

**BUDGET ORDINANCE FOR THE COUNTY OF CHOWAN
FISCAL YEAR 2012-2013**

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

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 2012 and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

General government	\$ 3,152,960
Public Safety	3,169,027
Environmental protection	161,324
Economic and physical development	207,732
Human services	3,468,208
Cultural and recreational	590,030
Education	3,507,248
COA Community College	400,000
Transfer to Revaluation Fund	25,000
Transfer to Debt Service Fund	1,141,274
Transfer to EMS Fund	<u>173,577</u>
Total Appropriations	\$15,996,380

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Current year real/pers property taxes	\$ 9,196,175
Current year motor vehicle taxes	594,400
Prior years real/pers property taxes	286,200
Prior years motor vehicle taxes	113,500
Penalties and interest	100,000
Local Option Sales Tax	1,644,996
Payments in lieu of taxes	2,000
Beer and wine excise tax	42,000
ABC proceeds/bottle tax	30,000
State grants	146,389
Federal grants	2,502,207
Court facilities fees	16,000
Building permits and inspection fees	90,000
Register of Deeds	154,700
Rents, concessions, and fees	827,463
Investment earnings	4,000
Sale of materials	7,000
Miscellaneous	111,083
Transfer from Water Fund	80,000
Transfer from Fire District Fund-indirect cost	9,500
Appropriated fund balance-ROD preservation	12,500
Appropriated fund balance-Sheriff	16,267
Appropriated fund balance-Recreation	<u>10,000</u>
Total Estimated Revenues	\$15,996,380

Section 3. The following amount is hereby appropriated in the Water Development Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Reserve for Water System expansion	\$ 30,000
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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, 2012 and ending June 30, 2013:

Water Development fees	\$ 30,000
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Section 5. The following amounts are hereby appropriated in the Fire District Fund for the operation of fire protection services for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Center Hill Crossroads Fire Dept operations	\$ 154,355
Center Hill Crossroads Fire Dept capital outlay	18,000
Center Hill Crossroads Fire Dept debt service	52,900
Edenton Rural Fire District operations	281,297
Belvidere Chappell Hill operations	12,800
Transfer to General Fund	<u>9,500</u>
Total Appropriations	\$ 528,852

Section 6. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Current year taxes	\$ 468,048
Prior years' taxes and penalties	23,400
Local Option Sales Tax	<u>37,404</u>
Total Estimated Revenues	\$ 528,852

Section 7. The following amounts are hereby appropriated in the E911 Emergency Telephone Fund for the year beginning July 1, 2012 and ending June 30, 2013:

E911 Operations	\$ 131,600
Capital Outlay	<u>180,000</u>
Total Appropriations	\$ 311,600

Section 8. It is estimated that the following revenues will be available in the E911 Emergency Telephone Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Telephone Surcharge	\$ 201,836
Appropriated fund balance	<u>109,764</u>
Total Estimated Revenues	\$ 311,600

Section 9. The following amount is hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Tax Revaluation	\$ 128,470
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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, 2012 and ending June 30, 2013:

Transfer from General Fund	\$ 25,000
Appropriated fund balance	<u>103,470</u>
Total Estimated Revenues	\$ 128,470

Section 11. The following amounts are hereby appropriated in the Debt Service Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

QZAB Bonds	\$ 103,573
PNC Vehicle Note	7,849
Pruden Shepard Library Note	10,000
DF Walker Note	756,988
Northern Chowan Comm/Health Note	255,364
PNC Library Note	129,014
USDA Library Note	99,738
USDA PSC Note	527,428
USDA PSC/EOC Note	111,881
USDA Center Hill FD Note	<u>27,900</u>
Total Appropriations	\$ 2,029,735

Section 12. It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Transfer from General Fund	\$ 1,141,274
Transfer from Fire District Fund	27,900
Transfer from School Capital Reserve Fund	<u>860,561</u>
Total Estimated Revenues	\$ 2,029,735

Section 13. The following amounts are hereby appropriated in the Debt Service Reserve Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Designated for future appropriation	\$ 157,344
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Section 14. It is estimated that the following revenues will be available in the Debt Service Reserve Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Transfer from Solid Waste Fund-loan	\$ 157,344
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Section 15. The following amounts are hereby appropriated in the School Capital Reserve Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Transfer to Debt Service Fund	860,561
Designated for future appropriations	<u>78,307</u>
Total Appropriations	\$ 938,868

