

**ORDINANCE ADOPTING THE BUDGET OF  
THE TOWN OF PLEASANT GARDEN FOR  
FISCAL YEAR 2009-2010**

**BE IT ORDAINED BY THE TOWN COUNCIL OF  
THE TOWN OF PLEASANT GARDEN:**

Section 1. The attached General Fund Statement of Projected Revenues and Expenditures, Footnotes and Budget Message are hereby adopted and appropriated for the operation of the Town government and its activities for the fiscal year commencing July 1, 2009 and ending June 30, 2010.

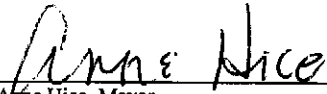
Section 2. The ad valorem tax rate shall be 2.5-cents per \$100 valuation.

Section 3. The Finance Officer is hereby authorized to disburse funds adopted under this ordinance under the following conditions: She may not transfer any amounts between boards or line items except as approved by the Town Council in an amendment to the Budget Ordinance.

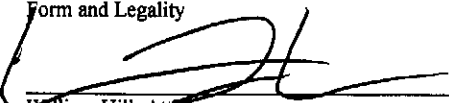
Section 4. Copies of this Budget Ordinance shall be kept on file by the Town Finance Officer for her direction in the disbursement of funds, as required by state law. The Clerk shall also post a copy of the budget on the Town's public bulletin board as soon as is practical.

The foregoing ordinance was adopted  
By the Town Council of the Town of Pleasant Garden  
on June 22, 2009.

  
Sandy Carmany, Town Administrator/Clerk

  
Anne Hice, Mayor

Approved as to  
Form and Legality

  
William Hill, Attorney

**Town of Pleasant Garden**  
**Budget Recap For Fiscal Year 2009-2010**

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**Revenues**

Ad valorem Taxes @ 2.50	83,207
Local Sales Tax / Cable	6,000
Sales & Use Tax refund	2,700
Unrestricted Intergovernmental	224,205
Miscellaneous Income	58,300
Investment Earnings	15,000
Fund Balance Allocation from 2008/2009	27,807

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<b>Total Revenues</b>	<b>417,219</b>
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**Expenditures**

Operations	
Facility	31,800
Payroll	97,747
Outside Services	79,700
Office & Administrative	34,676
Council	1,600
Community Outreach	36,673
Capital Purchases & Outlay	0
GF Contingency/disaster	17,732
Sales Tax Expense	2,700
Transfers to Capital Reserve 20%	44,841
Recreation	12,900
Soccer Program	56,850

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<b>Total Expenditures</b>	<b>417,219</b>
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**Town of Pleasant Garden  
Revenue Budget For Fiscal Year 2008-2009**

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**4000.00 Revenues**

4001.00	Ad valorem Taxes	<b>2.50*</b>
4001.01	Property Taxes	83,207
<b>Total Ad valorem Taxes</b>		<b>83,207</b>
4002.00	Other Taxes and Licenses	
4002.01	Local Cable TV Franchise Tax	6,000
4002.03	Sales & Use Tax Refund	2,700
<b>Total Other Taxes and Licenses</b>		<b>8,700</b>
4003.00	Unrestricted Intergovernmental	
4003.01	Greensboro ABC Sales Tax	6,100
4003.02	Franchise Utilities Tax	165,530
4003.03	NC Beer and Wine Tax	23,600
4003.04	Sales Tax Revenue	28,975
<b>Total Unrestricted Intergovernmental</b>		<b>224,205</b>
4500.00	Miscellaneous Income	
4500.01	Event Revenue/Donations	500
4500.02	Guilford County Inspections	1,000
4500.04	Soccer Sponsorship (restricted)	11,800
4500.05	Soccer Registration Fees	45,000
4500.50	Other Miscellaneous	0
<b>Total Miscellaneous Income</b>		<b>58,300</b>
4600.00	Investment Earnings	15,000
<b>Total Investment Earnings</b>		<b>15,000</b>
<b>TOTAL REVENUES</b>		<b>389,412</b>
Fund Balance Allocation from 2008/2009		27,807
<b>TOTAL REVENUES INCLUDING FUND BALANCE ALLOCATION</b>		<b>417,219</b>

