REQUEST FOR BOARD ACTION / CONTRACT CONTROL FORM

Tracking Number: 6

Date of Request: June 11, 2008

Board Meeting Date Requested: June 16, 2008

Short Title: Fiscal Year 2008-2009 Budget Ordinance: Budget Ordinance For The Fiscal Year Beginning July 1, 2008.

Background:

Specific Action Requested: Approve the Fiscal Year 2008-2009 Budget Ordinance.

Requested by: David Mccole
Department: Finance Officer
Title:
Contact Phone: 910-259-1407
Contact Fax:

Date Request Received: June 11, 2008

Board Meeting Date Assigned: June 16, 2008

Request Status:

- ☒ Request is proceeding to Board of Commissioners
- ☐ More information is needed – see attached
- ☐ Request on hold – no further information needed
- ☐ Other:

(Administrative Use Only)

CONTRACT TYPE

- ☐ Renewal
- ☐ Revision
- ☐ For Service(s)
- ☐ For Equipment
- ☐ Intergovernmental – County as Grantee
  - ☐ Federal Grantor
  - ☐ State Grantor
  - ☐ Grantor
- ☐ County as Grantor
  - ☐ County Funds
  - ☐ Other Funds:

PURCHASING
Date Rec'd:
Budgeted Item: ☐ Yes ☐ No
☐ Reviewed and Approved
☐ Comments on Reverse
Date Sent:
Signed:

ATTORNEY
Date Rec'd:
☐ Reviewed and Approved
☐ Legal Problem(s)
☐ Comments on Reverse
Date Sent:
Signed:

FINANCE
Date Rec'd
Sufficient Funds ☐ Available ☐ Not Available
☐ Budget Amendment Necessary
☐ Budgeted Amendment is Attached
☐ Comments on Reverse
Date Sent:
Signed:

CLERK
Signature(s) Required:
☐ Board Chairman/County Manager
☐ Other:
Date Rec'd
Approved by Board: ☐ Yes ☐ No
At meeting on

BOARD OF COMMISSIONERS
PENDER COUNTY

INTRODUCED BY: David McCole, Finance Officer

BUDGET ORDINANCE FOR THE FISCAL YEAR BEGINNING
JULY 1, 2008

BE IT ORDAINED by the Board of Commissioners of Pender County, North Carolina:

Section 1A. The following amounts are hereby appropriated in the General Fund (Fund #10) for the operation of the County government and its activities for the fiscal year beginning July 1, 2008 and ending June 30, 2009 in accordance with the chart of accounts heretofore established for this County:

Board of Commissioners	$ 167,813
County Manager	223,842
Human Resources	138,576
County Attorney	76,400
Finance	295,222
Information Technology	652,907
Board of Elections	237,111
Register of Deeds	321,210
Tax	1,107,583
Planning	1,300,594
Library	708,912
Parks & Recreation	336,244
Public Works	1,453,817
Vehicle Maintenance	301,348
Emergency Management	169,835
Sheriff/Jail	5,446,725

Tourism	106,446
Veterans Service Office	74,585
Hurricane Recovery	75,000
Health Department	4,471,611
Public Assistance	10,161,512
Pender County Schools	12,379,436
Clerk of Superior Court	30,000
Division of Forest Resources	214,320
NC Cooperative Extension Services	150,628
Outside Agencies	798,138
Process Funds	1,276,739
Medical Examiner	75,000
Contingency	256,137
Debt Service	607,880
Non-Departmental	1,712,636
Federal & State Seizures	49,000
Capital Improvement Program (CIP)	898,364
Public School	2,688,424
Revaluation	110,000
Vehicle Replacement	500,251
TOTAL GENERAL FUND	$ 49,574,246

Section 1B. It is estimated that the following revenues will be available in the General Fund (Fund #10) for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Property Taxes	$29,958,596
Sales Tax	4,697,347
Intergovernmental Revenues	7,592,592
Sales, Services, and Other Revenues	5,479,936
General Fund Appropriated Fund Balance	1,845,775
Total Revenues	$49,574,246

Section 1C. There is hereby levied a tax at the rate of sixty-five cents ($.65) per one hundred dollars ($100) valuation of property listed as of January 1, 2008, for the purpose of raising revenue included in "Property Taxes" in the General Fund in Section 1B of this ordinance. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of $4,643,219,708 estimated collection rate of 96.5%.

