

June 30, 2016

The Washington County Board of Commissioners met in a Special Called meeting on Tuesday, June 30, 2015 at 6:00 PM in the Commissioners Room, 116 Adams Street, Plymouth, NC. Commissioners Johnson, Phelps, Sexton and Walker were present. Also present were County Manager Willie Carawan, Clerk to the Board Julie J. Bennett, Assistant County Manager/County Attorney Curtis Potter and Finance Officer Missy Dixon. Commissioner Manning was unable to attend the meeting.

Chair Phelps called the June 30, 2016 meeting to order.

WASHINGTON COUNTY FY2016 -2017 BUDGET ORDINANCE: Mr. Willie Carawan, County Manager/Budget Officer presented the Washington County 2016-2017 Budget Ordinance to the Commissioners. The budget for FY 2016-2017 is \$13,624,036.00.

**Washington County Budget Ordinance
Fiscal Year 2016 - 2017**

In accordance with G.S. 159.13, be it ordained by the Board of Commissioners of Washington County, North Carolina as follows:

Section 1.

General Fund (10):

Based on current history, the following projected revenues are hereby appropriated in the General Fund for the county's operations and its activities for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

AD VALOREM TAXES:		7,500,639.00
CURRENT YEAR ADP - A & P	6,175,655.00	
CURRENT YEAR ADP - AD	724,450.00	
PRIOR YEAR TAXES	475,000.00	
TAL PENALTIES	20,000.00	
TAX INTEREST	125,000.00	
SALES TAX		1,440,500.00
LOCAL OPTION - ONE CENT	375,000.00	
SALES TAX - ARTICLE 40	314,500.00	
SALES TAX - ARTICLE 42	140,000.00	
SALES TAX REDISTRIBUTION	306,000.00	
INTERGOVERNMENT		229,440.00
EARNINGS ON INVESTMENTS		6,250.00
PUBLIC ASSISTANCE - FEDERAL & STATE GRANTS		2,963,436.00
RENT, CONCESSIONS, CONTRIBUTIONS, MISC		40,740.00
DETENTION CENTER HOUSING & REIMBURSEMENTS		155,000.00
PERMITS & FEES		334,000.00
JCPC		75,320.00
SCHOOL RESOURCE OFFICERS REIMBURSEMENT		207,626.00
COST ALLOCATION		100,000.00
FUND BALANCE APPROPRIATION		518,106.00
TOTAL REVENUES:		13,624,036.00

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

GENERAL ADMINISTRATION	2,150,140.00
PUBLIC SAFETY	3,336,196.00
HUMAN SERVICES	4,566,057.00
CULTURAL & RECREATIONAL	570,475.00
OTHER OPERATIONS	98,319.00
EDUCATION - CURRENT EXPENSE	1,463,000.00
ECONOMIC & PHYSICAL DEVELOPMENT	137,458.00
BIOTECH SERVICE	145,007.00
TRANSFERS	764,688.00
TOTAL EXPENDITURES:	13,624,036.00

Section 2.

County Capital Outlay Fund (20):

The County Capital Outlay Fund is hereby established to maintain Washington County's capital improvement projects as directed by the Board of County Commissioners. The following revenues are hereby projections and appropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

TRANSFER FROM GENERAL FUND	0.00
TOTAL REVENUES:	0.00

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

DESIGNATED FOR FUTURE PROJECTS	0.00
TOTAL EXPENDITURES:	0.00

Section 3.

School Capital Outlay Fund (21):

The School Capital Outlay Fund is hereby established to maintain Washington County Schools' portion of Sales Tax Articles 40 & 42. The following revenues are hereby projections and appropriated for capital improvement needs for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

SALES TAX - ARTICLE 40 (30 %)	220,500.00
<i>(Based on the county receiving \$ 735,000.00)</i>	
SALES TAX - ARTICLE 42 (60 %)	240,000.00
<i>(Based on the county receiving \$ 400,000.00)</i>	
TOTAL REVENUES:	460,500.00

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

CAPITAL OUTLAY	300,000.00
DESIGNATED FOR FUTURE APPROPRIATION	160,500.00
TOTAL EXPENDITURES:	460,500.00

Section 4.

SPSF / Lottery Fund (22):

The SPSF / Lottery Fund is hereby established to maintain Washington County Schools' portion of the NC Education Lottery. The following revenues are hereby projections and appropriated for Capital Improvements for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

NC Education Lottery Proceeds	125,000.00
TOTAL REVENUES:	125,000.00

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

DESIGNATED FOR FUTURE APPROPRIATION	125,000.00
TOTAL EXPENDITURES:	125,000.00

Section 5.

