

**BUDGET ORDINANCE
FISCAL YEAR 2008 - 2009**

BE IT ORDAINED by the Board of County Commissioners of Franklin County, North Carolina:

SECTION 1. BUDGET ADOPTION: There is hereby adopted the following Operating Budget for the County of Franklin for the Fiscal Year beginning July 1, 2008 and ending June 30, 2009, the same being adopted by fund and activity within each fund as listed.

<u>GENERAL FUND</u>	AMOUNT (Dollars)
General Government	\$4,770,823
Public Safety	16,998,678
Economic and Physical Development	5,425,353
Human Services.....	18,642,587
Cultural and Leisure.....	1,174,944
Education	<u>19,571,331</u>
 Total General Fund Appropriation	 \$66,583,716

REVENUES: It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

<u>REVENUES</u>	AMOUNT (Dollars)
Property Tax Revenue Current Year	\$30,596,589
Delinquent Property Tax Revenue	875,000
Other Tax Revenue	660,800
Miscellaneous Revenue	134,812
Property Tax Discounts and Refunds.....	(208,000)
Fees, Sales and Charges	11,928,736
Sales Tax Revenue	7,118,950
Donations	149,697
Interest Income	557,550
Lottery Proceeds.....	400,000
School ADM Funds	800,000
State and Federal Grants	7,455,017
Transfers from other funds	2,960,000
Fund Balance Appropriation	<u>3,154,565</u>
 Total General Fund Revenues	 \$66,583,716

Thirty percent (30%) of the proceeds from the local half-cent sales and use tax authorized in 1984, and sixty percent (60%) of the local sales and use tax authorized in 1986, are hereby declared to be included in the appropriations or school capital outlay/capital projects.

SECTION 2 FIRE DISTRICTS

EXPENDITURES: There is appropriated to the fifteen Fire Service Districts in the amounts listed below, proceeds of the service district tax, general fund contributions, and fund balance for use by the Fire Service Districts in such a manner and for such expenditures as are permitted by law from the proceeds of these taxes. In the event the actual proceeds from the tax levies fall short of the appropriated amounts, the actual net proceeds from the taxes shall constitute the appropriation from the tax levy.

APPROPRIATION

<u>Fire Services Districts</u>	(Dollars)
Bunn	\$350,000
Castalia	1,200
Kittrell	1,000
Central/Franklin.....	168,080
Centerville	56,000
Epsom	85,000
Gold Sand	50,000
Mitchiners.....	115,200
Pilot	153,483
Franklinton	205,423
Youngsville.....	828,068
White Level	70,000
Justice	88,500
Brassfield	6,000
Hopkins	<u>9,110</u>
TOTAL.....	\$2,187,064

REVENUES: There is hereby levied a special service district tax at the rate shown below, per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2008 located within the listed special fire districts. The rate for each special fire service district is as follows:

FIRE DISTRICT

	<u>Assessed Value</u>	<u>Rate</u>
Brassfield	24,200,000 .....	.0225
Bunn.....	728,000,000 .....	.0425
Centerville.....	84,200,000 .....	.0575
Hopkins.....	34,800,000 .....	.0240
Central Fire.....	266,200,000 .....	.0650
Epsom.....	122,000,000 .....	.0600
Franklinton.....	329,800,000 .....	.0600
Gold Sand.....	67,800,000 .....	.0650
Justice.....	124,000,000 .....	.0600
Mitchiners.....	202,000,000 .....	.0525
Pilot.....	216,200,000 .....	.0700
White Level.....	99,200,000 .....	.0600
Youngsville.....	1,251,400,000 .....	.0650

REVENUES: It is estimated that the following revenues will be available in the Fire Service District Special Revenue Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009.

