

Minutes  
Regular Meeting  
Hertford County Board of Commissioners  
County Commissioners' Meeting Room  
Thursday, June 26, 2014  
9:00 A.M.

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

Absent: None

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

Chairman William F. Mitchell, Jr., called the meeting to order and provided the invocation.

**FIREWORKS/WATERMELON FESTIVAL/MURFREESBORO**

On a motion by Gatling and a second by Farmer, the Board voted unanimously to grant permission to the Town of Murfreesboro to provide the fireworks display at the 2014 Hertford County Watermelon Festival, pursuant to NCGS 14-410, as requested by Mr. Hal Thomas, representing the Town of Murfreesboro.

**CONTRACTS/SOCIAL SERVICES/CHILD SUPPORT**

On a motion by Freeman and a second by Gatling, the Board voted unanimously to approve the FY 2014-2015 Child Support Services Contract for Department of Social Services as presented by the County Manager and to authorize Brenda Brown, Interim Social Services Director, to execute necessary documents.

**AMBULANCE FRANCHISE ORDINANCE**

On a motion by Gatling and a second by Hunter, the Board voted unanimously to approve the required second reading of the Amendment to Ambulance Service Franchise Ordinance to be effective July 1, 2014, as follows:

AMENDMENT

An Ordinance Regulating the Provision of Ambulance Services and  
Granting of Franchises to Ambulance Service Providers

County of Hertford

**SECTION IV. GRANTING OF FRANCHISE** (Pages 7-8)

4.2 An applicant may apply for a franchise to operate either emergency transportation service or non-emergency transportation service or both. If both types of service are to be provided, an application must be filed for type(s) of service requested to be approved. A fee of five hundred dollars (\$500.00) shall accompany original applications, renewal applications and requests for increased level of service before consideration will be given to the application or renewal thereof. An additional fee of five hundred dollars (\$500.00) shall be required within 30 days of approval of each application. Provided however, rescue squads chartered by the State of North Carolina as nonprofit corporations or operated by municipal corporations shall be exempt for the fee requirement. Fees are non-refundable. Renewal fee and application is due on or sixty (60) days prior to renewal date or the franchise shall terminate. Increase in number of transport units by a franchised operator within the franchise period shall be subject to approval by the EMS Director and a fee of one hundred dollars (\$100.00) will be required per unit upon approval. The types of applications will be as follows:

- (1) Basic life support: Non-emergency Transport;
- (2) Basic life support: Emergency;
- (3) Advanced life support: Non-emergency Transport;
- (4) Advanced life support: Emergency.

On a motion by Gatling and a second by Hunter, the Board voted unanimously to approve a 30-day extension to the current Ambulance Service Franchisees.

#### **PUBLIC HEARING/INDUSTRIAL PARK**

On a motion by Gatling and a second by Freeman, the Board voted unanimously to schedule a Public Hearing for 7:30 P.M. on July 21, 2014, for the sale of land in the Industrial Park to RD Hall Transport, Inc.

#### **COUNTY PROPERTY/TAX FORECLOSURES**

On a motion by Hunter and a second by Farmer, the Board voted unanimously to accept the bid offer in the amount of \$3,713.71 from James and Emma R. Futrell on the Shirley Blythe and Gloria Hall tax foreclosure property (PIN #5968-36-6490). The offer had been advertised for upset bids, and none were received.

#### **COUNTY ATTORNEY**

On a motion by Freeman and a second by Hunter, the Board voted unanimously to approve the Proposed Legal Retainer for FY 2014-2015 for the Hertford County Attorney to receive \$6,000 per month for a total of \$72,000 annually for up to 300 hours of work. If 300 hours of work is exceeded, the additional hours will be billed at \$240 per hour. This retainer does not cover litigation, County Attorneys Conference, or services as the Social Services Attorney.

