

**BUDGET ORDINANCE  
FISCAL YEAR 2013-2014**

**BE IT ORDAINED THIS 17th DAY OF JUNE, 2013 BY THE BOARD OF COMMISSIONERS OF PASQUOTANK COUNTY, NORTH CAROLINA:**

**I. GENERAL FUND**

**SECTION 1 – APPROPRIATIONS:** The following amounts are hereby appropriated in the General Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2013 and ending June 30, 2014, in accordance with the chart of accounts heretofore established for this county:

Governing Board .....	\$ 97,972
County Manager .....	249,342
Personnel/Payroll .....	96,441
Finance Department .....	260,968
Data Processing .....	346,639
Tax Administration .....	556,107
County Attorney .....	170,895
Court Facilities .....	60,000
Elections Board .....	244,582
Register of Deeds .....	272,378
Public Buildings .....	1,003,191
Health & Social Services Building .....	177,870
Non-Departmental .....	351,281
Sheriff's Department .....	3,242,740
School Resource Officers .....	285,547
Jail .....	2,934,229
Central Communications .....	967,261
Emergency Management .....	89,548
Central Fire Department .....	390,551
Intercounty Fire Department .....	48,500
Newland Fire Department .....	48,269
Weeksville Fire Department .....	52,637
Providence Fire Department .....	77,148
Nixonton Fire Department .....	45,101
Building Inspector .....	142,136
Emergency Medical Services .....	3,548,256
Animal Control .....	242,492
Planning Department .....	120,636
Geographic Information Systems .....	110,931
Economic Development .....	120,472
Cooperative Extension Service .....	232,334
Soil & Water Conservation .....	48,410
Public Health .....	217,998
Public Schools .....	10,004,858
College of The Albemarle .....	1,388,262
Parks & Recreation & Senior Center .....	920,293
Special Appropriations:	
-Miscellaneous .....	443,139
-Contribution to:	
Public Assistance Fund .....	3,329,225
Pasquotank-Camden Library Fund .....	500,237
Reappraisal Reserve .....	90,000
Contingency .....	40,000
Debt Retirement .....	4,604,543
 TOTAL GENERAL FUND	 \$ 38,173,419

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Ad Valorem Taxes .....	\$21,398,500
Sales Tax 1% .....	3,225,000
Sales Tax ½% .....	3,525,000
Land Transfer Tax .....	750,000
Franchise Fees .....	190,000
Wine & Beer Tax .....	95,000
Lottery Fund .....	400,000
Inspection Fees .....	75,000
Recording Fees .....	200,000
Interest on Investments .....	50,000
ABC Store Revenue .....	140,000
EMS Revenue from Services .....	3,046,000
Revenue – Albemarle Hospital .....	392,000
Rent Revenue .....	1,576,268
Other Revenue .....	2,660,808
Fund Balance Appropriated .....	<u>449,843</u>
 TOTAL GENERAL FUND	 \$38,173,419

**II. SOCIAL SERVICES FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Social Services Fund for administration of and payments to recipients of public assistance for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Administration .....	\$ 6,169,467
Special Assistance .....	589,144
Child Care Services .....	1,640,345
Foster Care .....	310,000
Adoption Assistance .....	79,920
Other .....	<u>557,937</u>
 TOTAL SOCIAL SERVICES FUND	 \$ 9,346,813

SECTION 2 – REVENUES: It is estimated that the following revenues will be available to the Social Services Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Federal and State Grants & Other Sources .....	\$ 6,017,588
Contribution from General Fund .....	<u>3,329,225</u>
 TOTAL SOCIAL SERVICES FUND	 \$ 9,346,813

**III. PASQUOTANK-CAMDEN LIBRARY FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Pasquotank-Camden Library Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Operating Expenses .....	\$ 631,037
 TOTAL PASQUOTANK-CAMDEN LIBRARY FUND	 \$ 631,037

