

Chowan County Board of Commissioners
Regular Meeting
Monday August 14, 2008
6:00pm
Swain Auditorium
200 East Church St.

An audio recording of the minutes is located in the meeting file labeled August 14, 2008, Board of Commissioners meeting

Clerk to the Board, Susanne Stallings read a statement to the audience noting the emergency exits.

The Chowan County Board of Commissioners a Special Meeting on Monday, August 14, 2008, at 6:00 pm in Swain Auditorium, 200 East Church Street.

Present: Jimmy Alligood, Bill Gardner, Kenny Goodwin, Louis Belfield, Harry Lee Winslow, Ralph Cole and Jerry Downum. Also present was County Manager, Peter Rascoe.

Chairman Cole called the meeting to order and Commissioner Downum offered the invocation.

Report from County Attorney

Attorney, John Morrison said that he determined that he was not the best choice for investigating the records for any wrong doing. He said that he met with the District Attorney and Mr. Parrish agreed to conduct a criminal investigation. He said that Mr. Parrish then stated that he would need to turn an investigation over to the S.B.I. Mr. Morrison said that he met with the S.B.I. and questioned the need for the State Auditor to be involved. He said the S.B.I. only has 7 officers to investigate financial crimes. He said that he faxed a letter to Mr. Merritt and he met with the investigator that has been assigned to look into this. He said that he took a substantial amount of materials, budgets, audits, minutes, press clippings and all budget messages and any correspondence from the County Manager regarding the hospital monies or financial status of the County. He said the auditor has requested all contracts for the lease of the hospital and those documents will go out next week. He said the County is working with the Local Government Commission (LGC), the North Carolina Association of County Commissioners (NCACC), the State Auditor's office, the S.B.I., and the District Attorney's office. He said that he has requested financial and performance audits. He said that he does not know of any other agencies that he can refer the matter to. He added that the investigation would not cost the County any money.

Sales Tax Resolution

County Manager Peter Rascoe presented a resolution for the Board's consideration that calls for a special advisory referendum concerning the levy of a one-quarter cent (1/4¢) County Sales and Use Tax that will go on the November ballot. He said this or any increase would apply for the 2009-10 year. Commissioner Alligood moved that the Board accept the resolution. Chairman Cole asked for all in favor, the motion carried unanimously, and (7-0).

**RESOLUTION CALLING FOR A SPECIAL ADVISORY REFERENDUM
CONCERNING THE LEVY OF A ONE-QUARTER CENT (1/4¢) COUNTY
SALES AND USE TAX**

WHEREAS, the General Assembly has enacted the "One-Quarter Cent (1/4¢) County Sales and Use Tax Act," Article 46 of Chapter 105 of the North Carolina General Statutes (Session Law 2007-323), which authorizes counties to levy a local sales and use tax; and

WHEREAS, in order to levy the local sales and use tax, the County of Chowan must conduct an advisory referendum in accordance with the provisions of North Carolina General Statutes Section 163-287;

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners for the County of Chowan:

Section 1. In accordance with the North Carolina General Statutes, a special advisory referendum is hereby called to be held between the normal time the polls are open, on Tuesday, November 4, 2008, at which there shall be submitted to the qualified voters of the County of Chowan the question set forth in Section 3 of this Resolution.

Section 2. The Chowan County Board of Elections shall conduct said Referendum.

Section 3: The ballot question shall be in the following form:

**“ FOR AGAINST
Local sales and use tax at the rate of one-quarter percent (0.25%)
in addition to all other State and local sales and use taxes.”**

Section 4: The Clerk to the Board of Commissioners is authorized and directed to transmit a certified copy of this Resolution to the Moore County Board of Elections within three (3) days after the passage hereof.

Section 5: The Board of Elections shall publish legal notice of the special advisory referendum in accordance with the North Carolina General Statutes Section 163-287.

Section 6: This Resolution shall take effect upon its passage.

