

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

**Monday, August 15, 2022 – 7:00 PM**

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

**Absent:** Com. Andre' Lassiter

**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, and Mrs. Tammy Eason, Tax Collector.

Chairman Ronald J. Gatling called the meeting to order, welcomed everyone in attendance and Dr. Daniel L. Smith, Sr., Founder/Pastor Ahoskie Christian Center, Ahoskie, provided the Invocation.

**CONSENT AGENDA**

On a motion by Commissioner William F. Mitchell, Jr. and a second by Vice-Chair John D. Horton, the Board approved the Consent Agenda as follows:

1. Approval of July 18, 2022 Minutes
2. Approval of Taxpayer Refund: Starkey E. Winborne

\$190.00- Starkey E Winborne-Vendor #7227 taxpayer paid tax bill (Taxpayer was exempt from solid waste fees)

3. Request Approval of NCVTS Refunds: Cherry Alberta Archer, Stacy Lenear Jacobs, WT Jerigan & Sons Trucking Inc.

STATE OF NORTH CAROLINA

1776

1776

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date

07/22/2022 10:00:24

Payee Name	Primary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Status	Transaction #	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Lewy Type	Change	Interest Change	Total Change
ARCHER, CHERRY ALBERTA	ARCHER, CHERRY ALBERTA	100 N MURFREE ST		WINTON, NC 27986	Proration	0063893348	PENDING	253489326	Refund Generated due to proration on Bill #0063893348-2021-2021-0000-00	Tag Surrender	07/20/2022	G01	Tax	(\$128.10)	\$0.00	(\$128.10)
												C06	Tax	(\$99.12)	\$0.00	(\$99.12)
												C06	Vehicle Fee	\$0.00	\$0.00	\$0.00
															Refund	\$227.22
JACOBS, STACY LENEAR	JACOBS, STACY LENEAR	1229 NC HIGHWAY 11 S		AULANDER, NC 27805	Proration	0048400304	PENDING	64567447	Refund Generated due to proration on Bill #0048400304-2021-2021-0000-00	Vehicle Totalled	07/22/2022	G01	Tax	(\$125.37)	\$0.00	(\$125.37)
															Refund	\$125.37
WT JERIGAN & SONS TRUCKING INC	WT JERIGAN & SONS TRUCKING INC	1339 US 13 SOUTH	1252 US 13 S	AHOSKIE, NC 27910	Proration	0061140495	PENDING	169603484	Refund Generated due to proration on Bill #0061140495-2020-2020-0000-00	Vehicle Sold	07/29/2022	G01	Tax	(\$130.20)	\$0.00	(\$130.20)
												F01	Tax	(\$6.20)	\$0.00	(\$6.20)
															Refund	\$136.40

**REQUEST APPROVAL TO PURCHASE DIGITAL PORTABLE RADIO EQUIPMENT FOR SHERIFF'S DEPARTMENT**

On a motion by Com. William Mitchell, Jr. and a second by Com. Leroy Douglas, the Board approved Sheriff Dexter Hayes' request to purchase digital portable radio equipment as recommended by Mr. David B. Cotton, County Manager.

**PUBLIC COMMENT**

There were no public comments.

**REQUEST APPROVAL OF :AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2022-2023 AMENDMENT #S BA-1, RR-3, RR-3, JUNE 2022 MONTHLY FINANCIAL REPORT**

On a motion by Com. William F. Mitchell, Jr. and a second by Com. Leroy Douglas, the Board approved BA-1 to Hertford County Budget Ordinance FY 2022-2023 in the amount of \$500.00

# AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2022-2023

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, 2023:

**REVENUE:**

<b>Department</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount Increase</b>	<b>Amount Decrease</b>
Aging	100112-448500	Fund Balance Appropriation	\$ 500	
		<b>Total Changes in Revenue</b>	<b>\$ 500</b>	<b>\$ -</b>

<b>Net Change in Revenue</b>	<b>\$500</b>
------------------------------	--------------

**EXPENDITURE:**

[illegible]

Net Change in Expenditures	\$500
----------------------------	-------

**Explanation:**

Carry forward earmarked funds from FY22 to FY23. Funds were generated from departmental fundraising events restricted to Aging department.

