

Minutes
 Reconvened Meeting
 Hertford County Board of Commissioners
 County Commissioners' Meeting Room
 Thursday, June 25, 2015
 9 a.m.

Present: Ronald J. Gatling, Johnnie R. Farmer, Curtis A. Freeman, Sr., and F. Garry Lewter

Absent: William F. Mitchell, Jr.

Also Present with the Board: Loria D. Williams, County Manager; M Ray Wiggins, Assistant County Manager; Charles L. Revelle, III, County Attorney; and Teresa G. Cowan, Substitute Clerk to the Board

Vice Chairman Ronald J. Gatling call the meeting to order and the Invocation was provided by Curtis A. Freeman, Sr.

Budget Amendments

On a motion by Gatling and a second by Lewter, the Board voted unanimously to approve the following FY 2015-2016 Hertford County Budget Ordinance Amendment #5 as presented by Robbin Stephenson, Finance Director:

AMENDMENT TO THE HERTFORD COUNTY BUTDGET ORDINANCE
 2014-2015
 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, 2015:

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
Governing Body	Various Accounts		End of fiscal year adjustment	21,000	
Administration	Various Accounts		End of fiscal year adjustment	1,515	
Finance	Various Accounts		End of fiscal year adjustment	60,975	
Refunds	Various Accounts		End of fiscal year adjustment	55,993	
Tax Assessor	Various Accounts		End of fiscal year adjustment	40,061	
Elections	Various Accounts		End of fiscal year adjustment	1,350	
Register Deeds	Various Accounts		End of fiscal year adjustment	500	
Public Buildings	Various Accounts		End of fiscal year adjustment	18,500	
Court Department	Various Accounts		End of fiscal year adjustment	675	
Central Services-Phones	Various Accounts		End of fiscal year adjustment	125	
Legal	Various Accounts		End of fiscal year adjustment	516	
Central Services-Tech	Various Accounts		End of fiscal year adjustment		

				1,300	
Transfer to Fund 41	Various Accounts		End of fiscal year adjustment	75,000	
Central Services-Tech	Various Accounts		End of fiscal year adjustment		75,000
Human Resources	Various Accounts		End of fiscal year adjustment		112,000
Governing Body	Various Accounts		End of fiscal year adjustment		7,000
Administration	Various Accounts		End of fiscal year adjustment		17,000
Finance	Various Accounts		End of fiscal year adjustment		10,690
Tax Collector	Various Accounts		End of fiscal year adjustment		25,700
Elections	Various Accounts		End of fiscal year adjustment		9,000
Register Deeds	Various Accounts		End of fiscal year adjustment		3,000
Central Services	Various Accounts		End of fiscal year adjustment		1200
Revenues	Various Accounts		Increases from Various Revenues		16,920
Total				277,510	277,510
Public Safety				.	
Department	Account Number	Account Description	Comment	Increase	Amount Decrease
Sheriff Dept.	Various Accounts		End of fiscal year adjustment	44,770	
Jail	Various Accounts		End of fiscal year adjustment	120,500	
EMS	Various Accounts		End of fiscal year adjustment	22,741	
Animal Control	Various Accounts		End of fiscal year adjustment	5,803	
Medical Examiner	Various Accounts		End of fiscal year adjustment	5,000	
Sheriff Dept.	Various Accounts		End of fiscal year adjustment		33,000
Jail	Various Accounts		End of fiscal year adjustment		20,000
EM	Various Accounts		End of fiscal year adjustment	1,500	9,000
EMS	Various Accounts		End of fiscal year adjustment		34,000
Inspections	Various Accounts		End of fiscal year adjustment		18,000
State Grant-EMS			Increase revenue to balance		17,596
Ad Valorem Taxes			Increase taxes to balance		66,718
Total				198,814	198,314

Total Human Services					
Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease

Veteran Service			End of fiscal year adjustment	1,551	
Health Department			End of fiscal year adjustment	3,000	
Mental Health			End of fiscal year adjustment	5,400	
Aging Administration			End of fiscal year adjustment	14,720	
Department of Social Svcs			End of fiscal year adjustment	3,889	
Other Agencies			End of fiscal year adjustment	3,422	
Veteran Service			End of fiscal year adjustment		7,956
Aging Administration			End of fiscal year adjustment		14,000
Department of Social Svcs			End of fiscal year adjustment		10,026
			End of fiscal year adjustment		
				31,982	31,982
Total Debt Services					
Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
			Balance thru Taxes		
Total		Interest on Bond	End of fiscal year adjustment	2,516	
				2,516	
Other					
Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
			Balance thru Taxes		
Contingency		Contingency	End of fiscal year adjustment	22,007	
Total				22,007	
Total Expenditures					\$ 113,395.00

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 - Ad Valorem			End of fiscal year adjustment	88,412	
Taxes -Vehicles			End of fiscal year adjustment	20	
Restricted Gov't			End of fiscal year adjustment	20,719	
Restricted Gov't - Aging			End of fiscal year adjustment	2,074	
Sales and Services			End of fiscal year adjustment	2,170	
Total Revenues					\$ 113,395.00

This will result in a net increase /decrease of **\$113,395.** 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 **\$113,395**. These additional revenues have already been received.

