



# BUDGET ORDINANCE

## FOR

### FISCAL YEAR 2016 - 2017

6/06/2016

**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

### Expenditures and Revenues

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for the County:

## Expenditures

### General Fund:

Governing Body	\$ 306,202
Administration	347,271
Legal Services	68,915
Human Resources	239,154
Board of Elections	410,912
Finance	855,992
Insurance - Retirees	415,000
Clerk of Court - Facilities Fees	103,488
Tax	1,705,915
General Services	154,225
Fleet Maintenance	575,174
Transportation	1,639,267
Transportation - Administration	230,092
Facilities Maintenance	3,113,730
Register of Deeds	785,748
Information Technology	1,862,057
GIS	598,205
Sheriff	9,780,391
Sheriff - Campbell Deputies	495,509



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Child Support Enforcement	84,599
Sheriff - Communications	1,814,053
Sheriff - School Resource Officers	745,546
Sheriff - Jail	4,946,395
Emergency Services	876,869
Emergency Medical Service	6,010,775
Emergency Medical Service Transport	-
Emergency Medical Service Rescue Districts	3,361,704
Animal Control	484,308
Medical Examiner	85,000
Public Safety Appropriations	6,000
Emergency Telephone System Radio System	-
Harnett Regional Jetport	198,216
Soil & Water	181,799
Environmental Protection Appropriations	4,000
Forestry Program	111,585
Economic & Physical Development Appropriations	575,000
Industrial Development	1,107,566
Planning & Inspections	1,403,293
Community Development	1,500
Abandoned Manufactured Homes	34,606
Cooperative Extension	414,538
Cooperative Extension - Child Care Resource & Referral	43,445
After School Programs - CCR&R - United Way	1,000
Cooperative Extension - Adolescent Parenting	72,470
Cooperative Extension - 4-H Teen Court & At Risk	49,100
Cooperative Extension - Race to the Top	2,562
Cooperative Extension - Special Programs	27,500
Department on Aging	320,251
Family Caregiver Support	63,761
Aging - Retired Seniors Volunteer Program	78,709
Aging - Community Alternatives Program	336,206
Aging - Nutrition For Elderly	438,238
Health	6,578,767



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Mental Health	605,679
Social Services	12,224,040
Social Services - Public Assistance	8,271,854
Veterans Services	186,475
Youth Services - Restitution	114,212
Human Services Appropriations	50,000
Library	983,555
Cultural & Recreational Appropriations	150,000
Parks & Recreation	513,889
Education	24,330,500
Interfund Transfers	1,359,842
Debt Service	16,843,247
Contingency	101,546
<b>Subtotal General Fund</b>	<b><u>\$ 119,881,447</u></b>

**Capital Reserve Funds:**

Sheriff	\$ 450,000
Emergency Services	920,000
General Government	2,142,000
Capital Maintenance	33,175
<b>Subtotal Capital Reserve Fund</b>	<b><u>\$ 3,545,175</u></b>

**Special Revenue Funds:**

Wings Over Harnett	\$ 11,050
Article 46 Sales Tax	-
Sales Tax Expansion	3,810,227
Sales Tax Expansion - CCCC	179,076
Sales Tax Expansion - EDC	1,407,025
Sales Tax Expansion - Education Capital	972,126
Automation Enhancement Fund	77,639
Work First Development (WIA) - Youth Program	231,573



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Work First Development (WIA) - Adult	240,244
Work First Development (WIA) - Dislocated Worker	199,855
Emergency Telephone 911 Fund	1,079,934
Radio System	327,900
Special Districts Fund:	
Special Averages School District	291,358
Anderson Creek Fire District	1,180,541
Averages Fire District	1,201,447
Benhaven Fire District	667,317
Benson Banner Fire District	42,973
Blackriver / Angier Fire District	664,504
Boone Trail Fire District	316,262
Buies Creek Fire	411,137
Coats-Grove Fire District	411,580
Crains Creek Volunteer Fire	48,371
Circle V Fire District (Cypress Creek)	36,751
Erwin Fire Department	183,048
Flat Branch Fire Department	373,890
Flatwoods/Lillington Fire Department	103,980
Godwin-Falcon Fire Department	2,984
Northwest Harnett Fire District	467,856
Spout Springs Fire Department	1,477,072
Summerville/Bunnlevel Fire District	416,563
West Area Fire District	30,812
West Johnston	11,911
<b>Subtotal Special Districts</b>	<b>8,340,357</b>
Concealed Weapon Permit Fund	150,000
Emergency Response Planning Fund	75,063
<b>Subtotal Special Revenue Funds</b>	<b>\$ 17,102,069</b>



