

Chowan County Budget Ordinance
Fiscal Year 2016 - 2017

BE IT ORDAINED by the Board of Commissioners of Chowan County, North Carolina as follows:

Section 1.

General Fund (11):

Based on current history, the following revenues are hereby projections and appropriated in the General Fund for the county's operations and its activities for the fiscal year beginning July 1, 2016 and ending June 30, 2017, in accordance with the Chart of Accounts heretofore established in the County:

AD VALOREM TAXES:		10,390,869.08
	<i>TAX PENALTY & INTEREST</i>	<i>100,000.00</i>
	<i>PRIOR YEAR - R & P</i>	<i>218,500.00</i>
	<i>CURRENT YEAR LEVY - R & P</i>	<i>9,164,456.57</i>
	<i>PRIOR YEAR - MV</i>	<i>0.00</i>
	<i>CURRENT YEAR LEVY - MV</i>	<i>907,912.51</i>
SALES TAX		1,847,976.42
	<i>ARTICLE 39 SALES TAX</i>	<i>1,020,050.00</i>
	<i>ARTICLE 40 SALES TAX</i>	<i>737,926.42</i>
	<i>ARTICLE 42 SALES TAX</i>	<i>90,000.00</i>
OTHER TAXES		52,000.00
PERMITS & FEES		324,327.00
DEPARTMENTAL		623,819.00
MISCELLANEOUS		452,220.00
FUND BALANCE APPROPRIATION		525,070.00
TOTAL REVENUES:		14,216,281.50

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

EDUCATION		4,234,427.00
	<i>D. F. WALKER</i>	<i>25,000.00</i>
	<i>FINES & FORFEITURES</i>	<i>37,500.00</i>
	<i>SCHOOLS - CURRENT EXPENSE</i>	<i>3,550,000.00</i>
	<i>COA - CURRENT EXPENSE</i>	<i>200,000.00</i>
	<i>COA - CAPITAL OUTLAY</i>	<i>200,000.00</i>
	<i>AFTER SCHOOL GRANT</i>	<i>0.00</i>
	<i>LIBRARY</i>	<i>221,927.00</i>
GOVERNMENT		2,424,175.96
HUMAN SERVICES		1,033,528.47
OTHER		248,323.20
PUBLIC SAFETY		3,426,733.38
TRANSFER TO SOCIAL SERVICES		926,786.00
TRANSFER TO RE-VALUATION		0.00
TRANSFER TO DEBT SERVICE		1,373,690.00
TRANSFER TO EMS		548,617.49
TOTAL EXPENDITURES:		14,216,281.50

Section 2.

DSS Fund (12):

The following revenues are hereby projections and appropriated in the DSS Fund for the Department of Social Services operations for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

SOCIAL SERVICES ALLOCATIONS	2,370,190.00
TRANSFER FROM GENERAL FUND	926,786.00
<u>TOTAL REVENUES:</u>	<u>3,296,976.00</u>

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

SOCIAL SERVICES - ADMINISTRATION	1,683,638.00
SOCIAL SERVICES - PROGRAMS	1,613,338.00
<u>TOTAL EXPENDITURES:</u>	<u>3,296,976.00</u>

Section 3.

Water Development Fund (22):

The Water Development Fund revenues are hereby projections and appropriated for the future expansion of the county's Water System if needed in the fiscal year beginning July 1, 2016 and ending June 30, 2017:

WATER DEVELOPMENT FEES	25,000.00
EARNINGS ON INVESTMENTS	750.00
<u>TOTAL REVENUES:</u>	<u>25,750.00</u>

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

CAPITAL RESERVE - WATER DEV.	25,750.00
<u>TOTAL EXPENDITURES:</u>	<u>25,750.00</u>

Section 4.

