

**HERTFORD COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2013-2014**

**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, 2013 and ending June 30, 2014:

**General Government:**

|                                 |                    |
|---------------------------------|--------------------|
| Refunds                         | 30,000             |
| Governing Body                  | 96,432             |
| Administration                  | 273,692            |
| Human Resources/Risk Management | 350,877            |
| Finance Office                  | 265,562            |
| Tax Assessor                    | 263,166            |
| Tax Collection                  | 326,410            |
| Board of Elections              | 161,311            |
| Register of Deeds               | 166,623            |
| Land Records                    | 123,860            |
| Public Buildings & Maintenance  | 553,451            |
| Court Facilities                | 71,341             |
| County Attorney                 | 72,000             |
| Central Services – General      | 277,500            |
| Central Services – Telephone    | 121,281            |
| Central Services – IT           | <u>144,634</u>     |
| <b>Total General Government</b> | <b>\$3,298,140</b> |

**Public Safety**

|                            |                    |
|----------------------------|--------------------|
| Sheriff's Department       | 1,808,078          |
| Communications             | 197,165            |
| Jail Department            | 1,941,321          |
| Emergency Management       | 195,391            |
| Emergency Medical Services | 1,243,773          |
| Animal Control             | 99,558             |
| Building Inspection        | 149,879            |
| Fire Departments           | 283,705            |
| Medical Examiner           | <u>12,500</u>      |
| <b>Total</b>               | <b>\$5,931,370</b> |

**Economic & Physical Development**

|                       |                  |
|-----------------------|------------------|
| Economic Development  | 140,982          |
| Planning & Zoning     | 3,958            |
| Soil Conservation     | 136,917          |
| Cooperative Extension | <u>164,691</u>   |
| <b>Total</b>          | <b>\$446,548</b> |

|  |                    |
|--|--------------------|
| <b><u>Human Services</u></b>             |                    |
| Health Department                        | 288,993            |
| RCH-4-HEFNEP                             | 2,500              |
| Mental Health                            | 84,350             |
| Library                                  | 97,161             |
| DJJ & Delinquency Prevention             | 115,368            |
| DOT – ROAP Program                       | 131,465            |
| Aging Administration                     | 333,896            |
| Aging Public Assistance                  | 278,210            |
| DSS Administration                       | 2,978,732          |
| DSS Public Assistance                    | 1,793,281          |
| DSS Grants                               | 30,538             |
| DSS Local Funds                          | 460,843            |
| Veterans Service                         | <u>44,157</u>      |
| <b>Total</b>                             | <b>\$6,639,494</b> |
| <b><u>Education</u></b>                  |                    |
| Public Schools – Current Expense         | 4,173,524          |
| Fines & Forfeitures                      | 119,000            |
| Roanoke Chowan Community College         | 878,839            |
| RCCC-Capital Outlay                      | <u>100,000</u>     |
| <b>Total</b>                             | <b>\$5,271,363</b> |
| <b><u>Debt Service</u></b>               |                    |
| Community College Bonds                  | 117,940            |
| EMS Building Renovation                  | 84,311             |
| Courthouse/County Administration         | <u>968,143</u>     |
| <b>Total</b>                             | <b>\$1,170,394</b> |
| <b><u>Special Appropriations</u></b>     |                    |
| Non Profit/Community Based Organizations | <u>556,979</u>     |
| <b>Total</b>                             | <b>\$556,979</b>   |
| <b><u>Transfer to Other Funds</u></b>    |                    |
| Revaluation Fund                         | 40,000             |
| School Capital Reserve Fund              | 779,505            |
| Capital Projects Reserve Fund            | <u>100,000</u>     |
| <b>Total</b>                             | <b>\$919,505</b>   |

|                                       |                  |
|---------------------------------------|------------------|
| <u>Contingency</u>                    |                  |
| General Fund                          | 50,000           |
| Salary                                | 100,000          |
| Recreation                            | <u>10,000</u>    |
| <br>Total                             | <br>\$160,000    |
| <br>TOTAL GENERAL FUND APPROPRIATIONS | <br>\$24,393,793 |

