

Minutes
 Regular Meeting
 Hertford County Board of Commissioners
 County Commissioners' Meeting Room
 Wednesday, June 26, 2013
 6:00 P.M.

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

Absent: None

Also Present with the Board: Loria D. Williams, County Manager; Charles L. Revelle, III, County Attorney; 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 Commissioner Johnnie R. Farmer.

TAX

On a motion by Gatling and a second by Mitchell, the Board voted unanimously to approve a tax refund in the amount of \$393.35 to Green Planet Servicing, LLC, 321 Research Parkway, Suite 303, Meriden, CT, 06450, due to old age exemption not carrying over on the 2012 bill for Alice H. Dortch – PIN #5993-20-9254, Account #41329, Loan #0708117035, as presented by Gay Sumner, Tax Collector.

On a motion by Hunter and a second by Gatling, the Board voted unanimously to approve the order for the Tax Collector to collect 2013 taxes per G. S. 105-321(b) as follows:

STATE OF NORTH CAROLINA
 COUNTY OF HERTFORD

To the Tax Collector of the County of Hertford

You are hereby authorized, empowered, and commanded to collect the 2013 taxes set forth in the tax records filed in the office of the Tax Assessor and in the tax receipts delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Hertford, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal, this 26th day of June, 2013.

AGREEMENTS/TAX

On a motion by Hunter and a second by Gatling, the Board voted unanimously to approve the Municipal Tax Collection Agreements for the County Tax Department to collect municipal taxes for Ahoskie, Cofield, Como, Harrellsville, Murfreesboro, and Winton for one year as follows:

NORTH CAROLINA

HERTFORD COUNTY

AGREEMENT dated _____, _____, between Hertford County, herein referred to as County, and the Town of _____, North Carolina, herein referred to Town.

WITNESSETH:

WHEREAS, Hertford County is empowered with the authority to collect taxes from its residents pursuant to the laws of the State of North Carolina, and pursuant to directions of its Board of Commissioners;

WHEREAS, the Town of _____ is empowered with the authority to collect taxes from its residents located within its municipal limits pursuant to laws of the State of North Carolina, and pursuant to directions of its Town Council;

WHEREAS, Hertford County is equipped to collect taxes for the Town of _____ pursuant to terms herein, and this appears to be the most desirable plan for both the County and the Town;

WHEREAS, Hertford County and the Town of _____ wish to enter into an agreement whereby Hertford County will provide the service of tax collection for the Town of _____ and wish to recite the terms and conditions herein;

IN CONSIDERATION of mutual agreements and covenants contained herein Hertford County and the Town of _____ agree as follows:

SECTION ONE General Provisions – Actions of County

Hertford County shall provide the following services for tax collection for Town:

1. Take tax list in January.
2. Compute amount of tax due the Town after receipt of the tax rate from the Town.
3. Prepare tax scroll for Town taxpayers and make this tax scroll available to Town.
4. Prepare tax statements for the Town taxpayers.
5. Mail tax statements to Town taxpayers.
6. Receive monthly list for DMV (Department of Motor Vehicles) representing all registered motor vehicles.
7. Determine and enter vehicle values monthly.
8. Determine proper tax status for vehicles monthly.
9. Compute monthly the amount of tax due based on tax rate established by Town.
10. Prepare, print and mail tax scrolls monthly to Town for town taxpayers.
11. Prepare separate tax statements monthly for each vehicle for the Town taxpayers.
12. Mail tax statements monthly to Town taxpayers.
13. Collect taxes payable to Town along with interest and penalty.
14. Mail tax receipts to Town taxpayers for taxes paid.
15. Mail second tax statements to delinquent Town taxpayers.
16. Prepare advertising list of tax liens of delinquent Town taxpayers.
17. Advertise tax liens in local newspapers.
18. Issue tax levy or garnishment for collection of delinquent Town taxpayers.
19. Submit collected taxes to Town monthly.
20. Collect motor vehicle license fees at the request of the municipality.
21. Collect street paving assessments at the request of the municipality.

