

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

Minutes November 20, 2023 – 7:00 PM

Present: Com. Andre` M. Lassiter, Sr., Chairman, Com. William F. Mitchell, Jr., Vice-Chair, Com. Leroy Douglas, and Com. John D. Horton

Absent: Com. Ronald J. Gatling

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

The following employees attended the meeting: Director Kimberly Turner, Director Leslie Edwards, Director Felicia Gaskins, Demarcus Thompson, Director Kelly Bowers, Director Chad Stephens, and KaWania Parker, Public Information Officer.

Chairman Lassiter called the meeting to order and Reverend Milton Stanley, Mt. Moriah Missionary Baptist Church, Winton provided the Invocation.

Consent Agenda

On a motion by Vice-Chairman William F. Mitchell, Jr. seconded by Com. Leroy Douglas, the Board approved the Consent Agenda as follows:

- Approval of November 6, 2023 Minutes
- Approval of Resolutions Honoring Long Term Educators -Tommy & Carolyn Mitchell Emma Peoples, Winton Baptist Church (Pastor Derik Davis), Mt. Moriah Missionary Baptist Church, Winton (Pastor Milton Stanley) as follows:



RESOLUTION HONORING

RETIRED EDUCATORS MR. TOMMY MITCHELL & MRS. CAROLYN B. MITCHELL

- WHEREAS,** Mr. Tommy Mitchell and Mrs. Carolyn B. Mitchell have demonstrated a long-standing commitment to public service, particularly in the area of public education; and
- WHEREAS,** in 1960's they started their teaching careers with Hertford County Public Schools at Ahoskie High School; and
- WHEREAS,** Mr. Mitchell taught seventh and eighth grade social studies, coached football and girls' basketball, started the Fellowship of Christian Athletes in 1966, taught marketing classes at Roanoke-Chowan Community College, retired in 1991 after 32 years of service teaching at Ahoskie High School; and
- WHEREAS,** Mrs. Mitchell taught grammar, oral communications and literature, was the school newspaper advisor, began teaching at Roanoke-Chowan Technical Institute in the early 1970s, received an Expository Writing Award, Excellence in Teaching award from SGA in 1990, retired after 27 years of service; and
- WHEREAS,** Mr. & Mrs. Mitchell are faithful members of Ahoskie First Baptist Church, teaching and volunteering their service to the church food pantry; and
- WHEREAS,** Mr. Tommy Mitchell and Mrs. Carolyn B. Mitchell have made valuable contributions to students, their families and citizens of Hertford County surrounding communities and beyond; and

THEREFORE, BE IT RESOLVED, that the Hertford County Board of County Commissioners hereby congratulate and honor Mr. Tommy and Mrs. Carolyn B. Mitchell for their diligent contributions to community service in Hertford County.

Adopted this the 20th day of November 2023.

Hertford County Board of Commissioners

ATTEST

The Honorable Andre' M. Lassiter, Sr. Chairman

Dr. Renee Tyler, NCCCC, Clerk to the Board

(SEAL)

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Phone 252-358-7823 ■ Fax 252-358-0198 ■ www.hertfordcountync.gov



RESOLUTION HONORING

MS. EMMA PARKER PEOPLES

- WHEREAS,** Ms. Emma Parker Peoples is a 1967 Graduate of Murfreesboro High School, Murfreesboro, North Carolina; and

WHEREAS, her teaching career commenced in 1973 at Riverview Elementary School and was assigned to the same classroom where she was a second-grade student; and

WHEREAS, Ms. Peoples taught at Riverview Elementary School her entire teaching career and was nominated as Teacher of the Year three times under three different administrations; and

WHEREAS, in 1967, Ms. Emma Parker Peoples was the first African American to enroll in Chowan College, Murfreesboro, NC; and

WHEREAS, she retired from her teaching career in 2007 and continues to engage in mentorship opportunities to encourage, promote, share strategies to enhance student learning and advocate for others to become teachers; and

THEREFORE, BE IT RESOLVED, that the Hertford County Board of County Commissioners hereby congratulate and thank Ms. Emma Parker Peoples recognizing her outstanding contributions to education, her care for her students, and her record of community service to prepare students for success.