## Town of Pleasant Garden

## Operation Expenditures Budget For Fiscal Year 2009-2010

**5001.00 Facility**

5001.00	Cleaning Service	
5001.01	Janitorial Services	3,500
5001.02	Window Cleaning	200
5002.00	Grounds Maintenance	12,500
5003.00	Repairs & Maintenance	5,000
5004.00	Heat & Air Maintenance	600
5005.00	Security Service	500
5006.00	Utilities	
5006.01	Electric	7,000
5006.02	Trash/recycling collection	1,000
5007.00	Interior Plant Care	1,200
5008.00	Extermination services	300

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<b>Total Facility</b>		<b>31,800</b>
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**5100.00 Payroll**

5101.00	Salary & Wages	
5101.01	Town Administrator/Clerk	40,969
5101.02	Assistant Clerk	35,116
5102.00	Employee Hospital Insurance	13,550
5103.00	Employee Retirement	0
5104.00	Payroll Taxes	6,087
5105.00	Payroll Service	1,500
5106.00	Workman's Compensation Insurance	525

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<b>Total Payroll</b>		<b>97,747</b>
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**5200.00 Outside Services**

5201.00	Computer Network IT Services	1,800
5202.00	Financial Services	
5202.01	Accounting Services	2,000
5202.02	Audit Services	14,500
5203.00	Legal Fees - Attorney	28,800
5204.00	County Contract	5,000
5205.00	Election Costs	7,500
5206.00	Emergency Services	1,900
5207.00	Animal Control	18,000
5208.00	Background checks	200

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<b>Total Outside Services</b>		<b>79,700</b>
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## Town of Pleasant Garden

## Operation Expenditures Budget For Fiscal Year 2009-2010

**5300.00 Office & Administrative**

5301.00	Office Supplies	3,500
5302.00	Printing	0
5303.00	Postage	1,750
5304.00	Telephone	3,700
5305.00	Time Warner Internet/Cable	1,620
5310.00	Equipment Repair	
5310.01	Computer	1,000
5310.02	Copy Machine Contract	1,200
5311.00	Equipment Lease	
5311.02	Copier lease	1,680
5311.03	Postage Machine	500
5312.00	Equipment Purchase (less than \$500)	1,000
5315.00	Bank Service Charges	300
5316.00	Continuing Education - Staff	2,000
5317.00	Dues & Subscriptions	8,126
5318.00	Insurance	7,800
5319.00	Mileage Reimbursement	500

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<b>Total Office &amp; Administrative</b>		<b>34,676</b>
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**5400.00 Council**

5402.00	Travel and Expenses	0
5403.00	Retreat/training/speakers	0
5404.00	Essentials of Munic. Govt. training	700
5405.00	Educational/informational materials	400
5420.00	Meeting Expense	500

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<b>Total Council</b>		<b>1,600</b>
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**5500.00 Community Outreach**

5501.00	Newspaper Notices	
5501.00	Legal Notices	2,000
5501.02	Advertising/publicity	0
5502.00	Newsletters	
5502.01	Printing	3,200
5502.02	Postage	1,600
5503.00	Web Site Hosting	650
5504.00	PGCC Ball Field Sign	250
5505.00	Contributions/Outer Agency Funding	
5505.01	Senior Luncheon	5,123
5505.02	Kids Voting USA	200
5505.03	Operation Safe County	250
5505.06	Crimestoppers	200
5507.00	E-Cycling Event	3,000
5508.00	Farmers' Market	600
5511.00	PGFD Dinner	750
5512.00	Board Appreciation	750
5513.00	Blood Drive/Health Fair	3,000
5514.00	Benevolence	100
5517.00	Reading Grows Community/Library	15,000

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<b>Total Community Outreach</b>		<b>36,673</b>
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## Town of Pleasant Garden