SECTION TWO General Provisions – Actions of Town

The Town of _____ shall provide the following for tax collection by Hertford County:

1. Notify County of its annual tax rate no later than midnight of June 30 each year this agreement is in effect.
2. Review tax scroll prepared by County, and notify County to proceed with the mailing of tax statements.
3. Notify County as soon as possible when tax statements are paid to Town rather than County.
4. Pay actual cost to County for the cost of advertising tax liens in the local newspaper.
5. Adopt appropriate resolutions authorizing County officials to take actions stated herein.

SECTION THREE
Payment for Service

For the service rendered in collection of taxes, the Town shall pay County the sum of TWO PERCENT (2%) on Real Property and ONE AND ONE-HALF PERCENT (1 1/2%) on Personal Property of the total sum collected. This sum shall be deducted each month before payment is made.

SECTION FOUR
Terms

This agreement shall be in full force and effect for the taxable years July 1, 2012, through June 30, 2013. At the end of the taxable year 2013, the County and the Town shall evaluate the performance of each party.

IN WITNESS WHEREOF, the parties have executed this agreement the day and year first above written.

The County Manager explained to the Board that this is normally a three-year contract. Since there is no way of knowing how much expense will be incurred with the State taking over the tax collection on vehicles, the County will revisit this agreement next year and notify the Towns that the collection percentage may increase then.

AMBULANCE FRANCHISES

On a motion by Gatling and a second by Mitchell, the Board voted unanimously to approve granting of ambulance franchises to the following for FY 2013-2014 as presented by James Broglin, EMS Director:

- Bertie Ambulance Service, Inc.
- Hertford County Emergency Services
- Med-Ex Medical Transport Service, Inc.
- White Oak Medical Transport Service, Inc.

RESOLUTIONS/PARKS & RECREATION

On a motion by Gatling and a second by Hunter, the Board voted unanimously to approve the following resolution honoring the late DuPont L. Davis and his many accomplishments over the years:

RESOLUTION
ESTABLISHING THE
DUPONT L. DAVIS MEMORIAL PARK

WHEREAS, DuPont L. Davis was first elected to the Hertford County Board of Commissioners in November of 1988, and served faithfully and tirelessly for over 21 years; and

WHEREAS, during his storied tenure he served on various boards and commissions throughout the county and state which include, but is not limited to Past President of the NC Association of County Commissioners; the Atlantic District Fair; Advisory Committee for Rivers Correction; Mid-East Commission; Workforce Development; Region Q District Representative, member and past Lodge Master of the Jerusalem Masonic Lodge 96 of Prince Hall Masons; R. L. Vann Alumni Association; Hertford County Athletic Association (34 years); Dr. Joseph D. Weaver Scholarship Fund; and

WHEREAS in October 2009, he was awarded the prestigious Order of the Long Leaf Pine by Governor Beverly Perdue – the highest recognition for public service in the State of North Carolina; and

WHEREAS in 2011, Mr. Davis was an inductee to the NC Community Action Association Hall of Fame which celebrates the accomplishments of individuals who have given unselfishly of their time or resources to promote the mission of community action; and

WHEREAS, in all the positions in which he served, his main objective was to better the lives of the citizens of Hertford County.

NOW, THEREFORE BE IT RESOLVED that the Hertford County Board of Commissioners in recognition of Mr. DuPont L. Davis' outstanding accomplishments and contributions to the State of North Carolina and the county he loved so dearly do hereby establish the DuPont L. Davis Memorial Park at R. L. Vann School on Holloman Avenue, Ahoskie, NC.

Adopted this the 26th day of June, 2013.

This resolution will formally be presented to Ms. Earline Davis at the July 15, 2013, Regular Meeting of the Hertford County Board of Commissioners.

