



Harnett
C O U N T Y
NORTH CAROLINA

**BUDGET ORDINANCE
FOR
FISCAL YEAR 2009 - 2010**

BE IT ORDAINED by the Board of Commissioners of Harnett County, North Carolina, in accordance with G.S. 159-13 of the North Carolina General Statutes, that:

SECTION 1

The following amounts are hereby appropriated in the General Fund 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 the County:

EXPENDITURES

General Fund

Governing Body	\$ 274,354
Administration	306,059
Legal Services	220,135
Human Resources	302,904
Board of Elections	400,658
Finance	705,296
Retirees	266,606
Facilities Fees	74,967
Tax	1,797,477
General Services	495,282
Transportation	1,064,743

Public Buildings	3,159,681
Register of Deeds	615,230
Information Technology	1,188,434
GIS	468,863
Sheriff	7,899,323
Sheriff - Campbell Campus Deputies	377,135
Sheriff - Harnett CJPP	64,492
Sheriff – Sheriff’s Department Grants	0
Sheriff – Child Support Enforcement	27,008
Communications	1,185,621
Jail	4,035,282
Emergency Services	707,802
Emergency Services Grants	0
Emergency Medical Service	5,782,714
Emergency Medical Service Transport	1,328,173
Animal Control	450,323
Medical Examiner	40,000
Public Safety Appropriation	100,374
Emergency Telephone System	288,037
Emergency Telephone System – Radio System	257,733
Harnett Regional Jetport	158,268
Soil & Water Conservation	183,191
Environmental Protection Appropriations	4,000
Forestry Program	107,541
Economic & Physical Development Appropriations	850,000
Economic Development	1,732,073

Planning & Inspections	1,522,897
Cooperative Extension	454,009
Child Care Resource & Referral	18,334
After School Programs - CR&R (United Way)	898
After School Programs - Support Our Students	8,619
Parents as Teachers	65,230
Family Home Care Licensure	0
Teens as Parents	23,254
Top Notch Teachers	0
Adolescent Parenting	11,884
Incredible Years	0
Raising A Reader	11,089
Quality Enhancement	43,702
Job Link – Workforce Investment Act	434,435
Division on Aging	106,212
Aging - Family Caregiver Support	55,249
Aging - Retired Seniors Volunteer Program	94,371
Aging – Community Alternatives Program	356,080
Aging - Volunteer Center	33,415
Aging - Nutrition for Elderly	394,867
Health	6,737,961
Mental Health	205,679
Social Services	8,475,787
Public Assistance	8,908,314
Veterans Service	165,475
Youth Services - Restitution	97,777

Youth Services - One-On-One	0
Human Services Appropriations	201,271
Library	987,628
Cultural & Recreational Appropriations	216,000
Parks & Recreation	456,634
Education	22,284,066
Interfund Transfers	236,788
Debt Service	12,034,926
Contingency	<u>514,650</u>
TOTAL GENERAL FUND	\$ 102,077,280
Automation Enhancement & Preservation Fund	76,555
Floodplain Mapping Fund	42,000
Emergency Telephone System Fund	1,189,300
Special Revenue Fund	
Special School District	287,949
Anderson Creek Fire District	788,387
Angier/Blackriver Fire District	746,097
Averasboro Fire District	950,876
Benhaven Fire District	440,996
Boone Trail Fire District	305,650
Buies Creek Fire	361,150
Bunnlevel Fire Department	157,935
Crains Creek Volunteer Fire	30,408
Circle V Fire District (Cypress Creek)	38,297
Erwin Fire Department	174,256