Heslie A. Edwards      8-9-22  
Finance Director                  Date

Amendment # BA-1  
Approved: \_\_\_\_\_  
Posted: \_\_\_\_\_

On a motion by Com. Mitchell and a second by Com. Douglas, the Board approved Budget Amendment RR-3 to Hertford County Budget Ordinance FY 2022-2023. in the amount of \$20,380.00 as follows:

# AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 21-22

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
ARPA - Revenue Replacement(RR)	100112-448500	Fund Balance Appropriation	\$ 20,380	
Total Changes in Expenditure			\$ 20,380	\$ -

Net Change in Expenditure	\$ 20,380
---------------------------	-----------

## EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
RR- Building & Grounds	104120-531503	HC-Events	\$ 20,380	
Total Changes in Expenditures			\$ 20,380	\$ -

Net Change in Expenditures	\$ 20,380
----------------------------	-----------

## Explanation:

IC-Events 20,380 County Events - Easter, County Government Week, 4th of July, Fall Festival, and Christmas Event

Austie A. Edwards 8.9.22  
Finance Director Date

Amendment # RR-3  
Approved: \_\_\_\_\_  
Posted: \_\_\_\_\_

On a motion by Com. Mitchell and a second by Com. Douglas, the Board approved Budget Amendment RR-3 to Hertford County Budget Ordinance FY 2022-2023. in the amount of \$77,870.00 as follows:

# AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 22-23

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, 2023:

## REVENUE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
ARPA - Revenue Replacement(RR)	100112-448500	Fund Balance Appropriation	\$ 77,870	
		Total Changes in Expenditure	\$ 77,870	\$ -

Net Change in Expenditure	\$ 77,870
---------------------------	-----------

## EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
RR- Building & Grounds	104110-551001	Capital Outlay - Buildings	\$ 54,330	
RR- Sheriff	104180-551002	Capital Outlay - Equipment	\$ 23,540	
		Total Changes in Expenditures	\$ 77,870	\$ -

Net Change in Expenditures	\$ 77,870
----------------------------	-----------

## Explanation:

Capital Outlay - Commissioners Room Renovations - technology, Dias elevation, & general renovations - Project approved at 5/16/22 board meeting.  
 Sheriff - Equipment Radios and Mics - 25 of each

Amendment # RR-3  
 Approved: \_\_\_\_\_  
 Posted: \_\_\_\_\_

Rebecca Edwards 8.9.22  
 Finance Director Date

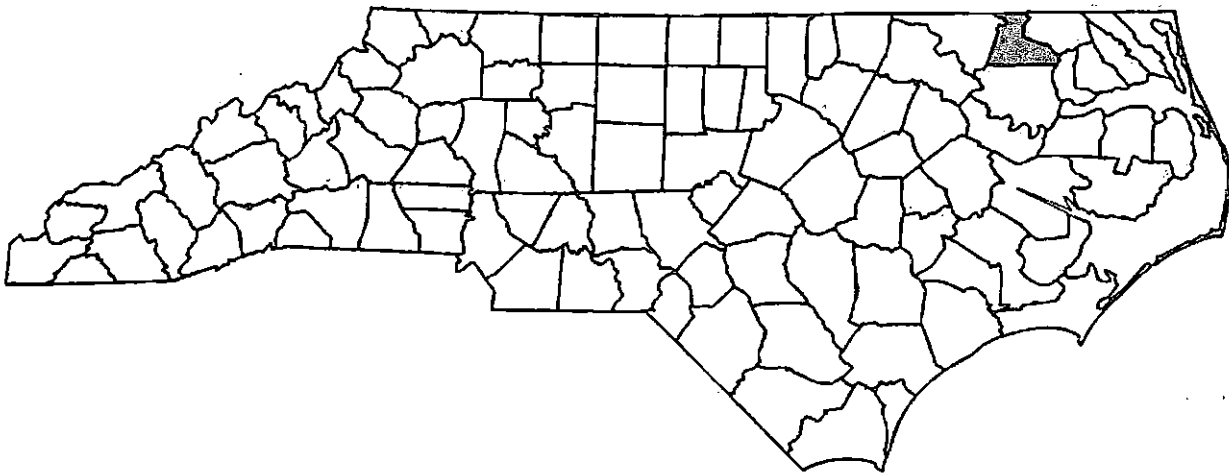
After a brief discussion on the Northern Water District losing monies and the revenue from solid waste declining slowly over the years, on a motion by Com. Douglas and a second by Com. Mitchell, the Board approved the June 2022 Financial Report as presented by Finance Director Leslie Edwards. not bringing in revenue June 2022 Financial Report as follows:

---

County of Hertford  
Monthly Financial Report

---

June 2022



David B. Cotton, County Manager  
Leslie H. Edwards, Finance Director

---

## Letter of Transmittal

---

August 15<sup>th</sup>, 2022

County Administration and the Finance Department are pleased to present the June 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 June 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 June 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 June 30, 2022, General Fund revenues totaled \$24.8 million, which equates to 86.5% 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 June 30, 2022, General Fund expenditures totaled \$23.3 million, which equates to 81.5% of the budgeted annual expenditures (this does not include transfers).

**Exhibit 4** indicates that as of June 30, 2022 Southern Rural Water District Fund revenues totaled \$974 thousand, which equates to 95.4% of the budgeted annual revenue and the expenditures totaled \$943 thousand, which equates to 93.8% of the budgeted annual expenditures (these do not include transfers).

**Exhibit 5** indicates that as of June 30, 2022, Northern Rural Water District Fund revenues totaled \$396 thousand, which equates to 78.8% of the budgeted annual revenue and the expenditures totaled \$480 thousand, which equates to 93.5% of the budgeted annual expenditures (these do not include transfers).

**Exhibit 6** indicates that as of June 30, 2022, Tunis Sewer District Fund revenues totaled \$28,707 which equates to 88.2% of the budgeted annual revenue as well as expenditures totaled at \$30,512 which equates to 96.7% of the budgeted annual expenditures (this does not include transfers).

**Exhibit 7** indicates that as of June 30, 2022, Sanitation (Solid Waste) Fund revenues totaled \$ 1.3 million, which equates to 92.9% of the budgeted annual revenue (this does not include transfers) & Sanitation (Solid Waste) Fund expenditures totaled \$1.4 million, which equates to 96.4% 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 30<sup>th</sup> for Fiscal Years 2019 to 2022, as well as the debt related activity for the period ending June 30, 2022.

Respectfully Submitted,

Leslie H. Edwards  
Finance Director

---

## Delinquent Taxes

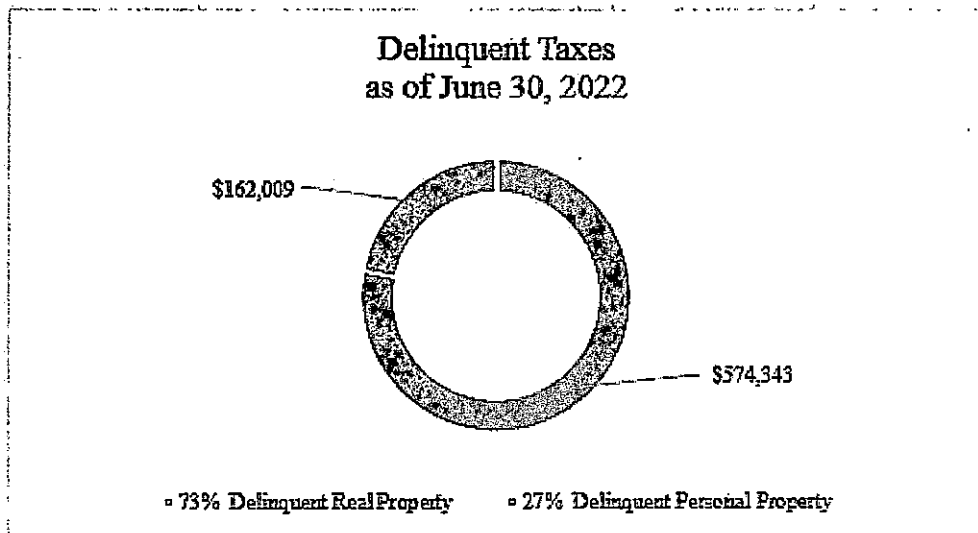
---

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, 2022, the delinquent taxes balance was \$736,353 which equates to 4.15% 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%