Section 16. It is estimated that the following revenues will be available in the School Capital Reserve Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Local Option Sales Tax	\$ 634,895
Land Transfer Tax	200,000
Lottery Proceeds	103,573
Interest	<u>400</u>
Total Estimated Revenues	\$ 938,868

Section 17. The following amounts are hereby appropriated in the EMS Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Operating expenditures	\$ 1,385,543
Capital Outlay	5,000
Debt Service	<u>8,034</u>
Total Appropriations	\$ 1,398,577

Section 18. It is estimated that the following revenues will be available in the EMS Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Ambulance fees	\$ 1,225,000
Transfer from General Fund	<u>173,577</u>
Total Estimated Revenues	\$ 1,398,577

Section 19. The following amounts are hereby appropriated in the Water Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Operating expenditures	\$ 1,167,684
Capital Outlay-equipment	175,000
Capital Outlay-improvements	25,000
Transfer to General Fund	<u>80,000</u>
Total Appropriations	\$ 1,447,684

Section 20. It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Water charges	\$ 1,221,212
Taps and connection fees	65,000
Interest	500
Miscellaneous	14,000
Appropriated fund balance	<u>146,972</u>
Total Estimated Revenues	\$ 1,447,684

Section 21. The following amounts are hereby appropriated in the Solid Waste Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Convenience site operations	\$ 12,600
Albemarle Regional Landfill operations	864,569
Town of Edenton hauling	30,000
Scrap tire/white goods disposal	23,050
Recycling services	15,765
Loan repayment to Debt Service Reserve Fund	157,344
Designated for future appropriations	<u>126,722</u>
Total Appropriations	\$ 1,230,050

Section 22. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Tipping fees	\$ 1,199,100
Solid waste disposal tax	7,900
Scrap tire/white goods grants	22,000
Electronics recycling program	<u>1,050</u>
Total Estimated Revenues	\$ 1,230,050

Section 23. There is hereby levied a tax at the rate of sixty eight and one-half cents (\$0.685) per one hundred (\$100) valuation of property listed as of January 1, 2012, for the purpose of raising revenue included in "Current year real/personal property tax" and "Current year MV tax" in Section 2 of this ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$1,381,749,091 and an estimated collection rate of 97.16% for real/personal property and an estimated collection rate of 82.70% for motor vehicles. The estimated rates of collection are based on the fiscal year 2012 collection rate of 97.16% through May 31, 2012 for real/personal property and 82.70% for motor vehicles.

Section 24. There is hereby levied a tax at the rate of five cents (\$0.05) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2012, located within the Chowan County Rural Fire District for the raising of revenue for said fire district. This rate of tax is based on an estimated total valuation of property for the purposes of taxation of \$977,806,578 and an estimated collection rate of 96.88% for real/personal property and an estimated collection rate of 82.70% for motor vehicles. The estimated rates of collection are based on the fiscal year 2011 collection rates of 96.88% for real/personal property and 82.70% for motor vehicles.

Section 25. The Edenton-Chowan Schools current expense appropriation in the amount of \$3,421,929 is contained within the General Fund. Twelve equal payments will be made monthly.

Section 26. The land transfer tax collected by Chowan County shall be deposited in the Chowan County School Capital Reserve Fund and shall be used for eligible debt service not covered by lottery funds and for school capital purposes approved by the Board of Commissioners.

Section 27. The County Manager (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a) Transfers between operating line item expenditures within a department without limitation and without a report being required. No transfers are to be made involving salary/fringe line items or capital line items in or out of operating line items without prior approval from the Board of Commissioners.
- b) Transfers 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) All transfers between funds require prior approval by the Board of Commissioners in an amendment to the Budget Ordinance. This includes all cash advances made between funds.
- d) Budgeted vacancies will be filled by joint approval of the County Manager and the Department Head. If disagreement occurs, appeal may be made to the Board of Commissioners. Vacancies may be filled allowing credit for local government experience or previous professional experience in salary negotiations.

Section 28. The County Manager may approve all contracts up to \$50,000 if funds have already been appropriated in the budget and must provide an official report on such contracts at the next meeting of the Board of Commissioners.

Section 29. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance Officer, 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 18th day of June, 2012.