

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

**Minutes August 21, 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 James Broglin, Director Sara Turner, Director Leslie Edwards, Director Kelly Bowers, Sheriff Dexter Hayes, and Mrs. Tameka Johnson EMS Senior Admin. Asst. II.

Chairman Andre` M. Lassiter, Sr. called the meeting to order at 7:01 PM and Pastor Casey Peele, Senior Pastor Newsome Grove Baptist Church, Ahoskie, NC provided the Invocation.

On a motion by Vice-Chair William F. Mitchell, Jr. and a second by Com. Leroy Douglas, the Motion to amend the Agenda with an Amendment for Memo 10192 to add appointment requests.

**CONSENT AGENDA**

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

1. Approval of August 7, 2023 Minutes
2. Approval of Taxpayer Refunds: Juanita Burke, Rosa L. Parker, Starkey E. Winborne, and Anita P. Mabine

**\$226.53- Juanita Burke Vendor #16519** Refund for overpayment on account, taxpayer paid out prior to credit card web payment.

**\$364.63- Rosa L. Parker Vendor# 13918** Refund for overpayment due to Debt Set Off paid after bill was paid.

**\$260.00-Starkey E. Winborne Vendor# 7227** taxpayer paid tax bill in full, they were exempt for the solid waste fee.

**\$260.00-Anita P. Mabine Vendor#15949** taxpayer paid tax bill; exempt for the solid waste fee.

3. Approval of NCVTS Refund: Hunter Addison Benton, Northampton  
County, Hattie Ann Powell, Carolyn Godley Smith, and  
Town of Ahoskie



# North Carolina Vehicle Tax System

## NCVTS Pending Refund report

Report Date  
8/14/2023 9:48:00

Payee Name	Primary Owner	Address 1	Address 3	Refund Type	Bill #	Status	Transaction #	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
BENTON, HUNTER ADDISON	BENTON, HUNTER ADDISON	703 N MURFREE ST	WINTON, NC 27986	Adjustment >= \$100	0067468828	PENDING	284383470	Refund Generated due to adjustment on Bill #0067468828-2022-2022-0000	Situs error	07/18/2023	G01	Tax	\$0.00	\$0.00	\$0.00
											C06	Tax	(\$331.47)	\$0.00	(\$331.47)
											C06	Vehicle Fee	(\$5.00)	\$0.00	(\$5.00)
														Refund	\$336.47
NORTHAMPTON COUNTY	BLYTHE, TYRELL DEON	104 THOMAS BRAGG DRIVE	JACKSON, NC 27845	Proration	0073541834	PENDING	285324675	Refund Generated due to proration on Bill #0073541834-2022-2022-0000-00	Other Errors	07/27/2023	G01	Tax	(\$127.01)	(\$10.16)	(\$137.17)
											C01	Tax	(\$122.47)	(\$9.80)	(\$132.27)
											C01	Vehicle Fee	(\$10.00)	\$0.00	(\$10.00)
														Refund	\$279.44
POWELL, HATTIE ANN	POWELL, HATTIE ANN	PO BOX 262	COFIELD, NC 27922	Proration	0071483864	PENDING	95022083	Refund Generated due to proration on Bill #0071483864-2022-2022-0000-00	Vehicle Totalled	07/25/2023	G01	Tax	(\$138.59)	\$0.00	(\$138.59)
														Refund	\$138.59
SMITH, CAROLYN GODLEY	SMITH, CAROLYN GODLEY	517 PEMBROKE AVE N	AHOSKIE, NC 27910	Proration	0062254337	PENDING	285049029	Refund Generated due to proration on Bill #0062254337-2022-2022-0000-00	Vehicle Totalled	07/24/2023	G01	Tax	(\$59.30)	\$0.00	(\$59.30)
											C01	Tax	(\$57.19)	\$0.00	(\$57.19)
											C01	Vehicle Fee	\$0.00	\$0.00	\$0.00
														Refund	\$116.49
TOWN OF AHOSKIE	TOWN OF AHOSKIE	PO BOX 767	AHOSKIE, NC 27910	Adjustment >= \$100	0067869210	PENDING	284134884	Refund Generated due to adjustment on Bill #0067869210-2022-2022-0000-00	Exempt Property	07/14/2023	G01	Tax	(\$293.96)	\$0.00	(\$293.96)
											C01	Tax	(\$283.46)	\$0.00	(\$283.46)
											C01	Vehicle Fee	(\$10.00)	\$0.00	(\$10.00)
														Refund	\$587.42