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**Enterprise Funds:**

Public Utilities Debt Funds:	
Public Utilities Operating Debt	\$ 6,717,809
Public Utilities District Debt	<u>2,428,609</u>
<b>Subtotal Public Utilities Debt Funds</b>	<b>9,146,418</b>
Public Utilities Operating Fund:	
Administration/CSR & Meter Services	\$ 10,976,535
Water Treatment	5,000,402
Wastewater Treatment	2,711,883
South Harnett Wastewater Treatment	2,720,882
Distribution	4,564,365
Collections	<u>3,752,716</u>
<b>Subtotal Public Utilities Operating Fund</b>	<b>29,726,783</b>
Solid Waste	<u>6,005,946</u>
<b>Subtotal Enterprise Funds</b>	<b><u>\$ 44,879,147</u></b>

**Internal Service Funds:**

Worker's Compensation Internal Service Fund	\$ 1,125,000
Employee Clinic Internal Service Fund	177,232
Unemployment Fund	350,000
Medical Self Insurance Fund	6,455,000
Dental Self Insurance Fund	545,000
Retiree Insurance	<u>415,000</u>
<b>Subtotal Internal Service Funds</b>	<b><u>\$ 9,067,232</u></b>

**Total Expenditures - All Funds** \$ 194,475,070



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**Revenues**

**General Fund:**

Ad Valorem Taxes Current Year:	
Real & Personal Property Tax	\$ 54,721,980
Motor Vehicle Property Tax	5,883,405
Prior Year's Taxes	500,000
Tax Penalties & Interest	390,000
Other Revenues	58,386,062
Fund Balance Appropriated	-
<b>Subtotal General Fund</b>	<b><u>\$ 119,881,447</u></b>

**Capital Reserve Funds:**

Sheriff	\$ 450,000
Emergency Services	920,000
General Government	2,142,000
Capital Maintenance	33,175
<b>Subtotal Capital Reserve Fund</b>	<b><u>\$ 3,545,175</u></b>

**Special Revenue Funds:**

Wings Over Harnett	\$ 11,050
Article 46 Sales Tax	-
Sales Tax Expansion	3,810,227
Sales Tax Expansion - CCCC	179,076
Sales Tax Expansion - EDC	1,407,025
Sales Tax Expansion - Education	972,126
Automation Enhancement Fund	77,639
Work First Development	671,672
Emergency Telephone 911 Fund	1,079,934



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Radio System	327,900
Special Districts Fund	8,340,357
Concealed Weapon Permit Fund	150,000
Emergency Response Planning Fund	75,063
<b>Subtotal Special Revenue Funds</b>	<u>17,102,069</u>

**Enterprise Funds:**

Public Utilities Operating Debt Fund	\$ 6,717,809
Public Utilities District Debt Fund	2,428,609
Public Utilities Operating Fund	29,726,783
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Unemployment Fund	350,000
Medical Self Insurance Fund	6,455,000
Dental Self Insurance Fund	545,000
Retiree Insurance Fund	415,000
<b>Subtotal Internal Service Funds</b>	<u>\$ 9,067,232</u>

<b>Total Revenues - All Funds</b>	<u><u>\$ 194,475,070</u></u>
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## 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, 2016 and ending June 30, 2017 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, 2016, 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 \$8,125,407,672, with a projected levy of \$55,024,615. The estimated collection rate of 99.45 percent will produce revenue of \$54,721,980 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 the 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, 2016 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





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taxation, is based upon an estimated total valuation of property of \$1,221,002,102 a projected levy of \$223,032 and an estimated collection rate of 99.45 percent.

