

BUDGET ORDINANCE

Fiscal Year 2015-2016

Alamance County, North Carolina

BE IT ORDAINED by the Board of Commissioners of Alamance County, North Carolina:**Section I. Budget Adoption, 2015-2016**

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, 2015 and ending June 30, 2016.

Section II. Summary

General Fund	\$	137,943,792
Emergency Telephone System Fund		1,071,836
County Buildings Reserve Fund		1,000
Schools Capital Reserve Fund		1,000
ACC Capital Reserve Fund		1,000
Fire Districts Fund		4,585,631
Landfill Fund		3,609,407
Employee Insurance Fund		8,529,114
Worker's Compensation Fund		900,000
Property Insurance Fund		527,590
Total Appropriations	\$	157,170,370

Section III. Appropriations

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

Fund	Appropriation
General Fund	
Governing Body	\$ 228,735
County Manager	2,391,809
Planning	150,178
Human Resources	369,010
Finance	649,491
Purchasing	122,774
Tax Administration	1,767,009
Revaluation	316,741
GIS Mapping	242,241
Legal	412,214
Clerk of Court	234,526
Superior Court Judges	500
District Court Judges	8,600
District Attorney	12,200
Elections	869,402
Register of Deeds	751,953
MIS	3,440,049
Central Permitting	9,850
Printing Services	92,540

Fund	Appropriation
Central Garage	13,565
Public Buildings	1,707,914
Other Public Safety	202,500
Sheriff	10,423,537
School Resource Officers	487,386
Jail	9,538,598
Emergency Management	32,158
Fire Marshal	389,731
Fire Service	55,413
SARA Management	215,000
Inspections	649,942
Emergency Medical Services	6,686,118
Animal Shelter	369,313
Central Communications	2,145,832
Transportation Services Grant	142,942
Division of Forestry	66,639
Economic & Physical Development - Other	724,258
NC Cooperative Extension Service	297,455
Soil Conservation	216,850
Health	7,565,989
WIC Program	823,433
Dental Clinic Program	1,007,007
Social Services	23,936,648
DSS-SAMHSA Grant	345,453
DSS-GCC VCNP Grant	85,372
DSS-Legal Assistance Program	103,100
Veteran's Services	134,990
Office of Juvenile Justice	330,218
Home & Community Care Block Grant	1,116,616
Other Human Services	1,461,713
Alamance-Burlington School System	36,417,749
Alamance Community College	3,411,621
Library - Alamance County	2,565,365
Library - North Park	10,000
Recreation	1,653,668
Historic Properties Commission	2,000
Culture & Recreation - Other	145,812
Debt Service	9,948,074
Contingency	43,991
Transfer to Other Funds	400,000
Total Appropriations	\$ 137,943,792

Emergency Telephone System Fund

Public Safety	\$ 1,071,836
Total Appropriations	\$ 1,071,836

Fund	Appropriation
County Buildings Reserve Fund	
Budgeted Surplus	\$ 1,000
Total Appropriations	\$ 1,000
Schools Capital Reserve Fund	
Budgeted Surplus	\$ 1,000
Total Appropriations	\$ 1,000
ACC Capital Reserve Fund	
Budgeted Surplus	\$ 1,000
Total Appropriations	\$ 1,000
Fire Districts Fund	
54 East	\$ 306,265
Altamahaw-Ossipee	458,526
E.M. Holt	670,080
East Alamance	409,124
Eli Whitney/87 South	355,439
Elon	275,209
Faucette	376,470
Haw River	264,682
North Central Alamance	124,928
North Eastern Alamance	246,271
Snow Camp	428,752
Swepsonville	669,885
Total Appropriations	\$ 4,585,631
Landfill Fund	
Landfill Operations	\$ 3,609,407
Total Appropriations	\$ 3,609,407
Employee Insurance Fund	
Employee Health Insurance	\$ 8,529,114
Total Appropriations	\$ 8,529,114
Worker's Comp Fund	
Worker's Compensation Insurance	\$ 900,000
Total Appropriations	\$ 900,000
Property Insurance Fund	
Property Insurance	\$ 527,590
Total Appropriations	\$ 527,590

Section IV. Revenues

The following revenues are estimated to be available during the fiscal year beginning July 1, 2015 and ending June 30, 2016 to meet the foregoing appropriations:

Fund	Revenue
General Fund	
Current Year Property Taxes	\$ 71,679,320
Prior Year and Other Property Taxes	1,362,000
Sales Tax	23,882,397
Other Taxes & Licenses	1,211,500
Unrestricted Intergovernmental	235,000
Restricted Intergovernmental	23,946,382
Sales & Services	9,581,343
Licenses and Permits	1,150,147
Investment Earnings	10,000
Miscellaneous Revenues	648,733
Sale of Fixed Assets	10,000
Appropriated Fund Balance	3,500,000
Designated Fund Balance	726,970
Total Revenues	\$ 137,943,792
Emergency Telephone System Fund	
Sales & Services	\$ 761,111
Investment Earnings	0
Budgeted Surplus	310,725
Total Revenues	\$ 1,071,836
County Buildings Reserve Fund	
Investment Earnings	\$ 1,000
Total Revenues	\$ 1,000
Schools Capital Reserve Fund	
Investment Earnings	\$ 1,000
Total Revenues	\$ 1,000
ACC Capital Reserve Fund	
Investment Earnings	\$ 1,000
Total Revenues	\$ 1,000
Fire Districts Fund	
Property Taxes	\$ 4,585,631
Total Revenues	\$ 4,585,631

Fund	Revenue
Landfill Fund	
Sales & Services	\$ 3,418,300
Investment Earnings	500
Retained Earnings	<u>173,674</u>
Total Revenues	<u>\$ 3,592,474</u>
Employee Insurance Fund	
Sales & Services	\$ 7,574,853
Investment Earnings	10,000
Retained Earnings	<u>944,261</u>
Total Revenues	<u>\$ 8,529,114</u>
Worker's Comp Fund	
Sales & Services	\$ 899,500
Investment Earnings	<u>500</u>
Total Revenues	<u>\$ 900,000</u>
Property Insurance Fund	
Sales & Services	\$ <u>527,590</u>
Total Revenues	<u>\$ 527,590</u>

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 **\$12,672,087,219** and an estimated collection rate of **98.15 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.

