

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

**Minutes July 17, 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. 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 attended the meeting: Director Brenda Brown, Director Deidre Evans, Director Robert Mizelle, Director Brad Vann, Director Felicia Gaskins, Director Kimberly Turner, Director Stanley Lassiter, Director Leslie Edwards, Director James Broglin, Sheriff Dexter Hayes, Director Melony Storey, and Public Information Officer KaWania Parker

Chairman Andre` M. Lassiter, Sr. called the meeting to order and Rev. Mari Wiles, University Minister and Dean of Student Life, Chowan University, Murfreesboro, NC Rev. Dr. provided the Invocation.

On a motion by Vice-Chair William F. Mitchell, Jr. and a second by Com. Leroy Douglas the Board approved to amend the Agenda to add Memo #10161 Request Approval of Amendment to Hertford County Budget Ordinance Fiscal Year 2022-2023 Amendment #26 Fiscal Year 2023-2024 Amendment #1 and RR 11 and May 2023 Financial Report behind Memo 10169 and add Designation Of Voting Delegate For NACo 2023 Annual Business Meeting in Travis County, Texas on Monday, July 24, 2023.

**CONSENT AGENDA**

On a motion by Vice-Chair Mitchell and a second by Com. Douglas, the board approved the Consent Agenda as follows:

Approval of June 20, 2023 Minutes

Approval of NCVTS Refund: Beverly Warrick

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Status	Transaction #	Refund Description	Refund Reason	Create Date	Authorization	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
WARRICK, WILLIAM BRUCE JR	WARRICK, WILLIAM BRUCE JR	WARRICK, BEVERLY VINSON	332 JAY TRL		MURFREESBORO, NC 27855	Proration	00701 97599	PENDING	281590008	Refund Generated due to proration on Bill #0070197599-2022-2022-0000-00	Tag Surrender	06/15/2023		G01	Tax	(\$287.00)	\$0.00	(\$287.00)
														C04	Tax	(\$225.50)	\$0.00	(\$225.50)
														C04	Vehicle	\$0.00	\$0.00	\$0.00
																Refund		\$512.50

## **INTRODUCTION OF 2023 HERTFORD COUNTY SUMMER INTERNS**

Ms. Kimberly Turner, Human Resource & Risk Management Director, presented the summer interns as follows: Nandi Hedgepeth, Kyree Pitt, Ny'Aja Joyner, NY 'Shawn Fennell, JaMarion Sessoms, Meyah Wilson, and Hannah Joyner.

Interns were congratulated by Chairman Lassiter and the Commissioners.

## **2023 HERTFORD COUNTY COMMISSIONERS' SCHOLARSHIP AWARD PRESENTATIONS**

Chairman Lassiter and the Commissioners presented the 2023 Hertford County Commissioners' \$1,000.00 Scholarship Awards to the recipients as follows:

- C. S. Brown High School STEM: Ameer Hayes, Amarion Watford, Lemontez Boone, Melanie Weston, Nadia Evans and Austin James Chadwick
- Early College High School: Morgan Saunders and Kayla Wiggins
- Hertford County High School: Fantashya Thompson and Jayden Pugh

## **PUBLIC COMMENT**

There were no public comments.

## **REQUEST CONSIDERATION OF RECOMMENDATIONS FOR BOARDS AND COMMISSIONS: HERTFORD COUNTY ABC BOARD AND ROANOKE-CHOWAN COMMUNITY COLLEGE BOARD OF TRUSTEES, PARKS & RECREATION ADVISORY COMMISSION, HERTFORD COUNTY SOCIAL SERVICES BOARD, AND MID EAST BOARD**

The Board approved the following appointments:

On a motion by Com. Douglas and a second by Vice-Chair Mitchell, the Board approved the re-appointment of Charles Simmons to the **Hertford County ABC Board** for a three-year term effective June 30, 2023 and will expire June 30, 2026.

On a motion by Com. Douglas and a second by Com. Horton, the Board approved the re-appointment of Vice-Chair William F. Mitchell, Jr. to the **Hertford County Social Services Board** for an indefinite three-year term effective June 30, 2023 and will expire June 30, 2026.

On a motion by Com. Douglas and a second by Vice-Chair Mitchell, the Board approved the re-appointment of Com. Ronald Gatling to the **Parks and Recreation Advisory Commission** for an indefinite three-year term effective term effective June 30, 2023 and will expire June 30, 2026.

On a motion by Com. Douglas and a second by Com. Horton the Board denied the reappointment request of Wendy Ruffin-Barnes to the **RCCC Board of Trustees**.

The Mid-East Board recommendation for reappointment of Com. John D. Horton was removed from the recommendations as a result of Hertford County no longer partnering with Mid-East.

