



**BUDGET ORDINANCE
FOR
FISCAL YEAR 2014 - 2015**

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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for the County:

Expenditures	
General Fund:	
Governing Body	\$ 188,313
Administration	298,463
Legal Services	120,966
Human Resources	274,623
Board of Elections	365,189
Finance	897,440
Clerk of Court - Facilities Fees	90,842
Tax	1,767,369
General Services	154,752
Fleet Maintenance	701,293
Transportation	1,435,000
Transportation - Administration	225,479
Facilities Maintenance	4,187,163
Register of Deeds	828,767
Information Technology	1,451,480
GIS	458,523
Sheriff	10,617,396
Sheriff - Campbell Deputies	433,165
Child Support Enforcement	77,977

Sheriff - Communications	1,549,815
Sheriff - Jail	4,891,294
Emergency Services	816,311
Emergency Medical Service	4,071,973
Emergency Medical Service Transport	1,202,067
Emergency Medical Service Rescue Districts	3,361,704
Animal Control	478,055
Medical Examiner	65,000
Public Safety Appropriations	79,756
Emergency Telephone System	261,116
Emergency Telephone System Radio System	302,100
Harnett Regional Jetport	180,244
Soil & Water	177,482
Environmental Protection Appropriations	14,000
Forestry Program	114,849
Economic & Physical Development Appropriations	595,500
Industrial Development	887,853
Planning & Inspections	1,390,709
Community Development	1,300
Abandoned Manufactured Homes	45,628
Cooperative Extension	426,277
Cooperative Extension - Child Care Resource & Referral	45,675
After School Programs - CCR&R - United Way	2,678
Cooperative Extension - Adolescent Parenting	58,835
Cooperative Extension - 4-H Teen Court & At Risk	48,987
Cooperative Extension - Child Care Youth Training	17,897
Cooperative Extension - Race to the Top	16,038
Aging	305,150
Family Caregiver Support	61,036
Aging - Retired Seniors Volunteer Program	75,205
Aging - Community Alternatives Program	331,970
Aging - Nutrition For Elderly	432,711
Health	7,007,971
Mental Health	605,679
Social Services	10,313,676
Social Services - Public Assistance	9,691,288
Veterans Services	178,003

Youth Services - Restitution	120,868
Human Services Appropriations	99,000
Library	1,055,629
Cultural & Recreational Appropriations	150,000
Parks & Recreation	437,558
Education	22,466,167
Interfund Transfers	43,334
Debt Service	15,185,209
Contingency	-
Total General Fund	\$ 114,237,797

Special Revenue Funds:

Automation Enhancement Fund	75,000
Work First Development (WIA) - Youth Program	325,637
Work First Development (WIA) - Adult	428,491
Work First Development (WIA) - Dislocated Worker	509,785
Emergency Telephone 911 Fund	798,025

Special Districts Fund:

Special Averagesboro School District	298,007
Anderson Creek Fire District	1,083,356
Angier/Blackriver Fire District	640,562
Averagesboro Fire District	966,740
Benhaven Fire District	612,858
Benson Banner Fire District	37,983
Boone Trail Fire District	301,031
Buies Creek Fire	370,148
Coats-Grove Fire District	394,737
Crains Creek Volunteer Fire	43,522
Circle V Fire District (Cypress Creek)	35,248
Erwin Fire Department	182,183
Flat Branch Fire Department	354,544
Flatwoods/Lillington Fire Department	122,697
Godwin-Falcon Fire Department	3,231
Northwest Harnett Fire District	444,678
Spout Springs Fire Department	1,393,864
Summerville/Bunnlevy Fire District	387,748
West Area Fire District	35,311