**REQUEST CONSIDERATION OF RECOMMENDATIONS FOR BOARDS AND COMMISSIONS: HERTFORD COUNTY ABC BOARD, JURY COMMISSION, PARKS AND RECREATION ADVISORY BOARD, VETERANS ADVISORY COUNCIL, AND VOLUNTARY AGRICULTURAL DISTRICT ADVISORY 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 Roy T. Barnes 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. Horton and a second by Com. Douglas, the Board approved the re-appointment of Amy Tann to the **Jury Commission** for a two-year term effective June 30, 2023 and will expire June 30, 2025.

On a motion by Vice-Chair Mitchell and a second by Com. Douglas, the Board approved the appointment of Rev. Ray F. Faircloth, Jr. to the **Roanoke Chowan Community College Board of Trustees** a four-year term effective August 21, 2023 and will expire June 30, 2027.

On a motion by Vice-Chair Mitchell and a second by Com. Douglas, the Board approved the appointments of Nazim "Kris" Khan (Murfreesboro), Melvin Dontae Weston (Cofield) and Regan Edwards (Ahoskie) to the **Parks & Recreation Advisory Commission** a three-year term effective August 21, 2023 and will expire June 30, 2026.

On a motion by Com. Douglas and a second by Com. Horton, the Board approved the appointment of Melvin Dontae Weston to the **Veterans Advisory Council** for a three-year term effective August 21, 2023 and will expire April 19, 2026.

On a motion by Vice-Chair Mitchell and a second by Com. Douglas, the Board approved the appointments of Sheila Vaughan Eley, Stuart Pierce and Dustin Sumner to the **Voluntary Agricultural District Advisory Board** for a three-year term effective August 21, 2023 and will expire June 30, 2026.

On a motion by Vice-Chair Mitchell and a second by Com. Douglas, the Board approved the appointments of Nazim "Kris" Khan (Murfreesboro), Melvin Dontae Weston (Cofield) and Regan Edwards (Ahoskie) to the **Parks & Recreation Advisory Commission** a three-year term effective August 21, 2023 and will expire June 30, 2026.

**REQUEST APPROVAL OF AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL FY 2023-2024 BUDGET AMENDMENT #3 AND JUNE 2023 MONTHLY FINANCIAL REPORT**

On a motion by Com. Douglas and a second by Com. Horton, the Board approved the Amendment to Hertford County Budget Ordinance Fiscal FY 2023-2024 Budget Amendment #3 in the amount of \$10,447.00 presented by Mrs. Leslie 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:**

<b>Department</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount Increase</b>	<b>Amount Decrease</b>
DSS	100112-448500	Fund Balance Appropriation		\$ 10,447
		<b>Total Changes in Revenue</b>	\$ -	\$ 10,447

Net Change in Revenue	(\$10,447)
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**EXPENDITURE:**

Department	Account Number	Account Description	Amount Increase	Amount Decrease
DSS	104440-569108	Contracted Services- Child Support		\$ 10,447
	<b>Total Changes in Expenditures</b>		\$ -	\$ 10,447

Net Change in Expenditures	(\$10,447)
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**Explanation:**

DSS - Contract with Young Williams, child support enforcement, was budgeted too high at 501,800. Total Contract for FY 23-24 is 491,353. Reducing expense line by 10,447.00 and reducing fund balance appropriation by the same amount.

