



## REQUEST FOR BOARD ACTION

ITEM NO. 7

**DATE OF MEETING:** June 22, 2015

**REQUESTED BY:** Randell Woodruff, County Manager

**SHORT TITLE:** Approval and Adoption of the FY 15-16 Budget Ordinance for the Fiscal Year Beginning July 1, 2015.

**BACKGROUND:** The budget preparation process began in February with budget instructions being sent to Department Heads, Outside Agencies and Fire Departments. A proposed budget was submitted to the BOCC on May 12, 2015. Budget work sessions were held on May 14, May 18, May 21, June 4 and June 8. The required public hearing was held on May 26. The proposed budget ordinance provides for a FY 15-16 property tax rate based on \$6,531,750,000.

**NOTE:** The FY 15/16 budget preparation process has been very positive and participatory. With the regional economy continuing to strengthen and move forward, Pender County is showing signs of sustained economic recovery with increasing revenue levels and significant growth in the County ad valorem tax base. This growth will potentially lead to a recovery with new investments made and jobs being created to energize the economy. Currently there are several economic development projects with exciting potential for job creation and tax base growth in the County. The most positive news of the past year is that the County is now in a good position having its financial management in proper order looking forward to the upcoming fiscal year. It is essential the County continue to move forward strengthening its financial position by both conservatively projecting revenues and managing its expenditures likewise. Following this path will allow the County a certain degree of flexibility in its budgetary decisions moving forward over the next two through four years while strictly adhering to its budget. However, it will be essential for the upcoming fiscal year that the County move forward on a path of conservative fiscal management so as to strengthen its financial position growing the fund balance. With the County's close proximity to the ports, ILM Airport, the Wilmington metropolitan area, I-40, US17, and US421, the outlook for the County during the next few years continues to be one of optimism, and transition to more urban growth.

The FY 15/16 Budget includes a 1.5% Cost of Living Adjustment (COLA). The COLA will be instituted July 1, 2015 with a pay date of July 9, 2015

The Pender County BOCC continues to strive toward success with its four core strategic priorities: A High Performing Organization; A Sustainable and Vibrant Economy; Excellence in Education; and a Diverse County with an Exceptional Quality of Life.

**SPECIFIC ACTION REQUESTED:** To consider approval and adoption of the FY 15/16 Budget Ordinance as presented (or as amended at this meeting).

**BOARD OF COMMISSIONERS  
PENDER COUNTY**

**INTRODUCED BY: Randell K. Woodruff, County Manager  
BUDGET ORDINANCE FOR THE FISCAL YEAR BEGINNING JULY 1, 2015**

**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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|                                     |                     |
|-------------------------------------|---------------------|
| Board of Commissioners              | \$203,368           |
| County Manager                      | \$301,059           |
| Human Resources                     | \$451,311           |
| County Attorney                     | \$80,000            |
| Finance                             | \$486,437           |
| Information Technology              | \$1,602,075         |
| Board of Elections                  | \$348,447           |
| Register of Deeds                   | \$323,947           |
| Tax Assessor                        | \$697,473           |
| Tax Collector                       | \$706,311           |
| Planning & Community Development    | \$1,404,727         |
| Parks & Recreation                  | \$202,995           |
| Public Works-Parks/Grounds Division | \$390,016           |
| Library                             | \$820,520           |
| Public Works-Public Buildings       | \$2,327,604         |
| Public Works/Mosquito Control       | \$283,473           |
| Vehicle Maintenance                 | \$303,114           |
| Emergency Management                | \$385,287           |
| Sheriff/Jail/Animal Control         | \$8,290,690         |
| Tourism                             | \$151,058           |
| Veterans Service Office             | \$140,040           |
| Health Department                   | \$2,287,705         |
| Public Assistance                   | \$3,444,755         |
| Pender County Schools               | \$14,519,356        |
| Clerk of Superior Court             | \$27,766            |
| Division of Forest Resources        | \$230,000           |
| NC Cooperative Extension Services   | \$157,299           |
| Outside Agencies                    | \$1,217,569         |
| Option 4 Sales Tax                  | \$600,000           |
| Medical Examiner                    | \$50,000            |
| Contingency                         | \$234,000           |
| Debt Service                        | \$2,044,012         |
| Non-Departmental                    | \$745,826           |
| Water Plant Operations              | \$500,000           |
| Capital Improvement Program (CIP)   | \$175,147           |
| Cape Fear Community College         | \$522,186           |
| Revaluation                         | \$125,000           |
| Workers' Comp                       | \$375,000           |
| Transfer to Maple Hill Fire         | \$36,300            |
| Industrial Incentives               | \$43,712            |
| Public School Capital Fund          | \$5,204,703         |
| <b>TOTAL GENERAL FUND</b>           | <b>\$53,541,137</b> |

