

**BUDGET ORDINANCE
FISCAL YEAR 2008-2009**

BE IT ORDAINED THIS 23rd DAY OF JUNE, 2008 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, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this county:

Governing Board.....	\$ 96,900
County Manager	324,789
Personnel/Payroll.....	90,299
Finance Department	256,592
Data Processing	262,472
Tax Administrator.....	582,986
County Attorney.....	158,098
Court Facilities.....	108,528
Elections Board.....	221,022
Register of Deeds	302,689
Public Buildings	977,712
Health & Social Services Building	291,251
Non-Departmental.....	263,748
Sheriff's Department	2,906,351
School Resource Officers	232,713
Jail	2,230,918
Central Communications.....	962,826
Emergency Management.....	129,091
Code Enforcement	61,771
Central Fire Department.....	333,969
Intercounty Fire Department	45,600
Newland Fire Department	44,266
Weeksville Fire Department	39,572
Providence Fire Department	63,135
Nixonton Fire Department	31,554
Building Inspector	243,301
Fire Marshall/OSHA Inspector	80,000
Emergency Medical Services.....	2,003,414
Animal Control	319,227
Planning Department	140,173
Geographic Information Systems.....	109,929
Economic Development	124,430
Cooperative Extension Service	266,798
Farmers Market	3,600
Soil & Water Conservation	91,551
Public Health.....	224,457
Public Schools	10,966,942
College of The Albemarle.....	1,209,516
Parks & Recreation	756,295
Meads Pool.....	75,645
Special Appropriations:	
-Miscellaneous.....	316,949
-Contribution to:	
Public Assistance Fund	4,917,000
Mental Health	40,465
Pasquotank-Camden Library Fund	523,622
Airport Authority.....	45,000
Tourism Board.....	492,000
Capital Reserve.....	128,620
Contingency.....	50,000
Debt Retirement.....	<u>4,589,321</u>
TOTAL GENERAL FUND	\$38,737,107

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Ad Valorem Taxes	\$17,506,500
Sales Tax 1%.....	3,350,000
Sales Tax ½%.....	4,950,000
Land Transfer Tax.....	2,100,000
Franchise Fees.....	160,000
Wine & Beer Tax.....	95,000
Occupancy Tax.....	500,000
ADM Funds.....	400,000
Inspection Fees	250,000
Recording Fees	280,000
Interest on Investments.....	280,000
ABC Store Revenue.....	95,000
EMS Revenue from Services.....	1,260,000
Revenue – Albemarle Hospital.....	724,414
Rent Revenue.....	996,872
Transfer from Capital Reserve.....	1,629,671
Transfer from Water System.....	700,000
Other Revenue	<u>3,459,650</u>
TOTAL GENERAL FUND	\$38,737,107

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, 2008 and ending June 30, 2009:

Administration.....	\$ 5,431,544
Special Assistance.....	577,797
Medicaid	1,500,000
Child Care Services	2,237,155
Smart Start Day Care.....	309,925
Foster Care.....	912,142
Other.....	<u>303,965</u>
TOTAL SOCIAL SERVICES FUND	\$11,272,528

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, 2008 and ending June 30, 2009:

Federal and State Grants & Other Sources.....	\$ 6,355,528
Contribution from General Fund.....	<u>4,917,000</u>
TOTAL SOCIAL SERVICES FUND	\$11,272,528

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, 2008 and ending June 30, 2009.

Operating Expenses	\$ 649,527
Capital Outlay	<u>7,343</u>
TOTAL PASQUOTANK-CAMDEN LIBRARY FUND	\$ 656,870

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, 2008 and ending June 30, 2009:

Fees & Fines.....	\$ 10,000
Copies	10,000
Interest.....	6,000
Contribution from Camden County.....	107,248
Contribution from Pasquotank County General Fund.....	<u>523,622</u>
TOTAL PASQUOTANK-CAMDEN LIBRARY FUND	\$ 656,870

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, 2008 and ending June 30, 2009:

Transfer to General Fund.....	\$ 1,629,671
TOTAL CAPITAL RESERVE FUND	\$ 1,629,671

SECTION 2 – REVENUES: It is estimated that the following revenues will be available for the Capital Reserve Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Interest Earned.....	\$ 50,000
Fund Balance Appropriated	<u>1,579,671</u>
TOTAL CAPITAL RESERVE FUND	\$ 1,629,671

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, 2008 and ending June 30, 2009:

Operating Expenses	\$ 112,000
Transfer to E-911 Reserve Fund.....	228,000
Capital Outlay	<u>80,000</u>
TOTAL EMERGENCY TELEPHONE FUND	\$ 420,000

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, 2008 and ending June 30, 2009:

911 Charge Revenue.....	\$ 420,000
TOTAL EMERGENCY TELEPHONE FUND	\$ 420,000

VI. NEWLAND 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, 2008 and ending June 30, 2009:

Maintenance	\$ 5,300
TOTAL NEWLAND 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, 2008 and ending June 30, 2009:

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

VII. WATER SYSTEM FUND

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Operating Expenses	\$1,750,865
Capital Outlay	377,000
Contingency.....	5,000
Operating Expenses – Sewer Department	94,285
Capital Outlay – Sewer Department.....	14,000
Transfer to General Fund.....	<u>700,000</u>
TOTAL WATER SYSTEM FUND	\$2,941,150

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, 2008 and ending June 30, 2009:

Sale of Water	\$2,200,000
Hookups	250,000
Sewer Revenue	180,000
Interest on Investments.....	75,000
Penalties & Fees.....	66,000
Miscellaneous.....	66,000
Fund Balance Appropriated	<u>104,150</u>
 TOTAL WATER SYSTEM FUND	 \$2,941,150

VIII. LANDFILL FUND

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Landfill Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Operating Expenses – Landfill	\$2,671,146
Capital Outlay – Landfill	35,000
Operating Expenses – Solid Waste.....	2,037,133
Capital Outlay – Solid Waste	<u>10,000</u>
 TOTAL LANDFILL FUND	 \$4,753,279

SECTION 2 – REVENUES: It is estimated that the following revenues will be available to the Landfill Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Tipping Fees.....	\$2,611,579
Solid Waste Fees.....	1,934,500
Tire Disposal Fees.....	89,000
White Goods Disposal Fees.....	35,000
Miscellaneous.....	<u>83,200</u>
 TOTAL LANDFILL FUND	 \$4,753,279

IX. 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 an estimated Public Law Fund - \$50,000 and fines and forfeitures of \$300,000.

SECTION 2: The total appropriation for Current Expense from General Fund is \$10,046,942.

SECTION 3: The total appropriation for Capital Outlay from General Fund is \$920,000.

X. 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.

XI. 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 III, Section 2 of this ordinance.

SECTION 2: There is hereby established a fee of \$48 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 VIII, Section 2 of this ordinance.

SECTION 3: There is hereby established a fee of \$48 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 VIII, Section 2 of this ordinance.

SECTION 4: There is hereby established a solid waste availability fee of \$120 per household for the purpose of raising the revenue listed in the Landfill Fund-Part VIII, 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.

XII. TAX LEVY

SECTION 1: There is hereby levied a tax at the rate of fifty-five cents (55¢) per One Hundred Dollar (\$100.00) valuation of property listed for taxes as of January 1, 2008 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 \$3,240,321,290 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 23, 2008 by the following vote of the members of the Pasquotank County Board of Commissioners: four in favor; three opposed.

Cecil Perry, Chairman
Pasquotank County Board of Commissioners

Attest:

Karen S. Jennings
Clerk to the Board