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Pasquotank-Camden Library Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Fees & Fines .....	\$ 16,000
Copies .....	9,500
Interest .....	300
Miscellaneous Revenue .....	4,000
Contribution from Pasquotank County General Fund .....	500,237
Fund Balance Appropriated .....	<u>101,000</u>
 TOTAL PASQUOTANK-CAMDEN LIBRARY FUND	 \$ 631,037

**IV. EMERGENCY TELEPHONE FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Emergency Telephone Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Operating Expenses .....	\$ 262,000
Capital Outlay .....	<u>55,000</u>
TOTAL EMERGENCY TELEPHONE FUND	\$ 317,000

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Emergency Telephone Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

NC 911 PSAP .....	\$ 251,720
Fund Balance Appropriated .....	<u>65,280</u>
TOTAL EMERGENCY TELEPHONE FUND	\$ 317,000

**V. REAPPRAISAL RESERVE FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Reappraisal .....	\$ 209,000
TOTAL REAPPRAISAL RESERVE FUND	\$ 209,000

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Transfer from General Fund .....	\$ 90,000
Fund Balance Appropriated .....	<u>119,000</u>
TOTAL REAPPRAISAL RESERVE FUND	\$ 209,000

**VI. DRAINAGE DISTRICT FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Newland Drainage District Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Maintenance .....	\$ 5,300
TOTAL DRAINAGE DISTRICT FUND	\$ 5,300

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Newland Drainage District Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Revenue from Assessments .....	\$ 5,300
TOTAL NEWLAND DRAINAGE DISTRICT FUND	\$ 5,300

**VII. OCCUPANCY TAX FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Tourism Board .....	\$ 505,000
TOTAL OCCUPANCY TAX FUND	\$ 505,000

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Occupancy Tax Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Occupancy Tax Revenue.....	\$ 505,000
<b>TOTAL OCCUPANCY TAX FUND</b>	<b>\$ 505,000</b>

**VIII. WATER SYSTEM FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Operating Expenses .....	\$ 2,773,742
Capital Outlay.....	261,000
Contingency .....	5,000
Operating Expenses – Sewer Department.....	140,858
Capital Outlay - Sewer Department .....	<u>20,000</u>
<b>TOTAL WATER SYSTEM FUND</b>	<b>\$ 3,200,600</b>

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Water System Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Sale of Water.....	\$ 2,600,000
Hookups .....	45,000
Sewer Revenue .....	200,000
Interest on Investments .....	4,000
Penalties & Fees .....	72,000
Tower Rental.....	41,000
Miscellaneous.....	6,000
Fund Balance Appropriated .....	<u>232,600</u>
<b>TOTAL WATER SYSTEM FUND</b>	<b>\$ 3,200,600</b>

**IX. REVERSE OSMOSIS PLANT FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Reverse Osmosis Plant Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Operating Expenses .....	\$ 692,792
Capital Outlay .....	11,000
Debt Retirement .....	1,248,452
Contingency .....	<u>1,000</u>
<b>TOTAL REVERSE OSMOSIS PLANT FUND</b>	<b>\$ 1,953,244</b>

SECTION 2 – REVENUES: It is estimated that the following revenues will be available to the Reverse Osmosis Plant Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Sale of Water.....	\$ 1,793,840
Elizabeth City - 24" Line.....	122,583
Interest Earned.....	<u>36,821</u>
<b>TOTAL REVERSE OSMOSIS PLANT FUND</b>	<b>\$ 1,953,244</b>

**X. LANDFILL FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Landfill Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Operating Expenses – Landfill .....	\$ 2,342,910
Capital Outlay - Landfill.....	26,000
Operating Expenses – Solid Waste .....	2,299,868
Capital Outlay - Solid Waste .....	20,000
Operating Expenses - Transfer Station .....	105,922
Capital Outlay - Transfer Station.....	1,500

TOTAL LANDFILL FUND \$ 4,796,200

SECTION 2 – REVENUES: It is estimated that the following revenues will be available to the Landfill Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Tipping Fees.....	\$ 2,274,000
Solid Waste Fees .....	2,362,300
Tire Disposal Fees.....	50,000
White Goods Disposal Fees .....	12,000
Sale of White Goods.....	35,000
Miscellaneous.....	62,900