Fire Districts Fund (23):

For those properties located within Chowan County Rural Fire Districts, there is hereby levied a fire tax rate of Five and one-half cents (\$.055) per one hundred dollar (\$ 100.00) value listed as of January 1, 2016, along with the remaining revenues are projections and are hereby appropriated for the purpose of providing fire coverage:

PENALTY & INTEREST	0.00
PRIOR YEAR - R & P	4,750.00
CURRENT YEAR LEVY - R & P	452,590.00
PRIOR YEAR - MV	0.00
CURRENT YEAR LEVY - MV	47,850.00
ARTICLE 39 SALES TAX	41,209.00

EARNINGS ON INVESTMENTS	500.00
FUND BALANCE APPROPRIATION	75,617.00
TOTAL REVENUES:	622,516.00

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

CENTER HILL - CROSSROADS	199,578.00
EDENTON - Rural Fire District	358,920.00
BELVIDERE	15,000.00
TRANSFER TO DEBT SERVICE	49,018.00
TOTAL EXPENDITURES:	622,516.00

Section 5.

EMERGENCY TELEPHONE FUND (24):

The Emergency Telephone revenues noted below are hereby appropriated for the sole purpose of providing E-911 Services in the fiscal year beginning July 1, 2016 and ending June 30, 2017:

TELEPHONE SURCHARGES	162,854.00
EARNINGS ON INVESTMENTS	375.00
FUND BALANCE APPROPRIATION	0.00
TOTAL REVENUES:	163,229.00

Likewise, the following expenditures are estimates for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

CAPITAL GRANT PROJECT	0.00
CENTRAL COMMUNICATIONS	163,229.00
TOTAL EXPENDITURES:	163,229.00

Section 6.

RE-VALUATION FUND (25):

Having recently completed it's 2014 Re-evaluation with a monies remaining, the Chowan County Board of Commissioners chose not to appropriate any monies to the Re-Val Fund this fiscal year with the understanding additional monies may need to be appropriated in subsequent years to cover the next re-evaluation.

Section 7.

DEBT SERVICE FUND (30):

The following funds have be transferred to the Debt Service Fund and are hereby appropriated to meet the financial obligations of the county for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

TRANSFER FROM GENERAL FUND	1,373,689.00
TRANSFER FROM FIRE DISTRICT FUND	49,018.00

TRANSFER FROM SCHOOL CAPITAL RESERVE	613,823.00
TRANSFER FROM LOTTERY	103,573.00
TRANSFER FROM SOLID WASTE	157,344.00
TOTAL REVENUES:	2,297,447.00

Likewise, the following are the actual debt services payments to be made in the fiscal year beginning July 1, 2016 and ending June 30, 2017:

JAHHS RENOVATIONS - QZAB BOND	103,573.00
DF WALKER ELEMENTARY SCHOOL	613,823.00
NORTH CHOWAN COMMUNITY CENTER	204,948.00
SHEPARD - PRUDEN LIBRARY TRUSTEES	104,388.00
SHEPARD - PRUDEN LIBRARY	91,642.00
PUBLIC SAFETY CENTER	1,009,786.00
EOC FURNISHINGS	120,269.00
CENTER HILL FIRE TRUCKS	49,018.00
TOTAL EXPENDITURES:	2,297,447.00

Section 8.

COUNTY CAPITAL OUTLAY FUND (33):

The following revenues are based on projected land sales and are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

LAND TRASFER TAX	220,000.00
TOTAL REVENUES:	220,000.00

Likewise, the following expenditures are estimates of the school's capital needs and future county projects for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

TRANSFER TO SCHOOL CAPITAL OUTLAY	200,000.00
DESIGNATED FOR FUTURE NEEDS	20,000.00
TOTAL REVENUES:	220,000.00

Section 9.

SCHOOL CAPITAL OUTLAY FUND (40):

The revenues below are projections based on current fiscal year and are hereby appropriated for the school's capital needs in the fiscal year beginning July 1, 2016 and ending June 30, 2017:

ARTICLE 40 SALES TAX	258,672.00
ARTICLE 42 SALES TAX	517,371.00
TRANSFER FROM COUNTY CAPITAL RESERVE	200,000.00
FUND BALANCE APPROPRIATION	200,000.00
TOTAL REVENUES:	1,176,043.00

Likewise, the following are estimated expenditures for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

SCHOOL CAPITAL OUTLAY	562,220.00
DESIGNATED FOR FUTURE APPROPRIATION	0.00
TRANSFER TO DEBT SERVICE	613,823.00
TOTAL EXPENDITURES:	1,176,043.00

Section 10.