Preslie A. Edwards

Finance Director

8-14-23

Date \_\_\_\_\_

Amendment # 3

Approved: \_\_\_\_\_

Posted: \_\_\_\_\_

Mrs. Edwards presented the June 2023 Monthly Financial Report as follows:

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County of Hertford  
Monthly Financial Report

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June 2023



Leslie H. Edwards, Finance Director



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## Letter of Transmittal

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August 21, 2023

County Administration and the Finance Department are pleased to present the June 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 June 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 June 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 June 30, 2023, General Fund revenues totaled \$25.4 million, which equates to 83.8% 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, 2023, General Fund expenditures totaled \$27 million, which equates to 89.5% of the budgeted annual expenditures.

**Exhibit 4** indicates that as of June 30, 2023, Southern Rural Water District Fund revenues totaled \$986 thousand, which equates to 90% of the budgeted annual revenue and the expenditures totaled \$957 thousand, which equates to 87.3% of the budgeted annual expenditures (these do not include transfers).

**Exhibit 5** indicates that as of June 30, 2023, Northern Rural Water District Fund revenues totaled \$408 thousand, which equates to 79.9% of the budgeted annual revenue and the expenditures totaled \$455 thousand, which equates to 88.9% of the budgeted annual expenditures (these do not include transfers).

**Exhibit 6** indicates that as of June 30, 2023, Tunis Sewer District Fund revenues totaled \$29.7 thousand, which equates to 88.6% of the budgeted annual revenue as well as expenditures totaled at \$29.7 which equates to 88.8% of the budgeted annual expenditures (this does not include transfers).

**Exhibit 7** indicates that as of June 30, 2023, Sanitation (Solid Waste) Fund revenues totaled \$ 1.38 million, which equates to 101.7% of the budgeted annual revenue (this does not include transfers) & Sanitation (Solid Waste) Fund expenditures totaled \$1.46 million, which equates to 108.2% 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 June 30, 2023, General Fund revenues totaled \$25.4 million, which equates to 83.8% 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 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	\$ 11,200,121	87.1%	\$ 13,078,001	\$ 13,025,740	99.6%
Vehicle Taxes	40,273	15,859	39.4%	23,500	7,510	32.0%
NC New Vehicle Taxes	1,477,000	1,596,462	108.1%	1,507,750	1,613,292	107.0%
Sales Taxes	5,627,051	4,575,710	81.3%	5,739,595	4,923,998	85.8%
Other Taxes & Licenses	86,094	76,783	89.2%	82,600	63,632	77.0%
Unrestricted Intergovernmental	61,757	51,110	82.8%	61,500	55,772	90.7%
Restricted Intergovernmental	725,549	913,178	125.9%	752,360	755,109	100.4%
Restricted Intergovernmental- Aging	525,814	430,980	82.0%	430,524	394,428	91.6%
Restricted Intergovernmental- DSS	3,386,900	2,729,792	80.6%	3,081,134	2,628,219	85.3%
Permits and Fees	231,417	216,538	93.6%	185,600	210,920	113.6%
Sales and Services	1,449,199	1,208,042	83.4%	1,537,327	1,326,914	86.3%
Investment Earnings	14,000	19,634	140.2%	17,000	198,397	1167.0%
Miscellaneous	305,435	240,982	78.9%	173,339	173,984	100.4%
Transfer Funds	162,179	130,304	80.3%	64,243	57,237	89.1%
DSS Donation	-	2,188	100.0%	-	2,010	100.0%
COVID Relief Funds/FEMA Reimb.	-	25,593	0.0%	-	18,122	0.0%
Fund Balance Appropriation	1,996,985	-	0.0%	3,636,966	-	0.0%
<b>Totals</b>	<b>\$ 28,952,535</b>	<b>\$ 23,433,276</b>	<b>80.9%</b>	<b>\$ 30,371,439</b>	<b>\$ 25,455,284</b>	<b>83.8%</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 June 30, 2023, the delinquent taxes balance was \$841 thousand which equates to 4.68% 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 June 30, 2023, the General Fund expenditures for Fiscal Year 2022-2023 totaled \$27 million, at 89.5% 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	\$ 165,185	83.9%	\$ 277,050	\$ 255,364	92.2%
Fees For Taxes	50,000	67,011	134.0%	50,000	67,669	135.3%
Administration	574,251	483,699	84.2%	575,632	482,807	83.9%
Hr & Risk Services	425,100	406,652	95.7%	477,035	449,221	94.2%
Finance	421,573	426,803	101.2%	470,359	440,537	93.7%
Tax Assessor	318,156	257,067	80.8%	313,595	232,666	74.2%
Tax Collector	254,666	242,742	95.3%	248,990	239,561	96.2%
Elections	248,988	220,944	88.7%	268,221	246,203	91.8%
Register Of Deeds	198,610	206,236	103.8%	230,528	245,354	106.4%
Land Records	236,925	230,240	97.2%	265,458	217,992	82.1%
Sheriff	2,760,675	2,377,149	86.1%	2,867,619	2,568,511	89.6%
Jail	2,021,408	1,616,028	79.9%	2,023,500	1,671,130	82.6%
Emergency Management	418,616	387,980	92.7%	306,973	286,882	93.5%
Emergency Services	1,753,719	1,367,822	78.0%	1,882,029	1,396,020	74.2%
E911 Central Communications	762,356	726,571	95.3%	775,350	709,928	91.6%
Animal Control	113,410	104,505	92.1%	123,606	109,717	88.8%
Medical Examiner	18,225	10,750	59.0%	16,800	400	2.4%
Building Inspections	154,693	153,351	99.1%	159,742	155,983	97.6%
Economic Development	126,509	102,639	81.1%	131,057	106,597	81.3%
Public Buildings	1,248,435	1,006,635	80.6%	1,493,271	1,319,153	88.3%
Veterans Service	75,330	71,916	95.5%	70,936	77,159	108.8%
Soil Conservation	141,073	128,838	91.3%	143,697	75,914	52.8%
Coop Extension	150,636	69,298	46.0%	160,249	127,342	79.5%

