

**HERTFORD COUNTY BUDGET ORDINANCE
FISCAL YEAR 2014-2015**

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, 2014 and ending June 30, 2015:

<u>General Government:</u>	
Governing Body	96,930
Refunds	82,000
Administration	388,362
Human Resources/Risk Management	381,621
Finance Office	310,199
Tax Assessor	265,160
Tax Collection	343,655
Board of Elections	156,278
Register of Deeds	177,215
Land Records	132,026
Public Buildings & Maintenance	629,667
Court Facilities	122,954
County Attorney	78,000
Central Services – General	283,000
Central Services – Telephone	137,895
Central Services – IT	<u>210,606</u>
 Total General Government	 \$3,795,568
 <u>Public Safety</u>	
Sheriff's Department	1,968,405
Jail Department	1,866,070
Emergency Management	188,349
Emergency Medical Services	1,143,759
E911 Central Communication Center	270,058
Animal Control	107,846
Building Inspection	157,147
Fire Departments	315,705
Medical Examiner	<u>12,000</u>
 Total	 \$6,029,339
 <u>Economic & Physical Development</u>	
Economic Development	142,892
Planning & Zoning	4,237
Soil Conservation	136,100
Cooperative Extension	<u>168,684</u>
 Total	 \$451,913

<u>Human Services</u>	
Health Department	314,812
RCH-4-HEFNEP	1,835
Mental Health	84,350
Library	104,890
DJJ & Delinquency Prevention	116,555
DOT – ROAP Program	131,465
Aging Administration	326,940
Aging Public Assistance	303,839
DSS Administration	2,880,830
DSS Public Assistance	1,779,688
DSS Grants	30,538
DSS Local Funds	506,470
Veterans Service	<u>47,991</u>

Total **\$6,630,203**

<u>Education</u>	
Public Schools – Current Expense	4,273,524
Fines & Forfeitures	100,000
Roanoke Chowan Community College	878,839
RCCC-Capital Outlay	<u>150,000</u>

Total **\$5,402,363**

<u>Debt Service</u>	
Community College Bonds	129,400
EMS Building Renovation	79,279
Courthouse/County Administration	<u>907,470</u>

Total **\$1,116,149**

<u>Special Appropriations</u>	
Non Profit/Community Based Organizations	<u>492,242</u>

Total **\$492,242**

<u>Transfer to Other Funds</u>	
Revaluation Fund	40,000
School Capital Reserve Fund	860,000
Capital Projects Reserve Fund	<u>175,000</u>

Total **\$1,075,000**

<u>Contingency</u>	
General Fund	25,000
Salary	200,000
Recreation	<u>49,178</u>
Total	\$274,178
TOTAL GENERAL FUND APPROPRIATIONS	\$25,266,955

SECTION 2. REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Ad Valorem Taxes	11,489,954
Vehicle Taxes	1,377,707
Sales & Use Taxes	3,530,000
Other Taxes & Licenses	85,300
Beer & Wine Tax	63,500
Restricted Intergovernmental General	694,423
Restricted Intergovernmental Aging	334,377
Restricted Intergovernmental - DSS	3,698,871
Permits and Fees	177,700
Sales and Services	1,253,446
Investment Earnings	9,000
Miscellaneous Revenue	30,900
Transfers from Other Funds	690,000
Fund Balance Appropriated	
General Fund Balance	1,334,564
Assigned – Capital Purchase-Vehicles	85,000
Assigned – School Current Expense	100,000
Committed – Debt Service – Judicial Center	254,407
Earmarked – Soil & Water Conservation	16,895
Earmarked – Cooperative Extension	9,219
Earmarked – Emergency Management Grant	14,692
Earmarked – Sheriff	5,000
Earmarked – Special Adoption Incentives	12,000
TOTAL GENERAL FUND REVENUES	\$25,266,955

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, 2014 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 \$1,534,006,546 and an estimated collection rate of 95%. The estimated rate of collection is based on the fiscal year 2013-14 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, 2014, and ending June 30, 2015:

Solid Waste Program **\$926,760**

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, 2014 and ending June 30, 2015:

Other Taxes & Licenses	925,270
Miscellaneous	1,490
TOTAL	\$926,760

SECTION 6. There is hereby levied on the property tax bill for the fiscal year 2014-2015, 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, 2014 and ending June 30, 2015:

Northern Water District **\$556,473**

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, 2014 and ending June 30, 2015:

Sales & Service	553,124
Miscellaneous	3,349
TOTAL	\$556,473

SECTION 9. EXPENDITURES. The following amount is hereby appropriated in the Southern Water District Enterprise Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Southern Water District **\$948,898**

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, 2014 and ending June 30, 2015:

Sales & Service	938,898
Miscellaneous	10,000
TOTAL	\$948,898

SECTION 11. EXPENDITURES. The following amount is hereby appropriated in the Tunis Sewer District Enterprise Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Southern Water District **\$26,940**

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, 2014 and ending June 30, 2015:

Sales & Service	26,940
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TOTAL **\$26,940**

SECTION 13. EXPENDITURES. The following amount is hereby appropriated in the Enhanced 911 System Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Maintenance & Repair Equipment	58,861
Fund Reserve	26,173
TOTAL	\$85,034

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, 2014 and ending June 30, 2015:

Wireless Fees	84,934
Interest Income	100
TOTAL	\$85,034

SECTION 15. EXPENDITURES. The following amounts are hereby appropriated in the Inmate Trust Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

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, 2014 and ending June 30, 2015:

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, 2014 and ending June 30, 2015:

Special Assistance for Adults	\$75,000
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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, 2014 and ending June 30, 2015:

DSS Trust Revenue	\$75,000
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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, 2014 and ending June 30, 2015:

Fund Reserve	9,500
TOTAL	\$9,500

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, 2014 and ending June 30, 2015:

Enhance & Preservation Revenues	9,500
TOTAL	\$9,500

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, 2014 and ending June 30, 2015:

Restricted ¼ Cent Sales Taxes	460,000
Transfer from General Fund	175,000
Fund Balance Appropriation	653,000
TOTAL	\$1,288,000

SECTION 22. EXPENDITURES. The following amounts are hereby appropriated in the county Capital Reserve Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Fund Reserve	635,000
Transfer to General Fund	653,000
TOTAL	\$1,288,000

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, 2014 and ending June 30, 2015:

Operating Transfer of Restricted Sales Tax	860,000
TOTAL	\$860,000

SECTION 24. EXPENDITURES. The following amounts are hereby appropriated in the Public School Capital Reserve Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Fund Reserve	860,000
TOTAL	\$860,000

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, 2014 and ending June 30, 2015:

Revaluation Fund	\$40,000
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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, 2014 and ending June 30, 2015:

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, 2014 and ending June 30, 2015:

Ahoskie Rural Fire Department	103,995
Union Rural Fire Department	8,073
Woodland Fire Department	3,904
TOTAL	\$115,972

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, 2014 and ending June 30, 2015:

Ad valorem Taxes (Ahoskie)	84,095
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Ad valorem Taxes (Union)	6,398
Ad valorem Taxes (Woodland)	3,159
Sales Tax (Ahoskie)	19,900
Sales Tax (Union)	1,675
Sales Tax (Woodland)	745
TOTAL	\$115,972

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, 2014 in the respective Districts.

SECTION 30. There is hereby levied for the fiscal year 2014-2015, a license fee of \$5.00 on each dog in Hertford County. The proceeds of such taxes shall be deposited in the General Fund.

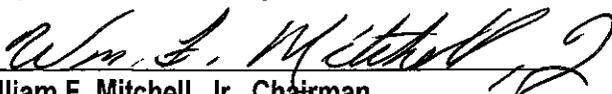
SECTION 31. SPECIAL PROVISIONS. The County Manager, as Budget Officer, is hereby authorized to transfer appropriations contained herein and to enforce policy under the following circumstances:

- 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.

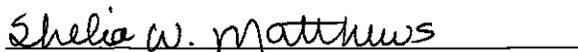
SECTION 32. Copies of this ordinance shall be furnished to the Budget Officer, Finance Director, Tax Assessor, and Tax Collector for direction in carrying out their duties.

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

Adopted this the 26th day of June 2014.



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



 Shelia W. Matthews, Clerk to the Board