EMERGENCY TELEPHONE FUND (23):

The Emergency Telephone revenues noted below are hereby appropriated for the sole purpose of providing E-911 Services in the fiscal year beginning July 1, 2016 and ending June 30, 2017:

TELEPHONE SURCHARGES	171,640.11
EARNINGS ON INVESTMENTS	250.00
FUND BALANCE APPROPRIATION	34,832.38
TOTAL REVENUES:	206,722.49

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

CAPITAL OUTLAY - EQUIPMENT	69,534.49
CENTRAL COMMUNICATION OPERATIONS	137,188.00
TOTAL EXPENDITURES:	206,722.49

Section 6.

RE-VALUATION FUND (25):

Having a Fund Balance of \$ 110,893.00 at June 30, 2015, the Washington County Board of Commissioners chose not to appropriate any monies to the Re-Val Fund for FY '17 with the understanding additional monies may need to be appropriated in subsequent years to cover the next re-valuation.

Section 7.

COMMUNITY PROJECTS FUND (40):

The Community Projects Fund is hereby established to maintain community based grants received by Washington County. However, until the grants' remaining balances are determined, no revenues are projected at this time for the following ongoing projects for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

COMMERCE CENTER IDF GRANT	0.00
TRILLIUM PLAYGROUND GRANT	0.00
TOTAL REVENUES:	0.00

Likewise, no expenditures are estimated at this time for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

COMMERCE CENTER IDF GRANT	0.00
TRILLIUM PLAYGROUND GRANT	0.00
TOTAL EXPENDITURES:	0.00

Section 8.

AIRPORT FUND (41):

The Airport Fund is hereby established to maintain both the operational and grant revenues specific to the Plymouth Municipal Airport. The following operational revenues and grants are hereby projections and appropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

TIMBER SALES - AVIATION FUNDS	30,000.00
FUEL SALES	109,660.00
HANGAR RENTAL	6,760.00
TRANSFER FROM GENERAL FUND - OPERATIONAL	23,003.00
NPE FEDERAL GRANT - FY '15	150,000.00
NPE FEDERAL GRANT - FY '16	150,000.00
NPE FEDERAL GRANT - FY '17	150,000.00
TRANSFER FROM GENERAL FUND - LOCAL GRANT MATCH	50,001.00
TOTAL REVENUES:	669,424.00

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

OPERATIONAL EXPENDITURES	169,423.00
NPE FEDERAL GRANT - FY '15	166,667.00
NPE FEDERAL GRANT - FY '16	166,667.00
NPE FEDERAL GRANT - FY '17	166,667.00
TOTAL REVENUES:	669,424.00

Section 9.

HOUSING FUND (43):

The Housing Fund is hereby established to maintain housing grants received by Washington County. However, until the grants' remaining balances are determined, no revenues are projected at this time for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

CDBG - SCATTERED SITE GRANT	0.00
TOTAL REVENUES:	0.00

Likewise, no expenditures are estimated at this time the fiscal year beginning July 1, 2016 and ending June 30, 2017:

CDBG - SCATTERED SITE GRANT	0.00
TOTAL EXPENDITURES:	0.00

Section 10.

DRAINAGE FUND (50):

The Washington County Board of Commissioners designated \$ 63,895.00 or 3/4 cent of a Collected Penny from the FY '17 Tax Rate to address drainage issues in the county for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

TRANSFER FROM GENERAL FUND	63,895.00
TOTAL REVENUES:	63,895.00

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

BEAVER CONTROL	8,500.00
ALLIGATOR WEED SPRAYING	20,000.00
CLEARING & SNAGGING	30,000.00
MAUL & KENDRICK CREEKS PROJECT	5,000.00
DESIGNATED FOR FUTURE APPROPRIATION	395.00
TOTAL EXPENDITURES:	63,895.00

Section 11.

TRAVEL & TOURISM AUTHORITY FUND (51):

Upon approval of the Travel & Tourism Authority, the following revenues are hereby projections and appropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

EARNING ON INVESTMENTS	25.00
OCCUPANCY TAX	116,803.00
TOTAL REVENUES:	116,828.00

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

TTA ADMINISTRATION / OPERATIONS	116,828.00
TOTAL EXPENDITURES:	116,828.00

Section 12.

AGENCY FUND (59):

This fund is a simple pass-through, where the County collects revenues for outside sources. Once collected, the revenues are then redirected to the appropriate agencies for their specific use.

Section 13.