#### **REQUEST APPROVAL TO USE ARPA FUNDING TO GRIND YARD WASTE AT THE TRANSFER STATION**

On a motion by Vice-Chair Mitchell and a second by Com. Douglas, the Board approved the proposal from Shavender Trucking, LLC and the use of ARPA Funding to grind yard waste at the transfer station as presented by Mrs. Ashley J. Ward, Hertford County Solid Waste Manager.

#### **REQUEST CONSIDERATION OF UPSET FORECLOSURE BID PROPOSAL AND ADVERTISING FOR PIN #S 5993-52-9228 (HOLLOMAN AVENUE) & 5933-70-4927 (102 HOLLOMAN AVENUE)**

As presented by Attorney Charles Revelle, III, on a motion by Com. Douglas and a second by Vice-Chair Mitchell, the Board approved the following upset Foreclosure Bid Proposals for advertising:

1. PIN# 5993-52-9228 (Holloman Avenue) in the amount of \$5,500.00
2. PIN# 5933-70-4927 (102 Holloman Avenue) in the amount of \$3,500.00

#### **CONVENING AS THE BOARD OF THE SOUTHERN RURAL WATER DISTRICT**

On a motion by Vice-Chair Mitchell and a second by Com. Douglas, the Board convened as the Board of the Southern Rural Water District.

On a motion by Vice-Chair Mitchell and a second by Com. Douglas, the Board authorized preparation of a contract with Ferguson Waterworks that incorporates the terms and conditions of the Hertford County RFP and the Ferguson Proposal Response, at a price not to exceed \$1,493,473.00 as presented by Mr. Stanley Lassiter, Public Works Director, and County Manager David B. Cotton.

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

**REQUEST APPROVAL OF ARPA FUNDING FOR ROANOKE-CHOWAN  
COMMUNITY COLLEGE PURCHASE OF TRACTOR TRAILER FOR THE TRUCK  
DRIVING PROGRAM**

On a motion by Com. Douglas and a second by Com. Horton, the Board approved the request For ARPA funding for Roanoke-Chowan Community College purchase of a tractor trailer for the Truck Driving Program.

**OFFICE OF AGING REQUEST FOR APPROVAL OF THE 2023-2024 HOME AND  
COMMUNITY CARE BLOCK GRANT FOR OLDER ADULTS' COUNTY FUNDING  
PLAN**

On a motion by Com. Horton and a second by Com. Douglas, the Board Approved the 2023-2024 Home and Community Care Block Grant For Older Adults' County Funding Plan.

**REQUEST APPROVAL OF AMENDMENT TO HERTFORD COUNTY BUDGET  
ORDINANCE FISCAL YEAR 2022-2023 AMENDMENT #26; FISCAL YEAR 2023-2024  
AMENDMENT # 1 AND RR 11 AND MAY 2023 FINANCIAL REPORT**

On a motion by Vice-Chair Mitchell and a second by Com. Douglas the Board approved the amendment to the Hertford County Budget Ordinance FY 2022-2023 Amendment # 26 in the amount of \$42,372.00 as presented by Finance Director Mrs. Leslie Edwards as follows:

# 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:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Sheriff	100100-415500	Insurance Claims and Refunds	\$ 1,967	
Sheriff	100100-415500	Insurance Claims and Refunds	\$ 1,405	
DSS	100063-418701	Low Income Home Energy Assistance	\$ 39,000	
		<b>Total Changes in Revenue</b>	<b>\$ 42,372</b>	<b>\$ -</b>

<b>Net Change in Revenue</b>	<b>\$42,372</b>
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## EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Sheriff	104180-535201	Maintenance & Repair - Vehicle	\$ 1,967	
Sheriff	104180-535201	Maintenance & Repair - Vehicle	\$ 1,405	
DSS	104440-563001	Low Income Home Energy Assistance	\$ 39,000	
		<b>Total Changes in Expenditures</b>	<b>\$ 42,372</b>	<b>\$ -</b>

<b>Net Change in Expenditures</b>	<b>\$42,372</b>
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## Explanation:

\$ 1,967.10 Original funds received for claim 4A2304SWX2W-0001 2019 Dodge Charger VIN 6902

\$ 1,404.99 Funds received for claim 4A2304SWX2W-0001 2019 Dodge Charger VIN 6902 (supplemental funds)

\$ 39,000 LIEAP Allocation received for April 26, 2023.