**SECTION 2. REVENUES:** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

|  |                  |
|--|------------------|
| Ad Valorem Taxes                       | 11,238,643       |
| Vehicle Taxes                          | 1,290,837        |
| Sales & Use Taxes                      | 3,295,505        |
| Other Taxes & Licenses                 | 86,850           |
| Beer & Wine Tax                        | 66,000           |
| Restricted Intergovernmental General   | 719,390          |
| Restricted Intergovernmental Aging     | 311,781          |
| Restricted Intergovernmental - DSS     | 3,615,526        |
| Permits and Fees                       | 216,200          |
| Sales and Services                     | 1,134,050        |
| Investment Earnings                    | 3,000            |
| Miscellaneous Revenue                  | 31,750           |
| Transfers from Other Funds             | 975,488          |
| Installment Proceeds                   | 55,000           |
| Fund Balance Appropriated              |                  |
| General Fund Balance                   | 1,184,042        |
| Assigned – Capital Purchase-Ambulance  | 123,999          |
| Earmarked – Soil & Water Conservation  | 16,895           |
| Earmarked – Cooperative Extension      | 8,958            |
| Earmarked – Emergency Management Grant | 14,879           |
| Earmarked – Sheriff                    | 5,000            |
| <br>TOTAL GENERAL FUND REVENUES        | <br>\$24,393,793 |

**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, 2013 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 \$1,499,688,308 and an estimated collection rate of 95%. The estimated rate of collection is based on the fiscal year 2012-13 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, 2013, and ending June 30, 2014:

**Solid Waste Program** **\$928,054**

**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, 2013 and ending June 30, 2014:

|                                   |                  |
|-----------------------------------|------------------|
| <b>Other Taxes &amp; Licenses</b> | <b>927,654</b>   |
| <b>Investment Earnings</b>        | <b>300</b>       |
| <b>Miscellaneous</b>              | <b>150</b>       |
| <b>TOTAL</b>                      | <b>\$928,054</b> |

**SECTION 6.** There is hereby levied on the property tax bill for the fiscal year 2013-2014, a Solid Waste Assessment of \$130.00. 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, 2013 and ending June 30, 2014:

**Northern Water District** **\$526,700**

**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, 2013 and ending June 30, 2014:

|                            |                  |
|----------------------------|------------------|
| <b>Sales &amp; Service</b> | <b>525,700</b>   |
| <b>Miscellaneous</b>       | <b>1,000</b>     |
| <b>TOTAL</b>               | <b>\$526,700</b> |

**SECTION 9. EXPENDITURES.** The following amount is hereby appropriated in the Southern Water District Enterprise Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

**Southern Water District** **\$1,086,500**

**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, 2013 and ending June 30, 2014:

|                            |                    |
|----------------------------|--------------------|
| <b>Sales &amp; Service</b> | <b>1,060,500</b>   |
| <b>Miscellaneous</b>       | <b>26,000</b>      |
| <b>TOTAL</b>               | <b>\$1,086,500</b> |

**SECTION 11. EXPENDITURES.** The following amount is hereby appropriated in the Enhanced 911 System Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

|   |                 |
|---|-----------------|
| <b>Maintenance &amp; Repair Equipment</b> | <b>43,507</b>   |
| <b>Fund Reserve</b>                       | <b>48,764</b>   |
| <b>TOTAL</b>                              | <b>\$92,271</b> |

**SECTION 12. REVENUES.** It is estimated that the following revenues will be available for the Enhanced 911 Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

|               |          |
|---------------|----------|
| Wireless Fees | 92,271   |
| TOTAL         | \$92,271 |

**SECTION 13. EXPENDITURES.** The following amounts are hereby appropriated in the Inmate Trust Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

|               |           |
|---------------|-----------|
| Miscellaneous | \$100,000 |
|---------------|-----------|

**SECTION 14. REVENUES.** It is estimated that the following revenues will be available in the Inmate Trust fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

|                |           |
|----------------|-----------|
| Inmate Revenue | \$100,000 |
|----------------|-----------|

