



Harnett
C O U N T Y
NORTH CAROLINA

**BUDGET ORDINANCE
FOR
FISCAL YEAR 2010 - 2011**

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

EXPENDITURES

General Fund

Governing Body	\$ 238,000
Administration	210,934
Legal Services	143,114
Human Resources	285,667
Board of Elections	437,068
Finance	706,189
Clerk of Court (Facilities Fees)	72,235
Tax	1,621,811
General Services	482,891
Transportation	1,300,036
Public Buildings	2,988,227

Register of Deeds	644,359
Information Technology	1,263,442
GIS	466,348
Sheriff	8,160,914
Sheriff - Campbell Campus Deputies	448,426
Sheriff - Harnett CJPP	104,653
Sheriff – Sheriff’s Department Grants	0
Sheriff – Child Support Enforcement	70,386
Communications	1,283,736
Jail	4,186,875
Emergency Services	737,966
Emergency Services Grants	0
Emergency Medical Service	6,054,082
Emergency Medical Service Transport	1,390,043
Animal Control	457,279
Medical Examiner	40,000
Public Safety Appropriation	114,303
Emergency Telephone System	280,967
Emergency Telephone System – Radio System	241,272
Harnett Regional Jetport	150,288
Soil & Water Conservation	172,810
Environmental Protection Appropriations	4,000
Forestry Program	107,721
Economic & Physical Development Appropriations	1,380,000
Economic Development	1,738,729
Planning & Inspections	1,532,400

Cooperative Extension	438,298
Child Care Resource & Referral	12,500
After School Programs - CR&R (United Way)	2,000
After School Programs - Support Our Students	0
Parents as Teachers	65,824
Teens as Parents	31,875
Adolescent Parenting	15,000
Raising A Reader	11,951
Quality Enhancement	64,084
Division on Aging	176,029
Aging - Family Caregiver Support	64,796
Aging - Retired Seniors Volunteer Program	101,477
Aging – Community Alternatives Program	346,036
Aging - Volunteer Center	36,007
Aging - Nutrition for Elderly	410,195
Health	7,162,107
Mental Health	205,679
Social Services	9,634,711
Public Assistance	8,267,869
Veterans Service	169,183
Youth Services - Restitution	111,535
Human Services Appropriations	172,000
Library	1,083,892
Cultural & Recreational Appropriations	232,000
Parks & Recreation	413,665
Education	

Board of Education - Current Expense	20,288,004
Capital Outlay	965,181
CCCC – Current Expense	650,226
CCCC – Capital Outlay	75,500
Interfund Transfers	16,667
Debt Service	12,370,707
Contingency	<u>280,000</u>
TOTAL GENERAL FUND	\$ 103,392,169
Automation Enhancement & Preservation Fund	147,887
Floodplain Mapping Fund	51,000
Emergency Telephone System Fund	898,687
WIA Youth Program – Work First Development	284,323
Special Revenue Fund	
Special School District	274,171
Anderson Creek Fire District	787,319
Angier/Blackriver Fire District	600,984
Averasboro Fire District	904,209
Benhaven Fire District	416,151
Boone Trail Fire District	278,096
Buies Creek Fire	339,743
Bunnlevel Fire Department	144,212
Crains Creek Volunteer Fire	28,378
Circle V Fire District (Cypress Creek)	34,705
Erwin Fire Department	159,130
Flat Branch Fire Department	247,737

Flatwoods Fire Department	124,374
Grove Fire District	346,955
Northwest Harnett Fire District	407,304
Spout Springs Fire Department	947,404
Summerville Fire District	<u>199,592</u>
Subtotal Special Revenue Funds	\$ 6,240,464
Concealed Weapon Fund	25,500
Abandoned Manufactured Housing Program Fund	86,827
Emergency Response Planning Fund	63,000
Public Utilities Fund	
Administration/CSR & Meter Services	\$ 11,998,678
Water Treatment	4,365,713
Wastewater Treatment	1,890,892
South Harnett Wastewater Treatment	948,298
Distribution	3,478,307
Collections	<u>2,523,367</u>
Subtotal Public Utilities Fund	\$ 25,205,255
Northeastern Metropolitan Water Fund	528,883
Buies Creek/Coats Sewer Fund	111,400
South Central Water & Sewer Fund	724,405
West Central Water & Sewer Fund	170,583
Northwest Water & Sewer Fund	191,588
Southwest Water & Sewer Fund	690,286
Bunnlevel/Riverside Sewer Fund	19,819
Southeast Water & Sewer Fund	91,194
East Central Water & Sewer Fund	231,439

Riverside Water & Sewer Fund	69,804
Solid Waste Management Fund	<u>4,641,935</u>
TOTAL EXPENDITURES ALL FUNDS	\$ 143,866,448

REVENUES

General Fund	
Current Year's Property Tax	\$ 49,518,848
Prior Year's Taxes	1,130,000
Tax Penalties & Interest	485,000
Other Revenues	46,689,117
Fund Balance Appropriated	<u>5,437,096</u>
TOTAL General Fund	\$ 103,392,169
Automation Enhancement & Preservation Fund	147,887
Floodplain Mapping Fund	51,000
WIA Youth Program – Work First Development	284,323
Emergency Telephone System Fund	898,687
Special Revenue Fund	6,240,464
Concealed Weapon Fund	25,500
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Solid Waste Management Fund	<u>4,641,935</u>
TOTAL REVENUES ALL FUNDS	\$143,866,448

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, 2010 and ending June 20, 2011 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, 2010, 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 \$7,032,004,531, a projected levy of \$50,982,032.85 and an estimated collection rate of 97.13 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 Averagesboro 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, 2010 located within the Special Averagesboro 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 \$1,035,328,563 a projected levy of \$207,066 and an estimated collection rate of approximately 97.13 percent.

