

**COUNTY OF HOKE  
BUDGET ORDINANCE  
FY 2025 – 2026**

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

Section 1. APPROPRIATIONS: The following amounts are hereby appropriated in the General fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

GOVERNING BODY	919,495.00
ADMINISTRATION	1,051,885.00
HUMAN RESOURCES	260,789.00
AUDIO VIDEO MAINTENANCE	831,149.00
FINANCE	1,398,042.00
TAX ADMINISTRATION	840,805.00
TAX COLLECTIONS	487,786.00
DEPT. OF MOTOR VEHICLE	263,043.00
LEGAL	354,925.00
COURT FACILITIES	140,500.00
ELECTIONS	417,274.00
REGISTER OF DEEDS	393,627.00
NON DEPARTMENTAL	4,626,826.00
INFORMATION TECHNOLOGY	1,129,473.00
CENTRAL GARAGE	270,799.00
PUBLIC BUILDINGS	2,917,656.00
GROUNDKEEPING MAINTENANCE	191,323.00
SHERIFF	9,414,791.00
COMMUNICATIONS	1,905,559.00
JAIL	6,154,924.00
EMERGENCY MANAGEMENT	874,779.00
INSPECTIONS	609,912.00
MEDICAL EXAMINER	50,000.00
ANIMAL CONTROL	677,425.00
JUVENILE JUSTICE	175,302.00
TRANSPORTATION (HATS)	2,282,028.00
PLANNING & ZONING	330,185.00
ECONOMIC DEVELOPMENT	152,145.00
COOPERATIVE EXTENSION	670,227.00
SOIL & CONSERVATION	87,255.00
HEALTH ADMINISTRATION	4,135,742.00
HEALTH PRIMARY CARE	81,450.00
COMUNICABLE DISEASE	31,500.00
BIOTERRORISM	30,000.00
BREAST & CERVICAL	11,475.00
WOMEN'S PREVENTIVE HEALTH	87,000.00
CHILD HEALTH	59,962.00
CHILD SERVICES COORDINATOR	7,700.00
BEHAVIORAL HEALTH	8,000.00

NC PARTNERSHIP FOR CHILDREN	13,000.00
MATERNAL CARE	48,350.00
IMMUNIZATION	50,000.00
PREGNANCY CARE MANAGEMENT	7,700.00
ENVIRONMENTAL HEALTH	74,000.00
HEALTH EDUCATION	27,172.00
HEALTHY START	147,600.00
WIC CLIENT SERVICES	46,000.00
WIC NUTRITION	1,500.00
WIC ADMINISTRATION	200.00
WIC BREAST FEEDING	2,000.00
WIC BREAST FEEDING PEER COUNSELING	1,150.00
DSS ADMINISTRATION	10,364,876.00
WORK FIRST BLOCK GRANT	38,500.00
PUBLIC ASSISTANCE	1,457,062.00
DSS IV D	73,906.00
TITLE XX	132,864.00
DSS FOOD STAMPS	15,600.00
VETERANS SERVICE	137,275.00
SENIOR SERVICES	1,267,422.00
PUBLIC SCHOOLS	15,417,616.00
COMMUNITY COLLEGES	744,156.00
LIBRARY	616,997.00
LITERACY COUNCIL	98,211.00
RECREATION	2,623,541.00
SPECIAL APPROPRIATIONS	7,514,364.00
<b>TOTAL</b>	<b>\$ 85,253,820.00</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, 2025 and ending June 30, 2026:

AD VALOREM TAXES	37,743,731.00
SALES TAXES	19,900,000.00
PAYMENT IN LIEU OF TAXES	30,532.00
PRIVILEGE LICENSE TAXES	140,000.00
FRANCHISE TAXES	17,500.00
TAX ADMINISTRATION REVENUES	196,100.00
COURT FACILITY FEES	62,546.00
ELECTIONS REVENUES	18,000.00
REGISTER OF DEEDS FEES	759,800.00
SHERIFF REVENUES	569,528.00
JAIL REVENUES	460,800.00
INSPECTIONS FEES	1,311,000.00
ANIMAL CONTROL FEES	131,000.00
JUVENILE JUSTICE REVENUE	165,302.00

