

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

Minutes October 16, 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: Finance Director, Leslie Edwards, HR/Risk Management Director Kimberly Turner, Economic Director Kelly Bowers, Office of Aging Director Deda Evans, E911 Director Felicia Gaskins and Demarcus Thompson, Sheriff Dexter Hayes, and Public Information Officer KaWania Parker.

Chairman Andre` M. Lassiter, Sr. called the meeting to order Pastor Derik Davis, Senior Pastor Winton Baptist Church, Winton, NC provided the Invocation.

Consent Agenda

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

- Approval of October 2, 2023 Minutes
- Approval of September 2023 Taxpayer Releases as follows:

RELEASES FOR MONTH ENDING

September 2023

		LEVY	VALUE	TAX
AHOSKIE TOWNSHIP	NAME	YEAR	RELEASED	RELEASED
MURFREESBORO TOWNSHIP				
Bill#0000010166-2023-2023 Property is not habitable or is unoccupied with no electrical service during the period of July 1, through June 30 th of the taxable year.	Oconner, Betsy T	2023		W01-\$130.00 W02-\$130.00
Bill#0000010419-2023-2023 Property is not habitable or is unoccupied with no electrical service during the period of July 1, through June 30 th of the taxable year.	Parker, Phyliss	2023		W01-\$130.00 W02-\$130.00
Bill#0000038475-2023-2023 Taxpayer listed all other business on time and these were amended and charged late fee in error	HPE Depositor Master	2023		G01-\$.90 C04-\$.70
Bill#0000038472-2023-2023 Taxpayer listed all other business on time and these were amended and charged late fee in error	Hewlett Packard Financial Services	2023		G01-\$1.03 C04-\$.081
WINTON TOWNSHIP				
Bill#0000019712-2023-2023 Property is not habitable or is unoccupied with no electrical service during the period of July 1, through June 30 th of the taxable year.	Taylor, Alice C.	2023		W01-\$130.00 W02-\$130.00
Bill#0000002340-2023-2023 Property is not habitable or is unoccupied with no electrical service during the period of July 1, through June 30 th of the taxable year.	Taylor, Carol C.	2023		W01-\$130.00 W02-\$130.00
Bill#0000019672-2023-2023 Property is not habitable or is unoccupied with no electrical service during the period of July 1, through June 30 th of the taxable year.	Knight, Mary L	2023		W01-\$130.00 W02-\$130.00
MANEY'S NECK TOWNSHIP				
ST. JOHN TOWNSHIP				
Bill#0000003781-2023-2023 Property is not habitable or is unoccupied with no electrical service during the period of July 1, through June 30 th of the taxable year.	Fennell, Willie R.	2023		W01-\$130.00 W02-\$130.00
Bill#000008152-2023-2023 Property is not habitable or is unoccupied with no electrical service during the period of July 1,	Harrell, William S	2023		W01-\$130.00 W02-\$130.00

through June 30 th of the taxable year.				
HARRELLSVILLE TOWNSHIP				
Bill#0000038725-2023-2023 Taxpayer was discovered for boat & motor he failed to report motor was gone before 1/1/23	Bell, William C	2023	3,980.00	G01-\$33.43 HCLLP-\$4.97

TOTAL VALUE APPROVED THIS REPORT (2023LEVY) \$3980.00
 TOTAL TAX RELEASED THIS REPORT (2023LEVY) \$41.84
 TOTAL VALUE APPROVED THIS REPORT (PRIOR LEVY) \$0
 TOTAL TAX RELEASED THIS REPORT (PRIOR LEVY) \$0
 TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 20233) \$910.00
 TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATON 2023) \$910.00
 TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 2022) \$0
 TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2022) \$0

Respectfully submitted,

Tammy H. Eason

Tammy H. Eason, Tax Collector

- Proclamation Proclaiming October 11, 2023 as Chowan University 175th Founding Day Anniversary Celebration:



A PROCLAMATION



PROCLAIMING OCTOBER 11, 2023 AS CHOWAN UNIVERSITY 175th FOUNDING DAY ANNIVERSARY CELEBRATION

- WHEREAS,** Chowan University, located in Hertford County in Murfreesboro, North Carolina, is a Christian educational institution founded by Baptist families and named Chowan, “people of the south” to honor the Native American Algonquin Chowanook tribe; and
- WHEREAS,** In the spring of 1848, at the home of Dr. Godwin Cotton Moore, Moderator of the Chowan Baptist Association, a group of determined fathers gathered and appointed the first trustees for the “female high school” to be called Chowan Female Institute; and
- WHEREAS,** On October 11, 1848, Dr. Archibald McDowell of South Carolina was elected first principal, and the Institute opened on October 11, 1848 with eleven students; and during 1897-1914 the Institute was transformed into a standard Senior College. It was renamed Chowan College in 1910 and admitted male students in 1931; and
- WHEREAS,** In 1992 Chowan College returned to four-year status and has built a strong reputation in the preparation of teachers, biologists and historians; and
- WHEREAS,** On September 2006 the name of the institution was changed to Chowan University, in 2010 the university began offering a Master of Education degree in elementary education and
- WHEREAS,** Chowan University has served over 15,000 students since its inception 175 years ago and continues to serve a diverse student population

NOW, THEREFORE, BE IT RESOLVED, that Wednesday, October 11, 2023, is hereby proclaimed as the Chowan University’s 175th Founding Day Anniversary Celebration in Hertford County and we urge all Citizens to join us in recognizing the tremendous influence Chowan University has had on the County since its opening, thus improving our quality of life.

BE IT FURTHER RESOLVED that the Hertford County Board of Commissioners will retain a copy of this Proclamation in Board records and a copy will be given to Chowan University for their keeping.

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 the 11th day of October, two thousand twenty-three.

Proclaimed this 11th Day of October, 2023.

Hertford County Board of Commissioners

William F. Mitchell, Jr., Vice-Chairman

The Honorable Andre` M. Lassiter, Sr., Chairman
Leroy Douglas, II
Ronald J. Gatling
John D. Horton

ATTEST

Dr. Renee Tyler, NCCC/Clerk to the Board

Build Your Future on Our Foundation * 115 Justice Drive ■ Suite 1 ■ Winton, North Carolina 27986 Phone 252-358-7823 ■ Fax 252-358-0198 ■

Proclamation Proclaiming October 24, 2023 as ECU Health Roanoke Chowan Hospital 75th Anniversary Celebration Day



A PROCLAMATION: PROCLAIMING OCTOBER 24, 2023 AS ECU HEALTH ROANOKE-CHOWAN HOSPITAL 75th ANNIVERSARY CELEBRATION

WHEREAS, ECU Health Roanoke-Chowan Hospital located in Hertford County in Ahoskie, North Carolina is celebrating its 75th Anniversary this year and will recognize this milestone at a ceremony on October 24, 2023 on the Campus of ECU Health Roanoke Chowan Hospital; and

WHEREAS, ECU Health Roanoke-Chowan Hospital is the result of hearts and minds brought together with purpose and opportunity dating back to its inception. In 1944 with J. Mayon Parker uniting Civic Clubs and business leaders to establish a hospital to serve on land donated by J.B. Early and his mother, Elizabeth Hoggard Early, the original planning committee included W. H. Basnight, J. B. Burden, Dr. L. K. Walker, Dr. J. G. Matheson, Dr. Paul H. Mitchell, Dr. J. B. Ruffin, Sr., Dr. C. G. Powell, Eugene Moore, J. N. Vann, Rev. Oscar Creech, J. C. Cherry; and

WHEREAS, On March 13, 1945 Construction began, in 1948 the original hospital was built, new additions were added in 1952, 1961, 1975, 1992, the hospital became one of the regional hospitals under the umbrella of University Health Systems of Eastern Carolina in 1997, was rebranded to Vidant Health Roanoke Chowan Hospital; January 25, 2012 and

