

**HERTFORD COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING
COMMISSIONER'S CHAMBERS/MULTI-PURPOSE ROOM – JUDICIAL CENTER**

Monday, June 21, 2022 – 7:00 PM

Present: Com. Ronald J. Gatling, Chairman, Com. John D. Horton,
Vice-Chair, Com. Leroy Douglas, Com. Andre' Lassiter,
and Com. William F. Mitchell, Jr.

Also Present with the Board: Mr. David B. Cotton, County Manager, Dr. Renee Tyler,
Clerk to the Board, Attorney Charles L. Revelle, III, County
Attorney
Attorney Maria Jones, Revelle & Lee

The following employees were present: Mrs. Leslie Edwards, Finance Director, and Ms. Kelly Bowers, Economic Development Director, Sheriff Dexter Hayes, and Mr. James Broglin, EMS Director.

Chairman Ronald J. Gatling called the meeting to order and Reverend Darrell Partlow, Pastor of Mill Neck Missionary Baptist Church, Como, NC provided the Invocation. Chairman Gatling thanked

**REQUEST APPROVAL OF MEMORANDUM OF UNDERSTANDING (MOU)
BETWEEN NORTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN
SERVICES (NCDHHS) AND HERTFORD COUNTY FOR FISCAL YEAR 2022-2024**

On a motion by Com. Andre' Lassiter and a second by Com. William F. Mitchell, Jr., the Board approved the Memorandum of Understanding (MOU) between North Carolina Department of Health and Human Services (NCDHHS) And Hertford County for Fiscal Year 2022-2024 as presented by DSS Director Mrs. Brenda Brown.

**REQUEST APPROVAL OF FRANCHISE APPLICATIONS TO OPERATE
AMBULANCES IN HERTFORD COUNTY**

After a discussion of needs, lack of personnel and available trucks, on a motion by Com. Mitchell and a second by Com. Lassiter, the Board approved the Franchise Applications to Operate Ambulances in Hertford County presented by EMS Director James Broglin as follows:

Renew applications for Bertie Ambulance Service, MedEx Medical Transport Service, and White Oak Medial Transport Service Inc. for FY 2022/2023 effective July 1, 2022 and expiring June 30, 2023; give Ahoskie Ambulance Service a 90-Day franchise extension pending updated financials; and grant new applicants, Vidant EastCare and Rural Carolina Ambulance Service a franchise in Hertford County for FY 2022/2023 effective July 1, 2022 and expiring June 30, 2023.

PUBLIC COMMENT

No public comments were provided.

**REQUEST APPROVAL OF FISCAL YEAR 2022 – 2023 BUDGET ORDINANCE
AND SCHEDULE OF FEES & FINES**

County Manager David B. Cotton addressed the Board commenting that the annual budget documents have been prepared as outlined in NCGS, the 2022-2023 Budget plan is a balanced budget, the current tax rates are still maintained, revenue 1½ percent, budget plan captures all of the commissioners' priorities public safety, public education and human services, encompass the strategic salary adjustments, infrastructure investment, external agency support RCCC, Hertford County Public Schools, Social Services, EMS paramedics, and a medical coordinator for the Dept. of Aging.

On a motion by Vice-Chair John D. Horton and a second by Com. Lassiter, the Board approved Fiscal Year 2022-2023 Budget Ordinance and Schedule of Fees & Fines as recommended by Manger Cotton and as attached.

HERTFORD COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
Fiscal Year 2022 – 2023



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 1st, 2022 and ending June 30th, 2023:

GENERAL FUND

GENERAL GOVERNMENT

Governing Body	203,961
Refunds	50,000
Administration	575,633
Human Resources/Risk Management	455,209
Finance Office	466,465
Tax Assessor	313,595
Tax Collection	248,990
Board of Elections	188,488
Register of Deeds	213,528
Land Records	265,458
Public Buildings & Maintenance	1,138,716
Court Facilities	91,750
County Attorney	84,000
Central Services – General	20,500
Central Services – Telephone	122,800
Central Services – IT	537,804
TOTAL	4,976,897

PUBLIC SAFETY

Sheriff's Department	2,599,546
Detention Center	2,019,624
Emergency Management	291,397
Emergency Medical Services	1,590,204
911 Central Communications	771,456
Animal Control	123,606
Medical Examiner	16,800
Building Inspection	159,742
Fire Departments	351,542
TOTAL	7,923,917

ECONOMIC AND PHYSICAL DEVELOPMENT

Economic Development	131,057
Soil Conservation	143,697
Cooperative Extension	160,249
TOTAL	435,003

HUMAN SERVICES		
Veterans Service	70,936	
STEPS to Health Grant	1,200	
Health Department	532,312	
Mental Health	86,400	
Library	108,000	
DJJ & Delinquency Prevention	137,203	
ROAP Program	27,412	
Aging Administration	377,887	
Aging Public Assistance	367,124	
DSS Administration	2,714,342	
DSS Public Assistance	989,200	
DSS Grants	35,000	
DSS Local Funds	409,200	
TOTAL	5,856,216	
EDUCATION		
Public Schools – Current Expense	4,353,318	
Roanoke Chowan Community College – Capital Outlay	125,000	
Roanoke Chowan Community College	999,474	
Fines & Forfeitures	0	
TOTAL	5,477,792	
DEBT SERVICE		
Courthouse/County Administration	875,819	
County Administration Office Building #1	270,522	
Ahoskie Elementary School	588,800	
TOTAL	1,735,141	
SPECIAL APPROPRIATIONS		
Non-Profit/Community Based Organizations	177,391	
TRANSFER TO OTHER FUNDS		
Transfer to Fund 21	920,000	
TOTAL	1,097,391	
CONTINGENCY		
Contingency	325,781	
TOTAL GENERAL FUND	27,828,138	
EMERGENCY TELEPHONE SYSTEM - E-911		
Emergency Telephone Operations	333,200	
ENHANCEMENT & PRESERVATION		
Earmarked Funds	17,041	
SCHOOL RESERVE FUND		
Schools Capital Outlay	920,000	

RURAL FIRE DISTRICTS

Woodland Rural Fire Department	4,600
Ahoskie Rural Fire Department	104,750
Union Rural Fire Department	9,125
TOTAL	118,475

REPRESENTATIVE PAYEE FUND - DSS TRUST FUND

Special Assistance for Adults	25,000
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COOPERATIVE EXTENSION TRUST

4-H Trust Expense	17,041
Cooperative Extension Agricultural Trust Expense	2,439
TOTAL	19,480

SOLID WASTE

Solid Waste Operations	1,237,732
General Fund Cost Allocation	0
TOTAL	1,237,732

NORTHERN RURAL WATER

Northern Water Operations	255,932
Debt Service	203,162
General Fund Cost Allocation	0
TOTAL	459,094

SOUTHERN RURAL WATER

Southern Water Operations	608,620
Debt Service	352,530
General Fund Cost Allocation	0
TOTAL	961,150

TUNIS SEWER DISTRICT

Sewer Operations	21,060
Debt Service	12,483
TOTAL	33,543

TOTAL ALL FUNDS**31,952,853**

SECTION 2. Revenue It is estimated that the revenues will be available during Fiscal Year 2022-23 to finance the foregoing

GENERAL FUND

Ad Valorem Taxes	13,078,001
Previous Years Vehicle Taxes	23,500
Current Year Vehicle Taxes	1,507,750
Sales & Use Taxes	5,739,595
Other Taxes & Licenses	82,600
Beer & Wine Tax	61,500
Restricted Intergovernmental – General	532,303
Restricted Intergovernmental – Aging	351,769
Restricted Intergovernmental – Social Services	2,744,841

Permits and Fees	185,600
Sales and Services	1,511,100
Investment Earnings	17,000
Miscellaneous Revenue	17,935
Transfers from Other Funds	47,243
Fund Balance Appropriation	
General Fund Balance	1,927,401
School Reserve Fund Balance	0
TOTAL GENERAL FUND	27,828,138
EMERGENCY TELEPHONE SYSTEM - E-911	
Wireless Fees	74,410
Fund Balance Appropriation	257,840
Investment Earnings	950
TOTAL	333,200
ENHANCEMENT & PRESERVATION	
Enhancement & Preservation Revenue	17,041
SCHOOL RESERVE FUND	
Transfer of Restricted Sales Tax from General Fund	920,000
RURAL FIRE DISTRICTS	
Woodland Rural Fire Department - Ad Valorem Taxes	3,750
Woodland Rural Fire Department - Sales Tax	850
Woodland Rural Fire Department - Fund Balance Appropriation	0
Ahoskie Rural Fire Department - Ad Valorem Taxes	86,000
Ahoskie Rural Fire Department - Sales Tax	18,750
Ahoskie Rural Fire Department - Fund Balance Appropriation	0
Union Rural Fire Department - Ad Valorem Taxes	7,675
Union Rural Fire Department- Sales Tax	1,450
Union Rural Fire Department- Fund Balance Appropriation	0
TOTAL	118,475
REPRESENTATIVE PAYEE FUND - DSS TRUST FUND	
DSS Trust Revenue	25,000
COOPERATIVE EXTENSION TRUST	
4-H Trust Revenue	17,041
Cooperative Extension Agricultural Trust Revenue	2,439
TOTAL	19,480
SOLID WASTE	
User Fees	1,043,112
Restricted Intergovernmental Income	194,520
Investment Earnings	100
Fund Balance Appropriation	0
TOTAL	1,237,732

NORTHERN RURAL WATER

User Fees	457,994
Investment Earnings	1,100
Fund Balance Appropriation	0
TOTAL	459,094

SOUTHERN RURAL WATER

User Fees	956,400
Investment Earnings	4,750
Fund Balance Appropriation	0
TOTAL	961,150

TUNIS SEWER DISTRICT

User Fees	29,000
Investment Earnings	0
Fund Balance Appropriation	4,543
TOTAL	33,543

GRAND TOTAL - ALL FUNDS - REVENUE**31,952,853**

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, 2022 for the purpose of providing the revenue listed as “ad valorem taxes” in the General Fund in Section 2 of this Ordinance. The total estimated value will be \$1,727,702,681 to be taxed at a rate per one hundred dollars (\$100) of value. Real and personal property is projected to be collected at a rate of 96.39% and motor vehicles at a rate of 95.78%.

SECTION 4. There is hereby levied on the property tax bill for the fiscal year 2022-2023, a Solid Waste Assessment of \$190.00.

SECTION 5. There is hereby levied a special tax of five cents (0.05¢) for the purpose of raising revenue for Fire Prevention in the Woodland Fire Service District and four cents (0.04¢) 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, 2022 in the respective Districts.

SECTION 6. The Hertford County Fiscal Year 2022 – 2023 Schedule of Fees and Fines is incorporated herewith and effective July 1, 2022 through June 30, 2023.

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 with said grant funding. 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 N.C.G.S. § 143-129(a) up to the limits stated therein for informal bidding 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 pre-audit certification signed by the Finance Officer as described in N.C.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 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 Officer.
- 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 Officer, 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 21st day of June 2022.

