\$150.00
Fire Pumps/Fire Sprinkler Tests	\$150.00
Civil Citation Fees	\$50.00 for reoccurring code violations, \$150.00 for Life Safety violations
<b>SARA Management Fees</b>	
Code 1 Administrative Fee	\$624.00
Code 2 Administrative Fee	\$374.40
Code 3 Administrative Fee	\$218.40
Code 4 Administrative Fee	\$312.00
Code 5 Administrative Fee	\$187.20

Code 6 Administrative Fee	\$62.40
<b>EMS Ambulance Service Fees</b>	
BLS Non-Emergency	\$250.00
BLS Emergency	\$350.00
ALS Emergency	\$425.00
ALS Non-Emergency	\$300.00
ALS-2 Emergency	\$600.00
Treatment/No Transport	\$150.00
Transportation rate	\$8.00 per loaded mile
Wait Time/Per hour	\$60.00
<b>Recreation</b>	
Wedding	County Resident \$50.00 Non-County Resident \$75.00
Shelter Rental – 4 Hours	County Resident \$20.00 Non-County Resident \$30.00
Organized Historical Farm Tours	County Resident \$20.00 Non-County Resident \$40.00
Camping	\$10.00 for all camping groups up to 10 campers plus \$1.00 for each additional camper
Athletic Field Rental	County Resident \$10.00/hour w/o lights, \$20.00/hour w/lights or \$50.00 per day Non-County Resident \$15.00/hour w/o lights, \$30.00/hour w/lights or \$75.00 per day
Recreation Center Classroom Use – Private – 2 Hours	County Resident \$25.00 Non-County Resident \$40.00
Gymnasium Use – Private – 2 Hours	County Resident \$25.00 Non-County Resident \$40.00
Sporting Events Field/Gym	County Resident \$150.00 plus \$20.00 per hour for security Non-County Resident \$225.00 plus \$20.00 per hour for security
Drop team after roster deadline	\$50.00 per team
Little League Baseball/Softball	County Residents Only \$25.00 for one child, \$15.00 for each additional sibling
Youth Basketball (non-club)	County Resident Only \$25.00 for one child, \$15.00 for each additional sibling
Pleasant Grove Summer Camp	County Resident \$60.00/week first child, \$50.00/week additional child Non-County Resident \$75.00/week first child, \$65.00/week additional child
<b>Building Permits and Inspections</b>	
Minimum Permit Fee	\$50.00
Extra Inspections	\$50.00 per trip
Administrative Fees (changing information, renewals)	\$35.00
Extra building permit sign card	\$5.00
Duplicate Certificate of Occupancy	\$5.00

**Building Permit - Residential**

Building Permit – New residential single family dwellings, duplexes and townhouses, additions and alterations to dwelling units (note: gross square footage includes any floored area under rook such as porches, garages, storage areas, etc.)	\$0.40 per gross sq. ft. up to 1,000 sq. ft. then \$0.25 per gross sq. ft. over 1,000 sq. ft.
Saw Service (additional)	\$50.00
Building Permit – outbuildings, garages, workshops, and similar (trade fees additional)	\$0.25 per gross sq. ft.
Homeowner's Recovery Fee	\$10.00
Residential Plan Review (Plan review fee is credited toward cost of permit)	\$100.00
Accessory bldgs.. 500 sq ft. & larger	\$50.00

**Building Permit - Commercial**

Commercial Plan Review (1,000 sq. ft. or less)	\$50.00
Commercial Plan Review (1,000 sq. ft. to 4,000 sq. ft.)	\$100.00
Commercial Plan Review (4,000 sq. ft. to 49,999 sq. ft.)	\$200.00
Commercial Plan Review (50,000 sq. ft. or more)	\$300.00
All other Commercial	\$40.00 for the first \$1,000 of estimated value; \$4.00 per \$1,000 of estimated value up to \$100,000; then \$3.00 per \$1,000 of estimated value over \$100,000
The construction cost for new construction and additions will be the greater of: 1) The proposed cost listed on the Building Permit Application or 2) The cost determined from the most recent Building Valuation Data published by the International Code Council.	

*Permit allows for one re-inspection per trade/type of inspection. Extra inspection fees applied for additional inspections, uncorrected violations and partial inspection requests.*

Deck Permit – with precast footings	\$50.00
With poured footings	\$100.00
Demolition of building	\$50.00
Moving building	\$100.00
Swimming Pools	\$100.00
Solar Installations (residential only – commercial by project cost)	\$50.00
With footing inspection	\$100.00
Signs/billboards up to 200 sq. ft.	\$50.00
Signs/billboards over 200 sq. ft.	\$100.00
Occupancy Permit/Day Care/ABC License Inspection Fees (one trip)	\$50.00

**Electrical Permit Fees**

Based on size of service and are calculated as follows:

One and two family residential dwellings, including townhouses	\$0.25 per amp
Commercial Buildings	\$0.40 per amp
Underground inspections (slab, ditch, etc.)	\$50.00

*Permit allows for one re-inspection per trade/type of inspection. Extra inspection fees applied for additional inspections, uncorrected violations and partial inspection requests.*

**Section VIII. School System to Receive Fines and Forfeitures**

The Alamance-Burlington School System is entitled by law to the entire revenues for the fiscal year from fines and forfeitures, to be distributed by the County Finance Officer, without becoming a part of the County General Fund appropriation. Revenues from fines and forfeitures for the fiscal year beginning July 1, 2016 and ending June 30, 2017 are estimated to be in excess of \$500,000.

**Section IX. Enhanced 911 System Surcharge**

Effective January 1, 2008, the State changed the guidelines for surcharges to provide E911 services. The State now imposes a surcharge of 70 cents per month per line for landline and wireless phone service. The County no longer has a separate imposition of emergency telephone surcharges. The rate was reduced to 60 cents per month per line for landline and wireless phone service as of July 1, 2010.