Rebecca A. Edwards  
Finance Director

7-13-23  
Date

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

On a motion by Vice-Chair Mitchell and a second by Com. Douglas the Board approved the amendment to the Hertford County Budget Ordinance FY 2023-2024 Amendment # 1 in the amount of \$308,840.00 as presented by Mrs. Edwards as follows:

## AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2023-2024

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, 2024:

### REVENUE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
DSS	100063-417900	GAP Hold Harmless E&E	\$ 136,556	
DSS	100063-419109	CCU Medicaid Expansion	\$ 40,898	
DSS	100112-448500	Fund Balance Appropriation		\$ 136,556
Aging - HCCBG	100061-416901	HCCBG	\$ 262,942	
		<b>Total Changes in Revenue</b>	<b>\$ 440,396</b>	<b>\$ 136,556</b>

<b>Net Change in Revenue</b>	<b>\$303,840</b>
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### EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
DSS	104410-569033	CCU Medicaid Expansion	\$ 40,898	
Aging - HCCBG	104390-569007	HCCBG Expense	\$ 262,942	
		<b>Total Changes in Expenditures</b>	<b>\$ 303,840</b>	<b>\$ -</b>

<b>Net Change in Expenditures</b>	<b>\$303,840</b>
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### Explanation:

DSS - Received funds for GAP Hold Harmless which reimburses salaries therefor increased revenue and reduced FB appropriation for 136,556.00. Received additional 40,898 for Medicaid expansion.

Aging - Final funding for Home and Community Care Block Grant. Original Budget 43,100 increase budget by 262,942 to bring total HCCBG funds to 306,042. (this includes local match)

Julia A Edwards      7-13-23  
Finance Director      Date

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

On a motion by Vice-Chair Mitchell and a second by Com. Horton, the Board approved the amendment to the Hertford County Budget Ordinance FY 2023-2024 Amendment # RR-11 in the amount of \$701,205.00 as presented by Mrs. Edwards as follows:



## AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 23-24

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, 2024:

### REVENUE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
ARPA - Revenue Replacement(RR)	100112-448500	Fund Balance Appropriation	\$ 701,205	
Total Changes in Revenue			\$ 701,205	\$ -

Net Change in Revenue	\$ 701,205
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### EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Solid Waste	624690-535202	Main and Repair	\$ 22,400	
Solid Waste	624690-551002	Capital Outlay - Equipment	\$ 52,445	
Tunis Water District	674714-535200	Main and Repair	\$ 17,000	
Roanoke Chowan Community College	108050-528004	Capital Outlay - Contribution	\$ 84,000	
Public Buildings	104260-551002	Capital Outlay - Equipment	\$ 127,460	
Public Buildings	104260-551001	Capital Outlay - Buildings	\$ 19,170	
Northern Water	654700-569000	Contracted Services	\$ 1,960	
Southern Water	664710-569000	Contracted Services	\$ 5,040	
Information Technology	104370-551002	Capital Outlay - Equipment	\$ 123,043	
Information Technology	104370-551002	Capital Outlay - Equipment	\$ 25,058	
Southern Water Meter Project	Fund 39		\$ 223,629	
Total Changes in Expenditures			\$ 701,205	

Net Change in Expenditures	\$ 701,205
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### Explanation:

Solid Waste - Yard Debris Removal from landfill.

Solid Waste - Chipper for future yard debris removal to prevent contract services expense. Approved during Budget work session.

Tunis Water District - Pump replacement. Approved during budget work session.

RCCC - Truck Driving Contribution for purchase of Tractor Trailer.

Public Buildings - Tractor to accommodate landscaping on county property, assist with solid waste landfill site.

Public Buildings - Paving of E-911 gravel parking lot.

Southern/ Northern water Peachtree lane easement plat 7,000.00 approved by board on 06/20/23.

IT - 2 Core Switch replacements that have reached their life. WIFI Replacement to upgrade Wi-Fi for the county.

Southern Meter Project - Total Cost 1,493,473 minus remaining funds in Northern Project 1,269,844 funds needed to complete project

\$223,629.00

Amendment #	RR-11
Approved:	
Posted:	

Leslie A. Edwards      7-13-23  
Finance Director                      Date

Mrs. Edwards presented the May 2023 Financial Report as follows:

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County of Hertford  
Monthly Financial Report

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May 2023



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



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## Letter of Transmittal

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July 17, 2023

County Administration and the Finance Department are pleased to present the May 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 May 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 May 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 May 30, 2023, General Fund revenues totaled \$24 million, which equates to 79.4% 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 May 30, 2023, General Fund expenditures totaled \$25 million, which equates to 82.8% of the budgeted annual expenditures.

**Exhibit 4** indicates that as of May 30, 2023, Southern Rural Water District Fund revenues totaled \$897 thousand, which equates to 81.9% of the budgeted annual revenue and the expenditures totaled \$914 thousand, which equates to 83.6% of the budgeted annual expenditures (these do not include transfers).

