

**BOARD OF COMMISSIONERS
PENDER COUNTY**

INTRODUCED BY: Rick Benton, County Manager/Budget Officer

BUDGET ORDINANCE FOR THE FISCAL YEAR BEGINNING JULY 1, 2010

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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Board of Commissioners	\$ 159,098
County Manager	242,819
Human Resources	160,983
County Attorney	76,400
Finance	303,547
Information Technology	703,012
Board of Elections	252,393
Register of Deeds	234,145
Tax Assessor	663,225
Tax Collector	423,669
Planning/Parks & Recreation	1,313,597
Library	736,934
Public Works	1,321,584
Vehicle Maintenance	323,134
Emergency Management	240,182
Sheriff/Jail	5,532,324
Tourism	132,600
Veterans Service Office	81,831
Hurricane Recovery	5,000
Health Department	4,726,667
Public Assistance	8,778,529
Pender County Schools	12,921,614
Clerk of Superior Court	16,500
Division of Forest Resources	220,000
NC Cooperative Extension Services	130,042
Outside Agencies	635,263
Process Funds	654,929

Medical Examiner	75,000
Contingency	50,000
Debt Service	603,350
Non-Departmental	737,318
Federal & State Seizures	45,000
Capital Improvement Program (CIP)	1,578,105
Public School	2,692,735
Revaluation	125,000
Workers' Comp	225,367
Domestic Grant	15,000
Vehicle Replacement	812,252
TOTAL GENERAL FUND	\$ 47,949,148

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, 2010 and ending June 30, 2011:

Property Taxes	\$30,181,488
Sales Tax	4,025,541
Sales, Services, and Other Revenues	4,174,976
Intergovernmental Revenues	7,594,891
General Fund Appropriated Fund Balance	1,972,252
Total Revenues	\$47,949,148

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, 2010, 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 \$4,736,435,222 estimated collection rate of 95%.

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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Capital Improvement Projects	
Industrial Development Fund	\$50,000
Industrial Shell Building-CDBG	13,105
Property Acquisition	250,000
Emergency Operations Center	350,000
Data Center Generator & Portable Generator	160,000
Facilities Improvements	100,000
Parks Capital Fund	250,000
Miller's Pond Park	10,000
Pender Memorial Park	10,000
Hampstead Kiwanis Park	10,000
Drainage Management Fund	150,000

Beach Nourishment Annual Appropriation	225,000
Total Expenditures	\$1,578,105

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, 2010 and ending June 30, 2011:

Transfer From General Fund	\$1,160,000
Other Than One-time Fund Balance Transfers	418,105
Total Revenues	\$1,578,105

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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Debt Service Expenditures – 2008	\$ 438,240
Debt Service Expenditures – 2007	1,739,250
Debt Service Expenditures – 2005	2,355,625
Debt Service Expenditures – 2004 Debt	797,825
Debt Service Expenditures - 2001 Debt	753,500
Programmed Capital Outlay	1,110,000
Option Four Redistribution	123,429
Total Expenditures	\$ 7,317,869

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, 2010 and ending June 30, 2011:

Transfer from General Fund - 6¢ Tax Increase	\$2,692,735
Sales Tax	2,279,988
Lottery Funds	700,000
Fund Balance Appropriated	1,645,146
Total Revenues	\$7,317,869

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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Capital Outlay	\$15,000
E911 Salaries/Benefits	101,286
E911 Operating	275,500
Total Expenditures	\$391,786

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, 2010 and ending June 30, 2011:

911 Fees	\$391,786
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Section 5A. The following amounts are hereby appropriated in the Employee Health Insurance Fund (Fund #50) during the fiscal year beginning July 1, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Life Insurance Premiums	\$13,000
Claims Paid	\$2,048,540
Administrative Costs	419,014
Total Expenditures	\$2,480,554

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, 2010 and ending June 30, 2011:

Life Insurance Premiums	\$13,000
Health Insurance Deductions	2,399,366
Appropriated Fund Balance	68,188
Total Revenues	\$2,480,554

Section 6A. The following amounts are hereby appropriated in the Workers Compensation Insurance Fund (Fund #52) during the fiscal year beginning July 1, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Administration/Stop-Loss Premium	\$105,000
Compensation Claims	120,367
Total Expenditures	\$225,367

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, 2010 and ending June 30, 2011:

General Fund Contribution	\$225,367
Total Revenues	\$225,367

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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Fire Districts	\$2,050,406
Audit	8,722
Total Expenditures	\$2,059,128

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, 2010 and ending June 30, 2011:

Fire District Taxes	\$2,036,753
Fund Balance Appropriated	22,375
Total Revenues	\$2,059,128

Section 7B1. 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, 2010, located within the Hampstead Fire Tax District for the purpose of supplementing the revenues of the Hampstead Volunteer Fire Department.

Section 7B2. 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, 2010, located within the Scotts Hill Fire Tax District for the purpose of equally supplementing the revenues of the Hampstead Volunteer Fire Department and New Hanover County Fire Services.

Section 7B3. 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, 2010, located within the Sloop Point Fire Tax District for the purpose of supplementing the revenues of the Sloop Point Volunteer Fire Department.

