

**EDGECOMBE COUNTY  
BUDGET ORDINANCE  
FISCAL YEAR 2014-2015**

**BE IT ORDAINED** by the Board of Commissioners of Edgecombe County that:

Section 1. The following revenues are hereby appropriated in the General Fund for the operation of the County Government and its activities for fiscal year 2014-2015, in accordance with the chart of accounts heretofore established for Edgecombe County:

**GENERAL REVENUES**

|   |            |
|---|------------|
| Ad Valorem Taxes                        | 28,029,624 |
| Sales Taxes                             | 4,580,000  |
| Other Taxes                             | 58,000     |
| Unrestricted Intergovernmental Revenues | 165,000    |
| Restricted Intergovernmental Revenues   | 14,385,278 |
| Sales and Services                      | 6,068,174  |
| Permits & Fees                          | 708,641    |
| Miscellaneous Revenue                   | 100,000    |
| Fund Balance Appropriated               | 3,375,437  |
| Restricted Fund Balance Appropriated    | 377,000    |

**TOTAL GENERAL REVENUES** **\$ 57,847,154**

Section 2. The following expenditures are hereby appropriated in the General Fund for the Fiscal Year 2014-2015:

**EXPENDITURES**

|                            |           |
|----------------------------|-----------|
| General Government         |           |
| Governing Body             | 312,554   |
| County Manager             | 552,172   |
| Elections                  | 373,820   |
| Finance                    | 518,750   |
| Data Processing            | 383,500   |
| Tax Admin. and Collections | 1,143,541 |
| DMV                        | 141,643   |
| Legal                      | 64,000    |
| Register of Deeds          | 435,600   |
| Public Buildings           | 1,996,698 |

|                                    |            |                      |
|------------------------------------|------------|----------------------|
| Courts                             | 108,800    |                      |
| Central Services                   | 614,000    |                      |
|                                    |            | <b>\$ 6,645,078</b>  |
| Public Safety                      |            |                      |
| Sheriff                            | 4,405,700  |                      |
| Dispatch                           | 744,952    |                      |
| Jail                               | 4,282,533  |                      |
| Medical Examiner                   | 42,000     |                      |
| Emergency Services                 | 309,350    |                      |
| Drug Enforcement                   | 32,000     |                      |
| Rescue Units                       | 1,000,000  |                      |
| Fire Protection                    | 107,172    |                      |
| Inspections                        | 141,429    |                      |
| Animal Control                     | 146,550    |                      |
| E911                               | 6,750      |                      |
|                                    |            | <b>\$ 11,218,436</b> |
| Human Services                     |            |                      |
| Health                             | 6,222,789  |                      |
| Mental Health                      | 18,500     |                      |
| Social Services                    | 15,508,795 |                      |
| Juvenile Crime Prev. Council       | 38,100     |                      |
| Vocational Rehabilitation          | 18,130     |                      |
| Christian Fellowship Home          | 4,365      |                      |
| Veterans Service Officer           | 91,100     |                      |
| Council on Aging                   | 59,322     |                      |
| Tri County Industries              | 10,242     |                      |
| Highway Info System                | 15,000     |                      |
| Boys & Girls Club                  | 2,000      |                      |
| Adult & Home Care Advisory Council | 1,500      |                      |
| Phoenix Historical Society         | 500        |                      |
|                                    |            | <b>\$ 21,990,343</b> |
| Education                          |            |                      |
| Public Schools C.E.                | 8,856,857  |                      |
| Community College C.E.             | 1,386,000  |                      |
| Community College C.O.             | -          |                      |
| BioTech Building                   | 200,000    |                      |
| Public School Bldg. Cap. Fund      | 1,800,000  |                      |
|                                    |            | <b>\$ 12,242,857</b> |

Economic & Physical Development

|                           |         |
|---------------------------|---------|
| Planning                  | 234,449 |
| Extension Services        | 353,186 |
| Conservation Service      | 167,514 |
| Economic Development      | 45,000  |
| Carolina Gateway          | 158,368 |
| Rocky Mount Edgecombe CDC | 22,530  |

**\$ 981,047**

Transportation

Airports

**\$ 62,066**

Cultural & Recreational

|                     |         |
|---------------------|---------|
| Libraries           | 540,794 |
| Edge Co. Cult. Arts | 35,431  |

