

**BUDGET ORDINANCE
FISCAL YEAR 2014-2015**

**BE IT ORDAINED THIS 16th DAY OF JUNE, 2014 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, 2014 and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this county:

Governing Board	\$ 97,972
County Manager	275,338
Personnel/Payroll	97,223
Finance Department	278,750
Data Processing	303,859
Tax Administration	559,201
County Attorney	189,055
Court Facilities	60,000
Elections Board	198,513
Register of Deeds	260,982
Public Buildings	1,046,244
Health & Social Services Building	252,553
Non-Departmental	265,286
Sheriff's Department	3,292,121
School Resource Officers	293,861
Jail	2,960,983
Central Communications	1,032,999
Emergency Management	86,341
Central Fire Department	409,193
Intercounty Fire Department	48,500
Newland Fire Department	75,427
Weeksville Fire Department	48,710
Providence Fire Department	76,913
Nixonton Fire Department	34,974
Building Inspector	142,931
Emergency Medical Services	3,739,684
Animal Control	245,261
Planning Department	122,994
Geographic Information Systems	112,630
Economic Development	105,472
Cooperative Extension Service	232,334
Soil & Water Conservation	73,961
Public Health	217,109
Public Schools	10,504,858
College of The Albemarle	1,698,712
Parks & Recreation & Senior Center	999,873
Special Appropriations:	
-Miscellaneous	420,984
-Contribution to:	
Public Assistance Fund	3,269,028
Pasquotank-Camden Library Fund	570,419
Reappraisal Reserve	40,000
Capital Reserve	198,745
Contingency	40,000
Debt Retirement	4,835,172
TOTAL GENERAL FUND	\$ 39,815,165

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Ad Valorem Taxes	\$22,210,500
Sales Tax 1%	3,340,000
Sales Tax ½%	3,640,000
Land Transfer Tax	750,000
Franchise Fees	190,000
Wine & Beer Tax	95,000
NC Education Lottery.....	400,000
Inspection Fees	60,000
Recording Fees	200,000
Interest on Investments	40,000
ABC Store Revenue	140,000
EMS Revenue from Services.....	2,399,200
Revenue – Albemarle Hospital	450,000
Rent Revenue	1,686,714
Other Revenue	3,609,764
Fund Balance Appropriated	<u>603,987</u>
TOTAL GENERAL FUND	\$39,815,165

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, 2014 and ending June 30, 2015:

Administration	\$ 6,143,068
Special Assistance	553,772
Child Care Services.....	1,771,584
Foster Care	310,000
Crisis Intervention.....	139,597
Low Income Energy Assistance Program	209,743
Other	<u>217,011</u>
TOTAL SOCIAL SERVICES FUND	\$ 9,344,775

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, 2014 and ending June 30, 2015:

Federal and State Grants & Other Sources	\$ 6,075,747
Contribution from General Fund	<u>3,269,028</u>
TOTAL SOCIAL SERVICES FUND	\$ 9,344,775

III. LIBRARY FUND

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Library Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Operating Expenses	\$ 625,719
TOTAL LIBRARY FUND	\$ 625,719

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Library Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Fees & Fines	\$ 16,000
Copies	7,000
Interest	300
Miscellaneous Revenue.....	2,000
Contribution from Pasquotank County General Fund.....	570,419
Fund Balance Appropriated	<u>30,000</u>
TOTAL LIBRARY FUND	\$ 625,719

IV. CAPITAL RESERVE FUND

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Capital Reserve	\$ 401,000
Reserve - Public Safety	<u>198,745</u>
TOTAL CAPITAL RESERVE FUND	\$ 599,745

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Interest Earned	\$ 1,000
Transfer from General Fund	198,745
Fund Balance Appropriated	<u>400,000</u>
TOTAL CAPITAL RESERVE FUND	\$ 599,745

V. EMERGENCY TELEPHONE FUND

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Emergency Telephone Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Operating Expenses	\$ 293,000
TOTAL EMERGENCY TELEPHONE FUND	\$ 293,000