**Exhibit 5** indicates that as of May 30, 2023, Northern Rural Water District Fund revenues totaled \$373 thousand, which equates to 73% of the budgeted annual revenue and the expenditures totaled \$401 thousand, which equates to 78.5% of the budgeted annual expenditures (these do not include transfers).

**Exhibit 6** indicates that as of May 30, 2023, Tunis Sewer District Fund revenues totaled \$27 thousand, which equates to 80% of the budgeted annual revenue as well as expenditures totaled at \$15,928 which equates to 47.5% of the budgeted annual expenditures (this does not include transfers).

**Exhibit 7** indicates that as of May 30, 2023, Sanitation (Solid Waste) Fund revenues totaled \$ 1.34 million, which equates to 98.7% of the budgeted annual revenue (this does not include transfers) & Sanitation (Solid Waste) Fund expenditures totaled \$1.32 million, which equates to 97.6% 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 2019-2023.

**Exhibit 9** is a descriptive illustration of the County's outstanding long-term debt as of June 30<sup>th</sup> for Fiscal Years 2020 to 2023, as well as the debt related activity for the period ending June 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 2021-2022. 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 May 30, 2023, General Fund revenues totaled \$24 million, which equates to 79.4% 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 2022-2023 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 2021-2022			Fiscal Year 2022-2023		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Ad Valorem Taxes	\$ 12,862,882	\$ 11,112,297	86.4%	\$ 13,078,001	\$ 12,931,533	98.9%
Vehicle Taxes	40,273	15,284	38.0%	23,500	7,130	30.3%
NC New Vehicle Taxes	1,477,000	1,452,236	98.3%	1,507,750	1,308,699	86.8%
Sales Taxes	5,627,051	4,017,320	71.4%	5,739,595	4,411,392	76.9%
Other Taxes & Licenses	86,094	65,458	76.0%	82,600	53,916	65.3%
Unrestricted Intergovernmental	61,757	51,110	82.8%	61,500	55,771	90.7%
Restricted Intergovernmental	430,911	598,735	138.9%	740,060	675,796	91.3%
Restricted Intergovernmental- Aging	372,520	401,985	107.9%	429,824	358,817	83.5%
Restricted Intergovernmental- DSS	2,755,101	2,387,116	86.6%	3,050,324	2,381,928	78.1%
Permits and Fees	231,417	199,762	86.3%	185,600	194,689	104.9%
Sales and Services	1,446,999	1,131,411	78.2%	1,537,327	1,264,188	82.2%
Investment Earnings	14,000	14,628	104.5%	17,000	153,506	903.0%
Miscellaneous	98,065	236,694	241.4%	136,420	141,713	103.9%
Transfer Funds	162,179	121,894	75.2%	64,243	57,237	89.1%
DSS Donation	-	450	100.0%	-	2,010	100.0%
COVID Relief Funds/FEMA Reimb.	-	25,593	0.0%	-	18,122	0.0%
Fund Balance Appropriation	1,775,490	-	0.0%	3,602,317	-	0.0%
<b>Totals</b>	<b>\$ 27,441,739</b>	<b>\$ 21,831,973</b>	<b>79.6%</b>	<b>\$ 30,256,061</b>	<b>\$ 24,016,447</b>	<b>79.4%</b>