SCHOOL LOTTERY FUND (49):

The revenues below are projections based on current fiscal year and are hereby appropriated for the school's capital needs in the fiscal year beginning July 1, 2016 and ending June 30, 2017:

ESTIMATED LOTTERY PROCEEDS	103,573.00
TOTAL REVENUES:	103,573.00

Likewise, the following are estimated expenditures for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

TRANSFER TO DEBT SERVICE	103,573.00
DESIGNATED FOR FUTURE APPROPRIATION	0.00
TOTAL EXPENDITURES:	103,573.00

Section 11.

TOURISM DEVELOPMENT FUND (51):

Upon recommendation from the Tourism Development Authority, the following revenues are hereby appropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

OCCUPANCY TAX	120,000.00
GOLDLEAF	0.00
EARNINGS ON INVESTMENTS	0.00
FUND BALANCE APPROPRIATION	8,011.04
TOTAL REVENUES:	128,011.04

Likewise, the following is a estimate of operational costs for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

TDA ADMINISTRATION / OPERATIONS	128,011.04
TOTAL EXPENDITURES:	128,011.04

Section 12.

EMERGENCY MEDICAL SERVICES FUND (60):

Based on the medical services needs of the county, the revenues listed below are hereby appropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

AMBULANCE SERVICE FEES	1,100,000.00
MEDICAID STATE SETTLEMENT	100,000.00

EARNINGS ON INVESTMENTS	0.00
TRANSFER FROM GENERAL FUND	548,617.49
TOTAL REVENUES:	1,748,617.49

Likewise, the following is a estimate of operational costs for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

EMS ADMINISTRATION / OPERATIONS	1,741,081.49
RESCUE SQUAD	7,536.00
TOTAL EXPENDITURES:	1,748,617.49

Section 13.

WATER FUND (61):

Based on the current Water System Operations and a new water rate structure, the revenues listed below are hereby appropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

UTILITIES CHARGES	1,350,000.00
TAP & CONNECTION FEES	12,000.00
RECONNECTION FEES	45,000.00
EARNINGS ON INVESTMENTS	
MISCELLANEOUS	18,800.00
FUND BALANCE APPROPRIATION	67,073.12
TOTAL REVENUES:	1,492,873.12

Likewise, this is the anticipated cost for operating the county's Water System for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

WATER SYSTEM OPERATIONS	1,492,873.12
TOTAL EXPENDITURES:	1,492,873.12

Effective 9/01/15, Chowan County's base water rate will increase from \$ 9.00 to \$ 12.00 per month for the first 2,000 gallons. Afterwards, the rate per 1,000 gallons will increase from \$ 4.50 to \$ 6.00 per 1,000 gallons. Any water customer requesting to have his or her water shut-off outside of regular office hours will be charged a \$ 25.00 Service Call Fee.

Section 14.

SOLID WASTE FUND (62):

The following revenues are based on anticipated grants and the prior year's fees for the Solid Waste program and are hereby appropriated for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

TIPPING FEES	1,035,000.00
SOLID WASTE DISPOSAL	8,000.00
FUND BALANCE APPROPRIATION	57,344.00
TOTAL REVENUES:	1,100,344.00

Likewise, the following is the estimated cost for the program for the fiscal year beginning July

1, 2016 and ending June 30, 2017:

OPERATIONS	943,000.00
TRANSFER TO DEBT SERVICE	157,344.00
TOTAL EXPENDITURES:	1,100,344.00

Section 15.

AGENCY FUNDS (73, 75 & 76):

These funds act a simple pass-through, where the County collects revenues for an outside sources. The Tax Department collects monies owed to the Town of Edenton (*Fund 73*), the North Carolina Department of Motor Vehicles (*Fund 75*) and various Drainage Districts (*Fund 76*). Once collected, the revenues are then redirected to the appropriate agency for their specific use.

Section 16.