Exhibit 3 Continued

Steps to Health Grant	1,200	-	0.0%	1,200	-	0.0%
Health Department	526,668	497,799	94.5%	535,042	510,772	95.5%
Courts Department	89,859	82,615	91.9%	113,220	96,514	85.2%
Mental Health	86,400	80,279	92.9%	86,400	87,195	100.9%
Community Based Alternative	105,016	105,016	100.0%	108,000	108,000	100.0%
DJJ & Delinquency Prevention	149,810	138,810	92.7%	151,113	145,652	96.4%
ROAP Grant	160,177	87,749	54.8%	129,909	141,539	109.0%
Legal Department	78,000	75,000	96.2%	84,000	84,000	100.0%
Central Services	22,750	22,275	97.9%	20,500	18,578	90.6%
Central Services-Telephone	122,700	85,803	69.9%	227,030	220,613	97.2%
Central Services-Tech Support	620,842	545,508	87.9%	873,650	832,527	95.3%
Aging Administration	376,492	327,606	87.0%	415,163	404,571	97.4%
Aging - Public Assistance	431,806	278,008	64.4%	445,879	363,806	81.6%
DSS Administration	2,708,353	2,595,583	95.8%	2,818,643	2,660,039	94.4%
DSS - Public Assistance	1,555,964	1,293,365	83.1%	1,270,454	897,376	70.6%
DSS - Grants	53,125	52,741	99.3%	35,000	26,199	74.9%
Local Funds	527,600	394,283	74.7%	476,124	470,435	98.8%
Debt Service - Judicial Center	890,819	890,819	100.0%	875,819	874,719	99.9%
Debt Service - DSS Renovation	275,948	275,947	100.0%	270,522	270,522	100.0%
Debt Service - AES School	599,900	599,900	100.0%	588,800	588,800	100.0%
Contribution Fire/Rescue	356,542	338,042	94.8%	410,834	348,737	84.9%
Public Schools	5,410,853	5,311,461	98.2%	5,477,792	5,544,814	101.2%
Special Appropriations	189,475	162,748	85.9%	177,391	159,349	89.8%
Operating Transfers	838,854	1,168,847	139.3%	1,156,522	833,477	72.1%
Contingency	103,049	-	0.0%	290,735	-	0.0%
Transfers/Adjustments	-	-	-	-	-	100.0%
<b>Totals</b>	<b>\$ 28,952,535</b>	<b>\$ 26,240,265</b>	<b>90.6%</b>	<b>\$ 30,371,439</b>	<b>\$ 27,170,344</b>	<b>89.5%</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	\$ 1,030,860	\$ 975,383	94.6%	\$ 1,095,829	\$ 986,292	90.0%
Southern Rural Water Expense	1,030,860	941,369	91.3%	1,095,829	957,148	87.3%