Section 2A. The following amounts are hereby appropriated in the Capital Improvements Program Fund (Fund #60) for the capital projects for the fiscal year beginning July 1, 2008 and ending June 30, 2009 in accordance with the chart of accounts heretofore established for this County:

Capital Improvement Projects	
Industrial Infrastructure Dev.	$75,000
Prestige Label	$8,000
Del Labs	$65,000
Beach Nourishment	$200,000
Re-roofing/HVAC/Paving	$125,000
Space Plan Development	$50,000
Courthouse Renovations	$50,000
Miscellaneous projects	$325,364
TOTAL EXPENDITURES	$898,364

Section 2B. It is estimated that the following revenues will be available to the Capital Improvements Program Fund (Fund #60) for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Transfer From General Fund	$898,364

Section 3A. The following amounts are hereby appropriated in the Public School Capital Special Revenue Fund (Fund #28) for the expenditures associated with the debt service and other school capital projects funded by the County for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Debt Service Expenditures - 2007	$1,831,500
Debt Service Expenditures – 2005 Debt	2,416,250
Debt Service Expenditures – Pre – 2005 Debt	2,042,975
Programmed Capital Outlay	2,677,590
Option Four Redistribution	277,301
Total Expenditures	$9,245,616

Section 3B. It is estimated that the following revenues will be available to the Public School Capital Fund (Fund #28) for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Transfer from General Fund - 6¢ Tax Increase	$2,688,424
Sales Tax	4,361,829
Lottery Funds	200,000
Schools Held Harmless	293,885
North Carolina Public School Building Capital Fund	384,428
Fund Balance Appropriated	1,317,050
Total Revenues	$9,245,616

Section 4A. The following amounts are hereby appropriated in the E911 Fund (Fund #25) for the emergency telephone system during the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Capital Outlay	$5,000
E911 Salaries/Benefits	97,274
E911 Operating	253,018
Total Expenditures	$355,292

Section 4B. It is estimated that the following revenues will be available to the E911 Fund (Fund #25) for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

911 Fees	$355,292

Section 5A. The following amounts are hereby appropriated in the Employee Health Insurance Fund (Fund #50) during the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Employees Health Claims	$1,700,723
Dependents Health Claims	330,000
Administration/Stop-Loss Premium	337,277
Life Insurance Premiums	13,000
Total Expenditures	$2,381,000

Section 5B. It is estimated that the following revenues will be available to the Employee Health Insurance Fund (Fund #50) for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

County Contributions/Dependent Coverage	$2,368,000
Life Insurance	13,000
Total Revenues	$2,381,000

Section 6A. The following amounts are hereby appropriated in the Fire District Fund (Fund #26) for the operation of volunteer fire departments for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Fire Districts	$2,067,010

Section 6B. It is estimated that the following revenues will be available to the Fire District Fund (Fund #26) for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Fire District Taxes	$2,038,241
Fund Balance Appropriated	28,769
Total Revenues	$2,067,010

Section 6B1. There is hereby levied a tax at the rate of **five cents ($0.05)** per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2008, located within the Hampstead Fire Tax District for the purpose of supplementing the revenues of the Hampstead Volunteer Fire Department.

Section 6B2. There is hereby levied a tax at the rate of **five cents ($0.05)** per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2008, located within the Scotts Hill Fire Tax District for the purpose of supplementing the revenues of the Scotts Hill Volunteer Fire Department.

Section 6B3. There is hereby levied a tax at the rate of **six cents ($0.06)** per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2008, located within the Sloop Point Fire Tax District for the purpose of supplementing the revenues of the Sloop Point Volunteer Fire Department

Section 6B4. There is hereby levied a tax at the rate of **seven cents ($0.07)** per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2008, located within the Pender Central Fire Tax District for the purpose of supplementing the revenues of the Pender Central Volunteer Fire Department.

Section 6B5. There is hereby levied a tax at the rate of **seven cents ($0.07)** per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2008, located within the Maple Hill Fire Tax District for the purpose of supplementing the revenues of the Maple Hill Volunteer Fire Department.

