

REVISED

**BOARD OF COMMISSIONERS  
PENDER COUNTY**

**INTRODUCED BY: Rick Benton, County Manager/Budget Officer**

**BUDGET ORDINANCE FOR THE FISCAL YEAR BEGINNING JULY 1, 2009**

**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, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Board of Commissioners	\$	161,348	
County Manager		320,140	
Human Resources		69,607	
County Attorney		76,400	
Finance		301,665	
Information Technology		720,590	
Board of Elections		237,554	
Register of Deeds		253,838	
Tax Assessor		704,015	
Tax Collector		420,870	
Planning/Parks & Recreation		1,325,004	
Library		789,183	
Public Works		1,311,869	
Vehicle Maintenance		320,738	
Emergency Management		217,399	
Sheriff/Jail		5,791,215	
Tourism		113,115	
Veterans Service Office		81,203	
Hurricane Recovery		75,000	
Health Department		4,932,219	5,017,185
Public Assistance		9,341,328	
Pender County Schools		13,389,690	
Clerk of Superior Court		16,500	
Division of Forest Resources		216,442	
NC Cooperative Extension Services		144,491	
Outside Agencies		740,003	740,503
Process Funds		1,454,917	

Medical Examiner	75,000	
Contingency	166,000	
Debt Service	605,840	
Non-Departmental	658,106	
Federal & State Seizures	45,000	
Capital Improvement Program (CIP)	655,000	675,000
Public School	2,714,286	
Revaluation	110,000	
Workers' Comp	425,367	
County Wide Fire	49,672	
Vehicle Replacement	105,150	125,150
<b>TOTAL GENERAL FUND</b>	<b>\$ 49,135,764</b>	<b>\$49,261,230</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, 2009 and ending June 30, 2010:

Property Taxes	\$30,238,766	
Sales Tax	3,888,106	
Intergovernmental Revenues	7,911,336	
Sales, Services, and Other Revenues	4,436,886	
General Fund Appropriated Fund Balance	<del>2,660,670</del>	2,786,136
<b>Total Revenues</b>	<b>\$49,135,764</b>	<b>49,261,230</b>

**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, 2009, 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 \$4,761,905,371 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, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

<b>Capital Improvement Projects</b>		
Industrial Infrastructure	\$100,000	
Atlantic Packaging (formerly Prestige Labor)	8,000	
Coty (formerly Del Labs)	65,000	
Beach Nourishment	225,000	
Hampstead Kiwanis Park	0	20,000
Miller's Pond Park	25,000	
Pender Memorial Park	45,000	
Drainage Management	52,000	
Reroofing/HVAC/Paving	100,000	
Space Plan Development	35,000	
<b>Total Expenditures</b>	<b>\$655,000</b>	<b>675,000</b>

**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, 2009 and ending June 30, 2010:

Transfer From General Fund	\$655,000	\$675,000
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**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, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Debt Service Expenditures – 2008	\$455,000
Debt Service Expenditures – 2007	1,777,500
Debt Service Expenditures – 2005 Debt	2,386,250
Debt Service Expenditures – Pre – 2006 Debt	1,603,175
Programmed Capital Outlay	1,200,000
Option Four Redistribution	285,706
Total Expenditures	\$7,707,631

**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, 2009 and ending June 30, 2010:

Transfer from General Fund - 6¢ Tax Increase	\$2,714,286
Sales Tax	2,323,508
Lottery Funds	295,373
Schools Held Harmless	614,893
North Carolina Public School Building Capital Fund	295,373
Fund Balance Appropriated	1,464,198
Total Revenues	\$7,707,631

**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, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Capital Outlay	\$25,000
E911 Salaries/Benefits	99,225
E911 Operating	238,000
Total Expenditures	\$362,225

**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, 2009 and ending June 30, 2010:

911 Fees	\$362,225
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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, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Employees Health Claims	\$2,185,236
Administration/Stop-Loss Premium	375,952
Life Insurance Premiums	13,000
Total Expenditures	\$2,574,188

**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, 2009 and ending June 30, 2010:

County Contributions/Dependent Coverage	\$2,419,000
Fund Balance	142,188
Life Insurance	13,000
Total Revenues	\$2,574,188

