

STATE OF NORTH CAROLINA

COUNTY OF DUPLIN

BE IT ORDAINED by the Board of Commissioners of the County of Duplin, North Carolina:

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 this county:

General Government	\$ 4,375,288
Public Safety	\$ 12,778,980
Environmental Protection	\$ 615,847
Economic & Physical Development	\$ 1,635,853
Human Services	\$ 14,814,119
Education	\$ 9,815,494
Hospital	\$ 544,140
Cultural and Recreational	\$ 772,027
Non-Departmental	\$ 690,125
Contributions/Transfers	\$ 850,708
Grant	\$ 190,537

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Ad Valorem Property Tax	\$ 22,690,011
Motor Vehicle Tax	\$ 2,427,164
Federal Funds	\$ 61,052
State Funds	\$ 9,467,763
Department Fees	\$ 3,182,114
Department Fees-Restricted	\$ 1,071,888
Sales Tax	\$ 4,127,611
Other Revenues	\$ 381,500
Grant	\$ 190,537
Fund Balance Restricted	\$ 400
Fund Balance	\$ 3,483,078

Section 3. The following amounts are hereby appropriated in the Emergency Telephone System Fund 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:

Emergency Telephone System Fund	\$ 452,209
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Section 4. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Emergency Telephone Fees	\$ 436,254
Fund Balance	\$ 15,955

Section 5. The following amounts are hereby appropriated in the Capital Reserve School Fund 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:

Capital Outlay, Improvements to Sites	\$ 340,000
Capital Outlay, Equipment/Furniture	\$ 463,000
Capital Outlay, Vehicles	\$ 170,000
Capital Outlay, Recreation High Schools	\$ 200,000
Capital Outlay, Recreation Elementary Sch	\$ 50,000
Transfer to Debt Service	\$ 1,239,422
Capital Reserve	\$ 727,529

Section 6. It is estimated that the following revenues will be available in the Capital Reserve School Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010

Sales Taxes	\$ 1,641,870
Interest	\$ 50,000
Transfer from General Fund	\$ 1,209,909
Fund Balance	\$ 288,172

Section 7. The following amounts are hereby appropriated in the Automation Enhancement/Preservation Fund 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:

AE&P Reserve	\$ 15,350
Equipment Rent	\$ 5,250

Section 8. It is estimated that the following revenues will be available in the Automation Enhancement/Preservation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Transfer from General Fund	\$ 20,600
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Section 9. The following amounts are hereby appropriated in the Property Revaluation Fund 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:

Property Revaluation	\$ 100,000
Mapping	\$ 20,000

Section 10. It is estimated that the following revenues will be available in the Property Revaluation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Transfer from General Fund	\$ 120,000
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Section 11. The following amounts are hereby appropriated in the County Fire Districts Fund 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:

Oak Wolfe Fire District	\$ 45,513
Glisson Fire District	\$ 86,786
Sarecta Fire District	\$ 66,292
East Duplin Fire District	\$ 70,052
Albertson Fire District	\$ 59,703
Stacy Britt Fire District	\$ 120,061
Franklin Fire District	\$ 15,273
NorthEast Fire District	\$ 148,553

Section 12. It is estimated that the following revenues will be available in the County Fire Districts Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Ad Valorem/Motor Vehicle Taxes	\$ 612,233
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Section 13. The following amounts are hereby appropriated in the Tourism Development Authority Fund 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:

Tourism Development	\$ 171,176
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Section 14. It is estimated that the following revenues will be available in the Tourism Development Authority Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Occupancy Tax	\$ 171,176
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Section 15. The following amounts are hereby appropriated in the Debt Service Fund for fiscal year beginning July 1, 2009 and ending June 30, 2010 in accordance with the chart of accounts heretofore established for the County:

Courthouse Renovation	\$ 255,264
Jail Addition Debt	\$ 97,598
Ambulance Debt	\$ 138,444
Industrial Expansion Debt	\$ 62,858
Social Services Building Debt	\$ 199,840
Hospital Debt	\$ 544,140
Duplin Commons Project	\$ 578,271
School Buildings Debt	\$ 1,239,422
Airport Hangars	\$ 79,053

Section 16. It is estimated that the following revenues will be available in the Debt Service Fund for fiscal year beginning July 1, 2009 and ending June 30, 2010:

Transfer from General Fund	\$ 1,855,622
Transfer from Airport	\$ 99,846
Transfer from School Reserve	\$ 1,239,422

Section 17. The following amount is hereby appropriated in the Albertson Water Fund 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:

Albertson Water Operations	\$ 206,919
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Section 18. It is estimated that the following revenues will be available in the Albertson Water Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Water Usage Charges	\$ 163,919
Tap Fees	\$ 17,500
Sales to Other Districts	\$ 25,500

Section 19. The following amount is hereby appropriated in the County Water District B Fund 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:

District B Operations	\$ 429,283
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Section 20. It is estimated that the following revenues will be available in the County Water District B Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Water Usage Charges	\$ 354,283
Tap Fees	\$ 18,000

Sales to other Districts \$ 57,000

Section 21. The following amount is hereby appropriated in the County Water District D Fund 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:

District D Operations \$ 485,370

Section 22. It is estimated that the following revenues will be available in the County Water District D Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Water Usage Charges \$ 395,370
Tap Fees \$ 45,000
Sales to other Districts \$ 45,000

Section 23. The follow amount is hereby appropriated in the County Water District E Fund 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:

District E Operations \$ 514,819

Section 24. It is estimated that the following revenues will be available in the County Water District E Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Water Usage Charges \$ 447,819
Tap Fees \$ 31,000
Sales to other Districts \$ 36,000

Section 25. The following amount is hereby appropriated in the County Water District F Fund 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:

District F Operations \$ 737,835

Section 26. It is estimated that the following revenues will be available in the County Water District F Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Water Usage Charges \$ 650,835
Tap Fees \$ 22,000
Sales to Other Districts \$ 65,000

Section 27. The following amount is hereby appropriated in the County Water District G Fund 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:

District G Operations \$ 424,472

Section 28. It is estimated that the following revenues will be available in the County Water District G Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Water Usage Charges \$ 361,472
Tap Fees \$ 22,000
Sales to other Districts \$ 41,000

Section 29. The following amounts are hereby appropriated in the County Water/Administration Funds for fiscal year beginning July 1, 2009 and ending June 30, 2010 in accordance with the chart of accounts heretofore established for the County:

Administration \$ 789,840
County Water Operations \$ 99,818

Section 30. It is estimated that the following revenues will be available in the County Water/Administration Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Water Usage Charges \$ 23,000
Water Sales to Districts \$ 16,000
Administration Fee \$ 789,840
Sales of Inventory \$ 55,500
Tap Fees \$ 2,000
Interest Earnings \$ 3,318

Section 31. The following amounts are hereby appropriated in the Transportation Fund for fiscal year beginning July 1, 2009 and ending June 30, 2010 in accordance with the chart of accounts heretofore established for the County:

Operations \$ 892,606

Section 32. It is estimated that the following revenues will be available in the Transportation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

State Dept. of Trans. \$ 303,014
Agency Purchased Services \$ 454,880
Fares \$ 32,000
Sale of Fixed Assets \$ 6,000
Transfer from General Fund \$ 96,712

Section 33. The following amounts are hereby appropriated in the Airport Commission Fund for fiscal year beginning July 1, 2009 and ending June 30, 2010 in accordance with the chart of accounts heretofore established for the County:

Airport Operations \$ 739,980

Section 34. It is estimated that the following revenues will be available in the Airport Commission Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Hangar Rent	\$ 110,000
Sales of Fuel	\$ 404,808
Transfer from General Fund	\$ 220,632
Interest Earned	\$ 3,000
Other	\$ 1,540

Section 35. The following amounts are hereby appropriated in the Solid Waste Fund 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:

Solid Waste Collection	\$ 1,428,002
Solid Waste Disposal	\$ 1,205,084
Tire Collection and Disposal	\$ 92,168
Recycling	\$ 186,264
White Goods Disposal	\$ 65,131

Section 36. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

State Tire Disposal	\$ 62,931
State White Goods	\$ 15,000
Rural Avail/Disposal Fee	\$ 1,391,000
Collection Site Cost	\$ 35,000
Industrial Hauls	\$ 80,000
Rental Box Fees	\$ 28,000
Disposal Tipping Fee	\$ 1,213,218
Rubble Fee	\$ 35,000
Equipment Usage	\$ 9,000
Sale of Recyclables	\$ 75,000
Sale of White Goods/Scrap	\$ 12,500
Interest	\$ 20,000

