

Minutes  
Reconvened Meeting  
Hertford County Board of Commissioners  
County Commissioners' Meeting Room  
Tuesday, June 26, 2012  
9:00 A.M.

Present: Curtis A. Freeman, Sr., Johnnie R. Farmer, Howard J. Hunter, III, and Ronald J. Gatling

Absent: William F. Mitchell, Jr.

Also Present with the Board: Loria D. Williams, County Manager; Charles L. Revelle, III, County Attorney; John P. Rankins, Assistant County Manager; and Shelia W. Matthews, Clerk to the Board

Chairman Curtis A. Freeman, Sr., called the meeting to order.

The invocation for the meeting was provided by Assistant County Manager John P. Rankins.

**AMENDMENTS/BUDGET/ORDINANCES**

On a motion by Hunter and a second by Gatling, the Board voted to approve the following Amendment No. 12 to the FY 2011-12 Hertford County Budget Ordinance as presented by Robbin Stephenson, Finance Director. Commissioner Farmer opposed approval of the amendment due to the fact that an appropriation was made to the Ahoskie Youth Football League even though they did not meet the deadline or provide the appropriate paperwork.

**AMENDMENT TO THE HERTFORD COUNTY BUDGET ORDINANCE  
2011/2012  
Final Budget Amendment No. 12**

**Section 1** of the Hertford County Budget Ordinance, pertaining to the General Fund operations of the County, shall be amended as follows:

**Increase (Decrease) Expenses:**

Government	\$ 29,000
Public Safety	\$ 55,000
Public Safety	\$ (287,900)
Cultural and Recreational	\$ 7,550
Human Services	\$ 51,150
Education	\$ 33,368

Oper Transfer to Fund 11 (E-911)	\$ 203,916
Oper Transfer to Fund 21 (School Reserve)	\$ 33,368
Oper Transfer to Fund 41 (HC Judicial Center Project)	\$ 94,095
Oper Transfer to Fund 42 (Hertford County Parks and Recreation)	\$ 724
Oper Transfer to Fund 44 (Tunis Sewer District Project)	\$ 98,204
<b>Total</b>	<b>\$ 318,475</b>

**Section 2** of the Hertford County Budget Ordinance, pertaining to the General Fund operations of the County, shall be amended as follows:

Increase (Decrease) Revenues:

Ad Valorem	\$ 298,874
Sales and Use Taxes	\$ 33,368
Restricted Intergovernmental	\$ 61,646
Restricted Intergovernmental DSS	\$ (217,096)
Transfers From Other Funds	\$ 33,368
Fund Balance Appropriated	\$ 108,315
<b>Total</b>	<b>\$ 318,475</b>

**Section 11** of the Hertford County Budget Ordinance, pertaining to the Enhanced 911 System Fund operation, shall be amended as follows:

Increase (Decrease) Expenses:

Fund Reserve	\$ (83,984)
Communications	\$ 299,709
<b>Total</b>	<b>\$ 215,725</b>

**Section 12** of the Hertford County Budget Ordinance, pertaining to the Enhanced 911 System Fund operation, shall be amended as follows:

Increase (Decrease) Revenues:

Other Taxes & Licenses	\$ 11,809
Transfer from the General Fund	\$ 203,916
<b>Total</b>	<b>\$ 215,725</b>

**Section 21** of the Hertford County Budget Ordinance, pertaining to the Public Schools Capital Reserve Fund operations of the county, shall be amended as follows:

Increase (Decrease) Expenses:

School Capital Outlay (Transfer to the General Fund) \$ 33,368

**Section 22** of the Hertford County Budget Ordinance, pertaining to the Public Schools Capital Reserve fund operations of the county, shall be amended as follows:

Increase (Decrease) Revenues:

Fund Balance Appropriated \$ 33,368

**Total \$ 33,368**

**Section 23** of the Hertford County Budget Ordinance, pertaining to Woodland, Ahoskie and Union Fire Services District operations, shall be amended as follows:

Increase (Decrease) Expenses:

Contract Services – (Woodland \$603, Ahoskie \$5,000, and Union \$1,000) \$ 6,603

**Total \$ 6,603**

**Section 24** of the Hertford County Budget Ordinance, pertaining to Ahoskie and Union Rural Fire Service District operations, shall be amended as follows:

Increase (Decrease) Revenues:

Contract Services – (Woodland \$603, Ahoskie \$5,000, and Union \$1,000) \$ 6,603

**Total \$ 6,603**

This amendment:

- Appropriates funds to various departments to prevent overspending

On a motion by Hunter and a second by Gatling, the Board voted unanimously to approve the following Amendment No. 1 to Hertford County EDC Capital Projects:

**CAPITAL PROJECT  
HERTFORD COUNTY EDC PROJECTS  
Amendment No. 1  
June 26, 2012**

Hertford County EDC Projects shall be amended as follows:

State Grant – Rural Economic Development Center \$ 152,882

**Total Revenues** **\$ 152,882**

Hertford County EDC Projects shall be amended as follows:

RCC Health Center	\$ 78,480
Alfiniti	\$ 74,402

**Total Appropriations** **\$ 152,882**

This amendment:

- Budget flow through funds received from NC Rural Center

Source of funding: Rural Economic Development Center

On a motion by Hunter and a second by Farmer, the Board voted unanimously to approve the following Amendment No.1 to the Hertford County Judicial Center Capital Project Ordinance:

**CAPITAL PROJECT ORDINANCE  
HERTFORD COUNTY JUDICIAL CENTER  
Amendment No. 1  
June 26, 2012**

**Section 3.** of the Hertford County Judicial Center, pertaining to the capital project ordinance shall be amended as follows:

Transfer from Fund 10 (Local Funds – Loan)	\$ 94,095
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**Total Revenues** **\$ 94,095**

**Section 4.** of the Hertford County Judicial Center, pertaining to the capital project ordinance shall be amended as follows:

Design Fees & Expenses	\$ 94,095
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**Total Appropriations** **\$ 94,095**

This amendment:

- Budget funds appropriated from the general fund balance to pay for services rendered by the engineers

Source of funding: General Fund Balance

On a motion by Farmer and a second by Gatling, the Board voted unanimously to approve the following Amendment No. 1 to the Hertford County Parks and Recreation Capital Project Ordinance:

**CAPITAL PROJECT ORDINANCE  
HERTFORD COUNTY PARKS AND RECREATION  
Amendment No. 1  
June 26, 2012**

**Section 3.** of the Hertford County Parks and Recreation, pertaining to the capital project ordinance shall be amended as follows:

Transfer from Fund 10 (Local Funds – Loan)	\$ 724
<b>Total Revenues</b>	<b>\$ 724</b>

**Section 4.** of the Hertford County Parks and Recreation, pertaining to the capital project ordinance shall be amended as follows:

Surveying and Permitting	\$ 724
<b>Total Appropriations</b>	<b>\$ 724</b>

This amendment:

- Budget funds appropriated from the general fund balance to pay for services rendered by the engineers and to close the project

Source of funding: General Fund Balance

On a motion by Hunter and a second by Farmer, the Board voted unanimously to approve the following Amendment No. 1 to the Tunis Sewer District Centralized Wastewater Collection System Project Capital Project Ordinance:

**TUNIS SEWER DISTRICT  
CENTRALIZED WASTEWATER COLLECTION SYSTEM PROJECT  
CAPITAL PROJECT ORDINANCE  
Amendment No. 1  
June 26, 2012**

**Section 3.** of the Tunis Sewer District, pertaining to the wastewater project shall be amended as follows:

<b>Revenues:</b>	
Transfer from General Fund	\$ 98,204

**Total Revenues** **\$ 98,204**

**Section 4.** of the Tunis Sewer District, pertaining to the wastewater project shall be amended as follows:

**Appropriations:**

Engineering Fees \$ 98,204

**Total Appropriations** **\$ 98,204**

This amendment:

- Budgets fees to pay engineers cost for start of the project

Source of funding: General Fund Balance

On a motion by Hunter and a second by Gatling, the Board voted unanimously to adopt the following FY 2012-2013 Hertford County Budget Ordinance totaling \$23,796,663 with an 84 cent tax rate and a Solid Waste Fee increase from \$115 to \$125 per household:

HERTFORD COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2012-2013

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, 2012 and ending June 30, 2013:

General Government:

Refunds	50,000
Governing Body	94,432
Administration	324,536
Finance Office	366,730
Tax Assessor	248,093
Tax Collection	316,336
Board of Elections	143,473
Register of Deeds	170,842
Land Records	125,477
Public Buildings & Maintenance	637,835
Court Facilities	70,482
County Attorney	65,000
Central Services – General	287,000

Central Services – Telephone	356,410
Central Services – IT	<u>130,452</u>

Total General Government	\$3,386,998
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Public Safety

Sheriff's Department	1,859,762
Communications	226,885
Jail Department	1,848,095
Emergency Management	162,135
Ambulance Department	1,150,051
Animal Control	89,213
Building Inspection	141,116
Fire Departments	283,705
Medical Examiner	<u>12,000</u>

Total	\$5,772,962
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Economic & Physical Development

Economic Development	136,400
Planning & Zoning	3,940
Soil Conservation	125,379
Cooperative Extension	<u>171,413</u>

Total	\$437,132
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Human Services

Health Department	261,380
RCH-4-HEFNEP	2,500
CJPP Day Reporting Center	4,108
Mental Health	84,350
Library	91,821
DJJ & Delinquency Prevention	115,245
DOT – ROAP Program	123,665
Aging Administration	334,346
Aging Public Assistance	288,709
DSS Administration	3,186,886
DSS Public Assistance	1,469,779
DSS Grants	30,538
DSS Local Funds	428,957
Veterans Service	<u>47,670</u>

Total	\$6,470,054
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Education

Public Schools – Current Expense	4,173,524
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School Capital Outlay – Regular & Special Appropriation	795,000
Fines & Forfeitures	114,500
Roanoke Chowan Community College	<u>778,839</u>
Total	\$5,861,863
<u>Debt Service</u>	
Community College Bonds	140,000
EMS Building Renovation	<u>86,827</u>
Total	\$226,827
<u>Special Appropriations</u>	
Non Profit/Community Based Organizations	<u>523,177</u>
Total	\$523,177
<u>Transfer to Other Funds</u>	
Revaluation Fund	40,000
School Capital Reserve Fund	795,000
Capital Projects Reserve Fund	<u>100,000</u>
Total	\$935,000
<u>Contingency</u>	
General Fund	50,000
Salary	97,650
Recreation	<u>35,000</u>
Total	\$182,650
TOTAL GENERAL FUND APPROPRIATIONS	\$23,796,663

SECTION 2. REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Ad Valorem Taxes	10,792,775
Vehicle Taxes	1,229,375
Sales & Use Taxes	3,315,000
Other Taxes & Licenses	91,000
Beer & Wine Tax	65,000
Restricted Intergovernmental General	700,938
Restricted Intergovernmental Aging	345,298
Restricted Intergovernmental - DSS	3,452,364



Permits and Fees	211,700
Sales and Services	1,133,400
Investment Earnings	15,000
Miscellaneous Revenue	32,000
Transfers from Other Funds	870,957
Installment Proceeds	50,000
Fund Balance Appropriated	
General Fund Balance	1,111,817
Assigned – Capital Project	240,000
Assigned – Capital Project	120,000
Earmarked – Soil & Water Conservation	9,389
Earmarked – Cooperative Extension	<u>10,650</u>