**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, 2015 and ending June 30, 2016.

|  |                     |
|--|---------------------|
| Property Taxes                         | \$44,054,212        |
| Sales Tax                              | \$5,357,120         |
| Sales, Services, and Other Revenues    | \$2,595,307         |
| Intergovernmental Revenues             | \$1,534,498         |
| General Fund Appropriated Fund Balance | 0                   |
| <b>Total Revenues</b>                  | <b>\$53,541,137</b> |

**Section 1C.** There is hereby levied a tax at the rate of sixty-eight point five (\$.685) per one hundred dollars (\$100) valuation of property listed as of January 1, 2015, 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 \$6,531,750,000 estimated collection rate of 97%.

**Section 1D.** The following amounts are hereby appropriated in the Health Department (Fund #11) for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

| <b>Public Health Department</b> |                    |
|---------------------------------|--------------------|
| General Administration          | \$562,491          |
| Environmental Health            | \$628,620          |
| Family Planning                 | \$283,290          |
| Communicable Diseases           | \$94,138           |
| Child Health                    | \$410,106          |
| NCPC                            | \$17,900           |
| CSC                             | \$118,748          |
| Animal Shelter                  | \$427,635          |
| Immunization                    | \$83,571           |
| WIC                             | \$309,141          |
| Pregnancy Care Management       | \$124,960          |
| Mobile Dental                   | \$375,693          |
| Maternal Health                 | \$364,636          |
| Health Promotion                | \$106,280          |
| Breast/Cervical Cancer          | \$12,751           |
| Dental Health                   | \$654,984          |
| School Nurses                   | \$150,000          |
| Bioterrorism                    | \$43,466           |
| Migrant Health                  | \$233,434          |
| Adult Health                    | \$247,469          |
| Laboratory                      | \$138,712          |
| Pathology                       | \$192,119          |
| <b>Total Expenditures</b>       | <b>\$5,580,144</b> |

**Section 1E.** It is estimated that the following revenues will be available to the Public Health Department (Fund #11) for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

| <b>Public Health Department</b> |             |
|---------------------------------|-------------|
| Fees & Services                 | \$922,000   |
| State & Federal Funds           | \$2,370,439 |
| Transfer from General Fund      | \$2,287,705 |
| Total Revenues                  | \$5,580,144 |

**Section 1F.** The following amounts are hereby appropriated in the Department of Social Services (Fund #12) for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

| <b>Department of Social Services</b> |              |
|--------------------------------------|--------------|
| Administration                       | \$6,451,918  |
| Program                              | \$3,889,074  |
| Total Expenditures                   | \$10,340,992 |

**Section 1G.** It is estimated that the following revenues will be available to the Department of Social Services (Fund #12) for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

|                            |              |
|----------------------------|--------------|
| Fees & Services            | \$7,000      |
| Federal & State Funding    | \$6,848,187  |
| Other                      | \$41,050     |
| Transfer from General Fund | \$3,444,755  |
| Total Revenues             | \$10,340,992 |

**Section 1H.** The following amounts are hereby appropriated in the Sheriff Federal Seizure Fund (Fund #13) for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

| <b>Sheriff Federal Seizure Fund</b> |          |
|-------------------------------------|----------|
| Operations                          | \$80,000 |
| Total Expenditures                  | \$80,000 |