There is appropriated to the Special Averagesboro School District the sum of \$291,358 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, 2016, 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	0.09
Benhaven Fire District	0.09
Benson Banner Fire District	0.09
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	0.08
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



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**SECTION 4  
Board of Education - Funding Formula**

A. Harnett County will annually budget an amount equal to the most recent known 2nd month average daily membership (ADM) count of students within the Harnett County Public School System, times the most recent known Three-Year Average of Appropriations per ADM for Harnett County, as determined by the NC Department of Public Instruction.

For the fiscal year 2016 - 2017 budget year, this amount has been calculated as follows:

$$20,505 \quad \times \quad \$1,044.63 \quad = \quad \$21,420,138$$

B. Harnett County will budget a classroom teacher supplement based upon the latest known *Public School Personnel Summary as provided by the NC Department of Public Instruction*.

For the fiscal year 2016 - 2017 budget year, this amount has been estimated as follows:

Elementary Teachers	602
Secondary Teachers	171
Other Teachers	479
Total Teachers	<u>1,252</u>

$$1252 \quad \times \quad \$1,000 \quad = \quad \$1,252,000$$

The source of funding for this supplement will be the Sales Tax Base Expansion that the County will receive for the budget year. The funds for the supplement will be withheld prior to the further distribution of those funds to the restricted categories.

C. Harnett County will budget funds for Capital and Capital Maintenance for the schools . The source of funding will be a portion of the Sales Tax Base Expansion that the County will receive for the budget year. The funds set aside each year from this source will be subject to approval by the Harnett County Board of Commissioners and will take into consideration the needs as outlined in the Board of Education's five-year capital plan.



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For the fiscal year 2016 - 2017 budget year, this amount has been estimated as follows:

$$38\% \quad \times \quad \$2,558,227 \quad = \quad \$972,126$$

D. School Debt: Funds to continue to retire the debt for our public schools have been included. The amounts are as follows:

COPS 2007		
Interest	\$	71,932.0
Principal		1,164,023
COPS 2007 (2000) Refunding		
Interest		29,875
Principal		1,195,000
COPS 2009		
Interest		1,290,350
Principal		2,160,000
COPS 2010 (COPS 2000 & Angier Elementary)		
Interest		223,536
Principal		796,000
QZAB's I & II		
Interest		-
Principal		197,790
COPS 2011 (COPS 2002 Refunding)		
Interest		378,580
Principal		2,297,140
2012B Qualified School Construction Bonds		
Interest		1,365,196
Principal		559,128
COPS 2015 (COPS 2007) Refunding		
Interest		317,637
Principal		170,611
QZAB III		
Interest		-
Principal		40,540



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2012 Qualified School Construction Bonds	
Interest	-
Principal	<u>220,000</u>
 Total School Debt Payments	 <u><u>\$ 12,477,338</u></u>

**SECTION 5  
Economic Development**

Section 1 of this document includes funding for the following economic development purposes:

**Operations:**

Personnel	\$ 281,876
Professional Consultants	104,100
Marketing/Advertising/Incentives	338,750
Impositions	223,820
Operations	97,550
Professional Dues	61,470
<b>Subtotal Economic Development Operations</b>	<u><u>\$ 1,107,566</u></u>

<b>Total Economic Development</b>	<u><u>\$ 1,107,566</u></u>
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All of these funds will be used to promote development and infrastructure improvements in Harnett County.

**SECTION 6  
Periodic Financial Reports**

The Finance Officer shall make available to each Department Director or their designee, access to that director's accounting data maintained on the County's computerized financial management system. The level of access and the ability to manipulate said data shall be determined at the sole



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discretion of the Finance Officer but shall be no less restrictive than the ability to view such data and generate reports of same. The Finance Officer shall provide monthly expense and revenue reports to the Board of Commissioners in a manner and format agreed to by both parties.

## 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, 2016 and ending June 30, 2017, mileage will be reimbursed at a rate of fifty-four cents (.540) per mile - the rate may change in January of each year according to the Internal Revenue Service approved rate.

## SECTION 8 Rates & Fees

The Board of Commissioners hereby declare that all rates and fees that the County has authority to charge on July 1, 2016 to be in effect during Fiscal Year 2016 – 2017 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.