**\$ 576,225**

Debt Services

|                     |           |
|---------------------|-----------|
| Principal           | 2,285,692 |
| Interest            | 868,410   |
| Principal – Schools | 660,000   |
| Interest – Schools  | 317,000   |

**\$ 4,131,102**

**TOTAL EXPENDITURES**

**\$57,847,154**

Section 3. The Schools Capital Fund is funded by the restricted portion of the one-half cent sales tax authorized by Article 42 of the General Statutes. It is estimated that the following revenues will be available in the Schools Capital Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

|  |                   |
|--|-------------------|
| Sales Tax – One-half Percent – Art. 42 | <b>\$ 750,000</b> |
|--|-------------------|

Section 4. The total amount is hereby appropriated in the Schools Capital Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

|                        |                   |
|------------------------|-------------------|
| Schools Capital Outlay | <b>\$ 750,000</b> |
|------------------------|-------------------|

Section 5. The Solid Waste system is accounted for in an Enterprise Fund in which revenue sources are sufficient to cover operating costs and fund the solid waste closure and post-closure reserve fund. (see the attached rate schedule)

Revenue Sources:

|                              |                     |
|------------------------------|---------------------|
| Restricted Intergovernmental | \$ 60,000           |
| Tipping Fees and User Fees   | 1,882,250           |
| Fund Balance Appropriated    | 470,450             |
| <b>Total</b>                 | <b>\$ 2,412,700</b> |

Expenditures:

|                        |                     |
|------------------------|---------------------|
| Solid Waste Operations | <b>\$ 2,412,700</b> |
|------------------------|---------------------|

Section 6. The Edgecombe County Water & Sewer Fund is accounted for in an Enterprise Fund in which revenues are derived from users of system and sufficient to cover operations and lease payments from the various districts (see attached rate schedule)

Revenue Sources:

|                            |                     |
|----------------------------|---------------------|
| Charge for Services        | \$ 3,029,000        |
| Fund Balance Appropriation | 348,500             |
| <b>Total</b>               | <b>\$ 3,377,500</b> |

Expenditures:

|                   |                     |
|-------------------|---------------------|
| System Operations | <b>\$ 3,377,500</b> |
|-------------------|---------------------|

Section 7. The Edgecombe County Water District No.1 is accounted for in an Enterprise Fund in which revenues are derived from lease revenues and sufficient to cover from Edgecombe Water & Sewer debt for the system construction.

Revenue Sources:

Charge for Services **\$ 254,502**

Expenditures:

Debt Service **\$ 254,502**

Section 8. The Edgecombe County Water District No.2 is accounted for in an Enterprise Fund in which revenues are derived from lease revenues and sufficient to cover from Edgecombe Water & Sewer debt for the system construction.

Revenue Sources:

Lease Revenues **\$ 227,202**

Expenditures:

Debt Service **\$ 227,202**

Section 9. The Edgecombe County Water District No.3 is accounted for in an Enterprise Fund in which revenues are derived from lease revenues and sufficient to cover from Edgecombe Water & Sewer debt for the system construction.

Revenue Sources:

Lease Revenues **\$ 225,457**

Expenditures:

Debt Service **\$ 225,457**

Section 10. The Edgecombe County Water District No.5 is accounted for in an Enterprise Fund in which revenues are derived from lease revenues and sufficient to cover from Edgecombe Water & Sewer debt for the system construction.

Revenue Sources:

Lease Revenues **\$ 243,953**

Expenditures:

Debt Service **\$ 243,953**

Section 11. There is hereby levied for the fiscal year 2014-2015 a license on the privilege of keeping dogs within Edgecombe County at the rate of five dollars (\$5.00) on each dog regardless of age or sex in accordance with the provisions of General Statutes 153A-153.

Section 12. There is hereby levied on each marriage license issued during the Fiscal year 2014-2015 a tax of sixty dollars (\$60.00) in accordance with the provisions of the General Statutes 161-10. The proceeds of such tax shall be deposited in the General Fund.