**Operation Expenditures Budget For Fiscal Year 2009-2010**

5800.00	Capital Purchases & Outlay	0
<b>Total Capital Purchase &amp; Outlay</b>		<b>0</b>
5999.00	GF Contingency/disaster	17,732
9900.00	Statutory Transfers to Capital Reserve Fund	
9900.01	Greensboro ABC Sales Tax	1,220
9900.02	Franchise Utility Tax	33,106
9900.03	Beer and Wine Tax	4,720
9900.04	Sales Tax Revenue	5,795
<b>Total Statutory Transfers to Capital Reserve Fund</b>		<b>44,841</b>
9925.00	Sales Tax Paid	2,700
<b>Total Operations Budget</b>		<b>347,469</b>

## Town of Pleasant Garden

Adopted June 22, 2009

**Recreation and Soccer Program Expenditures Budget For Fiscal Year 2009-2010****8000.00 Recreation****8500.00 Special Events**

8500.01	Christmas Parade Expenses	1,100
8500.02	Veterans Day	1,100
8500.03	Independence Day Expense	10,000
8500.05	Pet Day	200
8500.07	5K/10K Run	500
8550.00	Special Events Other	0

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<b>TOTAL RECREATION</b>		<b>12,900</b>
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**8800.00 Soccer Program****8810.00 Fall Soccer**

8810.01	Jerseys/Uniforms	5,000
8810.02	Equipment	700
8810.03	Field Maintenance/Supplies	4,000
8810.04	Insurance	150
8810.05	Portable Restrooms	850
8810.06	Printing	250
8810.07	Referee/Linesman	6,000
8810.08	Trophies	3,000
8810.09	Office Supplies	100
8810.10	Postage	200
8810.12	Background Checks	100

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20,350
**8820.00 Spring Soccer**

8820.01	Jerseys/Uniforms	6,000
8820.02	Equipment	1,000
8820.03	Field Maintenance/Supplies	4,000
8820.04	Insurance	500
8820.05	Portable Restrooms	1,000
8820.06	Printing	500
8820.07	Referee/Linesman	8,000
8820.08	Trophies	4,500
8820.09	Office Supplies	250
8820.10	Postage	125
8820.11	Soccer Camp	200
8820.12	Background Checks	300

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26,375

<b>8825.00</b>	<b>Soccer Improvements</b>	<b>10,125</b>
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<b>TOTAL SOCCER PROGRAM</b>		<b>56,850</b>
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2009-10 GENERAL FUND RESERVE ORDINANCE

BE IT ORDAINED by the governing Board of the Town of Pleasant Garden, North Carolina, the General Fund Reserve is hereby established for fiscal year 2009-10.

Section 1. The General Fund Reserve is established for the purpose of providing reserve funds and sufficient cash flow for the 2009-10 General Fund Budget adopted on June 22, 2009.

Section 2. All revenues received by the Town shall be initially deposited in the General Fund accounts. The Finance Officer shall be responsible for carrying out the transfer of funds to the Capital Reserve Fund per the Financial Policy and moving monies within the operating reserves to allow for the best safety, liquidity, yield, method of expenditure, and method of receipt.

Section 3. The funds currently contained in the following accounts shall be designated as the General Fund Reserve:

- Bank of America Business Interest Account...6811
- Bank of America Bi-Max Account ...6238
- Bank of America CD...2346
- Finistar (General Fund)

Section 4. The funds may be expended as provided in the adopted 2009-10 budget. The funds in the Soccer Sponsorship Bank of America Business Interest Account...6811 are restricted for use in the soccer program.

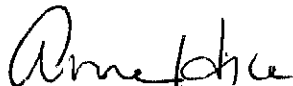
Section 5. The following revenues are currently available in the General Fund Reserve as of June 15, 2009:

Bank of America Business Interest Account...6811	\$ 37,642.00
Bank of America Bi-Max Account ...6238	340,827.37
Bank of America CD...2346	77,057.12
Finistar CRF	<u>619,185.09</u>
TOTAL	\$1,074,711.58

Section 6. The Finance Officer is hereby directed to maintain within the General Fund Reserve sufficient specific detailed accounting records to satisfy the requirements of federal regulation.