TRANSPORATION REVENUE	1,066,212.00
PLANNING AND ZONING REVENUE	138,500.00
ECONOMIC DEVELOPMENT REVENUE	24,000.00
COOPERATIVE EXT. REVENUE	164,365.00
HEALTH	2,561,353.00
SOCIAL SERVICES	6,086,103.00
SENIOR SERVICES	366,551.00
LIBRARY REVENUE	6,900.00
RECREATION REVENUE	504,928.00
ABC DISTRIBUTIONS	515,000.00
SALE OF MATERIALS/FIXED ASSESTS	30,000.00
MISCELLANEOUS REVENUE	7,836,069.00
FUND BALANCE APPROPRIATED	4,448,000.00
<b>TOTAL</b>	<b>\$ 85,253,820.00</b>

Section 3. There is hereby levied a tax at the rate of seventy-three cents (\$.73) per one hundred dollars (\$100.00) valuation of property listed as of January 1, 2025, for the purpose of raising revenue included in "Ad Valorem Current Year" in the General Fund in Section 2 of this ordinance.

This is based on an estimated total valuation of real and personal property for the purpose of taxation of \$4,424,584,829 and an estimated collection rate of 97.32%. The estimated rate of collection is based on the fiscal year 2024 collection rate of 97.32%.

Section 4. EXPENDITURES: The following amounts are hereby appropriated in the Fire District Fund for the operation of fire protection services for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this county:

Current and prior Year Taxes **\$4,227,952**

It is estimated that the following revenue will be available in the Fire District Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Current and prior Year Taxes **\$4,227,952**

Section 4. There is hereby levied the following tax rate for the eleven (11) Fire Districts in the County:

North Raeford Fire District	0.10
Puppy Creek Fire District	0.08
Rockfish Fire District	0.09
Hillcrest Fire District	0.10
West Hoke Fire District	0.09
Pine Hill Fire District	0.10
Tyler Town	0.13
Stonewall Fire District	0.10
Aberdeen Fire District	0.10
South Antioch	0.10
North Scotland	0.05

Section 5. EXPENDITURES: The following amounts are hereby appropriated in the Sanitation Fund for the Operation of the County Transfer Station and County Solid Waste Collection System for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

Solid Waste – Administration	1,164,682
Solid Waste – Operations	4,634,813
<b>Total Appropriation</b>	<b>\$5,799,495</b>

Section 6. REVENUES: It is estimated that the following revenues will be available in the Sanitation Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Revenues of	\$5,799,495
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Section 7. EXPENDITURES: The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the County's Water and Sewer System for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

Water -- Administration	2,753,920
Water -- Distribution	4,999,610
Water -- Treatment	2,139,677
Sewer Plant	2,004,281
Sewer	1,880,708
<b>Total Appropriations</b>	<b>\$13,778,196</b>

Section 8. REVENUES: It is estimated that the following revenues will be available in the Water and Sewer Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Water Payments	7,610,526
Tap Fees	325,000
Reconnect Fees	250,000
Sewer Fees	2,351,812
Late Fees	240,000
Facility Investment Fees	1,254,800
Other Revenues	209,100
Fund Balance Appropriated	1,536,958
<b>Total Estimated Revenues</b>	<b>13,778,196</b>

Section 9. EXPENDITURES: The following amounts are hereby appropriated to the E-911 System for the Fiscal Year beginning on July 1, 2025 and ending on June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

Total E-911	<b>\$163,405</b>
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Section 10. REVENUES: It is estimated that the following revenues will be collected through E-911 Fees for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Total E-911 Fees **\$163,405**

Section 11. The following amount is appropriated for the Capital Reserve Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

Capital Reserve Fund **\$4,000,000**

Section 12. It is estimated that the following transfer from the General Fund will be made to the Capital Reserve Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Capital Reserve General Fund Transfer **\$4,000,000**