West Johnston	10,609
Subtotal Special Districts	7,719,057
Concealed Weapon Permit Fund	150,000
Emergency Response Planning Fund	75,000
Total Special Revenue Funds	10,080,995
Public Utilities Fund	
Administration/CSR & Meter Services	12,381,841
Water Treatment	4,397,498
Wastewater Treatment	2,349,238
South Harnett Wastewater Treatment	2,336,717
Distribution	4,167,901
Collections	3,486,170
Subtotal Public Utilities Fund	29,119,365
Northeast Metro Water & Sewer District	325,418
Buies Creek Water & Sewer District	-
South Central Water & Sewer District	1,239,277
West Central Water & Sewer District	153,125
Northwest Water & Sewer District	182,588
Southwest Water & Sewer District	465,614
Bunnlevel Riverside Water & Sewer District	2,788
Southeast Water & Sewer District	76,350
East Central Water & Sewer District	200,113
Riverside Water & Sewer District	61,638
Solid Waste	5,358,790
Worker's Compensation Internal Service Fund	1,250,000
Group Insurance Internal Service Fund	7,000,000
Employee Clinic Internal Service Fund	265,036
Total Expenditures - All Funds	\$ 170,018,894

Revenues

General Fund	
Current Year's Property Tax	\$ 50,625,671
Current Year's Motor Vehicle	5,280,855
Prior Year's Taxes	1,200,000
Tax Penalties & Interest	600,000
Other Revenues	53,337,460

Fund Balance Appropriated	3,193,811
Total General Fund	<u>114,237,797</u>
Automation Enhancement Fund	75,000
Work First Development	1,263,913
Emergency Telephone 911 Fund	798,025
Special Districts Fund	7,719,057
Concealed Weapon Permit Fund	150,000
Emergency Response Planning Fund	75,000
Public Utilities	29,119,365
Northeast Metro Water & Sewer District	325,418
Buies Creek Water & Sewer District	-
South Central Water & Sewer District	1,239,277
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Solid Waste	5,358,790
Worker's Compensation Internal Service Fund	1,250,000
Group Insurance Internal Service Fund	7,000,000
Employee Clinic Internal Service Fund	265,036
Total Revenues - All Funds	<u>\$ 170,018,894</u>

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, 2014 and ending June 20, 2015 as in accordance with G.S. 153A-28 and G.S. 153A-92:

Chairman	\$ 8,994 per year	\$410 per month (Travel)
Vice Chairman	\$ 8,359 per year	\$410 per month (Travel)
Commissioner	\$ 7,728 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-five cent (.75) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, 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 of \$7,740,462,643, adjusted by estimated motor vehicle abatements of \$102,176,650, with a projected levy of \$57,287,145. The estimated collection rate of 97.59 percent will produce revenue of \$55,906,525 for budgeted Ad Valorem taxes .

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, 2014 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 \$1,214,298,812 a projected levy of \$242,860 and an estimated collection rate of approximately 97.59 percent.

There is appropriated to the Special Averagesboro School District the sum of \$298,007 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, 2014, 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	0.11
Angier/Blackriver Fire District	0.07
Averagesboro Fire District	0.07
Benhaven Fire District	0.09
Benson Banner Fire District	0.07

Boone Trail Fire District	0.07
Buies Creek Fire	0.10
Coats - Grove Fire District	0.09
Crains Creek Volunteer Fire	0.10
Circle V Fire District (Cypress Creek)	0.085
Erwin Fire Department	0.07
Flat Branch Fire Department	0.12
Flatwoods Fire Department	0.12
Godwin-Falcon Fire Department	0.10
Northwest Harnett Fire District	0.08
Spout Springs Fire Department	0.10
Summerville/Bunnlevel Fire District	0.08
West Area Fire District	0.10
West Johnston	0.07

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:

COPS 2007	\$	1,605,322.0
COPS 2007 (2000) Refunding		1,954,250

COPS 2009	2,360,580
COPS 2010 (COPS 2000 & Angier Elementary)	1,063,960
QZAB's I & II	197,790
COPS 2011 (COPS 2002 Refunding)	2,882,880
2012B Qualified School Construction Bonds	1,365,196
2012A Limited Obligation Bonds	572,150
QZAB III	40,540
Total School Debt Payments	<u>\$ 12,042,668</u>

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, 2014 and ending June 30, 2015, mileage will be reimbursed at a rate of fifty-six cents (.56) 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 declare that all fees that the County has authority to charge on July 1, 2014 to be in effect during Fiscal Year 2014 – 2015 as set forth in Attachment A until rescinded or modified. Ambulance fees may change during the year to match the current Medicare and Medicaid reimbursement schedule.