**Section 1I.** It is estimated that the following revenues will be available to the Sheriff Federal Seizure Fund (Fund #13) for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

|                  |          |
|------------------|----------|
| Federal Seizures | \$80,000 |
| Total Revenues   | \$80,000 |

**Section 1J.** The following amounts are hereby appropriated in the Sheriff State Seizure Fund (Fund #14) for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

| <b>Sheriff State Seizure Fund</b> |          |
|-----------------------------------|----------|
| Operations                        | \$30,000 |
| Total Expenditures                | \$30,000 |

**Section 1K.** It is estimated that the following revenues will be available to the Sheriff State Seizure Fund (Fund #14) for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

|                |          |
|----------------|----------|
| State Seizures | \$30,000 |
| Total Revenues | \$30,000 |

**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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|                                     |           |
|-------------------------------------|-----------|
| <b>Capital Improvement Projects</b> |           |
| Jail/LEC Building                   | \$175,147 |
| Total Expenditures                  | \$175,147 |

**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, 2015 and ending June 30, 2016:

|  |           |
|--|-----------|
| Transfer From General Fund                 | \$175,147 |
| Other Than One-time Fund Balance Transfers |           |
| Total Revenues                             | \$175,147 |

**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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|                                   |              |
|-----------------------------------|--------------|
| Debt Service Expenditures – 2007  | \$1,545,750  |
| Debt Service Expenditures – 2005  | \$1,428,000  |
| Debt Service Expenditures – 2004  | \$728,000    |
| Debt Service Expenditures – 2010  | \$586,400    |
| Debt Service Expenditures -- 2012 | \$1,451,030  |
| Reserve for Future Debt Service   | \$4,948,260  |
| Option Four Redistribution        | \$269,000    |
| Total Expenditures                | \$10,956,440 |

**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, 2015 and ending June 30, 2016:

|                            |              |
|----------------------------|--------------|
| Transfer from General Fund | \$5,204,703  |
| Sales Tax                  | \$2,747,987  |
| Lottery Funds              | \$423,365    |
| Fund Balance Appropriated  | \$2,580,385  |
| Total Revenues             | \$10,956,440 |

**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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|                        |           |
|------------------------|-----------|
| E911 Salaries/Benefits | \$66,894  |
| E911 Operating         | \$379,200 |
| Total Expenditures     | \$446,094 |

**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, 2015 and ending June 30, 2016:

|                           |           |
|---------------------------|-----------|
| 911 Fees                  | \$304,738 |
| Fund Balance Appropriated | \$141,356 |
| Total Revenues            | \$446,094 |

**Section 5A.** The following amounts are hereby appropriated in the Employee Health Insurance Fund (Fund #50) during the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|                         |             |
|-------------------------|-------------|
| Life Insurance Premiums | \$15,000    |
| Claims Paid             | \$3,695,899 |
| Administrative Costs    | \$524,866   |
| Flex Spending           | \$95,000    |
| Total Expenditures      | \$4,330,765 |

**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, 2015 and ending June 30, 2016:

|                             |             |
|-----------------------------|-------------|
| Life Insurance Premiums     | \$44,945    |
| Health Insurance Deductions | \$4,178,820 |
| Flex Spending               | \$98,000    |
| Total Revenues              | \$4,330,765 |

**Section 6A.** The following amounts are hereby appropriated in the Workers Compensation Insurance Fund (Fund #52) during the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|                                  |           |
|----------------------------------|-----------|
| Administration/Stop-Loss Premium | \$130,000 |
| Compensation Claims              | \$245,000 |
| Total Expenditures               | \$375,000 |

**Section 6B.** It is estimated that the following revenues will be available to the Workers Compensation Insurance Fund (Fund #52) for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

|                            |           |
|----------------------------|-----------|
| Transfer from General Fund | \$375,000 |
| Total Revenues             | \$375,000 |

**Section 7A.** 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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|                    |             |
|--------------------|-------------|
| Fire Districts     | \$4,023,332 |
| Total Expenditures | \$4,023,332 |