TOTAL LANDFILL FUND \$ 4,796,200

**XI. SCHOOL APPROPRIATIONS**

SECTION 1: The appropriation to the Board of Education first shall be made from any such funds which are dedicated to the use of the schools and secondly shall be made from general county fund revenues to the extent necessary to meet approved appropriations. The appropriations to schools are based on estimated Federal Impact Aid of \$70,000 and fines and forfeitures of \$203,800.

SECTION 2: The total appropriation for Current Expense from General Fund is \$10,004,858.

SECTION 3: The total appropriation for Capital Outlay from General Fund is \$0.

**XII. OTHER PROVISIONS**

SECTION 1: The County Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a) He may transfer amounts between objects of expenditure within a department except salary amounts without limitation.
- b) He may not transfer any amounts between departments or funds from any contingency appropriation within any fund.

SECTION 2: No expenditure may be made in any line item that exceeds the amount set forth in the chart of accounts without prior authorization by the County Manager or Board of Commissioners.

SECTION 3: The County Manager and Clerk to the Board are hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for the following purposes: (1) Form grant agreements to public and non-profit organizations; (2) Leases of normal and routine business equipment where the annual rental of each is not more than \$20,000; (3) Consultant, professional or maintenance service agreements where the annual compensation of each is not more than \$20,000; (4) Purchase of apparatus, supplies, materials, or equipment where formal bids are not required by law; (5) Agreements for acceptance of State, Federal, public, and non-profit organization grant funds, and funds from other governmental units for services to be rendered; (6) Construction or repair work where formal bids are not required by law; and (7) Liability, health, life, disability, casualty, property or other insurance or retention and faithful performance bonds (other than for the Sheriff and Register of Deeds). Other appropriate county officials are also authorized to execute or approve such insurance and bond undertakings as provided by law.

**XIII. FEES**

SECTION 1: There is hereby established a fee of \$66.00 per ton for residential garbage and \$69.00 per ton for commercial garbage disposed of at the Pasquotank County Transfer Station for the purpose of raising the revenue listed in the Landfill Fund – Part X, Section 2 of this ordinance.

SECTION 2: There is hereby established a fee of \$50 per ton for land clearing and inert debris disposed of at the Pasquotank County LCID Landfill for the purpose of raising the revenue listed in the Landfill Fund - Part X, Section 2 of this ordinance.

SECTION 3: There is hereby established a fee of \$50 per ton for construction and demolition material disposed of at the Pasquotank County C&D Landfill for the purpose of raising the revenue listed in the Landfill Fund-Part X, Section 2 of this ordinance.

SECTION 4: There is hereby established a solid waste availability fee of \$144 per household for the purpose of raising the revenue listed in the Landfill Fund-Part X, Section 2 of this ordinance. The solid waste availability fee will remain at \$75 for low-income senior citizens who qualify for the property tax reduction.

#### XIV. TAX LEVY

SECTION 1: There is hereby levied a tax at the rate of sixty-three cents (63¢) per One Hundred Dollar (\$100.00) valuation of property listed for taxes as of January 1, 2013 for the purpose of raising the revenue listed in the General Fund - Part I, Section 2 of this ordinance.


SECTION 2: This rate of tax is based on a total valuation of property for the purpose of taxation of \$3,418,339,450 and an estimated rate of collection of 95%.

SECTION 3: There is hereby levied an assessment of twenty-seven cents (27¢) per acre for the Newland Drainage District for the purpose of raising the revenue to maintain the drainage in the service district.

Approved on June 17, 2013 by the following vote of the members of the Pasquotank County Board of Commissioners: 4 in favor; 3 opposed.

  
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Jeff Dixon, Chairman  
Pasquotank County Board of Commissioners

Attest:

  
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Karen S. Jennings  
Clerk to the Board