

**BUDGET ORDINANCE  
FISCAL YEAR 2010-2011**

**BE IT ORDAINED THIS 21st DAY OF JUNE, 2010 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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this county:

Governing Board.....	\$ 91,140
County Manager .....	323,966
Personnel/Payroll.....	90,789
Finance Department .....	265,027
Data Processing .....	253,974
Tax Administration .....	486,689
County Attorney .....	162,045
Court Facilities .....	55,251
Elections Board.....	205,569
Register of Deeds .....	240,752
Public Buildings .....	882,736
Health & Social Services Building .....	236,630
Non-Departmental.....	246,844
Sheriff's Department .....	3,066,924
School Resource Officers .....	270,008
Jail .....	1,909,720
Central Communications.....	857,257
Emergency Management .....	117,928
Central Fire Department.....	363,227
Intercounty Fire Department .....	47,492
Newland Fire Department .....	47,195
Weeksville Fire Department .....	42,569
Providence Fire Department .....	61,911
Nixonton Fire Department.....	34,632
Building Inspector .....	180,012
Emergency Medical Services .....	2,421,405
Animal Control .....	248,283
Planning Department .....	122,676
Geographic Information Systems .....	105,108
Economic Development .....	122,659
Cooperative Extension Service .....	265,283
Soil & Water Conservation .....	47,034
Public Health.....	214,105
Public Schools .....	9,819,837
College of The Albemarle.....	1,202,154
Parks & Recreation .....	735,940
Special Appropriations:	
-Miscellaneous.....	314,979
-Contribution to:	
Public Assistance Fund .....	3,173,886
Pasquotank-Camden Library Fund .....	512,202
Contingency.....	50,000
Debt Retirement.....	<u>4,786,226</u>
 TOTAL GENERAL FUND	 \$34,682,064

SECTION 2 – REVENUES: 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 Taxes .....	\$19,838,500
Sales Tax 1%.....	2,900,000
Sales Tax ½%.....	3,200,000
Land Transfer Tax.....	750,000
Franchise Fees .....	175,000
Wine & Beer Tax.....	95,000
Lottery Fund.....	650,000
Inspection Fees .....	90,000
Recording Fees .....	200,000
Interest on Investments.....	80,000
ABC Store Revenue.....	120,000
EMS Revenue from Services .....	1,800,405
Revenue – Albemarle Hospital.....	600,000
Rent Revenue.....	1,503,912
Transfer from Capital Reserve .....	115,000
Other Revenue .....	2,531,527
Fund Balance Appropriated .....	<u>32,720</u>
 TOTAL GENERAL FUND	 \$34,682,064

**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, 2010 and ending June 30, 2011:

Administration .....	\$ 5,520,741
Special Assistance.....	615,000
Child Care Services .....	1,911,310
Foster Care.....	350,000
Adoption Assistance .....	78,990
Other.....	<u>245,474</u>
 TOTAL SOCIAL SERVICES FUND	 \$ 8,721,515

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, 2010 and ending June 30, 2011:

Federal and State Grants & Other Sources.....	\$ 5,547,629
Contribution from General Fund.....	<u>3,173,886</u>
 TOTAL SOCIAL SERVICES FUND	 \$ 8,721,515

**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, 2010 and ending June 30, 2011.

Operating Expenses .....	\$ 644,811
 TOTAL PASQUOTANK-CAMDEN LIBRARY FUND	 \$ 644,811

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, 2010 and ending June 30, 2011:

Fees & Fines.....	\$ 12,500
Copies .....	10,000
Interest.....	1,200
Miscellaneous Revenue .....	4,000
Contribution from Camden County.....	104,909
Contribution from Pasquotank County General Fund .....	<u>512,202</u>
 TOTAL PASQUOTANK-CAMDEN LIBRARY FUND	 \$ 644,811

**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, 2010 and ending June 30, 2011:

Transfer to General Fund.....	\$ 115,000
<b>TOTAL CAPITAL RESERVE FUND</b>	<b>\$ 115,000</b>

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, 2010 and ending June 30, 2011:

Fund Balance Appropriated .....	\$ 115,000
<b>TOTAL CAPITAL RESERVE FUND</b>	<b>\$ 115,000</b>

**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, 2010 and ending June 30, 2011:

Operating Expenses .....	\$ 152,200
Transfer to E-911 Reserve Fund.....	136,850
Transfer to General Fund.....	62,000
Capital Outlay .....	<u>48,950</u>
<b>TOTAL EMERGENCY TELEPHONE FUND</b>	<b>\$ 400,000</b>

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, 2010 and ending June 30, 2011:

NC 911 PSAP .....	\$ 400,000
<b>TOTAL EMERGENCY TELEPHONE FUND</b>	<b>\$ 400,000</b>

**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, 2010 and ending June 30, 2011:

Maintenance .....	\$ 5,300
<b>TOTAL NEWLAND DRAINAGE DISTRICT FUND</b>	<b>\$ 5,300</b>

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, 2010 and ending June 30, 2011:

Revenue from Assessments .....	\$ 5,300
<b>TOTAL NEWLAND DRAINAGE DISTRICT FUND</b>	<b>\$ 5,300</b>

**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, 2010 and ending June 30, 2011:

Tourism Board .....	\$ 440,000
<b>TOTAL OCCUPANCY TAX FUND</b>	<b>\$ 440,000</b>

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, 2010 and ending June 30, 2011:

Occupancy Tax Revenue.....	\$ 440,000
<b>TOTAL OCCUPANCY TAX FUND</b>	<b>\$ 440,000</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, 2010 and ending June 30, 2011:

Operating Expenses .....	\$ 1,758,647
Capital Outlay .....	173,500
Contingency.....	5,000
Operating Expenses – Sewer Department .....	130,505
Capital Outlay – Sewer Department.....	37,500
Debt Retirement .....	<u>1,316,810</u>
<b>TOTAL WATER SYSTEM FUND</b>	<b>\$ 3,421,962</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, 2010 and ending June 30, 2011:

Sale of Water .....	\$ 2,800,000
Hookups .....	82,000
Sewer Revenue .....	168,000
Interest on Investments.....	40,000
Penalties & Fees.....	65,000
Miscellaneous .....	53,000
Fund Balance Appropriated .....	<u>213,962</u>
<b>TOTAL WATER SYSTEM FUND</b>	<b>\$ 3,421,962</b>

**IX. LANDFILL FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Landfill Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Operating Expenses – Landfill .....	\$ 2,434,745
Operating Expenses – Solid Waste.....	<u>2,057,255</u>
<b>TOTAL LANDFILL FUND</b>	<b>\$ 4,492,000</b>

SECTION 2 – REVENUES: It is estimated that the following revenues will be available to the Landfill Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Tipping Fees.....	\$ 2,222,000
Solid Waste Fees.....	2,125,000
Tire Disposal Fees .....	50,000
White Goods Disposal Fees.....	12,000
Miscellaneous .....	<u>83,000</u>
<b>TOTAL LANDFILL FUND</b>	<b>\$ 4,492,000</b>

**X. 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 - \$75,000 and fines and forfeitures of \$285,000.

SECTION 2: The total appropriation for Current Expense from General Fund is \$9,403,851.

SECTION 3: The total appropriation for Capital Outlay from General Fund is \$415,986.

## **XI. 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.

## **XII. 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 IX, 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 IX, 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 IX, Section 2 of this ordinance.

SECTION 4: There is hereby established a solid waste availability fee of \$132 per household for the purpose of raising the revenue listed in the Landfill Fund-Part IX, 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.

## **XIII. TAX LEVY**

SECTION 1: There is hereby levied a tax at the rate of sixty and one-half cents (60.5¢) per One Hundred Dollar (\$100.00) valuation of property listed for taxes as of January 1, 2010 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 \$3,320,006,455 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 22, 2010 by the following vote of the members of the Pasquotank County Board of Commissioners: five in favor; two opposed.

---

Marshall H. Stevenson, Jr., Chairman  
Pasquotank County Board of Commissioners

Attest:

---

Karen S. Jennings  
Clerk to the Board