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# Manager's Budget Message

## Fiscal Year 2020-2021

### Final Budget

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**To:        The Beaufort County Board of Commissioners**

**Date:      June 8, 2020**

The Manager's Recommended Budget was presented on May 14, 2020, budget workshops were held during the weeks of May 18th and 25th. A public hearing on the budget was held at the Board's regular meeting on June 1st. This document reflects the adjustments made to the Manager's Recommended Budget during the Board of Commissioners' budget workshops and after the public hearing. A summary of these adjustments is below with the budget ordinance following:

#### **General Fund**

**Revenue:**

Increase Health Revenues (recurring)		<u>\$ 143,614</u>
	Total	\$ 143,614

**Expansion:**

Health Department Expansion (recurring)		\$ 126,760
Economic Development Personnel Change (recurring)		\$ 0
Decrease Schools Current Expense (recurring)		(\$ 180,000)
Increase Contingency		<u>\$ 196,854</u>
	Total	\$ 143,614

#### **Solid Waste Fund**

**Revenue:**

Increase annual fee by \$5.00 to \$165.00 (recurring)		<u>\$ 116,750</u>
	Total	\$ 116,750

**Expansion:**

Increase SW tonnage processing (recurring)		<u>\$ 116,750</u>
	Total	\$ 116,750

**COUNTY OF BEAUFORT, NORTH CAROLINA  
FY 2020-2021 BUDGET ORDINANCE**

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

SECTION 1. Appropriations and estimated revenues in the amount of \$59,370,676 are hereby adopted in the General Fund for the operation of the county government and all governmental activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

The adoption of the General Fund Budget in the amount of \$59,370,676 is hereby distributed amongst the following Functional Areas as indicated below:

• General Government	\$ 6,084,327
• Human Services	\$15,921,912
• Community Services	\$ 1,697,275
• Education	\$18,639,953
• Public Safety	\$13,153,008
• Debt Service	\$ 2,780,297
• Transfers	\$ 872,050
• Contingency	\$ 221,854

SECTION 2. The Sheriff's Office portion of the General Fund Public Safety Functional Area (\$9,501,954) is hereby further restricted to the following Functional Operating Areas.

Personnel/Salaries/Benefits	\$ 7,213,521
Operating Expenditures	2,088,433
Capital Expenditures	200,000

SECTION 3. The total authorized full-time positions for FY 20-21 are 382 and are authorized as follows.

Animal Control	4	Human Resources	3
Building Maintenance	3	Planning	3
County Manager	4	Register of Deeds	5
Economic Development	2	Sheriff	102
Elections	3	Social Services	115
Emergency Management	3	Soil & Water Conservation	2
Emergency Medical Services	34	Tax Assessor	13
Finance	7	Tax Collector	6
Health Department	45	Veterans	1
		Water Department	27

SECTION 4. There is hereby levied a tax at the rate of sixty-three and one half cents (\$0.635) per one hundred dollars (\$100) valuation with \$.01 of it designated to be transferred to a Facility/Capital Improvements Fund on property as listed for taxes on January 1, 2020 for the purpose of raising the revenue listed as “Ad-valorem taxes-2020” in the General Fund. This rate is based on an estimated total valuation of \$5,883,107,343 and a collection rate of 98.0 percent for real property and 100 percent for motor vehicles.

SECTION 5. A residential solid waste fee of \$165 per year is imposed under NCGS 153A-292 for the fiscal year beginning July 1, 2020 and ending June 30, 2021, on all residences, including mobile homes, single and multi-family dwellings, churches and other non-profit organizations, located in Beaufort County on January 1, 2020. Such fee, to be added to the 2020 property tax bill, is payable in the same manner as property taxes, and, in the case of nonpayment, may be collected in any manner by which delinquent personal or real property taxes can be collected.

SECTION 6. Certain increases in fees and rates are hereby levied for the fiscal year beginning July 1, 2020 and ending June 30, 2021 as shown in the Fee Schedule portion of the appendix contained within the “2020-2021 Beaufort County Annual Budget” document.

SECTION 7. There is also levied a tax of 4.3 cents (\$0.043) per \$100 valuation effective fiscal year beginning July 1, 2020 on all property in the Chocowinity Township Fire Protection District for fire protection. This rate is based on an estimated total valuation of property for purpose of taxation of \$873,279,544 and an estimated collection rate of 98.0 percent. There is appropriated to the Chocowinity Township Fire District the estimated sum of \$368,000 for use by the District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to Chocowinity Fire District.

SECTION 8. There is also levied a tax of 6.35 cents (\$0.0635) per \$100 valuation effective fiscal year beginning July 1, 2020 on all property in the Richland Fire and Rescue District for fire and rescue protection. This rate is based on an estimated total valuation of property for purpose of taxation of \$1,430,178,371 and an estimated collection rate of 98.0 percent. There is appropriated to the Richland Township Fire and Rescue District the estimated sum of \$890,000 for use by the Fire and Rescue District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to Richland Township Fire and Rescue District.

SECTION 9. There is also levied a tax of 4.1 cents (\$0.041) per \$100 valuation effective fiscal year beginning July 1, 2020 on all property in the Northside Fire Service District for fire protection. This rate is based on an estimated total valuation of property for purpose of taxation of \$2,359,382,778 and an estimated collection rate of 98.0 percent. There is appropriated to the Northside Fire Service District the estimated sum of \$948,000 for use by the Fire District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to Northside Fire Service District.

