

**Minutes  
Reconvened Meeting  
Hertford County Board of Commissioners  
Multi-Purpose Room – Judicial Center  
Monday, June 27, 2017  
9:00 A.M.**

**Present:** Ronald J. Gatling, Curtis A. Freeman, Sr., Johnnie R. Farmer and John D. Horton

**Absent:** William F. Mitchell, Jr.

**Also Present with the Board:** Loria D. Williams, County Manager; Charles L. Revelle, III, County Attorney; Juan Vaughan, II, Assistant County Manager; and Teresa Cowan, Clerk to the Board

Chairman Ronald J. Gatling called the meeting to order and Commissioner Johnnie Farmer provided the invocation.

**CONSENT AGENDA**

On a motion by Com. Freeman and a second by Com. Horton, the Board voted unanimously to approve the consent agenda as follows:

**(1) Tax Releases (June 2017)**

<b>BILL#</b>	<b>NAME</b>	<b>LEVY YEAR</b>	<b>VALUE RELEASED</b>	<b>TAX RELEASED</b>
<b>AHOSKIE TOWNSHIP</b>				
<b>MURFREESBORO TOWNSHIP</b>				
Account: A42866.40 Mobile Home was double listed in error. Taxpayer failed to take care of listing. Mobile Home is being billed on Acct. #41971	Boyd, Curtis	2015	\$4,370	G01 \$40.38 W01 \$75.00 W02 \$75.00
		2014	\$4,570	G01 \$42.23 W01 \$65.00 W02 \$65.00
		2013	\$4,890	G01 \$45.19 W01 \$65.00 W02 \$65.00
Account: A44097.40 Taxpayer failed to take care of listing. Mobile Home was being double taxed. Mobile home is taxed correctly on account #29943	Boyd, Curtis	2015	\$7,360	G01 \$68.00
<b>WINTON TOWNSHIP</b>				
<b>MANEY'S NECK TOWNSHIP</b>				
<b>ST. JOHN TOWNSHIP</b>				
<b>Acct. #39961</b> Mr. McClenney provided proof in 2017 that equipment as sold.	Henry McClenney			
Bill #16A39961.50		2016	3,764	G01 \$34.78 GAR \$30.00
Bill #16A39961.40		2016	3,764	G01 \$34.78 C04 \$27.32
Bill #16A39961.20		2016	3,765	G01 \$34.79 C02 \$14.50
Bill #16A39961.10		2016	3,765	G01 \$34.79

Bill #15A39961.50		2015	3,264	G01 \$30.16 GAR \$30.00
Bill #15A39961.40		2015	3,264	G01 \$30.16 C04 \$23.69
Bill #15A39961.20		2015	3,265	G01 \$30.17 C02 \$12.57
Bill #15A39961.10		2015	3,265	G01 \$30.17
<b>HARRELLSVILLE TOWNSHIP</b>				
<b>MANEYS NECK TOWNSHIP</b>				

TOTAL VALUE APPROVED THIS REPORT (2016 LEVY)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (2016 LEVY)	\$ 210.96
TOTAL VALUE APPROVED THIS REPORT (PRIOR LEVY)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (PRIOR LEVY)	\$ 382.72
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 2016)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATON 2016)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 2015)	\$ 75.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2015)	\$ 75.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 2014)	\$ 65.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2014)	\$ 65.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 2013)	\$ 65.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2013)	\$ 65.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 2012)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2012)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 2011)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2011)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 2010)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2010)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 2009)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2009)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 2008)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2008)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCEL SITE 2007)	\$ 0.00
TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2007)	\$ 0.00

Respectfully submitted,

Sheena R. Suggs, Tax Collector

**BUDGET AMENDMENTS**

On a motion by Com. Freeman and a second by Com. Farmer, the Board voted unanimously to approve the following FY 2011-2018 Hertford County Budget Ordinance Amendment #26 as presented by Sandy Pittman, Finance Director:

**AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2016-2017**

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, 2017:

**REVENUE:**

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Solid Waste	620117 444000	Commercial Tipping Fees	\$ 15,000	
Solid Waste	620117 444700	Rural Access Fee - Prior Years	\$ 20,000	
Solid Waste	620117 449562	Fund Balance Appropriated	\$ 21,000	
<b>Total Changes in Revenue</b>			<b>\$ 56,000</b>	<b>\$ -</b>

<b>Net Change in Revenue</b>	<b>\$56,000</b>
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**EXPENDITURE:**

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Solid Waste	624690 569000	Contracted Service - Hauling	\$ 25,000	
Solid Waste	624690 569011	Contracted Service - Tipping Fees	\$ 31,000	
<b>Total Changes in Expenditures</b>			<b>\$ 56,000</b>	<b>\$ -</b>

<b>Net Change in Expenditures</b>	<b>\$56,000</b>
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**Explanation:**

Increase Solid Waste budget to cover projected costs. Revenue increase based upon year-to-date figures.