Ronald J. Gatling, Chairman
Hertford County Board of Commissioners

Renee Fleetwood, CMC Clerk to the Board



**HERTFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FEES & FINES
Fiscal Year 2022-2023**

TABLE OF CONTENTS

Purpose, Applicability & Responsibility.....	2
Board of County Commissioners.....	3
General – All Departments/Offices/Agencies.....	3
Finance.....	4
Sheriff's Office.....	4
Animal Services.....	5
Elections.....	5
Water Districts.....	5
Sewer District.....	6
Solid Waste.....	6
Building Code Enforcement.....	6
Planning & Zoning.....	8
Geographic Information Systems.....	9
Emergency Medical Services.....	9
Fire Inspections.....	10
Social Services.....	12
Tax Assessor & Collector.....	12
Register of Deeds.....	13
Appendices	
North Carolina General Statute § 143-318.12 – Meetings of Public Bodies.....	A
North Carolina General Statute § 132-6.2 – Public Records.....	B
North Carolina General Statute § 108A-10 – Social Services.....	C
North Carolina General Statute § 105-357 – Tax Administration.....	D
North Carolina General Statute § 161-10 – Register of Deeds.....	E

SCHEDULE OF FEES

PURPOSE

The purpose of the Schedule of Fees is to compile into one document all the fees and charges established by the County of Hertford Board of Commissioners. It is the intent of the Schedule of Fees to provide the citizens and the Departments/Offices/Agencies of Hertford County, a comprehensive reference for all fees and charges for materials and services provided by the organization. Hertford County through enabling legislation established in North Carolina General Statutes and United States Federal regulations/policies may impose and collect fees and charges for materials and services. Since these specific fees and charges are not established by the Board of Commissioners, these fees and charges have not been included in this Schedule of Fees. Individual Hertford County Departments/Offices/Agencies should be consulted concerning fees and charges not established by the Hertford County Board of Commissioners.

These fees are not intended to apply where the free interchange of information is necessary to ensure the delivery of services, the dissemination of information and the continuity of services to citizens of Hertford County. Appendices A (Meeting of Public Bodies) and B (Public Records) are included to further clarify the laws of the State of North Carolina regarding public information.

APPLICABILITY

This Schedule of Fees applies to all Departments/Offices/Agencies and employees of Hertford County.

Where fees, charges, fines or penalties are set by Federal, State or local laws and those fees, charges, fines or penalties are in conflict with those in this Schedule, the fees, charges, fines and penalties set by Federal, State or local laws shall control.

ORGANIZATIONAL & EMPLOYEE RESPONSIBILITY

All Departments/Offices/Agencies are responsible for imposing and collecting the fees and charges as stipulated in this Schedule of Fees. Departments/Offices/Agencies may, after consultation with the Finance Director, waive fees or charges if the imposition of the fee or charges would interfere with the delivery of essential services or impose an unreasonable hardship. The County Manager and the Finance Director will resolve any questions concerning the applicability of fees and charges.

The fees and charges established in the Schedule of Fees will be reviewed annually during the budget process. The County Manager is responsible for revising the fees and charges as well as submitting any changes to the Hertford County Board of Commissioners for their consideration and action. The Department/Office/Agency Directors are responsible for recommending fee and charge changes to the County Manager. The Finance Department is responsible for maintaining and updating the Schedule of Fees.

SCHEDULE OF FEES

I. BOARD OF COUNTY COMMISSIONERS

Agenda(s) (Sunshine List) – Cover Page	No Fee
Agenda – Comprehensive (All Attachments)	No Fee

II. GENERAL – ALL DEPARTMENTS/OFFICES/AGENCIES

Insufficient Funds Fee (Returned Check)	\$	25.00
Document Fee	\$	0.05 (Per Page)
Personnel Ordinance	\$	3.00
Telephone Directory	\$	1.00
Other Publications – Bound	\$	3.00
Other Publications/Copies	\$	0.05 (Per Page)
Identification Badge (Internal) – Replacement	\$	10.00
Identification Badge (External)	\$	10.00
Keys		
Replacement Car (Metal)	\$	10.00
Replacement Car (FOB)		Actual Cost
Replacement Proximity Card	\$	10.00
Replacement Building Key (Metal)	\$	5.00
Replacement Fuel Card	\$	10.00
Replacement Credit Card	\$	10.00
Replacement Procurement Card	\$	10.00
Notary	\$	5.00
Photo Copies		
11" x 17"	\$	0.25 (Per Page)
18" x 24"	\$	0.40 (Per Page)

SCHEDULE OF FEES

24" x 36"	\$	0.50 (Per Page)
36" x 48"	\$	0.75 (Per Page)
Postage & Shipping		Actual Cost
Wage Garnishment (Internal) – Per Transaction*	\$	5.00
Wage Garnishment (Internal) (Child Support) – Per Transaction	\$	5.00

* = Exception – Hertford County Real and/or Personal Property Taxes (Reference XV. Tax Assessor & Collector)

III. FINANCE

Publications

Audit	\$	15.00
Budget – Annual	\$	25.00
Budget – Final Line Item	\$	15.00
Budget Ordinance	\$	1.00
Purchasing Policy	\$	1.00
Schedule of Fees	\$	1.00

IV. SHERIFF'S OFFICE

Civil Processing Fee	\$	30.00
Concealed Weapon Permit (Initial)	\$	90.00
Concealed Weapon Permit (Renewal)	\$	75.00
Duplicate/Replacement Weapon Permit	\$	15.00
Driving Record	\$	2.00
Finger Printing	\$	5.00
Gun Permit	\$	5.00

SCHEDULE OF FEES

V. ANIMAL SERVICES**Adoption Fee**

Feline (Cat)	\$	25.00
Canine (Dog)	\$	25.00

Ordinance, Code & General Statute Violations

First Violation	\$	15.00
Second Violation	\$	25.00
Each Violation Thereafter	\$	50.00

Rabies Vaccination	\$	5.00
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VI. ELECTIONS**Voter Registration**

Lists – Computer Printouts – Reports	No Fee
Lists – Computer Printouts – Labels	No Fee
Electronic Data Format	No Fee

Electoral Jurisdiction Maps (36" x 36")

Board of Education Districts	\$	15.00
County Commissioners	\$	15.00
Municipal Districts	\$	15.00
North Carolina House & Senate Districts	\$	15.00
United States Congressional Districts	\$	15.00
Voting Precincts	\$	15.00

VII. WATER RATES/FEES

First 2,000 gallons (minimum) per month	\$	25.00
Each additional 1,000 gallons per month	\$	4.00

SCHEDULE OF FEES

Tap-On Fee**Residential/Commercial**

¾ inch service	\$	700.00
1 inch service	\$	800.00
Meters larger than 1 inch – additional 20%	\$	1,000.00 (Minimum)

VIII. SEWER RATES/FEES

First 2,000 gallons (minimum) per month	\$	47.00
Each additional 1,000 gallons	\$	4.00
Well Water per month	\$	59.00
Vacant Lot Customer per month	\$	47.00

IX. SOLID WASTE (LANDFILL) FEES

Rural Access Fee for Transfer Station Operations Annually	\$	95.00
Rural Access Fee for Convenience Site Operations Annually	\$	95.00
Tipping Fee (Per Ton)	\$	80.00
Recycled Clean Shingles (Per Ton)	\$	38.00
In County Commercial Hauling Fee	\$	24.00
Scrap Tires		
Small Tires (Car Tires)	\$	1.25
Large Tires	\$	3.00
Extra Large Tires (Tractor Tires, etc.)	\$	4.00

X. BUILDING CODE ENFORCEMENT FEES**Residential**

New Construction/Site Built & Modular

SCHEDULE OF FEES

Remodels/Renovations (Unheated Areas per Square Foot)	\$ 0.15
Additions (Heated Area per Square Foot)	\$ 0.25
Manufactured Homes	
Single Wide	\$ 100.00 (Plus Trades)
Double Wide	\$ 150.00 (Plus Trades)
Triple Wide	\$ 200.00 (Plus Trades)
Insulation	\$ 50.00
Fuel Gas	\$ 50.00
Mechanical	
One Unit	\$ 60.00
Each Additional Unit	\$ 15.00
Electrical	\$ 50.00 (Minimum)
Per AMP	\$ 0.25
Add on Existing Service	\$ 50.00 (Minimum)
Temporary Service Pole	\$ 50.00
Plumbing	\$ 50.00 (Minimum)
One Bath & Kitchen	\$ 50.00
Each Additional Fixture	\$ 4.00
Homeowner Recovery Fund (N.C.G.S. § 87-15.6)	\$ 10.00
Swimming Pools (In-Ground)	\$ 50.00 (Plus Trades)
Open Sheds	\$ 50.00
Day Care	\$ 50.00
Family Care	\$ 50.00
Commercial	
Plan Review	\$ 25.00

SCHEDULE OF FEES

New Construction	\$ 50.00 Minimum or \$ 5.00 Per \$1,000
Insulation	\$ 50.00 Minimum or \$ 5.00 Per \$1,000
Fuel Gas	\$ 50.00 Minimum or \$ 5.00 Per \$1,000
Mechanical	\$ 50.00 Minimum or \$ 5.00 Per \$1,000
Electrical	\$ 50.00 Minimum or \$ 5.00 Per \$1,000
Plumbing	\$ 50.00 Minimum or \$ 5.00 Per \$1,000
Solar Farms	\$ 50.00 Minimum or \$ 6.00 Per \$1,000

Miscellaneous Fees for Residential and Commercial Permits

Re-Inspection Fee	\$ 50.00
After Hours Inspections (Per Hour)	\$ 100.00
Penalty Fees (Work Without Permits)	
Licensed Contractor	\$ 250.00
Owner	\$ 100.00
Demolition	\$ 50.00
Sign (New or Replacement)	\$ 100.00
Research Fee (Per Hour)	\$ 25.00

XI. PLANNING & ZONING FEES

Any Development Ordinance (Copy)	\$ 10.00
Special Called Meeting	\$ 200.00
Special Use Permit (Initial)	\$ 125.00

SCHEDULE OF FEES

Special Use Permit (Renewal)	\$ 25.00
Rezone/Amend the Ordinance	\$ 500.00
Appeal or Variance	\$ 125.00
Zoning Permit Application	\$ 50.00
Subdivision Application	\$ 100.00
Each Lot (Not to exceed \$900.00)	\$ 25.00

XII. GEOGRAPHIC INFORMATION SYSTEMS & OTHER DATA

Specific Layers	\$ 25.00
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Parcel Polygons

Countywide Zoning

Hertford County Address Points

Road Centerlines with Address Ranges

Printed Paper Maps:	With Color Images	Without Color Images
8.5" x 11" (Printer)	\$ 2.00	\$ 1.00
11" x 17" (Printer)	\$ 5.00	\$ 3.00
24" x 18" (Plotter)	\$15.00	\$ 7.00
24" x 36" (Plotter)	\$20.00	\$10.00
36" x 36" (Plotter)	\$25.00	\$15.00
36" x 48" (Plotter)	\$30.00	\$20.00

XIII. EMERGENCY MEDICAL SERVICES FEES

Ambulance Franchise

Application Fee (Non-refundable)	\$ 500.00
Franchise Fee (Due Upon Approval)	\$ 500.00

SCHEDULE OF FEES

Emergency Medical Services Transport Fees

Advanced Life Support (Non-Emergency)	\$ 405.66
Advanced Life Support (Emergency)	\$ 642.30
Advanced Life Support (2 Emergency)	\$ 929.66
Basic Life Support (Non-Emergency)	\$ 338.06
Basic Life Support (Emergency)	\$ 540.89
Mileage	\$ 17.15
Advanced Life Support Treatment (No Transport)	\$ 250.00

XIV. FIRE INSPECTION FEES

There shall be no initial fee for fire inspections of Level I, II, or III properties requiring inspection under the mandatory inspection schedule with the exception of Foster Care Homes. If violations resulted during inspection, thirty (30) days following the initial inspection, a re-inspection will be conducted. Life Safety violations should be corrected in the given timeframe by the inspector. If all violations have been corrected or a corrective action plan is agreed upon by inspector, no fee shall be imposed. If violations have not been corrected, the following shall apply:

Fire Violation Re-Inspections Fees

1) 1st Re-Inspection, Second Notice to Comply	\$ 50.00
2) 2nd Re-Inspection, Third Notice to Comply	\$ 100.00
3) 3rd Re-Inspection, Final Notice to Comply	\$ 150.00
4) Following issuance of (3) consecutive re-inspection fees without compliance, the operator, or other responsible person shall be cited to court for the violation of NC General Statute § 14-68.	\$ 200.00 + Cost of Court
5) Foster Care Homes	\$ 25.00

3.2.1 – Operational Permits (Required)