Current Year's Taxes	\$1,981,932
Prior Year Taxes.....	164,432
Transfer from General Fund.....	<u>40,700</u>
TOTAL.....	\$2,187,064

SECTION 3: SPECIAL REVENUE INSURANCE FUND

EXPENDITURES: The following is hereby appropriated to the Special Revenue Insurance Fund:

Insurance Expenses (Health, Worker's Comp, Prop & Liab.)	<u>\$5,741,374</u>
TOTAL.....	\$5,741,374

REVENUES: It is estimated that the following revenues will be available in the Special Revenue Insurance Fund for the Fiscal year beginning July 1, 2008, and ending June 30, 2009:

Transfer from General Fund	\$4,542,156
Employee Contributions.....	1,080,013
Fund Balance Appropriated.....	0
Transfer from Water and Sewer Fund.....	<u>119,205</u>
TOTAL	\$5,741,374

SECTION 4 CAPITAL RESERVE FUND

EXPENDITURES: The following is hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Transfer to General Fund: School Construction Debt Service.....	\$2,900,000
TOTAL	\$2,900,000

REVENUES: It is estimated that the following revenue will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Sales Tax Revenue	\$2,900,000
Fund Balance Appropriated.....	0
TOTAL	\$2,900,000

SECTION 5. COPS RESERVE FUND

EXPENDITURES: The following is hereby appropriated in the COPS Reserve Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Transfer to General Fund: School Construction Debt Service.....	\$100,000
TOTAL	\$100,000

REVENUES: It is estimated that the following revenue will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Interest Earnings.....	\$100,000
Fund Balance Appropriated.....	0
TOTAL	\$100,000

SECTION 6 DEA SPECIAL REVENUE FUND (DRUG ENFORCEMENT ACCOUNT)

EXPENDITURES: The following is hereby appropriated in the DEA Special Revenue Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Law Enforcement Equipment Federal Funds.....	\$50,000
Law Enforcement Equipment State Funds.....	15,000
TOTAL.....	\$65,000

REVENUES: It is estimated that the following revenues will be available in the DEA Special Revenue Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Federal Forfeitures	\$50,000
State Controlled Substances	15,000
TOTAL.....	\$65,000

SECTION 7 EMERGENCY TELECOMMUNICATION FUND

EXPENDITURES: The following is hereby appropriated in the Emergency Telecommunications (E-911) Special Revenue Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Operational Expenditures	\$725,870
TOTAL	<u>\$725,870</u>

REVENUES: It is estimated that the following revenues will be available in the Emergency Telecommunications (E-911) Special Revenue Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

E-911 Phone Surcharge Fees	\$240,870
E-911 Phone Wireless Fees	\$85,000
Fund Balance	<u>400,000</u>
TOTAL	<u>\$725,870</u>

SECTION 8 WATER AND SEWER ENTERPRISE FUND

EXPENDITURES: The following is hereby appropriated in the Water and Sewer Enterprise Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Operating Expenditures	\$4,865,585
Transfer to General Fund	0
Debt Service	<u>2,335,885</u>
TOTAL	<u>\$7,201,470</u>

REVENUES: It is estimated that the following revenues will be available in the Water and Sewer Enterprise Fund for fiscal year beginning July 1, 2008 and ending June 30, 2009:

Sewer Fees	1,141,221
Water Fees	4,272,350
Miscellaneous Revenues	319,962
Capacity Replacement Fees	470,000
Transfer from General Fund	0
Appropriated Fund Balance	<u>997,937</u>
TOTAL	<u>\$7,201,470</u>

SECTION 8A: There is hereby established the following rate schedule for water and sewer charges for the period of July 1, 2008, to June 30, 2009:

	<u>WATER</u>	<u>SEWER</u>
Municipal	\$7.00 per 1,000 gal.	\$5.80 per 1,000 gal.
High Volume	\$5.50 per 1,000 gal.	\$7.00 per 1,000 gal.
Low Volume	\$25.00 first 2,000 gal.	\$30.00 first 2,000gal.

	\$7.00 next 1,000 gal.	\$7.00 next 1,000 gal.
Multi-user	\$10.00 per service connect	\$22.50 first 2,000 gal.
	\$5.50 per 1,000 gal.	\$7.00 next 1,000 gal.