COMMISSIONERS/NACO

On a motion by Gatling and a second by Mitchell, the Board voted unanimously to appoint Howard J. Hunter, III, as the voting delegate at the NACo 2013 Annual Conference being held in Fort Worth, Texas, July 19-22.

BUDGET AMENDMENTS

On a motion by Hunter and a second by Gatling, the Board voted unanimously to approve the following final amendments to the FY 2012-2013 Hertford County Budget Ordinance as presented by Robbin Stephenson, Finance Director:

AMENDMENT TO THE HERTFORD COUNTY BUDGET ORDINANCE 2012/2013 Final Budget Amendment No. 11

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	37,126
Public Safety	174,803
Economic/Physical Development	353
Human Services	(77,048)
Debt Services (Service Charges)	590
Education (Fines and Forfeitures)	4,489
Oper Transfer to Fund 11 (E-911)	594
Oper Transfer to Fund 21 (School Reserve)	30,000
Oper Transfer to Fund 41 (HC Judicial Center Project)	65,000
Oper Transfer to Fund 44 (Tunis Sewer District Project)	<u>20,000</u>
Total	\$ 255,907

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 Taxes	200,000
Sales Taxes	30,000
Restricted Intergovernmental DSS	(88,795)
Restricted Intergovernmental – SECU Internship	5,000
Restricted Intergovernmental – EM Grant	14,878
Fund Balance Appropriated	<u>94,824</u>
Total	\$ 255,907

Section 4 of the Hertford County Budget Ordinance, pertaining to the Solid Waste System Enterprise Fund operations of the County, shall be amended as follows:

Increase/(Decrease) Expenses:

738

Solid Waste Program	1,600
Total	\$ 1,600

Section 5 of the Hertford County Budget Ordinance, pertaining to the Solid Waste Enterprise Fund operations of the County, shall be amended as follows:

Increase/(Decrease) Revenues:

Electronic Management Fees	1,600
Total	\$ 1,600

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	594
Total	\$ 594

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

Increase/(Decrease) Revenues:

Transfer from the General Fund	594
Total	\$ 594

Section 19 of the Hertford County Budget Ordinance, pertaining to the Capital Reserve Fund operation, shall be amended as follows:

Increase/(Decrease) Revenues:

Transfer of Proceeds	(588,855)
Total	\$ (588,855)

Section 20 of the Hertford County Budget Ordinance pertaining to the Capital Reserve Fund operations, shall be amended as follows:

Increase/(Decrease) Expenses:

Fund Reserve	(588,855)
Total	\$ (588,855)

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:

Fund Reserve	30,000
Total	\$ 30,000

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:

Operating Transfer from the General Fund	30,000
Total	\$ 30,000

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

Increase/(Decrease) Expenses:

Contract Services – (Woodland-\$200; Ahoskie-\$1,000; and Union-\$750)	1,950
Total	\$ 1,950

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:

Sales Taxes	1,950
Total	\$ 1,950

This amendment:

- Appropriates funds to various departments for unexpected expenditures and overdrafts

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**AMENDMENT TO THE HERTFORD COUNTY CAPITAL PROJECTS ORDINANCE
TUNIS SEWER DISTRICT CENTRALIZED WASTEWATER COLLECTION SYSTEM
HERTFORD COUNTY JUDICIAL CENTER**

FY 2012-2013

Final Budget Amendment

SECTION 3 County Capital Projects Ordinances, pertaining to each project operations of the County, shall be amended as follows:

Increase/(Decrease) Revenues:

Transfer from General Fund to Tunis Project Fund	20,000
Transfer from General Fund to Judicial Center Project Fund	<u>65,000</u>
TOTAL	\$ 85,000

SECTION 4 County Capital Projects Ordinances, pertaining to each project operations of the County, shall be amended as follows:

Increase/(Decrease) Expenditures:

Fund Reserve for the Tunis Project	20,000
Fund Reserve for the Judicial Center Project	<u>65,000</u>
TOTAL	\$ 85,000