WHEREAS, John Blanton (1956), Pete Geilich (1986) was appointed as Administrators, Susan S. Lassiter (1998) named Chief Operating Officer and President, Patrick Heins (2016) Judy Bruno (2018) appointed as President, serving as current President Brian Harvill (2023); and

WHEREAS, today, ECU Health Roanoke-Chowan Hospital is a modern 114-bed community, not-for-profit, general hospital, with highly qualified, board-certified physicians providing a full spectrum of dedicated high quality compassionate healthcare services to nearly 40,000 people across four counties (Hertford, Northampton, Gates and part of Bertie); and

NOW, THEREFORE, BE IT RESOLVED, that Tuesday, October 24, 2023, is hereby proclaimed as the ECU Health Roanoke-Chowan Hospital 75th Anniversary Celebration in Hertford County and all citizens are urged to join us in recognizing the tremendous influence ECU Health Roanoke-Chowan Hospital has had on the County since its opening, thus improving our quality of life.

BE IT FURTHER RESOLVED that the Hertford County Board of Commissioners will retain a copy of this Proclamation in Board records and a copy will be given to ECU Health Roanoke-Chowan Hospital for their keeping.

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 the 16th day of October, two thousand twenty-three.

Proclaimed this 16th Day of October, 2023.

ATTEST

Hertford County Board of Commissioners

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

William F. Mitchell, Jr., Vice-Chairman
Leroy Douglas, II
Ronald J. Gatling
John D. Horton

Dr. Renee Tyler, NCCC/Clerk to the Board

Build Your Future on Our Foundation

* 115 Justice Drive ■ Suite 1 ■ Winton, North Carolina 27986 * Phone 252-358-7823 ■ Fax 252-358-0198 ■

Resolution Honoring Indigenous People



RESOLUTION HONORING

INDIGENOUS PEOPLES' DAY OCTOBER 9, 2023

- WHEREAS,** the United States endorsed the United Declaration on the Rights of Indigenous Peoples on December 16, 2010; and
- WHEREAS,** Indigenous peoples have the right to the dignity and diversity of their cultures, traditions, histories, and aspirations, which shall be appropriately reflected in education and public information; and
- WHEREAS,** the County of Hertford recognizes the presence of the Meherrin Nation, the Choanoke Indian Nation, and other Tribal Nations who have lived upon this land since time immemorial, and values the progress our society has accomplished through Native American governance, thought, culture, and contributions; and
- WHEREAS,** the contributions that Indigenous peoples have made throughout history — in public service, entrepreneurship, scholarship, the arts, and countless other fields — are integral to our Nation, our culture, and our society; and

NOW, THEREFORE, in recognition of Indigenous Peoples' Day, October 9, 2023, Hertford County honors America's first inhabitants, the Meherrin Nation, the Choanoke Indian Nation, and other Tribal Nations and the historic and contemporary significance of Indigenous Peoples, their cultures, their governments, and their ancestral lands that also became known as the Americas, that continue to thrive today, and Hertford County encourages everyone to celebrate and recognize the many Indigenous communities and cultures that make up our great country; and

IN WITNESS WHEREOF, BE IT RESOLVED 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 sixteenth day of October in the year of two thousand twenty-three.

Adopted this 16th day of October, 2023.

HERTFORD COUNTY BOARD OF COMMISSIONERS

Attest:

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

Dr. Renee Tyler, NCCCC
Clerk to the Board

Build Your Future on Our Foundation * 115 Justice Drive ■ Suite 1 ■ Winton, North Carolina 27986 Phone 252-358-7823 ■ Fax 252-358-0198 ■

**REQUEST APPROVAL OF AMENDMENT TO HERTFORD COUNTY BUDGET
ORDINANCE FISCAL FY 2023-2024 BUDGET AMENDMENT # 6 AND AUGUST 2023
MONTHLY FINANCIAL REPORT**

