

**HERTFORD COUNTY BUDGET ORDINANCE
FISCAL YEAR 2016-2017**

BE IT ORDAINED BY THE Board of County Commissioners of Hertford County, North Carolina:

SECTION 1. APPROPRIATIONS: The following amounts are hereby appropriated in the General Fund for the operation of the County Government and its activities for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

<u>General Government:</u>	
Governing Body	110,536
Refunds	107,500
Administration	378,026
Human Resources/Risk Management	348,800
Finance Office	287,263
Tax Assessor	276,831
Tax Collection	315,434
Board of Elections	158,493
Register of Deeds	202,654
Land Records	124,937
Public Buildings & Maintenance	850,532
Court Facilities	81,211
County Attorney	78,000
Central Services – General	271,900
Central Services – Telephone	203,842
Central Services – IT	<u>158,720</u>
Total General Government	\$3,954,679
<u>Public Safety</u>	
Sheriff's Department	2,071,239
Jail Department	1,885,267
Emergency Management	231,430
Emergency Medical Services	1,178,495
E911 Central Communications	659,992
Animal Control	108,464
Building Inspection	149,208
Fire Departments	339,705
Medical Examiner	<u>12,000</u>
Total	\$6,635,800
<u>Economic & Physical Development</u>	
Economic Development	162,018
Planning & Zoning	4,131
Soil Conservation	136,141
Cooperative Extension	<u>181,999</u>
Total	\$484,289

Human Services

Health Department	370,842
STEPS To Health Grant	1,500
Mental Health	85,350
Library	106,067
DJJ & Delinquency Prevention	117,618
DOT – ROAP Program	106,925
Aging Administration	356,132
Aging Public Assistance	339,926
DSS Administration	2,801,493
DSS Public Assistance	1,826,995
DSS Grants	26,483
DSS Local Funds	530,705
Veterans Service	<u>56,367</u>

Total **\$6,726,403**

Education

Public Schools – Current Expense	4,398,524
Public Schools-Prior Yrs. Projects	193,123
Public Schools – Capital Outlay	1,233,600
Fines & Forfeitures	50,000
Roanoke Chowan Community College	953,839
RCCC-Capital Outlay	<u>233,000</u>

Total **\$7,062,086**

Debt Service

Community College Bonds	118,800
EMS Building Renovation	76,763
Courthouse/County Administration	536,349
County Administration Office Bldg	<u>303,076</u>

Total **\$1,034,988**

Special Appropriations

Non Profit/Community Based Organizations	<u>473,166</u>
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Total **\$473,166**

Transfer to Other Funds

Revaluation Fund	100,000
School Capital Reserve Fund	855,000
Capital Projects Reserve Fund	<u>150,000</u>

Total **\$1,105,000**

<u>Contingency</u>	
General Fund	25,000
Salary	100,000
Recreation Contingency	<u>14,000</u>
Total	\$139,000
TOTAL GENERAL FUND APPROPRIATIONS	\$27,615,411

SECTION 2. REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Ad Valorem Taxes	11,887,885
Old Vehicle Taxes	95,450
New Vehicle Taxes	1,405,312
Sales & Use Taxes	3,805,000
Other Taxes & Licenses	88,000
Beer & Wine Tax	70,000
Restricted Intergovernmental General	658,664
Restricted Intergovernmental Aging	324,317
Restricted Intergovernmental - DSS	3,776,316
Permits and Fees	196,000
Sales and Services	1,475,046
Investment Earnings	20,000
Miscellaneous Revenue	32,400
Transfers from Other Funds	1,890,583
Fund Balance Appropriated	
General Fund Balance	1,515,984
F/B Vehicle Purchase	107,000
Earmarked – Soil & Water Conservation	15,599
Earmarked – Cooperative Extension	26,136
Earmarked – Emergency Management Grant	27,596
Earmarked – Sheriff	5,000
Restricted BOE/Capital Projects	<u>193,123</u>
TOTAL GENERAL FUND REVENUES	\$27,615,411

SECTION 3. There is hereby levied a tax rate of \$.84 per one hundred dollars valuation of property listed for taxes as of January 1, 2016 for the purpose of raising the revenue listed as "ad valorem taxes" in the General Fund of this ordinance.

This rate is based upon an estimated total valuation of property for the purposes of taxation of \$1,584,075,678 and an estimated collection rate of 95%. The estimated rate of collection is based on the fiscal year 2015-2016 collection rate that is estimated to be 95%. The rate of \$.84 per one hundred dollars valuation of property is levied in support of the General Fund.

SECTION 4. EXPENDITURES: There is appropriated to the Solid Waste Enterprise Fund for the operation of the County's comprehensive solid waste program for fiscal year beginning July 1, 2016, and ending June 30, 2017:

Solid Waste Program	\$996,104
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SECTION 5. REVENUES: It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Other Taxes & Licenses	996,104
TOTAL	\$996,104

SECTION 6. There is hereby levied on the property tax bill for the fiscal year 2016-2017, a Solid Waste Assessment of \$150.00. A Commercial Tipping Fee of \$66.00 per ton is hereby established for disposal of commercial waste at the solid waste facility.