Amendment # 26  
 Approved: \_\_\_\_\_  
 Posted: \_\_\_\_\_

\_\_\_\_\_  
 Finance Director Date

On a motion by Com. Farmer and a second by Com. Horton, the Board voted unanimously to approve the following FY 2011-2018 Hertford County Budget Ordinance Amendment #27 as presented by Sandy Pittman, Finance Director:

**AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2016-2017**

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, 2017:

**REVENUE:**

<b>Department</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount Increase</b>	<b>Amount Decrease</b>
Sales and Use Taxes	100030 412101	Article 40 Restricted	\$ 100,000	
Sales and Use Taxes	100030 412201	Article 42 Restricted	\$ 100,000	
Revenues	100112 448500	Fund Balance Appropriated	\$ 200,000	
Revenues	210128 420000	Operating Transfer from GF	\$ 400,000	
<b>Total Changes in Revenue</b>			<b>\$ 800,000</b>	<b>\$ -</b>

<b>Net Change in Revenue</b>	<b>\$800,000</b>
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**EXPENDITURE:**

<b>Department</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount Increase</b>	<b>Amount Decrease</b>
GF Operating Transfers	109500 592100	Transfer to School Capital Outlay Fund	\$ 400,000	
Fund Reserve	214590 593000	Fund Reserve	\$ 400,000	
<b>Total Changes in Expenditures</b>			<b>\$ 800,000</b>	<b>\$ -</b>

<b>Net Change in Expenditures</b>	<b>\$800,000</b>
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**Explanation:**

Increase budgeted transfer to School Capital Outlay Fund.

Amendment # 27  
 Approved: \_\_\_\_\_  
 Posted: \_\_\_\_\_

\_\_\_\_\_  
 Finance Director Date

On a motion by Com. Freeman and a second by Com. Farmer, the Board voted unanimously to approve the following FY 2011-2018 Hertford County Budget Ordinance Amendment #28 as presented by Sandy Pittman, Finance Director:

**AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2016-2017**

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, 2017:

**REVENUE:**

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Revenue	280110 411000	Taxes Ad Valorem	\$ 15,000	
Revenue	280110 411501	NC Vehicle Ad Valorem Taxes	\$ 5,000	
		<b>Total Changes in Revenue</b>	<b>\$ 20,000</b>	<b>\$ -</b>

<b>Net Change in Revenue</b>	<b>\$20,000</b>
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**EXPENDITURE:**

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Ahoskie Rural Fire Department	284610 569000	Contracted Services	\$ 20,000	
		<b>Total Changes in Expenditures</b>	<b>\$ 20,000</b>	<b>\$ -</b>

<b>Net Change in Expenditures</b>	<b>\$20,000</b>
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**Explanation:**

To increase Ahoskie Rural Fire Department Fund budget due to higher than anticipated tax revenue.

Amendment # 28  
 Approved: \_\_\_\_\_  
 Posted: \_\_\_\_\_

\_\_\_\_\_  
 Finance Director Date

**BUDGET ORDINANCE**

At this time, Loria D. Williams, County Manager/Budget Office presented the 2017-18 Budget Ordinance.

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

On a motion by Com. Freeman and a second by Com. Farmer, the Board voted unanimously to approve the following FY 2017-2017 Hertford County Budget Ordinance for a total budget of \$ 34,098,024:

**HERTFORD COUNTY, NORTH CAROLINA  
 BUDGET ORDINANCE  
 Fiscal Year 2017-18**

**BE IT ORDAINED by the Board of Commissioners, Hertford County, North Carolina:**

**SECTION 1. Appropriations**The following amounts are hereby appropriated for the operation and maintenance of the County's various departments, for the payment of debt service obligations, and for the capital outlay purchases during the Fiscal Year beginning July 1, 2017 and ending June 30, 2018:

**GENERAL FUND**

**GENERAL GOVERNMENT**

Governing Body	117,260
Refunds	108,500
Administration	404,810
Human Resources/Risk Management	434,564
Finance Office	369,331
Tax Assessor	285,501
Tax Collection	323,954
Board of Elections	206,425
Register of Deeds	220,501
Land Records	137,642
Public Buildings & Maintenance	840,422
Court Facilities	81,211
County Attorney	78,000
Central Services – General	207,400
Central Services – Telephone	157,576
Central Services – IT	443,714
TOTAL	<u>4,416,811</u>

