

FINAL BUDGET ORDINANCE

FISCAL YEAR 2007-2008

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 2007-2008, in accordance with the chart of accounts heretofore established for Edgecombe County:

GENERAL REVENUES

Ad Valorem Taxes	23,374,853
Sales Taxes	6,000,000
Other Taxes	78,000
Unrestricted Intergovernmental Revenues	95,000
Restricted Intergovernmental Revenues	13,380,742
Sales and Services	6,588,679
Permits & Fees	871,500
Miscellaneous Revenue	12,000
Investment Income	510,000
Fund Balance Appropriated	4,544,165
Transfer from Solid Waste	1,663,682

TOTAL GENERAL REVENUES **\$ 57,118,621**

Section 2. The following expenditures are hereby appropriated in the General Fund for the Fiscal Year 2007-2008:

EXPENDITURES

General Government	
Governing Body	305,127
County Manager	328,630
Elections	360,021
Finance	392,260
Data Processing	317,000
Tax Admin. And Collections	1,151,825
Legal	53,991
Register of Deeds	354,955
Public Buildings	1,247,550

Courts	85,300	
Central Services	798,963	
		\$ 5,395,622
Public Safety		
Sheriff	3,594,902	
Dispatch	530,370	
Jail	3,459,560	
Medical Examiner	42,000	
Emergency Services	266,160	
Drug Enforcement	12,500	
Rescue Units	723,246	
Fire Protection	186,507	
Inspections	179,800	
Animal Control	144,293	
Criminal Justice Ptnr.	45,514	
Transfer to E911	17,350	
		\$ 9,202,202
Human Services		
Health	7,142,875	
Mental Health	232,416	
Social Services	20,242,197	
Juvenile Crime Prev. Council	21,723	
Vocational Rehabilitation	19,084	
Christian Fellowship Home	4,500	
Veterans Service Officer	77,320	
Council on Aging	61,725	
Tri County Industries	10,558	
Highway Info System	12,000	
Boys & Girls Club	2,060	
Adult & Home Care Advisory Council	1,500	
Phoenix Society	500	
		\$ 27,828,458
Education		
Public Schools C.E.	9,224,633	
Community College C.E.	1,143,000	
Community College C.O.	150,000	
Public School Bldg. Cap. Fund	800,000	
		\$ 11,317,633

Economic & Physical Development

Planning	235,560
Extension Services	344,334
Conservation Service	147,041
Economic Development	15,000
Carolina Gateway	146,000
Rocky Mount Edgecombe CDC	23,227
Down East Home Consortium	25,000
Various Water Projects	312,731

\$ 1,248,893

Transportation

Airports	\$ 56,308
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Cultural & Recreational

Libraries	625,093
Edge Co. Cult. Arts	35,431
Recreation	50,000

\$ 710,524

Debt Services

Debt Service	1,074,981
Transfer for School Debt Services	234,000

\$ 1,308,981

Contingency

\$ 50,000

TOTAL EXPENDITURES

\$57,118,621

Section 3. It is estimated that the following revenues will be available in the Debt Service Fund hereby established by this budget Ordinance in compliance with 20 N.C.A.C. 3.0401 (b) for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Transfer From Other Funds	367,732
Sales Taxes – ½% - Art 40	580,000

\$ 947,732

Section 4. The following amounts are hereby appropriated in the Debt Service Fund for the payments of principal and interest on outstanding School Bond Debt and to expenses relating thereto for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Debt Service on Installment Contract	561,153
Interest	386,579
	\$ 947,732

Section 5. 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, 2007 and ending June 30, 2008.

Sales Tax – One-half Percent – Art. 42	\$ 1,100,000
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Section 6. The total amount is hereby appropriated in the Schools Capital Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Schools Capital Outlay	\$ 1,100,000
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Section 7. 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	\$ 80,000
Tipping Fees and User Fees	2,258,000
Fund Balance Appropriated	1,810,147
Investment Income	70,000

Total	\$ 4,218,147
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Expenditures:

Solid Waste Operations	\$ 2,354,465
Transfer to Reserve For Closure	200,000
Transfer to General Fund	1,663,682

Total	\$ 4,218,147
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Section 8. 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 **\$ 2,137,214**

Expenditures:

System Operations **\$ 2,137,214**

Section 9. 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 **\$ 263,176**

Expenditures:

Debt Service **\$ 263,176**

Section 10. 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 **\$ 227,826**

Expenditures:

Debt Service **\$ 227,826**

Section 11. 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 **\$ 259,544**

Expenditures:

Debt Service **\$ 259,544**

Section 12. 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 **\$ 26,028**

Expenditures:

Debt Service **\$ 26,028**

Section 13. There is hereby levied for the fiscal year 2007-2008 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 14. There is hereby levied on each marriage license issued during the Fiscal year 2007-2008 a tax of fifty dollars (\$50.00) in accordance with the provisions of the General Statutes 161-10. The proceeds of such tax shall be deposited in the General Fund.

