

HERTFORD COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING
Hertford County Department of Social Services Training Room #115

Monday, November 7, 2022 – 9:00 AM

Present: Com. Ronald J. Gatling, Chairman, Com. John D. Horton, Vice-Chair, Com. Leroy Douglas, Com. Andre' Lassiter, and Com. William F. Mitchell, Jr.

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: Ms. Komita Hendricks, Human Resource Specialist, Mrs. Monique Mitchell, IT Director, Mr. James Broglin, EMT Director, Mr. Chris Smith, Emergency Management Director, Ms. Kelly Bowers, Development Director.

Chairman Ronald J. Gatling called the meeting to order and Reverend Ray Faircloth, Jr. Assistant Pastor – Mercy Church (Formerly Higher Ground Pentecostal Church, Ahoskie provided the Invocation.

CONSENT AGENDA

On a motion by Com. William Mitchell, Jr. and a second by Com. Andre' Lassiter, the Board approved the Consent Agenda as follows:

- Approval of October 17, 2022 Minutes
- Approval of Tax Payer Refund: Floyd Fowler
- Approval of October 2022 Taxpayer Releases

RELEASES FOR MONTH ENDING

October 2022

| | | LEVY | VALUE | TAX |
|--|---|------|----------|--|
| AHOSKIE TOWNSHIP | NAME | YEAR | RELEASED | RELEASED |
| Bill#0000000370-2022-2022 Taxpayer sold property in December 2021 and failed to take care of the listing in January. Property is listed in bill#37810 under new owner. | Surti, Vinod L. & Renuka, T/A Chief Motel | 2022 | 36,889 | G01-\$308.40 HCLLP-\$30.84 C01-\$297.38 LLP-\$29.74 |
| Bill#00000028327-2019-2019 Taxpayer just notified & provided proof to office that a 1996 freightliner was sold 11/18/18 | Bishop, Lashawnda | 2019 | 2,530 | G01-\$21.25 HCLLP-\$2.13 C01-\$20.49 ALLP-\$2.05 |
| Bill#00000003321-2020-2020 Taxpayer just notified & provided proof to office that a 1996 freightliner was sold 11/18/18 | Bishop, Lashawnda | 2020 | 2,404 | G01-\$20.19 HCLLP-\$2.02 C01-\$19.47 ALLP-\$1.95 |
| Bill#00000003321-2021-2021 Taxpayer just notified & provided proof to office that a 1996 freightliner was sold 11/18/18 | Bishop, Lashawnda | 2021 | 2,284 | G01-\$19.19 HCLLP-\$1.92 C01-\$18.50 |

| | | | | |
|---|--|------|---------|---|
| | | | | ALLP-\$1.85 |
| Bill#0000003321-2022-2022 Taxpayer just notified & provided proof to office that a 1996 freightliner was sold 11/18/18 | Bishop, Lashawnda | 2022 | 2,500 | G01-\$21.00 HCLLP-\$2.10 C01-\$20.25 ALLP-\$2.03 |
| MURFREESBORO TOWNSHIP | | | | |
| Bill#0000035207-2022-2022 Historical Exemption fell off in 2020 due to software conversion and taxpayer just notified our office today 9/21/22 | Fowler, Floyd S. Bradshaw, Sandra | 2022 | 131,464 | G01-\$1,104.30 C04-\$867.67 |
| Bill#0000006041-2022-2022 Taxpayer failed to report that the mobile home was repoed in November 2020 | Porter, Thomas | 2022 | 43,378 | G01-\$364.38 W01-\$95.00 W02-\$95.00 |
| Bill#0000006041-2021-2021 Taxpayer failed to report that the mobile home was repoed in November 2020 | Porter, Thomas | 2021 | 43,378 | G01-\$364.38 W01-\$95.00 W02-\$95.00 |
| Bill#0000036774-2022-2022 Taxpayer failed to report that 2011 boat was traded in for another | Wilson, Andrew | 2022 | 6,167 | G01-\$51.81 C04-\$40.71 |
| WINTON TOWNSHIP | | | | |
| Bill#0000037784-2022-2022 Taxpayer failed to respond to discovery letter and notify that he is military & his state of legal residence is not NC. The trailer is a register vehicle with permanent plate. | Lindblad, Cody L. | 2022 | 2,650 | G01-\$22.26 HCLLP-\$2.23 |
| Bill#0000018245-2022-2022 Dog was listed twice, also on abstract#3897 | Harrell, Richard M. Harrell, Rebecca W. | 2022 | | G01-\$5.00 |
| Bill#0000001759-2021-2021 Mobile home was sold 9/16/21, but taxpayer failed to let our office know. | Tapscott, Melissa Tapscott, Joel | 2021 | 3,599 | G01-\$30.23 HCLLP-\$3.02 W01-\$95.00 W02-\$95.00 |
| Bill#0000035292-2021-2021 Personal property was also listed by Alfiniti on abstract#1958 | TCSEF North Carolina LP | 2021 | 410,268 | G01-\$3446.25 C06-\$2666.74 |
| Bill#0000035292-2022-2022 Personal property was also listed by Alfiniti on abstract#1958 | TCSEF North Carolina LP | 2022 | 541,974 | G01-\$4552.58 HCLLP-\$455.26 C06-\$3522.83 WLLP-\$352.28 |
| Bill#0000035254-2022-2022 Dog was listed twice, also on abstract#19358 | Mitchell, Rose M. | 2022 | | D01-\$5.00 |
| Bill#0000019567-2022-2022 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. | Jernigan, John | 2022 | | W01-\$95.00 W02-\$95.00 |
| Bill#0000003392-2022-2022 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. | Blowe, Michael R. | 2022 | | W01-\$95.00 W02-\$95.00 |
| MANEY'S NECK TOWNSHIP | | | | |
| ST. JOHN TOWNSHIP | | | | |
| Bill#0000037520-2022-2022 Taxpayer failed to respond to the discovery letter sent to him to notify our office if the trailer was listed or who's name the trailer was listed in. | Slaughter, Adlai T. | 2022 | 1,000 | G01-\$8.40 F01-\$40 HCLLP-\$8.84 HFLLP-\$0.40 |
| HARRELLSVILLE TOWNSHIP | | | | |
| Bill#0000036683-2022-2022 Taxpayer just notified and provided proof to our office that the 1990 boat was sold 8/20/21 | Geldert, Shaun | 2022 | 1,778 | G01-\$14.94 HCLLP-\$1.49 |