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## Delinquent Taxes

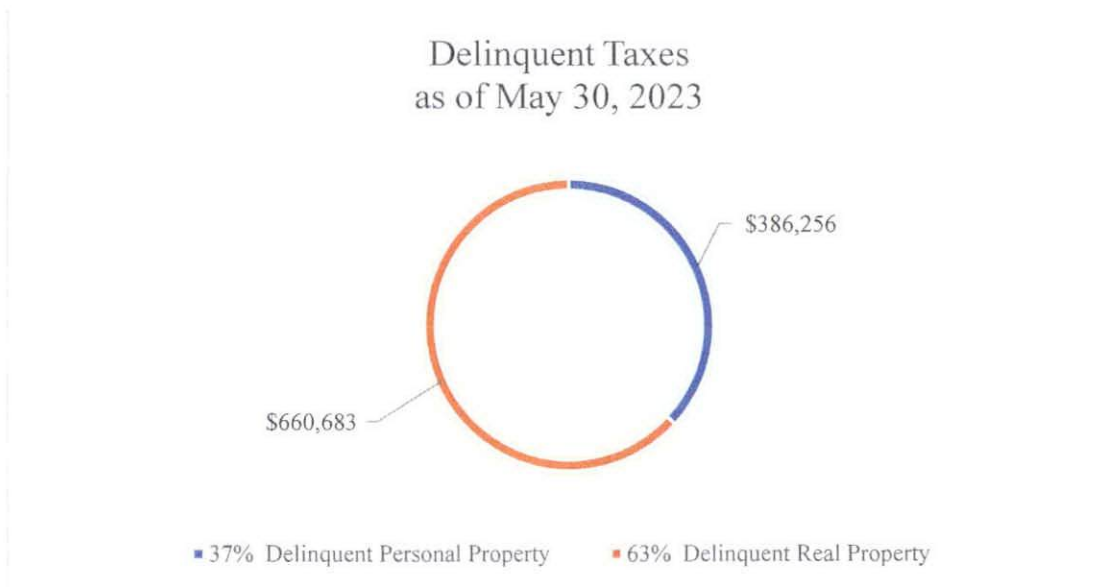
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The Board of County Commissioners recognizes the significance and equity of collecting Delinquent Taxes. As such, the Board directed County staff to develop and implement a plan to ultimately increase the collection rate to 99% percent. As of the Fiscal 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 May 30, 2023, the delinquent taxes balance was \$1.18 million which equates to 6.56% 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 May 30, 2023, the General Fund expenditures for Fiscal Year 2022-2023 totaled \$15.47 million, at 52.3% 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 2021-2022			Fiscal Year 2022-2023		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Governing Body	\$ 196,979	\$ 139,121	70.6%	\$ 277,275	\$ 240,165	86.6%
Fees For Taxes	50,000	60,445	120.9%	50,000	54,969	109.9%
Administration	553,871	449,888	81.2%	575,852	449,352	78.0%
Hr & Risk Services	421,553	381,975	90.6%	477,548	424,638	88.9%
Finance	421,573	397,492	94.3%	470,359	404,054	85.9%
Tax Assessor	318,156	246,204	77.4%	317,395	217,244	68.4%
Tax Collector	254,666	225,729	88.6%	249,345	220,835	88.6%
Elections	248,988	190,612	76.6%	268,193	239,826	89.4%
Register Of Deeds	198,610	193,224	97.3%	230,528	222,519	96.5%
Land Records	236,925	214,844	90.7%	265,751	201,581	75.9%
Sheriff	2,372,121	2,207,218	93.0%	2,887,429	2,273,526	78.7%
Jail	2,052,010	1,468,713	71.6%	2,056,441	1,551,978	75.5%
Emergency Management	402,189	318,471	79.2%	307,352	258,289	84.0%
Emergency Services	1,499,897	1,272,430	84.8%	1,889,657	1,307,805	69.2%
E911 Central Communications	738,328	678,397	91.9%	775,350	661,610	85.3%
Animal Control	109,838	98,108	89.3%	124,547	100,823	81.0%
Medical Examiner	18,225	8,600	47.2%	16,800	400	2.4%
Building Inspections	151,121	141,735	93.8%	162,147	143,492	88.5%
Economic Development	124,723	94,606	75.9%	142,781	97,919	68.6%
Public Buildings	1,207,018	898,158	74.4%	1,584,203	1,142,868	72.1%
Veterans Service	72,736	66,762	91.8%	70,936	71,601	100.9%
Soil Conservation	137,501	119,591	87.0%	143,697	71,192	49.5%
Coop Extension	150,636	53,406	35.5%	160,249	114,862	71.7%



Exhibit 3 Continued

Steps to Health Grant	1,200	-	0.0%	1,200	-	0.0%
Health Department	524,548	462,613	88.2%	532,312	473,592	89.0%
Courts Department	74,049	75,091	101.4%	91,750	96,172	104.8%
Mental Health	86,400	73,800	85.4%	86,400	79,880	92.5%
Community Based Alternative	105,016	96,264	91.7%	108,000	99,000	91.7%
DJJ & Delinquency Prevention	138,810	125,234	90.2%	137,203	123,116	89.7%
ROAP Grant	27,412	74,845	273.0%	130,947	134,956	103.1%
Legal Department	78,000	68,750	88.1%	84,000	77,000	91.7%
Central Services	21,750	18,655	85.8%	20,500	12,278	59.9%
Central Services-Telephone	122,700	83,698	68.2%	242,805	187,338	77.2%
Central Services-Tech Support	555,663	480,082	86.4%	869,712	744,102	85.6%
Aging Administration	366,139	301,741	82.4%	400,394	369,682	92.3%
Aging - Public Assistance	402,805	228,302	56.7%	480,715	315,297	65.6%
DSS Administration	2,638,251	2,404,093	91.1%	2,827,066	2,441,556	86.4%
DSS - Public Assistance	917,460	1,176,562	128.2%	1,235,634	849,915	68.8%
DSS - Grants	60,000	50,579	84.3%	35,000	23,121	66.1%
Local Funds	525,500	363,113	69.1%	479,800	427,418	89.1%
Debt Service - Judicial Center	890,819	890,818	100.0%	875,819	874,718	99.9%
Debt Service - DSS Renovation	275,948	275,947	100.0%	270,522	270,521	100.0%
Debt Service - AES School	599,900	599,900	100.0%	588,800	588,800	100.0%
Contribution Fire/Rescue	356,542	313,913	88.0%	410,834	306,108	74.5%
Public Schools	5,410,853	4,869,379	90.0%	5,477,792	5,091,233	92.9%
Special Appropriations	189,475	156,752	82.7%	177,391	152,356	85.9%
Operating Transfers	800,000	1,025,805	128.2%	896,895	833,476	92.9%
Contingency	334,835	-	0.0%	290,735	-	0.0%
Transfers/Adjustments	-	-	-	-	-	100.0%
<b>Totals</b>	<b>\$ 27,441,739</b>	<b>\$ 24,141,665</b>	<b>88.0%</b>	<b>\$ 30,256,061</b>	<b>\$ 25,043,183</b>	<b>82.8%</b>