SECTION 9: There is hereby levied a tax at the rate of eighty-two and 25 tenths cents (\$.822500) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2008, for the purpose of generating the revenue listed as "Current Taxes" in the General Fund in Section 1 of this Ordinance. The rate of tax is based on an estimated total valuation of property, for the purpose of taxation, or \$3,835,000,000 and a ninety-seven percent (97.0%) collection rate.

SECTION 10: All fees and charges are continued as per schedule in the Clerk's Office and the Finance Office. All proposed fee changes are hereby approved. Health, Planning, and Sheriff Fees are adopted as amended by this ordinance and are on file with the Clerk's Office. Schedule B Licenses shall be levied in accordance with the North Carolina Revenue Act.

SECTION 11: The County Manager is hereby authorized to transfer appropriations within funds as contained herein under the following conditions:

- a. He may transfer amounts between objects of expenditures between departmental appropriations in the same fund without limitation and without a report to the Board of Commissioners.
- b. He may transfer amounts up to \$10,000 between appropriations within the same fund and reported as part of the monthly financial statements.
- c. He may not transfer any amounts between funds without prior Board action.

SECTION 12: Restricted Revenues: The Finance Director is hereby directed to fund appropriations which have specified revenues prior to funding with General Fund monies. This is to include but not limited to Fines and Forfeitures, ABC profits, Sales Tax, and State and Federal grants. That a non-profit corporation be continued to issue obligations to finance the purchase and/or construction of fixed assets to include but not limited to utility lines and buildings.

SECTION 13: Encumbrances: All outstanding encumbrances from prior fiscal years are to be carried forward to Fiscal Year 2008-2009. All Project Ordinance appropriations are continued.

SECTION 14: Budget Control: The Board of Commissioners in approving the Budget has utilized to the fullest extent possible its revenue sources. Over collections of revenue or unanticipated revenues sources cannot be expected to materialize during the year. It is therefore of utmost importance, and the County Manager is hereby directed, to initiate steps to insure that the budget as fixed herein is complied with. The County Manager is further directed where it appears that costs may possibly exceed budget appropriations, to first take steps to contain costs by any necessary methods including

reductions in services, prior to requesting budget amendment action by the Board of Commissioners.

SECTION 15: The County Manager is hereby authorized to execute contractual documents under the following conditions:

- a. He may execute contracts for construction repair projects which do not require formal competitive bid procedures.
- b. He may execute contracts for: (1) purchase of apparatus, supplies and materials, or equipment which is within budgeted department appropriations, (2) leases or personal property for a duration of one year or less and within budgeted departmental appropriations. and (3) services which are within department appropriations.
- c. He may execute grant agreements to or from public and nonprofit organizations that are within budgeted appropriations, unless grantor organization requires execution by the Board of Commissioners.
- d. He may execute contracts, as the lessor/lessee of real property, which are of one-year duration or less, if funds are within budgeted appropriations.
- e. He may declare and dispose of surplus property with a value less than \$5,000 and in accordance with NC General Statutes.

SECTION 16. The Board of Commissioners hereby authorizes the Franklin County Tax Administrator to collect taxes for the Towns of Louisburg, Wake Forest, Youngsville, Bunn, and Franklinton. A charge of 1.5% of all taxes collected for the governmental units will be payable to Franklin County for said billing and collection services.

SECTION 17. Copies of this Budget Ordinance shall be furnished to the County Manager, the Finance Director, the Tax Assessor, and the Tax Collector for direction carrying out their duties.

FRANKLIN COUNTY BOARD OF COMMISSIONERS

ADOPTED THIS, THE 26th DAY OF JUNE, 2008.

Robert Lee Swanson
Robert Lee Swanson, CHAIRMAN

6-26-08
Date

ATTEST:

Kristen M. King
Kristen King, CLERK TO THE BOARD

6-26-08
Date