On a motion by Com. Douglas and a second by Vice-Chair Mitchell, the Board approved the Hertford County Budget Ordinance FY 2023-2024 Budget Amendment #6 in the amount of \$325,465.00 as presented by Ms. Leslie Edwards, Finance Director 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
Intergovernmental Restricted	100112-448500	Fund Balance Appropriation	\$ 157,865	
DSS	100063-418304	APS Essential Services	\$ 2,559	
Water - Northern	650118-448500	Fund Balance Appropriation	\$ 46,211	
Water - Southern	660119-448501	Fund Balance Appropriation	\$ 118,830	
Total Changes in Revenue			\$ 325,465	\$ -

Net Change in Revenue	\$325,465
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EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Emergency Management	104200-527002	Surry Grant Funds	\$ 1,400	
DSS	104530-569908	APS Essential Services	\$ 2,559	
Public Buildings	104260-551001	Capital Outlay Buildings	\$ 39,678	
Public Buildings	104260-535202	Main & Repair Buildings	\$ 10,613	
Water - Northern	654700-551005	Capital Outlay - Other Improvements	\$ 32,211	
Water - Southern	664710-551005	Capital Outlay - Other Improvements	\$ 82,830	
Water - Northern	654700-569000	Contracted Services	\$ 14,000	
Water - Southern	664710-569000	Contracted Services	\$ 36,000	
Sheriff	104180-527026	Comm Link Care ARHS	\$ 10,000	
Sheriff	104180-527025	DHHS ELC Grant	\$ 32,631	
Sheriff	104180-413907	DPS Direct Grant	\$ 18,699	
Sheriff	104180-527019	Gambling Seizure Funds	\$ 24,616	
Sheriff	104180-527018	Unauthorized Substance Tax	\$ 1,978	
Sheriff	104180-527000	Earmarked Funds	\$ 8,141	
Aging	104390-569301	MIPPA Grant	\$ 2,539	
Aging	104380-527000	Earmarked Funds	\$ 7,570	
Total Changes in Expenditures			\$ 325,465	\$ -

Net Change in Expenditures	\$325,465
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Explanation:

EM- To move 1,400.00 Grant Funds forward from prior year.

DSS - Received additional funds for Adult Protective Services. 2,559.00

Public Buildings - Projects started and approved with RR funds move to FY23-24 to complete projects: USDA renovations 29,452.64; AES Environmental Survey 8,690, McPherson Enterprises 10,613.

Water - Peachtree Lane Project and Hydraulic Model Project approved in FY23 moving funds to FY24.

Sheriff - 96,065 Grant Funds and Earmarked Funds received in FY23 move to FY24.

Aging - MIPPA Grant and Earmarked Funds received in FY23 move to FY24.

Leslie A. Edwards 10.09.23
Finance Director Date

Amendment # 6
Approved: _____
Posted: _____

Ms. Edwards presented the August 2023 Monthly Financial Report as follows:

County of Hertford
Monthly Financial Report

August 2023



Leslie H. Edwards, Finance Director



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Letter of Transmittal

October 16, 2023

County Administration and the Finance Department are pleased to present the August 31, 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 August 31, 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 August 31, 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 August 31, 2023, General Fund revenues totaled \$2.63 million, which equates to 8.6% 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 August 31, 2023, General Fund expenditures totaled \$3.78 million, which equates to 12.4% of the budgeted annual expenditures.

Exhibit 4 indicates that as of August 31, 2023, Southern Rural Water District Fund revenues totaled \$183 thousand, which equates to 15.4% of the budgeted annual revenue and the expenditures totaled \$97 thousand, which equates to 8.1% of the budgeted annual expenditures (these do not include transfers).

Exhibit 5 indicates that as of August 31, 2023, Northern Rural Water District Fund revenues totaled \$75 thousand, which equates to 14.7% of the budgeted annual revenue and the expenditures totaled \$39 thousand, which equates to 7.6% of the budgeted annual expenditures (these do not include transfers).