## 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 2022-2023 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 2021-2022 to Fiscal Year 2022-2023 are reported as a component of operating revenue.

### Exhibit 4

Description	Fiscal Year 2021-2022			Fiscal Year 2022-2023		
	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	\$ 1,021,000	\$ 895,625	87.7%	\$ 1,094,453	\$ 896,845	81.9%
Southern Rural Water Expense	1,021,000	904,684	88.6%	1,094,453	914,486	83.6%

### Exhibit 5

Description	Fiscal Year 2021-2022			Fiscal Year 2022-2023		
	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	\$ 522,973	\$ 363,906	69.6%	\$ 510,933	\$ 372,922	73.0%
Northern Rural Water Expense	522,973	461,099	88.2%	510,933	400,874	78.5%

### Exhibit 6

Description	Fiscal Year 2021-2022			Fiscal Year 2022-2023		
	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	\$ 32,543	\$ 26,446	81.3%	\$ 33,543	\$ 26,826	80.0%
Tunis Sanitary Sewer District Expense	32,543	29,525	90.7%	33,543	15,928	47.5%

### Exhibit 7

Description	Fiscal Year 2021-2022			Fiscal Year 2022-2023		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Solid Waste Revenue	\$ 1,530,728	\$ 1,151,430	75.2%	\$ 1,356,119	\$ 1,338,517	98.7%
Solid Waste Expense	1,530,728	1,382,621	90.3%	1,356,119	1,322,964	97.6%



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## Operating Cash & Investment Balances

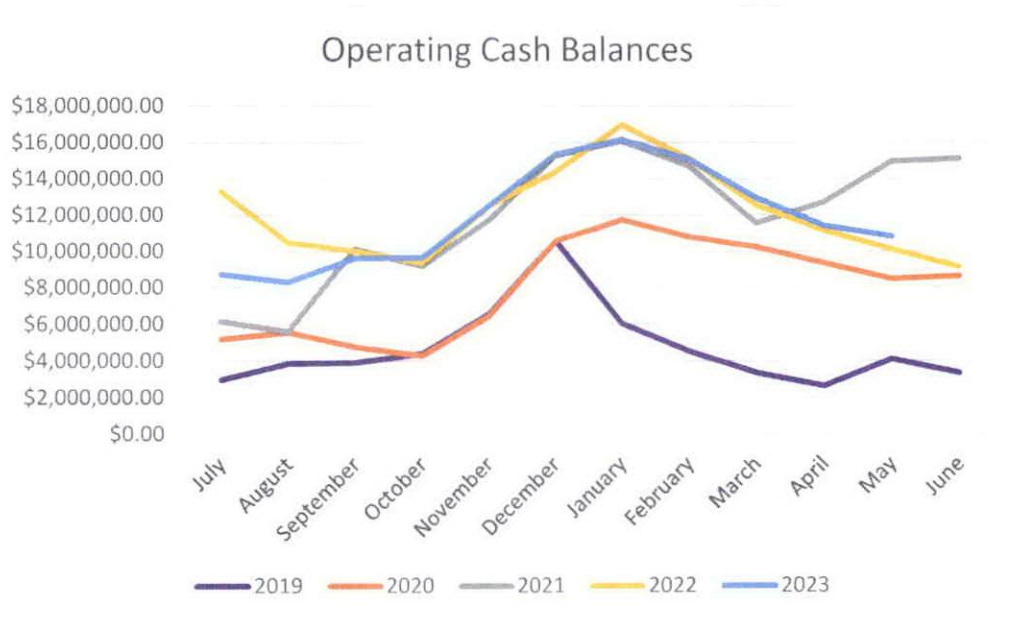
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All deposits of the County are made in Board designated official depositories and are secured as required by North Carolina General Statute § 159-31. The County may designate, as an official depository, any bank or savings association whose principal 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