#### **BUDGET AMENDMENTS**

On a motion by Freeman and a second by Gatling, the Board voted unanimously to approve the following FY 2013-2014 Hertford County Budget Ordinance Amendment #8 as presented by Robbin Stephenson, Finance Director:

AMENDMENT TO THE HERTFORD COUNTY BUDGET ORDINANCE  
2013-2014  
AMENDMENT 8

BE IT ORDAINED by the Governing Board of the County of Hertford, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2014:

**Section 1** to amend the General Fund by functions, the appropriations are to be changed as follows:

**General Government**

Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
Administration	10-4120-5121-00	Salaries/Wages	End of fiscal year adjustment		1,250
Tax Assessor	10-4140-5692-02	Contracted Svs. - TMA	End of fiscal year adjustment	110,000	
Court Department	10-4310-5331-00	Electricity	End of fiscal year adjustment	5,000	
Refunds and Fees Taxes	10-4111-4117-02	Refunds - State Collec	End of fiscal year adjustment	7,250	
Refunds and Fees Taxes	10-4111-4117-04	Veh Fees-Debit/ Credit	End of fiscal year adjustment	2,000	
Refunds and Fees Taxes	10-4111-4117-05	Veh Fees-Billing	End of fiscal year adjustment	34,560	
Var. Accts. Same Function			End of fiscal year adjustment	50,815	
Var. Accts. Same Function			End of fiscal year adjustment		50,815
Public Buildings	10-4260-5690-16	Cont. Svs.- Site Dev.	End of fiscal year adjustment	5,176	
				214,801	52,065
<b>Total Public Safety</b>					162,736
Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
Sheriff Dept.	10-4180-5505-01	Installment Lease	End of fiscal year adjustment		55,000
Sheriff Dept.	10-4180-5121-00	Salaries and Wage	End of fiscal year adjustment		16,462

Jail	10-4190-5193-00	Professional Services	End of fiscal year adjustment	150,000	
Var. Accts. Same Function			End of fiscal year adjustment	52,108	
Var. Accts. Same Function			End of fiscal year adjustment		52,108
Emergency Mgmt		Earmark & Grant	End of fiscal year adjustment	15,392	
<b>Total</b>				217,500	71,462
<b>Econ/Phy Dev.</b>					146,038
<b>Department</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Comment</b>	<b>Amount Increase</b>	<b>Amount Decrease</b>
Econ/Phy Dev.	10-4240-5450-02	Insurance-Professional	End of fiscal year adjustment	93	
Planning and Zoning	10-4250-5170-00	Board Membersip Exp.	End of fiscal year adjustment		93
Coop. Extension	10-4290-5121-00	Salaries& Wages Reg.	End of fiscal year adjustment		9,550
Coop. Extension	10-4290-5186-00	Work. Comp.	End of fiscal year adjustment	9,550	
Soil Conservation	10-4280-5260-00	Donation to Soil. Cons.	End of fiscal year adjustment	20	
<b>Total</b>				9,663	9,643
<b>Human Services</b>					20
<b>Department</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Comment</b>	<b>Amount Increase</b>	<b>Amount Decrease</b>
Veteran Service	10-4270-5312-00	Employee Training	End of fiscal year adjustment	60	
Contri to Murfreesboro	10-9000-5000-18	Contri to Murfreesboro	End of fiscal year adjustment	10,000	
Veteran Service	10-4270-5183-00	Hospitalization	End of fiscal year adjustment		60
DOT-Elder/Handicap	10-4342-5610-00	Reimburse DOT	End of fiscal year adjustment	29,191	
Department of Social Svs	10-4530-5630-02	Special Assitance	End of fiscal year adjustment	45,020	
Mental Health	10-4330-5630-01	Approp. 5 cents ABC	End of fiscal year adjustment	2,424	
Aging Administration	10-4380-5331-00	Electricity	End of fiscal year adjustment	3,000	
Aging Administration	10-4380-5260-00	Supplies Material-Fans	End of fiscal year adjustment	700	
DJJDP/Success Academy	10-4340-5604-01	Contri-Success Academy	End of fiscal year adjustment	3,004	
Department of Social Svs	10-4480-5632-02	Adoption Incentive	End of fiscal year adjustment	12,000	

				105,399	60
<b>Total Debt Services</b>					105,339
Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
<b>Total</b>	10-4620-5730-00	Bond Service Charge	End of fiscal year adjustment	1,000	
	10-4625-5720-01	Interest on Bond	End of fiscal year adjustment	17,350	
					18,350
<b>Other</b>					
Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
Transfers	10-9500-5921-00	Transfer to School Res.	End of fiscal year adjustment	79,740	
Contingency	10-9900-5991-02	Contingency-Com. Rec.	End of fiscal year adjustment		10,000
<b>Total</b>					69,740
<b>Total Expenditures</b>					\$ 450,115.00