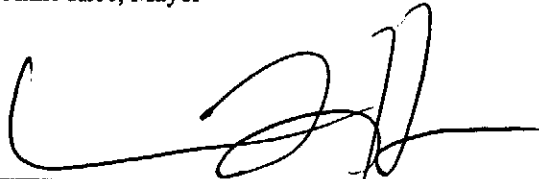
Section 7. The Budget Officer is directed to include a detailed report on the General Fund Reserve at every budget submission made to this Board.

Adopted this 22nd day of June 2009.

  
\_\_\_\_\_  
Anne Hice, Mayor

Attest:

  
\_\_\_\_\_  
Sandy Carmany, Town Administrator/Clerk

  
\_\_\_\_\_  
William Hill, Town Attorney

**ORDINANCE NUMBER CRF ONE**  
**CRF-0910-062209**

**2009-10 CAPITAL RESERVE FUND BUDGET ORDINANCE**

BE IT ORDAINED by the governing Board of the Town of Pleasant Garden, North Carolina, that pursuant to Chapter 159-18 of the General Statutes of North Carolina, the budget for the Capital Reserve Fund is hereby established for fiscal year 2009-10.

Section 1. The Capital Reserve Fund is established for the purpose of providing seed capital for substantial improvements in Town infrastructure as provided in the adopted Financial Policy last revised on July 8, 2008.

Section 2. Twenty percent (20%) of all shared revenues received from the state and county government shall be deposited promptly into the Capital Reserve Fund. Additional funds may be added to the Capital Reserve Fund at the discretion of the Town Council.

Section 3. These funds and the accrued interest on them shall remain in the Capital Reserve Fund and may only be disbursed for capital improvements through transfers to a Capital Project Fund for a specific infrastructure improvement approved by the Town Council.

Section 4. The funds currently contained in the following accounts shall be designated as the Capital Reserve Fund:

- Bank of America Business Interest Maximizer ...6283
- Bank of America CD...1225
- Bank of America CD...2583
- Bank of America CD...3388
- Bank of America CD...5715
- Community One CD...5699
- Finistar CRF

Section 5. The infrastructure improvements currently under consideration by the Town Council include the following:

Jordan Lake Rules implementation	\$ 250,572.46
Municipal Complex	1,660,000.00
TOTAL	\$1,910,572.46

Section 6. The following revenues are available in the Capital Reserve Fund Balance as of June 15, 2009 to fund these projects:

Bank of America Business Interest Maximizer ...6283	\$287,432.26
Bank of America CD...1225	530,185.19
Bank of America CD...2583	318,067.38
Bank of America CD...3388	201,414.22
Bank of America CD...5715	230,806.51
Community One CD...5699	282,654.36
Finistar CRF	<u>60,012.54</u>
TOTAL	\$1,910,572.46

Section 5. The Finance Officer is hereby directed to maintain within the Capital Reserve Fund sufficient specific detailed accounting records to satisfy the requirements of federal regulation.

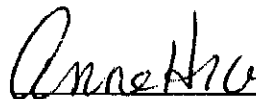
Section 6. Funds may be advanced from the General Fund for the purpose of making payments as due.

Section 7. The Finance Officer is directed to report, on a quarterly basis, on the financial status of each project element.

Section 8. The Budget Officer is directed to include a detailed report on the Capital Reserve Fund at every budget submission made to this Board.

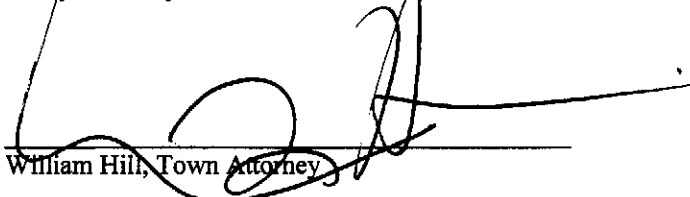
Section 9. Copies of this capital project ordinance shall be furnished to the Clerk, to the Governing Board, and to the Budget Officer and the Finance Officer for direction in carrying out this project.

Amended and adopted this 22<sup>nd</sup> day of June 2009.

  
 Anne Hice, Mayor

Attest:

  
 Sandy Carmany, Town Administrator/Clerk

  
 William Hill, Town Attorney