This amendment:

- Appropriates funds to cover expenditures that has not been funded yet

COUNTY MANAGER'S UPDATE

- Construction Timeline for Government Building was presented and discussed
- Driveway to the new buildings will be able to be located on Highway 158
- Meeting will be held regarding Tunis Sewer Project on July 2 (Contractor is way behind)

COMMISSIONERS' COMMENTS

- Commissioner Gatling introduced Dr. Michael Elam, the new R-CCC President
- Chairman Freeman questioned how modern the new buildings will be – sensoring sinks, etc. There will be an all-day meeting held on July 10 with the Stakeholders to discuss these issues

The Board took a 10-minute recess until a Public Hearing for the budget scheduled for 6:45 P.M.

COMMISSIONERS

On a motion by Gatling and a second by Farmer, the Board voted unanimously to add a meeting of the Northern and Southern Rural Water District Governing Body to the agenda.

On a motion by Gatling and a second by Farmer, the Board voted unanimously to recess Regular Session to go into a meeting of the Northern and Southern Rural Water District Governing Body.

NORTHERN AND SOUTHERN RURAL WATER DISTRICT GOVERNING BODY

The County Manager presented a Modification of Water Rate Schedule and explained that this was not a rate increase but a modification of over 2,000 gallons usage.

On a motion by Hunter and a second by Farmer, the Board voted unanimously to approve the following Modification of Water Rate Schedule Effective July, 2013:

NORTHERN AND SOUTHERN RURAL WATER DISTRICTS
BOARD OF COMMISSIONERS

MODIFICATION OF WATER RATE SCHEDULE EFFECTIVE JULY 2013

Water Rates for Residential and Commercial Customers

Base Charge: ***Monthly***

\$25.00 includes consumption of the first 2,000 gallons, monthly

Rates: ***Uniform Rate***

\$4.00 per 1,000 gallons over 2,000 gallons monthly

Multi-Residential Users such as trailer courts and multiple apartments, served through one meter, shall be billed at the above rates based on total usage for a single connection but with a minimum of \$25.00 per ultimate occupied household user.

All bulk user rates will be \$4.00 per 1,000 gallons.

On a motion by Gatling and a second by Farmer, the Board voted unanimously to leave the meeting of the Northern and Southern Rural Water District Governing Body and return to Regular Session.

REGULAR SESSION

On a motion by Mitchell and a second by Gatling, the Board voted unanimously to recess Regular Session to go into a Public Hearing on the Proposed FY 2013-2014 Hertford County Budget per the following advertisement:

**LEGAL NOTICE
HERTFORD COUNTY BUDGET HEARING
JUNE 26, 2013**

Pursuant to N. C. General Statute 159-11, notice is hereby given that the proposed 2013-2014 Hertford County Budget has been filed and is open for public inspection in the Office of the County Manager - Clerk to the Board - Hertford County Office Building Number One - King Street - Winton, NC, from 8:30 A.M. to 5:00 P.M., Monday through Friday. A public hearing will be held by the Hertford County Commissioners on Wednesday, June 26, 2013, at 6:45 P.M. in the Commissioners' Meeting Room - Hertford County Office Building Number One - King Street - Winton, NC, to receive public comments on the proposed budget. By order of the Hertford County Board of Commissioners.

Curtis A. Freeman, Sr., Chairman, Hertford County Board of Commissioners
Shelia W. Matthews, Clerk to the Board

PUBLIC HEARING

There was no one present interested in speaking.

The County Manager highlighted the proposed budget and explained there was no cost-of-living appropriation, but longevity/bonus was included. There would be no tax increase.

Some Commissioners made the following comments:

- Hunter commended Ms. Williams on a great job. He explained that he can not support the budget as presented "putting money in the Schools budget when we have positions on hold. We need to save our money."
- Mitchell feels the County should not cut the Schools budget
- Farmer agrees with Hunter – he shared "The Schools are putting away money; not being spent on children; it is being saved." Farmer would like to see the County give the money to R-CCC, who is struggling.

