

BUDGET ORDINANCE  
FY 2010-11

BE IT ORDAINED by the Board of Commissioners of Chowan County, North Carolina

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2010, and ending June 30, 2011 in accordance with the chart of descriptions of accounts as recommended by governmental accounting standards and approved by the Local Government Commission established for this County:

General Government	\$3,771,187
Public Safety	\$3,194,058
Environmental Protection	\$153,899
Sanitation	\$0
Economic and Physical Development	\$236,707
Human Services	\$3,646,099
Cultural and Recreational	\$614,503
Education	\$3,403,660
Debt Service	\$954,164
Transfer to Revaluation Fund	\$25,000
Total estimated appropriations	<u>\$15,999,277</u>

Section 2. 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:

Current Year's Property Taxes	\$9,888,592
Prior Year's Property Taxes	\$180,400
Penalties and Interest on Property Taxes	\$70,000
Local Option Sales Tax	\$1,365,000
Land Transfer Tax	\$0
Unrestricted Intergovernmental	\$15,000
Restricted Intergovernmental	\$2,620,767
Permits/Fees	\$651,355
Interest Earnings	\$10,000
Miscellaneous	\$1,198,163
Total estimated revenues	<u>\$15,999,277</u>

Section 3: The following amounts are hereby appropriated in the Storm Preparedness Fund for the Water Generator Project 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:

Storm Preparedness Fee	<u><u>\$75,000</u></u>
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Section 4: It is estimated that the following revenues will be available in the Storm Preparedness Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Contribution to Water Capital Project Fund	<u><u>\$75,000</u></u>
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Section 5: The following amounts are hereby appropriated in the Water Development Fund for the future water system expansion projects 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:

Reserve for Water System Expansion	<u><u>\$75,000</u></u>
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Section 6: It is estimated that the following revenues will be available in the Water Development Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Water Development Fees	<u><u>\$75,000</u></u>
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Section 7: The following amounts are hereby appropriated in the Fire Fund for the operation of fire protection services 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:

Center Hill Crossroads Fire Dept Operations	\$179,896
Center Hill Crossroads Fire Capital Outlay	\$15,000
Center Hill Crossroads Fire Debt Service	\$27,900
Edenton Rural Fire District Operations	\$240,380
Edenton Rural Fire District Capital Outlay	\$10,750
Belvidere Chappell Hill Operations	\$12,807
Designated for Future Appropriation	\$7,149
Contribution to General Fund	<u>\$9,500</u>
Total estimated appropriations	<u><u>\$503,382</u></u>

Section 8: It is estimated that the following revenues will be available in the Fire Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Ad Valorem Tax/Delinquent Tax/Tax Penalty & Interest	\$452,382
Prior Year's Property Taxes	\$12,000
Penalties and Interest on Property Taxes	3000
Local Option Sales Tax	\$35,000
Interest Earned	\$1,000
Total estimated revenues	<u><u>\$503,382</u></u>

Section 9: The following amounts are hereby appropriated in the E-911 Emergency Telephone Fund for the operation of central communications 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:

E-911 Operating Expenses	\$152,600
Designated for Future Appropriation	\$0
Total estimated appropriations	<u><u>\$152,600</u></u>

Section 10: It is estimated that the following revenues will be available in the E-911 Emergency Telephone Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Telephone Surcharge	\$145,500
Fund Balance Appropriated	\$7,100
Total estimated revenues	<u><u>\$152,600</u></u>

Section 11: The following amounts are hereby appropriated in the Revaluation Fund for the future revaluation of property in Chowan County during the fiscal year beginning July 1, 2010, and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Reserve for Revaluation	<u><u>\$25,000</u></u>
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Section 12: It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Transfer from General Fund	<u><u>\$25,000</u></u>
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Section 13: The following amounts are hereby appropriated in the School Capital Projects Fund for school debt payments and school capital outlay purchases during the fiscal year beginning July 1, 2010, and ending June 30, 2011 in accordance with the chart of accounts heretofore established for this County:

Capital Outlay	\$0
Debt Service	\$906,873
Total estimated appropriations	<u>\$906,873</u>

Section 14: It is estimated that the following revenues will be available in the School Capital Reserve Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011. As to the amounts shown in Section 1 above for "Education", and as to estimated revenues from "ADM Appropriation" and "Lottery Appropriation" shown below, that portion of the amount budgeted in Section 1 for "Education" that is equal to the total of both the ADM and Lottery appropriations in this section shall not be considered appropriated by this Ordinance until such ADM and Lottery funds have actually been received by Chowan County from the State's Public School Capital Fund, Education Lottery Fund, or Education Lottery Reserve Fund:

Local Option Sales Tax	\$600,000
ADM Appropriation	\$0
Lottery Appropriation	\$103,573
Land Transfer Tax	\$203,300
Interest Earned	\$0
Total estimated revenues	<u>\$906,873</u>

Section 15: The following amounts are hereby appropriated in the Occupancy Tax Fund for tourism development during the fiscal year beginning July 1, 2010, and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Tourism Development Operations	\$93,000
Total estimated appropriations	<u>\$93,000</u>

Section 16: 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	\$90,000
Music & Water Festival Donations	\$3,000
Total estimated revenues	<u>\$93,000</u>

Section 17: The following amounts are hereby appropriated in the EMS Fund for the operation of emergency medical services 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:

Operating Expenses	\$1,406,512
Capital Outlay	\$0
Lease Purchase Payments	\$35,648
Total estimated appropriations	<u>\$1,442,160</u>

Section 18: It is estimated that the following revenues will be available in the EMS Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Ambulance Fees-Current/Delinquent	\$1,400,000
Contribution from General Fund	\$42,160
Total estimated revenues	<u>\$1,442,160</u>

Section 19: The following amounts are hereby appropriated in the Water Fund for the operation of the County's water system during the fiscal year beginning July 1, 2010, and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Operating Expenses	\$1,093,650
Capital Improvements	\$120,000
Capital Outlay-Equipment	\$20,000
Debt Service	\$0
Contribution to General Fund	\$45,000
Designated for Future Appropriation	\$154,000
Total estimated appropriations	<u>\$1,432,650</u>

Section 20: It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Charge for Utilities	\$1,295,246
Taps & Connections/Reconnection Fees	\$85,000
Miscellaneous	\$24,400
Fund Balance Appropriated	\$28,004
Total estimated revenues	<u>\$1,432,650</u>

Section 21: The following amounts are hereby appropriated in the Solid Waste Fund for the operation of the County's regional landfill activities and convenience site operations during the fiscal year beginning July 1, 2010, and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County:

Landfill Operations	\$978,135
Convenience Site Rental/Mowing Expense	\$11,300
Contribution to Town of Edenton for Hauling Expense	\$30,000
Contracted Services-Recycling Expense	\$18,000
Scrap Tire/White Goods Disposal	\$20,700
Contribution to Reserve	\$161,665
Total estimated appropriations	<u>\$1,219,800</u>

Section 22: It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Tipping Fees	\$1,199,100
Scrap Tire/White Goods NCDENR Grant	\$20,700
Total estimated revenues	<u>\$1,219,800</u>

Section 23: This is hereby levied a tax rate of sixty-eight and one half cents (\$.685) per one hundred dollars (\$100) valuation of real and personal property listed for taxes as of January 1, 2010, for the purpose of raising revenue included in "Ad Valorem Taxes - Current Year" in the General Fund in Section 2 of this ordinance.

The rate of tax is based on an estimated total valuation of real property for the purpose of taxation of \$1,339,331,039 and an estimated collection rate of 95.39%. The estimated rate of collection is based on the fiscal year 2009-10 collection rate pursuant to NCGS 159-13(b)(6).

The rate of tax is based on an estimated total valuation of personal real property for the purpose of taxation of \$109,057,785 and an estimated collection rate of 95.60%. The estimated rate of collection is based on the fiscal year 2009-10 collection rate pursuant to NCGS 159-13(b)(6).

Section 24: There is hereby levied a tax at the rate of five cents (\$.05) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2010, located within the Chowan County Rural Fire District for the raising of revenue for said special fire district. This rate of tax

is based on an estimated total valuation of property for the purposes of taxation of \$948,490,350 and an estimated collection rate of 95.39%. The estimated rate of collection is based on the fiscal year 2009-10 collection rate.

Section 25: The Budget Officer and/or County Manager is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He or she may transfer amounts between line item expenditures within a department without limitation and without a report being required. These changes should not result in increases in recurring obligations such as salaries.
- b. He or she may transfer amounts up to \$1,000 between departments, including contingency appropriations within the same fund. The Budget Officer must make an official report on such transfers at the next regular meeting of the Board of Commissioners.
- c. He or she may not transfer any amounts between funds, including funds designated as "reserve funds" but excepting any such reserve fund designated for "normal business operations" as approved by the Board of Commissioners pursuant to this Budget Ordinance.

Section 26: The Budget Officer and/or County Manager is hereby authorized to expend funds consistent with governmental functions and amounts shown as appropriated. Notwithstanding, any contracts must be approved by the Board of Commissioners.

Section 27: Withdrawals from the School Capital Reserve Fund referenced in Section 14 above, may only be made in accordance with the procedures outlined in NCGS 159-22 and shall only be made for the purposes outlined in that Fund's establishing resolution.

Section 28: Notwithstanding the above Section 26, all hirings of full time and part time positions, exclusive of Emergency Medical Services Department positions and budgetarily approved part time and temporary positions in all departments, are subject to approval by the Board of Commissioners. It is also noted that the following employment positions are subject to a hiring freeze and may not be filled until authorized by the Board of Commissioners:  
1 Central Communications Dispatcher and 1 Sheriff Deputy.

Section 29: The Chowan County Animal Control Department is hereby abolished. The regulatory and enforcement responsibilities of that former department are assumed by the Chowan County Sheriff's Office.

Section 30: The Chowan County Planning and Inspections Department is hereby reorganized into two

separate departments, the Chowan County Planning and Economic Development Department and the Chowan County Inspections Department. The new departments shall be jointly served by a reclassified position of Permit Processor/Planning Technician.

Section 31: Copies of this Budget Ordinance shall be furnished to the Clerk of the Board of Commissioners and to the Budget Officer and Finance Officer, and is to be kept on file by them for their direction in the disbursement of funds.

Adopted this the 7<sup>th</sup> day of June, 2010.



Edward C. Goodwin  
Chairman

Attest:



Susanne Stallings  
Clerk