Section 13. The following amount is appropriated for the Federal Asset Forfeiture Fund (Justice) for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

Asset Forfeiture Fund **\$20,000**

Section 14. It is estimated that the following revenues will be available to the Federal Asset Forfeiture Fund (Justice) for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Asset Forfeiture Fund **\$20,000**

Section 15. The following amount is appropriated for the Federal Asset Forfeiture Fund (Treasury) for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

Asset Forfeiture Fund **\$20,000**

Section 16. It is estimated that the following revenues will be available to the Federal Asset Forfeiture Fund (Treasury) for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Asset Forfeiture Fund **\$20,000**

Section 17. The following amount is appropriated for the Revaluation Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

Revaluation Fund **\$50,000**

Section 18. It is estimated that the following transfer from the General will be available to the Revaluation Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Revaluation Fund - General Fund Transfer **\$50,000**

Section 19. The following amount is appropriated for the Multi Year Grant Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

Multi Year Grant Fund URP 2026 **\$175,000**

Section 20. It is estimated that the following funds will be received from the Multi- Year Grant Fund URP 2026 for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Multi Year Grant Fund URP 2026 **\$175,000**

Section 21. The following amount is appropriated for the Law Enforcement Officers Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

LEO Fund **\$30,000**

Section 22. It is estimated that the following revenues will be collected by the Law Enforcement Officers Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026

LEO Fund **\$30,000**

Section 23. The following amount is appropriated for the State Asset Forfeiture Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

Asset Forfeiture Fund **\$20,000**

Section 24. It is estimated that the following revenues will be collected by the State Asset Forfeiture Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

Asset Forfeiture Fund **\$20,000**

Section 25. The following amount is appropriated for the Representative Payee Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

Human Services Expenditure **\$160,000**

Section 26. It is estimated that the following funds will be received from the Representative Payee Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Restricted Intergovernmental **\$160,000**

Section 27. The following amount is appropriated for the Municipal Tax Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

Payments on behalf of organization **\$255,000**

Section 28. It is estimated that the following funds will be received from the Municipal Tax Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Collections on behalf of organizations **\$255,000**

Section 29. The following amount is appropriated for the Jail Inmate Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

Payments on behalf of individuals **\$65,000**

Section 30. It is estimated that the following funds will be received from the Jail Inmate Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Collections on behalf of individuals **\$65,000**

Section 31. The following amount is appropriated for the Sheriff's Execution Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

Payments on behalf of individuals/organizations **\$15,000**

Section 32. It is estimated that the following funds will be received from the Sheriff's Execution Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026:

Collections on behalf of individuals/organizations **\$15,000**

Section 33. The Finance Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions: He may transfer amounts not to exceed \$10,000.00 within a month between operating expenditures within a department without Board approval. Transfers shall receive approval by the County Manager and the Hoke County Board of Commissioners shall be notified in writing of the transfer at the next scheduled board of commissioners meeting.

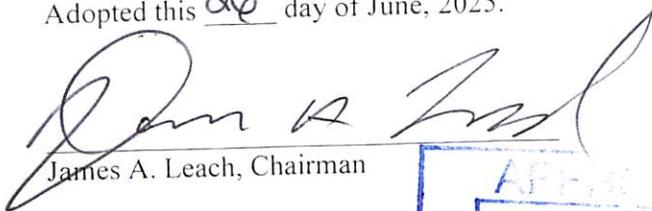
Section 34. 75% of the state misdemeanor revenue will be transferred to the County General Fund.

Section 35. The County Manager is hereby authorized to enter into contracts on behalf of the County in an amount not to exceed \$50,000 per contract in a fiscal year. All other contracts for all departments must be approved by the Board of Commissioners.

Section 36. The Finance Officer is hereby authorized to adjust lapse salaries at the end of each quarter for all departments.

Section 37. There is hereby authorized a reimbursement at the prevailing IRS per mile rate to employees who are required to use personal vehicles for county business.

Adopted this 26<sup>th</sup> day of June, 2025.

  
James A. Leach, Chairman