Adopted this the 20th day of November, 2023.

Hertford County Board of Commissioners

ATTEST

The Honorable Andre' M. Lassiter, Sr. Chairman

Dr. Renee Tyler, NCCCC, Clerk to the Board

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RESOLUTION HONORING

WINTON BAPTIST CHURCH, WINTON, NORTH CAROLINA

WHEREAS, Winton Baptist Church was established in 1873; and

WHEREAS, in 1873 a deed was given to John A. Vann, first trustee at which time the church was named Chowan Baptist Church; and

WHEREAS in 1914 the Church was renamed Winton Baptist Church; and

WHEREAS, Pastor Derik Davis and Winton Baptist Church continue to carry on the 25-year tradition of holding joint worship services with local Winton Pastors every Easter; and

WHEREAS, under the leadership of its 28th Pastor, Pastor Derik Davis, Winton Baptist Church membership remains committed to bridge cultural gaps, supporting local associations, the Winton Fire Department, and regional and international mission trips planting churches serving communities in Eastern Europe, and the citizens of Hertford County; and

WHEREAS, Winton Baptist Church has made beneficial contributions to citizens of Hertford County and surrounding communities through the years providing ministry opportunities and security for families and citizens of Hertford County; and

THEREFORE, BE IT RESOLVED, that the Hertford County Board of County Commissioners hereby congratulate and honor Winton Baptist Church for its tireless contributions to community service in Hertford County.

Proclamation Proclaiming November as Veterans Appreciation Month:



A PROCLAMATION

PROCLAIMING NOVEMBER AS VETERANS APPRECIATION MONTH

- WHEREAS,** Every Veteran of this great County and beyond is a reminder that the freedom we enjoy has been secured and preserved by the courage and sacrifice of American heroes and American patriots.
- WHEREAS,** Today, nearly 1,400 veterans live in Hertford County. Among them are men and women who served in World War II, the Korean War, the Vietnam War, the Persian Gulf War and our recent wars in Iraq and Afghanistan, as well as various smaller engagements and peacetime deployments; and
- WHEREAS,** As we remember these brave Americans today, we should consider not only their valor and suffering in the service of our country, but also the challenges they face upon returning home, high rates of disability, poverty, unemployment and homelessness; and
- WHEREAS,** The commitment to service and dedication to the country exemplified by our veterans represents America at its best. They have earned our undying gratitude. We thank all who have worn the uniform and those now serving at home and abroad for all that they have risked and done.
- WHEREAS,** Our debt to the brave men and women in the service of our country can never be repaid, we honor the service and sacrifice of service members and their families.

NOW, THEREFORE, we, the Hertford County Board of Commissioners, do hereby proclaim the month of November 2023 as Veterans Recognition Appreciation in Hertford County, North Carolina. We encourage all residents to join us in common purpose to salute, honor and appreciate all the men and women who have served our Country and worn the uniform.

IN WITNESS WHEREOF, we make known to all persons in Hertford County that we do hereby set our hand and cause the Seal of Hertford County to be affixed this 20th day of November in the year of two thousand twenty-three.

Proclaimed this 20th day of November, 2023.

HERTFORD COUNTY BOARD OF COMMISSIONERS

Attest:

The Honorable Andre' M. Lassiter, Sr., Chairman

Dr. Renee Tyler, NCCCC
Clerk to the Board

(SEAL)

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- Request Approval of Taxpayer Refund to Wells Fargo & CoreLogic as follows:

\$1,191.25- Wells Fargo: Vendor #14855 Refund for overpayment on mortgage payments.

\$14,921.56-CoreLogic: Vendor#11016- Refund for overpayment on mortgage payments.