Flat Branch Fire Department	263,883
Flatwoods Fire Department	145,001
Grove Fire District	380,406
Northwest Harnett Fire District	438,004
Spout Springs Fire Department	980,604
Summerville Fire District	<u>213,574</u>
Subtotal Special Revenue Funds	\$ 6,703,473
Concealed Weapon Fund	50,000
Abandoned Manufactured Housing Program Fund	87,027
Emergency Response Planning Fund	52,202
Public Utilities Fund	
Administration/CSR & Meter Services	\$ 8,849,945
Water Treatment	3,856,915
Wastewater Treatment	2,621,108
Distribution	3,410,642
Collections	<u>2,205,095</u>
Subtotal Public Utilities Fund	\$ 20,943,705
Northeastern Metropolitan Water Fund	596,724
Buies Creek/Coats Sewer Fund	117,100
South Central Water & Sewer Fund	318,572
West Central Water & Sewer Fund	173,383
Northwest Water & Sewer Fund	191,518
Southwest Water & Sewer Fund	756,704
Bunnlevel/Riverside Sewer Fund	20,624
Southeast Water & Sewer Fund	90,732
East Central Water & Sewer Fund	231,453

Riverside Water & Sewer Fund	70,140
Solid Waste Management Fund	<u>4,234,089</u>
TOTAL EXPENDITURES ALL FUNDS	\$ 138,022,581

REVENUES

General Fund

Current Year's Property Tax	\$ 48,874,070
Prior Year's Taxes	1,400,000
Tax Penalties & Interest	485,000
Other Revenues	45,829,685
Fund Balance Appropriated	<u>5,488,525</u>
TOTAL General Fund	\$ 102,077,280

Automation Enhancement & Preservation Fund	76,555
Floodplain Mapping Fund	42,000
Emergency Telephone System Fund	1,189,300
Special Revenue Fund	6,703,473
Concealed Weapon Fund	50,000
Abandoned Manufactured Housing Program Fund	87,027
Emergency Response Planning Fund	52,202
Public Utilities Fund	\$ 20,943,705
Northeastern Metropolitan Water Fund	596,724
Buies Creek/Coats Sewer Fund	117,100
South Central Water & Sewer Fund	318,572
West Central Water & Sewer Fund	173,383

Northwest Water & Sewer Fund	191,518
Southwest Water & Sewer Fund	756,704
Bunlevel/Riverside Sewer Fund	20,624
Southeast Water & Sewer Fund	90,732
East Central Water & Sewer Fund	231,453
Riverside Water & Sewer Fund	70,140
Solid Waste Management Fund	<u>4,234,089</u>
TOTAL REVENUES ALL FUNDS	\$138,022,581

SECTION 2

Board of Commissioners

The following is the salary schedule for the Harnett County Board of Commissioners for the fiscal year beginning July 1, 2009 and ending June 20, 2010 as in accordance with G.S. 153A-28 and G.S. 153A-92:

Chairman	\$8,732 per year	\$410 per month (Travel)
Vice Chairman	\$8,116 per year	\$410 per month (Travel)
Commissioner	\$7,503 per year	\$410 per month (Travel)

In addition, the Board shall receive \$35 per special meeting as defined in the Board's Rules of Procedures.

SECTION 3

Tax Levy

There is hereby levied a tax at the rate of seventy-two and one-half cents (.725) per one hundred dollars (\$100) valuation of property listed as of January 1, 2009, for the purpose of raising revenue listed as Ad Valorem Tax – Current Year in the Harnett County General fund in Section 1 of this ordinance. The rate of tax, for the purpose of taxation is based upon an estimated total valuation of property \$6,954,762,202, a projected levy of \$50,422,025.97 and an estimated collection rate of 96.93 percent.

The Tax Collector of Harnett County is hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of the Harnett County Tax Department in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Harnett, and this order shall be a full and sufficient authority to direct, require, and enable the Tax Collector to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Special Averasboro School District

There is hereby levied a tax at the rate of two cents (.02) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2009 located within the Special Averasboro School District for the raising of revenue for said Special School District. This rate of tax, for the purpose of taxation, is based upon an estimated total valuation of property of \$1,142,315,151 a projected levy of \$228,463 and an estimated collection rate of approximately 96.93 percent.