**Section 2** to amend the General Fund by functions, the revenues are to be changed as follows:

Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
Taxes	10-0010-4110-00	Taxes-Ad Val. Current	End of fiscal year adjustment	295,810	
Taxes	10-0010-4111-01	Taxes _ Prior Years	End of fiscal year adjustment	87,211	
Taxes	10-0021-4116-01	NC Veh. Tax - Hertford Co.	End of fiscal year adjustment	18,350	
Taxes	Var. Accts. Same Funct.		End of fiscal year adjustment	289,492	
Taxes	Var. Accts. Same Funct.		End of fiscal year adjustment		289,492
Local Sales Taxes	10-0030-4122-01	Article 42 1/2	End of fiscal year adjustment	77,520	
Local Sales Taxes	10-0030-4121-01	Article 40 1/2	End of fiscal year adjustment	2,220	
Restricted Gov't	10-0060-4132-00	ABC % Cent Bottle	End of fiscal year adjustment	2,424	
Restricted Gov't	10-0061-4169-01	Home & Com. Block	End of fiscal year adjustment	3,000	
Restricted Gov't	10-0061-4169-01	Home & Com. Block	End of fiscal year adjustment	700	
Restricted Gov't	10-0063-4192-02	Adoption Incentive	End of fiscal year adjustment	12,000	
Restricted Gov't	Var. Accts. Same Funct.		End of fiscal year adjustment	18,416	

Restricted Gov't	Var. Accts. Same Funct.		End of fiscal year adjustment		17,712
Sales and Services	10-0080-4147-00	Rent and Concession	End of fiscal year adjustment		740
Miscellaneous Rev.	10-0100-4153-02	Misc. - BC Low Wealth	End of fiscal year adjustment	140	
Miscellaneous Rev.	10-0100-4155-01	Insurance Payroll	End of fiscal year adjustment	600	
Proceeds From Debt	10-0105-0000-00	Proceeds from Debt	End of fiscal year adjustment		55,000
Fund Bal. Approp.	10-0112-4485-00	Approp. Nutrition Proj.	End of fiscal year adjustment	5,176	
					\$ 450,115.00

This will result in a net increase /decrease of **\$450,115.** in the expenditures of the General Fund. To provide the additional revenue for these expenditures, the revenues will increase /decrease by the same amount of **\$450,115.** These additional revenues have already been received.

### Total Revenues

Adopted this 26th day of June,  
2014.

BE IT ORDAINED by the Governing Board of the County of Hertford, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2014:

**Section 11,12,21,22, 25 and 26** to amend the General Fund by functions, the appropriations/revenues are to be changed as follows:

### E-911 Fund

Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
E-911 Fund	11-4201-5510-02	Cap. Outlay-Equip.	End of year Adjustments	9,600	9,600
Total	11-0101-4485-00	Fund Bal. Approp.		9,600	9,600
<b>21 School Reserve</b>					
Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
School Reserve	21-4500-5930-00	Fund Reserve	End of year	79,740	

			Adjustments		
Total	21-0128-4200-00	Oper. Transfer		79,740	79,740
<b>26 Woodland Fire District</b>					
Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
Woodland Fire	26-4610-5690-00	Contract Services	End of year Adjustments	200	
Total	26-0126-4115-02	NC Veh Tax		200	200
<b>28 Ahoskie fire District</b>					
Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
Ahoskie Fire	28-4610-5690-00	Cont. Services	End of year Adjustments	13,204	
Total	28-0110-4115-00	NC Veh Tax		13,204	13,204
<b>29 Union Fire District</b>					
Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
Union Fire	29-4615-5690-00	Cont. Services	End of year Adjustments	922	
Total	29-0111-4115-00	NC Veh Tax		922	922

On a motion by Gatling and a second by Freeman, the Board voted unanimously to approve the following FY 2013-2014 Hertford County Enterprise Fund Amendment #5 as presented by Robbin Stephenson, Finance Director:

AMENDMENT TO THE HERTFORD COUNTY BUDGET ORDINANCE  
2013-2014  
AMENDMENT 5

BE IT ORDAINED by the Governing Board of the County of Hertford, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2014:

**Section 4, 7 and 9** to amend the Enterprise Funds, the appropriations are to be changed as follows:

**Enterprise Funds**

Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
Solid Waste	62-4690-5260-00	Supplies/Materials	End of fiscal year adjustment	3,700	
Northern Water Dist.	65-4700-5121-00	Salaries & Wages	End of fiscal year adjustment	35,000	
Southern Water Dist	66-4710-5730-00	Bond Service Charge	End of fiscal year adjustment	1,235	
	66-4710-5510-02	Capital Outlay-Equip	End of fiscal year adjustment		1,235
<b>Total</b>				<b>39,935</b>	<b>1,235</b>