Code Section	Description	
105.6.2	Amusement Buildings	\$ 50.00

SCHEDULE OF FEES

105.6.4	Carnivals and Fairs	\$ 50.00
105.6.6	Combustible Dust- Producing Operations	\$ 50.00
105.6.9	Covered Mall Buildings	\$ 50.00
105.6.13	Exhibits and Trade Shows	\$ 50.00
105.6.14	Explosives	\$ 50.00
105.6.17 (6)	Install, alter, remove, or abandon flammable or combustible liquid tanks	\$ 50.00
105.6.17 (7)	Change the contents of a flammable or combustible liquid tank	\$ 50.00
105.6.17 (8)	Manufacture, process, blend, or refine flammable or combustible liquids	\$ 50.00
105.6.17 (9)	To engage in the dispensing of liquid fuels into the fuel tanks of motor vehicles at commercial, industrial, governmental, or manufacturing establishments	\$ 50.00
105.6.36	Pyrotechnic special effects materials	\$ 50.00
105.6.41	Spraying or dipping operations	\$ 50.00
105.6.43	Temporary membrane structures, tents and canopies	\$ 25.00
	Failure to secure permit	\$ 100.00 + Permit

3.2.2 – Construction Permits (Applies to installation of new systems and renovations to existing systems)

SCHEDULE OF FEES

Code Section	Description	
105.7.1	Automatic fire-extinguishing systems	\$ 50.00 + \$2.00 (Per Nozzle Head)
105.7.2	Compressed Gases	\$ 50.00
105.7.3	Fire Alarm and Detection systems and related equipment	\$ 50.00 + \$2.00 (Per Initiating Device)
105.7.4	Fire Pumps and Related Equipment	\$ 50.00
105.7.5	Flammable and Combustible liquids	\$ 50.00
105.7.6	Hazardous Materials	\$ 50.00
105.7.7	Industrial Ovens	\$ 50.00
105.7.8	L.P. Gas Installation and Modification (Applies only to occupancies covered by the N.C. Fire Prevention Code)	\$ 50.00
105.7.9	Private Fire Hydrants	\$ 25.00 (Per Hydrant)
105.7.10	Spraying and Dipping	\$ 50.00
105.7.11	Standpipe Systems	\$ 50.00 With Sprinkler System \$ 75.00 Without Sprinkler System
105.7.12	Temporary Membrane structures, tents and canopies	\$ 25.00

XV. SOCIAL SERVICES

The Department of Social Services imposes fees established by Federal regulations, North Carolina General Statutes and regulations, Child Support, Daycare, Medicaid policies and other regulatory policies (Reference Appendix C). These fees are not established by the Hertford County Board of Commissioners and as such may differ from the fees established in the Schedule of Fees. The Department of Social Services should be consulted concerning fees imposed by the agency.

XVI. TAX ASSESSOR & COLLECTOR

The Tax Collector imposes fees, penalties for returned checks and other charges as established by North Carolina General Statutes (Reference Appendix D). These fees are not established by the

SCHEDULE OF FEES

Hertford County Board of Commissioners and as such may differ from the fees established in the Schedule of Fees. The Tax Assessor & Tax Collector should be consulted concerning fees other than those listed herein.

License Fee (Dog)	\$	5.00
Garnishment – Per Transaction	\$	30.00

XVII. REGISTER OF DEEDS FEES

The Register of Deeds imposes fees as established by the Uniform Fees of Register of Deeds in North Carolina General Statute § 161.10 (Reference Appendix E). These fees are not established by the Hertford County Board of Commissioners and as such may differ from the fees established in the Schedule of Fees. The Register of Deeds should be consulted concerning fees other than those listed herein.

Real Estate/Recordings:

Deeds and Instruments in General:	\$	26.00 First 15 Pages
	\$	4.00 Each Additional Page
Excise Tax on Deeds:	\$	2.00 Per \$1,000 (Based on Purchase Price)
Deeds of Trust and Mortgages:	\$	64.00 First 35 Pages
	\$	4.00 Each Additional Page
State HWY Right-of-Way Plans:	\$	21.00 First Page
	\$	5.00 Each Additional Page
Satisfactions/Cancellations:		No Fee
Plat:	\$	21.00 (Per Page)
UCC (after July 1, 2001):	\$	38.00 (1 to 2 Pages)
UCC, Correction Statements,	\$	45.00 (3 to 10 Pages)
Amendments, Terminations	\$	45.00 First 10 Pages, Plus \$ 2.00 Additional Pages
Non-Standard Document:	\$	25.00 (Per Document)

SCHEDULE OF FEES

Military Discharge Recording: No Fee

Documents that contain multiple instruments will be charged an additional \$10.00 for recording

Beer and Wine License

Beer License off premises: \$ 5.00

Beer License on premises: \$ 25.00

Wine License on/off premises: \$ 25.00

Vital Records/Notary

Issue Marriage License: \$ 60.00

Certified Copies of Vital Records:
(Birth, Death, and Marriage
Certificates) \$ 10.00 (Each)

Online Requests: \$ 3.50 (Additional
Charge)

Electronic Birth Registration System: \$ 24.00

Administer Notary Oath: \$ 10.00

Copies

Certified Copies: \$ 5.00 First Page
\$ 2.00 Each Additional
Page

Uncertified Copies: \$ 0.25 (Per Page)

Plat Copies: \$ 3.00 (Per Page)

Certified Copy of Military Discharge (DD-214): No Fee

N.C.G.S. § 143-318.12. Public notice of official meetings.

(a) If a public body has established, by ordinance, resolution, or otherwise, a schedule of regular meetings, it shall cause a current copy of that schedule, showing the time and place of regular meetings, to be kept on file as follows:

- (1) For public bodies that are part of State government, with the Secretary of State;
- (2) For the governing board and each other public body that is part of a county government, with the clerk to the board of county commissioners;
- (3) For the governing board and each other public body that is part of a city government, with the city clerk;
- (4) For each other public body, with its clerk or secretary, or, if the public body does not have a clerk or secretary, with the clerk to the board of county commissioners in the county in which the public body normally holds its meetings.

If a public body changes its schedule of regular meetings, it shall cause the revised schedule to be filed as provided in subdivisions (1) through (4) of this subsection at least seven calendar days before the day of the first meeting held pursuant to the revised schedule.

(b) If a public body holds an official meeting at any time or place other than a time or place shown on the schedule filed pursuant to subsection (a) of this section, it shall give public notice of the time and place of that meeting as provided in this subsection.

- (1) If a public body recesses a regular, special, or emergency meeting held pursuant to public notice given in compliance with this subsection, and the time and place at which the meeting is to be continued is announced in open session, no further notice shall be required.
- (2) For any other meeting, except an emergency meeting, the public body shall cause written notice of the meeting stating its purpose (i) to be posted on the principal bulletin board of the public body or, if the public body has no such bulletin board, at the door of its usual meeting room, and (ii) to be mailed, e-mailed, or delivered to each newspaper, wire service, radio station, and television station that has filed a written request for notice with the clerk or secretary of the public body or with some other person designated by the public body. The public body shall also cause notice to be mailed, e-mailed, or delivered to any person, in addition to the representatives of the media listed above, who has filed a written request with the clerk, secretary, or other person designated by the public body. This notice shall be posted and mailed, e-mailed, or delivered at least 48 hours before the time of the meeting. The notice required to be posted on the principal bulletin board or at the door of its usual meeting room shall be posted on the door of the building or on the building in an area accessible to the public if the building containing the principal bulletin board or usual meeting room is closed to the public continuously for 48 hours before the time of the meeting. The public body may require each newspaper, wire service, radio station, and television station submitting a written request for notice to renew the request annually. The public body shall charge a fee to persons other than the media, who request notice, of ten dollars (\$10.00) per calendar year, and may require them to renew their requests quarterly. No fee shall be charged for notices sent by e-mail.
- (3) For an emergency meeting, the public body shall cause notice of the meeting to be given to each local newspaper, local wire service, local radio station, and

SCHEDULE OF FEES

local television station that has filed a written request, which includes the newspaper's, wire service's, or station's telephone number, for emergency notice with the clerk or secretary of the public body or with some other person designated by the public body. This notice shall be given either by e-mail, by telephone, or by the same method used to notify the members of the public body and shall be given immediately after notice has been given to those members. This notice shall be given at the expense of the party notified. Only business connected with the emergency may be considered at a meeting to which notice is given pursuant to this paragraph.

- (c) Repealed by Session Laws 1991, c. 694, s. 6.
- (d) If a public body has a Web site and has established a schedule of regular meetings, the public body shall post the schedule of regular meetings to the Web site.
- (e) If a public body has a Web site that one or more of its employees maintains, the public body shall post notice of any meeting held under subdivisions (b)(1) and (b)(2) of this section prior to the scheduled time of that meeting.
- (f) For purposes of this section, an "emergency meeting" is one called because of generally unexpected circumstances that require immediate consideration by the public body. (1979, c. 655, s. 1; 1991, c. 694, ss. 5, 6; 2009-350, s. 1.)

N.C.G.S. § 132-6.2. Provisions for copies of public records; fees.

(a) Persons requesting copies of public records may elect to obtain them in any and all media in which the public agency is capable of providing them. No request for copies of public records in a particular medium shall be denied on the grounds that the custodian has made or prefers to make the public records available in another medium. The public agency may assess different fees for different media as prescribed by law.

(b) Persons requesting copies of public records may request that the copies be certified or uncertified. The fees for certifying copies of public records shall be as provided by law. Except as otherwise provided by law, no public agency shall charge a fee for an uncertified copy of a public record that exceeds the actual cost to the public agency of making the copy. For purposes of this subsection, "actual cost" is limited to direct, chargeable costs related to the reproduction of a public record as determined by generally accepted accounting principles and does not include costs that would have been incurred by the public agency if a request to reproduce a public record had not been made. Notwithstanding the provisions of this subsection, if the request is such as to require extensive use of information technology resources or extensive clerical or supervisory assistance by personnel of the agency involved, or if producing the record in the medium requested results in a greater use of information technology resources than that established by the agency for reproduction of the volume of information requested, then the agency may charge, in addition to the actual cost of duplication, a special service charge, which shall be reasonable and shall be based on the actual cost incurred for such extensive use of information technology resources or the labor costs of the personnel providing the services, or for a greater use of information technology resources that is actually incurred by the agency or attributable to the agency. If anyone requesting public information from any public agency is charged a fee that the requester believes to be unfair or unreasonable, the requester may ask the State Chief Information Officer or his designee to mediate the dispute.

(c) Persons requesting copies of computer databases may be required to make or submit such requests in writing. Custodians of public records shall respond to all such requests as promptly as possible. If the request is granted, the copies shall be provided as soon as reasonably possible. If the request is denied, the denial shall be accompanied by an explanation of the basis for the denial. If asked to do so, the person denying the request shall, as promptly as possible, reduce the explanation for the denial to writing.

(d) Nothing in this section shall be construed to require a public agency to respond to requests for copies of public records outside of its usual business hours.

(e) Nothing in this section shall be construed to require a public agency to respond to a request for a copy of a public record by creating or compiling a record that does not exist. If a public agency, as a service to the requester, voluntarily elects to create or compile a record, it may negotiate a reasonable charge for the service with the requester. Nothing in this section shall be construed to require a public agency to put into electronic medium a record that is not kept in electronic medium. (1995, c. 388, s. 3; 2004-129, s. 38.)

N.C.G.S. § 108A-10. Fees.

The county board of social services is authorized to enter into contracts with any governmental or private agency, or with any person, whereby the board of social services agrees to render services to or for such agency or person in exchange for a fee to cover the cost of rendering such service. This authority is to be limited to services voluntarily rendered and voluntarily received, but shall not apply where the charging of a fee for a particular service is specifically prohibited by statute or regulation. The fees to be charged under the authority of this section are to be based upon a plan recommended by the county director of social services and approved by the local board of social services and the board of county commissioners. In no event is the fee charged to exceed the cost to the board of social services. Fee policies may not conflict with rules and regulations adopted by the Social Services Commission or Department of Health and Human Services regarding fees.