There is appropriated to the Special Averasboro School District the sum of \$287,949 to be used by the Special School District in such manner and for such expenditures as permitted by law from the proceeds of this tax and any other revenue otherwise accruing to said Special School District. The actual net proceeds from the taxes (current and prior years) shall constitute the appropriation from said tax levy.

Special Fire District Tax Levy

There is hereby levied the following tax rates per hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2009, located within the Special Districts indicated below for the purpose of providing revenue for said Fire Districts. The actual net proceeds from the tax shall constitute the appropriation from the said tax levy. All net taxes including sales tax shall be distributed to the appropriate unit.

Anderson Creek Fire District	.11
Angier/Black River Fire District	.07
Averasboro Fire District	.07
Benhaven Fire District	.07
Boone Trail Emergency Services, Inc.	.07
Buies Creek Fire District	.10

Bunnlevel Rural Fire District	.11
Coats-Grove Fire District	.08
Crains Creek Fire District	.10
Cypress Creek Fire District (Circle V)	.085
Erwin Fire District	.07
Flat Branch Fire District	.12
Flatwoods Fire District	.15
Northwest Harnett Fire District	.08
Spout Springs Fire District	.10
Summerville Fire District	.07

SECTION 4

Transfer of Appropriations

The designated department or agency Budget Managers as specified in Section 12 of this Ordinance may transfer line item appropriations between cost centers under their jurisdiction with the approval of the County Manager, and the County Manager is hereby authorized to approve such transfers. The Finance Officer is hereby authorized to approve the transfer of appropriations between line items in cost centers with the exception that transfers may be made from capital outlay or salary and wage accounts only with the approval of the County Manager. These changes should not result in the increase of salary obligations. Appropriations from Contingency or between funds require the specific approval of the Board of Commissioners. In the event of a disaster, the Budget Officer (County Manager) may transfer appropriations between cost centers in a fund as long as such transfers do not change total fund appropriations. All budget transfers as referenced herein above will be reported at the next regular meeting of the Board of Commissioners as in accordance with G.S. 159-15.

SECTION 5

Board of Education

- A. **Current Expense and Capital Outlay:** The appropriations to the Board of Education shall be made from any funds which are dedicated to the use of the schools from general County revenues to the extent necessary. Projects utilizing county funds shall be approved by the Harnett County Board of Commissioners.
- B. **School Debt:** Funds to continue to retire the debt for our public schools have been included. The amounts are as follows:

2000 COPs	\$ 797,147
2002 COPS	2,938,532
2007 COPs and 2000 Refunding	1,323,443
2009 COPs	2,507,850
Angier Elementary	1,344,225
QZABs	<u>238,330</u>
Total School Debt Payments	\$9,149,527

SECTION 6

Periodic Financial Reports

A report comparing budgeted and actual revenues and expenses by line item account shall be presented to the County Finance Officer for each agency or department funded by the County where accounting is not done by the County (i.e. Harnett County School System, Central Carolina Community College, Health Department by program). The County Finance Officer shall be notified of any changes in the budget presented to the Board of Commissioners immediately or within thirty days of the change by any agency having authority to change its line items. Approved payments may be delayed pending receipt of timely financial information. The report shall be made monthly, except under special circumstances, the report may be quarterly. No expense report to a State or Federal agency is to be released until it is reconciled with the official records of accounting which are those of the Finance Officer. The Finance Officer shall provide monthly expense and revenue reports to all departments and agencies for which it does their accounting.

SECTION 7

Mileage Reimbursement

Reimbursement for use of privately owned vehicles by County employees for official County business will be made in accordance with the latest Standard Mileage Rate as set forth by the Internal Revenue Service. For the fiscal year beginning July 1, 2009 and ending June 30, 2010, mileage will be reimbursed at a rate of fifty-five cents (.55) per mile or as otherwise stated in the travel policy. The rate may change in January 2010 according to the Internal Revenue Service approved rate.

