



## BOARD OF COMMISSIONERS

Mr. Ronald J. Gatling, Chairman  
Mr. John D. Horton, Vice-Chairman  
Mr. Leroy Douglas

Mr. André Lassiter  
Mr. William F. Mitchell, Jr.

### Post Meeting Brief

At the December 6<sup>th</sup>, 2021 Board of Commissioners' meeting, several major decisions and actions were taken on behalf of the community. The Board approved a number of contracts, appointed citizen volunteers to crucial boards and committees as well as conducting the annual organization meeting. The Post Meeting Brief will be published on the County's website, Facebook page and it will be shared with our Sunshine List, media and County staff.

Highlights from the December 6<sup>th</sup>, 2021 Commissioners' Meeting:

- ◆ At the first Board meeting in December, all North Carolina counties conduct an organization meeting. The primary purpose is to appoint the Chairman and Vice-Chairman as well as setting the regular board meeting schedule. The Commissioners unanimously selected The Honorable Ronald J. Gatling to serve as the Chairman and The Honorable John. D Horton to serve as the Vice-Chairman.
- ◆ As a matter of routine business, the Commissioners approved a budget amendment accepting receipt of critical federal funds for heating, transportation and sustenance for our fellow community members / neighbors most in need of assistance.
- ◆ The Board approved the 2022 holiday closing schedule and regular Board meeting schedule.
- ◆ Ms. Brenda Brown, Social Services Director presented an in-home staffing assistance contract to the Board. The Commissioners unanimously approved the contract, which will ensure that necessary services continue without interruption.
- ◆ In response to the opioid epidemic, the Board unanimously approved joining the class action lawsuit settlement. This will provide our community with funding to provide services to those in need of substance dependency issues.
- ◆ All North Carolina counties' fiscal year run from July 1<sup>st</sup> through June 30<sup>th</sup>. At the end of each fiscal year, each county engages an independent auditing firm to review, test and audit the financial documents of the organization. The Board received a presentation from Mr. Alan W. Thompson, CPA representing TPSA, which is Hertford County's independent auditing firm.
  - As a result of the Board of Commissioners' leadership and clear guidance, Hertford County received an "Unqualified Opinion" which is the goal of every local government with respect to a financial audit. The definition of an "Unqualified Opinion" is an independent auditor's judgement that the organization's financial statements are fairly and appropriately presented without any identified exceptions and in compliance with generally accepted accounting principles (GAAP).

- The following are significant and important data points to share with the community as these are indicators of the County's financial stability and long-term viability:
  - Total fund balance has increased by approximately \$3.0 million over the past two (2) fiscal years. As well, it increased by approximately \$1.1 million over Fiscal Year 2020. Fund balance is an indication of an organization's ability to continue operations without interruption. Historically, the County's revenue collections have been cyclical and as such the Commissioners have made it a priority to maintain a sufficient fund balance, which is not overburdensome to the taxpayers.
  - The total property valuation within Hertford County has increased by \$118.7 million, which equates to a 6.7% increase in value. This data point denotes the increased value in real and personal property (including value appreciation, expansions and new construction). Based on trend data, the County has experienced relatively flat to less than 1.0% annual growth. This fact suggests that the growth in Fiscal Year 2021 is unprecedented in the aggregate.
  - The County's tax collection is up by approximately \$500,000 over Fiscal Year 2020, which equates to a 3.1% increase. Hertford County's tax collection rate has consistently been between 96% to 97%. Following the Commissioners' guidance to increase the collection's total and percentage, the Tax Collector and County Administration developed and implemented a plan to achieve their directive. The importance of this data point is that as the percentage and whole dollar amount increases the burden to the taxpayer is spread and in turn more equitable.
  - As a percentage the following are the three (3) largest revenue sources: Ad Valorem Taxes (53.47%), Local Option Sales Taxes (21.17%) and Intergovernmental Revenue (19.09%).
  - As a percentage the following are the three (3) largest expenditures: Public Safety – Sheriff's Office, Detention Center, Emergency Medical Services, Emergency Management, Fire Marshal (31.01%), Human Services – Social Services, Health, Mental Health (21.82%), Education – Hertford County Public Schools & Roanoke-Chowan Community College (20.97%).
  - Hertford County's Fiscal Year 2020-2021 Audit will be available for public inspection once approved by the North Carolina Department of State Treasurer Local Government Commission.

**BUILD YOUR FUTURE ON OUR FOUNDATION**