Thereupon, upon motion of Commissioner Alligood,
Seconded by Commissioner N/A, the foregoing resolution entitled
"RESOLUTION CALLING FOR A SPECIAL ADVISORY REFERENDUM CONCERNING THE
LEVY OF AN ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX" was passed by
the following vote: Ayes: 7 Noes: 0

This the 14 day of August, 2008.

2008-09 Budget Amendment Presentation

Mr. Rascoe then read his budget message into the record:
August 14, 2008 Message

Before I again present the amendment options for the 80-09 operating budget I need t to make several statements and clarifications for the record of tonight's meeting:

1. All during this process – since June 17 and the very day after that – and especially in the last three weeks, we have sought and received assistance from numerous agencies and individuals who all have professional expertise and experience in local

government budget writing. We have had constant and daily interaction with the finance and legal professionals at the Local Government Commission, the Scholl of Government, the Association of County Commissioners, the NC Department of Revenue's Sales and Use Tax Division, The Department of Revenue's Ad Valorem Tax Division, and the NC Property Tax Division. Also not a day has gone by that I have not conferred in depth with several of the veteran County and Town Managers in northeastern North Carolina. We have bared our financial soul to all these agencies and individuals and have received invaluable assistance in working through both our cash flow situation and our budget amendment proposals.

2. Chowan County has a legal obligation to comply with the law of the State in enacting a balanced budget every year by July 1, based on realistic revenue and expense projections, every year by July 1. We self-reported our unfortunate financial conditions to the Local Government Commission the third week of June. The LGC's subsequent audit revealed exactly what happened to the County finances over the past ten years. Subsequent to that two week audit and after an extensive analysis of the County's cash flow situation, the LGC issued its July 24th directive to the County reminding that we now have to enact a balanced budget. .. I was present in person at the LGC building facing the staff and Director when that directive was issued. I was reminded by Director Vance Holliman that Chowan County had cooperated fully in this matter and had self-reported its financial situation. The LGC's directive was issued in a tone in a cooperation and encouragement – rather than in a regulatory and demanding tone. The LGC staff clearly knew then, and knows now, that without its cooperation and consent in developing loan refinancing, Chowan County will run out of operating cash completely in September. In order to receive the consent of the LGC, we have to comply with the law now and produce to the LGC staff a balanced budget tomorrow morning in order to get on the Commission's agenda for September and be able to receive its concurrence allowing our refinancing. Director Holliman has called me both yesterday and this morning to confirm that Chowan County is on the track of adopting a balanced budget tonight. Chowan County cannot remain out of compliance with budget law another day.
3. The budget options given to you contain what I submit are temporary program changes. When the county's financial situation improves, I will do everything possible to develop financially feasible ways and means to restore each and every affected program that has meant so much to our citizens and our quality of life. So I submit to you that I certainly look at any reductions as temporary until we overcome this situation.
4. During both the interview process prior to you selecting me as your County Manager, and during the August meeting over a week ago, I committed to you and that the County needs and will get a full study of its salary and wage system. Prior to the current financial situation coming to light, we had in place a contract with a widely known employment analyst who was to begin this process, including a comparative study of other like positions in counties and municipalities across the state. Since we had to suspend that contract due to the financial situation, I commit to you that we will still conduct a study in house, including the step and grade system– all across the board from top down and bottom up. That is an administrative priority – has been, is,

and will be. When we have exhausted our in-house resources – we will seek any available resources to fund a professional to complete the work.