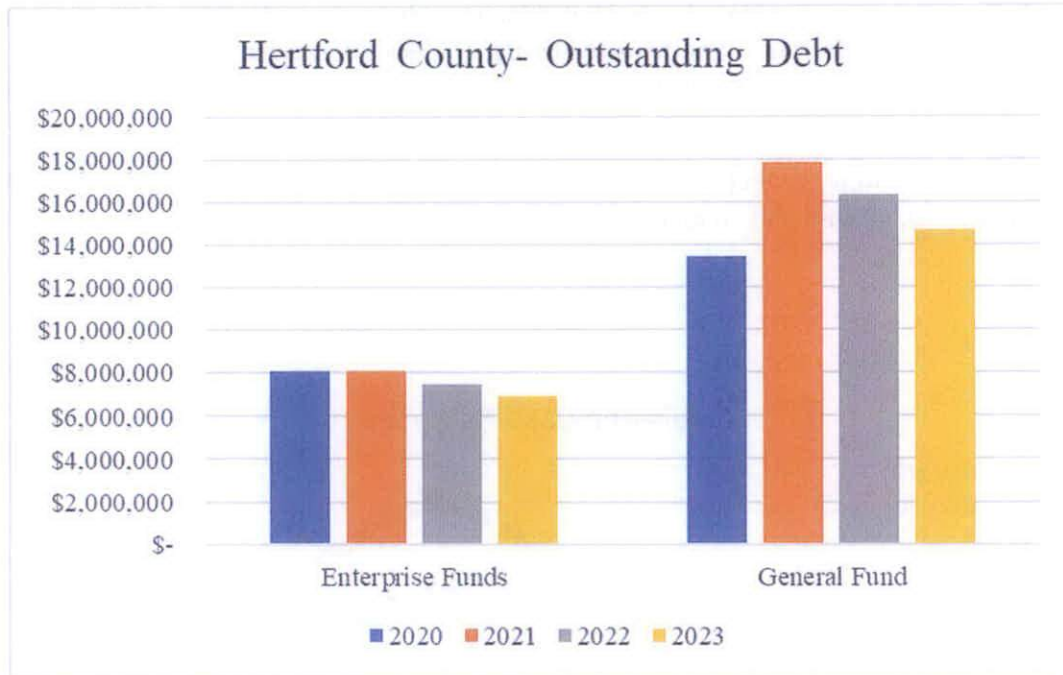


## Outstanding Long-Term Debt

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**



					FY 2023 Annual Debt Service Payment	Debt Retirement Date
<i>Enterprise Funds</i>	Debt Outstanding 2020	Debt Outstanding 2021	Debt Outstanding 2022	Debt Outstanding 2023		
Northern Water District	\$ 3,589,117	\$ 3,417,969	\$ 3,214,089	\$ 3,010,569	\$ 203,162	FY 59
Southern Water District	\$ 4,582,869	\$ 4,230,340	\$ 3,877,812	\$ 3,525,284	\$ 352,530	FY 59
Tunis Sanitary District	\$ 429,794	\$ 417,394	\$ 404,626	\$ 391,999	\$ 12,483	FY 54
<b>Subtotal Enterprise Funds</b>	<b>\$ 8,082,431</b>	<b>\$ 8,065,703</b>	<b>\$ 7,496,527</b>	<b>\$ 6,927,852</b>	<b>\$ 568,175</b>	
<i>General Fund</i>						
DSS Renovation	\$ 2,385,865	\$ 2,099,066	\$ 1,817,693	\$ 1,541,745	\$ 270,522	FY 28
Judicial Center	\$ 11,095,206	\$ 10,155,488	\$ 9,240,769	\$ 8,351,050	\$ 874,719	FY 33
Ahoskie Elementary School	\$ -	\$ 5,625,608	\$ 4,999,500	\$ 4,399,600	\$ 588,800	FY 30
USDA - Ambulance, QRV, Generator	\$ -	\$ -	\$ 260,030	\$ 234,027	\$ 26,004	FY 30
Southern Bank - John Deere 4WD Loader	\$ -	\$ -	\$ -	\$ 160,730	\$ 41,109	FY 26
<b>Subtotal General Fund</b>	<b>\$ 13,481,071</b>	<b>\$ 17,880,162</b>	<b>\$ 16,317,992</b>	<b>\$ 14,687,153</b>	<b>\$ 1,801,154</b>	
<b>Totals</b>	<b>\$ 21,563,502</b>	<b>\$ 25,945,865</b>	<b>\$ 23,814,519</b>	<b>\$ 21,615,005</b>	<b>\$ 2,369,329</b>	