### 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	\$ 526,813	\$ 397,564	75.5%	\$ 511,468	\$ 408,484	79.9%
Northern Rural Water Expense	526,813	479,886	91.1%	511,468	454,705	88.9%

### 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	\$ 28,708	88.2%	\$ 33,543	\$ 29,705	88.6%
Tunis Sanitary Sewer District Expense	32,543	30,512	93.8%	33,543	29,776	88.8%

### 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	\$ 1,555,882	\$ 1,330,944	85.5%	\$ 1,356,119	\$ 1,379,101	101.7%
Solid Waste Expense	1,555,882	1,439,679	92.5%	1,356,119	1,466,705	108.2%

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## Operating Cash & Investment Balances

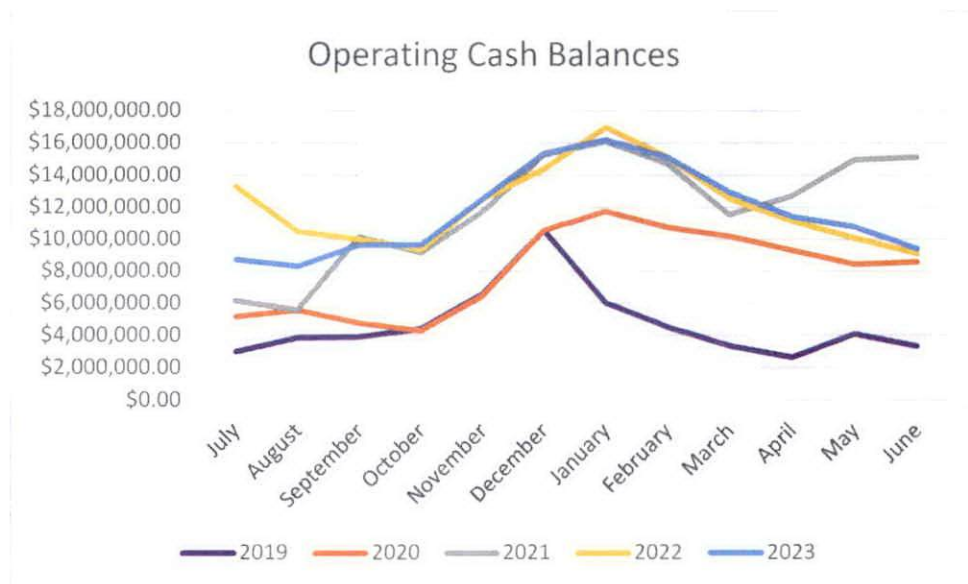
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All deposits of the County are made in Board designated official depositories and are secured as required by North Carolina General Statute § 159-31. The County may designate, as an official depository, any bank or savings association whose principal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