**REQUEST APPROVAL OF: AMENDMENT TO HERTFORD COUNTY BUDGET
ORDINANCE FY 2023-2024 BUDGET AMENDMENT #9 AND SEPTEMBER
2023 MONTHLY FINANCIAL REPORT**

On a motion by Com. Douglas seconded by Vice-Chair Mitchell, the Board approved budget Ordinance FY 2023-2024 Budget Amendment #9 in the amount of \$65,109.00 as follows:

AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2023-2024

IT IS 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, 2024:

REVENUE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
DSS	100063-419105	LIEAP CAA LIHWAP		\$ 24,521
Aging	100112-448500	Fund Balance Appropriation	\$ 59,590	
Animal Control	100100-415500	Insurance Claims	\$ 6,205	
Aging	100100-41500	Insurance Claims	\$ 23,835	
		Total Changes in Revenue	\$ 89,630	\$ 24,521

Net Change in Revenue	\$65,109
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EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
DSS	104440-569113	LIEAP CAA Water		\$ 24,521
Aging	104390-569303	ARPA HDM	\$ 19,959	
Aging	104390-569302	ARPA Congregate	\$ 9,603	
Aging	104390-569304	ARPA Senior Center Ops	\$ 10,186	
Aging	104390-569300	SPICE Grant	\$ 19,842	
Animal Control	104210-535201	Main and Repair - Vehicle	\$ 6,205	
Aging	104380-535202	Main and Repair - Building	\$ 23,835	
		Total Changes in Expenditures	\$ 89,630	\$ 24,521

Net Change in Expenditures	\$65,109
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Explanation:

DSS - Reduction in LIHWAP Finds from the Department of Health and Human Services.
Aging - ARPA HDM, Congregate, Senior Center Operations, and Spice Grant remaining funds from FY 23.
Animal Control - Animal Collision to animal control vehicle.
Aging - Damage to senior center building - final reimbursement from Insurance Company.

Reslie A. Edwards 11-13-23
Finance Director Date

Amendment # 9
Approved: _____
Posted: _____

Mrs. Edwards shared the September 2023 Monthly Financial Report as attached:

County of Hertford
Monthly Financial Report

September 2023



Leslie H. Edwards, Finance Director



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Letter of Transmittal

November 20, 2023

County Administration and the Finance Department are pleased to present the September 30, 2023, 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 September 30, 2023. 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 September 30, 2022, and 2023.

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 full accrual accounting, recording revenues when earned and expenditures when incurred.

Exhibit 1 indicates that as of September 30, 2023, General Fund revenues totaled \$3.8 million, which equates to 12.4% 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 September 30, 2023, General Fund expenditures totaled \$6.8 million, which equates to 22.2% of the budgeted annual expenditures.

Exhibit 4 indicates that as of September 30, 2023, Southern Rural Water District Fund revenues totaled \$308 thousand, which equates to 25.5% of the budgeted annual revenue and the expenditures totaled \$202 thousand, which equates to 16.8% of the budgeted annual expenditures (these do not include transfers).

Exhibit 5 indicates that as of September 30, 2023, Northern Rural Water District Fund revenues totaled \$128 thousand, which equates to 24.7% of the budgeted annual revenue and the expenditures totaled \$82 thousand, which equates to 15.8% of the budgeted annual expenditures (these do not include transfers).

Exhibit 6 indicates that as of September 30, 2023, Tunis Sewer District Fund revenues totaled \$7 thousand, which equates to 16.3% of the budgeted annual revenue as well as expenditures totaled at \$3 thousand which equates to 6.3% of the budgeted annual expenditures (this does not include transfers).

Exhibit 7 indicates that as of September 30, 2023, Sanitation (Solid Waste) Fund revenues totaled \$374 thousand, which equates to 19.9% of the budgeted annual revenue (this does not include transfers) & Sanitation (Solid Waste) Fund expenditures totaled \$448 thousand, which equates to 23.9% of the budgeted annual expenditures (this does not include transfers).

