

**BUDGET ORDINANCE
FISCAL YEAR 2015-2016**

BE IT ORDAINED THIS 15th DAY OF JUNE, 2015 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, 2015 and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this county:

Governing Board.....	\$ 96,972
County Manager	286,282
Personnel/Payroll.....	119,946
Finance Department	293,630
Data Processing.....	362,624
Tax Administration	615,852
County Attorney	196,153
Court Facilities	60,000
Elections Board.....	292,838
Register of Deeds	253,260
Public Buildings	1,146,662
Health & Social Services Building	249,802
Non-Departmental.....	251,951
Sheriff's Department	3,547,203
School Resource Officers	318,117
Jail	2,947,184
Central Communications.....	1,190,987
Emergency Management	115,904
Central Fire Department.....	719,857
Intercounty Fire Department	48,500
Newland Fire Department	56,600
Weeksville Fire Department	61,739
Providence Fire Department	84,085
Nixonton Fire Department.....	54,453
Building Inspector	168,416
Emergency Medical Services	4,240,254
Animal Control	295,406
Planning Department	159,656
Geographic Information Systems	123,535
Economic Development	105,622
Cooperative Extension Service	230,974
Soil & Water Conservation	74,461
Public Health.....	255,778
Public Schools	10,047,400
College of The Albemarle.....	1,900,000
Parks & Recreation & Senior Center	1,142,887
Special Appropriations:	
-Miscellaneous.....	524,490
-Contribution to:	
Public Assistance Fund	3,115,648
Pasquotank Library Fund.....	592,453
Reappraisal Reserve	40,000
Contingency.....	40,000
Debt Retirement.....	<u>4,789,869</u>
 TOTAL GENERAL FUND	 \$ 41,217,450

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Ad Valorem Taxes	\$22,343,500
Sales Tax 1%.....	3,420,000
Sales Tax ½%.....	3,910,000
Land Transfer Tax.....	750,000
Franchise Fees	200,000
Wine & Beer Tax.....	95,000
Lottery Fund.....	400,000
Inspection Fees	60,000
Recording Fees.....	200,000
Interest on Investments.....	60,000
ABC Store Revenue.....	140,000
EMS Revenue from Services	2,830,600
Revenue – Sentara Albemarle Hospital	450,000
Rent Revenue	1,690,864
Other Revenue	3,984,843
Fund Balance Appropriated	<u>682,643</u>
 TOTAL GENERAL FUND	 \$41,217,450

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, 2015 and ending June 30, 2016:

Administration	\$ 6,942,176
Special Assistance.....	486,822
Child Care Services	1,609,215
Foster Care.....	232,500
Adoption Assistance	72,287
Crisis Intervention	196,881
Low Income Energy Assistance	196,881
Other.....	<u>161,715</u>
 TOTAL SOCIAL SERVICES FUND	 \$ 9,898,477

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.....	\$ 6,782,829
Contribution from General Fund.....	<u>3,115,648</u>
 TOTAL SOCIAL SERVICES FUND	 \$ 9,898,477

III. LIBRARY FUND

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Library Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Operating Expenses	\$ 646,753
 TOTAL LIBRARY FUND	 \$ 646,753

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Library Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Fees & Fines.....	\$ 16,000
Copies	8,000
Interest.....	300
Contribution from Pasquotank County General Fund	592,453
Fund Balance Appropriated	<u>30,000</u>
 TOTAL LIBRARY FUND	 \$646,753

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, 2015 and ending June 30, 2016:

Capital Reserve	\$ 411,500
Reserve – Commerce Park	24,300
Reserve – Landfill.....	<u>100,000</u>

TOTAL CAPITAL RESERVE FUND \$ 535,800

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, 2015 and ending June 30, 2016:

Interest Earned.....	\$ 1,500
Fund Balance Appropriated	434,300
Transfer from Solid Waste.....	<u>100,000</u>

TOTAL CAPITAL RESERVE FUND \$535,800

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, 2015 and ending June 30, 2016:

Operating Expenses	\$ 374,000
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TOTAL EMERGENCY TELEPHONE FUND \$ 374,000

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, 2015 and ending June 30, 2016:

NC 911 PSAP	\$ 373,302
Interest Earned	<u>698</u>

TOTAL EMERGENCY TELEPHONE FUND \$ 374,000

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, 2015 and ending June 30, 2016:

Reappraisal.....	\$ 40,000
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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, 2015 and ending June 30, 2016:

Transfer from General Fund.....	\$ 40,000
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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, 2015 and ending June 30, 2016:

Maintenance	\$ 5,300
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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, 2015 and ending June 30, 2016:

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, 2015 and ending June 30, 2016:

Tourism Board	\$	555,000
TOTAL OCCUPANCY TAX FUND	\$	555,000

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, 2015 and ending June 30, 2016:

Occupancy Tax Revenue.....	\$	555,000
TOTAL OCCUPANCY TAX FUND	\$	555,000

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, 2015 and ending June 30, 2016:

Operating Expenses	\$	1,644,960
Capital Outlay		147,300
Water Purchase		1,130,000
Transfer to RO		37,265
Operating Expenses – Sewer Department		191,240
Capital Outlay - Sewer Department.....		<u>19,000</u>
TOTAL WATER SYSTEM FUND	\$	3,169,765

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, 2015 and ending June 30, 2016:

Sale of Water	\$	2,770,000
Hookups		40,000
Sewer Revenue		237,265
Interest on Investments.....		4,000
Penalties & Fees.....		75,000
Tower Rental		37,500
Miscellaneous		<u>6,000</u>
TOTAL WATER SYSTEM FUND	\$	3,169,765

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, 2015 and ending June 30, 2016:

Operating Expenses	\$	805,296
Capital Outlay		40,100
Debt Retirement.....		<u>1,248,452</u>
TOTAL REVERSE OSMOSIS PLANT FUND	\$	2,093,848

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, 2015 and ending June 30, 2016:

Sale of Water	\$ 1,900,000
Elizabeth City - 24" Line	122,583
Interest Earned	34,000
Transfer from Water System	<u>37,265</u>
TOTAL REVERSE OSMOSIS PLANT FUND	\$ 2,093,848

XI. LANDFILL FUND

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Landfill Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Operating Expenses – Landfill	\$ 2,256,617
Capital Outlay - Landfill	160,000
Operating Expenses – Convenience Sites	2,290,783
Capital Outlay – Convenience Sites	10,000
Operating Expenses - Transfer Station	<u>133,100</u>
TOTAL LANDFILL FUND	\$ 4,850,500

SECTION 2 – REVENUES: It is estimated that the following revenues will be available to the Landfill Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Tipping Fees	\$ 2,240,000
Solid Waste Fees	2,355,000
Tire Disposal Fees	50,000
White Goods Disposal Fees	12,000
Sale of Scrap Metal	50,000
Sale of Assets	25,000
Miscellaneous	<u>118,500</u>
TOTAL LANDFILL FUND	\$ 4,850,500

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 \$9,250,400.

SECTION 3: The total appropriation for Capital Outlay from General Fund is \$797,000.

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, 2015 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 \$2,971,698,955 and an estimated rate of collection of 96%.

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

Approved on June 15, 2015 by the following vote of the members of the Pasquotank County Board of Commissioners: _____ in favor; _____ opposed.

Joseph Winslow, Jr., Chairman
Pasquotank County Board of Commissioners

Attest:

Karen S. Jennings
Clerk to the Board