SECTION 7. EXPENDITURES. The following amount is hereby appropriated in the Northern Water District Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Northern Water District	\$515,700
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SECTION 8. REVENUES. It is estimated that the following revenues will be available in the Northern Water District Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Sales & Service	515,700
TOTAL	\$515,700

SECTION 9. EXPENDITURES. The following amount is hereby appropriated in the Southern Water District Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Southern Water District	\$1,031,700
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SECTION 10. REVENUES. It is estimated that the following revenues will be available in the Southern Water District Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Sales & Service	1,031,700
TOTAL	\$1,031,700

SECTION 11. EXPENDITURES. The following amount is hereby appropriated in the Tunis Sewer District Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Tunis Sewer District	\$28,000
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SECTION 12. REVENUES. It is estimated that the following revenues will be available in the Tunis Sewer District Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Sales & Service	28,000
TOTAL	\$28,000

SECTION 13. EXPENDITURES. The following amount is hereby appropriated in the Enhanced 911 System Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Maintenance & Repair Equipment	58,500
Fund Reserve	47,489
TOTAL	105,989

SECTION 14. REVENUES. It is estimated that the following revenues will be available for the Enhanced 911 Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Wireless Fees	104,389
Interest Income	1,600
TOTAL	\$105,989

SECTION 15. EXPENDITURES. The following amounts are hereby appropriated in the Inmate Trust Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Miscellaneous	\$75,000
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SECTION 16. REVENUES. It is estimated that the following revenues will be available in the Inmate Trust fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Inmate Revenue	\$75,000
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SECTION 17. EXPENDITURES. The following amounts are hereby appropriated in the Social Service Trust Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Special Assistance for Adults	\$50,000
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SECTION 18. REVENUES. It is estimated that the following revenues will be available in the Social Service Trust Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

DSS Trust Revenue	\$50,000
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SECTION 19. EXPENDITURES. The following amounts are hereby appropriated in the Register of Deeds Enhancement Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Transfer to General Fund	8,750
TOTAL	\$8,750

SECTION 20. REVENUES. It is estimated that the following revenues will be available in the Register of Deeds Enhancement Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Enhance & Preservation Revenues	7,750
Fund Balance Appropriated	1,000
TOTAL	\$8,750

SECTION 21. REVENUES. It is estimated that the following revenues will be available in the county Capital Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Restricted ¼ Cent Sales Taxes	480,000
Transfer from General Fund	150,000
TOTAL	\$630,000

SECTION 22. EXPENDITURES. The following amounts are hereby appropriated in the county Capital Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Fund Reserve	93,651
Transfer to General Fund	536,349
TOTAL	\$630,000

SECTION 23. REVENUES. It is estimated that the following revenues will be available in the Public School Capital Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Operating Transfer of Restricted Sales Tax	855,000
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Fund Balance Appropriated	378,000
TOTAL	\$1,233,000

SECTION 24. EXPENDITURES. The following amounts are hereby appropriated in the Public School Capital Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Transfer to General Fund	1,233,000
TOTAL	\$1,233,000

SECTION 25. EXPENDITURES. The following amounts are hereby appropriated for the Revaluation Fund for the operation of the County revaluation process for fiscal year beginning July 1, 2016 and ending June 30, 2017.

Revaluation Fund	\$100,000
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SECTION 26. REVENUES. It is estimated that the following revenue will be available in the Revaluation Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Transfer from General Fund	100,000
TOTAL	\$100,000

SECTION 27. EXPENDITURES. The following amounts are hereby appropriated in the Ahoskie, Woodland and Union Rural Fire Districts for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Ahoskie Rural Fire Department	103,238
Union Rural Fire Department	8,638
Woodland Fire Department	3,989
TOTAL	\$115,865

SECTION 28. REVENUES. It is estimated that the following revenue will be available in the Ahoskie Rural, Union Rural and Woodland Fire Service Districts for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Advalorem Taxes (Ahoskie)	69,838
Advalorem Taxes (Union)	5,738
Advalorem Taxes (Woodland)	3039
Sales Tax (Ahoskie)	33,400
Sales Tax (Union)	2,900
Sales Tax (Woodland)	950
TOTAL	\$115,865

SECTION 29. There is hereby levied a special tax of five cents (\$.05) for the purpose of raising revenue for Fire Prevention in the Woodland Fire Service District and a four cents (\$.04) special tax for the purpose of raising revenue for Fire Prevention in the Ahoskie Rural and Union Fire Service Districts. The rate is based on one hundred (\$100) valuation of taxable property as listed January 1, 2016 in the respective Districts.

SECTION 30. There is hereby levied for the fiscal year 2016-2017, a license fee of \$5.00 on each dog in Hertford County. The proceeds of such taxes shall be deposited in the General Fund.

SECTION 31. SPECIAL PROVISIONS. The County Manager, as Budget Officer, is hereby authorized to transfer appropriations contained herein and to enforce policy under the following circumstances:


- a. May transfer amounts between line item expenditures within a department without limitation. These changes should not result in increases in recurring obligations such as salaries.

- b. For purchases of \$500 and above, each department head is directly responsible for determining that no county funds are obligated without first securing a purchase order from the Finance Director.
- c. The Board of Commissioners shall be responsible for allocating funds from Contingency.
- d. No salary increase shall be awarded beyond those set forth in this budget document without Commissioners' approval.
- e. May not transfer any amounts between functions/funds without the approval of the Board of Commissioners.
- f. No grant agreement may be requested or entered into without the prior approval of the Board of Commissioners. Copies of such grants shall be furnished to the County Manager for review prior to submission to the Board of Commissioners.

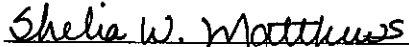
SECTION 32. Copies of this ordinance shall be furnished to the Budget Officer, Finance Director, Tax Assessor, and Tax Collector for direction in carrying out their duties.

This budget is prepared and adopted on a functional basis, and need not be amended unless expenditures exceed functional appropriations.

Adopted this the 29th day of June 2016.



Ronald J. Gatling, Chairman
Hertford County Board of Commissioners



Shelia W. Matthews, Clerk to the Board