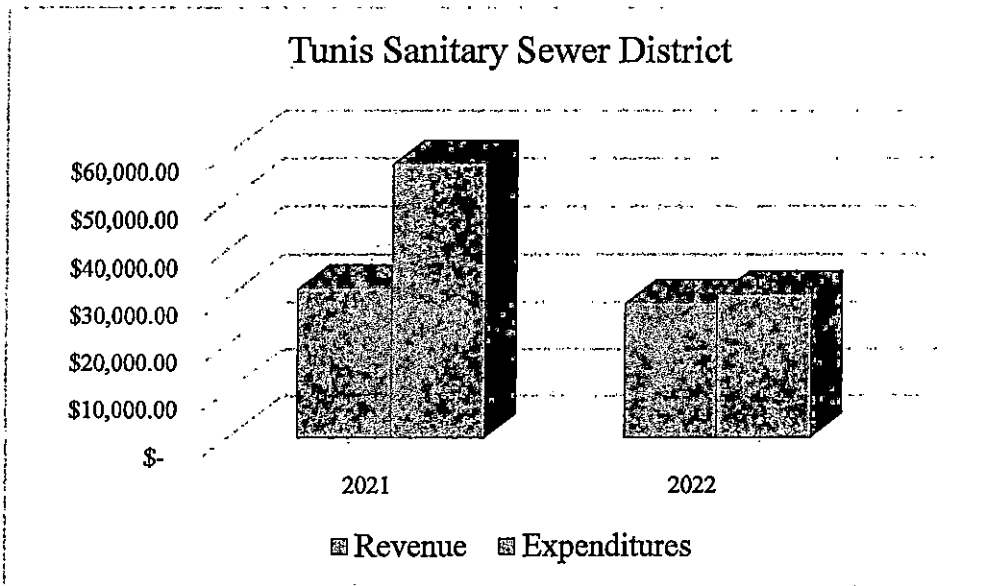
### Exhibit 2



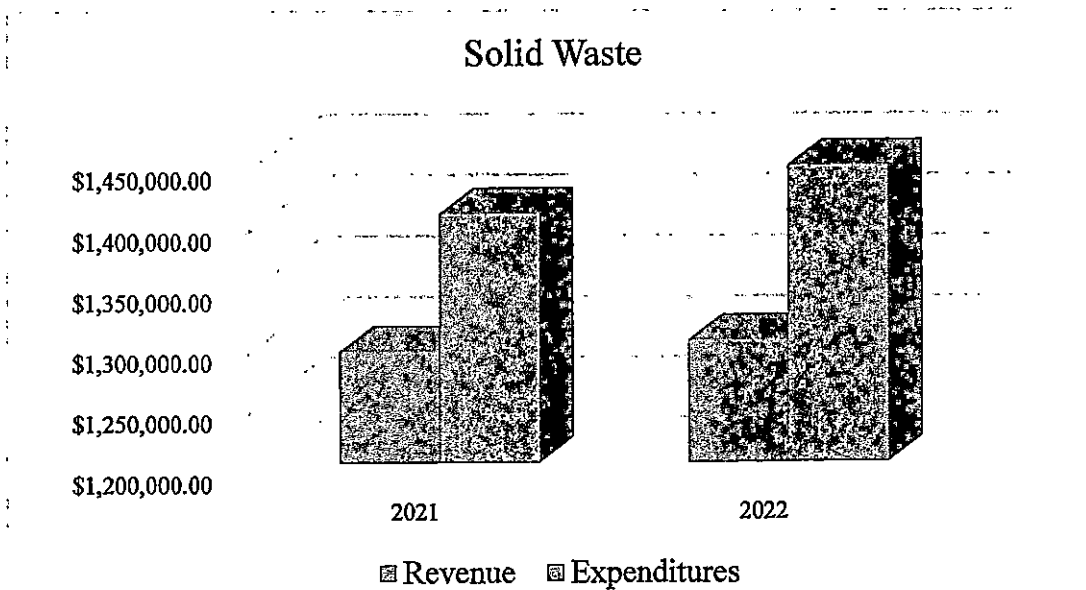
### Exhibit 3 Continued

Steps to Health Grant	2,061	2,061	100.0%	1,200	-	0.0%
Health Department	513,833	516,851	100.6%	526,668	497,799	94.5%
Courts Department	74,101	73,552	99.3%	89,859	82,654	92.0%
Mental Health	86,390	88,307	102.2%	86,400	80,279	92.9%
Community Based Alternative	105,016	105,016	100.0%	105,016	105,016	100.0%
DJJ & Delinquency Prevention	138,810	138,809	100.0%	149,810	138,810	92.7%
ROAP Grant	53,466	48,319	90.4%	160,177	87,749	54.8%
Legal Department	78,000	75,000	96.2%	78,000	75,000	96.2%
Central Services	21,750	20,247	93.1%	21,750	21,278	97.8%
Central Services-Telephone	125,700	103,115	82.0%	122,700	85,803	69.9%
Central Services-Tech Support	675,681	603,582	89.3%	620,842	495,989	79.9%
Aging Administration	365,786	333,778	91.2%	366,289	322,375	88.0%
Aging - Public Assistance	496,373	405,611	81.7%	409,805	283,296	69.1%
DSS Administration	2,555,041	2,546,113	99.7%	2,638,251	2,596,134	98.4%
DSS - Public Assistance	1,196,477	1,196,477	100.0%	1,333,212	1,293,365	97.0%
DSS - Grants	25,643	25,643	100.0%	60,000	52,741	87.9%
Local Funds	431,500	381,561	88.4%	527,600	394,283	74.7%