5. Another area that will receive immediate attention is a study of the rates and fees being charged for various services and for water. I have met with the applicable Department Heads and with our County Engineer. I am committed to making sure that our rates and fees are in line with other surrounding area counties and municipalities.
6. Any personnel reductions implemented or now proposed to be implemented, whether part-time, probationary, or fulltime, are being proposed only within the strict limits of NC public employment law. No actions are being proposed, nor have any been considered, which might violate NC public employment law and our own implementing County personnel policy. However I submit to you that now is the time for us to strive to keep strong and loyal employees in place – those employees who are the professionals that they are and who have the experience to steer personnel and programs through rough financial times and continue to deliver the public services.
7. Since last meeting, we have worked on nothing else but to continue to analyze the proposed budget proposals and our cash flow situation. As you will see tonight, updates in options have been made. This is due to the overwhelming constructive input I have received from our citizens, our suppliers and service providers, and from each of you individually. You will see updated figures due to new ideas having been implemented in areas such as water meter reading, professional service providers offering voluntary reductions in contract rates, and by Department Heads going back yet one more time and reducing their projected operating costs. We know we will be working on a shoe string this year to continue to bring the public services to the citizens of the County. We will be wearing long johns and sweaters in the winter, passing the hat for light bulbs and restroom essentials, copying on both sides of paper, and working by reduced lighting if we have to. But I can assure you that the employees are committed to working within your adopted budget and still delivering the services in an even more professional manner than before. .. In the last week each of you Commissioners, have given countless hours to reviewing each line item in the proposed options and the printed budget data. Your ideas were discussed with Department Heads and for the most part have been incorporated in these options. Commissioners Goodwin and Gardner spent a lot of hours going down the budget line by line.
8. Finally, as I have stated throughout this situation, I assure each Commissioner and citizen here that I have not made any decision in this process without considering the affect and pain any change will cause an individual citizen, including a business owner, a landowner, a farmer, a homeowner, a professional, a wage earner, or a retiree.

Mr. Rascoe noted that this budget ordinance does not address the future capital costs for loan re-payments involving the Public Safety Center and Library addition which will be due in the FY 2009-10 budget. He said that the total amount of \$880,837, if budgeted in this year's budget, would result in the need for an 6 ½ cent additional tax rate increase. He also emphasized to the

Board that these costs would have to be addressed in next years budget if they were not included this year.

FY 2008-2009

Budget Amendment Options (Updated)

2008-2009 Tax Levy

	Real Property	Motor Vehicles
Assessed Valuation	\$1,309,286,762	\$120,562,495
Levy of .01 Per \$100	<u>x .01</u>	<u>x .01</u>
Increase in Billable Tax Revenue per .01 Levy	\$130,929	\$12,056
07/08 Collection Rate	<u>x 97.77%</u>	<u>x 86.92%</u>
Collectible Revenues	\$128,009	\$10,479

Increase in Revenues .01 Levy = \$138,488

Tax Rate Comparison

<u>County</u>	<u>Rate</u>	<u>Reval Year</u>	<u>Assessed Valuation</u>
Chowan	.56	2006	\$1,429,849,257
Perquimans (eff 08)	.67	2000	\$ 863,743,751
Perquimans (eff 09)	.41	2008	\$1,538,136,772
Gates	.975	2001	\$ 466,514,525
Hertford	.91	2003	\$1,003,831,675
Bertie	.78	2004	\$ 905,034,502
Washington	.79	2005	\$ 666,858,027
Pasquotank	.55	2006	\$2,913,265,445

Chowan County Historic Tax Rates

<u>Year</u>	<u>Rate</u>
1998	.80
1999 – Revaluation Year	.69
2000	.69
2001	.69
2002	.69
2003	.69
2004	.69
2005	.74
2006	.78
2007 – Revaluation Year	.545
2008	.56

08-09 Budget General Fund (As Adopted June 16, 2008)

Adopted Revenue \$17,193,070

Adopted Expenses \$17,193,070

Tax Rate Increase = 0 ¢

08-09 Budget Revenue Corrections

<u>Source</u>	<u>Adopted</u>	<u>Amended</u>
Property Taxes	\$7,939,994	\$7,755,342
Sales Taxes	\$2,675,000	\$2,445,000
Interest Income	\$2,261,985	\$ -0-
Land Transfer Taxes	\$1,252,934	\$ 475,000
Miscellaneous:		
Delinquent	\$ 242,300	\$ 181,300
Building Permits	\$ 250,000	\$ 150,000
Contributions from		
Enterprise Funds	\$ 176,071	\$ 126,071
Miscellaneous	\$ 499,145	\$ 357,128
Total	\$15,297,429	\$11,489,841