On a motion by Gatling and a second by Mitchell, the Board voted unanimously to leave the Public Hearing and return to Regular Session.

REGULAR SESSION

On a motion by Gatling and a second by Mitchell, the Board voted unanimously to recess Regular Session to go into a scheduled Public Hearing per the following advertisement:

**NOTICE OF PUBLIC HEARING
UNION RURAL FIRE SERVICE DISTRICT**

Notice is hereby given that the Hertford County Board of Commissioners has received a request from the Union Rural Fire Department to establish a Fire Service District for the purpose of financing fire protection in the area of its district boundary that is entirely within Hertford County. In accordance with N.C.G.S. 153A-302, the Board of Commissioners may establish a service district if, upon the information and evidence received, all of the following apply:

- (1) There is a demonstrable need for providing in the district the service (fire protection);
- (2) It is impossible or impracticable to provide the service on a countywide basis;
- (3) It is economically feasible to provide the proposed service in the district without unreasonable or burdensome annual tax levies; and,
- (4) There is a demonstrable demand for the proposed service by persons residing in the district.

Further in accordance with N.C.G.S. 153A-302 a public hearing has been scheduled for **Wednesday June 26, 2013 at 7:05 p. m., in the Commissioners' Meeting Room, 704 N. King Street, Winton, North Carolina** for the purpose of receiving citizens input

on this request. Attached below is a map of the proposed district. A report containing the plan for providing fire protection services in the proposed district is available for public inspection in the County Manager's Office, 704 N. King Street, Winton, North Carolina, Monday thru Friday from 8:30 a.m. to 5:00 p.m. Should you have questions or need clarification of any points herein, please feel free to contact this office, in person or by telephone at 252-358-7805.

PUBLIC HEARING

The following comments were made during the Public Hearing:

- Jesse Holloman does not want the proposed fire service tax. He would like an explanation as to why the tax is needed. He questioned the "Hoskie Fire Service Tax" on his tax bill.
- At this time, the County Attorney explained the purpose of the Public Hearing and explained the procedure that was followed to get to this point including publishing the Notice of Public Hearing in the local newspaper and mailing letters to all affected residents on May 23.
- Jim King, Union Fire Chief, briefly explained the history of the Union Fire District and discussed their budget and how fundraisers are drastically falling. He also compared the cost of insurance rates vs. the fire tax.
- Meg Larabee totally supports Union Fire Department. She questioned would the tax go beyond 4 cents next year. The County Attorney explained it could go up to 10 cents.
- Larry Holloman, in support of the fire department, questioned what other volunteer fire departments are doing to sustain themselves without raising taxes. Mr. Holloman asked the Commissioners to take everything into consideration before acting.
- When asked if the fire department would close its doors if this tax district is not established, the Fire Chief explained that it would not happen the next day but soon thereafter. Their next plan of action is to begin stripping trucks and then selling them.
- Chairman Freeman shared that everyone he had contacted about this matter had not been contacted by anyone from the fire department.
- Commissioner Hunter had received several phone calls from residents not in support of the tax.
- A concern of the Board is how other fire departments are going to want to do the same thing.
- Stuart Pierce commended the fire department for doing a great job, but he is not in favor the fire service tax. When Hoskie Fire implemented their 4 cent fire tax, they claimed it was for updating their equipment and then would reduce the rate. They never reduced the rate, and it has been approximately 25 to 30 years.
- Bill Magette wanted to know which residents in the county were paying a fire service tax.

On a motion by Gatling and a second by Hunter, the Board voted unanimously to leave the Public Hearing and return to Regular Session.

REGULAR SESSION

UNION FIRE DEPARTMENT

On a motion by Hunter and seconded by Mitchell, the Board voted unanimously to deny request of establishing the Union Rural Fire Service District.