Adopted this 25th day of June,
2015.

Respectfully Submitted:

Hertford County Finance Director

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, 2015:

Section 4 and 11 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			End of fiscal year adjustment	10,480	
Public Works-Tunis			End of fiscal year adjustment	7,000	
Total Expenditures					17,480

Section 5 and 12 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			End of fiscal year adjustment	10,480	
Public Works-Tunis			End of fiscal year adjustment	7,000	
Total					
Total Revenues					17,480

This will result in a net increase /decrease of **\$17,480** 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 **\$17,480**. These additional revenues have already been received.

Adopted this 25th day of June,
2015.

Respectfully Submitted:

Hertford County Finance Director

BE IT ORDAINED by the Governing Board of the County of Hertford, North Carolina, that the

following amendment be made to the project budget ordinances for the fiscal year ending June 30, 2015:

To amend the Courthouse and Government Center and Tunis Project Ordinances, the appropriations/revenues are to be changed as follows:

Courthouse and Government Center Project

Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
	41-0108-4510-00	Transfer from GF	End of year Adjustments	75,000	
	41-4444-5930-00	Fund Reserve	To book all project cost		75,000
Total			under one fund.	\$ 75,000	\$ 75,000
Tunis Project					
Department	Account Number	Account Description	Comment	Amount Increase	Amount Decrease
	44-4701-5967-00	Transfer to Fund 67	End of year Adjustments	7,000	
	44-0120-4485-44	Fund Balance Approp			7,000
Total				\$ 7,000	\$ 7,000

Adopted this 25th day of June, 2015.

Respectfully Submitted:

Hertford County Finance Director

BUDGET ORDINANCE

At this time, Loria D. Williams, County Manager/Budget Officer presented the 2015-16 Budget Ordinance.

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

On a motion by Lewter and second by Freeman, the Board voted unanimously to approve the following FY 2015-2016 Hertford County Budget Ordinance for a total budget of \$25,925,114:

**HERTFORDCOUNTY BUDGET ORDINANCE
FISCAL YEAR 2015-2016**

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, 2015 and ending June 30, 2016:

General Government:

Governing Body	90,083
Refunds	129,700
Administration	356,691
Human Resources/Risk Management	354,313
Finance Office	266,601
Tax Assessor	266,497
Tax Collection	317,473
Board of Elections	173,245
Register of Deeds	201,980
Land Records	115,197
Public Buildings & Maintenance	726,350
Court Facilities	95,311
County Attorney	78,000
Central Services – General	291,400
Central Services – Telephone	182,588
Central Services – IT	<u>153,066</u>
Total General Government	\$3,798,495

Public Safety

Sheriff's Department	1,947,352
Jail Department	1,812,432
Emergency Management	170,133
Emergency Medical Services	1,103,922
E911 Central Communications	413,020
Animal Control	112,605
Building Inspection	142,141
Fire Departments	315,705
Medical Examiner	<u>12,000</u>
Total	\$6,029,310

Economic & Physical Development

Economic Development	144,973
Planning & Zoning	4031
Soil Conservation	150,636
Cooperative Extension	<u>161,189</u>
Total	\$460,829

Human Services

Health Department	314,812
STEPS to Health Grant	1,500
Mental Health	84,350
Library	106,067
DJJ & Delinquency Prevention	115,267
DOT – ROAP Program	131,465
Aging Administration	352,682
Aging Public Assistance	296,562
DSS Administration	2,828,181
DSS Public Assistance	1,731,972
DSS Grants	29,427
DSS Local Funds	519,275
Veterans Service	<u>54,751</u>
Total	\$6,566,311

Education

Public Schools – Current Expense	4,273,524
Public Schools – Capital Outlay	704,100
Fines & Forfeitures	120,000
Roanoke Chowan Community College	953,839
RCCC-Capital Outlay	<u>75,000</u>

Total	\$6,126,463
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Debt Service

Community College Bonds	129,400
EMS Building Renovation	79,279
Courthouse/County Administration	<u>895,969</u>

Total	\$1,104,648
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Special Appropriations

Non Profit/Community Based Organizations	<u>524,058</u>
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Total	\$524,058
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Transfer to Other Funds

Revaluation Fund	40,000
School Capital Reserve Fund	875,000
Capital Projects Reserve Fund	<u>275,000</u>

Total	\$1,190,000
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Contingency