SECTION 8

Fees

The Board of Commissioners hereby declares that all fees that the County has authority to charge on July 1, 2009 to be in effect during Fiscal Year 2009 – 2010 as set forth in Attachment A.

SECTION 9

Authorized Positions

The Board of Commissioners has authorized the following number of full-time equivalent positions by department (table also includes the number of employees working in the allocated full-time equivalent positions):

Departments	Full Time Equivalents				Number of Employees			
	Regular Full Time	Regular Part-time	Limited Services	Intermittent	Regular Full Time	Regular Part-time	Limited Services	Intermittent
Governing Body	5.00	-	-	-	5.00	-	-	-
Administration	4.00	-	0.50	-	4.00	-	1.00	-
Legal Services	3.00	-	-	-	3.00	-	-	-
Human Resources	5.00	-	-	-	5.00	-	-	-
Board of Elections	4.00	-	1.00	-	4.00	-	2.00	-
Finance	15.00	-	-	-	15.00	-	-	-
Tax	23.00	-	0.50	-	23.00	-	1.00	-
General Services	5.50	-	-	-	6.00	-	-	-
Transportation	5.00	-	24.75	-	5.00	-	33.00	-

Departments	Full Time Equivalents				Number of Employees			
	Regular Full Time	Regular Part-time	Limited Services	Intermittent	Regular Full Time	Regular Part-time	Limited Services	Intermittent
Public Buildings	14.00	-	-	-	14.00	-	-	-
Register of Deeds	10.00	-	-	-	10.00	-	-	-
Information Technology	10.50	1.00	-	-	10.00	-	3.00	-
GIS	7.00	-	-	-	7.00	-	-	-
Sheriff	112.00	-	5.00	-	112.00	-	21.00	-
Campbell Deputies	5.00	-	-	-	5.00	-	-	-
Lee-Harnett CJPP	1.00	-	-	-	1.00	-	-	-
Child Support Enforcement	1.00	-	-	-	1.00	-	-	-
Communications	18.00	-	4.00	-	18.00	-	8.00	-
Jail	55.00	-	8.00	-	55.00	-	8.00	-
Emergency Services	8.40	-	-	1.00	9.00	-	-	6.00
Emergency Medical Service	37.00	-	-	6.00	39.00	-	-	30.00
Emergency Medical Transport	18.60	-	-	2.50	16.00	-	-	12.00
Animal Control	8.00	-	-	-	8.00	-	-	-
Emergency Telephone System	3.50	-	-	-	4.00	-	-	-
Soil & Water	3.00	-	0.42	-	3.00	-	1.00	-
Industrial Development	4.00	-	-	-	4.00	-	-	-
Planning & Inspections	22.50	-	0.25	-	23.00	-	1.00	-
Cooperative Extension	13.00	-	-	-	13.00	-	-	-
Child Care Resource Referral	1.53	-	-	-	3.00	-	-	-
Parents as Teachers	5.00	-	-	-	5.00	-	-	-
Teens as Parents	2.00	-	0.50	-	2.00	-	1.00	-
Adolescent Parenting	1.00	-	-	-	1.00	-	-	-
Raising a Reader	0.67	-	-	-	1.00	-	-	-
Quality Enhancement	3.80	-	-	-	3.00	-	-	-
Workforce Development	1.00	-	-	-	1.00	-	-	36.00
Aging	-	3.50	-	-	-	5.00	-	-
Family Caregiver Support	1.00	-	-	-	1.00	-	-	-
Retired Sr Volunteer Program	1.40	-	-	-	2.00	-	-	-
CAP DA	5.00	-	-	-	5.00	-	-	-