Section 6B6. There is hereby levied a tax at the rate of **seven cents ($0.07)** per hundred dollars valuation of property listed for taxes as of January 1, 2008, located within the Rocky Point Fire Tax District for the purpose of supplementing the revenues of the Rocky Point Volunteer Fire Department.

Section 6B7. There is hereby levied a tax at the rate of **seven cents ($0.07)** per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2008, located within the Atkinson Fire Tax District for the purpose of supplementing the revenues of the Atkinson Volunteer Fire Department.

Section 6B8. There is hereby levied a tax at the rate of **seven cents ($0.07)** per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2008, located within the Northeast Pender Fire Tax District for the purpose of supplementing the revenues of the Surf City Volunteer Fire Department.

Section 6B9. There is hereby levied a tax at the rate of **seven cents ($0.07)** per hundred dollars valuation of property listed for taxes as of January 1, 2008, located within the Long Creek Fire Tax District for the purpose of supplementing the revenues of the Long Creek Volunteer Fire Department.

Section 6B10. There is hereby levied a tax at the rate of **seven cents ($0.07)** per hundred dollars valuation of property listed for taxes as of January 1, 2008, located within the Penderlea Fire Tax District for the purpose of supplementing the revenues of the Penderlea Volunteer Fire Department.

Section 6B11. There is hereby levied a tax at the rate of **eight cents ($0.08)** per hundred dollars valuation of property listed for taxes as of January 1, 2008, located within the Shiloh Fire Tax District for the purpose of supplementing the revenues of the Shiloh Volunteer Fire Department.

Section 7A. The following amounts are hereby appropriated in the Emergency Medical Service Fund (Fund #27) for the operation of rescue services for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Contracted Services	$3,136,497
Capital Outlay	475,000
Total Expenditures	$3,611,497

Section 7B. It is estimated that the following revenues will be available to the Emergency Medical Service Fund (Fund #27) for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Fund Balance Appropriated	$475,000
EMS Taxes	3,136,497
Total Revenues	$3,611,497

Section 7C. There is hereby levied a tax at the rate of seven cents ($0.07) per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2008, located within the County for the purpose of funding Emergency Medical Services in the County.

Section 8A. The following amounts are hereby appropriated in the Revaluation Fund (Fund #29) for the revaluation of property in Pender County for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Reserve for Reappraisal	$60,000
Capital Outlay	50,000
Total Expenditures	$110,000

Section 8B. It is estimated that the following revenues will be available to the Revaluation Fund (Fund #29) for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Transfer from General Fund	$110,000
Total Revenues	$110,000

Section 9A. The following amounts are hereby appropriated in the Solid Waste Management Fund (Fund #75) for the operation of the collection and disposal of solid waste for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Solid Waste Collection and Disposal	$4,339,199
Total Expenditures	$4,339,199

Section 9B. It is estimated that the following revenues, including user fees at $149, availability fees at $74 and tipping fees at $70 per ton, will be available to the Solid Waste Management Fund (Fund #75) for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Solid Waste User Fees	$2,520,000
Landfill Fees	1,200,000
Recycling and Other Revenues	255,000
Capital Fund	180,199
Appropriated Fund Balance	184,000
Total Revenues	$ 4,339,199

Section 10A. The following amounts are hereby appropriated in the Vehicle Replacement Fund (Fund #65) for the purchase of replacement vehicles for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Scheduled Replacement of Vehicles	$515,250
Title/Tags	22,000
Local Match	13,000
Total Expenditures	$550,250

Section 10B. It is estimated that the following revenues will be available to the Vehicle Replacement Fund (Fund #65) for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Vehicle Replacement Fund Balance	$ 50,000
Transfer from General Fund	500,250
Total Revenues	$550,250

Section 11A. The following amounts are hereby appropriated in the Maple Hill Water District Enterprise Fund (Fund #71) for the operation of the Maple Hill water distribution system for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Maple Hill Water District	$ 135,523

Section 11B. It is estimated that the following revenues will be available to the Maple Hill Water District Enterprise Fund (Fund #71) for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Water Fees	$133,023
Other Revenue	2,500
Total Revenues	$135,523