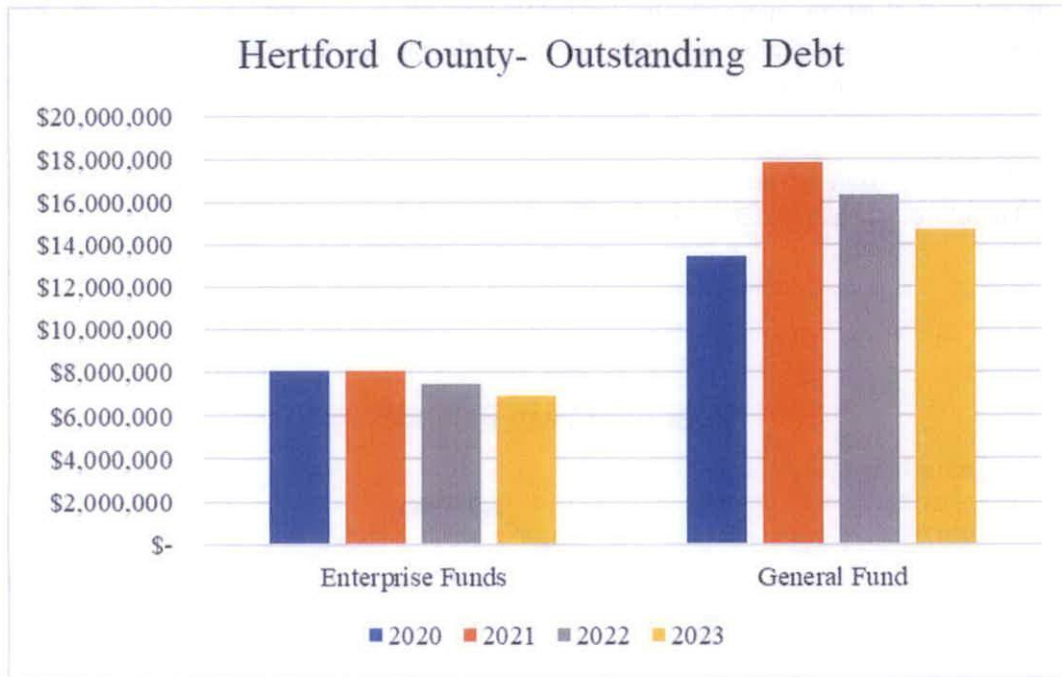


## Outstanding Long-Term Debt

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	Debt
	Debt Outstanding	Debt Outstanding	Debt Outstanding	Debt Outstanding	Annual Debt	Retirement
	2020	2021	2022	2023	Service	Date
<i>Enterprise Funds</i>					Payment	
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
Subtotal Enterprise Funds	\$ 8,082,431	\$ 8,065,703	\$ 7,496,527	\$ 6,927,852	\$ 568,175	
<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
Subtotal General Fund	\$ 13,481,071	\$ 17,880,162	\$ 16,317,992	\$ 14,687,153	\$ 1,801,154	
<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 June 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
Request # 8	6/1/2023	HVAC Equipment and Mobility Ramps	\$ 22,832.24
Request # 9	6/14/2023	Grounds Cleaning & HVAC Equipment	\$218,054.75
Total			\$914,071.21

Fiscal Year 2022-2023 as of June 2023

## RCCC Capital Outlay Requests

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
Total			\$117,876.97

## **PUBLIC COMMENT**

The Public Comments were as follows:

Mr. Gilbert Tinkham commented announcing his candidacy for Town Council of Murfreesboro.

Mr. Peter Griffith commented introducing his candidacy for Mayor of Murfreesboro.

## **HERTFORD COUNTY PUBLIC SCHOOLS: REQUEST APPROVAL FOR ADDITIONAL CAPITAL IMPROVEMENT FUNDS FOR HVAC REPLACEMENT AND TRIANGLE ROOFING FOR HCHS**

On a motion by Com. Douglas and a second by Vice-Chair Mitchell, the Board approved the HCPS request for additional Capital Improvement Funds in the amount of \$892,295.00 for HVAC Replacement and Triangle Roofing for HCHS as presented by Dr. Jesse J. Pratt.