Departments	Full Time Equivalents				Number of Employees			
	Regular Full Time	Regular Part-time	Limited Services	Intermittent	Regular Full Time	Regular Part-time	Limited Services	Intermittent
Volunteer Center	0.60	-	-	-	-	-	-	-
Nutrition for Elderly	1.00	-	1.00	-	1.00	-	8.00	-
Health	84.00	-	-	-	84.00	-	-	-
Social Services	150.00	-	11.00	-	150.00	-	11.00	-
Veterans Services	3.00	-	-	-	3.00	-	-	-
Restitution	1.50	-	0.50	-	1.00	-	1.00	-
Library	13.00	-	3.00	-	13.00	-	8.00	-
Parks and Recreation	4.00	-	1.00	-	4.00	-	3.00	-
Abandoned Mfg Homes	0.50	-	-	-	-	-	-	-
Public Utilities Adm/CSR/Meter	26.80	-	3.00	-	26.00	-	3.00	-
Public Utilities Water Treatment	13.10	-	-	-	10.00	-	-	-
Public Utilities Wastewater	19.00	-	-	-	17.00	-	-	-
Public Utilities Distribution	17.60	-	3.00	-	17.00	-	3.00	-
Public Utilities Collection Sys	14.50	-	-	-	21.00	-	-	-
Solid Waste	13.00	-	0.50	-	13.00	-	3.00	-
Totals	805.00	4.50	67.92	9.50	806.00	5.00	120.00	84.00
Grand Total				886.92				1,015.00

(The Board of Commissioners approved two new positions in the General Fund – staff attorney and staff engineer, and four additional positions in the Public Utilities Fund.)

SECTION 10

Personnel and Compensation

The Board of Commissioners has authorized the Fiscal Year 2009 – 2010 Budget to include:

- A. Funding of the third phase of the MAPs salary study, reclassifications mandated by the State, and reclassifications recommended by the County Manager. The reclassifications will be effective July 1, 2009. The MAPs adjustments will become effective October 1, 2009. No cost of living adjustment is included in the Fiscal Year 2009 – 2010 budget.

- B. County contribution of 5% of sworn law enforcement officers' salary, regardless of employee contribution, as required by G.S. 143-166.50(e).
- C. The County shall pay the individual cost of hospitalization insurance of all active employees (employees working less than 40 hours will be pro-rated).The employee pays the cost of the family additions. The monthly rates for full time active employees are:

<u>Health Insurance Plan</u>	<u>Total Cost</u>	<u>County Share</u>	<u>Employee Share</u>
Individual	\$ 579.00	\$ 579.00	\$0
Employee + 1	859.00	579.00	280.00
Family	1,159.00	579.00	580.00

- D. Dental insurance is available for employees to purchase as an elected deduction – the County is not participating in the cost.

SECTION 11

Salary Grade Table

The Board of Commissioners has authorized the Fiscal Year 2009 – 2010 Salary Grade Table as set forth in Attachment B.

SECTION 12

Budget Officer, Finance Officer, and Budget Managers

The County Manager is designated as the Budget Officer of the County. The following budget titles are designated department or agency Budget Managers for cost centers indicated:

Budget Manager: County Manager

Dept/Agency Responsibilities: Governing Body; Administration; and Capital Projects

Budget Manager: Finance Officer

Department/Agency Responsibilities: Finance; Debt Service; Debt Setoff

Department Manager: Board of Elections Director

Department/Agency Responsibilities: Board of Elections

Department Manager: Deputy County Manager

Department/Agency Responsibilities: Tax Administration; Revaluation; Tax Collection; Airport; Animal Control

Department Manager: Register of Deeds

Department/Agency Responsibilities: Register of Deeds

Department Manager: Clerk of Court

Department/Agency Responsibilities: Courts

Department Manager: Economic Developer

Department/Agency Responsibilities: Economic Development

Department Manager: Sheriff

Department/Agency Responsibilities: Sheriff's Department; Detention Facility; Communications

Department Manager: Health Director

Department/Agency Responsibilities: Health Programs; Aging Programs

Department Manager: Planning & Development Services Director

Department/Agency Responsibilities: Planning; Inspections; Zoning; CDBG; Central Permitting; AMPI