**Section 6A.** The following amounts are hereby appropriated in the Workers Compensation Insurance Fund (Fund #52) during the fiscal year beginning July 1, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Administration/Stop-Loss Premium	\$105,000
Compensation Claims	320,367
Total Expenditures	\$425,367

**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, 2009 and ending June 30, 2010:

General Fund Contribution	\$425,367
Total Revenues	\$425,367

**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, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Fire Districts	\$ 2,062,665
Audit	8,825
Reserves	49,672
Total Expenditures	\$2,121,162

**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, 2009 and ending June 30, 2010:

Fire District Taxes	\$ 2,049,735
General Fund Contribution	49,672
Fund Balance Appropriated	21,755
Total Revenues	\$2,121,162

**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, 2009, 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, 2009, 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, 2009, 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, 2009, 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, 2009, 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, 2009, 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, 2009, 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, 2009, 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, 2009, 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, 2009, 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, 2009, 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, 2009, 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, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Salaries & Benefits	\$2,836,000
Operating	330,667
Capital Outlay/Grants	0
Fund Balance Appropriated	300,000
Total Expenditures	\$3,466,667

**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, 2009 and ending June 30, 2010:

Fund Balance Appropriated	\$300,000
EMS Taxes	3,166,667
Total Revenues	\$3,466,667

**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, 2009, 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, 2009 and ending June 30, 2010, 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 9B.** It is estimated that the following revenues will be available to the Revaluation Fund (Fund #29) for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

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

**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, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Solid Waste Collection and Disposal	\$4,183,887
Total Expenditures	\$4,183,887

**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, 2009 and ending June 30, 2010:

Solid Waste User Fees	\$2,535,700
Landfill Fees	1,423,187
Recycling and Other Revenues	35,000
Capital Fund	0
Appropriated Fund Balance	190,000
Total Revenues	\$ 4,183,887

**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, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Scheduled Replacement of Vehicles	\$75,000	\$95,000
Title/Tags	12,700	
Local Match	17,450	
Total Expenditures	\$105,150	\$125,150

**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, 2009 and ending June 30, 2010:

Transfer From General Fund	\$105,000	\$125,150
Total Revenues	\$105,000	\$125,150

**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, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Maple Hill Water District	\$ 132,447
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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, 2009 and ending June 30, 2010:

Water Fees	\$130,500
Other Revenue	1,947
Total Revenues	\$132,447

**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, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Rocky Point/Topsail Water & Sewer District Fund	\$2,758,385
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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, 2009 and ending June 30, 2010:

Water and Sewer Fees	\$ 2,175,025
Other Revenue	90,500
Due from Wastewater Treatment Fund	492,860
Total Revenues	\$ 2,758,385

**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, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Section 8 Expenditures	\$ 989,171
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, 2009 and ending June 30, 2010:

Section 8 Revenues	\$989,171
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, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County.

Capital Outlay	\$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, 2009 and ending June 30, 2010.

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, 2009 and ending June 30, 2010, 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, 2009 and ending June 30, 2010:

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, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this County:

Domestic Violence Grant Fund	\$84,678
Total Expenditures	\$84,678

**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, 2009 and ending June 30, 2010:

Domestic Violence Grant	\$84,678
Total Revenues	\$84,678

**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, 2009, 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, 2009, are hereby re-appropriated to this budget.

**Section 22.** The Pender County Pay & Classification Plan shall be amended effective July 1, 2009 to add the following positions: General Fund: Facilities and Property Manager (Grade 73); Water and Sewer Fund: Project Engineer (Grade 73), Meter Reader (Grade 57); and Solid Waste Fund: Solid Waste Coordinator (Grade 57).

**Section 23.** 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 24.** There is hereby established, for the Fiscal Year 2009-2010, various fees and charges, as set forth in Attachment A.

AMENDMENTS:

MOVED Williams                      SECONDED Blanchard

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

YEA VOTES: Tate \_\_\_ Brown \_\_\_ Blanchard \_\_\_ Rivenbark  Williams \_\_\_

Jimmy T. Tate                      6/22/09  
Jimmy T. Tate, Chairman                      Date

Red Benton                      6/22/09  
ATTEST                      Date