Commissioner Hunter thinks the County can work together with the Union Fire Department to help them.

Commissioner Farmer spoke about not raising taxes. The County has not raised taxes in the past twelve years that he has been on the Board.

Chairman Freeman feels the County can do something to help the fire department. In his opinion, he does not want the County to jump into this issue after only knowing about it for thirty days.

A committee was formed to study ways of helping the Union Fire Department as follows: Jim King, Michael Hughes, Commissioner Farmer, and Vice-Chairman Mitchell.

Vice-Chairman Mitchell applauded the efforts of the Union Fire Department and understands their devotion. He sees this as a delay, not a denial.

Chairman Freeman stated, "We are not going to let Union Fire Department close the doors."

Commissioner Farmer proposed a motion to eliminate per call money (\$54,000) and distribute it equally among departments by adding it to their annual appropriation. The motion died for lack of a second. Commissioner Gatling thinks the County should hold off on this proposal and study it further. It was the consensus of the Board to study per call money/annual appropriations and bring back a proposal to the next meeting.

BUDGET

On a motion by Gatling and a second by Mitchell, the Board voted to adopt the FY 2013-2014 Hertford County Budget Ordinance as listed below, by a 4 to 1 vote. Commissioner Hunter opposed the motion.

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>
 Total General Government	 \$3,298,140

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>
Total	\$5,931,370
<u>Economic & Physical Development</u>	
Economic Development	140,982
Planning & Zoning	3,958
Soil Conservation	136,917
Cooperative Extension	<u>164,691</u>
Total	\$446,548
<u>Human Services</u>	
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>
Total	\$6,639,494
<u>Education</u>	
Public Schools – Current Expense	4,173,524
Fines & Forfeitures	119,000
Roanoke Chowan Community College	878,839
RCCC-Capital Outlay	<u>100,000</u>
Total	\$5,271,363
<u>Debt Service</u>	
Community College Bonds	117,940
EMS Building Renovation	84,311
Courthouse/County Administration	<u>968,143</u>
Total	\$1,170,394
<u>Special Appropriations</u>	
Non Profit/Community Based Organizations	<u>556,979</u>
Total	\$556,979
<u>Transfer to Other Funds</u>	
Revaluation Fund	40,000
School Capital Reserve Fund	779,505
Capital Projects Reserve Fund	<u>100,000</u>
Total	\$919,505
<u>Contingency</u>	
General Fund	50,000
Salary	100,000
Recreation	<u>10,000</u>

Total	\$160,000
TOTAL GENERAL FUND APPROPRIATIONS	\$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

TOTAL GENERAL FUND REVENUES **\$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
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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, 2013 and ending June 30, 2014:

Other Taxes & Licenses	927,654
Investment Earnings	300
Miscellaneous	150
TOTAL	\$928,054

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
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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, 2013 and ending June 30, 2014:

Sales & Service	525,700
Miscellaneous	1,000
TOTAL	\$526,700

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
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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, 2013 and ending June 30, 2014:

Sales & Service	1,060,500
Miscellaneous	26,000
TOTAL	\$1,086,500

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:

Maintenance & Repair Equipment	43,507
Fund Reserve	48,764
TOTAL	\$92,271

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
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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, 2013 and ending June 30, 2014:

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, 2013 and ending June 30, 2014:

Special Assistance for Adults	\$75,000
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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, 2013 and ending June 30, 2014:

DSS Trust Revenue	\$75,000
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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, 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
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, 2013 and ending June 30, 2014:

Revaluation Fund	\$40,000
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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, 2013 and ending June 30, 2014:

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, 2013 and ending June 30, 2014:

Ahoskie Rural Fire Department	99,200
Union Rural Fire Department	7,915
Woodland Fire Department	3,973
TOTAL	\$111,088

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
TOTAL	\$111,088

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 26th day of June 2013.

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

Shelia W. Matthews
Clerk to the Board

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