Debt Service - Judicial Center	915,819	915,819	100.0%	890,819	890,819	100.0%
Debt Service - DSS Renovation	281,374	281,373	100.0%	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	357,524	100.0%	356,542	338,042	94.8%
Public Schools	5,415,792	5,322,430	98.3%	5,410,853	5,311,461	98.2%
Special Appropriations	193,481	163,084	84.3%	189,475	162,748	85.9%
Operating Transfers	1,223,000	1,289,184	105.4%	800,000	644,926	80.6%
Contingency	1,249,090	782,920	62.7%	334,980	-	0.0%
Transfers/Adjustments	-	-	-	-	-	100.0%
Totals	\$ 29,102,781	\$ 27,718,144	95.2%	\$ 28,656,786	\$ 23,367,946	81.5%

**Exhibit 6**



**Exhibit 7**

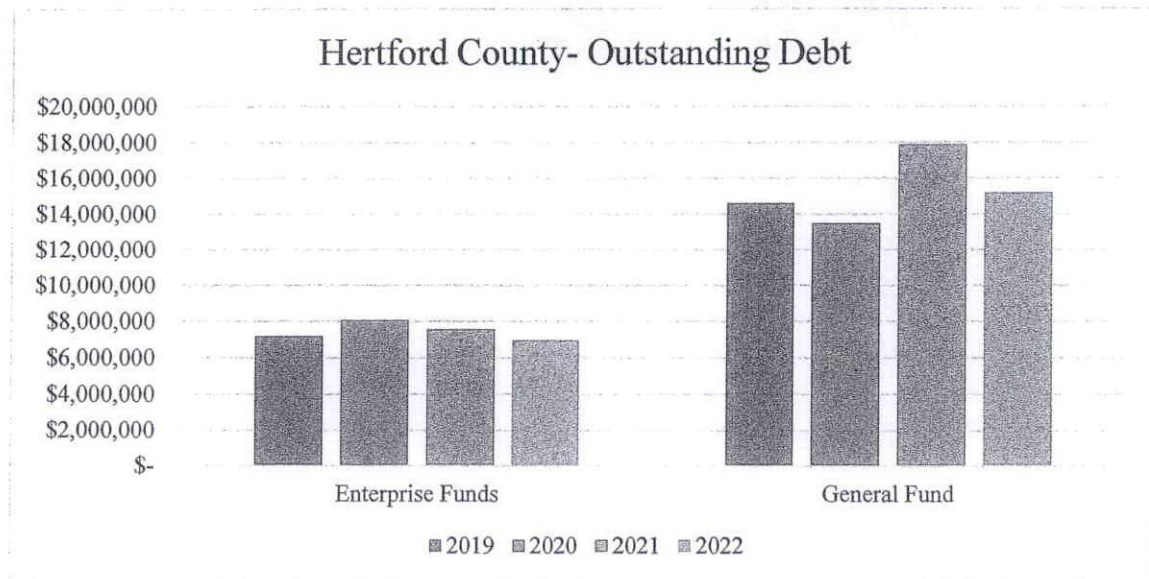


## Outstanding Long-Term Debt

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



	Debt Outstanding 2019	Debt Outstanding 2020	Debt Outstanding 2021	Debt Outstanding 2022	FY 2022 Annual Debt Service Payment	Debt Retirement Date
<b>Enterprise Funds</b>						
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	
<b>General Fund</b>						
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	
<b>Totals</b>	<b>\$ 21,563,502</b>	<b>\$ 21,563,502</b>	<b>\$ 25,426,517</b>	<b>\$ 22,145,422</b>	<b>\$ 2,319,243</b>	