Exhibit 8 is a descriptive illustration of the County's outstanding long-term debt as of September 30st for Fiscal Years 2021 to 2024, as well as the debt related activity for the period ending September 30, 2023.

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 2022-2023. 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 September 30, 2023, General Fund revenues totaled \$3.8 million, which equates to 12.4% percent of the budgeted revenues that have been collected by the County.

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 2022-2023			Fiscal Year 2023-2024		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Ad Valorem Taxes	\$ 13,078,001	\$ 2,430,650	18.6%	\$ 13,404,491	\$ 2,360,912	17.6%
Vehicle Taxes	23,500	2,127	9.1%	8,400	1,903	22.7%
NC New Vehicle Taxes	1,507,750	304,793	20.2%	1,883,300	306,521	16.3%
Sales Taxes	5,739,595	-	0.0%	6,504,225	-	0.0%
Other Taxes & Licenses	82,600	9,169	11.1%	70,000	18,830	26.9%
Unrestricted Intergovernmental	61,500	-	0.0%	57,000	561	1.0%
Restricted Intergovernmental	630,063	152,346	24.2%	346,000	139,882	40.4%
Restricted Intergovernmental- Aging	351,769	131,403	37.4%	364,715	83,570	22.9%
Restricted Intergovernmental- DSS	2,697,908	249,490	9.2%	3,277,245	375,909	11.5%
Permits and Fees	185,600	44,078	23.7%	173,900	39,293	22.6%
Sales and Services	1,511,100	298,920	19.8%	1,190,540	359,388	30.2%
Investment Earnings	17,000	23,633	139.0%	40,000	46,910	117.3%
Miscellaneous	22,363	10,064	45.0%	15,435	28,641	185.6%
Transfer Funds	47,243	-	0.0%	217,087	24,827	11.4%
DSS Donation	-	300	100.0%	-	-	100.0%
COVID Relief Funds/FEMA Reimb.	-	18,122	0.0%	-	-	0.0%
Fund Balance Appropriation	2,686,290	-	0.0%	3,006,359	-	0.0%
Totals	\$ 28,642,282	\$ 3,675,095	12.8%	\$ 30,558,697	\$ 3,787,147	12.4%

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 2021-2022 Audit, the County's collection rate is 96.58%. 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 September 30, 2023, the delinquent taxes balance was \$15.8 million which equates to 84.18% percent of the total tax levy. As a point of reference, one (0.01¢) penny on the tax rate generates approximately \$171,348 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 September 30, 2023, the General Fund expenditures for Fiscal Year 2023-2024 totaled \$3.8 million, at 12.4% 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 2022-2023			Fiscal Year 2023-2024		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Governing Body	\$ 258,290	\$ 64,983	25.2%	\$ 252,555	\$ 68,342	27.1%
Fees For Taxes	50,000	12,189	24.4%	92,500	11,754	12.7%
Administration	575,633	214,706	37.3%	781,408	346,757	44.4%
Hr & Risk Services	477,035	109,510	23.0%	681,585	207,644	30.5%
Finance	466,465	128,203	27.5%	508,185	92,420	18.2%
Tax Assessor	313,595	47,903	15.3%	360,205	66,415	18.4%
Tax Collector	248,990	53,094	21.3%	309,274	57,715	18.7%
Elections	202,949	23,610	11.6%	209,907	35,442	16.9%
Register Of Deeds	213,528	44,821	21.0%	266,824	45,782	17.2%
Land Records	265,458	55,023	20.7%	280,588	57,595	20.5%
Sheriff	2,822,557	523,539	18.5%	2,632,693	671,290	25.5%
Jail	2,019,624	375,358	18.6%	2,151,546	474,705	22.1%
Emergency Management	291,397	66,069	22.7%	327,177	119,848	36.6%
Emergency Services	1,590,204	294,749	18.5%	1,594,242	339,197	21.3%
E911 Central Communications	771,456	166,327	21.6%	787,618	149,248	18.9%
Animal Control	123,606	25,959	21.0%	155,885	33,215	21.3%
Medical Examiner	16,800	-	0.0%	16,000	-	0.0%
Building Inspections	159,742	41,160	25.8%	174,374	45,157	25.9%
Economic Development	131,057	23,733	18.1%	153,647	35,748	23.3%
Public Buildings	1,225,700	350,437	28.6%	1,568,149	411,106	26.2%
Veterans Service	70,936	18,137	25.6%	84,108	18,719	22.3%
Soil Conservation	143,697	24,590	17.1%	133,112	23,651	17.8%
Coop Extension	160,249	24,045	15.0%	170,812	31,065	18.2%