TAX LEVY:

There is hereby levied a tax rate of SEVENTY-four cents (\$.74) per one hundred dollar (\$ 100.00) value on Real & Personal Property and Motor Vehicles listed as of January 1 , 2016 for the purpose of generating the revenues included in Sections 1 of this ordinance under the subheading of Ad Valorem Taxes:

Real & Personal Property:

ASSESSED REAL PROPERTY	1,113,800,000.00
ASSESSED PERSONAL PROPERTY	115,997,500.00
TOTAL ASSESSED VALUES	1,229,797,500.00
<i>plus:</i> PUBLIC UTILITIES	32,500,000.00
<i>minus:</i> DEFERRED PROPERTIES	0.00
<i>minus:</i> EXEMPT PROPERTIES	0.00
ADJUSTED TOTAL ASSESSED VALUES	1,262,297,500.00
<i>divide by \$ 100.00 of value</i>	/ 100
Total Taxable Value	12,622,975.00
<i>Multiple by FY '13 Collection Rate</i>	98.11
Total Collectible Value	12,384,400.77
<i>Multiple by Levied Tax Rate</i>	0.74
TOTAL AD VALOREM TAXES ON REAL & PERSONAL PROPERTY	9,164,456.57

Motor Vehicles:

ASSESSED MOTOR VEHICLES	124,800,000.00
<i>divide by \$ 100.00 of value</i>	/ 100
TOTAL TAXABLE VALUE	1,248,000.00
<i>Multiple by FY '13 Collection Rate</i>	X 98.31 %
TOTAL COLLECTIBLE VALUE	1,226,908.80
<i>Multiple by Levied Tax Rate</i>	X 0.74

Section 17.

EDENTON - CHOWAN SCHOOLS:

The Edenton - Chowan Schools current expense appropriation in the amount of \$ 3,550,000.00 is contained within the General Fund. It is to be disbursed in (1) monthly payment of \$ 295,837.00 and (11) equal monthly payments of \$ 295,833.00

Section 18.

LAND TRANSFER TAX:

The Land Transfer Tax collected by Chowan County shall be deposited in the County's Capital Outlay Fund and shall be used for County & Schools Capital Projects as approved by the Board of Commissioners.

Section 19.

AUTHORITIES OF THE BUDGET OFFICER:

The Budget Officer (*County Manager*) is hereby authorized to make budget amendments and revisions contained herein under the following conditions:

- a. Transfers between operational line item expenditures within a department without limitation. Transfers involving salary/fringe benefits line items or capital line items will require prior approval by the Board of Commissioners.
- b. Transfers up to \$ 1,000.00 between departments, including contingency appropriations within the same fund. The Budget Officer must make an official report on such transfers at the next regular meeting of the Board of Commissioners.
- c. Budget Amendments involving re-occurring Grants (*not requiring a local monetary match*) and/or Departmental Discretionary monies without limitation. For informational purposes, the Budget Officer must provide copies of such amendments to the Board of Commissioners at their next regular meeting.
- d. Transfers involving an employee choosing to receive a cellphone stipend rather than use a county cellphone. For informational purposes, the Budget Officer must provide copies of such an amendment/transfers to the Board of Commissioners at their next regular meeting.

Section 20.

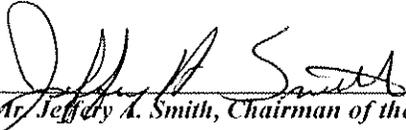
DISTRIBUTION:

Copies of this Budget Ordinance shall be furnished to the County Manager, County Finance Officer, County Tax Assessor and the Board of Education for direction in the carrying out of their duties.

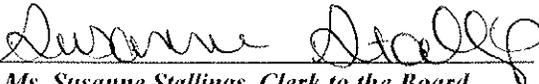
Section 21.

ADOPTION:

The Chowan County Board of Commissioners does hereby adopt this Budget Ordinance for the 2017 fiscal year on the 22nd day of June 2016.



Mr. Jeffrey A. Smith, Chairman of the Board



Ms. Susanne Stallings, Clerk to the Board