Section 7B4. 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, 2010, 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 **seven cents (\$0.07)** per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2010, 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 **seven cents (\$0.07)** per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2010, 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 **seven cents (\$0.07)** per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2010, 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 **seven cents (\$0.07)** per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2010, located within the Northeast Pender Fire Tax District for the purpose of supplementing the revenues of the Surf City Volunteer Fire Department.

Section 7B9. 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, 2010, located within the Long Creek Fire Tax District for the purpose of supplementing the revenues of the Long Creek Volunteer Fire Department.

Section 7B10. 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, 2010, 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 **eight cents (\$0.08)** per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2010, 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 **six and one-half cents (\$.065)** per hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2010, 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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Operating	\$3,141,524
Capital	150,509
Total Expenditures	\$3,292,033

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, 2010 and ending June 30, 2011:

EMS Tax	\$3,141,524
Fund Balance Appropriated	150,509
Total Revenues	\$3,292,033

Section 8C. 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, 2010, 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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Operating	\$21,530
Reserves	103,470
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, 2010 and ending June 30, 2011:

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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Solid Waste Collection and Disposal	\$3,548,351
Total Expenditures	\$3,548,351

Section 10B. 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, 2010 and ending June 30, 2011:

Solid Waste User Fees	\$ 2,413,351
Landfill Fees	1,100,000
Recycling and Other Revenues	35,000
Total Revenues	\$ 3,548,351

Section 11A. 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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Vehicles	\$750,000
Title/Tags	44,252
Local Match	18,000
Total Expenditures	\$ 812,252

Section 11B. It is estimated that the following revenues will be available to the Vehicle Replacement Fund (Fund #65) for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Transfer From General Fund	\$812,252
Total Revenues	\$812,252

Section 12A. 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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Maple Hill Water District	\$ 133,676
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Section 12B. 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, 2010 and ending June 30, 2011:

Water Fees	\$130,500
Other Revenue	3,176
Total Revenues	\$133,676

Section 13A. 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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Rocky Point/Topsail Water & Sewer District Fund	\$ 2,800,491
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Section 13B. The following rates will be charged for residential customers of the Rocky Point/Topsail Water and Sewer District: \$25 per month base fee plus \$3.00 per thousand gallons of water used. Commercial accounts will pay \$27 per month base fee plus \$3.50 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, 2010 and ending June 30, 2011:

Water and Sewer Fees	\$ 2,244,713
Other Revenue	129,528
Due from Wastewater Treatment Fund	426,250
Total Revenues	\$ 2,800,491

Section 14A. 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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Section 8 Expenditures	\$ 1,175,038
Country Court Expenditures	\$45,200

Section 14B. 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, 2010 and ending June 30, 2011:

Section 8 Revenues	\$ 1,175,038
Country Court Revenues	\$45,200

Section 15A. The following amounts are hereby appropriated in the Automation Enhancement & Preservation Fund (Fund #49) for the fiscal year beginning July 1, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County.

Reserves	\$58,200
Total Expenditures	\$58,200

Section 15B. 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, 2010 and ending June 30, 2011.

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

Section 16A. The following amounts are hereby appropriated in the Water/Wastewater Capacity Fees Fund (Fund #59) for the fiscal year beginning July 1, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Reserves	\$157,600
Total Expenditures	\$157,600

Section 16B. 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, 2010 and ending June 30, 2011:

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

Section 17A. The following amounts are hereby appropriated in the Domestic Violence Grant Fund (Fund #16) for the fiscal year beginning July 1, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Domestic Violence Grant Fund	\$60,000
Total Expenditures	\$60,000

Section 17B. 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, 2010 and ending June 30, 2011:

Salary/Benefits	54,997
Operating	5,003
Total Revenues	\$60,000

Section 18. 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 19. Effective July 1, 2010, the following are in effect in expenditure control:

- a. Purchase orders are required for any purchases over \$500.
- 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 20. 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 21. Operating funds encumbered on the financial records as of June 30, 2010, are hereby re-appropriated to this budget.

Section 22. The Pender County Pay & Classification Plan shall be amended effective July 1, 2010 to add the following positions: Child Support Clerk IV (Grade 57); Child Support Agent I (Grade 61); Child Support Agent II (Grade 63); Child Support Supervisor I (Grade 65); and Child Support Supervisor II (Grade 66). Funding is authorized and is appropriated herein to fill the following new positions: Child Support Clerk IV (1 position); Child Support Agent II (3 positions); and Child Support Supervisor I (1 position). Funding is authorized and is appropriated herein to create one additional Parks and Recreation Groundswoker (1 position).

Section 23. Effective January 1, 2010, each County employee enrolled in the County's health insurance plan shall be required to participate in the cost of providing this employee benefit. Effective with the January 13, 2011 payroll, the Finance Department shall deduct \$12.50 from each participating employee's bi-weekly pay for the employee cost share. The cost share shall be waived for each employee that meets the participation requirement set forth in the employee wellness program for each fiscal year.

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 2010-2011, various fees and charges, as set forth in Attachment A.

AMENDMENTS:

MOVED Williams SECONDED Rivenbark

APPROVED X DENIED _____ UNANIMOUS

YEA VOTES: Tate Blanchard Brown _____ Rivenbark Williams

Jimmy T. Tate 6/21/10
Jimmy T. Tate, Chairman Date

R. B. Bates 6/21/10
ATTEST Date