Corrected Revenue Shortfalls \$3,807,588

08-09 Budget General Fund (Option One - Updated)

Amended Revenue \$15,835,332

Adopted Expenses \$18,446,004

Tax Rate Increase = 19 ¢

Option Two - Updated Impact and Realized Savings

<u>Operational Expenses</u>	<u>Amount</u>
10% Cut All Departments	\$ 947,526
1% Cost of Living Increase	\$ 50,000
Lease Terminations	\$ 38,400
<u>Personnel</u>	
6 Full Time Probationary Positions –DSS (County Share)	\$ 49,866
1 Vacant Position-DSS (County Share)	\$ 18,084
1 Part Time Position-Code Enforcement	\$ 11,532
<u>Programs</u>	
Non-Profit/Gov't Appropriations –Including Hospital Foundation, Chamber of Commerce, Arts Council, Edenton Historical Commission, Airport Appropriation and Destination Downtown, etc.	\$ 147,000
Industrial Development – ECDC (50%)	\$ 51,453
Edenton-Chowan Schools Annual Appropriation	\$ 112,592
Mosquito Control- Modify Program	\$ 10,000
<u>Debt Savings</u>	
NCCC/Adult Day Health & DF Walker Elementary School	\$ 356,961
Realized Savings	\$1,793,414

08-09 Budget General Fund (Option Two - Updated)

Amended Revenue \$15,835,332

Amended Expenses \$16,652,590

Tax Rate Increase = 6 ¢

Option Three-Updated Impact and Realized Savings (Includes Option 2 Impacts)

<u>Department</u>	<u>Adjustments</u>	<u>Net Savings</u>
Planning	- 1 Part Time Position	\$ 24,914
Recreation	- Close NCCC 3 Positions All NCCC Fitness Instructors All NCCC Programs	\$ 124,705
Senior Center	- Close Senior Center All Senior Center Programs Nutrition Site Program Meals on Wheels 4 Positions	\$ 196,162
Swain Auditorium	- Close	\$ 5,000
Albemarle Learning Center	- Close	\$ 4,000

Option Three Impact (con't)

<u>Department</u>		<u>Adjustments</u>	<u>Net Savings</u>
Land Records	-	1 Position	\$ 46,684
IT Department	-	1 Position	\$ 60,772
Water Department	-	1 Position	\$ 36,166
Tax Office	-	2 Positions	\$ 65,250
Animal Control / Shelter	-2 Positions		\$ 60,271
Maintenance	-	3 Housekeepers	\$ 86,110
COA/Edn-Chow Campus	- Partial Close		\$ 38,677
Industrial Development	-	Eliminate Appropriation	\$ 68,547
Realized Savings			\$817,258

08-09 Budget General Fund (Option Three - Updated)

Amended Revenue \$15,835,332

Amended Expenses \$15,835,332
(Including Option 2 Savings)

Tax Rate Increase = 0 ¢

Option Four
Deleted

Option 2 - Alternative

Option 2 Tax Rate Increase	6¢
LGC Recommended Reserve	1.5¢
Restore School Current Expense Approp	1¢
Restore 6 Full Time DSS Probationary Positions (County Share)	<u>.5¢</u>

Total Tax Rate Increase 9¢

(For An Option 3 Alternative, Add .03¢)

Options

- Option 1 = 19 ¢ Tax Increase
- Option 2 = 6 ¢ Tax Increase
- Option 3 = 0 ¢ Tax Increase
- Option 4 = Deleted
- Option 2 Alt. = 9 ¢ Tax Increase

08/09 Debt Service Payments on Major Capital Projects

<u>Project</u>	<u>Amount</u>
D F Walker School	\$ 813,000
NCCC / Adult Day Health Center	\$ 256,000
Library	\$ 84,333