## **REQUEST APPROVAL OF AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2022-2023 AMENDMENT #BA 28**

On a motion by Vice-Chair Mitchell and second by Com. Douglas, the Board approved the Amendment to Hertford County Budget Ordinance FY 2022-2023 Amendment #BA28 in the amount of \$892,515.00 as presented by Mrs. 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
General Fund	100112-448500	Fund Balance Appropriation	\$ 220	
Schools - Fund 21	210128-448500	Fund Balance Appropriation	\$ 892,295	
		<b>Total Changes in Revenue</b>	<b>\$ 892,515</b>	<b>\$ -</b>

<b>Net Change in Revenue</b>	<b>\$892,515</b>
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**EXPENDITURE:**

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Debt Service	104620-573000	BOND SERVICE CHARGES	\$ 220	
Schools - Fund 21	214590-528002	Contribution to Schools - Capital Outlay	\$ 892,295	
		<b>Total Changes in Expenditures</b>	<b>\$ 892,515</b>	<b>\$ -</b>

<b>Net Change in Expenditures</b>	<b>\$892,515</b>
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**Explanation:**

\$220.00 Increase in Bond Service Fee for FY23.

Schools Fund 21 - Article 40 and 42 restricted sales tax revenue for capital outlay for schools. Fund balance in fund 21 is 4,133,345.

Heslie A. Edwards  
Finance Director

8-14-23  
Date

Amendment # 28  
Approved: \_\_\_\_\_  
Posted: \_\_\_\_\_

## **RECOGNITION OF EMS CADETS FOR COMPLETION OF FIRST SUMMER CADET PROGRAM**

Mr. James Broglin presented the Summer Cadet Program participants Madison Cullipher and Davion Ward for their participation in our first HC EMS Cadets as presented by James Broglin....Madison Cullifer and David Ward the commissioners congratulated director Broglin for visionary step forward and the recipients

## **REQUEST FOR PUBLIC HEARING FOR REZONING ASP RIVERSEEDGE FOR THE PURPOSE OF HEARING AND CONSIDERING PUBLIC COMMENTS ON A REQUEST BY SCOTT CAMP, MANAGER OF ASP RIVERSEEDGE, LLC, TO REZONE PROPERTY FROM RESIDENTIAL AGRICULTURAL (RA-30) TO COMMERCIAL HIGHWAY (CH)**

On a motion by Vice-Chair Mitchell and Com. Douglas for Rezoning ASP Riversedge for The Purpose of Hearing and Considering Public Comments on a Request by Scott Camp, Manager Of ASP Riversedge, LLC, to Rezone Property from Residential Agricultural (Ra-30) to Commercial Highway (CH) scheduled for 9:30 AM September 5, 2023 as presented by Mrs. Sara Turner.

## **SHERIFF DEPARTMENT: REQUEST TO HAVE FIREARMS DEEMED SURPLUS PROPERTY**

On a motion by Vice-Chair Mitchell and a second by Com. Horton the Board approved the Firearms deemed surplus property as presented by Sheriff Dexter Hayes.

## **COMMUNITY RECOGNITIONS: REQUEST FOR APPROVAL OF RESOLUTIONS HONORING MRS. WESTELLE KEYS-HOWINGTON-CHERRY AND MS. ORLANDA REID**

On a motion by Com. Douglas and a second by Vice-Chair Mitchell approved resolutions honoring Mrs. Westelle Keys-Howington-Cherry and Ms. Orlanda Reid as presented by Interim County Manager Patterson as follows:



### **RESOLUTION HONORING**

#### **MRS. WESTELLE KEYS-HOWINGTON-CHERRY**

#### **WHEREAS,**

Mrs. Westelle Keys-Howington-Cherry started working as a Registered Nurse in Hertford County in 1965 at Roanoke Chowan Hospital and a school nurse with Hertford County Public Schools at Riverview Elementary School; and

#### **WHEREAS,**

In 1973 she started in Public Health as a nurse in Winton, North Carolina, enrolled in the Nurse Practitioner Program at East Carolina University; and Dr. Roy D. Flood became her Clinical Preceptor during her clinical rotations; and