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, 2014 and ending June 30, 2015:

NC 911 PSAP	\$ 284,248
Interest Earned	300
Fund Balance Appropriated	<u>8,452</u>
TOTAL EMERGENCY TELEPHONE FUND	\$ 293,000

VI. REAPPRAISAL RESERVE FUND

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Reappraisal	\$ 40,000
TOTAL REAPPRAISAL RESERVE FUND	\$ 40,000

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, 2014 and ending June 30, 2015:

Transfer from General Fund	\$ 40,000
TOTAL REAPPRAISAL RESERVE FUND	\$ 40,000

VII. DRAINAGE DISTRICT FUND

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Drainage District Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

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

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Drainage District Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

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

VIII. OCCUPANCY TAX FUND

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

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, 2014 and ending June 30, 2015:

Occupancy Tax Revenue	\$	505,000
TOTAL OCCUPANCY TAX FUND	\$	505,000

IX. WATER SYSTEM FUND

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Operating Expenses	\$	2,822,521
Capital Outlay		159,800
Contingency		5,253
Operating Expenses – Sewer Department		164,736
Capital Outlay - Sewer Department		10,000
TOTAL WATER SYSTEM FUND	\$	3,162,310

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, 2014 and ending June 30, 2015:

Sale of Water	\$	2,770,000
Hookups		45,000
Sewer Revenue		200,000
Interest on Investments		4,000
Penalties & Fees		75,000
Tower Rental		62,310
Miscellaneous		6,000
TOTAL WATER SYSTEM FUND	\$	3,162,310

X. 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, 2014 and ending June 30, 2015:

Operating Expenses	\$	754,261
Capital Outlay		43,000
Debt Retirement		1,248,452
Contingency		16,870
TOTAL REVERSE OSMOSIS PLANT FUND	\$	2,062,583

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, 2014 and ending June 30, 2015:

Sale of Water.....	\$ 1,900,000
Elizabeth City - 24" Line.....	122,583
Interest Earned.....	<u>40,000</u>
TOTAL REVERSE OSMOSIS PLANT FUND	\$ 2,062,583

XI. LANDFILL FUND

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Landfill Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Operating Expenses – Landfill.....	\$ 2,368,636
Capital Outlay - Landfill.....	55,000
Operating Expenses – Convenience Sites.....	2,208,310
Capital Outlay - Convenience Sites.....	12,000
Operating Expenses - Transfer Station.....	112,454
Capital Outlay - Transfer Station.....	<u>3,500</u>
TOTAL LANDFILL FUND	\$ 4,759,900

SECTION 2 – REVENUES: It is estimated that the following revenues will be available to the Landfill Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Tipping Fees.....	\$ 2,230,000
Solid Waste Fees.....	2,355,000
Tire Disposal Fees.....	50,000
White Goods Disposal Fees.....	12,000
Sale of Scrap Metal.....	30,000
Miscellaneous.....	<u>82,900</u>
TOTAL LANDFILL FUND	\$ 4,759,900

XII. 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.

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 \$500,000.

XIII. 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.

XIV. 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 XI, 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 XI, 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 XI, 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 XI, 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.

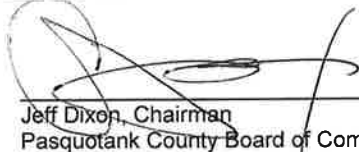
XV. TAX LEVY

SECTION 1: There is hereby levied a tax at the rate of seventy-six cents (76¢) per One Hundred Dollar (\$100.00) valuation of property listed for taxes as of January 1, 2014 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 \$2,954,200,160 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 16, 2014 by the following vote of the members of the Pasquotank County Board of Commissioners: 5 in favor; 1 opposed.



Jeff Dixon, Chairman
Pasquotank County Board of Commissioners

Attest:



Karen S. Jennings
Clerk to the Board