| | |
|--|---------------------|
| TOTAL VALUE APPROVED THIS REPORT (2022LEVY) | <u>\$77,1399.00</u> |
| TOTAL TAX RELEASED THIS REPORT (2022LEVY) | <u>\$12,084.16</u> |
| TOTAL VALUE APPROVED THIS REPORT (PRIOR LEVY) | <u>\$464,463.00</u> |
| TOTAL TAX RELEASED THIS REPORT (PRIOR LEVY) | <u>\$6641.63</u> |
| TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 2022) | <u>\$285.00</u> |
| TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATON 2022) | <u>\$285.00</u> |
| TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 2021) | <u>\$190.00</u> |
| TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2021) | <u>\$ 190.00</u> |

Respectfully submitted, *Tammy H. Eason*
Tammy H. Eason, Tax Collector

INTRODUCTION OF NOVEMBER 2022 NEW HERTFORD COUNTY EMPLOYEES

Ms. Komita Hendricks presented the November 2022 New Hertford County Employees as follows:

Hertford County Personnel Report

November 2022

| <u>Employees Hired</u> | <u>PT/FT</u> | <u>Department</u> |
|-------------------------------|---------------------|--------------------------|
| Janel Barnes | FT | DSS |
| Tressa White | FT | DSS |
| Jada Powell | FT | DSS |
| Kisha Melton | FT | DSS |
| Ka'Wania Parker | FT | Administration |
| Nikkea Wiggins | FT | DSS |
| Jessica Hudson | FT | EMS |
| Alys Nygaard | FT | E911 |
| Dominique Montaque | FT | EMS |
| Darrell Mitchell | PT | Detention Center |
| Shavoan Sessions | FT | Detention Center |
| Samuel Bowser | FT | Detention Center |
| Natasha Hammonds | FT | Detention Center |

Chairman Gatling and the Commissioners welcomed the new employees to Hertford County Government wishing them a blessed career.

Additionally, Manager Cotton welcomed the new employees to Hertford County Government.

REQUEST FOR VOTING DELEGATE AND ALTERNATE FOR THE 2022 NCACC LEGISLATIVE GOALS CONFERENCE

On a motion by Com. Lassiter and a second by Com. Mitchell, the Board unanimously approved for Com. Leroy Douglas to be the Voting Delegate for the 2022 NCACC Legislative Goals Conference.

REQUEST APPROVAL OF AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2022-2023 AMENDMENT #S RR-5, AND 6

After a brief discussion, on a motion by Com. Lassiter and second by Com. Mitchell, the Board approved the Amendment to the Hertford County Budget Ordinance FY 2022-2023 Amendment # RR-5 totaling \$461,312.00 as presented by Mrs. Leslie Edwards, Finance Director, as follows:

AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 22-23

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 |
|---------------------------------|----------------|----------------------------|-------------------|-----------------|
| ARPA - Revenue Replacement(RR) | 100112-448500 | Fund Balance Appropriation | \$ 461,312 | |
| Total Changes in Revenue | | | \$ 461,312 | \$ - |

| | |
|------------------------------|-------------------|
| Net Change in Revenue | \$ 461,312 |
|------------------------------|-------------------|