WATER FUND (61):

Based on the Water System's current operations, the revenues listed below are hereby appropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

BASE CHARGES	732,207.00
CONSUMPTION CHARGES	550,000.00
TAP & CONNECTION FEES	2,500.00
RECONNECTION FEES	40,000.00
PENALTIES & INTEREST	5,000.00
FUND BALANCE APPROPRIATION	1,302.00
TOTAL REVENUES:	1,331,009.00

Likewise, the following estimated operational costs for the county's Water System for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

DISTRIBUTION COSTS	1,029,430.00
TREATMENT COSTS	301,579.00
TOTAL EXPENDITURES:	1,331,009.00

Section 14.

SANITATION FUND (66):

The following revenues are based on anticipated grants and the prior year's fees for the Sanitation Fund and are hereby appropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

DISPOSAL FEES - CONTRACTORS	42,500.00
METAL / WHITE GOODS	10,000.00
NC DENR GRANT	32,500.00
SOLID WASTE FEES - COUNTY	946,885.00
SOLID WASTE FEES - COUNTY BILLED	65,000.00
WHITE GOODS DISPOSAL FEES & GRANTS	3,279.00
SOLID WASTE DISPOSAL TAX	5,126.00
STATE TIRE TAX	10,000.00
STATE TIRE TAX - BILLED	1,500.00
PENALTIES & INTEREST - BILLED	250.00
COMMERCIAL DISPOSAL FEES - PRIVATE BILLED	122,500.00
TOTAL REVENUES:	1,239,540.00

Likewise, the following is the estimated cost for the program for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

GARBAGE COLLECTION	668,150.00
REGIONAL LANDFILL	272,310.00
OPERATIONAL COSTS	292,714.00
DESIGNATED FOR FUTURE APPROPRIATION	6,366.00
TOTAL EXPENDITURES:	1,239,540.00

Section 15.

WASHINGTON COUNTY EMS / TRANSPORT FUND (67):

Based on the medical service needs of the Washington County, the revenues listed below are hereby projections and appropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

NCACC EMS MEDICAID SETTLEMENT	75,000.00
EMS REVENUES	575,000.00
TRANSPORT REVENUES	150,000.00
TYRRELL COUNTY EMS CONTRACT	150,000.00
TYRRELL COUNTY TRANSPORT (PROFITS)	50,000.00
TRANSFER FROM GENERAL FUND	429,789.00
TOTAL REVENUES:	1,429,789.00

Likewise, the following are operational estimates for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

EMS OPERATIONAL COSTS	1,149,994.00
TRANSPORT OPERATIONAL COSTS	279,795.00
TOTAL EXPENDITURES:	1,429,789.00

Section 16.

TYRRELL COUNTY EMS / TRANSPORT FUND (68):

As requested, the Tyrrell County EMS / Transport Fund is hereby established to maintain separate EMS & Transport records for the two counties. Based on the medical needs of Tyrrell County, the revenues listed below are hereby projections and appropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

NCACC EMS MEDICAID SETTLEMENT	75,000.00
EMS REVENUES	375,000.00
TRANSPORT REVENUES	75,000.00
TYRRELL COUNTY - OPERATIONAL CONTRIBUTIONS	147,663.00
TYRRELL COUNTY - EMS CONTRACT CONTRIBUTIONS	150,000.00
FUND BALANCE APPROPRIATION	50,000.00
TOTAL REVENUES:	872,663.00

Likewise, the following is a estimate of operational costs for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

EMS OPERATIONAL COSTS	662,959.00
TRANSPORT OPERATIONAL COSTS	209,704.00
TOTAL EXPENDITURES:	872,663.00

Section 17.

WASHINGTON COUNTY SCHOOLS:

Washington County Schools is to receive a current expense appropriation in the amount of \$ 1,603,000.00, which is contained within the General Fund. It is to be disbursed in (1) monthly payment of \$ 133,587.00 and (11) equal monthly payments of \$ 133,583.00.

Section 18.

MISCELLANEOUS:

- a. The use of facsimile signatures is authorized for the use on County checks.
- b. Reimbursement for mileage will be .50 cent per mile
- c. The Washington County's Fee Schedule for FY '16 remains unchanged and therefore, is readopted for the upcoming year.
- d. Further Fund & Departmental details are provide in the attached copy of Washington County's Approved FY '17 Budget
- e. Departments must abide by the pre-audit procedures found in G.S. 159.28 when purchasing goods and services.

Section 19.