Exhibit 6 indicates that as of August 31, 2023, Tunis Sewer District Fund revenues totaled \$5 thousand, which equates to 17.8% of the budgeted annual revenue as well as expenditures totaled at \$1,837 which equates to 5.9% of the budgeted annual expenditures (this does not include transfers).

Exhibit 7 indicates that as of August 31, 2023, Sanitation (Solid Waste) Fund revenues totaled \$ 268 thousand, which equates to 14.9% of the budgeted annual revenue (this does not include transfers) & Sanitation (Solid Waste) Fund expenditures totaled \$282 million, which equates to 15.6% 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 2020-2024.

Exhibit 9 is a descriptive illustration of the County's outstanding long-term debt as of August 31st for Fiscal Years 2021 to 2024, as well as the debt related activity for the period ending August 31, 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 August 31, 2023, General Fund revenues totaled \$2.63 million, which equates to 8.6% 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	\$ 1,336,286	10.2%	\$ 13,404,491	\$ 1,762,359	13.1%
Vehicle Taxes	23,500	1,928	8.2%	8,400	1,526	18.2%
NC New Vehicle Taxes	1,507,750	148,824	9.9%	1,883,300	144,751	7.7%
Sales Taxes	5,739,595	-	0.0%	6,504,225	-	0.0%
Other Taxes & Licenses	82,600	4,432	5.4%	70,000	8,953	12.8%
Unrestricted Intergovernmental	61,500	-	0.0%	57,000	561	1.0%
Restricted Intergovernmental	532,303	80,301	15.1%	346,000	117,468	34.0%
Restricted Intergovernmental- Aging	351,769	110,725	31.5%	364,715	43,667	12.0%
Restricted Intergovernmental- DSS	2,744,841	12,564	0.5%	3,216,944	199,580	6.2%
Permits and Fees	185,600	29,716	16.0%	173,900	25,974	14.9%
Sales and Services	1,511,100	218,251	14.4%	1,190,540	250,083	21.0%
Investment Earnings	17,000	14,506	85.3%	40,000	46,910	117.3%
Miscellaneous	17,935	5,276	29.4%	15,435	11,585	75.1%
Transfer Funds	47,243	-	0.0%	217,087	24,827	11.4%
DSS Donation	-	300	100.0%	-	-	100.0%
COVID Relief Funds/FEMA Reimb.	-	-	0.0%	-	-	0.0%
Fund Balance Appropriation	2,405,068	-	0.0%	3,016,806	-	0.0%
Totals	\$ 28,305,805	\$ 1,963,110	6.9%	\$ 30,508,843	\$ 2,638,243	8.6%