**Section 7B.** It is estimated that the following revenues will be available to the Fire District Fund (Fund #26) for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

|                                |             |
|--------------------------------|-------------|
| Fire District Taxes            | \$3,987,032 |
| Contribution from General Fund | \$36,300    |
| Total Revenues                 | \$4,023,332 |

**Section 7B1.** There is hereby levied a tax at the rate of **\$0.0950** per \$100.00 valuation of property listed for taxes as of January 1, 2015, located within the Hampstead Fire Tax District for the purpose of supplementing the revenues of **Pender EMS and Fire, Inc.**

**Section 7B2.** There is hereby levied a tax at the rate of **\$0.0950** per \$100.00 valuation of property listed for taxes as of January 1, 2015, located within the Scotts Hill Fire Tax District for the purpose of supplementing the revenues of **Pender EMS and Fire, Inc.**

**Section 7B3.** There is hereby levied a tax at the rate of **\$0.0950** per \$100.00 valuation of property listed for taxes as of January 1, 2015, located within the Sloop Point Fire Tax District for the purpose of supplementing the revenues of **Pender EMS and Fire, Inc.**

**Section 7B4.** There is hereby levied a tax at the rate of **\$0.090** per \$100.00 valuation of property listed for taxes as of January 1, 2015, located within the Pender Central Fire Tax District for the purpose of supplementing the revenues of the **Burgaw Fire Department.**

**Section 7B5.** There is hereby levied a tax at the rate of **\$0.070** per \$100.00 valuation of property listed for taxes as of January 1, 2015, located within the Maple Hill Fire Tax District for the purpose of supplementing the revenues of the **Maple Hill Volunteer Fire Department.**

**Section 7B6.** There is hereby levied a tax at the rate of **\$0.0875** per \$100.00 valuation of property listed for taxes as of January 1, 2015, located within the Rocky Point Fire Tax District for the purpose of supplementing the revenues of the **Rocky Point Volunteer Fire Department.**

**Section 7B7.** There is hereby levied a tax at the rate of **\$0.070** per \$100.00 valuation of property listed for taxes as of January 1, 2015, located within the Atkinson Fire Tax District for the purpose of supplementing the revenues of the **Atkinson Volunteer Fire Department.**

**Section 7B8.** There is hereby levied a tax at the rate of **\$0.070** per \$100.00 valuation of property listed for taxes as of January 1, 2015, located within the Northeast Pender Fire Tax District for the purpose of supplementing the fire revenues of the **Town of Surf City.**

**Section 7B9.** There is hereby levied a tax at the rate of **\$0.110** per \$100.00 valuation of property listed for taxes as of January 1, 2015, located within the Long Creek Fire Tax District for the purpose of supplementing the revenues of **Pender EMS and Fire, Inc.**

**Section 7B10.** There is hereby levied a tax at the rate of **\$0.070** per \$100.00 valuation of property listed for taxes as of January 1, 2015, located within the Penderlea Fire Tax District for the purpose of supplementing the revenues of the **Penderlea Volunteer Fire Department**

**Section 7B11.** There is hereby levied a tax at the rate of **\$0.100** per \$100.00 valuation of property listed for taxes as of January 1, 2015, located within the Shiloh Fire Tax District for the purpose of supplementing the revenues of the **Shiloh Volunteer Fire Department.**

**Section 7B12.** There is hereby levied a tax at the rate of **\$.047** per \$100 valuation of property listed for taxes as of January 1, 2015, located within the **Duplin-Pender Fire District** for the purpose of supplementing the revenues of the **Wallace Fire Department.**

**Section 8A.** 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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|                    |             |
|--------------------|-------------|
| Operating          | \$5,198,836 |
| Capital            | \$0         |
| Total Expenditures | \$5,198,836 |

**Section 8B.** 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, 2013 and ending June 30, 2015:

|                           |             |
|---------------------------|-------------|
| EMS Tax                   | \$5,198,836 |
| Fund Balance Appropriated | \$0         |
| Total Revenues            | \$5,198,836 |

**Section 8C.** There is hereby levied a tax at the rate of **\$0.0725** per \$100.00 valuation of property listed for taxes as of January 1, 2015, located within the County for the purpose of funding **Emergency Medical Services in the County**.