Exhibit 3 Continued

Steps to Health Grant	1,200	-	0.0%	1,200	-	0.0%
Health Department	532,312	145,255	27.3%	536,536	143,726	26.8%
Courts Department	91,750	45,580	49.7%	92,975	55,713	59.9%
Mental Health	86,400	21,017	24.3%	86,400	22,665	26.2%
Community Based Alternative	108,000	27,000	25.0%	115,000	28,750	25.0%
DJJ & Delinquency Prevention	137,203	33,410	24.4%	138,910	35,332	25.4%
ROAP Grant	27,412	7,092	25.9%	30,000	7,067	23.6%
Legal Department	84,000	14,000	16.7%	84,000	21,000	25.0%
Central Services	20,500	3,150	15.4%	21,500	3,016	14.0%
Central Services-Telephone	227,030	22,519	9.9%	123,500	37,604	30.4%
Central Services-Tech Support	795,445	292,292	36.7%	800,825	263,438	32.9%
Aging Administration	378,387	84,960	22.5%	496,345	142,802	28.8%
Aging - Public Assistance	367,124	61,020	16.6%	321,442	98,614	30.7%
DSS Administration	2,714,343	615,486	22.7%	3,386,063	748,616	22.1%
DSS - Public Assistance	1,002,267	204,055	20.4%	999,435	192,625	19.3%
DSS - Grants	35,000	3,816	10.9%	35,000	5,346	15.3%
Local Funds	409,200	89,325	21.8%	462,002	90,612	19.6%
Debt Service - Judicial Center	875,819	-	0.0%	847,069	1,320	0.2%
Debt Service - DSS Renovation	270,522	-	0.0%	265,097	-	0.0%
Debt Service - AES School	588,800	44,400	7.5%	577,700	-	0.0%
Contribution Fire/Rescue	351,542	72,581	20.6%	386,542	96,567	25.0%
Public Schools	5,477,792	1,348,983	24.6%	5,555,598	1,334,127	24.0%
Special Appropriations	177,391	71,545	40.3%	217,319	99,190	45.6%
Operating Transfers	972,555	52,555	5.4%	1,035,845	-	0.0%
Contingency	311,320	-	0.0%	250,000	-	0.0%
Transfers/Adjustments	-	-	0.0%	-	-	100.0%
Totals	\$ 28,642,282	\$ 5,948,186	20.8%	\$ 30,558,697	\$ 6,770,945	22.2%

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 2023-2024 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 2022-2023 to Fiscal Year 2023-2024 are reported as a component of operating revenue.

Exhibit 4

Description	Fiscal Year 2022-2023			Fiscal Year 2023-2024		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Southern Rural Water District Revenue	\$ 961,722	\$ 253,834	26.4%	\$ 1,207,880	\$ 308,603	25.5%
Southern Rural Water Expense	961,722	124,192	12.9%	1,207,880	202,480	16.8%

Exhibit 5

Description	Fiscal Year 2022-2023			Fiscal Year 2023-2024		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Northern Rural Water District Revenue	\$ 459,316	\$ 102,312	22.3%	\$ 518,740	\$ 128,180	24.7%
Northern Rural Water Expense	459,316	58,476	12.7%	518,740	82,172	15.8%