EXPENDITURE:

| Department | Account Number | Account Description | Amount Increase | Amount Decrease |
|---------------------------------|----------------|----------------------------|-----------------|-----------------|
| Central Services - Tech Support | 104130-532110 | Computer Equipment | \$ 3,894 | |
| Central Services - Tech Support | 104190-532100 | Computer Equipment | \$ 3,876 | |
| Central Services - Tech Support | 104150-532110 | Computer Equipment | \$ 3,894 | |
| Central Services - Tech Support | 104200-532110 | Computer Equipment | \$ 15,576 | |
| Central Services - Tech Support | 104205-532110 | Computer Equipment | \$ 11,682 | |
| Central Services - Tech Support | 104206-532110 | Computer Equipment | \$ 3,894 | |
| Central Services - Tech Support | 104380-532110 | Computer Equipment | \$ 3,894 | |
| Central Services - Tech Support | 104410-532110 | Computer Equipment | \$ 38,940 | |
| Central Services - Tech Support | 104370-569000 | Contracted Services | \$ 4,174 | |
| Central Services - Tech Support | 104370-551002 | Capital Outlay - Equipment | \$ 57,500 | |
| Emergency Management | 108000-551002 | Capital Outlay - Equipment | \$ 59,292 | |
| Elections | 104150-551002 | Capital Outlay - Equipment | \$ 61,378 | |
| EMS | 104205-550504 | Vehicle Upfits | \$ 11,974 | |
| EMS | 104205-551002 | Capital Outlay - Equipment | \$ 38,863 | |
| Public Buildings | 104260-551002 | Capital Outlay - Buildings | \$ 99,048 | |
| Public Buildings | 104260-550503 | Enterprise Lease Payment | \$ 8,094 | |
| Department of Social Services | 104410-550503 | Enterprise Lease Payment | \$ 17,245 | |
| Northern Water | 654700-533400 | Water | \$ 2,800 | |

AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 22-23

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:

| | | | | |
|-------------------------------|---------------|--------------------------|------------|------|
| Southern Water | 664710-533400 | Water | \$ 7,200 | |
| Northern Water | 654700-550503 | Enterprise Lease Payment | \$ 2,266 | |
| Southern Water | 664710-550503 | Enterprise Lease Payment | \$ 5,828 | |
| Total Changes in Expenditures | | | \$ 461,312 | \$ - |

| | |
|----------------------------|------------|
| Net Change in Expenditures | \$ 461,312 |
|----------------------------|------------|

Explanation:

Central Services Tech Support - Departmental Computer Purchases and Security Cameras County Wide
 Emergency Management - Verticus Breathing Air System
 EMS - Vehicle Upfits and Cardiac Monitor
 Elections - Voting Equipment
 Public Buildings - USDA Renovations and 1 Vehicle, Commissioner room renovations (FFE)
 OSS - 5 Vehicles
 Water - REA Road Water Well Project and 1 Vehicle - Spilt 28%/72%

Rebecca Edwards 11.01.22
 Finance Director Date

Amendment # RR-5
 Approved: _____
 Posted: _____

On a motion by Com. Lassiter and second by Com. Leroy Douglas, the Board approved the Amendment to the Hertford County Budget Ordinance FY 2022-2023 Amendment #6 totaling \$40,569.00 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 |
|--------------------------|----------------|------------------------------|-----------------|-----------------|
| EMS | 100100-415500 | Insurance Claims and Refunds | \$ 13,752 | |
| Sheriff | 100080-414507 | Gambling Seizure Funds | \$ 24,827 | |
| Aging | 100061-417602 | SHIP Revenue | \$ 1,990 | |
| | | | | |
| | | | | |
| Total Changes in Revenue | | | \$ 40,569 | \$ - |

| | |
|-----------------------|----------|
| Net Change in Revenue | \$40,569 |
|-----------------------|----------|

EXPENDITURE:

| Department | Account Number | Account Description | Amount Increase | Amount Decrease |
|-------------------------------|----------------|---------------------------|-----------------|-----------------|
| EMS | 104205-535201 | Main and Repair - Vehicle | \$ 13,752 | |
| Sheriff | 104180-527019 | Gambling Seizure Funds | \$ 24,827 | |
| Aging | 104390-569028 | SHIP Expense | \$ 1,990 | |
| | | | | |
| | | | | |
| Total Changes in Expenditures | | | \$ 40,569 | \$ - |

| | |
|----------------------------|----------|
| Net Change in Expenditures | \$40,569 |
|----------------------------|----------|

Explanation:

Repair of EMS 2019 Ford VIN 6445 -Damage to left side step bar, side panel and rear suspension.

Sheriff - Court awarded funds from gambling operation seizure

Aging - SHIP Grant we received and additional 1990.00 in grant funds. Total grant funds are 5,690.00 budgeted 3,700.00. The 1,990.00 in increase budget to match grant award.