The fees collected under the authority of this section are to be deposited to the account of the social services department so that they may be expended for social services purposes in accordance with the provisions of Article 3 of Chapter 159, the Local Government Budget and Fiscal Control Act. No individual employee is to receive any compensation over and above his regular salary as a result of rendering services for which a fee is charged.

The county board of social services shall annually report to the county commissioners receipts received under this section. Fees collected under this section shall not be used to replace any other funds, either State or local, for the program for which the fees were collected. (1981, c. 275, s. 1; 1997-443, s. 11A.118(a).)

N.C.G.S. § 105-357. Payment of taxes.

(a) Medium of Payment. - Taxes shall be payable in existing national currency. Deeds to real property, notes of the taxpayer or others, bonds or notes of the taxing unit, and payments in kind shall not be accepted in payment of taxes. A taxing unit may not permit the payment of taxes by offset of any bill, claim, judgment, or other obligation owed to the taxpayer by the taxing unit. The prohibition against payment of taxes by offset does not apply to offset of an obligation arising from a lease or another contract entered into between the taxpayer and the taxing unit before July 1 of the fiscal year for which the unpaid taxes were levied.

(b) Acceptance of Checks and Electronic Payment. - The tax collector may accept checks and electronic payments, as defined in G.S. 147-86.20, in payment of taxes, as authorized by G.S. 159-32.1. Acceptance of a check or electronic payment is at the tax collector's own risk. A tax collector who accepts electronic payment of taxes may add a fee to each electronic payment transaction to offset the service charge the taxing unit pays for electronic payment service. A tax collector who accepts electronic payment or check in payment of taxes may issue the tax receipt immediately or withhold the receipt until the check has been collected or the electronic payment invoice has been honored by the issuer.

If a tax collector accepts a check or an electronic payment and issues a tax receipt and the check is returned unpaid (without negligence on the part of the tax collector in presenting the check for payment) or the electronic payment invoice is not honored by the issuer, the taxes for which the check or electronic payment was given shall be deemed unpaid; the tax collector shall immediately correct the copy of the tax receipt and other appropriate records to show the fact of nonpayment, and shall give written notice by certified or registered mail to the person to whom the tax receipt was issued to return it to the tax collector. After correcting the records to show the fact of nonpayment, the tax collector shall proceed to collect the taxes by the use of any remedies allowed for the collection of taxes or by bringing a civil action on the check or electronic payment.

A financial institution with which a taxing unit has contracted for receipt of payment of taxes may accept a check in payment of taxes. If the check is honored, the financial institution shall so notify the tax collector, who shall, upon request of the taxpayer, issue a receipt for payment of the taxes. If the check is returned unpaid, the financial institution shall so notify the tax collector, who shall proceed to collect the taxes by use of any remedy allowed for collection of taxes or by bringing a civil action on the check.

- (1) Effect on Tax Lien. - If the tax collector accepts a check or electronic payment in payment of taxes on real property and issues the receipt, and the check is later returned unpaid or the electronic payment invoice is not honored by the issuer, the taxing unit's lien for taxes on the real property shall be inferior to the rights of purchasers for value and of persons acquiring liens of record for value if the purchasers or lienholders acquire their rights in good faith and without actual knowledge that the check has not been collected or the electronic payment invoice has not been honored, after examination of the copy of the tax receipt in the tax collector's office during the time that record showed the taxes as paid or after examination of the official receipt issued to the taxpayer prior to the date on which the tax collector notified the taxpayer to return the receipt.
- (2) Penalty. - In addition to interest for nonpayment of taxes provided by G.S. 105-360 and in addition to any criminal penalties provided by law, the penalty for presenting in payment of taxes a check or electronic funds transfer that is returned or not completed because of insufficient funds or nonexistence of an

SCHEDULE OF FEES

account of the drawer or transferor is twenty-five dollars (\$25.00) or ten percent (10%) of the amount of the check or electronic invoice, whichever is greater, subject to a maximum of one thousand dollars (\$1,000). This penalty does not apply if the tax collector finds that, when the check or electronic funds transfer was presented for payment, the drawer of the check or transferor of funds had sufficient funds in an account at a financial institution in this State to make the payment and, by inadvertence, the drawer of the check or transferor of the funds failed to draw the check or initiate a transfer on the account that had sufficient funds. This penalty shall be added to and collected in the same manner as the taxes for which the check or electronic payment was given.

(c) **Small Underpayments and Overpayments.** - The governing body of a taxing unit may, by resolution, permit its tax collector to treat small underpayments of taxes as fully paid and to not refund small overpayments of taxes unless the taxpayer requests a refund before the end of the fiscal year in which the small overpayment is made. A "small underpayment" is a payment made, other than in person, that is no more than one dollar (\$1.00) less than the taxes due on a tax receipt. A "small overpayment" is a payment made, other than in person, that is no more than one dollar (\$1.00) greater than the taxes due on a tax receipt.

The tax collector shall keep records of all underpayments and overpayments of taxes by receipt number and amount and shall report these payments to the governing body as part of his settlement.

A resolution authorizing adjustments of underpayments and overpayments as provided in this subsection shall:

- (1) Be adopted on or before June 15 of the year to which it is to apply;
- (2) Apply to taxes levied for all previous fiscal years; and
- (3) Continue in effect until repealed or amended by resolution of the taxing unit. (1939, c. 310, s. 1710; 1971, c. 806, s. 1; 1987, c. 661; 1989, c. 578, s. 3; 1989 (Reg. Sess., 1990), c. 1005, s. 8; 1991, c. 584, s. 2; 1999-434, s. 6; 2001-487, s. 25; 2002-156, s. 1; 2005-134, s. 1; 2005-313, s. 10.)

§ 161-10. Uniform fees of registers of deeds.

(a) Except as otherwise provided in this Article, all fees collected under this section shall be deposited into the county general fund. While performing the duties of the office, the register of deeds shall collect the following fees which shall be uniform throughout the State:

- (1) Instruments in General. - For registering or filing any instrument for which no other provision is made by this section, the fee shall be twenty-six dollars (\$26.00) for the first 15 pages plus four dollars (\$4.00) for each additional page or fraction thereof.

For any instrument that assigns more than one security instrument as defined in G.S. 45-36.4(18) by reference to previously recorded instrument recording data that are required to be indexed pursuant to G.S. 161-14.1(b), the fee shall be an additional ten dollars (\$10.00) for each additional reference.

For an instrument that contains excessive recording data, the fee shall be an additional two dollars (\$2.00) for each party listed in the instrument in excess of 20. An instrument contains excessive recording data when there are more than 20 distinct parties listed in the instrument, including any attachments and exhibits, that require indexing pursuant to G.S. 147-54.3 or this Chapter.

When a document is presented for registration that consists of multiple instruments, the fee shall be an additional ten dollars (\$10.00) for each additional instrument. A document consists of multiple instruments when it contains two or more instruments with different legal consequences or intent, each of which is separately executed and acknowledged and could be recorded alone.

- (1a) Deeds of Trust, Mortgages, and Cancellation of Deeds of Trust and Mortgages. - For registering or filing any deed of trust or mortgage the fee shall be sixty-four dollars (\$64.00) for the first 35 pages plus four dollars (\$4.00) for each additional page or fraction thereof.

When a deed of trust or mortgage is presented for registration that contains one or more additional instruments, the fee shall be ten dollars (\$10.00) for each additional instrument. A deed of trust or mortgage contains one or more additional instruments if such additional instrument or instruments has or have different legal consequences or intent, each of which is separately executed and acknowledged and could be recorded alone.

For recording records of satisfaction, or the cancellation of record by any other means, of deeds of trust or mortgages, there shall be no fee. In all other cases, the fees provided in subdivision (1) of this subsection shall apply to the registration or filing of any subsequent instrument that relates to a previously recorded deed of trust or mortgage. For the purposes of this section, the term "subsequent instrument" has the same meaning as set forth in G.S. 161-14.1(a)(3).

- (2) Marriage Licenses. - For issuing a license sixty dollars (\$60.00); for issuing a delayed certificate with one certified copy twenty dollars (\$20.00); and for a proceeding for correction of an application, license or certificate, with one certified copy ten dollars (\$10.00).
- (3) Plats. - For each original or revised plat recorded twenty-one dollars (\$21.00) per sheet or page; for furnishing a certified copy of a plat five dollars (\$5.00).

SCHEDULE OF FEES

- (4) Right-of-Way Plans. - For each original or amended plan and profile sheet recorded twenty-one dollars (\$21.00) for the first page and five dollars (\$5.00) per page for each additional page. This fee is to be collected from the Board of Transportation.
- (5) Registration of Birth Certificate One Year or More after Birth. - For preparation of necessary papers when birth to be registered in another county ten dollars (\$10.00); for registration when necessary papers prepared in another county, with one certified copy ten dollars (\$10.00); for preparation of necessary papers and registration in the same county, with one certified copy twenty dollars (\$20.00).
- (6) Amendment of Birth or Death Record. - For preparation of amendment and affecting correction ten dollars (\$10.00).
- (7) Legitimations. - For preparation of all documents concerned with legitimations ten dollars (\$10.00).
- (8) Certified Copies of Birth and Death Certificates and Marriage Licenses. - For furnishing a certified copy of a death or birth certificate or marriage license ten dollars (\$10.00). Provided however, a register of deeds, in accordance with G.S. 130A-93, may issue without charge a certified birth certificate to any person over the age of 62 years. Provided, however, upon verification of voter registration, a register of deeds, in accordance with G.S. 130A-93, shall issue without charge a certified copy of a birth certificate or a certified copy of a marriage license to any registered voter who declares the registered voter is registered to vote in this State and does not have a certified copy of that registered voter's birth certificate or marriage license necessary to obtain photo identification acceptable under G.S. 163-166.16. Any declaration shall prominently include the penalty under G.S. 163-275(13) for falsely or fraudulently making the declaration.
- (8a) Repealed by Session Laws 2012-18, s. 2.2, as amended by Session Laws 2012-194, s. 54, effective July 1, 2012.
- (9) Certified Copies. - For furnishing a certified copy of an instrument for which no other provision is made by this section five dollars (\$5.00) for the first page, plus two dollars (\$2.00) for each additional page or fraction thereof.
- (10) Comparing Copy for Certification. - For comparing and certifying a copy of any instrument filed for registration, when the copy is furnished by the party filing the instrument for registration and at the time of filing thereof five dollars (\$5.00).
- (11) Uncertified Copies. - A register of deeds who supplies uncertified copies of instruments, or index pages, as a convenience to the public, may charge fees that the register of deeds determines bear a reasonable relation to the quality of copies supplied and the cost of purchasing and maintaining copying and/or computer equipment. These fees may be changed from time to time, but the amount of these fees shall at all times be uniform and prominently posted in the office of the register of deeds.
- (12) Notarial Acts. - For taking an acknowledgment, oath, or affirmation or performing any other notarial act the maximum fee set in G.S. 10B-31 or G.S. 10B-118 for electronic notarial acts. This fee shall not be charged if the act is performed as a part of one of the services for which a fee is provided by this subsection; except that this fee shall be charged in addition to the fees for

SCHEDULE OF FEES

registering, filing, or recording instruments or plats as provided by subdivisions (1) and (3) of this subsection.

- (13) Uniform Commercial Code. - The following fees apply for services related to financing statements or other records under Part 5 of Article 9 of Chapter 25 of the General Statutes:

- a. For filing and indexing financing statements or records with two or fewer pages, thirty-eight dollars (\$38.00).
- b. For filing and indexing financing statements or records with more than two pages, forty-five dollars (\$45.00) for the first 10 pages, plus two dollars (\$2.00) for each additional page.
- c. For responding to an information request, including a communication with respect to requests for financing statement information for a particular debtor, thirty-eight dollars (\$38.00).