## HCPS School Capital Outlay Requests

**Fiscal Year 2022-2023 as of March 2023**

Capital Outlay Request #	Date	Description	Amount
Request # 1	9/16/2022	Hertford County High School Replace HVAC	\$ 40,317.20
Request # 2	10/7/2022	Propane Stripping Machine	\$ 5,606.17
Request # 3	1/31/2023	Computer Equipment/HVAC Equipment	\$ 84,109.84
Request # 4	3/14/2023	HVAC Equipment	\$ 9,920.00
Request # 5	4/5/2023	Light Poles HCHS / Gym Roof HCHS	\$493,878.80
Request # 6	4/5/2023	Filters - All Schools	\$ 7,686.05
Request # 7	4/25/2023	HVAC/ Roof repairs Brown & Bearfield	\$ 31,666.16
<b>Total</b>			<b>\$673,184.22</b>

## RCCC Capital Outlay Requests

**Fiscal Year 2022-2023 as of March 2023**

Capital Outlay Request #	Date	Description	Amount
Request # 1	11/1/2022	Windows in Industiral Skills Bldg/, Facility Master Plan, Flooring in Community Room	\$ 35,957.48
Request # 2	2/15/2023	Replacement of Flush Valves and Faucets	81,919.49
<b>Total</b>			<b>\$117,876.97</b>

## **NC WATERMELON FESTIVAL, INC. FIREWORKS APPROVAL CONSIDERATION AUGUST 5, 2023**

On a motion by Vice-Chair Mitchell and a second by Com. Douglas, the Board approved the NC Watermelon Festival, Inc. Fireworks on August 5, 2023 as presented by Mayor Hal Thomas, Vice-President of the Murfreesboro Watermelon Festival.

### **Request Approval Of Ambulance Franchise Recommendations**

On a motion by Vice-Chair Mitchell and a second by Com. Horton the Board approved continuing granting ambulance franchises to ECU Health Eastcare, Ahoskie Ambulance Service, Bertie Ambulance Service, Inc., Med-Ex Medical Transport Service, Inc., White Oak Medical Transport Service, Inc., Rural Carolina Ambulance Service and Hertford County Ambulance Service as presented by Mr. James Broglin, EMS Director.

### **REQUEST APPROVAL OF CONTRACT AMENDMENT WITH ASP RIVERSEDGE, LLC**

On a motion by Com. Douglas and a second by Vice-Chair Mitchell the Board approved to amend the ASP Riversedge, LLC contract as follows: the due diligence period in Section 1(j) is changed from 5:00 PM on Wednesday, July 19, 2023 to 5:00 PM on Wednesday, August 23, 2023, and the Settlement Date in Section 1(1) is changed from Wednesday, August 9, 2023, to Friday September 8, 2023, as presented by Attorney Charles Revelle, III.

### **COUNTY MANAGER'S REPORT**

County Manager David B. Cotton announced this Board meeting was his last official Board meeting and thanked the Board for the opportunity to serve the Board and Hertford County citizens, and shared he has presented the transition memo for the Interim County Manager and the Board with all County projects pending.

### **BOARD CHAIR'S/CLERK'S REPORT**

Clerk Tyler presented the Board Chair's report providing calendar updates and events for July and August and announced that the advertising for the vacant County Manager is ongoing.

### **COMMISSIONERS' COMMENTS**

The Commissioners commented thanking everyone for attending the meeting, thanked Manager Cotton for his services sharing it has been a pleasure to work with him over the last two years.

Chairman Lassiter acknowledged the County employees who were present asking them to introduced themselves as follows: Director Brenda Brown, Director Deidre Evans, Director Robert Mizelle, Director Brad Vann, Director Felicia Gaskins, Director Kimberly Turner,

Director Stanley Lassiter, Director Leslie Edwards, Director James Broglin, Sheriff Dexter Hayes, Director Melony Storey, Clerk Renee Tyler, Public Information Officer KaWania Parker, Attorney Charles Revelle, III, Attorney Maria Jones, and Cal Bryant with the RC News Herald.

**DESIGNATION OF VOTING DELEGATE FOR NACo 2023 ANNUAL BUSINESS MEETING IN TRAVIS COUNTY, TEXAS ON MONDAY, JULY 24, 2023**

On a motion by Vice-Chair Mitchell and a second by Com. Douglas, the Board nominated Chairman Andre' Lassiter as the voting delegate for the NACo 2023 Annual Business Meeting in Travis County, Texas on Monday, July 24, 2023.

**CLOSED SESSION**

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

On a motion by Vice-Chair Mitchell and a second by Com. Douglas, the Board approved for Chairman Lassiter to negotiate the final terms of the Interim County Manager Contract, to sign the Contract, and to release upon signatures.

**ADJOURN MEETING**

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