Section 13. There is hereby levied for the twelve months beginning July 1, 2014 a privilege license tax in the maximum amount permitted by Schedule B of the Revenue Act, being Chapter 105 of the General Statutes, and by any other sections of the General Statutes, on each business, trade, occupation, and profession which counties are authorized to tax under Schedule B of the Revenue Act and by other sections of the General Statutes.

Section 14. There is hereby levied a tax at the rate of ninety-two cents (.92) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2014, for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund in Section 1 of this ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$.92 and an estimated collection rate of 92.12%.

Section 15. The E911 is being accounted for in Special Revenue Funded by a surcharge on telephone bills. Revenues estimated for fiscal year beginning July 1, 2014 and ending June 30, 2015 are:

Restricted Fees

NC 911 Fees \$ 492,730

Total **\$ 492,730**

Section 16. The following appropriations are made to build the E-911:

Enhanced 911 \$492,730

Total **\$ 492,730**

Section 17. The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following condition:

- a. He may transfer amounts up to \$5,000.00 between departments and amounts up to \$10,000.00 within individual department of the same fund with an official report on such transfers at the next regular meeting of the Board.

Section 18. The Budget Ordinance for Fiscal year 2014-2015 hereby establishes the Fire District Fund in compliance with G.S. 159-26 (b) (2) for the purpose of collecting and disbursing the collections of property taxes for the various Fire Districts located in Edgecombe County.

Section 19. There is hereby levied a tax rate of ten cents (\$.10) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2014, located within the Harrison Fire District, #7 Township, for the purpose of supplementing the revenues of the Harrison Fire Department. It is estimated that revenues of \$80,000 will be available to Fire District Fund from the Harrison Fire Tax District.

Section 20. There is hereby levied a tax at the rate of eight cents (\$.08) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2014, located within the Tri-County Fire District, #14 Township, for the purpose of supplementing the revenues of the Tri-County Fire District. It is estimated that revenues of \$50,000 will be available to the Fire District Fund from the Tri-County Fire Tax District.

Section 21. There is hereby levied a tax at the rate of seven and one-half cents (\$.075) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2014 located within

the Davenport Fire District, #6 Township, for the purpose of supplementing the revenues of the Davenport Fire Department. It is estimated that revenues of \$40,000 will be available to the Fire District Fund from the Davenport Fire Tax District.

Section 22. There is hereby levied a tax at the rate of six cents (\$.06) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2014, located within the Heartsease Fire District, for the purpose of supplementing the revenues of the Heartsease Fire Department. It is estimated that revenues of \$150,000 will be available to the Fire District Fund from the Heartsease Fire Tax District.

Section 23. There is hereby levied a tax at the rate of eleven cents (\$.11) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2014, located within the Princeville Fire District, for the purpose of supplementing the revenues of the Princeville Fire Department. It is estimated that revenues of \$115,000 will be available to the Fire District Fund from the Princeville Fire Tax District.

Section 24. There is hereby levied a tax at the rate of nine cents (\$.09) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2014, located within the Speed Fire District, for the purpose of supplementing the revenues of the Speed Fire Department. It is estimated that revenues of \$85,000 will be available to the Fire District Fund from the Speed Fire Tax District.

Section 25. There is hereby levied a tax at the rate of five & 1/2 cents (\$.055) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2014, located within the South Edgecombe Fire District, for the purpose of supplementing the revenues of the South Edgecombe Fire Department. It is estimated that revenues of \$95,000 will be available to the Fire District Fund from the South Edgecombe Fire Tax District.

Section 26. There is hereby levied a tax at the rate of five cents (\$.05) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2014, located within the Macclesfield Fire District, for the purpose of supplementing the revenues of the Macclesfield Fire Department. It is estimated that revenues of \$65,000 will be available to the Fire District Fund from the Macclesfield Fire Tax District.