This subdivision shall not apply to either the recording or the satisfaction of a deed of trust or mortgage, when such deed of trust or mortgage acted as a fixture filing or financing statement covering as-extracted collateral or timber to be cut as authorized under G.S. 25-9-502(c).

- (14) Torrens Registration. - Such fees as are provided in G.S. 43-5.
- (15) Master Forms. - Such fees as are provided for instruments in general.
- (16) Repealed by Session Laws 2011-296, s. 1, effective October 1, 2011.
- (17) Qualification of Notary Public. - For administering the oaths of office to a notary public and making the appropriate record entries as provided in G.S. 10B-10 ten dollars (\$10.00).
- (18) Reinstatement of Articles of Incorporation. - For filing reinstatements of Articles of Incorporation prepared pursuant to G.S. 105-232; such fees as provided for instruments in general. The fee shall be paid by the corporation affected.
- (18a) Nonstandard Document. - For registering or filing any document not in compliance with the recording standards adopted under G.S. 161-14(b), the fee shall be twenty-five dollars (\$25.00) in addition to all other applicable recording fees.
- (19) Miscellaneous Services. - For performing miscellaneous services such as faxing documents, providing laminated copies of documents, expedited delivery of documents, and similar services, the cost of the service.

(b) The uniform fees set forth in this section are complete and exclusive and no other fees shall be charged by the register of deeds.

(c) These fees shall be collected in every case prior to filing, registration, recordation, certification or other service rendered by the register of deeds unless by law it is provided that the service shall be rendered without charge. (Code, ss. 710, 3109, 3751; 1887, c. 283; 1891, c. 324; 1897, cc. 27, 68; 1899, c. 17, s. 2; c. 247, s. 3; cc. 261, 302, 578, 723; 1901, c. 294; 1903, c. 792; 1905, cc. 226, 292, 319; Rev., s. 2776; 1911, c. 55, s. 3; C.S., s. 3906; 1967, c. 639, s. 4; c. 823, s. 33; 1969, c. 80, s. 1; c. 912, s. 3; 1973, c. 507, s. 5; c. 1317; 1975, c. 428; 1977, 2nd Sess., c. 1132; 1981, c. 968, ss. 1, 2; 1983, c. 894, ss. 2, 3; 1987, c. 792, ss. 2-5; 1989, c. 523, s. 1; 1991, c. 636, s. 18; c. 683, s. 3; c. 693, s. 1; 1991 (Reg. Sess., 1992), c. 1030, s. 49; 1993, c. 425, s. 1; 1997-309, s. 9; 2000-167, s. 1; 2000-169, s. 44; 2001-390, s. 1; 2005-123, s. 7; 2005-391, s. 8; 2008-107, s. 29.7(a); 2009-451, ss. 17.8(a), 20A.4(a); 2011-296, s. 1; 2012-18, s. 2.2; 2012-79, s. 2.16; 2012-194, s. 54; 2013-225, s. 7(a), (b); 2013-381, s. 3.3; 2015-206, s. 1; 2015-227, s. 1; 2016-86, s. 1; 2017-6, s. 3; 2018-80, s. 1.2; 2018-144, s. 3.2(b); 2018-146, s. 3.1(a), (b).)

Vice Chair Horton commended Manager Cotton and the Finance Dept. for their hard work on the 2022-2023 Budget Plan.

REQUEST APPROVAL OF HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2021-2022: BUDGET AMENDMENTS 2-B, 2-C, AND 12; ARPA – BUDGET AMENDMENTS ARP-1B AND ARP-2; BUDGET AMENDMENT 23; REVENUE REPLACEMENT BUDGET AMENDMENTS RR-1 AND RR-2

As presented by Mrs. Leslie Edwards, Finance Director:

On a motion by Com. Lassiter and a second by Com. Douglas, the Board approved Budget Ordinance Fiscal Year 2021-2022 number 2b (\$7,050) to reverse unbalanced Amendment #2.

On a motion by Com. Lassiter and a second by Vice-Chair Horton, the Board approved Budget Ordinance Fiscal Year 2021-2022 number 2c in the amount of \$7,050 to increase budget for Vidant Spice Grant for additional funds received.

AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2021-2022

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, 2022:

REVENUE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Aging	100061-417700	Vidant Foundation Spice Grant	\$5,050	
Aging	100112-448500	Fund Balance Appropriation	\$2,000	
		Total Changes in Revenue	\$ 7,050	\$ -

Net Change in Revenue

\$7,050

EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Aging	104390-569300	Vidant Spice Grant	\$7,050	
		Total Changes in Expenditures	\$ 7,050	\$ -

Net Change in Expenditures \$

7,050

Explanation:

To increase budget for Vidant Spice Grant for additional funds received. To post budget amendment correctly from previous correction on 2-b.



N:\Fiscal Years\
FY22\FY22 Budget
Amendments with

Amendment # 2-c

Approved: _____

Posted: _____

Reslie A. Edwards
Finance Director

6/13/22
Date

On a motion by Com. Lassiter and a second by Com. Douglas, the Board approved Budget Ordinance Fiscal Year 2021-2022 number 12 in the amount of (\$288,915) to correct one sided budget amendment completed by prior Finance Director and to make adjustments to the Final Funding as received from HCCBG Funding.

AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2021-2022

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, 2022:

REVENUE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Aging	100112-448500	Fund Balance Appropriation		\$ 5,184
Aging	100061-417101	USDA Contributions		\$ 24,873
Aging	100061-416901	Home and Comm Care Block Grant		\$ 258,858
		Total Changes in Revenue	\$ -	\$ 288,915

Net Change in Revenue \$ (288,915)

EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Aging	104390-569005	Congregate Nutrition		\$ 123,960
Aging	104390-569023	HCCBG SR CTR Operations		\$ 24,160
Aging	104390-569002	HCCBG - Transportation		\$ 15,000
Aging	104480-512701	DSS - HCCBG		\$ 6,875
Aging	104390-569006	HCCBG CII Nutrition		\$ 43,920
Aging	104390-569020	HCCBG Respite		\$ 22,000
Aging	104390-569029	HCCBG In Home		\$ 53,000
		Total Changes in Expenditures	\$ -	\$ 288,915

Net Change in Expenditures \$ (288,915)
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Explanation:

To correct one sided budget amendment completed by prior finance director and to make adjustments to final funding as received from HCCBG Funding.

Leslie A. Edwards 6/13/22
Finance Director Date

Amendment # 12
Approved: _____
Posted: _____

On a motion by Com. Lassiter and a second by Vice-Chair Horton, the Board approved Budget Ordinance Fiscal Year 2021-2022 number ARP-1b in the amount of (73,024) to reverse prior BA-1 completed on March 21, 2022.

**AMENDMENT TO AMERICAN RESCUE PLAN ACT BUDGET ORDINANCE
FISCAL YEAR 2021-2022**

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, 2022:

EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
ARPA	984800-300010	American Rescue Plan - Unassigned	\$ 73,024	
Total Changes in Expenditure			\$ 73,024	\$ -

Net Change in Expenditure	\$ 73,024
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EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
ARPA	984800-526000	Supplies and Materials		\$ 8,090
ARPA	984800-551002	Capital Outlay - Equipment		\$ 7,676
ARPA	984800-551004	Capital Outlay - Software		\$ 9,858
ARPA	948000-551005	Capital Outlay - Other Improvements		\$ 47,400
Total Changes in Expenditures			\$ -	\$ 73,024

Net Change in Expenditures	\$ (73,024)
----------------------------	-------------

Explanation:

To reverse prior BA-1 completed on 3/21/22. Final Rule enables revenue replacement. UNC School of Government advised to supplant salaries and benefits. See BA ARP-2

Reslie A. Edwards 6.13.22
Finance Director Date

Amendment #	ARP-1b
Approved:	3/21/2022
Posted:	3/22/2022

On a motion by Com. Lassiter and a second by Com. Mitchell, the Board approved Budget Ordinance Fiscal Year 2021-2022 number ARP-2 in the amount of \$2,299,499.00 to reverse prior BA-1 completed on March 21, 2022.

**AMENDMENT TO AMERICAN RESCUE PLAN ACT BUDGET ORDINANCE
FISCAL YEAR 2021-2022**

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, 2022:

EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
ARPA	984800	ARPA - Unassigned		\$ 2,299,499
Total Changes in Expenditure			\$ -	\$ 2,299,499

Net Change in Expenditure	\$ (2,299,499)
---------------------------	----------------

EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
ARPA	984800-512100	Salary Supplanting	\$ 2,299,499	
Total Changes in Expenditures			\$ 2,299,499	\$ -

Net Change in Expenditures	\$ 2,299,499
----------------------------	--------------

Explanation:

To reverse prior BA-1 completed on 3/21/22. Final Rule enables revenue replacement. UNC School of Government advised to supplant salaries. See BA ARP-2

Leslie A. Edwards 6-13-22
Finance Director Date

Amendment # ARP-2
Approved: _____
Posted: _____

On a motion by Com. Mitchell and a second by Vice-Chair Horton, the Board approved Budget Ordinance Fiscal Year 2021-2022 number RR1 \$73,024.00 previously approved as ARP-1 and RR2 totaling \$7,147.00.

AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2021-2022

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, 2022:

EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
ARPA - Revenue Replacement(RR)	100112-448500	Fund Balance Appropriation	\$ 73,024	
		Total Changes in Expenditure	\$ 73,024	\$ -

Net Change in Expenditure	\$ 73,024
---------------------------	-----------

EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
RR - Public Buildings	104260-535202	Supplies and Materials	\$ 8,090	
RR - Public Buildings	104260-551002	Capital Outlay - Equipment	\$ 7,676	
RR - Tech. Support	104370-551004	Capital Outlay - Software	\$ 9,858	
RR - Tech. Support	104370-551005	Capital Outlay - Other Improvements	\$ 47,400	
		Total Changes in Expenditures	\$ 73,024	\$ -

Net Change in Expenditures	\$ 73,024
----------------------------	-----------

Explanation:

Previously approved by BOC as ARP-1. All ARP funds will be used as revenue replacement and any amendments will come before the boards RR(Revenue Replacement) Budget Amendments.

\$8090 COVID Spray Machines and cleaning solutions for county wide cleaning.

\$7676 Vending Machines

\$9858 ESS - Employee Self Service Implementation

\$47,400 Broadband Increase for county offices to support cloud based services implemented due to COVID.

Leslie A. Edwards 10-13-22
Finance Director Date

Amendment # RR-1
Approved: 3/21/2022
Posted: 3/22/2022

AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2021-2022

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, 2022:

EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
ARPA - Revenue Replacement(RR)	100112-448500	Fund Balance Appropriation	\$ 7,147	
Total Changes in Expenditure			\$ 7,147	\$ -

Net Change in Expenditure	\$ 7,147
---------------------------	----------

EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
RR - Public Buildings	104260-535202	Supplies and Materials	\$ 200	
RR - Human Resources	104121-537002	Marketing Materials	\$ 3,547	
RR - Central Services	104360-526012	Emergency Fuel Reserve	\$ 1,000	
RR - Public Buildings	104260-526000	Supplies and Materials	\$ 2,400	
Total Changes in Expenditures			\$ 7,147	\$ -

Net Change in Expenditures	\$ 7,147
----------------------------	----------

Explanation:

200.00 - Emergency Fuel Tank Tags and Key Fobs for Vehicles

3547.00 - Marketing Materials for Hertford County

1000.00 - Gas to go in Emergency Fuel Tank

2400.00 - Vending Machine Shelter Enclosure

Amendment # RR-2
 Approved: _____
 Posted: _____

Leslie A. Edwards 6.13.22
 Finance Director Date

On a motion by Com. Mitchell and a second by Com. Douglas, the Board approved Budget Ordinance Fiscal Year 2021-2022 number 23 in the amount of \$231,786.00 to post bonuses from departments where salary supplanting did not take place.

AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2021-2022

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, 2022:

REVENUE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
All Departments	109900-599101	Salary Contingency		\$ 231,786
		Total Changes in Revenue	\$ -	\$ 231,786

Net Change in Revenue	\$ (231,786)
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EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Emergency Management	104200-512100	Salary Bonuses	\$ 5,359	
Emergency Services	104205-512100	Salary Bonuses	\$ 38,268	
E-911	104206-512100	Salary Bonuses	\$ 24,028	
Animal Control	104210-512100	Salary Bonuses	\$ 3,572	
Building Inspections	104230-512100	Salary Bonuses	\$ 3,572	
Economic Development	104240-512100	Salary Bonuses	\$ 1,786	
Public Buildings	104260-512100	Salary Bonuses	\$ 21,385	
Veterans	104270-512100	Salary Bonuses	\$ 2,594	
Soil Conservation	104280-512100	Salary Bonuses	\$ 3,572	
Central Services - Tech. Support	104370-512100	Salary Bonuses	\$ 1,786	
Aging	104380-512100	Salary Bonuses	\$ 10,203	
DSS	104410-512100	Salary Bonuses	\$ 76,807	
Solid Waste	624690-512100	Salary Bonuses	\$ 25,154	
Northern Water	654700-512100	Salary Bonuses	\$ 3,840	
Southern Water	664710-512100	Salary Bonuses	\$ 9,860	
		Total Changes in Expenditures	\$ 231,786	\$ -

Net Change in Expenditures	\$ 231,786
----------------------------	------------

Explanation:

To post bonuses from departments where salary supplanting did not take place.

Amendment # 23
 Approved: _____
 Posted: _____

Reslie A. Edwards 6-13-22
 Finance Director Date

MONTHLY FINANCIAL REPORT APRIL 2022

Finance Director Edwards presented the April 2022 Financial Report commenting that as of April 30, 2022 General Fund revenues totaled \$22.3 million, provided an overview of the delinquent tax figures, Southern Rural Water District Fund Revenues, Northern Rural Water District Fund revenues, Tunis Sewer District Fund revenues, Sanitation fund revenues, illustrated a graphical depiction of the County-wide operating cash balance, as well as an illustration of the County's outstanding long-term debts as of June 30th for fiscal years 2010-2022 and the debt related activity for the period ending April 30, 2022.

Com. Lassiter shared his concern with fuel cost and that nonessential employees should not be driving County vehicles home.

Manager Cotton responded that he will roll out that nonessential employees not on call no longer drive County vehicles home, implement more virtual training opportunities and modifying the work day.

On a motion by Com. Lassiter and a second by Com. Mitchell, the Board approved the Monthly Financial Report for April 2022 as presented and attached.

County of Hertford
Monthly Financial Report

April 2022



David B. Cotton, County Manager

Leslie H. Edwards, Finance Director



Table of Contents

Letter of Transmittal.....	1
Comparative Statement of General Fund Revenues.....	2
Delinquent Taxes.....	3
Comparative Statement of General Fund Expenditures.....	4-5
Comparative Statement of Enterprise Fund Revenues & Expenditures.....	6
Rural Water District Funds.....	6
Tunis Sewer District Fund.....	7
Sanitation (Solid Waste) Fund.....	7
Operating Cash & Investment Balances.....	8
Outstanding Long-Term Debt.....	9
Economic Indicators	10
Hertford County Public School & Roanoke Chowan Community College Capital Outlay Requests.....	10
Year to Date Line Item Detail by Department/Office/Agency.....	11

Letter of Transmittal

June 21st, 2022

County Administration and the Finance Department are pleased to present the April 30, 2022, Monthly Financial Report (MFR) to the Board of County Commissioners and the Citizens of Hertford County.

The MFR is intended to provide informative and relevant financial data to the Board of County Commissioners and the Citizens of Hertford County. The MFR includes highlights of the County's financial position and relative stability as of April 30, 2022. The financial information, which is unaudited, includes a comparative analysis of the General Fund as well as the Enterprise Fund(s) revenues and expenditures to date for the periods ending April 30, 2021 and 2022.

Interpretative Note: the figures, amounts, data points and percentages contained in the MFR will be impacted by timing differences in receipts and payments from the comparative fiscal years. These timing anomalies are most pronounced early in the Fiscal Year due to the ad valorem tax receipt deadline and the quarterly disbursement cycle of sales tax revenues. Further, all funds except the Enterprise Funds are accounted for on a modified accrual basis of accounting as required by the North Carolina General Statute § 159-26(c). Under modified accrual accounting, revenues are reported when they are both measurable and available. Expenditures are recorded in the period in which the liability is incurred, except for interest on long-term debt and accrued compensated absences. The Enterprise Funds use a full accrual accounting, recording revenues when earned and expenditures when incurred.

Exhibit 1 indicates that as of April 30, 2022, General Fund revenues totaled \$22.3 million, which equates to 78.1% of the budgeted annual revenues (does not include transfers).

Exhibit 2 provides an overview of the delinquent tax figures.

Exhibit 3 indicates that as of April 30, 2022, General Fund expenditures totaled \$21.6 million, which equates to 75.6% of the budgeted annual expenditures (this does not include transfers).

Exhibit 4 indicates that as of April 30, 2022 Southern Rural Water District Fund revenues totaled \$811 thousand, which equates to 79.5% of the budgeted annual revenue and the expenditures totaled \$845 thousand, which equates to 87.5% of the budgeted annual expenditures (these do not include transfers).

Exhibit 5 indicates that as of April 30, 2022, Northern Rural Water District Fund revenues totaled \$329 thousand, which equates to 62.9% of the budgeted annual revenue and the expenditures totaled \$390 thousand, which equates to 78.9% of the budgeted annual expenditures (these do not include transfers).

Exhibit 6 indicates that as of April 30, 2022, Tunis Sewer District Fund revenues totaled \$23,529 which equates to 72.3% of the budgeted annual revenue as well as expenditures totaled at \$16,186 which equates to 52.7% of the budgeted annual expenditures (this does not include transfers).

Exhibit 7 indicates that as of April 30, 2022, Sanitation (Solid Waste) Fund revenues totaled \$ 1.2 million, which equates to 89.6% of the budgeted annual revenue (this does not include transfers) & Sanitation (Solid Waste) Fund expenditures totaled \$1.3 million, which equates to 103% of the budgeted annual expenditures (this does not include transfers).

Exhibit 8 illustrates a graphical depiction of the County-wide operating cash balance on a month to month basis for the Fiscal Years 2018-2022.

Exhibit 9 is a descriptive illustration of the County's outstanding long-term debt as of June 30th for Fiscal Years 2019 to 2022, as well as the debt related activity for the period ending April 30, 2022.

Respectfully Submitted,

Leslie H. Edwards
Finance Director

Comparative Statement General Fund Revenues

As a point of comparison, the County's total General Fund revenue collection is not noticeably different from the same reporting period in Fiscal Year 2020-2021. County staff continues to monitor Federal and State legislative trends, which may impact our local economy. Lastly, County staff will analyze revenue collection statistics and offer recommendations to the Board of County Commissioners to ensure that the County maintains fiscal prudence and financial solvency.

As of April 30, 2022, General Fund revenues totaled \$22.3 million, which equates to 78.1% percent of the budgeted revenues that have been collected by the County. As well, no single revenue source or category of revenues has sufficient receipts to establish a clear pattern. However, from other economic data, County staff are able to extrapolate that Fiscal Year 2021-2022 revenue collections may trend closely to budgeted figures.

Revenues may not track consistently with the calendar since many revenue sources have due dates that do not occur consistently throughout the Fiscal Year. Large revenue sources, such as ad valorem and personal property tax revenues are remitted throughout the year with a single deadline occurring in January of each year.

Exhibit 1

Description	Fiscal Year 2020-2021			Fiscal Year 2021-2022		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Ad Valorem Taxes	\$ 12,791,331	\$ 12,643,423	98.8%	\$ 12,862,882	\$ 12,669,098	98.5%
Vehicle Taxes	40,000	22,403	56.0%	40,273	16,047	39.8%
NC New Vehicle Taxes	1,270,225	1,246,774	98.2%	1,477,000	1,309,293	88.6%
Sales Taxes	4,788,588	3,328,241	69.5%	5,627,051	3,583,942	63.7%
Other Taxes & Licenses	71,479	54,819	76.7%	86,094	60,883	70.7%
Unrestricted Intergovernmental	60,000	-	0.0%	61,757	-	0.0%
Restricted Intergovernmental	794,769	833,610	104.9%	700,749	555,813	79.3%
Restricted Intergovernmental- Aging	444,570	267,701	60.2%	512,285	358,508	70.0%
Restricted Intergovernmental- DSS	2,981,139	2,174,910	73.0%	3,170,853	2,125,863	67.0%
Permits and Fees	213,000	223,223	104.8%	231,417	179,729	77.7%
Sales and Services	1,608,948	1,132,039	70.4%	1,447,149	1,090,468	75.4%
Investment Earnings	110,000	14,182	12.9%	14,000	6,425	45.9%
Miscellaneous	73,365	56,592	77.1%	305,435	211,094	69.1%
Transfer Funds	173,500	122,183	70.4%	162,179	121,894	75.2%
DSS Donation	-	-	100.0%	-	26,043	100.0%
COVID Relief Funds	1,198,600	460,722	38.4%	-	-	0.0%
Fund Balance Appropriation	2,483,266	-	0.0%	1,875,498	-	0.0%
Totals	\$ 29,102,781	\$ 22,580,821	77.6%	\$ 28,574,622	\$ 22,315,101	78.1%

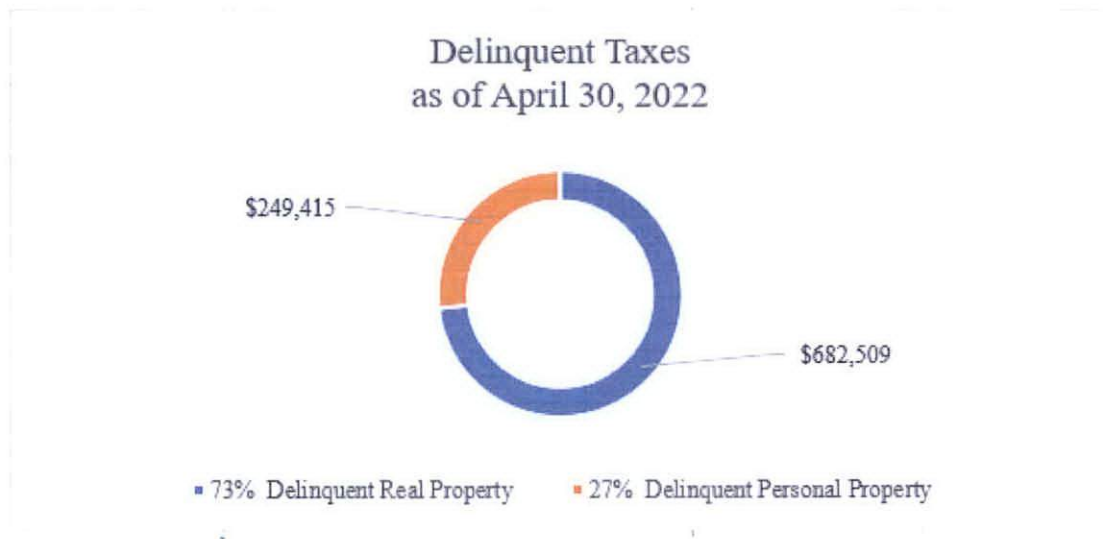
Delinquent Taxes

The Board of County Commissioners recognizes the significance and equity of collecting Delinquent Taxes. As such, the Board directed County staff to develop and implement a plan to ultimately increase the collection rate to 99% percent. As of the Fiscal Year 2020-2021 Audit, the County's collection rate is 96.39%. The collection remedies for collecting delinquent taxes are provided in North Carolina General Statute § 105-366 through North Carolina General Statute § 105-375. The appointed Tax Collector may utilize attachment and garnishment, levy and sale of personal property, foreclosure, etc. to collect delinquent taxes. Based on the guidance from the Commissioners and the collection remedies available, County staff have devised a comprehensive plan to achieve the Board's goal.

