

BUDGET ORDINANCE

2006-2007

Section 1. BE IT ORDAINED by the Chowan County Board of Commissioners, State of North Carolina, meeting on the 26th day of June, 2006, in special session, that the following revenues and expenditures are hereby authorized and appropriated for the fiscal period beginning July 1, 2006 and ending June 30, 2007.

Section 2. Expenditures are authorized as follows:

GENERAL FUND

| Department | Amount |
|--------------------------------------|-----------|
| Governing Body | \$54,205 |
| Administration | 441,010 |
| Tax Listing/Collection | 269,807 |
| Legal | 105,688 |
| Courts | 31,450 |
| Elections | 100,847 |
| Register of Deeds | 147,903 |
| Land Records | 127,681 |
| Data Processing | 323,956 |
| NC Information Highway | 0 |
| Central Maintenance | 310,062 |
| Public Buildings: | |
| Hicks Field | 5,500 |
| Red Banks Farm | 1,500 |
| Old Armory | 16,100 |
| Mental Health Building | 1,500 |
| Agriculture Building | 29,525 |
| Water Plant House | 750 |
| Northern Chowan Community Center | 73,444 |
| Old DF Walker School-COA | 84,400 |
| Old DF Walker School-Recreation | 49,300 |
| Old DF Walker School-Alumni Building | 0 |
| Purser Field Maintenance Shop | 11,375 |
| Storage Building - Airport | 3,265 |
| New Courthouse | 71,250 |
| County Office Building | 70,115 |
| Old Courthouse | 19,385 |
| Jailer's House/Old Jail | 13,000 |
| Sheriff/Jail | 78,625 |
| Swain School | 55,794 |
| Chowan Community Building | 250 |
| COA-Chowan County Center | 288,078 |
| Senior Center | 151,988 |
| Central Communications | 593,817 |
| Sheriff | 1,212,613 |
| Mobile Computer Project | 18,000 |
| School Resource Officers | 112,030 |

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|--|---------------------|
| Domestic Violence | 71,844 |
| CORPS | 41,046 |
| Sheriff Special (Donations/Drug Seizures) | 30,000 |
| Jail | 600,347 |
| Civil Preparedness | 164,731 |
| Planning/Inspections | 380,805 |
| Medical Examiner | 7,500 |
| Animal Control | 133,066 |
| Animal Shelter | 193,424 |
| Sanitation | 29,440 |
| Soil Conservation | 103,120 |
| RC&D | 4,250 |
| Economic Development | 128,000 |
| Agriculture Extension Service | 174,058 |
| Governor's One On One | 35,530 |
| Expanded Food/Nutrition Grant | 6,971 |
| Health Department | 273,213 |
| Mental Health | 34,046 |
| Social Services | 4,227,684 |
| Veteran's Service | 14,988 |
| School Current Expense | 3,574,350 |
| Library | 143,126 |
| Airport | 25,000 |
| Albemarle Recreation Center | 30,000 |
| Recreation | 848,907 |
| After School Program | 23,570 |
| Central Services | 274,147 |
| Special Appropriations | 307,964 |
| Contribution to Revaluation | 25,000 |
| Contribution to General Capital Projects Fund | 130,000 |
| Contribution to Emergency Services Fund | 607,824 |
| Contribution to Consolidated Capital Projects Fund | 84,784 |
| Contribution to Solid Waste Fund | 117,017 |
| Contingency | 25,000 |
| TOTAL GENERAL FUND | \$17,744,965 |

FIRE FUND

| | |
|----------------------------------|------------------|
| Center Hill Crossroads Fire Dept | \$278,404 |
| Contribution to General Fund | 10,000 |
| Edenton Fire Dept | 251,074 |
| TOTAL FIRE FUND | \$539,478 |

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|---------------------------------|------------------|
| EMERGENCY TELEPHONE FUND | \$128,088 |
|---------------------------------|------------------|

| | |
|-------------------------|-----------------|
| REVALUATION FUND | \$25,000 |
|-------------------------|-----------------|