**PUBLIC SAFETY**

Sheriff's Department	2,221,528
Jail Department	2,326,394
Emergency Management	243,715
Emergency Medical Services	1,340,213
E911 Central Communications	710,761
Animal Control	118,441
Medical Examiner	20,000
Building Inspection	155,634
Fire Departments	<u>353,705</u>
TOTAL	7,490,391

**ECONOMIC AND PHYSICAL DEVELOPMENT**

Economic Development	192,988
Planning & Zoning	4,131
Soil Conservation	137,635
Cooperative Extension	181,933
TOTAL	516,687
<b>HUMAN SERVICES</b>	
Veterans Service	57,865
STEPS To Health Grant	1,500
Health Department	405,992
Mental Health	87,750
Library	110,003
DJJ & Delinquency Prevention	117,618
ROAP Program	106,925
Aging Administration	364,289
Aging Public Assistance	362,423
DSS Administration	2,910,805
DSS Public Assistance	1,853,508
DSS Grants	22,820
DSS Local Funds	549,790
TOTAL	6,951,288
<b>EDUCATION</b>	
Public Schools – Current Expense	4,423,524
Public Schools – Capital Outlay	1,182,000
Roanoke Chowan Community College	978,839
RCCC-Capital Outlay	310,000
Fines & Forfeitures	75,000
TOTAL	6,969,363
<b>DEBT SERVICE</b>	
Courthouse/County Administration	845,719
Community College Bonds	138,500
EMS Building Renovation	74,247
County Administration Office Building #1	297,651
County Administration Office Building #2	97,064
TOTAL	1,453,181
<b>SPECIAL APPROPRIATIONS</b>	
Non Profit/Community Based Organizations	174,055
<b>TRANSFER TO OTHER FUNDS</b>	
School Capital Reserve Fund	964,000
Revaluation Fund	1,093
TOTAL	965,093
<b>CONTINGENCY</b>	
Contingency	110,000
<b>TOTAL GENERAL FUND</b>	<b>29,046,869</b>
<b>EMERGENCY TELEPHONE SYSTEM - E911</b>	
Training and Travel	9,600
Telephone	42,000
Maintenance and Repairs - Equipment	96,431
TOTAL	148,031
<b>ENHANCEMENT &amp; PRESERVATION</b>	
Transfer to General Fund	20,000
<b>SCHOOL RESERVE FUND</b>	
Transfer to General Fund	1,182,000
<b>REVALUATION</b>	
Contracted Services	201,093
<b>RURAL FIRE DISTRICTS</b>	
Woodland Rural Fire Department	4,033
Ahoskie Rural Fire Department	118,018
Union Rural Fire Department	8,092

TOTAL	130,143
<b>CAPITAL RESERVE FUND</b>	
Transfer to General Fund	692,087
<b>SOLID WASTE</b>	
Solid Waste Operations	1,019,704
General Fund Cost Allocation	41,570
TOTAL	1,061,274
<b>NORTHERN RURAL WATER</b>	
Northern Water Operations	310,137
Debt Service	166,822
General Fund Cost Allocation	23,888
Transfer to Water System Expansion Project	75,960
TOTAL	576,807
<b>SOUTHERN RURAL WATER</b>	
Southern Water Operations	633,816
Debt Service	352,530
General Fund Cost Allocation	26,374
TOTAL	1,012,720
<b>TUNIS SEWER DISTRICT</b>	
Sewer Operations	14,339
Debt Service	12,661
TOTAL	27,000
<b>GRAND TOTAL - ALL FUNDS - APPROPRIATIONS</b>	<b>\$ 34,098,024</b>

**SECTION 2. Revenue** It is estimated that the revenues will be available during Fiscal Year 2017-18 to finance the foregoing appropriations:

<b>GENERAL FUND</b>	
Ad Valorem Taxes	12,167,016
Old Vehicle Taxes	120,500
New Vehicle Taxes	1,480,981
Sales & Use Taxes	4,682,000
Other Taxes & Licenses	86,500
Beer & Wine Tax	70,000
Restricted Intergovernmental General	693,964
Restricted Intergovernmental Aging	293,709
Restricted Intergovernmental - DSS	3,707,071
Permits and Fees	204,000
Sales and Services	1,484,046
Investment Earnings	30,000
Miscellaneous Revenue	29,835
Transfers from Other Funds	2,022,919
Fund Balance Appropriated	
General Fund Balance	1,655,718
Earmarked – Soil & Water Conservation	15,599
Earmarked – Cooperative Extension	27,415
Earmarked – Emergency Management Grant	17,596
Earmarked - RCCC Capital Outlay	233,000
Earmarked - Economic Development	25,000
<b>TOTAL GENERAL FUND</b>	<b>29,046,869</b>
<b>EMERGENCY TELEPHONE SYSTEM - E911</b>	
Wireless Fees	74,980
Interest Income	2,000
Fund Balance Appropriated	71,051
TOTAL	148,031
<b>ENHANCEMENT &amp; PRESERVATION</b>	
Enhancement & Preservation Revenue	10,000
Fund Balance Appropriated	10,000
TOTAL	20,000
<b>SCHOOL RESERVE FUND</b>	
Transfer of Restricted Sales Tax from General Fund	964,000
Fund Balance Appropriated	218,000
TOTAL	1,182,000



**REVALUATION**

Transfer from General Fund	1,093
Fund Balance Appropriated	200,000
<b>TOTAL</b>	<b>201,093</b>

**RURAL FIRE DISTRICTS**

Woodland Rural Fire Department - Ad Valorem Taxes	3,258
Woodland Rural Fire Department - Sales Tax	775
Ahoskie Rural Fire Department - Ad Valorem Taxes	98,618
Ahoskie Rural Fire Department - Sales Tax	19,400
Union Rural Fire Department - Ad Valorem Taxes	6,492
Union Rural Fire Department- Sales Tax	1,600
<b>TOTAL</b>	<b>130,143</b>

**CAPITAL RESERVE FUND**

Fund Balance Appropriated	692,087
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**SOLID WASTE**

User Fees	992,200
Restricted Intergovernmental	68,000
Interest Income	1,074
<b>TOTAL</b>	<b>1,061,274</b>

**NORTHERN RURAL WATER**

User Fees	498,250
Fund Balance Appropriated	78,557
<b>TOTAL</b>	<b>576,807</b>

**SOUTHERN RURAL WATER**

User Fees	1,012,720
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**TUNIS SEWER DISTRICT**

User Fees	27,000
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<b>GRAND TOTAL - ALL FUNDS - REVENUE</b>	<b>\$ 34,098,024</b>
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**SECTION 3.** Hereby levied is a tax, at the rate of \$0.84 (eighty-four cents) per one hundred dollars (\$100) valuation of property as of January 1, 2017 for the purpose of providing the revenue listed as "ad valorem taxes" in the General Fund in Section 1 of this Ordinance. The total estimated value will be \$1,615,412,771 to be taxed at a rate of \$.84 (eighty-four cents) per one hundred dollars (\$100) of value. Real and personal property is projected to be collected at a rate of 96.0% and motor vehicles at a rate of 96.0%.

**SECTION 4.** There is hereby levied on the property tax bill for the fiscal year 2017-2018, a Solid Waste Assessment of \$150.00. A Commercial Tipping Fee of \$74.00 per ton is hereby established for disposal of commercial waste at the solid waste facility.

**SECTION 5.** 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, 2017 in the respective Districts.

**SECTION 6.** There is hereby levied for the fiscal year 2017-2018, 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 7.** The County Manager is hereby authorized to accept grant funding which has been previously approved for application by the Board of Commissioners, including any local match involved. The County Manager is authorized to execute any resulting grant documents. Also, the County Manager is authorized to enter into contracts for purchases of apparatus, supplies, materials, or equipment as described in G.S. 143-129(a) up to the limits stated therein for informal bidding which are within budgeted appropriations. The County Manager is authorized to enter into routine service contracts in the normal course of county operations within budgeted appropriations. Change orders for capital project contracts previously approved by the Board of Commissioners may be approved by the County Manager up to the informal bidding limits referred to above, provided that sufficient funding is available. All contracts authorized by this ordinance are approved for signature by the Chairman of the Board of County Commissioners, the County Manager, and/or the Clerk to the Board of Commissioners as appropriate; other department directors, including elected officials, do not have contract authorization authority. All contracts must include a preaudit certificate signed by the Finance Officer as described in G.S. 159 -28(a).

**SECTION 8.** 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 function 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. Transfers between functions/funds require 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 9.** 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 27th day of June 2017.

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*Ronald J. Gatling, Chairman*  
*Hertford County Board of Commissioners*

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*Teresa Cowan, Clerk to the Board*

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