As of June 30, 2021, the delinquent taxes balance was \$542,402, which equate to 3.6% percent of the total tax levy* (\$15,017,398). As of April 30, 2022, the delinquent taxes balance was \$931,924, which equates to 6.21% percent of the total tax levy. As a point of reference, one (0.01¢) penny on the tax rate generates approximately \$140,000 in tax revenue. The delinquent taxes balance equates to approximately ten (0.10¢) cents on the tax rate.

*Assumes collection rate of 100%

Exhibit 2



Comparative Statement General Fund Expenditures

As of April 30, 2022, the General Fund expenditures for Fiscal Year 2021-2022 totaled \$21.6 million, at 75.6% of the annual budgeted amounts.

General Fund expenditures are monitored and appropriation recommendations are submitted to the Commissioners throughout the Fiscal Year in accordance with the Board's guidance, statutory requirements, external economic variables as well as General Fund revenue receipts.

Exhibit 3

Description	Fiscal Year 2020-2021			Fiscal Year 2021-2022		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Governing Body	\$ 138,933	\$ 96,119	69.2%	\$ 196,979	\$ 125,698	63.8%
Fees For Taxes	62,500	53,706	85.9%	50,000	54,068	108.1%
Administration	520,680	354,449	68.1%	553,871	424,444	76.6%
Hr & Risk Services	446,582	347,752	77.9%	421,553	348,987	82.8%
Finance	369,642	286,014	77.4%	421,573	365,775	86.8%
Tax Assessor	313,295	209,679	66.9%	318,156	208,804	65.6%
Tax Collector	255,130	198,042	77.6%	254,666	204,210	80.2%
Elections	312,463	219,265	70.2%	248,988	167,495	67.3%
Register Of Deeds	215,143	176,324	82.0%	198,610	179,071	90.2%
Land Records	208,764	151,615	72.6%	236,925	195,879	82.7%
Sheriff	2,489,383	1,874,622	75.3%	2,737,421	1,976,055	72.2%
Jail	2,011,205	1,460,547	72.6%	2,021,408	1,353,804	67.0%
Emergency Management	368,746	205,502	55.7%	413,257	301,784	73.0%
Emergency Services	1,523,765	1,578,292	103.6%	1,715,451	1,174,321	68.5%
E911 Central Communications	693,346	568,069	81.9%	738,328	631,379	85.5%
Animal Control	105,490	77,102	73.1%	109,838	89,952	81.9%
Medical Examiner	17,500	12,150	69.4%	18,225	8,600	47.2%
Building Inspections	133,535	107,264	80.3%	151,161	130,320	86.2%
Economic Development	153,582	26,865	17.5%	124,723	85,999	69.0%
Public Buildings	1,198,372	921,862	76.9%	1,208,684	836,514	69.2%
Veterans Service	70,826	54,585	77.1%	72,736	61,181	84.1%
Soil Conservation	138,223	100,091	72.4%	137,501	109,299	79.5%
Coop Extension	147,793	91,027	61.6%	150,636	49,227	32.7%

Exhibit 3 Continued

Steps to Health Grant	2,061	575	27.9%	1,200	-	0.0%
Health Department	513,833	427,297	83.2%	524,548	421,802	80.4%
Courts Department	74,101	63,773	86.1%	79,859	74,013	92.7%
Mental Health	86,390	72,800	84.3%	86,400	67,321	77.9%
Community Based Alternative	105,016	87,513	83.3%	105,016	87,513	83.3%
DJJ & Delinquency Prevention	138,810	112,974	81.4%	138,810	113,453	81.7%
ROAP Grant	53,466	26,879	50.3%	160,177	70,383	43.9%
Legal Department	78,000	62,500	80.1%	78,000	62,500	80.1%
Central Services	21,750	14,553	66.9%	21,750	16,303	75.0%
Central Services-Telephone	125,700	88,303	70.2%	122,700	70,269	57.3%
Central Services-Tech Support	675,681	562,309	83.2%	561,798	439,564	78.2%
Aging Administration	365,786	269,422	73.7%	366,289	279,799	76.4%
Aging - Public Assistance	496,373	279,981	56.4%	409,805	194,614	47.5%
DSS Administration	2,555,041	2,078,255	81.3%	2,638,251	2,216,125	84.0%
DSS - Public Assistance	1,196,477	1,005,112	84.0%	1,333,212	894,405	67.1%
DSS - Grants	25,643	18,855	73.5%	60,000	48,637	81.1%
Local Funds	431,500	319,524	74.0%	527,600	327,286	62.0%
Debt Service - Judicial Center	915,819	915,819	100.0%	890,819	890,819	100.0%
Debt Service - DSS Renovation	281,374	-	0.0%	275,948	275,948	100.0%
Debt Service - AES School	626,109	626,108	100.0%	599,900	599,900	100.0%
Contribution Fire/Rescue	357,590	290,081	81.1%	356,542	271,785	76.2%
Public Schools	5,415,792	4,402,558	81.3%	5,410,853	4,424,805	81.8%
Special Appropriations	193,481	137,968	71.3%	189,475	141,974	74.9%
Operating Transfers	1,223,000	869,797	71.1%	800,000	534,562	66.8%
Contingency	1,249,090	782,920	62.7%	334,980	-	0.0%
Transfers/Adjustments	-	-	-	-	-	100.0%
Totals	\$ 29,102,781	\$ 22,686,818	78.0%	\$ 28,574,622	\$ 21,606,644	75.6%

Comparative Statement Enterprise Fund Revenues & Expenditures

Hertford County has one kind of Proprietary Fund. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Hertford County uses Enterprise Funds to account for its water and sewer activities and for its sanitation operations. Actual revenues and expenditures for the Enterprise Funds are recorded on the full accrual accounting basis method, meaning that revenues are recorded when earned and expenditures when incurred.

Hertford County operates four (4) Enterprise Funds to include: 1) Southern Rural Water District Fund, 2) Northern Rural Water District Fund, 3) Tunis Sewer District Fund & 4) Sanitation (Solid Waste) Fund. Enterprise Funds distinguish operating revenue and expenses from non-operating items. Operating revenues and expenses generally result from providing services as well as producing and delivering goods in connection with an Enterprise Fund's principal ongoing operations.

The budgeted figures for Fiscal Year 2021-2022 were established to support the ongoing operations and anticipated capital improvements for each Enterprise Fund. The budgeted revenue figures include estimated carryover from the prior Fiscal Year. Actual carryover amounts from Fiscal Year 2020-2021 to Fiscal Year 2021-2022 are reported as a component of operating revenue.

Exhibit 4

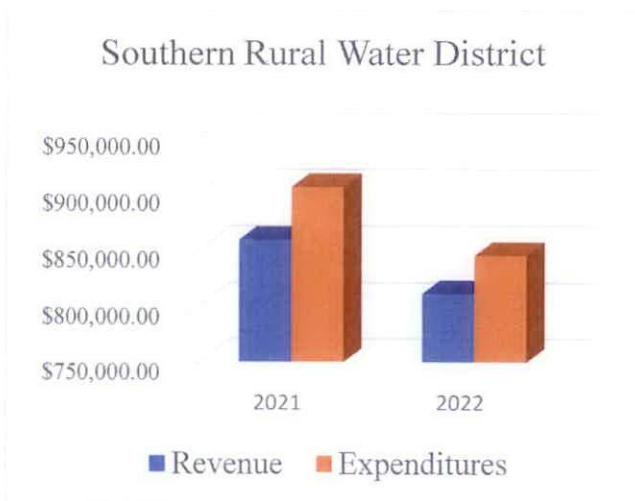


Exhibit 5

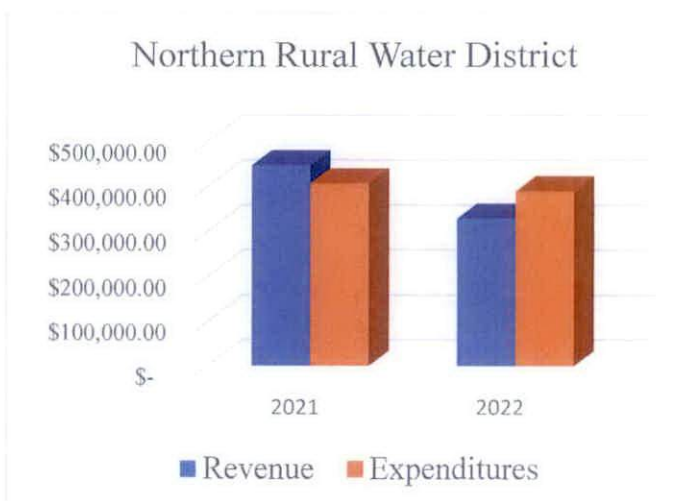


Exhibit 6

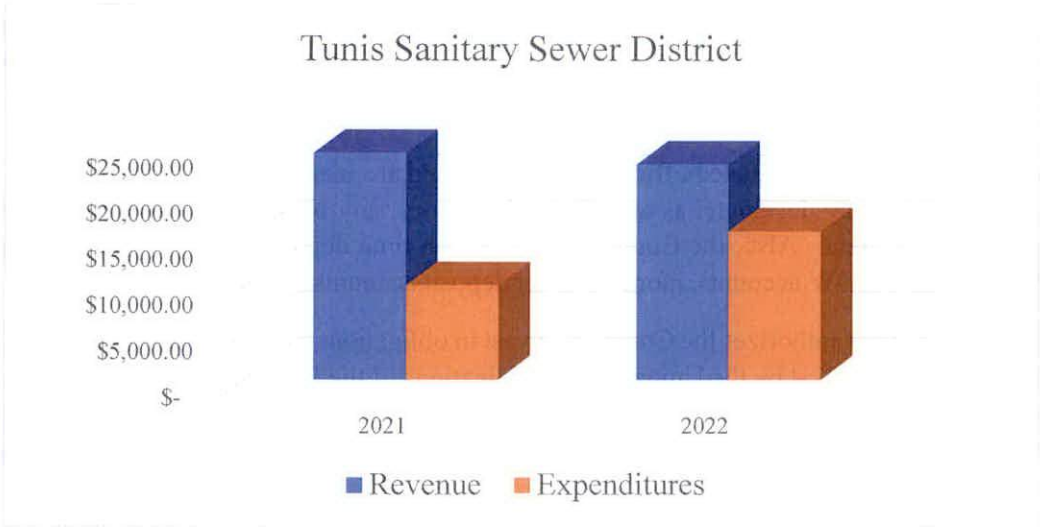
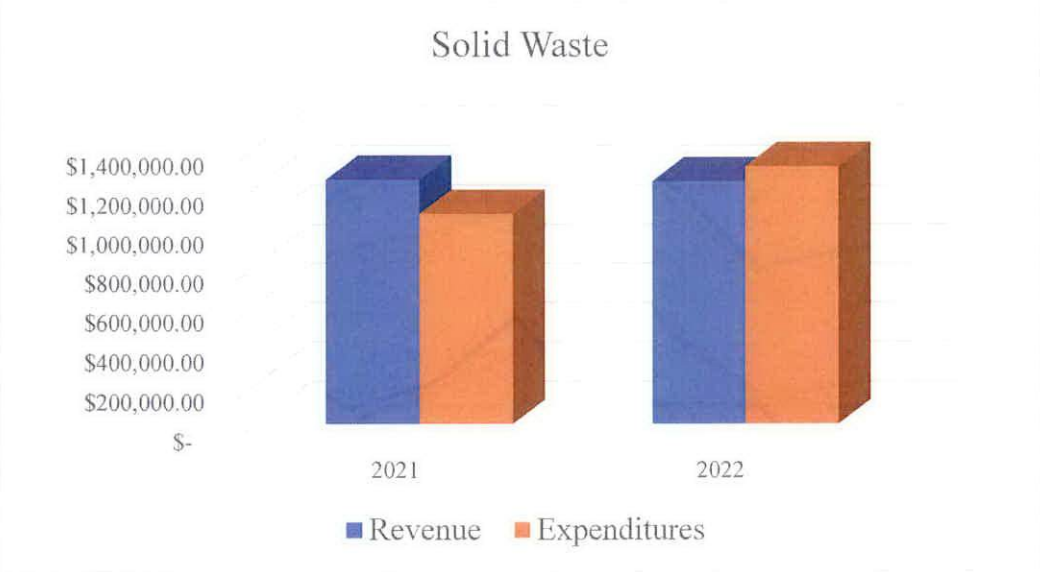