SECTION 9

Authorized Positions

The Board of Commissioners has authorized the following number of full-time positions budgeted by department.

Governing Body	5	Administration	4
Legal Services	3	Engineering	0.4
Human Resources	4	Elections	3
Finance	15	Tax	22
General Services	1.52	Fleet Management	2.5
Transportation	2	Transportation - Admin	3
Public Buildings	13.05	Register of Deeds	10
Information Technology	14	GIS	6
Sheriff	131	Campbell Deputies	5
CJPP	0	Child Support Enforcement	1
Governor's Highway Safety	0	Communications	26
Jail	62	Emergency Services	7.9
EMS	44.8	EMS - Transport	14.8
Animal Control	7	Emergency Telephone	3.5
Soil & Water	3	Industrial Development	1
Planning & Inspections	17.5	Cooperative Extension	2
CCR&R	1	Parents As Teachers	0
Adolescent Parenting	1	Teen Court & At Risk	1
Aging	1.95	Family Caregiver Support	1
RSVP	1.05	Aging - CAP	4.7
Aging Volunteer Center	0	Nutrition for Elderly	1
Health	74.3	Social Services	164
Veteran's Services	3	Youth Services Restitution	1.25
Library	11	Parks & Recreation	3
Workforce Development	3	Abandoned Mfg Home	0.5
Emergency Response Planning	0.5	Public Utilities	101.5
Solid Waste	15.05	Health Clinic	1
Total Positions Budgeted	<u>825.77</u>		

SECTION 10 Personnel and Compensation

The Board of Commissioners has authorized the Fiscal Year 2014 – 2015 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 regular full-time active employees. The employee pays the cost of the family additions. The monthly rates for full time active employees are:

Health Insurance Plan	Total Cost	County Share	Employee Share
Individual	\$ 583.02	\$ 583.02	\$ -
Employee + 1	\$ 815.55	\$ 583.02	\$ 232.53
Family	\$ 1,081.00	\$ 583.02	\$ 497.98

- C. Dental and vision insurance is available for eligible full-time employees to purchase as an elected deduction – the County is not participating in the cost.
- D. The County will transfer \$25.00 per employee per month to the Employee Clinic Internal Service Fund to fund the employee health clinic. The County Health Department will provide the service for employees, their dependents, and retirees. The employees will not be required to use leave while receiving treatment at the clinic nor pay a co-pay for services.
- E. Request for new positions, salary adjustments, position reclassifications, transfers and/or department reorganizations will only be considered by management as part of the annual budget process. Should the need arise to address one or more of these items during the course of the fiscal year, the department will be required to present their request to the full Board of County Commissioners at a work session to obtain their approval.
- F. Funding is not included in the previously listed sections for a Cost of Living Adjustment (COLA) for the 2014 - 2015 fiscal year.

SECTION 11
Salary Grade Table

The Board of Commissioners has authorized the Fiscal Year 2014 – 2015 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; Internal Service
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: General Services; HARTS; Youth Services Restitution; Animal Control, Airport; CDBG
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

Department Manager: County Engineer

Department/Agency Responsibilities: Public Buildings, Solid Waste, Engineering, Fleet Maintenance

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
Department of Public Utilities Capital Improvement Plan

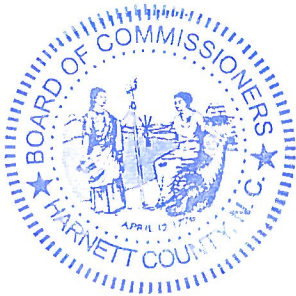
The Department of Public Utilities Capital Improvement Plan is included for reference in Attachment C and acknowledged as being a working tool developed by the Utility staff to give guidance toward the County's water and sewer infrastructure development and capital needs program.

SECTION 16
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 23rd day of June, 2014.

HARNETT COUNTY BOARD OF COMMISSIONERS



Joe Miller, Chairman

Tommy R. Burns, II

ATTEST:

Margaret Regina Wheeler, Clerk to the Board