

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

| | |
|---------------------------------|---------------|
| General Government | \$ 4,246,585 |
| Public Safety | \$ 12,818,287 |
| Environmental Protection | \$ 616,918 |
| Economic & Physical Development | \$ 1,756,921 |
| Human Services | \$ 15,438,098 |
| Education | \$ 9,864,335 |
| Hospital | \$ 514,590 |
| Cultural and Recreational | \$ 775,305 |
| Non-Departmental | \$ 561,678 |
| Contributions/Transfers | \$ 603,634 |
| Grant | \$ 186,665 |

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|----------------------------|---------------|
| Ad Valorem Property Tax | \$ 22,903,698 |
| Motor Vehicle Tax | \$ 2,214,449 |
| Federal Funds | \$ 68,052 |
| State Funds | \$ 9,925,916 |
| Department Fees | \$ 3,436,695 |
| Department Fees-Restricted | \$ 1,321,926 |
| Sales Tax | \$ 4,136,088 |
| Other Revenues | \$ 194,310 |
| Grant | \$ 186,665 |
| Fund Balance | \$ 2,995,217 |

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

| | |
|---------------------------------|------------|
| Emergency Telephone System Fund | \$ 422,988 |
|---------------------------------|------------|

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, 2010 and ending June 30, 2011:

| | |
|--------------------------|------------|
| Emergency Telephone Fees | \$ 422,988 |
|--------------------------|------------|

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

| | |
|---|--------------|
| Capital Outlay, Improvements to Sites | \$ 475,000 |
| Capital Outlay, Equipment/Furniture | \$ 316,000 |
| Capital Outlay, Vehicles | \$ 182,000 |
| Capital Outlay, Recreation High Schools | \$ 200,000 |
| Capital Outlay, Recreation Elementary Sch | \$ 50,000 |
| Transfer to Debt Service | \$ 1,240,452 |

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, 2010 and ending June 30, 2011

| | |
|----------------------------|--------------|
| Sales Taxes | \$ 1,167,394 |
| Transfer from General Fund | \$ 531,222 |
| Fund Balance | \$ 764,836 |

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

| | |
|-----------------------|-----------|
| AE&P Reserve | \$ 12,475 |
| Professional Services | \$ 50 |
| Expendable Capital | \$ 825 |
| 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, 2010 and ending June 30, 2011:

| | |
|----------------------------|-----------|
| Transfer from General Fund | \$ 18,600 |
|----------------------------|-----------|

Section 9. The following amounts are hereby appropriated in the Property Revaluation Fund 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:

| | |
|----------------------|------------|
| 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, 2010 and ending June 30, 2011:

| | |
|-------------------------|------------|
| Ad Valorem Property Tax | \$ 120,000 |
|-------------------------|------------|

Section 11. The following amounts are hereby appropriated in the County Fire Districts Fund 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:

| | |
|---------------------------|------------|
| Oak Wolfe Fire District | \$ 46,560 |
| Glisson Fire District | \$ 84,270 |
| Sarecta Fire District | \$ 77,058 |
| East Duplin Fire District | \$ 69,834 |
| Albertson Fire District | \$ 61,492 |
| Stacy Britt Fire District | \$ 118,133 |
| Franklin Fire District | \$ 19,098 |
| NorthEast Fire District | \$ 157,744 |

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, 2010 and ending June 30, 2011:

| | |
|--------------------------------|------------|
| Ad Valorem/Motor Vehicle Taxes | \$ 634,189 |
|--------------------------------|------------|

Section 13. The following amounts are hereby appropriated in the Tourism Development Authority Fund 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:

| | |
|---------------------|------------|
| Tourism Development | \$ 161,969 |
|---------------------|------------|

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, 2010 and ending June 30, 2011:

| | |
|---------------|------------|
| Occupancy Tax | \$ 161,969 |
|---------------|------------|

Section 15. The following amounts are hereby appropriated in the Debt Service Fund for fiscal year beginning July 1, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for the County:

| | |
|-------------------------------|--------------|
| Jail Addition Debt | \$ 94,586 |
| Ambulance Debt | \$ 138,444 |
| Social Services Building Debt | \$ 193,018 |
| Hospital Debt | \$ 514,590 |
| Duplin Commons Project | \$ 578,271 |
| School Buildings Debt | \$ 1,240,452 |
| Airport Hangars | \$ 51,601 |

Section 16. It is estimated that the following revenues will be available in the Debt Service Fund for fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|------------------------------|--------------|
| Transfer from General Fund | \$ 1,518,909 |
| Transfer from Airport | \$ 51,601 |
| Transfer from School Reserve | \$ 1,240,452 |

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

| | |
|----------------------------|------------|
| Albertson Water Operations | \$ 201,420 |
|----------------------------|------------|

Section 18. It is estimated that the following revenues will be available in the Albertson Water Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|--------------------------|------------|
| Water Usage Charges | \$ 160,920 |
| Tap Fees | \$ 15,000 |
| 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, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for the County:

| | |
|-----------------------|------------|
| District B Operations | \$ 430,130 |
|-----------------------|------------|

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, 2010 and ending June 30, 2011:

| | |
|--------------------------|------------|
| Water Usage Charges | \$ 355,130 |
| 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, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for the County:

| | |
|-----------------------|------------|
| District D Operations | \$ 490,570 |
|-----------------------|------------|