Exhibit 7



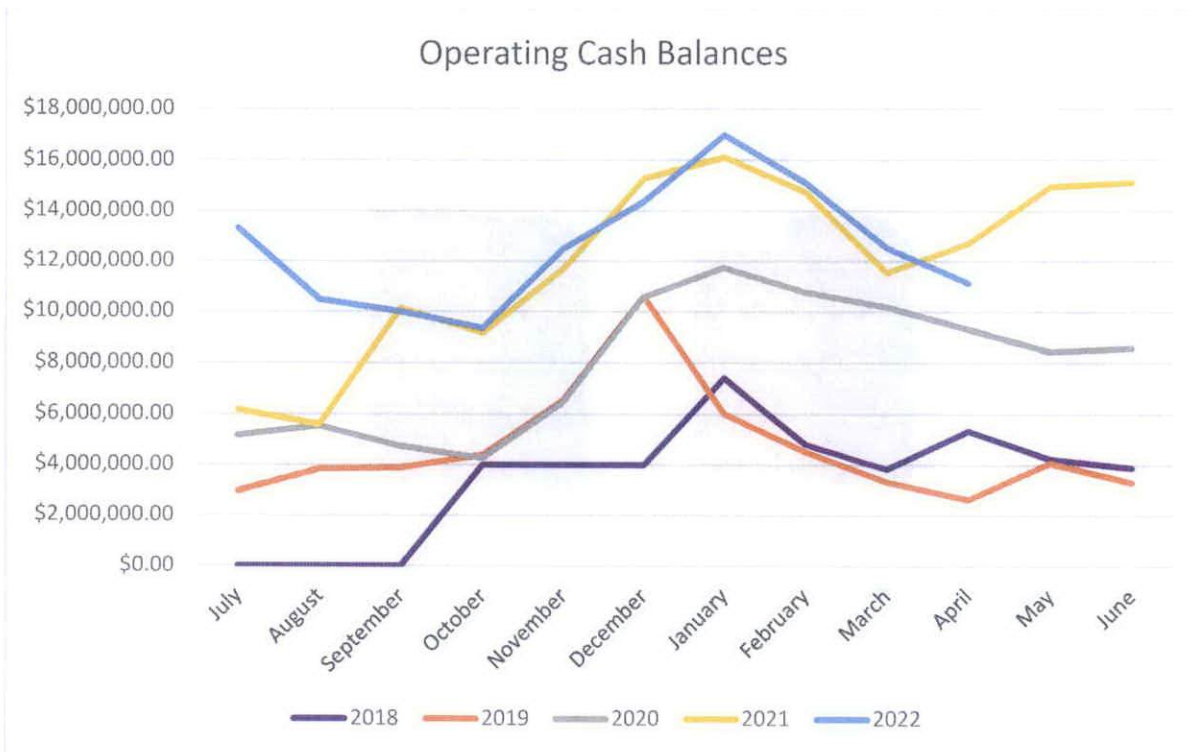
Operating Cash & Investment Balances

All deposits of the County are made in Board designated official depositories and are secured as required by North Carolina General Statute § 159-31. The County may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the County may establish time deposit accounts such as Negotiable Order of Withdrawal (NOW) and Super NOW accounts, money market deposit accounts and certificate of deposit.

North Carolina General Statute § 159-30(c) authorizes the County to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances and the North Carolina Capital Management Trust (NCCMT).

Hertford County pools money from several funds to facilitate disbursement and investment as well as to maximize investment income. Therefore, all cash and investments are considered cash and cash equivalents.

Exhibit 8



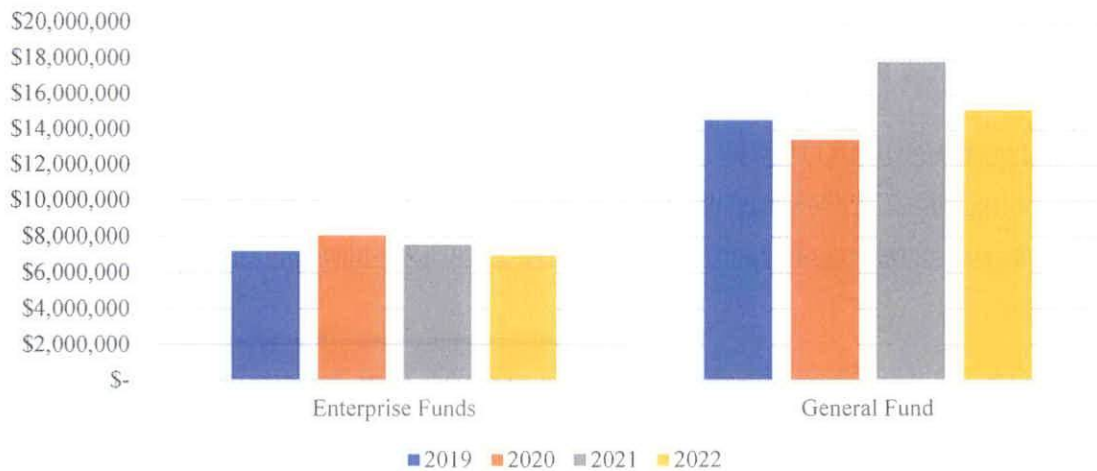
Outstanding Long-Term Debt

In the Government-wide Financial Statements and Proprietary Fund (Enterprise Fund) types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities on the statement of net position.

As part of the budget development process each Fiscal Year and in accordance with North Carolina General Statute § 159-35 & North Carolina General Statute § 159-36, Hertford County is required to appropriate adequate funding to satisfy all principal and interest payments associated with any long-term debt prior to contemplating any other expense or expenditure.

Exhibit 9

Hertford County- Outstanding Debt



	Debt Outstanding	Debt Outstanding	Debt Outstanding	Debt Outstanding	FY 2022	Debt
	2019	2020	2021	2022	Annual Debt	Retirement
<i>Enterprise Funds</i>					Service	Date
					Payment	
Northern Water District	\$ 2,168,661	\$ 3,422,297	\$ 3,251,149	\$ 3,047,269	\$ 203,521	FY 59
Souther Water District	\$ 4,582,869	\$ 4,230,340	\$ 3,877,812	\$ 3,525,284	\$ 352,530	FY 59
Tunis Sanitary District	\$ 442,324	\$ 429,794	\$ 417,394	\$ 404,626	\$ 12,626	FY 54
Subtotal Enterprise Funds	\$ 7,193,854	\$ 8,082,431	\$ 7,546,355	\$ 6,977,179	\$ 568,677	
<i>General Fund</i>						
DSS Renovation	\$ 2,678,089	\$ 2,385,865	\$ 2,099,066	\$ 1,817,693	\$ 275,947	FY 28
Judicial Center	\$ 11,924,925	\$ 11,095,206	\$ 10,155,488	\$ 8,351,050	\$ 874,719	FY 33
Ahoskie Elementary School	-	-	\$ 5,625,608	\$ 4,999,500	\$ 599,900	FY 30
Subtotal General Fund	\$ 14,603,014	\$ 13,481,071	\$ 17,880,162	\$ 15,168,243	\$ 1,750,566	
Totals	\$ 21,563,502	\$ 21,563,502	\$ 25,426,517	\$ 22,145,422	\$ 2,319,243	

Economic Indicators

There are a multitude of Economic Indicators and Variables, which influence Hertford County's long-term financial viability and short-term fiscal stability. These Economic Indicators and Variables range from the diversity of the businesses in the community to the supporting infrastructure.

Economic Indicators and Variables:

- Hertford County's top ten (10) taxpayers have an assessed valuation of \$317,807,639, which equates to 17.88% of the total assessed value.
- The local unemployment rate was 4.9% in April 2022.
- The County's unemployment is above the national average of 3.6% as well as trending above the State average of 3.4% in April 2022.

References:

<https://fred.stlouisfed.org/series/NCHERTIURN>

<https://www.statista.com/statistics/273909/seasonally-adjusted-monthly-unemployment-rate-in-the-us/>

<https://www.nccommerce.com/news/press-releases/north-carolina%E2%80%99s-june-employment-figures-released-2>

HCPS School Capital Outlay Requests

Fiscal Year 2021 – 2022 as of April 2022

Facility	Description	Amount
Hertford County High	Cafeteria AC Unit	\$ 27,176.87
Hertford County Middle	HVAC Units	28,649.99
Hertford County Middle	Fence Installation	18,000.00
Hertford County High	Parking Lot Repairs	21,900.00
Hertford County High	HVAC Compressor/Fuse Box/ Motor Repairs	14,450.00
Total		\$110,176.86

RCCC Capital Outlay Requests

Fiscal Year 2021 – 2022 as of April 2020.

- Zero capital outlay requests to date.

NORTH CAROLINA DEPARTMENT OF TRANSPORTATION (NCDOT COUNTY PROJECT UPDATES

Mr. Clemmon W. "Win" Bridgers, Jr., PE, Division Maintenance Engineer with NCDOT introduced the NCDOT representatives who were in attendance as follows: Ronald Sawyer, Jack Liverman, Randy Midgett; Gretchin Bynum, Michael Hill, and Brad Johnson.

Mr. Bridgers presented the NCDOT County Project Updates concerning the road expansions, improvements and resurfacings in Hertford County.

Chairman Gatling informed Mr. Bridgers that he receive a lot of calls about overflowing ditches in the County and thanked NCDOT for their collaboration tonight and over the years.

Vice-Chair Horton addressed Mr. Bridgers and the NCDOT team stating that they may be invited back eight months down the road.

REQUEST APPROVAL TO CANCEL JULY 5, 2022 REGULAR MEETING

On a motion by Com. Mitchell and a second by Com. Douglas the Board approved to cancel the July 5, 2022 Regular Meeting,

COUNTY MANAGER'S COMMENTS

County Manager Cotton commented thanking the Board for their advice and guidance during the FY 2022-2023 planning process, he recognized Mrs. Edwards, Finance Director and Ms. Kimberly Turner, HR Director, the department heads and provided a brief update of current and upcoming events detailing the July 4th event from 12 Noon to 4:00 PM.

COMMISSIONERS' COMMENTS

The Commissioner's commented as follows:

Vice Chair Horton and Com. Mitchell made no comments.

Com. Lassiter thanked Manager Cotton and the finance team for their hard work on the budget for FY 2022-2023, the salary increase for the County employees who work hard and the well accomplished goal of the collection of taxes from the Tax Collector's office.

Com. Douglas thanked everyone for attending the meeting.

Chairman Gatling commented thanking County Manager Cotton and the staff for the long meetings and for thinking forward to meet the goals as arranged to benefit Hertford County.

CLOSED SESSION

There were no items for Closed Session.

ADJOURN

On a motion by Com. Mitchell and a second by Com. Douglas, the Board adjourned the Regular meeting.

Approved: August 1, 2022

Chairman Ronald J. Gatling

Dr. Renee Tyler, Clerk to the Board