Section 12A. The following amounts are hereby appropriated in the Rocky Point/Topsail Water & Sewer District Enterprise Fund (Fund #72) for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Rocky Point/Topsail Water & Sewer District Fund	$2,663,741

Section 12B. The following rates will be charged for residential customers of the Rocky Point/Topsail Water and Sewer District: $25 per month base fee plus $2.50 per thousand gallons of water used. Commercial accounts will pay $27 per month base fee plus $2.75 per thousand gallons of water used. It is estimated that the following revenues will be available to the Rocky Point/Topsail Water & Sewer District Fund (Fund #72) for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Water and Sewer Fees	$ 1,731,241
Other Revenue	182,500
Due from Wastewater Treatment Fund	750,000
Total Revenues	$ 2,663,741

Section 13A. The following amounts are hereby appropriated in the Housing Enterprise Fund (Fund #73 & 74) for the operation of the Pender County Housing Section 8 Program and the Country Court Apartments for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Section 8 Expenditures	$ 901,530
Country Court Expenditures	$45,650

Section 13B. It is estimated that the following revenues will be available to the Housing Enterprise Fund (Fund #73 & 74) for the operation of the Pender County Housing Section 8 Program and the Country Court Apartments for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Section 8 Revenues	$901,530
Country Court Revenues	$45,650

Section 14A. The following amounts are hereby appropriated in the Automation Enhancement & Preservation Fund (Fund #49) for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County.

Capital Reserve	$33,200
Capital Outlay	25,000
Total Expenditures	$58,200

Section 14B. It is estimated that the following revenues will be available to the Automation Enhancement & Preservation Fund (Fund #49) for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Fees Collected	$58,200
Total Revenues	$58,200

Section 15A. The following amounts are hereby appropriated in the Water/Wastewater Capacity Fees Fund (Fund #59) for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Reserves	$157,600
Total Expenditures	$157,600

Section 15B. It is estimated that the following revenues will be available to the Water/Wastewater Capacity Fees Fund (Fund #59) for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Water Capacity Fees	$57,600
Wastewater Capacity Fees	100,000
Total Revenues	$157,600

Section 16A. The following amounts are hereby appropriated in the Domestic Violence Grant Fund (Fund #16) for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Domestic Violence Grant Fund	$ 78,811
Total Expenditures	$ 78,811

Section 16B. It is estimated that the following revenues will be available to the Domestic Violence Grant Fund (Fund #16) for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Domestic Violence Grant	$ 78,811
Total Revenues	$ 78,811

Section 17. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

a. They may transfer amounts between line item expenditures within a department without limitation and without a report being required.

b. They may transfer amounts up to $5,000 between departments, including contingency appropriations, within the same fund. They must make an official report on such transfers at the next regular meeting of the Board of Commissioners.

c. They may not transfer any amounts between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

Section 18. Effective July 1, 2008, the following are in effect in expenditure control:

a. Purchase orders are required for any purchases over $150.

b. Formal approval (by resolution) from the Board is required for all "non-routine" expenditures exceeding $5,000. Routine expenditures include utilities, legally required advertising, postage, fuel, and water or sewer purchase contracts.

c. Emergency approval of purchase orders exceeding $5,000 may be conveyed by the County Manager in consultation with the Chair of the Board of County Commissioners and subsequent notification of the Board.

Section 19. The Finance Officer is authorized to transfer amounts up to $250.00 between line item expenditures within a department without limitation and without Budget Officer approval and without a report being required. These changes should not result in increases in recurring obligations such as salaries.

Section 20. Operating funds encumbered on the financial records as of June 30, 2008, are hereby re-appropriated to this budget.

Section 21. There is hereby established, for Fiscal Year 2008/09, a schedule of added positions, as contained in attachment A.