- Section 27. There is hereby levied a tax at the rate of six cents (\$.06) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2014, located within the Leggett Fire District, for the purpose of supplementing the revenues of the Leggett Fire Department. It is estimated that revenues of \$80,000 will be available to the Fire District Fund from the Leggett Fire Tax District.
- Section 28. There is hereby levied a tax at the rate of six cents (\$.06) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2014, located within the West Edgecombe Fire District, for the purpose of supplementing the revenues of the West Edgecombe Fire Department. It is estimated that revenues of \$150,000 will be available to the Fire District Fund from the West Edgecombe Fire Tax District.
- Section 29. There is hereby levied a tax at the rate of seven cents (\$.07) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2014, located within the Lewis Community Fire District, for the purpose of supplementing the revenues of the Lewis Community Fire Department. It is estimated that revenues of \$65,000 will be available to the Fire District Fund from the Lewis Community Fire Tax District.
- Section 30. There is hereby levied a tax at the rate of eight cents (\$.08) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2014, located within the Conetoe Fire District, for the purpose of supplementing the revenues of the Conetoe Fire Department. It is estimated that revenues of \$ 90,000 will be available to the Fire District Fund from the Conetoe Fire Tax District.
- Section 31. There is hereby levied a tax at the rate of six cents (\$.06) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2014, located within the Sharp Point Fire District, for the purpose of supplementing the revenues of the Sharp Point Fire Department. It is estimated that revenues of \$ 6,500 will be available to the Fire District Fund from the Sharp Point Fire Tax District.

Section 32. There is hereby levied a tax at the rate of five cents (\$.05) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2014, located within the Pintain Fire District, for the purpose of supplementing the revenues of the Pintain Fire District. It is estimated that revenues of \$6,000 will be available to the Fire District Fund from the Pintain Fire Tax District.

Section 33. The following amounts are hereby appropriated the Fire District funds for the payment of property tax collections by the tax Collector of the various fire districts in Edgecombe County to the fire department of each fire district.

|   |         |
|---|---------|
| Battleboro Volunteer Fire Department (Harrison)   | 80,000  |
| Sharpsburg Volunteer fire Department (Tri-County) | 50,000  |
| Heartsease Fire Department                        | 150,000 |
| Davenport Fire Department                         | 40,000  |
| Princeville Fire Department                       | 115,000 |
| Speed Fire Department                             | 85,000  |
| South Edgecombe Fire Department                   | 95,000  |
| Macclesfield Fire Department                      | 65,000  |
| Leggett Fire Department                           | 80,000  |
| West Edgecombe Fire Department                    | 150,000 |
| Lewis Community                                   | 65,000  |
| Conetoe Fire Department                           | 90,000  |
| Sharp Point Volunteer Fire Department             | 6,500   |
| Pintain Fire Department                           | 6,000   |

**TOTAL** **\$1,077,500**

Section 34. There is hereby appropriated the following sums as trust and agency funds deposited with the Department of Social Services.

|                                  |        |
|----------------------------------|--------|
| Ministerial Fund and other gifts | 5,000  |
| Social Security Trust Accounts   | 85,000 |

**TOTAL** **\$ 90,000**

The Director of Social Services and the Administrative Officer are hereby designated as Deputy Finance Officers for the Purpose of drawing checks, drafts and receiving funds for these accounts. The Director is further directed to make available all records and ledgers on these accounts to the Finance Officer so that these funds may be included in the General Ledger of Edgecombe County.

The Extension Chairman, Extension Secretary, 4-H Secretary, and Secretary/Treasurer of the Leaders Association are hereby designated as Deputy Finance Officers for the purpose of drawing of checks, drafts, and receiving funds for these accounts. The Chairman is further directed to make available all records and ledgers on these accounts to the Finance Officer so that these funds may be included in the General Ledger for Edgecombe County.

Section 35. There is hereby appropriated the following trust and agency funds deposited with the Sheriff's Department.

|                    |        |
|--------------------|--------|
| Inmate Trust Funds | 30,000 |
|--------------------|--------|

The Sheriff, Chief Jailer, Assistant Chief Jailer, and Chief Office Deputy Sheriff are hereby designated as Deputy Finance Officers for the purpose drawing checks, drafts and receiving funds for these accounts.

Section 36. There is hereby established a fee of \$200.00 for use of Edgecombe County Auditorium. There is further established a custodial fee of \$100.00 for said use.

Section 37. The County Manager shall have the authority to approve contracts for less than \$50,000. All contracts approved shall be reported to the Board of Commissioners.

Section 38. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in the carrying out of their duties.

Adopted this the 27 day of June, 2014

ATTEST: \_\_\_\_\_

Frangie Mungo  
Clerk to the Board