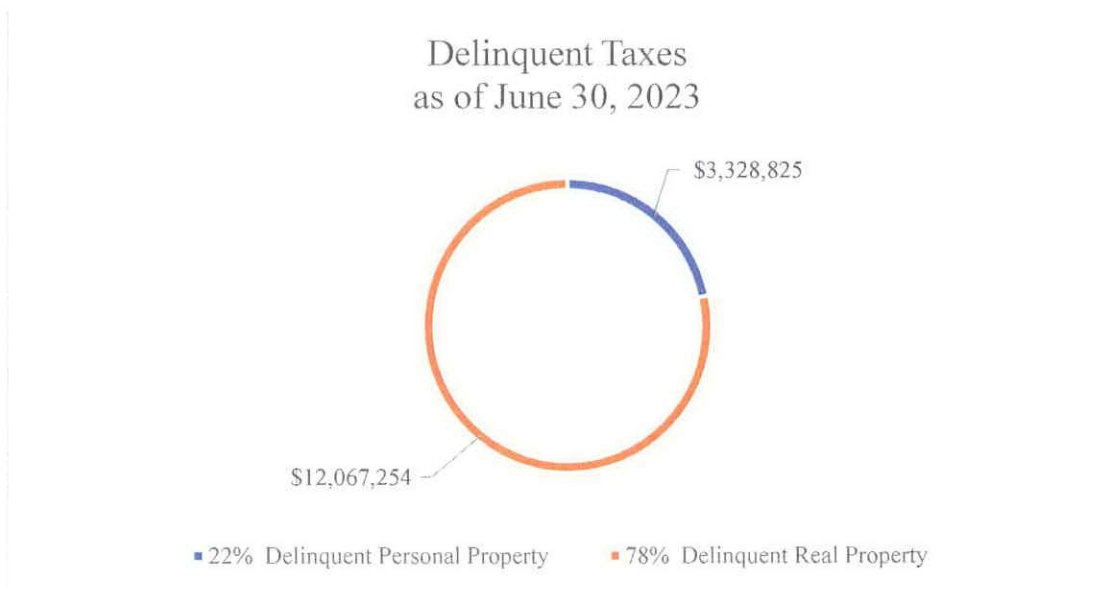
Delinquent Taxes

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 96.78%. 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 August 31, 2023, the delinquent taxes balance was \$15.4 million which equates to 87.58% 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 August 31, 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	\$ 45,710	17.7%	\$ 252,555	\$ 49,745	19.7%
Fees For Taxes	50,000	6,309	12.6%	92,500	5,886	6.4%
Administration	575,633	47,868	8.3%	781,408	129,305	16.5%
Hr & Risk Services	477,035	69,773	14.6%	681,585	147,631	21.7%
Finance	466,465	71,428	15.3%	508,185	43,286	8.5%
Tax Assessor	313,595	18,595	5.9%	360,205	35,808	9.9%
Tax Collector	248,990	26,884	10.8%	309,274	27,356	8.8%
Elections	188,488	11,589	6.1%	209,907	24,458	11.7%
Register Of Deeds	213,528	22,477	10.5%	266,824	22,224	8.3%
Land Records	265,458	25,862	9.7%	280,588	25,342	9.0%
Sheriff	2,623,086	230,674	8.8%	2,632,693	342,877	13.0%
Jail	2,019,624	175,106	8.7%	2,151,546	269,738	12.5%
Emergency Management	291,397	32,752	11.2%	327,177	90,649	27.7%
Emergency Services	1,590,204	126,622	8.0%	1,594,242	151,609	9.5%
E911 Central Communications	771,456	92,262	12.0%	787,618	77,681	9.9%
Animal Control	123,606	12,622	10.2%	155,885	16,396	10.5%
Medical Examiner	16,800	-	0.0%	16,000	-	0.0%
Building Inspections	159,742	22,540	14.1%	174,374	23,716	13.6%
Economic Development	131,057	11,786	9.0%	153,647	21,977	14.3%
Public Buildings	1,154,316	149,115	12.9%	1,568,149	211,339	13.5%
Veterans Service	70,936	8,418	11.9%	84,108	8,660	10.3%
Soil Conservation	143,697	16,498	11.5%	133,112	6,998	5.3%
Coop Extension	160,249	15,970	10.0%	170,812	12,812	7.5%

Exhibit 3 Continued

Steps to Health Grant	1,200	-	0.0%	1,200	-	0.0%
Health Department	532,312	87,647	16.5%	536,536	82,266	15.3%
Courts Department	91,750	13,152	14.3%	92,975	23,445	25.2%
Mental Health	86,400	14,538	16.8%	86,400	15,417	17.8%
Community Based Alternative	108,000	18,000	16.7%	115,000	19,167	16.7%
DJJ & Delinquency Prevention	137,203	22,274	16.2%	138,910	22,737	16.4%
ROAP Grant	27,412	2,698	9.8%	30,000	2,461	8.2%
Legal Department	84,000	14,000	16.7%	84,000	14,000	16.7%
Central Services	20,500	3,150	15.4%	21,500	2,751	12.8%
Central Services-Telephone	227,030	14,666	6.5%	123,500	29,386	23.8%
Central Services-Tech Support	795,445	133,682	16.8%	800,825	186,673	23.3%
Aging Administration	378,387	37,579	9.9%	496,345	64,284	13.0%
Aging - Public Assistance	367,124	28,430	7.7%	321,442	61,561	19.2%
DSS Administration	2,714,343	293,724	10.8%	3,386,063	348,388	10.3%
DSS - Public Assistance	989,200	80,173	8.1%	949,581	102,339	10.8%
DSS - Grants	35,000	1,548	4.4%	35,000	5,346	15.3%
Local Funds	409,200	56,183	13.7%	462,002	31,392	6.8%
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	-	0.0%	577,700	-	0.0%
Contribution Fire/Rescue	351,542	47,757	13.6%	386,542	68,923	17.8%
Public Schools	5,477,792	898,569	16.4%	5,555,598	890,194	16.0%
Special Appropriations	177,391	63,666	35.9%	217,319	62,373	28.7%
Operating Transfers	920,000	-	0.0%	1,035,845	-	0.0%
Contingency	325,781	-	0.0%	250,000	-	0.0%
Transfers/Adjustments	-	-	0.0%	-	-	100.0%
Totals	\$ 28,305,805	\$ 3,072,295	10.9%	\$ 30,508,843	\$ 3,779,916	12.4%