**Section 9A.** 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, 2015 and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this County:

|                    |           |
|--------------------|-----------|
| Operating          | \$ -      |
| Reserves           | \$125,000 |
| Total Expenditures | \$125,000 |

**Section 9B.** It is estimated that the following revenues will be available to the Revaluation Fund (Fund #29) for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

|                            |           |
|----------------------------|-----------|
| Transfer from General Fund | \$125,000 |
| Total Revenues             | \$125,000 |

**Section 10A.** 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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|                                     |             |
|-------------------------------------|-------------|
| Solid Waste Collection and Disposal | \$5,330,100 |
| Total Expenditures                  | \$5,330,100 |

**Section 10B.** It is estimated that the following revenues, including user fees at \$185, availability fees at \$92 and tipping fees at \$78 per ton, will be available to the Solid Waste Management Fund (Fund #75) for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

|                              |             |
|------------------------------|-------------|
| Solid Waste User Fees        | \$3,687,100 |
| Landfill Fees                | \$1,200,000 |
| Recycling and Other Revenues | \$443,000   |
| Total Revenues               | \$5,330,100 |

**Section 11A.** The following amounts are hereby appropriated in the Maple Hill Water & Sewer District Enterprise Fund (Fund #71) for the operation of the Maple Hill water distribution system and sewer system for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|                                   |           |
|-----------------------------------|-----------|
| Maple Hill Water & Sewer District | \$207,438 |
|-----------------------------------|-----------|

**Section 11B.** It is estimated that the following revenues will be available to the Maple Hill Water & Sewer District Enterprise Fund (Fund #71) for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

|                    |           |
|--------------------|-----------|
| Water & Sewer Fees | \$204,988 |
| Other Revenue      | \$2,450   |
| Total Revenues     | \$207,438 |

**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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|   |             |
|---|-------------|
| Rocky Point/Topsail Water & Sewer District Fund | \$3,837,291 |
|---|-------------|

**Section 12B.** 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, 2015 and ending June 30, 2016:

|                      |             |
|----------------------|-------------|
| Water and Sewer Fees | \$3,797,291 |
| Other Revenue        | \$40,000    |
| Total Revenues       | \$3,837,291 |

**Section 13A.** The following amounts are hereby appropriated in the Scotts Hill Water & Sewer District Enterprise Fund (Fund #76) for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|                                    |           |
|------------------------------------|-----------|
| Scotts Hill Water & Sewer District | \$252,000 |
|------------------------------------|-----------|

**Section 13B.** It is estimated that the following revenues will be available to the Scotts Hill Water & Sewer District Enterprise Fund (Fund #76) for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

|                |           |
|----------------|-----------|
| Water Fees     | \$250,000 |
| Other Revenue  | \$2000    |
| Total Revenues | \$252,000 |

**Section 14A.** The following amounts are hereby appropriated in the Water Treatment Plant Enterprise Fund (Fund #77) for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|                       |             |
|-----------------------|-------------|
| Water Treatment Plant | \$2,318,891 |
|-----------------------|-------------|

**Section 14B.** It is estimated that the following revenues will be available to the Water Treatment Plant Enterprise Fund (Fund #77) for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

|                |             |
|----------------|-------------|
| Water Fees     | \$699,398   |
| Other Revenue  | 1,619,493   |
| Total Revenues | \$2,318,891 |

**Section 15A.** 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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|                            |             |
|----------------------------|-------------|
| Section 8 Expenditures     | \$1,223,856 |
| Country Court Expenditures | \$58,466    |

**Section 15B.** 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, 2015 and ending June 30, 2016:

|                        |             |
|------------------------|-------------|
| Section 8 Revenues     | \$1,223,856 |
| Country Court Revenues | \$58,466    |

