



**HERTFORD COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
Fiscal Year 2017-18**

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

SECTION 1. Appropriations The following amounts are hereby appropriated for the operation and maintenance of the County's various departments, for the payment of debt service obligations, and for the capital outlay purchases during the Fiscal Year beginning July 1, 2017 and ending June 30, 2018:

GENERAL FUND

GENERAL GOVERNMENT

Governing Body	117,260
Refunds	108,500
Administration	404,810
Human Resources/Risk Management	434,564
Finance Office	369,331
Tax Assessor	285,501
Tax Collection	323,954
Board of Elections	206,425
Register of Deeds	220,501
Land Records	137,642
Public Buildings & Maintenance	840,422
Court Facilities	81,211
County Attorney	78,000
Central Services – General	207,400
Central Services – Telephone	157,576
Central Services – IT	443,714
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TOTAL	4,416,811

PUBLIC SAFETY

Sheriff's Department	2,221,528
Jail Department	2,326,394
Emergency Management	243,715
Emergency Medical Services	1,340,213
E911 Central Communications	710,761
Animal Control	118,441
Medical Examiner	20,000
Building Inspection	155,634
Fire Departments	353,705
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TOTAL	7,490,391

ECONOMIC AND PHYSICAL DEVELOPMENT

Economic Development	192,988
Planning & Zoning	4,131
Soil Conservation	137,635
Cooperative Extension	181,933
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TOTAL	516,687

HUMAN SERVICES

Veterans Service	57,865
STEPS To Health Grant	1,500
Health Department	405,992
Mental Health	87,750
Library	110,003

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DJJ & Delinquency Prevention	117,618
ROAP Program	106,925
Aging Administration	364,289
Aging Public Assistance	362,423
DSS Administration	2,910,805
DSS Public Assistance	1,853,508
DSS Grants	22,820
DSS Local Funds	549,790
TOTAL	6,951,288
EDUCATION	
Public Schools – Current Expense	4,423,524
Public Schools – Capital Outlay	1,182,000
Roanoke Chowan Community College	978,839
RCCC-Capital Outlay	310,000
Fines & Forfeitures	75,000
TOTAL	6,969,363
DEBT SERVICE	
Courthouse/County Administration	845,719
Community College Bonds	138,500
EMS Building Renovation	74,247
County Administration Office Building #1	297,651
County Administration Office Building #2	97,064
TOTAL	1,453,181
SPECIAL APPROPRIATIONS	
Non Profit/Community Based Organizations	174,055
TRANSFER TO OTHER FUNDS	
School Capital Reserve Fund	964,000
Revaluation Fund	1,093
TOTAL	965,093
CONTINGENCY	
Contingency	110,000
TOTAL GENERAL FUND	29,046,869
EMERGENCY TELEPHONE SYSTEM - E911	
Training and Travel	9,600
Telephone	42,000
Maintenance and Repairs - Equipment	96,431
TOTAL	148,031
ENHANCEMENT & PRESERVATION	
Transfer to General Fund	20,000
SCHOOL RESERVE FUND	
Transfer to General Fund	1,182,000
REVALUATION	
Contracted Services	201,093

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RURAL FIRE DISTRICTS

Woodland Rural Fire Department	4,033
Ahoskie Rural Fire Department	118,018
Union Rural Fire Department	8,092
TOTAL	130,143

CAPITAL RESERVE FUND

Transfer to General Fund	692,087
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SOLID WASTE

Solid Waste Operations	1,019,704
General Fund Cost Allocation	41,570
TOTAL	1,061,274

NORTHERN RURAL WATER

Northern Water Operations	310,137
Debt Service	166,822
General Fund Cost Allocation	23,888
Transfer to Water System Expansion Project	75,960
TOTAL	576,807

SOUTHERN RURAL WATER

Southern Water Operations	633,816
Debt Service	352,530
General Fund Cost Allocation	26,374
TOTAL	1,012,720

TUNIS SEWER DISTRICT

Sewer Operations	14,339
Debt Service	12,661
TOTAL	27,000

GRAND TOTAL - ALL FUNDS - APPROPRIATIONS	\$ 34,098,024
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SECTION 2. Revenue It is estimated that the revenues will be available during Fiscal Year 2017-18 to finance the foregoing appropriations:

GENERAL FUND

Ad Valorem Taxes	12,167,016
Old Vehicle Taxes	120,500
New Vehicle Taxes	1,480,981
Sales & Use Taxes	4,682,000
Other Taxes & Licenses	86,500
Beer & Wine Tax	70,000
Restricted Intergovernmental General	693,964
Restricted Intergovernmental Aging	293,709
Restricted Intergovernmental - DSS	3,707,071
Permits and Fees	204,000
Sales and Services	1,484,046
Investment Earnings	30,000
Miscellaneous Revenue	29,835
Transfers from Other Funds	2,022,919
Fund Balance Appropriated	
General Fund Balance	1,655,718
Earmarked – Soil & Water Conservation	15,599
Earmarked – Cooperative Extension	27,415

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Earmarked – Emergency Management Grant	17,596
Earmarked - RCCC Capital Outlay	233,000
Earmarked - Economic Development	25,000
TOTAL GENERAL FUND	29,046,869
EMERGENCY TELEPHONE SYSTEM - E911	
Wireless Fees	74,980
Interest Income	2,000
Fund Balance Appropriated	71,051
TOTAL	148,031
ENHANCEMENT & PRESERVATION	
Enhancement & Preservation Revenue	10,000
Fund Balance Appropriated	10,000
TOTAL	20,000
SCHOOL RESERVE FUND	
Transfer of Restricted Sales Tax from General Fund	964,000
Fund Balance Appropriated	218,000
TOTAL	1,182,000
REVALUATION	
Transfer from General Fund	1,093
Fund Balance Appropriated	200,000
TOTAL	201,093
RURAL FIRE DISTRICTS	
Woodland Rural Fire Department - Ad Valorem Taxes	3,258
Woodland Rural Fire Department - Sales Tax	775
Ahoskie Rural Fire Department - Ad Valorem Taxes	98,618
Ahoskie Rural Fire Department - Sales Tax	19,400
Union Rural Fire Department - Ad Valorem Taxes	6,492
Union Rural Fire Department- Sales Tax	1,600
TOTAL	130,143
CAPITAL RESERVE FUND	
Fund Balance Appropriated	692,087
SOLID WASTE	
User Fees	992,200
Restricted Intergovernmental	68,000
Interest Income	1,074
TOTAL	1,061,274
NORTHERN RURAL WATER	
User Fees	498,250
Fund Balance Appropriated	78,557
TOTAL	576,807
SOUTHERN RURAL WATER	
User Fees	1,012,720
TUNIS SEWER DISTRICT	
User Fees	27,000
GRAND TOTAL - ALL FUNDS - REVENUE	\$ 34,098,024

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SECTION 3. Hereby levied is a tax, at the rate of \$0.84 (eighty-four cents) per one hundred dollars (\$100) valuation of property as of January 1, 2017 for the purpose of providing the revenue listed as "ad valorem taxes" in the General Fund in Section 1 of this Ordinance. The total estimated value will be \$1,615,412,771 to be taxed at a rate of \$.84 (eighty-four cents) per one hundred dollars (\$100) of value. Real and personal property is projected to be collected at a rate of 96.0% and motor vehicles at a rate of 96.0%.

SECTION 4. There is hereby levied on the property tax bill for the fiscal year 2017-2018, a Solid Waste Assessment of \$150.00. A Commercial Tipping Fee of \$74.00 per ton is hereby established for disposal of commercial waste at the solid waste facility.

SECTION 5. 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, 2017 in the respective Districts.

SECTION 6. There is hereby levied for the fiscal year 2017-2018, 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 7. The County Manager is hereby authorized to accept grant funding which has been previously approved for application by the Board of Commissioners, including any local match involved. The County Manager is authorized to execute any resulting grant documents. Also, the County Manager is authorized to enter into contracts for purchases of apparatus, supplies, materials, or equipment as described in G.S. 143-129(a) up to the limits stated therein for informal bidding which are within budgeted appropriations. The County Manager is authorized to enter into routine service contracts in the normal course of county operations within budgeted appropriations. Change orders for capital project contracts previously approved by the Board of Commissioners may be approved by the County Manager up to the informal bidding limits referred to above, provided that sufficient funding is available. All contracts authorized by this ordinance are approved for signature by the Chairman of the Board of County Commissioners, the County Manager, and/or the Clerk to the Board of Commissioners as appropriate; other department directors, including elected officials, do not have contract authorization authority. All contracts must include a preaudit certificate signed by the Finance Officer as described in G.S. 159 -28(a).

SECTION 8. 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 function 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. Transfers between functions/funds require 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 9. 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.


BUDGET ORDINANCE

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

Adopted this the 27th day of June 2017.



Ronald J. Gatling, Chairman
Hertford County Board of Commissioners



Teresa Cowan, Clerk to the Board