

**BUDGET ORDINANCE
COUNTY OF WASHINGTON
FISCAL YEAR 2009-2010**

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF WASHINGTON COUNTY, NORTH CAROLINA,

SECTION 1: The following amounts are hereby appropriated in the General Fund for the operations of Washington County Government and its activities for the fiscal year beginning July 1, 2009 and ending June 30, 2010, in accordance with the Chart of Accounts established for the County.

GENERAL ADMINISTRATION:

Governing Board	\$ 90,354	
Manager's Office	361,207	
Board of Elections	86,435	
Finance Office	207,502	
Information Technology	105,762	
Tax Administration	268,826	
Geographic Information Systems	58,738	
Professional Services Department	54,000	
Register of Deeds	112,595	
Facility Services	<u>621,411</u>	
Total		\$1,966,830

PUBLIC SAFETY:

CJPP-Criminal Justice	\$ 63,835	
Sheriff's Department	1,310,930	
School Resource Officer - CHS	42,553	
School Resource Officer – WCU	54,555	
School Resource Officer-PHS	47,571	
Detention Center	850,046	
Fire Protection	286,598	
Forestry	72,000	

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Medical Examiner	1,000	
Communications (E911)	303,347	
Planning and Safety	<u>188,945</u>	
Total		\$3,221,380

HUMAN SERVICES:

Human Services - Administration	\$2,528,463	
Human Services - Economic Support	1,302,798	
Human Services - Transportation	276,188	
Human Services - Community Alternatives	161,229	
District Health Department	138,042	
District Mental Health and Rehabilitation Service	29,782	
Veterans' Service Officer	<u>12,163</u>	
Total		\$4,448,665

ECONOMIC AND PHYSICAL DEVELOPMENT:

Chamber of Commerce	\$ 38,309	
Economic Development	15,750	
Cooperative Extension Service	107,057	
Soil and Water Conservation Service	49,848	
Waterways Commission	<u>7,000</u>	
Total		\$ 217,964

CULTURAL AND RECREATIONAL:

Recreation	\$ 139,724	
Cultural Library	151,562	
Senior Citizens Center	<u>121,224</u>	
Total		\$ 412,510

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EDUCATION:

Washington County Schools - Capital Outlay	\$ 300,000	
Washington County Schools - Current Expense	1,609,332	
Martin Community College - Current Expense	<u>14,786</u>	
Total		\$ 1,924,118

DEBT SERVICE:

School Refunding Series - 1992	\$ 285,000	
School Refunding Interest 1992	<u>15,480</u>	
Total		\$ 300,480

TRANSFERS TO RESERVE , BUILDINGS & OTHER FUNDS:

Tourism Authority	\$ 100,000	
Revaluation Reserve	0	
Capital Outlay - Lease - Strader Building	17,020	
Detention Center Loan Payments	140,020	
Emergency Management Building Payment – ECB	10,066	
B & L Aviation Debt Payment	52,780	
Contribution to Washington County Emergency Medical Services	369,597	
Airport Operation & Grant Match Transfers	83,257	
RAP-LEPC Operation	<u>10,295</u>	
Total		\$ 783,035

OTHER OPERATIONS:

Juvenile Justice	87,080	
Contingency	<u>25,000</u>	
Total		<u>\$112,080</u>

TOTAL GENERAL FUND EXPENDITURES **\$13,387,062**

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SECTION 2. It is estimated that the following revenues will be available to the General Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

Current Years Tax Levy	\$ 5,638,993
Prior Years Tax Levy, Penalties and Interest	648,970
One Cent Local Government Sales Tax	730,000
½ Cent Local Government Sales Tax - Article 42	453,000
½ Cent Local Government Sales Tax - Article 40	690,000
½ Cent Local Government Sales Tax - Article 44	65,000
Intergovernmental	344,810
Interest Earned on Investments	100,000
Public Assistance Federal and State Grants	3,292,803
Occupancy Motel Tax - 6%	100,000
Rents, Concessions and Other Contributions, Misc.	162,744
Appropriated Fund Balance	172,953
Detention Center Housing and Reimbursements	367,000
Permits and Fees	221,200
Board of Education Reimbursement - SROs	144,679
Cost Allocation Reimbursements	<u>254,910</u>
TOTAL GENERAL FUND REVENUES	<u>\$13,387,062</u>

Section 3. It is estimated that the following revenues will be available for the Drainage Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Watershed Improvement Tax Reserve	<u>\$ 36,000</u>
Total Drainage Fund	<u>\$ 36,000</u>

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Section 4. The following amounts are hereby appropriated to the Washington County Drainage Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Beaver Control	\$ 12,000
Alligator Weed Spraying	<u>24,000</u>
Total Drainage Fund	<u>\$ 36,000</u>