There is appropriated to the Special Averagesboro School District the sum of \$237,733 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, 2010, 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
Averagesboro 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	\$ 787,964
2002 COPS	3,142,860
2007 COPs and 2000 Refunding	1,426,607
2009 COPs	2,477,850
Angier Elementary	1,312,950
QZABs	<u>238,330</u>
Total School Debt Payments	\$9,386,561

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, 2010 and ending June 30, 2011, mileage will be reimbursed at a rate of fifty cents (.50) per mile - the rate may change in January of each year 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, 2010 to be in effect during Fiscal Year 2010 – 2011 as set forth in Attachment A. A \$5 Recycling Fee has been added to Solid Waste for fiscal year 2010 – 2011.

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	22.00	-	-	-	22.00	-	-	-
General Services	5.50	-	-	-	6.00	-	-	-
Transportation	5.00	18.00	5.25	-	5.00	24.00	7.00	-

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	13.00	-	-	-	13.00	-	-	-
Register of Deeds	10.00	-	-	-	10.00	-	-	-
Information Technology	11.50	1.00	-	-	12.00	-	2.00	-
GIS	7.00	-	-	-	7.00	-	-	-
Sheriff	118.00	-	-	6.25	118.00	-	-	25.00
Campbell Deputies	6.00	-	-	-	6.00	-	-	-
Lee-Harnett CJPP	1.00	-	-	-	1.00	-	-	-
Child Support Enforcement	1.00	-	-	-	1.00	-	-	-
Communications	19.00	-	2.00	2.00	19.00	-	2.00	8.00
Jail	56.00	-	6.00	1.75	56.00	-	6.00	7.00
Emergency Services	8.40	-	-	4.50	9.00	-	-	6.00
Emergency Medical Service	37.00	-	1.00	10.75	42.00	-	1.00	43.00
Emergency Medical Transport	18.60	-	-	-	16.00	-	-	-
Animal Control	8.00	-	-	-	8.00	-	-	-
Emergency Telephone System	3.50	-	-	-	3.00	-	-	-
Soil & Water	3.00	-	-	-	3.00	-	-	-
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	4.00	0.75	-	-	4.00	1.00	-	-
Teens as Parents	2.00	-	0.75	-	2.00	-	1.00	-
Adolescent Parenting	1.00	-	-	-	1.00	-	-	-
Raising a Reader	0.67	-	-	-	-	-	-	-
Quality Enhancement	3.05	-	-	-	2.00	-	-	-
Aging	2.00	3.00	-	-	2.00	4.00	-	-
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	-	-	-
Health	84.00	-	-	-	84.00	-	-	-
Social Services	164.00	-	11.00	-	164.00	-	11.00	-
Veterans Services	3.00	-	-	-	3.00	-	-	-
Restitution	1.50	-	0.50	-	1.00	-	1.00	-
Library	13.00	2.25	3.75	-	13.00	3.00	5.00	-
Parks and Recreation	2.00	-	1.00	-	2.00	-	3.00	-
WIA Youth - Harnett In School	0.70		2.00		1.00		1.00	26.00
WIA Youth - Harnett Out of School	0.30							
Abandoned Mfg Homes	0.50	-	-	-	-	-	-	-
Public Utilities Adm/CSR/Meter	29.60	-	-	-	28.00	-	-	-
Public Utilities Water Treatment	13.35	-	-	-	10.00	-	-	-
Public Utilities Wastewater	10.93	-	-	-	17.00	-	-	-
Public Utilities Wastewater SH	8.93							
Public Utilities Distribution	17.35	0.75	1.50	-	13.00	1.00	2.00	-
Public Utilities Collection Sys	13.85	-	-	-	26.00	-	-	-
Solid Waste	13.00	-	0.50	-	13.00	-	3.00	-
Totals	828.25	25.75	37.00	25.25	831.00	33.00	49.00	115.00
Grand Total				916.25				1,028.00

(The Board of Commissioners have approved seven new positions in the General Fund – Sheriff, Jail and Health. The position in the Health Department will not require local funds.

SECTION 10

Personnel and Compensation

The Board of Commissioners has authorized the Fiscal Year 2010 – 2011 Budget to include:

- A. County contribution of 5% of sworn law enforcement officers' salary, regardless of employee contribution, as required by G.S. 143-166.50(e).
- B. 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	\$ 573.38	\$ 573.38	\$0
Employee + 1	837.84	573.38	264.46
Family	1,124.34	573.38	550.96

- C. Dental insurance is available for employees to purchase as an elected deduction – the County is not participating in the cost.
- D. The Budget contains \$80,000 in the Contingency account for the County portion of a 1 percent Cost of Living Adjustment (COLA). The COLA will be effective January 1, 2011 (retroactive to July 1, 2010) – contingent on the audited June 30, 2010 fund balance and the Governing Body's mid-year fiscal review.

SECTION 11

Salary Grade Table

The Board of Commissioners has authorized the Fiscal Year 2010 – 2011 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

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, Airport

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; Animal Control, 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 4th day of June, 2010



HARNETT COUNTY BOARD OF COMMISSIONERS

Timothy B. McNeill

Timothy B. McNeill, Chairman

Scott T. Sauer

Scott T. Sauer, Budget Officer

ATTEST:

Margaret Regina Daniel

Margaret Regina Daniel, Clerk to the Board