General Government	119
Public Safety:	
Sheriff	233
Emergency Service	8.36
Emergency Medical Services	65.64
Animal Control	7



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Environmental Safety	3
Economic & Physical Development	25.95
Human Services:	
Health	73.3
Social Services	186
Human Services (all others)	13.75
Cultural & Recreational	14
Workforce Development	4
Public Utilities	106
Solid Waste	17
Employee Clinic	1
<b>Total Positions Budgeted</b>	<b>877</b>

## SECTION 10 Personnel and Compensation

The Board of Commissioners has authorized the Fiscal Year 2016 – 2017 Budget to include:

- A. County contribution of 5% of sworn law enforcement officers' salary into the State supplemental 401K plan, regardless of employee contribution, as required by G.S. 143-166.50(e).
- B. The County shall pay the individual cost of hospitalization and dental insurance of all regular full-time active employees. The monthly rates for full time active employees are posted in the Rate & Fee Schedule.
- C. Vision insurance is available for eligible full-time employees to purchase as an elected deduction. The County does not participate in the cost of this insurance for the employee. The monthly rate for full time active employees is posted in the Rate & Fee Schedule.



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- D. The County will transfer \$15.00 per employee per month to the Employee Clinic Internal Service Fund to fund the employee health clinic. The County will provide the service for all full and part-time employees and their dependents. Those retirees who are covered by the County health insurance plan may also utilize the clinic. The employees will not be required to use leave while receiving treatment at the clinic nor pay a co-pay for services received.
- 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 present their request to the County Manager who may address the matter based on his level of discretion granted in the Personnel Ordinance. All request for new positions will be required to be presented to the full Board of County Commissioners at a regularly scheduled work session to obtain their approval at the following regular meeting.

## **SECTION 11**

### **Salary Grade Table**

The Board of Commissioners has authorized the Fiscal Year 2016 – 2017 Classification and Grade Table as set forth in Attachment B to be effective from July 1, 2016 through June 30, 2017. Staff is hereby authorized to make such modifications and adjust any and all pay ranges accordingly to maintain the integrity of the table going forward.

## **SECTION 12**

### **Budget Policy**

It will be the policy of this Board that it shall not absorb any reduction in State and Federal funds and that any increase shall be absorbed in the budget of the agency by either reducing personnel or program expenditures to stay within 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 distribute this policy to each of the agencies that may be involved.



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### **SECTION 13**

#### **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. Department directors may request the transfer of line item appropriations between cost centers under their jurisdiction. Transfers made from salary and wage accounts shall not result in the increase of salary obligations. Transfers into capital outlay lines shall not result in the purchase of additional capital items not previously approved by the Board of Commissioners. The Finance Officer and the County Manager are hereby authorized to approve such transfers. All budget transfers as referenced herein will be reported at the next regular meeting of the Board of Commissioners as in accordance with G.S. 159-15.
- C. Changes in this budget will be made by amendment only. Appropriations from Contingency or between funds requires the specific approval of the Board of Commissioners. Appropriation from Contingency in a capital project fund can be made following previously adopted Best Management Practices as listed in Attachment C.





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- D. 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.
- E. 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 14**

#### **General Government Capital Improvement Plan**

The General Government Capital Improvement Plan is included for reference in Attachment D and acknowledged as being a working tool developed by the County staff to give guidance toward the County's general government infrastructure development and capital needs. Those amounts listed in the upcoming fiscal year are approved and funded as part of this budget ordinance.

#### **SECTION 15**

#### **Department of Public Utilities Capital Improvement Plan**

The Department of Public Utilities Capital Improvement Plan is included for reference in Attachment E 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.



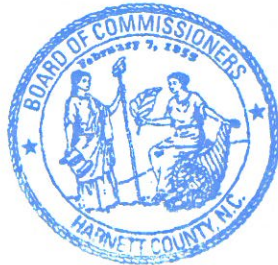
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**SECTION 16  
Document Availability**

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 6<sup>th</sup> day of June, 2016.



**HARNETT COUNTY BOARD OF COMMISSIONERS**

*Jim Burgin*  
\_\_\_\_\_  
Jim Burgin, Chairman

*Joseph Jeffries*  
\_\_\_\_\_  
Joseph Jeffries, County Manager

ATTEST:

*Margaret Regina Wheeler*  
\_\_\_\_\_  
Margaret Regina Wheeler, Clerk to the Board