SECTION 10. There is also levied a tax of 5.0 cents (\$0.05) per \$100 valuation effective fiscal year beginning July 1, 2020 on all property in the Bath Township EMS Service District for Emergency Medical Services. This rate is based on an estimated total valuation of \$789,795,918 and an estimated collection rate of 98.0 percent for purpose of taxation. There is appropriated to the EMS Service District the estimated sum of \$387,000 for use by the District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to Bath Township EMS Service District.

SECTION 11. There is also levied a tax of 5.0 cents (\$0.05) per \$100 valuation effective fiscal year beginning July 1, 2020 on all property in the Beaufort County Washington Township EMS Service District for Emergency Medical Services. This rate is based on an estimated total valuation of property for purpose of taxation of \$408,163,265 and an estimated collection rate of 98.0 percent. There is appropriated to the Beaufort County Washington Township EMS Service District the estimated sum of \$200,000 for use by the District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to the Washington Township EMS Service District.

SECTION 12. There is also levied a tax of 3.5 cents (\$0.035) per \$100 valuation effective fiscal year beginning July 1, 2020 on all property in the Beaufort County Long Acre Township EMS Service District for Emergency Medical Services (*includes Broad Creek and Pinetown EMS*). This rate is based on an estimated total valuation of property for purpose of taxation of \$860,058,309 and an estimated collection rate of 98.0 percent. There is appropriated to the Beaufort County Long Acre Township EMS Service District the estimated sum of \$295,000 for use by the District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to the Beaufort County Long Acre Township EMS Service District.

SECTION 13. There is also levied a tax of 5.0 cents (\$0.05) per \$100 valuation effective fiscal year beginning July 1, 2020 on all property in Chocowinity Township and within the municipal areas of the Town of Chocowinity. The rate of 5.0 cents is based on an estimated total valuation of property for purpose of taxation of \$971,428,571 (Chocowinity Twsp \$873,469,388 and Town of Chocowinity \$97,959,184) and an estimated collection rate of 98.0%. There is appropriated to the Chocowinity Township Rescue District the estimated sum of \$476,000 for use by the District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to the Chocowinity Rescue.

SECTION 14. There is also levied a tax of 5.0 cents (\$0.05) per \$100 valuation effective fiscal year beginning July 1, 2020 on all property in the Pantego Township EMS Service District and within the municipal areas of the Town of Pantego for Emergency Medical Services. This rate is based on an estimated total valuation of property for purpose of taxation of \$340,816,327 (Pantego Township \$310,204,082 and Town of Pantego \$30,612,245) and an estimated collection rate of 98.0 percent. There is appropriated to the Pantego Township EMS Service District the sum of \$167,000 for use by the District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise occurring to the Pantego Township EMS Service District.

SECTION 15. Appropriations and estimated revenues in the amount of \$304,189 are included in the E-911 Services Fund for the operation of E911 activities for the fiscal year.

SECTION 16. Appropriations and estimated revenues in the amount of \$100,000 are included in the Drug Seizure Fund for the restricted spending needs of law enforcement support.

SECTION 17. Appropriations and estimated revenues in the amount of \$162,050 are included in the Tax Revaluation Fund for setting aside annual appropriations for the octennial revaluation.

SECTION 18. Appropriations and estimated revenues in the amount of \$80,000 are included in the Economic Development Fund to pay obligations related to industrial and economic development.

SECTION 19. Appropriations and estimated revenues in the amount of \$55,000 are included in the Capital Reserve Fund to set aside funds for the future purchase of new voting machines.

SECTION 20. Appropriations and estimated revenues in the amount of \$15,575 are included in the HCCBG-Aging Fund to pay obligations related to the Home and Community Care Block Grant for eligible Beaufort County seniors.

SECTION 21. Appropriations and estimated revenues in the amount of \$371,541 are included in the Healthcare Reserve Fund to account for loan payments being received from the General Fund.

SECTION 22. Appropriations and estimated revenues in the amount of \$575,000 are included in the Facility/Capital Improvements Fund to account for transfers from the General Fund for the purpose of facility and capital improvements.

SECTION 23. Appropriations and estimated revenues in the amount of \$7,570,091 are hereby adopted for the consolidated County Water System for the operations and activities for the fiscal year beginning July 1, 2020.

SECTION 24. Appropriations and estimated revenues in the amount of \$3,946,161 are hereby adopted for the County Solid Waste Fund for operations and activities for the fiscal year beginning July 1, 2020.

SECTION 25. Appropriations may be amended throughout the year as follows. The Finance Officer is hereby authorized to move money within a single department between lines items. The Finance Officer, with the approval of the County Manager, may move money between Functional Areas that does not increase the overall budget. Transfers between Functional Areas must be reported to the Board at their next regularly scheduled meeting. Only the Board may transfer monies between funds, and the Functional Operating Areas within the Sheriff's Office budget or increase the overall total budget amount.

NORTH CAROLINA  
BEAUFORT COUNTY

I, Katie Mosher, Clerk to the Board of Commissioners, do hereby certify that the above is a true and verified copy of a resolution adopted by said Board in session on Monday, June 8, 2020.



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Katie Mosher  
Clerk to the Board