SECTION 5. The following amount is hereby appropriated to the Reappraisal Reserve Fund for Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

TOTAL REAPPRAISAL RESERVE FUND **\$ 58,161**

SECTION 6. It is estimated that the following revenue will be available for the Reappraisal Reserve Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010:

APPROPRIATED REAPPRAISAL RESERVE FUND **\$ 58,161**

SECTION 7. The following amount is hereby appropriated to the Washington County Sanitation Program for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

Landfill Operations	\$ 192,840
Cost Allocation-General Fund	45,648
Scrap Tire Contracted Services	39,000
Contracted Services - Garbage Curbside Collection	630,000
Regional Landfill - Contract	<u>348,000</u>
TOTAL SANITATION PROGRAM EXPENDITURES	<u>\$ 1,255,488</u>

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SECTION 8. It is estimated that the following revenues will be available to the Washington County Sanitation Program for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

Rural Solid Waste Fee	\$ 860,500
Town Solid Waste Fee	120,624
Private Commercial Disposal Fee-Regional landfill	155,334
Metal/White Goods Recycling Revenue	7,500
White Goods and Scrap Tire State Fees and Grants	35,000
Solid Waste Disposal Tax	4,200
Penalties and Interest Earnings	7,700
Contractors Disposal Fee-County landfill	33,000
Appropriated Capital Reserve	<u>31,630</u>

TOTAL SANITATION PROGRAM REVENUES **\$ 1,255,488**

SOLID WASTE FEE SCHEDULE

Solid Waste User Fee – includes curbside garbage collection and in-county landfill

Solid Waste User Fee – County Residents 4,168 Households	\$210.00 per household
Town of Creswell Residents– 168 Households - Collected by County	\$210.00 per household
Town of Roper – Paid to County in monthly installments	\$210.00 per household x 296 HH = \$62,160

In County Landfill charges

Private Commercial Landfill - County Tipping Fee	\$104.00 per ton-Tires \$ 50.00 per ton – all other
Non-Contaminated-bricks, mortar, concrete and non-organic building debris, also known as clean fill	\$ 30.00 per ton
Town of Plymouth Landfill Availability fee- <i>No leaf/limb charge for residents</i>	\$ 34.80 per household x 1680 HH = \$58,464
<u>Regional Landfill Charges-billed and paid to County</u>	
Town of Plymouth	\$ 46.82 per ton
Commercial	\$ 47.28 per ton

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Leaf, limb, and construction and demolition debris up to 4 tons per year are allowed at no charge for a resident of Washington County or residential property owner that pays the annual solid waste user fee per residence. Commercial users and material delivered by a contractor will be charged at solid waste user fee scheduled rates. Only material generated in Washington County may be brought to the Washington County Landfill.

NOTE: Churches are considered households. Penalties are assessed at a rate of 1.5% on all unpaid balances.

SECTION 9. The following amount is hereby appropriated to the Waterworks Operation and Maintenance Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

Treatment Plant	\$ 533,581
Administration and Distribution	793,128
Includes the following:	
1996 Revenue Bond – Interest and Principal	61,879
2000 Revenue Bond - Interest and Principal	286,499
Cost Allocation - General Fund	<u>140,802</u>

TOTAL WATERWORKS EXPENDITURES **\$ 1,326,709**

SECTION 10. It is estimated that the following revenues will be available to the Waterworks Operation and Maintenance Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010. The rates charged consumers of the Waterworks Fund are fully set forth below.

Utility Base Charges	\$ 697,020
Utility Consumption Charges	559,339
Appropriated Reserve	0
Other Revenue	<u>70,350</u>

TOTAL WATERWORKS REVENUES **\$ 1,326,709**

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	<u>Meter Size</u>	<u>Monthly Base Charge (includes the first 2000 gallons of water)</u>
	3/4 inch	\$21.00
WATER	1 inch	\$33.00
	1 ½ inch	\$58.00
RATES	2 inch	\$96.00
Monthly	3 inch	\$163.00
	4 inch	\$243.00
	6 inch	\$483.00
	8 inch	\$723.00
	Consumption charge	\$8.00 for each 1000 gallons over the minimum
	Hydrant charge	\$8.00 for each 1000 gallons over the minimum (added to fixed charges for all water consumed)

<u>Tap Fees</u>	<u>3/4 Inch Meter</u>	<u>1" and Larger</u>	<u>Hydrant Meter</u>
Connection	\$600.00	\$700.00	
Deposit (Refundable)	\$ 60.00	To be set individually	\$1,000.00
Plumbing Permit	\$ 5.00	\$5.00	
Reconnection Fee	\$ 35.00	\$35.00	
Special Meter Readings	\$ 35.00	\$35.00	