General Fund	25,000
Salary 100,000	

Total	\$125,000
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TOTAL GENERAL FUND APPROPRIATIONS	\$25,925,114
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SECTION 2. REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Ad Valorem Taxes	11,640,306
Old Vehicle Taxes	68,200
New Vehicle Taxes	1,317,271
Sales & Use Taxes	3,610,000
Other Taxes & Licenses	84,500
Beer & Wine Tax	65,000
Restricted Intergovernmental General	678,034

Restricted Intergovernmental Aging	338,524
Restricted Intergovernmental - DSS	3,668,576
Permits and Fees	149,500
Sales and Services	1,417,596
Investment Earnings	19,000
Miscellaneous Revenue	32,000
Transfers from Other Funds	1,413,100
Fund Balance Appropriated	
General Fund Balance	1,375,673
Earmarked – Soil & Water Conservation	16,019
Earmarked – Cooperative Extension	9,219
Earmarked – Emergency Management Grant	17,596
Earmarked – Sheriff	5,000
TOTAL GENERAL FUND REVENUES	\$25,925,114

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, 2015 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 \$1,548,461,254 and an estimated collection rate of 95%. The estimated rate of collection is based on the fiscal year 2014-2015 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, 2015, and ending June 30, 2016:

Solid Waste Program	\$1,000,500
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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, 2015 and ending June 30, 2016:

Other Taxes & Licenses	1,000,500
TOTAL	\$1,000,500

SECTION 6. There is hereby levied on the property tax bill for the fiscal year 2015-2016, a Solid Waste Assessment of \$150.00. 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, 2015 and ending June 30, 2016:

Northern Water District	\$493,700
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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, 2015 and ending June 30, 2016:

Sales & Service	491,700
Miscellaneous	2,000
TOTAL	\$493,700

SECTION 9. EXPENDITURES. The following amount is hereby appropriated in the Southern Water District Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Southern Water District	\$1,076,150
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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, 2015 and ending June 30, 2016:

Sales & Service	1,076,150
TOTAL	\$1,076,150

SECTION 11. EXPENDITURES. The following amount is hereby appropriated in the Tunis Sewer District Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Tunis Sewer District	\$30,048
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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, 2015 and ending June 30, 2016:

Sales & Service	30,048
TOTAL	\$30,048

SECTION 13. EXPENDITURES. The following amount is hereby appropriated in the Enhanced 911 System Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Maintenance & Repair Equipment	75,000
Fund Reserve	17,871
TOTAL	\$92,871

Enhanced 911 Fund	\$181,690
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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, 2015 and ending June 30, 2016:

Wireless Fees	92,271
Interest Income	600
TOTAL	\$92,871

SECTION 15. EXPENDITURES. The following amounts are hereby appropriated in the Inmate Trust Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

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, 2015 and ending June 30, 2016:

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, 2015 and ending June 30, 2016:

Special Assistance for Adults	\$50,000
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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, 2015 and ending June 30, 2016:

DSS Trust Revenue	\$50,000
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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, 2015 and ending June 30, 2016:

Transfer to General Fund	18,000
Fund Reserve	9,000
TOTAL	\$27,000
Enhanced 911 Fund	\$181,690

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, 2015 and ending June 30, 2016:

Enhance & Preservation Revenues	9,000
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Fund Balance Appropriated	18,000
TOTAL	\$27,000

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, 2015 and ending June 30, 2016:

Restricted ¼ Cent Sales Taxes	485,000
Transfer from General Fund	275,000
Fund Balance Appropriation	654,100
TOTAL	\$1,414,100

SECTION 22. EXPENDITURES. The following amounts are hereby appropriated in the county Capital Reserve Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Fund Reserve	760,000
Transfer to General Fund	654,100
TOTAL	\$1,414,100

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, 2015 and ending June 30, 2016:

Operating Transfer of Restricted Sales Tax	875,000
Fund Balance Appropriated	704,000
TOTAL	\$1,579,000

SECTION 24. EXPENDITURES. The following amounts are hereby appropriated in the Public School Capital Reserve Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Transfer to General Fund	704,000
Fund Reserve	875,000
TOTAL	\$1,579,000

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, 2015 and ending June 30, 2016:

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, 2015 and ending June 30, 2016:

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, 2015 and ending June 30, 2016:

Ahoskie Rural Fire Department	96,066
Union Rural Fire Department	7,827
Woodland Fire Department	3,749
TOTAL	\$107,852

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, 2015 and ending June 30, 2016:

Advalorem Taxes (Ahoskie)	79,506
Advalorem Taxes (Union)	6,527
Advalorem Taxes (Woodland)	3,099
Sales Tax (Ahoskie)	16,500
Sales Tax (Union)	1,300
Sales Tax (Woodland)	650
TOTAL	\$107,852

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, 2015 in the respective Districts.

SECTION 30. There is hereby levied for the fiscal year 2015-2016, 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 25th day of June 2015.

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