Exhibit 6

Description	Fiscal Year 2022-2023			Fiscal Year 2023-2024		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Tunis Sanitary Sewer District Revenue	\$ 33,543	\$ 7,379	22.0%	\$ 48,100	\$ 7,819	16.3%
Tunis Sanitary Sewer District Expense	33,543	2,861	8.5%	48,100	3,035	6.3%

Exhibit 7

Description	Fiscal Year 2022-2023			Fiscal Year 2023-2024		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Solid Waste Revenue	\$ 1,290,287	\$ 342,955	26.6%	\$ 1,879,662	\$ 374,099	19.9%
Solid Waste Expense	1,290,287	292,183	22.6%	1,879,662	448,956	23.9%

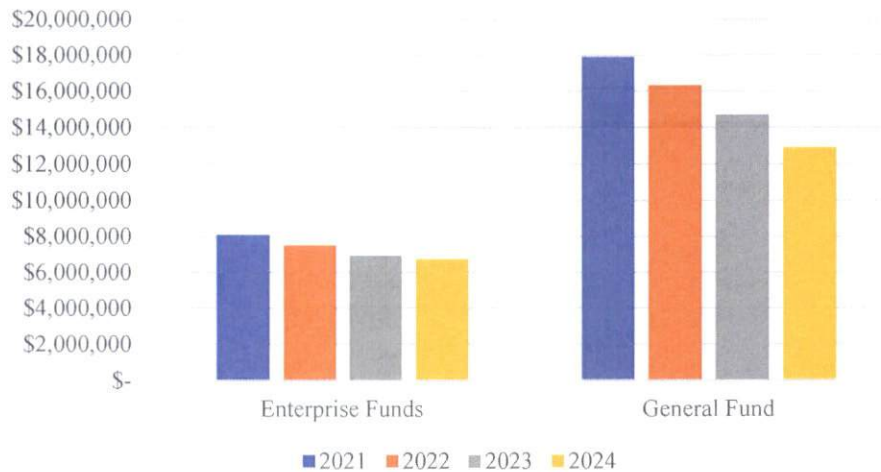
Outstanding Long-Term Debt

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 8

Hertford County-Outstanding Debt



					FY 2024	Debt
	Debt Outstanding	Debt Outstanding	Debt Outstanding	Debt Outstanding	Annual Debt	Retirement
	2021	2022	2023	2024	Service	Date
<i>Enterprise Funds</i>					Payment	
Northern Water District	\$ 3,417,969	\$ 3,214,089	\$ 3,010,569	\$ 2,807,409	\$ 202,800	FY 59
Southern Water District	\$ 4,230,340	\$ 3,877,812	\$ 3,525,284	\$ 3,525,284	\$ 352,529	FY 59
Tunis Sanitary District	\$ 417,394	\$ 404,626	\$ 391,999	\$ 379,516	\$ 12,341	FY 54
Subtotal Enterprise Funds	\$ 8,065,703	\$ 7,496,527	\$ 6,927,852	\$ 6,712,209	\$ 567,670	
<i>General Fund</i>						
DSS Renovation	\$ 2,099,066	\$ 1,817,693	\$ 1,541,745	\$ 1,271,224	\$ 265,096	FY 28
Judicial Center	\$ 10,155,488	\$ 9,240,769	\$ 8,351,050	\$ 7,476,331	\$ 845,968	FY 33
Ahaskie Elementary School	\$ 5,625,608	\$ 4,999,500	\$ 4,399,600	\$ 3,810,800	\$ 577,700	FY 30
USDA - Ambulance, QRV, Generator	\$ -	\$ 260,030	\$ 234,027	\$ 208,024	\$ 26,003	FY 30
Southern Bank - John Deere 4WD Loader	\$ -	\$ -	\$ 160,730	\$ 119,622	\$ 40,495	FY 26
Subtotal General Fund	\$ 17,880,162	\$ 16,317,992	\$ 14,687,153	\$ 12,886,001	\$ 1,755,262	
Totals	\$ 25,945,865	\$ 23,814,519	\$ 21,615,005	\$ 19,598,210	\$ 2,322,932	