Section 37. There is hereby levied the following tax rates per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2009, for the purpose of raising the revenue listed as Property Taxes in the General Fund and the respective County Fire District Funds:

General Fund \$.6900

Oak Wolfe Fire District	\$.0500
Glisson Fire District	\$.0650
Sarecta Fire District	\$.0550
East Duplin Fire District	\$.0458
Albertson Fire District	\$.0750
Stacy Britt Fire District	\$.0630
Franklin Fire District	\$.0689
NorthEast Fire District	\$.0382

The General Fund tax rate is based on an estimated valuation of \$3,323,972,783 for real and personal property for the purposes of taxation for the 2009-2010 fiscal year and an estimated valuation of \$359,447,820 for vehicles for the purposes of taxation for the 2009-2010 fiscal year with an estimated rate of collection of 96.75% for property taxes and 77.83% for vehicle taxes. This estimated rate of collection is based on the fiscal year 2007-2008 collection rate.

Section 38. There is levied a per ton disposal fee as approved by the Board to cover the cost of solid waste disposal. There is also levied an availability/disposal fee approved by the Board to cover the cost of solid waste collection, disposal, and recycling as per the current attached schedule.

Section 39. The mileage reimbursement rate is set at 51 cents (.51) per mile.

Section 40. In accordance with G. S. 115C-429(b), the Board of Education appropriation is allocated by purpose and function as defined in the uniform budget format as follows:

5100 - Regular Instructional Services	\$ 350,000
5500 - Co- Curricular Services	\$ 500,000
6400 - Technology Support Services	\$ 362,040
6500 - Operational Support Services	\$5,577,960
6600 - Financial and Human Resource Services	\$ 210,000
9000 – Capital Reserve	\$ 727,529
9000 - Capital Outlay	
High School Recreation	\$ 200,000
Elementary Recreation	\$ 50,000
Improvements to Sites	\$ 340,000
Capital Equipment & Furniture	\$ 463,000
Capital Vehicles	\$ 170,000

In accordance with G. S. 115C-433(b), the Duplin County Board of Commissioners specifies that the Board of Education must obtain approval of the Board of Commissioners for any budget amendment that increases or decreases the amount of county

appropriation to a purpose or function by ten percent (10%) or more from the amount contained in the budget ordinance adopted by the board of county commissioners. The Duplin County Board of Education is hereby authorized to transfer to or from a line item of Current Expense School Fund by only 10% and to notify the County Commissioners within 30 days of such transfer. Any budget adjustment over 10% in the Current Expense School Funds must be approved by the County Commissioners prior to making the amendment. Any amendment to the Capital Outlay School Fund must be approved by the County Commissioners prior to making the amendment.

Section 41. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. The Budget Officer may transfer amounts: in any fund between line item expenditures, in a department between line item expenditures or between departments in line item expenditures, including contingency appropriations, with a limitation of \$10,000 per Budget Amendment, with a report being required to the Governing Board at the next regular meeting. These changes should not result in increases in recurring obligations, such as salaries, in future years.
- b. The Budget Officer may not transfer any amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

Section 42. Under Emergency situations only, the Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. The Budget Officer may transfer amounts in any fund between line item expenditures, in a department between line item expenditures, or between departments in line item expenditures, including contingency appropriations, in excess of the \$10,000 limitation (as stated in Section 41 of this Budget Ordinance) per Budget Amendment, with a report being required to the Governing Board at the next regular meeting. These changes should not result in increases in recurring obligations, such as salaries, in future years.
- b. Examples of an emergency are: Hurricane, Tornado, Flood, Power Outage, Safety Services Communications Equipment Failure(s), acts of terrorism, or other situations that may place Duplin County Residents at risk or in danger.

Section 43. The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any advance that extends beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

Section 44. Copies of this Budget Ordinance shall be furnished to the Clerk to the Governing Board, to the Budget Officer, and to the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this the ____th day of June, 2009.

Cary Turner, Chairman
Duplin County Board of Commissioners

ATTEST: _____
Clerk