

BUDGET ORDINANCE
FY 2011-12

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, 2011, and ending June 30, 2012 in accordance with the chart of descriptions of accounts as recommended by governmental accounting standards and approved by the Local Government Commission established for Chowan County:

General Government	\$3,737,791
Public Safety	\$3,087,161
Environmental Protection	\$157,304
Sanitation	\$0
Economic and Physical Development	\$217,807
Human Services	\$3,603,250
Cultural and Recreational	\$587,605
Education	\$3,496,929
Debt Service	\$1,144,990
Total estimated appropriations	<hr/> \$16,032,837

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Current Year's Property Taxes	\$9,888,592
Prior Year's Property Taxes	\$258,500
Penalties and Interest on Property Taxes	\$70,000
Local Option Sales Tax	\$1,425,000
Land Transfer Tax	\$0
Unrestricted Intergovernmental	\$41,000
Restricted Intergovernmental	\$2,563,920
Permits/Fees	\$606,800
Interest Earnings	\$3,500
Miscellaneous	\$1,175,525
Total estimated revenues	<hr/> \$16,032,837

Section 3: 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, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for Chowan County:

Reserve for Water System Expansion	<u><u>\$50,000</u></u>
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Section 4: It is estimated that the following revenues will be available in the Water Development Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Water Development Fees	<u><u>\$50,000</u></u>
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Section 5: 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, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for Chowan County:

Center Hill Crossroads Fire Dept Operations	\$154,829
Center Hill Crossroads Fire Capital Outlay	\$15,000
Center Hill Crossroads Fire Debt Service	\$52,900
Edenton Rural Fire District Operations	\$238,558
Edenton Rural Fire District Capital Outlay	\$20,900
Belvidere Chappell Hill Operations	\$12,807
Designated for Future Appropriation	\$11,830
Contribution to General Fund	\$9,500
Total estimated appropriations	<u><u>\$516,324</u></u>

Section 6: It is estimated that the following revenues will be available in the Fire Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Ad Valorem Tax/Delinquent Tax/Tax Penalty & Interest	\$453,474
Prior Year's Property Taxes	\$20,000
Penalties and Interest on Property Taxes	4000
Local Option Sales Tax	\$38,000
Refunds	\$350
Interest Earned	\$500
Total estimated revenues	<u><u>\$516,324</u></u>

Section 7: 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, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for Chowan County:

E-911 Operating Expenses	\$136,600
Capital Outlay	\$20,000
Designated for Future Appropriation	\$95,788
Total estimated appropriations	<u>\$252,388</u>

Section 8: It is estimated that the following revenues will be available in the E-911 Emergency Telephone Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Telephone Surcharge	\$252,388
Fund Balance Appropriated	\$0
Total estimated revenues	<u>\$252,388</u>

Section 9: 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, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for Chowan County:

Reserve for Revaluation	<u>\$25,000</u>
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Section 10: It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Transfer from General Fund	<u>\$25,000</u>
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Section 11: The following amounts are hereby appropriated in the School Capital Projects Fund for school debt payments and school capital outlay needs during the fiscal year beginning July 1, 2011, and ending June 30, 2012 in accordance with the chart of accounts heretofore established for Chowan County:

Capital Outlay	\$0
Debt Service	\$883,717
Designated for Future Appropriation	\$3,606
Total estimated appropriations	<u>\$887,323</u>

Section 12: It is estimated that the following revenues will be available in the School Capital Projects Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012. As to the amounts shown in Section 11 above for "Education", and as to estimated revenues from "ADM Appropriation" and "Lottery Appropriation" shown below, that portion of the amount budgeted in Section 11 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	\$183,000
Interest Earned	\$750
Total estimated revenues	<u><u>\$887,323</u></u>

Section 13: The following amounts are hereby appropriated in the Occupancy Tax Fund for tourism development during the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for Chowan County:

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

Section 14: It is estimated that the following revenues will be available in the Occupancy Tax Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Occupancy Tax	\$90,000
Music & Water Festival Donations	\$3,000
Total estimated revenues	<u><u>\$93,000</u></u>

Section 15: The following amounts are hereby appropriated in the EMS Fund for the operation of emergency medical services for the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for Chowan County:

Operating Expenses	\$1,416,005
Capital Outlay	\$0
Lease Purchase Payments	\$38,938
Total estimated appropriations	<u><u>\$1,454,943</u></u>

Section 16: It is estimated that the following revenues will be available in the EMS Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Ambulance Fees-Current/Delinquent	\$1,400,000
Contribution from General Fund	\$54,943
Total estimated revenues	<u>\$1,454,943</u>

Section 17: The following amounts are hereby appropriated in the Water Fund for the operation of the Chowan County water system during the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for Chowan County:

Operating Expenses	\$1,216,794
Capital Improvements	\$25,000
Capital Outlay-Equipment	\$265,000
Debt Service	\$0
Contribution to General Fund	\$45,000
Designated for Future Appropriation	\$0
Total estimated appropriations	<u>\$1,551,794</u>

Section 18: It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Charge for Utilities	\$1,295,246
Taps & Connections/Reconnection Fees	\$65,000
Interest Earned	\$500
Miscellaneous	\$14,000
Fund Balance Appropriated	\$177,048
Total estimated revenues	<u>\$1,551,794</u>

Section 19: 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, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for Chowan County:

Landfill Operations	\$864,569
Convenience Site Rental/Mowing Expense	\$12,600
Contribution to Town of Edenton for Hauling Expense	\$30,000
Contracted Services-Recycling Expense	\$15,765
Scrap Tire/White Goods Disposal	\$21,100
Contribution to General Fund	\$1,900
General Fund Loan Repayment	\$162,000
Designated for Future Appropriation	\$122,166
Total estimated appropriations	<u><u>\$1,230,100</u></u>

Section 20: It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Tipping Fees	\$1,199,100
Scrap Tire/White Goods NCDENR Grant	\$21,100
Solid Waste Disposal Tax	\$7,900
Electronics Recycling Program	\$2,000
Total estimated revenues	<u><u>\$1,230,100</u></u>

Section 21: 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, 2011, 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 22: 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, 2011, 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 23: 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 24: Withdrawals from the School Capital Reserve Fund referenced in Section 12 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 25: 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, 1 Sheriff Deputy and 1 Recreation Center Supervisor.

Section 26: 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.

Edward C. Goodwin
Chairman

Attest:

Susanne Stallings
Clerk

Adopted this the 6th day of June, 2011.