

**HERTFORD COUNTY BUDGET ORDINANCE
FISCAL YEAR 2015-2016**

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, 2015 and ending June 30, 2016:

General Government:

Governing Body	90,083
Refunds	129,700
Administration	356,691
Human Resources/Risk Management	354,313
Finance Office	266,601
Tax Assessor	266,497
Tax Collection	317,473
Board of Elections	173,245
Register of Deeds	201,980
Land Records	115,197
Public Buildings & Maintenance	726,350
Court Facilities	95,311
County Attorney	78,000
Central Services – General	291,400
Central Services – Telephone	182,588
Central Services – IT	<u>153,066</u>
Total General Government	\$3,798,495

Public Safety

Sheriff's Department	1,947,352
Jail Department	1,812,432
Emergency Management	170,133
Emergency Medical Services	1,103,922
E911 Central Communications	413,020
Animal Control	112,605
Building Inspection	142,141
Fire Departments	315,705
Medical Examiner	<u>12,000</u>
Total	\$6,029,310

Economic & Physical Development

Economic Development	144,973
Planning & Zoning	4031
Soil Conservation	150,636
Cooperative Extension	<u>161,189</u>
Total	\$460,829

<u>Human Services</u>	
Health Department	314,812
STEPS To Health Grant	1,500
Mental Health	84,350
Library	106,067
DJJ & Delinquency Prevention	115,267
DOT – ROAP Program	131,465
Aging Administration	352,682
Aging Public Assistance	296,562
DSS Administration	2,828,181
DSS Public Assistance	1,731,972
DSS Grants	29,427
DSS Local Funds	519,275
Veterans Service	<u>54,751</u>
Total	\$6,566,311
<u>Education</u>	
Public Schools – Current Expense	4,273,524
Public Schools – Capital Outlay	704,100
Fines & Forfeitures	120,000
Roanoke Chowan Community College	953,839
RCCC-Capital Outlay	<u>75,000</u>
Total	\$6,126,463
<u>Debt Service</u>	
Community College Bonds	129,400
EMS Building Renovation	79,279
Courthouse/County Administration	<u>895,969</u>
Total	\$1,104,648
<u>Special Appropriations</u>	
Non Profit/Community Based Organizations	<u>524,058</u>
Total	\$524,058
<u>Transfer to Other Funds</u>	
Revaluation Fund	40,000
School Capital Reserve Fund	875,000
Capital Projects Reserve Fund	<u>275,000</u>
Total	\$1,190,000

<u>Contingency</u>	
General Fund	25,000
Salary	100,000
Total	\$125,000
TOTAL GENERAL FUND APPROPRIATIONS	\$25,925,114

SECTION 2. REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Ad Valorem Taxes	11,640,306
Old Vehicle Taxes	68,200
New Vehicle Taxes	1,317,271
Sales & Use Taxes	3,610,000
Other Taxes & Licenses	84,500
Beer & Wine Tax	65,000
Restricted Intergovernmental General	678,034
Restricted Intergovernmental Aging	338,524
Restricted Intergovernmental - DSS	3,668,576
Permits and Fees	149,500
Sales and Services	1,417,596
Investment Earnings	19,000
Miscellaneous Revenue	32,000
Transfers from Other Funds	1,413,100
Fund Balance Appropriated	
General Fund Balance	1,375,673
Earmarked – Soil & Water Conservation	16,019
Earmarked – Cooperative Extension	9,219
Earmarked – Emergency Management Grant	17,596
Earmarked – Sheriff	5,000
TOTAL GENERAL FUND REVENUES	\$25,925,114

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, 2015 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 \$1,548,461,254 and an estimated collection rate of 95%. The estimated rate of collection is based on the fiscal year 2014-2015 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, 2015, and ending June 30, 2016:

Solid Waste Program **\$1,000,500**

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, 2015 and ending June 30, 2016:

Other Taxes & Licenses	1,000,500
TOTAL	\$1,000,500

SECTION 6. There is hereby levied on the property tax bill for the fiscal year 2015-2016, 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, 2015 and ending June 30, 2016:

Northern Water District **\$493,700**

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, 2015 and ending June 30, 2016:

Sales & Service	491,700
Miscellaneous	2,000
TOTAL	\$493,700

SECTION 9. EXPENDITURES. The following amount is hereby appropriated in the Southern Water District Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Southern Water District **\$1,076,150**

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, 2015 and ending June 30, 2016:

Sales & Service	1,076,150
TOTAL	\$1,076,150

SECTION 11. EXPENDITURES. The following amount is hereby appropriated in the Tunis Sewer District Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Tunis Sewer District **\$30,048**

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, 2015 and ending June 30, 2016:

Sales & Service	30,048
TOTAL	\$30,048

SECTION 13. EXPENDITURES. The following amount is hereby appropriated in the Enhanced 911 System Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Maintenance & Repair Equipment	75,000
Fund Reserve	17,871
TOTAL	\$92,871

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, 2015 and ending June 30, 2016:

Wireless Fees	92,271
Interest Income	600
TOTAL	\$92,871

SECTION 15. EXPENDITURES. The following amounts are hereby appropriated in the Inmate Trust Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Miscellaneous	\$75,000
---------------	----------

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, 2015 and ending June 30, 2016:

Inmate Revenue	\$75,000
----------------	----------

SECTION 17. EXPENDITURES. The following amounts are hereby appropriated in the Social Service Trust Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Special Assistance for Adults	\$50,000
-------------------------------	----------

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, 2015 and ending June 30, 2016:

DSS Trust Revenue	\$50,000
-------------------	----------

SECTION 19. EXPENDITURES. The following amounts are hereby appropriated in the Register of Deeds Enhancement Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Transfer to General Fund	18,000
Fund Reserve	9,000
TOTAL	\$27,000

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, 2015 and ending June 30, 2016:

Enhance & Preservation Revenues	9,000
Fund Balance Appropriated	18,000
TOTAL	\$27,000

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, 2015 and ending June 30, 2016:

Restricted ¼ Cent Sales Taxes	485,000
Transfer from General Fund	275,000
Fund Balance Appropriation	654,100
TOTAL	\$1,414,100

SECTION 22. EXPENDITURES. The following amounts are hereby appropriated in the county Capital Reserve Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Fund Reserve	760,000
Transfer to General Fund	654,100
TOTAL	\$1,414,100

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, 2015 and ending June 30, 2016:

Operating Transfer of Restricted Sales Tax	875,000
Fund Balance Appropriated	704,000
TOTAL	\$1,579,000

SECTION 24. EXPENDITURES. The following amounts are hereby appropriated in the Public School Capital Reserve Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Transfer to General Fund	704,000
Fund Reserve	875,000
TOTAL	\$1,579,000

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, 2015 and ending June 30, 2016:

Revaluation Fund	\$40,000
------------------	----------

SECTION 26. REVENUES. It is estimated that the following revenue will be available in the Revaluation Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Transfer from General Fund	40,000
TOTAL	\$40,000

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, 2015 and ending June 30, 2016:

Ahoskie Rural Fire Department	96,066
Union Rural Fire Department	7,827
Woodland Fire Department	3,749
TOTAL	\$107,852

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, 2015 and ending June 30, 2016:

Advalorem Taxes (Ahoskie)	79,506
Advalorem Taxes (Union)	6,527
Advalorem Taxes (Woodland)	3,099
Sales Tax (Ahoskie)	16,500
Sales Tax (Union)	1,300
Sales Tax (Woodland)	650
TOTAL	\$107,852

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, 2015 in the respective Districts.

SECTION 30. There is hereby levied for the fiscal year 2015-2016, 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 25th day of June 2015.

William F. Mitchell, Jr.
Hertford County Board of Commissioners

Shelia W. Matthews, Clerk to the Board

SECTION 21. 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, 2015 and ending June 30,2015:

Operating Transfer of Restricted Sales Tax	779,505
TOTAL	\$779,505

SECTION 22. EXPENDITURES. The following amounts are hereby appropriated in the Public School Capital Reserve Fund for the fiscal year beginning July 1, 2013 and ending June 20, 2014:

Fund Reserve	779,505
TOTAL	\$779,505

SECTION 23. 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, 2015 and ending June 30,2015:

Revaluation Fund	\$40,000
------------------	----------

SECTION 24. REVENUES. It is estimated that the following revenue will be available in the Revaluation Fund for the fiscal year beginning July 1, 2015 and ending June 30,2015:

Transfer from General Fund	40,000
TOTAL	\$40,000

SECTION 25. EXPENDITURES. The following amounts are hereby appropriated in the Ahoskie, Woodland and Union Rural Fire Districts for the fiscal year beginning July 1, 2015 and ending June 30,2015:

Ahoskie Rural Fire Department	99,200
Union Rural Fire Department	31,037
Woodland Fire Department	3,973
TOTAL	\$134,210

SECTION 26. 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, 2012 and ending June 30, 2013:

Advalorem Taxes (Ahoskie)	80,200
Advalorem Taxes (Union)	29,412
Advalorem Taxes (Woodland)	3,183
Sales Tax (Ahoskie)	19,000
Sales Tax (Union)	1,625
Sales Tax (Woodland)	790
TOTAL	\$134,210

SECTION 27. 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, 2013 in the respective Districts.