Section 15. There is hereby levied for the twelve months beginning July 1, 2007 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 16. There is hereby levied a tax at the rate of ninety four cents (.94) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2007, 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 \$.94 and an estimated collection rate of \$93.49%.

Section 17. The E911 and Wireless system is being accounted for in Special Revenue Funded by a surcharge on telephone bills. Revenues estimated for fiscal year beginning July 1, 2007 and ending June 30, 2008 are:

Restricted Fees

911 Fees	\$ 120,000
Wireless Fees	81,000
Transfer from General Fund	17,350

Total **\$ 218,350**

Section 18. The following appropriations are made to build the E-911 and Wireless system:

911 Fees	\$137,350
Wireless Fees	\$ 81,000

Total **\$ 218,350**

Section 19. 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 20. The Budget Ordinance for Fiscal year 2007-2008 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 21. There is hereby levied a tax rate of seven cents (\$.07) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2007, 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 \$65,000 will be available to Fire District Fund from the Harrison Fire Tax District.
- Section 22. 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, 2007, 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 \$40,000 will be available to the Fire District Fund from the Tri-County Fire Tax District.
- Section 23. There is hereby levied a tax at the rate of six cents (\$.075) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2007 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 \$22,000 will be available to the Fire District Fund from the Davenport Fire Tax District.
- Section 24. 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, 2007, 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 25. There is hereby levied a tax at the rate of ten and one-half cents (\$.105) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2007, located within the Princeville Fire District, for the purpose of supplementing the revenues of the Princeville Fire Department. It is estimated that revenues of \$83,000 will be available to the Fire District Fund from the Princeville Fire Tax District.
- Section 26. 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, 2007, located within the Speed Fire District, for the purpose of supplementing the

revenues of the Speed Fire Department. It is estimated that revenues of \$50,000 will be available to the Fire District Fund from the Speed Fire Tax District.

- Section 27. There is hereby levied a tax at the rate of three cents (\$.03) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2007, located within the South Edgecombe Fire District, for the purpose of supplementing the revenues of the Pinetops Fire Department. It is estimated that revenues of \$40,000 will be available to the Fire District Fund from the South Edgecombe Fire Tax District.
- Section 28. 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, 2007, located within the Macclesfield Fire District, for the purpose of supplementing the revenues of the Macclesfield Fire Department. It is estimated that revenues of \$45,000 will be available to the Fire District Fund from the Macclesfield Fire Tax District.
- Section 29. There is hereby levied a tax at the rate of four cents (\$.04) per one hundred dollars valuation (\$100.00) of property listed for taxes as of January 1, 2007, located within the Leggett Fire District, for the purpose of supplementing the revenues of the Leggett Fire Department. It is estimated that revenues of \$40,000 will be available to the Fire District Fund from the Leggett Fire Tax District.
- Section 30. 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, 2007, 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 \$83,000 will be available to the Fire District Fund from the West Edgecombe 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, 2007, 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 \$40,000 will be available to the Fire District Fund from the Lewis Community Fire Tax District.

Section 32. 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, 2007, located within the Conetoe Fire District, for the purpose of supplementing the revenues of the Conetoe Fire Department. It is estimated that revenues of \$ 60,000 will be available to the Fire District Fund from the Conetoe Fire Tax District.

Section 33. 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, 2007, 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 \$ 5,500 will be available to the Fire District Fund from the Sharp Point Fire Tax District.

Section 34. 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)	65,000
Sharpsburg Volunteer fire Department (Tri-County)	40,000
Heartsease Fire Department	150,000
Davenport Fire Department	22,000
Princeville Fire Department	83,000
Speed Fire Department	50,000
South Edgecombe Fire Department	40,000
Macclesfield Fire Department	45,000
Leggett Fire Department	40,000
West Edgecombe Fire Department	83,000
Lewis Community	40,000
Conetoe Fire Department	60,000
Sharp Point Volunteer Fire Department	5,500
TOTAL	\$741,500

Section 35. There is hereby appropriated the following sums as trust and agency funds deposited with the Department of Social Services.

Public Assistance	25,000
Food Stamp Over issuance	25,000
Medicaid Overpayments	5,000
Ministerial Fund and other gifts	5,000
Social Security Trust Accounts	50,000
TOTAL	\$110,000

The Director of Social Services, the Social Worker Administrator, 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 36. There is hereby appropriated the following trust and agency funds deposited with the Sheriff's Department.

Inmate Trust Funds	30,000
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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 37. 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 38. 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 39. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Administrator for direction in the carrying out of their duties.

Adopted this the 18 day of June, 2007

ATTEST: _____

Carolyn Hedgepeth
Clerk to the Board