09/10 Debt Service Payments on Major Capital Projects

<u>Project</u>	<u>Amount</u>
D F Walker School	\$ 788,610
NCCC / Adult Day Health Center	\$ 248,320
Library (USDA / RBC Centura)	\$ 192,699*
Public Safety Center (USDA)	\$ 688,138*

*New Debt for 09/10 Budget

Example of Effect of Rate Options

Assuming a Taxpayer owns a house and lot
valued at \$200,000

Option One	-	19¢	=	\$380 Increase
Option Two	-	6¢	=	\$120 Increase
Option Three	-	0¢	=	\$ 0 Increase
Option Four	-	Deleted		
Option 2 Alt	-	9¢	=	\$180 Increase

Public Hearing

David Barrett said he like Option 2 alternative and said that he is looking forward to doing a salary study. He asked if the County is obligated to pay its reserves back when it borrows from itself.

Mr. Morrison said no the transfer of funds was not the legal definition of a loan.

Linda Ashley representing the Chamber of Commerce read a resolution into the record that was approved by the board of the Chamber of Commerce. The resolution was in support of Option 2. A copy of the resolution is in the meeting file.

Bill Elliott, 1625 Rocky Hock Landing Rd. and a member of the Recreation Advisory Committee said that he was in favor of the Option 2 amended.

Rich Halbert asked about the figures on slide number 6.

Peter Muran, 219 West Eden Street, said that the County cannot tax its way out of problems.

Tim Phelps, said that the County was in his prayers. He said that he values the Chamber and its programs such as Destination Downtown, Economic Development and Tourism Development Authority. He also noted that having a fully staffed inspections department is vital to general contractors lively hood.

John Sams requested that he share time of 5 persons, the Chairman allowed his request. He compared the time Mr. Copeland had as County Manger to a dictatorship. He congratulated Mr.

Rascoe for cutting costs after being County Manager for 10 days. He said that the Board works for the people. He said the Board needed to earn the trust of the citizens. He said that the LGC has given him no indication of any need to rush the process. He said that the money comes in December and that he feels that there is a plenty of time. He requested that the Board vote no on all the options.

Robin Sams shared a caption of the County and Municipal Government in North Carolina stating the role of the County Commissioner and suggested that the Board get a copy of the book.

Roy Kirkman, 143 Gumpond Rd. said that he has asked many questions of the County such as how many employees, vehicles and properties does the County own. He said he specifically asked for the job description of a safety officer and nobody could answer his question. He said that the County should sell bonds.

Commissioner Gardner said that Mr. Kirkman should tell the truth and that when he was asked for the job description of the safety manger, he called Mr. Kirkman and said that he had it for him.

Paul Waff, Court Street said that he feels the County is experiencing rising costs of the economy much like the citizens. He said the rising costs were beyond the Board of Commissioners control.

Jim Brock, 1101 Arrowhead Tr., thanked the Board for funding the programs for the seniors and the elderly. He said the shortfall on the amended revenue was interest projected for \$2 million and \$17 minus \$2 million would equal \$15 million.

Laverne Roberts said she wanted to know what happened to the money and wanted someone to be held accountable. She said the problem was not created in a few minutes and should not be solved in a few minutes.

John Stevens said the problem was everyone's problem. He said that he didn't feel the problem could not be fixed overnight. He urged the Board to not vote on the budget amendments.

Fred Powers 122 Horniblow Pt., manager of Mi-Tek said that he didn't want the board to rush to judgment. He said that none of the Commissioners have ever walked across his doorstep to see what the Board could do for him. He said that the Board should count heads and determine how many to get rid of. He said the county can't sell buildings tomorrow.

Yates Parrish, Old Hertford Rd., said he has lived here all his life and he was in favor of option 2 with the amendments.

Alex Stallings, 502 Tuscarora Tr., said that he was concerned how his parents will afford the tax increases. He said he feels like he is getting a bad deal on a car. He said the problem still remains. He said each Commissioner needs to be held accountable for their vote.