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	\$ 961,150	\$ 169,005	17.6%	\$ 1,190,600	\$ 183,435	15.4%
Southern Rural Water Expense	961,150	56,041	5.8%	1,190,600	96,897	8.1%

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	\$ 459,094	\$ 68,729	15.0%	\$ 512,020	\$ 75,171	14.7%
Northern Rural Water Expense	159,094	27,232	17.1%	512,020	38,980	7.6%

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	\$ 4,858	14.5%	\$ 31,000	\$ 5,533	17.8%
Tunis Sanitary Sewer District Expense	33,543	935	2.8%	31,000	1,837	5.9%

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	\$ 1,237,732	\$ 195,857	15.8%	\$ 1,804,817	\$ 268,117	14.9%
Solid Waste Expense	1,237,732	131,306	10.6%	1,804,817	281,750	15.6%

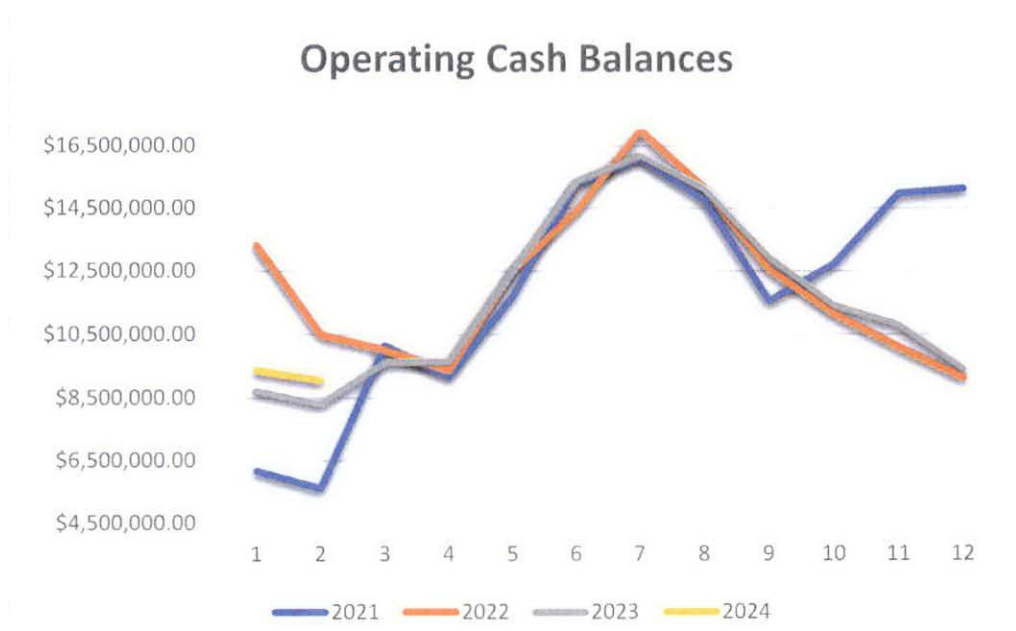
Operating Cash & Investment Balances

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



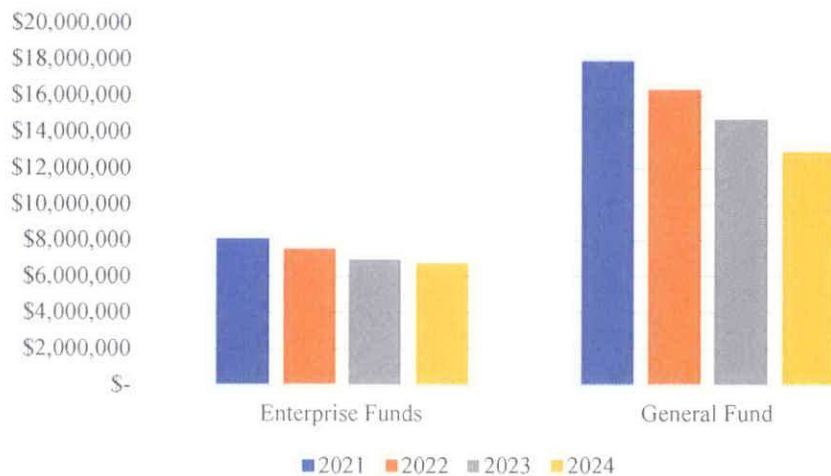
Outstanding Long-Term Debt

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

Hertford County-Outstanding Debt



	Debt Outstanding	Debt Outstanding	Debt Outstanding	Debt Outstanding	FY 2023	Debt
	2021	2022	2023	2024	Annual Debt	Retirement
<i>Enterprise Funds</i>					Service	Date
					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
Ahoshkie 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 as of August 2023

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 as of August 2023

Capital Outlay Request #	Date	Description	Amount
Total			\$ -

PUBLIC COMMENT

No public comments were provided.

COMMUNITY RECOGNITION

Chairman Lassiter and the Commissioners congratulated and presented the Indigenous people Resolution to persons who were in attendance thanking them for their numerous contributions.

CULTIVATOR INC. REQUEST CONSIDERATION OF APPROVAL OF AD REQUEST FOR NOVEMBER 5, 2023 THE ADDAMS FAMILY PLAYBILL ADVERTISEMENT PERFORMANCE PROGRAM