**Total Expenditures**

**38,700**

**Section 5, 8 and 10** to amend the Enterprise Funds, the revenues are to be changed as follows:

Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
Solid Waste	62-0117-4154-00	Sale of Fix Assets		3,700	
Northern Water Dist.	65-0118-4117-03	Return EFT's Fees		200	
Northern Water Dist.	65-0118-4401-00	Tap Fees			200
Northern Water Dist.	65-0118-4485-00	Fund Balance Approp.		35,000	
Southern Water Dist.	66-0119-4117-03	Return EFT's Fees		150	
Southern Water Dist.	66-0119-4401-00	Tap Fees			150
<b>Total</b>				<b>39,050</b>	<b>350</b>

**Total Revenues**

**38,700**

This will result in a net increase /decrease of **\$38,700** in the expenditures of the Enterprise Funds. To provide the additional revenue for these expenditures, the revenues will increase /decrease by the same amount of **\$38,700** These additional revenues have already been received.

Adopted this 26th day of June,  
2014.

**BUDGET ORDINANCE**

At this time, Loria D. Williams, County Manager/Budget Officer presented two Budget Ordinances – one including a TAC Officer Position (\$25,266,955) and one without the position (\$25,233,607). This Officer would handle domestic violence, hot files, sex offenders, and gun permits.

Commissioner Hunter commented that the County Commissioners do not fund the teachers and cannot earmark the money budgeted to the Schools. The County Commissioners increased funding to Hertford County Schools and Roanoke-Chowan Community College; as well as the Health Department. Commissioner Freeman echoed these remarks.

The Board commended the County Manager and her staff for the excellent job done on the budget.

On a motion by Hunter and a second by Freeman, the Board voted unanimously to approve the following FY 2014-2015 Hertford County Budget Ordinance, including funding for a TAC Officer position for a total budget of \$25,266,955:

**HERTFORDCOUNTY BUDGET ORDINANCE  
FISCAL YEAR 2014-2015**

**BE IT ORDAINED BY THE Board of CountyCommissioners 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:

<b><u>General Government:</u></b>	
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

Economic & Physical Development

Economic Development	142,892
Planning & Zoning	4,237
Soil Conservation	136,100
Cooperative Extension	<u>168,684</u>

Total \$451,913

Human Services

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

Education

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

<b><u>Debt Service</u></b>	
Community College Bonds	129,400
EMS Building Renovation	79,279
Courthouse/County Administration	<u>907,470</u>
<b>Total</b>	<b>\$1,116,149</b>
<b><u>Special Appropriations</u></b>	
Non Profit/Community Based Organizations	<u>492,242</u>
<b>Total</b>	<b>\$492,242</b>
<b><u>Transfer to Other Funds</u></b>	
Revaluation Fund	40,000
School Capital Reserve Fund	860,000
Capital Projects Reserve Fund	<u>175,000</u>
<b>Total</b>	<b>\$1,075,000</b>
<b><u>Contingency</u></b>	
General Fund	25,000
Salary	200,000
Recreation	<u>49,178</u>
<b>Total</b>	<b>\$274,178</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$25,266,955</b>

**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
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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, 2014 and ending June 30, 2015:

Other Taxes & Licenses	925,270
Miscellaneous	1,490
<b>TOTAL</b>	<b>\$926,760</b>

**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
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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, 2014 and ending June 30, 2015:

Sales & Service	553,124
Miscellaneous	3,349
<b>TOTAL</b>	<b>\$556,473</b>

**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
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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, 2014 and ending June 30, 2015:

Sales & Service	938,898
Miscellaneous	10,000
<b>TOTAL</b>	<b>\$948,898</b>

**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
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**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
<b>TOTAL</b>	<b>\$26,940</b>

**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
<b>TOTAL</b>	<b>\$85,034</b>

**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
<b>TOTAL</b>	<b>\$85,034</b>

**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

**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

**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

**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

**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
<b>TOTAL</b>	<b>\$860,000</b>

**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
<b>TOTAL</b>	<b>\$860,000</b>

**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
<b>TOTAL</b>	<b>\$40,000</b>

**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
<b>TOTAL</b>	<b>\$115,972</b>

**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
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
<b>TOTAL</b>	<b>\$115,972</b>

**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 CountyManager, 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 CountyManager 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 26<sup>th</sup> day of June 2014.

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