TAX LEVY:

There is hereby levied a tax rate of EIGHTY-ONE cents (\$.81) per one hundred dollar (\$ 100.00) value on Real & Personal Property and Motor Vehicles listed as of January 1, 2016 for the purpose of generating the specific revenues included in Section 1 of this Ordinance under the subheading of Ad Valorem Taxes:

Real & Personal Property:

ASSESSED REAL & PERSONAL PROPERTY	756,407,444.00
<i>divide by \$ 100.00 of value</i>	/ 100
REAL & PERSONAL PROPERTY TAXABLE VALUES	7,564,074.44
<i>multiply by FY '15 Collection Rate</i>	X 93.34 %
COLLECTIBLE REAL & PERSONAL PROPERTY VALUES	7,060,307.08
<i>multiply by Levied Tax Rate</i>	X 0.81
AD VALOREM TAXES ON REAL & PERSONAL PROPERTY	5,718,849.00

Public Utilities:

ASSESSED PUBLIC UTILITIES	56,400,000.00
<i>divide by \$ 100.00 of value</i>	/ 100
PUBLIC UTILITIES TAXABLE VALUES	564,000.00
<i>multiply by FY '15 Collection Rate</i>	X 100.00 %
COLLECTIBLE PUBLIC UTILITY VALUES	564,000.00
<i>Multiply by Levied Tax Rate</i>	X 0.81
AD VALOREM TAXES ON PUBLIC UTILITIES	456,840.00
AD VALOREM TAXES ON REAL / PERSONAL / UTILITIES	6,175,689.00

Motor Vehicles:

ASSESSED MOTOR VEHICLES	89,500,000.00
<i>divide by \$ 100.00 of value</i>	/ 100
MOTOR VEHICLES TAXABLE VALUE	895,000.00
<i>multiply by FY '15 Collection Rate</i>	X 100.00 %
COLLECTIBLE MOTOR VEHICLE VALUES	895,000.00
<i>multiply by Levied Tax Rate</i>	X 0.81
AD VALOREM TAXES ON MOTOR VEHICLES	724,950.00

Section 20.

GOVERNING BODY:

- a. In accordance with Washington County policy, members of the Board of Commissioners will receive a fee of \$ 575.00 per month, whereas the Chairman of the Board will receive \$ 650.00
- b. Due to the demands of the office, the Chairman will receive a travel stipend of \$ 275.00 per month, whereas the other Commissioners will receive \$ 225.00 for in-county per month. In-County travel for this section is defined as being within thirty (30) miles of the individual Commissioners' home.
- c. A cellular telephone stipend of \$ 25.00 per month will be provided to all Commissioners.

Section 21.

AUTHORITIES OF THE BUDGET OFFICER:

The Budget Officer (*County Manager*) is hereby granted the following authority:

- a. The Budget Officer is not authorized to make changes to the Approved Pay Plan or an Employee's Salary without consultation with the Board of Commissioners.
- b. Transfers between operational line items within a department without limitation. However, transfers involving salary/fringe benefits line items will require prior approval by the Board of Commissioners.
- c. Transfers up to \$ 1,000.00 between departments, including contingency, within the same fund. The Budget Officer will make an official report on such transfers to the Board of Commissioners.
- d. Budget Amendments involving re-occurring Grants (*not requiring a local monetary match*) and/or Departmental Discretionary monies without limitation. For informational purposes, the Budget Officer will make an official report on such amendments to the Board of Commissioners.
- e. All Budget Amendments and Budget Transfers will be presented to the Board of Commissioners for either approval and/or informational purposes as stated herein.

Section 22.

DISTRIBUTION:

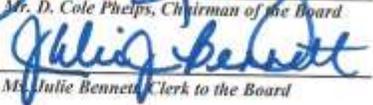
Copies of this Budget Ordinance shall be furnished to the County Manager, County Finance Officer, County Tax Assessor and the Board of Education for direction in the carrying out of their duties.

Section 23.

ADOPTION:

The Washington County Board of Commissioners does hereby adopt this Budget Ordinance for the 2016-17 fiscal year on the 30th day of June 2016.




Mr. D. Cole Phelps, Chairman of the Board

Ms. Julie Bennett, Clerk to the Board

Commissioner Sexton made a motion to adopt the Washington County FY 2016-2017 Budget Ordinance as presented. Commissioner Walker seconded, motion carried with a 4-0 motion since Commissioner Manning was not in attendance.

Commissioner Johnson made mention that the Clerk needs to keep up with the cost (paper/cartridges and time used) to create the Board's agenda packages.

At 6:02 PM with there being no further business to discuss, **Commissioner Sexton made a motion to adjourn the meeting. Commissioner Johnson seconded, motion carried unanimously.**

D. Cole Phelps
Chair

Julie J. Bennett, CMC, NCCCC
Clerk to the Board