**Section X. Budgetary Control - School System**

General Statutes of the State of North Carolina provide for budgetary control measures to exist between a county and a public school system. The statutes provide:

**Per General Statute 115C-429**

(c) The board of county commissioners shall have full authority to call for, and the board of education shall have the duty to make available to the board of county commissioners, upon request, all books, records, audit reports, and other information bearing on the financial operation of the local school administrative unit.

The Board of Commissioners hereby directs the following measures for budget administration and review:

That upon adoption, the Board of Education will supply to the Board of County Commissioners a detailed report of the budget, showing all appropriations by function and purpose, specifically to include funding increases and new program funding. The Board of Education will provide to the Board of County Commissioners a copy of the annual audit, quarterly financial reports, copies of all budget amendments showing disbursements and use of local monies granted to the Board of Education by the Board of Commissioners.

**Section XI. Personnel**

A. For the fiscal year 2016-2017, all employee salaries who are at midpoint will receive a 1.5% cost of living adjustment and all employees below midpoint will receive a 3.0% increase to partially implement recommendations from a pay rate and classification study conducted in 2015-2016.

B. New Positions and Reclassifications – New positions and reclassifications will be as follows.

New Positions	MIS Department	Compliance Officer
	Sheriff Department	Deputy I Deputy I
	Fire Marshal	Fire Inspector
	Emergency Medical Service	Operations Officer
	Health	Environmental Health Clerk
	Social Services	IMC II IMC II IMC II SW III
	Landfill	Assistant Director

Reclassifications	Inspections	Landfill Attendant Code Inspector III to Inspection Supervisor
	Emergency Medical Service	EMT-P To Assistant Crew Chief EMT-P To Assistant Crew Chief EMT-P To Assistant Crew Chief EMT-P To Assistant Crew Chief Training Officer

- C. Insurance for Commissioners- Insurance benefits are provided for a commissioner based on years of service. A commissioner who has served for 8 years is eligible for 50% coverage, 12 years of service is eligible for 75% coverage and 16 years of service or more is eligible for 100% coverage.

## **Section XII. Authorization to Contract**

The County Manager and Clerk to the Board are hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for the following purposes:

1. To form grant agreements with public and non-profit organizations;
2. To lease normal and routine business equipment where the annual lease amount is not more than \$50,000;
3. To enter into consultant, professional, or maintenance service agreements where the annual compensation of each agreement is not more than \$50,000;
4. To purchase apparatus, supplies, materials, or equipment where formal bids are not required by law;
5. To enter into agreements to accept State, Federal, public, and non-profit organization grant funds, and funds from other governmental units for services to be rendered;
6. To conduct construction or repair work where formal bids are not required by law;
7. To obtain liability, health, life, disability, casualty, property, or other insurance or retention and faithful performance bonds (other than for Sheriff and Register of Deeds). Other appropriate County officials are also authorized to execute or approve such insurance and bond undertakings as provided by law;
8. To execute other administrative contracts, which include agreements, adopted in accordance with the directives of the Board of Commissioners.

## **Section XIII. Authorization to Award and Reject Bids**

Pursuant to General Statute 143-129, the County Manager, and/or his designee, is hereby authorized to award formal bids within the informal range in accordance with the following guidelines:

1. The bid is awarded to the lowest responsible bidder;
2. Sufficient funding is available within the departmental budget;
3. Purchase is consistent with the goals and/or outcomes of the department.

The County Manager and/or his designee shall further be authorized to reject any and/or all bids received if it is in the best interest of Alamance County.

**Section XIV. 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 increasing other revenue sources, reducing personnel, or reducing departmental 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 or 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 XV. Annual Financial Reports**

All agencies receiving County funding in excess of \$1,000.00 annually are required to submit an audit report completed by an independent, certified public accountant no later than December 31, 2016. The County Finance Officer is authorized to waive the due date when deemed appropriate. Payment of approved appropriations may be delayed pending receipt of this financial information.

**Section XVI. Budget Transfers**

- A. Transfers With-in Departments: The County Manager may authorize the transfer of line item appropriations between activities, objects and line items within departments.
- B. Transfers Between Departments: Transfers of appropriations between departments in a fund and from contingency shall be approved by the Board of Commissioners or may be approved by the County Manager in conformance with the following guidelines:
  - 1. The County Manager finds that they are consistent with operational needs and any Board approved goals;
  - 2. Inter-departmental transfers do not exceed \$50,000 each;
  - 3. Transfers from Contingency appropriations do not exceed \$50,000 each, except this limit may be exceeded when the County Manager determines an emergency exists;
  - 4. All such transfers are reported to the Board of Commissioners no later than its next regular meeting following the date of the transfer.
- C. Transfers Between Funds: Transfers of appropriations between funds may be made only by the Board of Commissioners with the exception of interfund transfers as established in the budget ordinance and supporting documents, which may be accomplished by the County Manager.

**Section XVII. Purchase Orders**

The purchase amount requiring a purchase order shall be \$600.00.

**Section XVIII. Encumbrances**

Operating funds encumbered by the County as of June 30, 2016 or otherwise designated, are hereby re-appropriated for this fiscal year.

**Section XIX. Effective Date**

This budget ordinance shall be effective July 1, 2016.

**Section XX. Copies of the Ordinance**

Copies of this budget ordinance shall be furnished to the Budget Officer, the Finance Officer, and the Clerk to the Board of Commissioners for their direction in 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 20<sup>th</sup> day of June, 2016

  
Chair, Board of County Commissioners

  
~~Vice Chair~~, Board of County Commissioners

Commissioner

  
Commissioner

Commissioner

  
Commissioner

Attest:

  
Clerk to the Board