**WHEREAS** Nurse Westelle graduated in 1977 and opened the Gates County Rural Health Center in August 1979 under the umbrella of Public Health; provided worthy service while working in the Quick Care ER; and

**WHEREAS** In August 1981 she joined Dr. Roy D. Flood in his practice serving as a Health Care Provider providing distinguished service to patients until July her retirement in 2004; and

**WHEREAS** for 45 years Mrs. Westelle Keys-Howington-Cherry has faithfully served Hertford County citizens; and

**THEREFORE, BE IT RESOLVED**, that the Hertford County Board of County Commissioners hereby congratulate and thank Nurse Westelle Keys-Howington-Cherry recognizing her outstanding contributions to the practice of medicine, her care for her patients, and her record of community service.

Adopted this the 21<sup>st</sup> day of August, 2023.

**Hertford County Board of Commissioners**

ATTEST

The Honorable Andre` M. Lassiter, Sr. Chairman

Dr. Renee Tyler, NCCCC, Clerk to the Board

(SEAL)

**Build Your Future on Our Foundation**

115 Justice Drive ■ Suite 1 ■ Winton, North Carolina 27986

Phone 252-358-7823 ■ Fax 252-358-0198 ■ [www.hertfordcountync.gov](http://www.hertfordcountync.gov)



**RESOLUTION HONORING**

**Ms. Orlanda Reid**

**WHEREAS**, the Hertford County Board of Commissioners have learned that Orlanda Reid began a well-deserved retirement after 30-years; and

**WHEREAS**, Ms. Reid's 30-year professional career playing the piano includes 22 years at Jordan Grove in Winton, 26 years at Zion Grove in Aulander, seven years at Mt. Pleasant in Harrellsville, 12 years at Philippi in Cofield and two years at Harrellsville Chapel; and

**WHEREAS** aside from her devotion to playing the piano, she has been active with numerous events afforded citizens through the Hertford County Office of Aging, won Gold medals for her singing ability at the Senior Games State Finals Ceremonies over the years, served on several board commissions and advisory committees and served two years on the Winton Town Council; and

**THEREFORE, BE IT RESOLVED** that the Hertford County Board of Commissioners hereby congratulate and thank Ms. Orlanda Reid recognizing her outstanding contributions, the time, energy, dedication and distinguished service she has provided citizens and other stakeholders in Hertford County. We extend to her our best wishes for a healthy and happy retirement.



Adopted this the 21<sup>st</sup> day of August, 2023.

Hertford County Board of Commissioners

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The Honorable Andre' M. Lassiter, Sr. Chairman

ATTEST:

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Dr. Renee Tyler, NCCCC  
Clerk to the Board

(SEAL)

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

Mr. Kevin Patterson, Interim County Manager, shared the following with the Board: invitations were sent to municipalities (Roanoke Chowan Community Health Center, Trillium Health Resources, Sheriff Hayes and other stake holders for the Opioid Meeting on August 30, 2023; meeting will be held in the Commissioners' Chambers at 12 Noon – 1:00 PM; the NCDIT meeting: Roanoke Connect Holdings awarded \$1.2 Million with a Max County Share of

\$88,000 and County use of ARP Revenue Replacement funds, the County will be required to pass a resolution for the project and sign a three-party contract; and the survey for the Peachtree water extension survey work has been satisfied and the contractor is prepared to begin working on the project.

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

Clerk Tyler shared the Board Chair's/Clerk Report sharing events for August and September 2023 along with the Mission Statement.

### **COMMISSIONERS' COMMENTS**

Chairman Lassiter and the Commissioners thanked everyone for attending the meeting, congratulated the community award recipients for a job well done, and announced for the next six to eight months the Board would be recognizing those in the community who have done extraordinary things; invited the public to let the Board know if there are Hertford County citizens they desire to recommended to the Board who provide services that improve the quality of life of our citizens, to get that information to the Clerk to the Board.

### **CLOSED SESSION**

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

### **ADJOURN MEETING**

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