Department Manager: Public Utilities Director

Department/Agency Responsibilities: Public Utilities

Department Manager: General Services Director

Department/Agency Responsibilities: Solid Waste; General Services; HARTS; Youth Services Restitution

Department Manager: Facilities Maintenance Director

Department/Agency Responsibilities: Public Buildings

Department Manager: Cooperative Extension Director

Department/Agency Responsibilities: Cooperative Extension Programs

Department Manager: Soil Conservation District Director

Department/Agency Responsibilities: Soil & Water

Department Manager: Library Director

Department/Agency Responsibilities: Libraries

Department Manager: Social Services Director

Department/Agency Responsibilities: Social Services Programs, Public Assistance; Workforce Investment Youth Program

Department Manager: Veterans Service Officer

Department/Agency Responsibilities: Veterans Services

Department Manager: Emergency Services Director

Department/Agency Responsibilities: Fire Marshal/Emergency Management; Emergency Medical Services; Emergency Response Planning;
Fire and Rescue liaison

Department Manager: Parks and Recreation Director

Department/Agency Responsibilities: Parks and Recreation Programs

Department Manager: IT Director

Department/Agency Responsibilities: Information Technology; GIS/Land Records; E-911 Addressing/Emergency Communications

Department Manager: Senior Staff Attorney

Department/Agency Responsibilities: Legal

Department Manager: Human Resources Director

Department/Agency Responsibilities: Human Resources and Risk Management

Section 13

Budget Policy

It will be the policy of this Board that it shall not absorb any reduction in State and Federal funds/ that any increase shall be absorbed in the budget of the agency by either reducing personnel or program expenditures to stay with the County appropriation authorized.

The policy is extended to any agency that is funded by the County and receives State or Federal funds. This shall remain in effect until otherwise changed or amended by the Board of Commissioners. The County Manager is hereby directed to indicate this to each of the agencies that may be involved.

Section 14

Fiscal Control Act

The County Manager and the Finance Officer are hereby directed to make any changes in the budget or fiscal practices that are required by the Local Government Budget and Fiscal Control Act. This shall extend to permitted consolidations of funds and "Single Tax Levies" permitted in the Fiscal Control Act.

Any changes made by this authorization shall be reported to the Board of Commissioners as they are made and approved by the Board. The known changes that follow shall in no way be a limitation to the County Manager and Finance Officer in complying with said Act.

- A. As provided by G.S. 159-25(b), the Board has authorized dual signatures for each check or draft that is made on County funds. The signatures of the County Manager or the Chairman of the Board of Commissioners and the Finance Officer following proof or warrant, shall be the authorized signatures of the County.
- B. Changes in this budget will be made by amendment only.
- C. The County Manager is authorized to execute on behalf of the Board of Commissioners any contract, change order, purchase order or other instrument incurring any obligation which is specifically approved by the Board of Commissioners.
- D. The County Manager may authorize payment in an amount not to exceed \$5,000 in settlement of any liability claims against the County or against any of its officers or employees.

Section 15

Document Availability

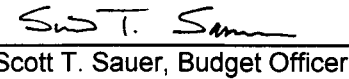
Copies of this Budget Ordinance shall be furnished to the Budget Officer, Clerk to the Board of Commissioners and to the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 11th day of August, 2009

HARNETT COUNTY BOARD OF COMMISSIONERS

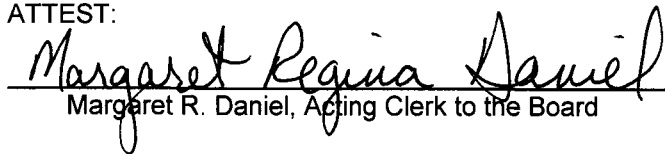


Timothy B. McNeill, Chairman



Scott T. Sauer, Budget Officer

ATTEST:



Margaret R. Daniel, Acting Clerk to the Board