	Tax Rate per \$100 Valuation	Total Assessed Valuation
54 East	0.0900	\$ 348,543,903
Altamahaw-Ossipee	0.1175	399,655,732
E.M. Holt	0.1075	637,652,590
East Alamance	0.1050	398,687,755
Eli Whitney/87S	0.0800	454,144,113
Elon	0.1100	255,405,864
Faucette	0.0925	416,453,965
Haw River	0.1350	200,918,301
North Central Alamance	0.1050	121,637,601
North Eastern Alamance	0.0800	314,656,104
Snow Camp	0.0950	461,857,690
Sweptsonville	0.0900	761,816,499

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 **98.15 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, 2015 and ending June 30, 2016, 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

Sexually Oriented Businesses

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

Heavy Industrial Development Ordinance

Heavy Industrial Intent to Construct Permit	\$500.00
Heavy Industrial Operations Permit	\$50.00
Heavy Industrial Development (Replacing/Clarifying Zoning Variance fee)	\$300.00

Maps

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

Copies

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

Misc. Items

Appeal of Administrative Decision	\$150.00
Road Signs	\$110.00
Use Verification Letter (New fee)	\$5.00

Landfill

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
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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

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
Earbuds	\$0.50 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	\$220.00
Site Revisit Fee	\$60.00
Authorization to Construct Type I, II, IIIacdefg	\$220.00
Authorization to Construction Type IIIb	\$440.00
Authorization to Construction Type IV	\$660.00
Authorization to Construction Type V	\$1,100.00
Authorization to Construction Type VI	\$1,760.00
New Well Permit	\$330.00
Replacement Well Permit	\$330.00
Well Repair Permit	\$230.00
Well Camera Inspection	\$110.00
Manufactured Home Park Permit	\$110.00
Manufactured Home Park Existing System Check	\$60.00
Existing System Check for change in use	\$60.00
Existing System Check for Plat	\$60.00
Full H ₂ O Panel (Bact, Inorg, Nitrate)	\$110.00
Bacterial H ₂ O Sample	\$40.00
Chemical H ₂ O Sample	\$85.00
Nitrate H ₂ O Sample	\$45.00
Volatile Organic Compounds (VOC)	\$95.00
Pesticide H ₂ O Sample	\$95.00
Tattoo Permit	\$160.00
Swimming Pool Permit Application (each pool)	\$105.00
Swimming Pool Plan Review	\$260.00
Restaurant Plan Review	\$250.00
Temporary Food Establishment Permit Application	\$75.00
Limited Food Establishment Permit Application	\$75.00

Fire Marshal Inspection Fees

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

SARA Management Fees

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

EMS Ambulance Service Fees

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

Recreation

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 \$50.00 per team
Drop team after roster deadline	
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

Building Permits and Inspections

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

Based on size of service and are calculated as follows:

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, 2015 and ending June 30, 2016 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 2015-2016, all employee salaries will be adjusted to partially implement recommendations from a pay rate and classification study conducted in 2014-2015.
- B. Employees with seven (7) or more years of service will be eligible for a Service Bonus if they meet the eligibility requirements. The Service Bonus amount will be equal to \$100.00 times the number of years of service with Alamance County up to a maximum amount of \$2,000.00. Therefore, an employee with 7 years of service will receive a Service Bonus of \$700.00. An employee with 25 years of service will receive a Service Bonus of \$2,000.00.

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

New Positions	Tax Department	Delinquent Tax Collector
	Elections	Voting Equipment Tech
	Health	Environmental Health Specialist
	DSS	IMC II
		IMC II
		IMC II
		IMC II
		IMC II
		IMC II

New Positions	DSS	IMC II
		IMC II
		IMC II
		IMC II
		IMC II
		IMC II
		IMC II
		IMC I
Reclassifications	Sheriff	Deputy I from Part time to Full time Pay Grade 64
	N.C. Cooperative Extension	Extension Secretary III from Part time to Full time Pay Grade 61
	Library	Outreach Coordinator from Part time to Full time Pay Grade 65

- D. 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, 2015. 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, 2015 or otherwise designated, are hereby re-appropriated for this fiscal year.

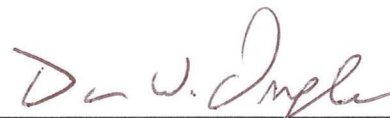
Section XIX. Effective Date

This budget ordinance shall be effective July 1, 2015.

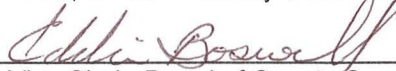
Section XX. Copies of the Ordinance

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.

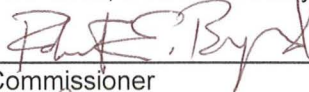
Adopted this 15th day of June, 2015



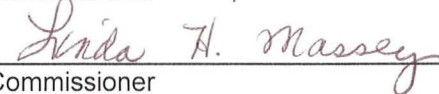
Chair, Board of County Commissioners



Vice Chair, Board of County Commissioners



Commissioner



Commissioner

Commissioner

Attest:



Clerk to the Board