Mrs. Carolina Stephenson, Cultivator, Inc., presented Justice Barnes to the Board for the presentation of the Addams Family Playbill advertisement request.

On a motion by motion by Com. Douglas and a second by Vice-Chair Mitchell, the Board approved the full-page ad for the amount of \$100.00 for the November 5, 2023 The Addams Family Playbill advertisement Performance Program.

REQUEST APPROVAL OF RECOMMENDATION FOR PARKS & RECREATION ADVISORY COMMISSION

On a motion by Com. Douglas and a second by Vice-Chair Mitchell, the Board approved the appointment of Carlos Slade to the **Parks and Recreation Advisory Commission** for a three-year term effective October 16, 2023 and expiring June 30, 2026.

INTERIM COUNTY MANAGER'S REPORT

Interim County Manager Kevin Patterson presented the Interim County Manager's Report as follows: 1) recommended the solid waste vacancy report to Rural Water Manager, Stanley Lassiter, instead of the County Manager; the first evaluations have been sent out for Clerk to the Board, Finance Director and Human Resources; updated the Board on the architect meeting to discuss the AES Project and Health Department Projects meeting, and reported that Peach Tree Lane construction on the water line started on October 4th, and the rural water manager will provide an update for all projects at the November 6th Regular Board meeting.

BOARD CHAIR'S/CLERK'S REPORT

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

COMMISSIONER'S COMMENTS

The Board commented thanking everyone for attending the meeting, commending those individuals who were recognized for Indigenous Peoples day for their invaluable contributions to Hertford County.

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. Douglas, the Board approved to return to the Regular meeting.

ADJOURN MEETING

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