HEALTH CARE RESERVE I FUND

| | |
|---|--------------------|
| Contribution to General Fund/Capital Projects | \$446,700 |
| Contribution to General Fund/Debt Service | 315,927 |
| Contribution to School Capital Projects Fund | 523,066 |
| Contribution to Reserve | |
| TOTAL HEALTH CARE RESERVE I FUND | \$1,285,693 |

HEALTH CARE RESERVE II FUND

| | |
|--|------------------|
| Contribution to General Fund | \$230,346 |
| TOTAL HEALTH CARE RESERVE II FUND | \$230,346 |

CAPITAL RESERVE FUND – SCHOOLS

| | |
|---|------------------|
| Contribution to Capital Projects Fund | \$974,840 |
| TOTAL CAPITAL RESERVE FUND - SCHOOLS | \$974,840 |

CAPITAL PROJECTS FUND – SCHOOLS

| | |
|----------------|-----------|
| Capital Outlay | \$200,000 |
| Bond Principal | 677,983 |
| Bond Interest | 444,923 |
| Technology | 175,000 |

TOTAL CAPITAL PROJECTS FUND – SCHOOLS \$1,497,906

ROAD ASSESSMENT FUND \$7,415

EMERGENCY SERVICES FUND

| | |
|------------------------------|----------------|
| Operating Expenses | \$1,185,258.00 |
| EMS Expansion | 82,216.00 |
| Contribution to General Fund | |

TOTAL EMERGENCY SERVICES FUND \$1,267,474

WATER FUND

| | |
|------------------------------|-------------|
| Operating Expenses | \$1,322,910 |
| Debt Service | 276,084 |
| Contribution to General Fund | 101,000 |

TOTAL WATER FUND \$1,699,994

SANITATION FUND

| | |
|----------------------------|-----------|
| Contribution to Operations | \$992,661 |
|----------------------------|-----------|

Section 3. It is estimated that the following revenues will be available in the following funds for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

GENERAL FUND

| | |
|---|---------------------|
| Ad Valorem Taxes – Current | \$6,945,595 |
| Ad Valorem Taxes – Prior Years | 192,300 |
| Tax Penalties & Interest | 75,000 |
| Interest Earned on Investments | 10,000 |
| Miscellaneous Revenue | 1,026,064 |
| Local Government Sales Tax – Article 39 | 1,262,698 |
| Local Government Sales Tax – Article 40 | 542,284 |
| Local Government Sales Tax – Article 42 | 372,318 |
| Local Government Sales Tax – Article 44 | 676,632 |
| ABC Net Revenues | 55,000 |
| Court Costs, Fees & Charges | 65,000 |
| Building Permits | 350,000 |
| Register of Deeds Fees | 1,953,391 |
| Jail Fees | 275,000 |
| Federal & State Revenues | 2,709,710 |
| Tipping/Tire Disposal Fees | 20,000 |
| Tax Refunds | 50,000 |
| Transfers from Other Funds, Agencies & Government Units | 1,163,973 |
| TOTAL GENERAL FUND REVENUES | \$17,744,965 |

FIRE FUND

| | |
|---------------------------------|------------------|
| Ad Valorem Taxes | \$418,455 |
| Delinquent Taxes | \$11,423 |
| Tax Penalty | \$2,500 |
| Interest Earned | 500 |
| Local Government Sales Taxes | 105,000 |
| Sales Tax Refunds | 1500 |
| Miscellaneous Revenue | 100 |
| TOTAL FIRE FUND REVENUES | \$539,478 |

EMERGENCY TELEPHONE FUND

| | |
|---|------------------|
| Wire Telephone Surcharge | \$80,000 |
| Information Technology Service - Wireless Surcharge | 47,088 |
| Fund Balance Appropriated | 0 |
| Interest Earned | 500 |
| Sales Tax Refund | 500 |
| Lease/Purchase Proceeds | 0 |
| Contribution from General Fund | 0 |
| TOTAL EMERGENCY TELEPHONE FUND REVENUES | \$128,088 |

REVALUATION FUND

| | |
|--------------------------------|-----------------|
| Contribution from General Fund | \$25,000 |
| TOTAL REVALUATION FUND | \$25,000 |

HEALTH CARE RESERVE I FUND

| | |
|---|--------------------|
| Interest Earned | \$1,285,693 |
| TOTAL HEALTH CARE RESERVE I FUND | \$1,285,693 |