Peter Nizborski, West Queen Street said that the County is living like millionaires on a middle class income and he can't afford a tax increase.

Lynn Hobbs a resident of Gates County but a tax payer in Chowan said that he felt cutting jobs and services was not the answer. He said that paying 56 cents in Chowan is nothing compared to the 97 cents he pays in Gates County.

Josetta Beasley, Paradise Rd., said that she feels citizens are being force to pay for a crime they did not commit. She called for accountability.

Jimmy Parrish said he was a retired farmer said it was time to stop looking back. He said that he was in favor of Option 2.

David Bateman, a farmer said that farmers were hit with too many taxes but he supports Option 2.

Jim Holloman said that people on a fixed income cannot afford a tax increase. He said that the Board did not want to see another tea party for taxation without representation.

Chairman Cole asked for any further public comment, there was none.

Chairman Cole asked the Board to share their thoughts or comments.

Commissioner Alligood said that being an elected official for 20 years he has heard year after year from the citizens to not raise their taxes. He moved that the Board adopt Option 2 with amendments. (This option is shown as Option 2-Alternative on Mr. Rascoe's Powerpoint presentation above and results in a 9 cent tax rate increase from the original adopted 56 cents)

Commissioner Goodwin said that he was on the Board to have a good County for his children to grow up in. He said he didn't want to raise taxes but he didn't want the State to take the County over. He said he was in favor of Option 2 Alternative.

Commissioner Gardner said that he supported Option 2 amendment because he had thought about it and it was the right thing to do.

Chairman Cole asked for all in favor, the motion carried unanimously (7-0).

AMENDED BUDGET ORDINANCE

2008-09

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, 2008, and ending June 30, 2009, in accordance with the chart of accounts heretofore established

for this County:

General Government \$3,723,440

Public Safety \$3,529,662

Environmental Protection \$162,074

Sanitation \$41,300

Economic and Physical Development \$284,439

Human Services \$4,364,079

Cultural and Recreational \$783,351

Education \$3,991,140

Debt Service \$340,333

Transfer to Revaluation Fund \$25,000

Total estimated appropriations \$17,244,818

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal

year beginning July 1, 2008, and ending June 30, 2009:

Current Year's Property Taxes \$9,001,737

Prior Year's Property Taxes \$181,300

Penalties and Interest on Property Taxes \$60,000

Local Option Sales Tax \$2,445,000

Land Transfer Tax \$475,000

Unrestricted Intergovernmental \$541,000

Restricted Intergovernmental \$2,751,923

Permits/Fees \$691,500

Miscellaneous \$1,097,358

Total estimated revenues \$17,244,818

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, 2008, and ending June 30, 2009, in

accordance with the chart of accounts heretofore established for this County:

Storm Preparedness Fee \$75,000

Section 4: It is estimated that the following revenues will be available in the Storm Preparedness Fund

for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Contribution to Water Capital Project Fund \$75,000

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, 2008, and ending June 30,

2009, in accordance with the chart of accounts heretofore established for this County:
Reserve for Water System Expansion \$125,000

Section 6: It is estimated that the following revenues will be available in the Water Development Fund

for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Water Development Fees \$125,000

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, 2008, and ending

June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Public Safety-Center Hill Crossroads Fire Dept \$141,220

Public Safety-Edenton Fire Dept \$246,525

Contribution to General Fund \$25,071

Contribution to Reserve \$117,655

Total estimated appropriations \$530,471

Section 8: It is estimated that the following revenues will be available in the Fire Fund for the fiscal year

beginning July 1, 2008, and ending June 30, 2009:

Current Year's Taxes \$418,871

Prior Year's Taxes \$10,000

Local Option Sales Tax 95,000

Miscellaneous \$6,600

Total estimated revenues \$530,471

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, 2008, and ending June 30, 2009, in accordance with the chart of accounts heretofore

established for this County:

Public Safety \$121,500

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, 2008, and ending June 30, 2009:

Telephone Surcharge \$120,000

Miscellaneous \$1,500

Total estimated revenues \$121,500

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, 2008, and ending June 30, 2009, in accordance with the chart of accounts heretofore established

for this County:

Reserve for revaluation \$25,000

Section 12: It is estimated that the following revenues will be available in the Revaluation Fund for the

fiscal year beginning July 1, 2008, and ending June 30, 2009:

Transfer from General Fund \$25,000

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, 2008, and ending June 30, 2009 in accordance with the chart of accounts heretofore

established for this County:

Capital Outlay \$400,000

Debt Service \$911,553

Total estimated appropriations \$1,311,553

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, 2008, and ending June 30, 2009:

Local Option Sales Tax \$850,000

ADM Appropriation \$231,500

Lottery Appropriation \$103,573

Transfer from General Fund \$125,480

Interest Earned \$1,000

\$1,311,553

Section 15: The following amounts are hereby appropriated in the Occupancy Tax Fund for tourism

development during the fiscal year beginning July 1, 2008, and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Tourism Development \$112,072

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, 2008, and ending June 30, 2009:

Occupancy Tax \$112,072

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, 2008, and ending June 30, 2009, in accordance with the chart of accounts heretofore established for this County:

Public Safety \$1,588,950

Section 18: It is estimated that the following revenues will be available in the EMS Fund for the fiscal

year beginning July 1, 2008, and ending June 30, 2009:

Ambulance Fees-Current \$1,340,800

Ambulance Fees-Delinquent \$120,000

Loan Proceeds \$120,000

Miscellaneous \$8,150

Total estimated revenues \$1,588,950

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, 2008, and ending June 30, 2009,

in accordance with the chart of accounts heretofore established for this County:

Operating Expenses \$660,493

Debt Service \$250,000

Contribution to General Fund \$101,000

Contribution to Reserve \$334,743

Total estimated appropriations \$1,346,236

Section 20: It is estimated that the following revenues will be available in the Water Fund for the fiscal

year beginning July 1, 2008, and ending June 30, 2009:

Charge for Utilities \$1,215,236

Taps & Connections/Reconnection Fees \$115,000

Miscellaneous \$16,000

Total estimated revenues \$1,346,236

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, 2008, and ending June 30, 2009, in accordance with the chart of accounts

heretofore established for this County:

Landfill Operations \$880,344

Section 22: It is estimated that the following revenues will be available in the Solid Waste Fund for the

fiscal year beginning July 1, 2008, and ending June 30, 2009:

Tipping Fees \$880,344

Section 23: This is hereby levied a tax rate of sixty-five (\$.65) per one hundred dollars (\$100) valuation of

real and personal property listed for taxes as of January 1, 2008, 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 \$ 1,309,286,762 and an estimated collection rate of 97.77%. The estimated rate of

collection is based on the fiscal 2007-08 collection rate.

The rate of tax is based on an estimated total valuation of personal real property for the purpose of taxation of \$120,562,495 and an estimated collection rate of 86.92%. The estimated rate of collection is based on the fiscal 2007-08 collection rate.

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, 2008, located within the Center Hill Crossroads 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 \$891,720,698 and an estimated collection rate of 97.77%. The estimated rate of collection is based on the fiscal year 2007-08 collection rate.

Section 25: The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He 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 may transfer amounts up to \$1,000 between department, 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 may not transfer any amounts between funds, including and reserve funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

Section 26: The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Board of Commissioners. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of any fiscal year must be approved the Board.

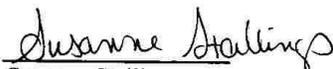
Section 27: Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 14th day of August, 2008.



Ralph V. Cole
Chairman

Attest:



Susanne Stallings
Clerk

There being no further business before the board, the meeting was adjourned.

Ralph Cole
Chairman

L. Susanne Stallings
Clerk to the Board

(SEAL)