TOTAL GENERAL FUND REVENUES \$23,796,663

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, 2012 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 \$1,468,387,603 and an estimated collection rate of 94%. The estimated rate of collection is based on the fiscal year 2011-12 collection rate that is estimated to be 94%. 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, 2012, and ending June 30, 2013:

Solid Waste Program	\$996,376
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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, 2012 and ending June 30, 2013:

Other Taxes & Licenses	995,726
Investment Earnings	500
Miscellaneous	150
TOTAL	\$996,376

SECTION 6. There is hereby levied on the property tax bill for the fiscal year 2012-2013, a Solid Waste Assessment of \$125.00. 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, 2012 and

ending June 30, 2013:

Northern Water District	\$474,890
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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, 2012 and ending June 30, 2013:

Sales & Service	471,890
Miscellaneous	3,000
TOTAL	\$474,890

SECTION 9. EXPENDITURES. The following amount is hereby appropriated in the Southern Water District Enterprise Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Southern Water District	\$1,064,500
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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, 2012 and ending June 30, 2013:

Sales & Service	1,061,500
Miscellaneous	3,000
TOTAL	\$1,064,500

SECTION 11. EXPENDITURES. The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Land Records	4,500
Communications	37,457
Fund Reserve	62,233
TOTAL	\$104,190

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, 2012 and ending June 30, 2013:

Other Taxes and Licenses	103,850
Investment Income	340
TOTAL	\$104,190

SECTION 13. EXPENDITURES. The following amounts are hereby appropriated in the Inmate Trust Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Miscellaneous	\$100,000
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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, 2012 and ending June 30, 2013:

Inmate Revenue	\$100,000
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SECTION 15. EXPENDITURES. The following amounts are hereby appropriated in the Social Service Trust Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Special Assistance for Adults	\$80,000
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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, 2012 and ending June 30, 2013:

DSS Trust Revenue	\$80,000
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SECTION 17. EXPENDITURES. The following amounts are hereby appropriated in the Register of Deeds Enhancement Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Transfer to General Fund (Register of Deeds)	9,000
TOTAL	\$9,000

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, 2012 and ending June 30, 2013:

Enhance & Preservation Revenues	9,000
TOTAL	\$9,000

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, 2012 and ending June 30, 2013:

Restricted ¼ Cent Sales Taxes	450,000
Transfer from General Fund	100,000
TOTAL	\$550,000

SECTION 20. EXPENDITURES. The following amounts are hereby appropriated in the county Capital Reserve Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Fund Reserve	550,000
TOTAL	\$550,000

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, 2012 and ending June 30, 2013:

Operating Transfer of Restricted Sales Tax	795,000
TOTAL	\$795,000

SECTION 22. EXPENDITURES. The following amounts are hereby appropriated in the Public School Capital Reserve Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

School Capital Outlay (Transfer to General Fund)	795,000
TOTAL	\$795,000

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, 2012 and ending June 30, 2013:

Revaluation Fund	\$40,130
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SECTION 24. REVENUES. It is estimated that the following revenue will be available in the Revaluation Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Investment Income	130
Transfer from General Fund	40,000
TOTAL	\$40,130

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, 2012 and ending June 30, 2013:

Ahoskie Rural Fire Department	99,265
Union Rural Fire Department	7,562
Woodland Fire Department	3,818
TOTAL	\$110,645

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)	78,665
Advalorem Taxes (Union)	6,137

Advalorem Taxes (Woodland)	2,958
Sales Tax (Ahoskie)	20,600
Sales Tax (Union)	1,425
Sales Tax (Woodland)	860
TOTAL	\$110,645

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, 2012 in the respective Districts.

SECTION 28. There is hereby levied for the fiscal year 2012-2013, 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 2012.

On a motion by Hunter and a second by Gatling, the Board voted unanimously to adjourn the meeting.

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Shelia W. Matthews  
Clerk to the Board

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