HEALTH CARE RESERVE II FUND

| | |
|---|------------------|
| Interest Earned | \$230,346 |
| TOAL HEALTH CARE RESERVE II FUND | \$230,346 |

CAPITAL RESERVE FUND – SCHOOLS

| | |
|---|------------------|
| Local Option Sales Tax | \$750,000 |
| Contribution from General Fund | 0 |
| ADM Funds | 223,840 |
| Fund Balance Appropriated | 0 |
| Interest Earned | 1,000 |
| TOTAL CAPITAL RESERVE FUND – SCHOOLS | \$974,840 |

CAPITAL PROJECTS FUND – SCHOOLS

| | |
|--|--------------------|
| Contribution from Other Government Units | \$0 |
| Contribution from Capital Reserve Fund | 974,840 |
| Contribution from Health Care Reserve Fund | 523,066 |
| TOTAL CAPITAL PROJECTS FUND – SCHOOLS | \$1,497,906 |

ROAD ASSESSMENT FUND

| | |
|--------------------|---------|
| Street Assessments | \$5,586 |
|--------------------|---------|

EMERGENCY SERVICES FUND

| | |
|--|--------------------|
| Ambulance Service Fees | \$865,000 |
| Sales Tax Refund | 3,650 |
| Interest Earned | 0 |
| Miscellaneous | 1,000 |
| Loan Proceeds | 90,000 |
| Contribution from General Fund | 307,824 |
| TOTAL EMERGENCY SERVICES FUND REVENUE | \$1,267,474 |

WATER FUND

| | |
|---------------------------------|--------------------|
| Interest Earned | \$0 |
| Tax Refunds | 10,000 |
| Charge for Utilities | 1,313,994 |
| Taps & Connection Fees | 75,000 |
| Reconnection Fees | 30,000 |
| Miscellaneous Revenue | 1,000 |
| Loan Proceeds | 270,000 |
| Fund Balance Appropriated | 0 |
| TOTAL WATER FUND REVENUE | \$1,699,994 |

SANITATION FUND

| | |
|--------------------------------------|------------------|
| Tipping Fees | \$875,644 |
| Interest Earned | 0 |
| Contribution from General Fund | 117,017 |
| TOTAL SANITATION FUND REVENUE | \$992,661 |

Section 4. The following funds reflect projects that are budgeted by separate project ordinance:

- General Capital Projects Fund
 - Water/Sewer Extension Capital Projects Fund
 - Water/Sewer Extension Capital Projects Fund - Wharf Landing
 - Public Safety/EOC Construction Fund
 - Library Expansion Fund
 - Albemarle Mental Health Building Expansion Fund
 - Water System Generator Projects Fund
 - Consolidated Capital Projects Fund
 - Holmes High School Renovation
 - Architectural Survey Fund
-

Section 5. Tax Levies: There are hereby levied the below indicated property taxes for the fiscal year 2006-2007. The anticipated revenue is based on a collection rate of ninety-seven (97%), at the respective tax rates shown per \$100 of taxable valuation.

| Area | Estimated Valuation | Tax Rate |
|---------------|---------------------|----------|
| County-wide | \$1,313,836,121 | \$0.54.5 |
| Fire District | \$871,793,521 | \$0.05 |

Section 6. The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

Section 6a. He may transfer amounts between objects of expenditure within a department without limitation and without a report being requested.

Section 6b. He may transfer amounts up to \$10,000 between departments of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.

Section 6c. He may transfer \$2000 between funds from contingencies with an official report at the next regular meeting of the Board of Commissioners.

Section 7. Be it further directed that End of Year Financial Statements for FY 2004-05 reflect undesignated reserves at ten percent (10%) of General fund expenditures.

Section 8. That copies of this ordinance be filed with the County Manager and the Clerk to the Board of Chowan County, pursuant to the requirements of the laws of the State of North Carolina.

Section 9. That the Ordinance be spread upon the minutes of the Board of County Commissioners of Chowan County, North Carolina, for permanent record and reference, and to meet the requirements of the law.

Ratified this 26th day of June, 2006.

R. Wayne Goodwin
Chairman

Nancy B. Morgan
Clerk