**SECTION 15. EXPENDITURES.** The following amounts are hereby appropriated in the Social Service Trust Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

|                               |          |
|-------------------------------|----------|
| Special Assistance for Adults | \$75,000 |
|-------------------------------|----------|

**SECTION 16. REVENUES.** It is estimated that the following revenues will be available in the Social Service Trust Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

|                   |          |
|-------------------|----------|
| DSS Trust Revenue | \$75,000 |
|-------------------|----------|

**SECTION 17. EXPENDITURES.** The following amounts are hereby appropriated in the Register of Deeds Enhancement Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

|              |          |
|--------------|----------|
| Fund Reserve | 10,100   |
| TOTAL        | \$10,100 |

**SECTION 18. 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, 2013 and ending June 30, 2014:

|                                 |          |
|---------------------------------|----------|
| Enhance & Preservation Revenues | 10,100   |
| TOTAL                           | \$10,100 |

**SECTION 19. REVENUES.** It is estimated that the following revenues will be available in the county Capital Reserve Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

|                               |             |
|-------------------------------|-------------|
| Restricted ¼ Cent Sales Taxes | 450,000     |
| Transfer from General Fund    | 100,000     |
| Fund Balance Appropriation    | 942,488     |
| TOTAL                         | \$1,492,488 |

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

|                          |             |
|--------------------------|-------------|
| Fund Reserve             | 550,000     |
| Transfer to General Fund | 942,488     |
| TOTAL                    | \$1,492,488 |

**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, 2013 and ending June 30, 2014:

|  |                  |
|--|------------------|
| Operating Transfer of Restricted Sales Tax | 779,505          |
| <b>TOTAL</b>                               | <b>\$779,505</b> |

**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          |
| <b>TOTAL</b> | <b>\$779,505</b> |

**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, 2013 and ending June 30, 2014:

|                  |          |
|------------------|----------|
| 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, 2013 and ending June 30, 2014:

|                            |                 |
|----------------------------|-----------------|
| Transfer from General Fund | 40,000          |
| <b>TOTAL</b>               | <b>\$40,000</b> |

**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, 2013 and ending June 30, 2014:

|                               |                  |
|-------------------------------|------------------|
| Ahoskie Rural Fire Department | 99,200           |
| Union Rural Fire Department   | 7,915            |
| Woodland Fire Department      | 3,973            |
| <b>TOTAL</b>                  | <b>\$111,088</b> |

**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)    | 6,290            |
| Advalorem Taxes (Woodland) | 3,183            |
| Sales Tax (Ahoskie)        | 19,000           |
| Sales Tax (Union)          | 1,625            |
| Sales Tax (Woodland)       | 790              |
| <b>TOTAL</b>               | <b>\$111,088</b> |

**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.

**SECTION 28.** There is hereby levied for the fiscal year 2013-2014, 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 29. 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 \$300 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 30.** 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 26<sup>th</sup> day of June 2013.

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Curtis A. Freeman, Sr., Chairman  
Hertford County Board of Commissioners

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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, 2013 and ending June 30, 2014:

|  |                  |
|--|------------------|
| Operating Transfer of Restricted Sales Tax | 779,505          |
| <b>TOTAL</b>                               | <b>\$779,505</b> |

**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          |
| <b>TOTAL</b> | <b>\$779,505</b> |

**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, 2013 and ending June 30, 2014:

|                  |          |
|------------------|----------|
| 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, 2013 and ending June 30, 2014:

|                            |                 |
|----------------------------|-----------------|
| Transfer from General Fund | 40,000          |
| <b>TOTAL</b>               | <b>\$40,000</b> |

**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, 2013 and ending June 30, 2014:

|                               |                  |
|-------------------------------|------------------|
| Ahoskie Rural Fire Department | 99,200           |
| Union Rural Fire Department   | 31,037           |
| Woodland Fire Department      | 3,973            |
| <b>TOTAL</b>                  | <b>\$134,210</b> |

**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              |
| <b>TOTAL</b>               | <b>\$134,210</b> |

**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.