Section 22. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

AMENDMENTS

MOVED_____ SECONDED _____

APPROVED _____ DENIED _____ UNANIMOUS _____

YEA VOTES: Williams___ Tate ___ Blanchard ___ Brown ___ Rivenbark ___

_____ 06/16/08
James David Williams, Jr, Chairman Date

ATTEST:

_____ 06/16/08
Paul Parker, Clerk to the Board Date

Attachment A

Pender County
Salaries & Benefits
FY '08-'09

# Positions	Employee	Line Item	Job Title	Hire Date	Grade	Salary	Longevity	5% Retirement	7.65% FICA	Health & Life Ins.	401 K (5%)	Total Salary & Fringe
	Emergency Mgmt	**525**										
1.00	Deputy Fire Marshal/EM Officer				68	28,599		1,430	2,188	6,400		38,617
1.00	CURRENT					28,599	0	1,430	2,188	6,400	0	38,617
	Parks & Recreation	**665**										
1.00	Administrative Asst. 1 (Part time)				65	14,080	0.00		1,077			15,157
1.00	CURRENT					14,080	0.00	0	1,077.12	0		15,157
	Sheriff	**510**										
1.00	Deputy - Civil/Courts				68	28,599		1,430	2,188	6,400	1,430	40,047
1.00	CURRENT					28,599	0.00	1,430	2,187.82	6,400	1,430	40,047
	Jail										401(k) for LEOs	
1.00	Cook				56	16,482		824	1,261	6,400		24,967
1.00	CURRENT					16,482	0.00	824	1,260.87	6,400	0	24,967
	IT	**445**										
1	Web Data Base				70	39,436		1,972	3,017	6,400		50,825
1	PC Support Technician				70	31,349		1,567	2,398	6,400		41,715
2.00						70,785	0	3,539	5,415	12,800	0	92,539

Attachment A

Pender County
Salaries & Benefits
FY '08-'09

# Positions	Employee	Line Item	Job Title	Hire Date	Grade	Salary	Longevity	5% Retirement	7.65% FICA	Health & Life Ins.	401 K (5%)	Total Salary & Fringe
	Veterans											
1.00	Part time					15,600			1,193			16,793
						0		0	0			0
1.00						15,600	0	0	1,193	0		16,793
	School Operating	656										
1.00	SRO Officer					30,000		1,500	2,295	6,400	1,500	41,695
1.00	SRO Officer					30,000		1,500	2,295	6,400	1,500	41,695
1.00	SRO Officer					30,000		1,500	2,295	6,400	1,500	41,695
1.00	SRO Officer					30,000		1,500	2,295	6,400	1,500	41,695
4.00						120,000	0	6,000	9,180	25,600	6,000	166,780
	DSS	12										
1.00	IM Supervisor (adult medicaid)				70	40,000		2,000	3,060	6,400		51,460
1.00	Attorney - Is contracted in FY 07/08					69,000		3,450	5,279	6,400		84,129
2.00						109,000	0	5,450	8,339	12,800		135,589
	Health	11										
1.00	Enviromental Health Program Specialist				71	32,823		1,641	2,511	6,400		43,375
1.00						32,823	0	1,641	2,511	6,400		43,375
	Planning	653										
1	Temporary (Intern)					17,200		0.00	1,316			18,516
1						17,200	0.00	0.00	1,316	0.00	0.00	18,516

Attachment A

Pender County
Salaries & Benefits
FY '08-'09

# Positions	Employee	Line Item	Job Title	Hire Date	Grade	Salary	Longevity	5% Retirement	7.65% FICA	Health & Life Ins.	401 K (5%)	Total Salary & Fringe
	Utilities/Sewer	70										
1	Water Technician					24,500		1,225	1,874	6,400		33,999
1						24,500		1,225	1,874	6,400		33,999
16		Total				477,668	0	21,539	36,542	83,200	7,430	626,379
											Proof	626,379
											Proof	626,379

Attachment A

Pender County
Salaries & Benefits
FY '08-'09

# Positions	Employee	Line Item	Job Title	Hire Date	Grade	Annual $	Salary Before Increase	Net Increase	Longevity	5% Retirement	7.65% FICA	Health & Life Ins.	401(k) for LEOs	Total Salary & Fringe
	Library	630												
										0	0			0
	Associate II (From part time to full time)				64	25,000	7,900.00	17,100		855	1,308	6,400		25,663
0.00						25,000	7,900.00	17,100	0	855	1,308	6,400		25,663