**Section 16A.** The following amounts are hereby appropriated in the Automation Enhancement & Preservation Fund (Fund #49) for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County.

|                    |          |
|--------------------|----------|
| Capital Outlay     | \$58,000 |
| Reserves           | 900      |
| Total Expenditures | \$58,900 |

**Section 16B.** 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, 2015 and ending June 30, 2016.

|                |          |
|----------------|----------|
| Fees Collected | \$58,900 |
| Total Revenues | \$58,900 |

**Section 17A.** The following amounts are hereby appropriated in the Water/Wastewater Capacity Fees Fund (Fund #59) for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this County:

|                    |             |
|--------------------|-------------|
| Reserves           | \$1,119,493 |
| Total Expenditures | \$1,119,493 |

**Section 17B.** 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, 2015 and ending June 30, 2016:

|                          |             |
|--------------------------|-------------|
| Water Capacity Fees      | \$600,000   |
| Wastewater Capacity Fees | \$519,493   |
| Total Revenues           | \$1,119,493 |

**Section 18.** The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He may transfer amounts between line item expenditures within a department without limitation and without a report being required.
- b. He 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. He may not transfer any amounts between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

**Section 19.** Effective July 1, 2015, the following are in effect in expenditure control:

- a. Purchase orders are required for any purchases over \$500.
- b. Formal approval 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 20.** The Finance Officer is authorized to transfer amounts up to \$250.00 between line item expenditures within a department without limitation, without Budget Officer approval and without a report being required. These changes should not result in increases in recurring obligations such as salaries.

**Section 21.** Operating funds encumbered on the financial records as of June 30, 2015, are hereby re-appropriated to this budget.

**Section 22.** The Pender County Pay & Classification Plan shall be amended effective July 1, 2015 as follows: 1) Veterans Service Officer six point eight (6.8%) increase (Grade 69); 2) Reclassify one Technical Support Specialist to Web Administrator in the IT Department (Grade 64); 3) Reclassify one Helpdesk Support Technical to IS Service Desk Manager in the IT Department (Grade 65); 4) Reclassify one Accounting Clerk II to Accounting Specialist I in the Finance Department (Grade 67 ); 5) Senior Accountant five percent (5%) increase (Grade 72) 6) Change Finance Officer Title to Finance Director; 6) Reclassify one Clerk IV to Clerk V in the Sheriff Department (Grade 60); 8) Reclassify one Animal Control Officer I to Animal Control Officer II in the Sheriff Department (Grade 60); 9) Reclassify one Clerk IV to Detention (Jail) Officer (Grade 60); 10) Reclassify one Administrative Assistant I to Administrative Assistant II in the Planning Department (Grade 61); 11) Title Change: Administrative Assistant to County Manager/Deputy Clerk to the Board to Administrative Assistant to the County Manager/Clerk to the Board with a five percent (5%) Increase (Grade 64); 12) Reclassify one Tax Assistant to Deputy Tax Collector (Grade 63)

**Section 23.** County employees participating in the County's Health Insurance Plan are required to contribute 25.00 per pay period during the first and second pay periods each month as the cost share for employee coverage. The cost share contribution shall be deducted from each participating employee's bi-weekly pay. The wellness cost share portion (\$12.50) shall be waived for each employee that meets the participation requirements set forth in the Employee Wellness Program Policy and Procedures adopted by the Board of Commissioners May 16, 2011.

**Section 24.** 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.

**Section 25.** There is hereby established, for the Fiscal Year 2015-2016, various fees and charges, as set forth in Attachment "A" (Pender County Fee Schedule-FY 2015-2016, Effective July, 1 2015).

**AMENDMENTS:**

MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_

APPROVED \_\_\_\_\_ DENIED \_\_\_\_\_ UNANIMOUS

YEA VOTES: Williams \_\_\_ Brown \_\_\_ McCoy \_\_\_ Piepmeyer \_\_\_ Keith \_\_\_

\_\_\_\_\_  
J. David Williams, Chairman      6/22/15  
Date

\_\_\_\_\_  
ATTEST      6/22/15  
Date