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, 2010 and ending June 30, 2011:

| | |
|--------------------------|------------|
| Water Usage Charges | \$ 406,000 |
| Tap Fees | \$ 39,570 |
| 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, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for the County:

| | |
|-----------------------|------------|
| District E Operations | \$ 510,212 |
|-----------------------|------------|

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, 2010 and ending June 30, 2011:

| | |
|--------------------------|------------|
| Water Usage Charges | \$ 442,212 |
| Tap Fees | \$ 29,000 |
| Sales to other Districts | \$ 39,000 |

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

| | |
|-----------------------|------------|
| District F Operations | \$ 732,130 |
|-----------------------|------------|

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, 2010 and ending June 30, 2011:

| | |
|--------------------------|------------|
| Water Usage Charges | \$ 640,480 |
| Tap Fees | \$ 26,650 |
| 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, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for the County:

| | |
|-----------------------|------------|
| District G Operations | \$ 420,200 |
|-----------------------|------------|

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, 2010 and ending June 30, 2011:

| | |
|--------------------------|------------|
| Water Usage Charges | \$ 356,700 |
| Tap Fees | \$ 22,000 |
| Sales to other Districts | \$ 41,500 |

Section 29. The following amounts are hereby appropriated in the County Water/Administration Funds for fiscal year beginning July 1, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for the County:

| | |
|-------------------------|------------|
| Administration | \$ 761,178 |
| County Water Operations | \$ 87,186 |

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 | \$ 20,686 |
| Water Sales to Districts | \$ 6,000 |
| Administration Fee | \$ 761,178 |
| Sales of Inventory | \$ 55,500 |
| Tap Fees | \$ 1,682 |
| Interest Earnings | \$ 3,318 |

Section 31. The following amounts are hereby appropriated in the Transportation Fund for fiscal year beginning July 1, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for the County:

| | |
|------------|------------|
| Operations | \$ 878,432 |
|------------|------------|

Section 32. It is estimated that the following revenues will be available in the Transportation Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|----------------------------|------------|
| State Dept. of Trans. | \$ 317,133 |
| Agency Purchased Services | \$ 433,299 |
| Fares | \$ 32,000 |
| Sale of Fixed Assets | \$ 6,000 |
| Transfer from General Fund | \$ 90,000 |

Section 33. The following amounts are hereby appropriated in the Airport Commission Fund for fiscal year beginning July 1, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for the County:

| | |
|--------------------|------------|
| Airport Operations | \$ 654,468 |
|--------------------|------------|

Section 34. It is estimated that the following revenues will be available in the Airport Commission Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

| | |
|----------------------------|------------|
| Hangar Rent | \$ 108,588 |
| Sales of Fuel | \$ 408,683 |
| Transfer from General Fund | \$ 134,697 |
| Interest Earned | \$ 500 |
| Other | \$ 2,000 |

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

| | |
|------------------------------|--------------|
| Solid Waste Collection | \$ 1,347,133 |
| Solid Waste Disposal | \$ 1,348,918 |
| Tire Collection and Disposal | \$ 92,228 |
| Recycling | \$ 212,717 |
| 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, 2010 and ending June 30, 2011:

| | |
|---------------------------|--------------|
| State Tire Disposal | \$ 62,931 |
| State White Goods | \$ 15,000 |
| Rural Avail/Disposal Fee | \$ 1,436,321 |
| Collection Site Cost | \$ 35,000 |
| Industrial Hauls | \$ 69,558 |
| Citation Fee | \$ 5,200 |
| Rental Box Fees | \$ 25,000 |
| Disposal Tipping Fee | \$ 1,260,000 |
| Rubble Fee | \$ 35,000 |
| Equipment Usage | \$ 9,000 |
| Sale of Recyclables | \$ 96,893 |
| Sale of White Goods/Scrap | \$ 12,500 |
| Interest | \$ 3,724 |

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, 2010, for the purpose of raising the revenue listed as Property Taxes in the General Fund, the Property Revaluation 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 | \$.0800 |
| NorthEast Fire District | \$.0400 |

The General Fund tax rate is based on an estimated valuation of \$3,249,129,304 for real and personal property for the purposes of taxation for the 2010-2011 fiscal year, estimated valuation of 112,546,896 for the purposes of public service, and an estimated valuation of \$330,980,040 for vehicles for the purposes of taxation for the 2010-2011 fiscal year with an estimated rate of collection of 96.48% for property taxes and 79.45% for vehicle taxes. This estimated rate of collection is based on the fiscal year 2008-2009 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 50 cents (.50) 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 | \$ 284,283 |
| 5500 - Co- Curricular Services | \$ 573,966 |
| 6400 - Technology Support Services | \$ 420,000 |
| 6500 - Operational Support Services | \$6,291,779 |
| 6600 - Financial and Human Resource Services | \$ 157,500 |
| 9000 - Capital Outlay | |
| High School Recreation | \$ 200,000 |
| Elementary Recreation | \$ 50,000 |
| Improvements to Sites | \$ 475,000 |
| Capital Equipment & Furniture | \$ 316,000 |
| Capital Vehicles | \$ 182,000 |

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 any 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 any 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 21st day of June, 2010.

Cary Turner
Cary Turner, Chairman
Duplin County Board of Commissioners

ATTEST: Janice Aldridge
Clerk