**REQUEST APPROVAL OF ORDER TO COLLECT ALL REAL, PERSONAL AND  
PUBLIC SERVICE COMPANY TAXES FOR THE 2022-2023 LEVY YEAR, PER NCGS  
§ 105-321(B)**

On a motion by Com. Mitchell and a second by Com. Douglas, the Board approved the Order to Collect all real, personal and public service company taxes for the 2022-2023 Levy Year, per NCGS 105-321(b) as presented by Mrs. Tammy Lewter, Tax Collector.

On a motion by Com. Mitchell and a second by Com. Douglas, the Board approved the Settlement Report for Current Taxes for FY 2021-2022 in the amount of \$17,715,854.53 as presented by Tax Collector Lewter as follows:

**SETTLEMENT FOR CURRENT TAXES FOR  
FISCAL YEAR 2021-2022**

TO: Hertford County Board of Commissioners

FROM: Tammy Eason, Tax Collector

DATE: July 27, 2022

**As of June 30, 2022**

CHARGES TO THE COLLECTOR:

- |   |                 |
|---|-----------------|
| 1. Total amount of all taxes placed in the Tax Collector's hands for collection for the year: | \$17,759,513.13 |
| 2. All late listing penalties and costs collected by the Tax Collector:                       | \$37,590.35     |
| 3. All interest on taxes collected by the Tax Collector:                                      | \$43,222.78     |

**TOTAL: \$17,840,336.26**

CREDITS TO THE TAX COLLECTOR:

- |  |                 |
|--|-----------------|
| 1. All sums deposited by the Tax Collector to the credit of the taxing unit or receipted by the property official: | \$17,755,560.79 |
| 2. Releases allowed by the governing body (including Refunds and reductions in valuation):                         | \$-39,706.26    |
| 3. The principal amount of taxes determined to be Insolvent and to be allowed as credits by the governing body:    | 0               |

**TOTAL: \$17,715,854.53**

Respectfully submitted,

*Tammy Eason*  
Tammy Eason, Tax Collector

SWORN TO AND SUBSCRIBED BEFORE ME, this \_\_\_\_15<sup>th</sup>\_\_ day of August, 2022

-----  
Notary Public

My Commission expires:

\_\_\_\_\_

On a motion by Com. Mitchell and a second by Com. Douglas, the Board approved the report presented by Tax Collector Lewter per NCGS 105-369(a) for the total unpaid 2021 unpaid Taxes on real and personal property, totaling \$550,364.84 that are liens on real property and \$159,855.67 that are not liens on personal property.

The Board congratulated Tax Collector Lewter and the Tax Collector employees for a job well done.

Chairman Gatling announced that Com. Andre' Lassiter was not present at the meeting because his daughter was returning to college.

#### **COUNTY MANAGER'S COMMENTS:**

County Manager Cotton made no comments.

#### **COMMISSIONERS' COMMENTS:**

The Commissioners' commented as follows:

Com. Mitchell and Com. Douglas thanked everyone for attending the meeting and stated it was good to see everyone present.

Chairman Gatling commented addressing County Manager Cotton advising him to have a meeting with Mr. Bobby Lee Harrell regarding a property concern, provide feedback to the Board, and thanked everyone for attending the meeting.

#### **CLOSED SESSION**

On a motion by Com. Mitchell and a second by Com. Douglas, the Board approved to move to Closed Session.

Minutes of Closed Session are on file in the Office of the Clerk to the Board.

On a motion by Com. Mitchell and a second by Vice-Chair Horton, the Board unanimously approved to return to the Regular session.

#### **ADJOURN**

On a motion by Vice-Chair Horton and a second by Com. Mitchell and second by Com. Douglas, the Board adjourned the meeting.

---

**Approved: September 6, 2022**

Honorable Ronald J. Gatling, Chairman

Dr. Renee Tyler, NCCCC - Clerk to the Board