HCPS School Capital Outlay Requests

Fiscal Year 2023-2024

Capital Outlay Request #	Date	Description	Amount
Request # 1	9/20/2023	Painting, HVAC Mini Splits, Restroom Remodel (HCMS)	\$164,088.74
Request # 2	10/2/2023	HCMS White Boards and Painting	\$181,853.75
Total			\$345,942.49

RCCC Capital Outlay Requests

Fiscal Year 2023-2024

Capital Outlay Request #	Date	Description	Amount
Total			\$ -

PUBLIC COMMENT

No public comments were made.

COMMUNITY RECOGNITIONS

The Community Recognitions for unwavering commitments of service to the citizens of Hertford County and beyond were as follows: Resolutions were presented to Mr. Thomas Mitchell and wife, Carolyn B. Mitchell and Ms. Emma Peoples honoring their commitment and dedication to 30+ years of service in public education, Winton Baptist Church (Pastor Derik Davis), and Mount Moriah Missionary Baptist Church, Winton (Pastor Reverend Milton B. Stanley) for their beneficial contributions to citizens of Hertford County and surrounding communities through the years, and a proclamation was presented to Hertford County Veterans and Director Chad Stephens honoring Veterans for their sacrifices made and the impact they've made to Hertford County and this Country.

REQUEST APPROVAL OF AGREEMENT WITH ECU HEALTH WELLNESS CENTER AND EXIT INTERVIEW REPORT

On a motion by Com. John D. Horton seconded by Com. Douglas, the Board approved the Agreement between University Health Systems of Eastern Carolina, Inc., D/B/A ECU Health Wellness Center and Hertford County as presented by Human Resource Services/Risk Management Director Kimberly Turner.

Ms. Turner presented the Exit Interview report to the Board.

MEDICAID EXPANSION UPDATE

On a motion by Com. Horton seconded by Com. Douglas, the Board amended the Agenda to table Memo # 10267 Medicaid Expansion Update to the December 4th Regular meeting.

INTERIM COUNTY MANAGER'S REPORT

Interim Manager Patterson reported as follows: 1) Peachtree Lane Waterline has the received approval by DEQ for the waterline and residents can connect to the system; 2) the Old Elections building bid turnkey cost for work is over \$70,000.00, the county will work with subs to begin the roof, window casings, sealing the brick where there is water infiltration, and quotes will be submitted to the Board for consideration; 3) in the process of seeking quotes for the Vinson House project; 4) a layout of the Museum Project was provided for the property on the Access Chowan, provided options for the old Southern Bank building; and 5) reported that the next round of department head evaluations will be included in the December 4th Agenda packet.

BOARD CHAIR'S/CLERK'S REPORT

Clerk Tyler reported the upcoming events and shared the County Mission statement.

COMMISSIONER'S COMMENTS

The Board collectively commented thanking everyone for attending the meeting, commended recipients of the County community recognitions, wished everyone a Happy Thanksgiving and acknowledged Reverend Lloyd Gatling who was in the audience.

CLOSED SESSION:

On a motion by Com. Douglas seconded by Vice-Chair Mitchell, the Board unanimously approved to move to Closed Session as allowed under NCGS § 143-318.11(a)(3) to consult with the County Attorney.

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

On a motion by Com. Horton seconded by Vice-Chair Mitchell, the Board returned to Regular Session.

On a motion by Com. Douglas seconded by Vice-Chair Mitchell, the Board approved for Interim County Manager Kevin Patterson to sign the Great Grant.

ADJOURN MEETING

On a motion by Com. Douglas and a second by Vice-Chair Mitchell, the Board approved to adjourn the meeting at 9:59 PM.