SECTION 11: The following amount is hereby appropriated to the Emergency Telephone System Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010:

TOTAL EMERGENCY TELEPHONE FUND **\$ 274,085**

SECTION 12: It is estimated that the following revenues will be available to the Emergency Telephone System Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010:

TOTAL EMERGENCY TELEPHONE FUND **\$ 274,085**

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SECTION 13: The following amount is hereby appropriated to the Emergency Medical Services Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

Emergency Medical Services	\$ 1,044,586	
Transport Services	<u>264,167</u>	
TOTAL EMERGENCY MEDICAL SERVICES		<u>\$ 1,308,753</u>

SECTION 14: It is estimated that the following revenues will be available to the Emergency Medical Services Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

EMS Revenue	531,400	
Contribution from General Fund	369,597	
Transport Service Revenue	<u>407,756</u>	
TOTAL EMERGENCY MEDICAL SERVICES REVENUES		<u>\$ 1,308,753</u>

SECTION 15: It is estimated that the following revenues will be available to the Airport Grant Capital Project Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Division of Aviation VISION 100 Grant Funds:	450,000	
Rural Airport Development Funds	322,007	
Contribution from General Fund Matches	<u>58,257</u>	
TOTAL AIRPORT PROJECT REVENUES		<u>\$ 830,264</u>

SECTION 16: The following amount is hereby appropriated to the Airport Grant Capital Project Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Airfield Improvements	500,001	
Rural Airport Development Fund Expenditure	<u>330,263</u>	
TOTAL AIRPORT PROJECT EXPENDITURES		<u>\$ 830,264</u>

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Section 17: It is estimated that the following revenues will be available to the Plymouth Municipal Airport Operation for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Timber Sales	40,000	
Airport Fuel Sales & Hanger Rentals	50,200	
Contribution from General Fund	<u>25,000</u>	
TOTAL AIRPORT OPERATION REVENUES		<u>\$ 115,200</u>

Section 18: The following amount is hereby appropriated to the Plymouth Municipal Airport for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Salaries and benefits	37,700	
Operational Costs	33,100	
Capital Outlay	8,400	
Fuel Purchases	<u>36,000</u>	
TOTAL AIRPORT OPERATION EXPENDITURES		<u>\$ 115,200</u>

Section 19:

- A. The use of facsimile signatures is authorized for use on County checks.
- B. Reimbursement shall be made to members of the Board of Commissioners in accordance with county policy, a fee of \$575.00 per month for Commissioners, \$650.00 per month for Chairman. The Chairman will also receive an allowance in the amount of \$250.00 per month; all other board members will also receive an allowance in the amount of \$225.00 per month for in-county travel per month. In county travel for this section shall be defined as being thirty (30) miles or less from an individual commissioner's home.
- C. Reimbursement for mileage shall be at the IRS rate of 50.5 cents per mile.

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- D. Receipts collected by county officers and employees must be deposited daily with the Finance Officer regardless of the amount or type of revenue.
- E. The Budget Officer is authorized to restrict expenditures below their appropriated limits. The Finance Officer shall be notified and consulted when such restrictions are imposed. The purpose of this provision is to enable the Budget Officer and Finance Officer to compensate for seasonal reductions in cash balances. This provision does not apply to debt service requirements.
- F. Restricted sales tax revenue that exceeds the estimation will be applied to a capital reserve fund for the Washington County School system. A reduction in restricted sales tax revenue will require a proportional reduction in the appropriated school capital outlay category.
- G. Attachment I to Budget Ordinance – Fee Schedule.

SECTION 20. An *Ad Valorem* Tax is herein levied at the rate of \$.79 per \$100 valuation on all property having sites in the County of Washington as of January 1, 2009 for the purpose of obtaining the revenue listed as “Current Year’s Tax Levy” in Section 2 of this Ordinance. This rate is based on an estimated total valuation for purposes of taxation of \$776,655,107 and an estimated collection rate of 91.64%.

SECTION 21. The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- A. He may not change previously approved pay plan or employee’s salary rates without consultation with the Board.
- B. He may transfer amounts between items of expenditures within a department without limitation.

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- C. He may transfer amounts up to \$1,000 between departments of the same fund. This also applies to the contingency appropriation.
- D. He may not transfer any amount from contingency between funds not previously authorized by the Board.
- E. A report of all transfers shall be reported to the Board of Commissioners in the monthly financial report of the Finance Officer.

SECTION 23. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Officer and the Tax Administrator for direction in carrying out their duties.

ADOPTED THIS 1st DAY OF June, 2009

Billy Corey, Chairman
Washington County Board of Commissioners

Lois C. Askew, CMC, Clerk to the Board