Leslie A. Edwards 10-31-22
Finance Director Date

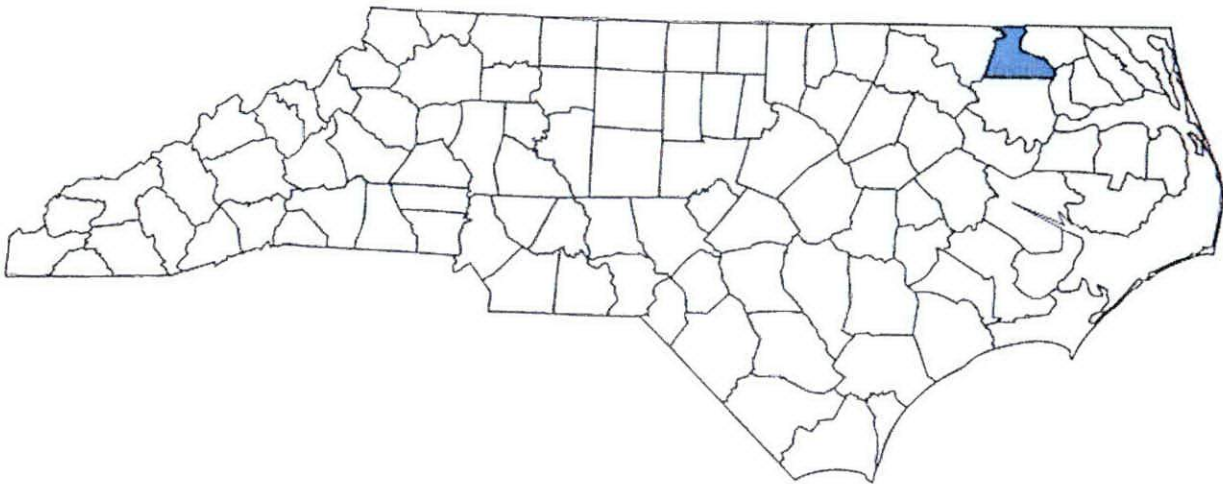
Amendment # 6
Approved: _____
Posted: _____

Mrs. Edwards presented the Monthly Financial Report for September 2022 sharing the following: 1) letter of transmittal, Comparative Statement of General Fund Revenues, Delinquent Taxes, Comparative Statement of General Fund Expenditures, Comparative Statement of Enterprise Fund Revenues & Expenditures (Rural Water, Tunis Sewer District and Sanitation/Solid Waste Funds); Operating Cash and Investment Balances; Outstanding Long-Term Debt, and Hertford County Public School & Roanoke-Chowan Community College Capital Outlay Requests as attached.

On a motion by Com. Douglas and second by Com. Mitchell the Board approved the September 2022 Monthly Financial Report.

County of Hertford
Monthly Financial Report

September 2022



David B. Cotton, County Manager

Leslie H. Edwards, Finance Director



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Letter of Transmittal

November 7, 2022

County Administration and the Finance Department are pleased to present the September 30, 2022, Monthly Financial Report (MFR) to the Board of County Commissioners and the Citizens of Hertford County.

The MFR is intended to provide informative and relevant financial data to the Board of County Commissioners and the Citizens of Hertford County. The MFR includes highlights of the County's financial position and relative stability as of September 30, 2022. The financial information, which is unaudited, includes a comparative analysis of the General Fund as well as the Enterprise Fund(s) revenues and expenditures to date for the periods ending September 30, 2021 and 2022.

Interpretative Note: the figures, amounts, data points and percentages contained in the MFR will be impacted by timing differences in receipts and payments from the comparative fiscal years. These timing anomalies are most pronounced early in the Fiscal Year due to the ad valorem tax receipt deadline and the quarterly disbursement cycle of sales tax revenues. Further, all funds except the Enterprise Funds are accounted for on a modified accrual basis of accounting as required by the North Carolina General Statute § 159-26(c). Under modified accrual accounting, revenues are reported when they are both measurable and available. Expenditures are recorded in the period in which the liability is incurred, except for interest on long-term debt and accrued compensated absences. The Enterprise Funds use full accrual accounting, recording revenues when earned and expenditures when incurred.

Exhibit 1 indicates that as of September 30, 2022, General Fund revenues totaled \$6.06 million, which equates to 21.1% of the budgeted annual revenues (does not include transfers).

Exhibit 2 provides an overview of the delinquent tax figures.

Exhibit 3 indicates that as of September 30, 2022, General Fund expenditures totaled \$6.39 million, which equates to 22.3% of the budgeted annual expenditures (this does not include transfers).

Exhibit 4 indicates that as of September 30, 2022, Southern Rural Water District Fund revenues totaled \$250 thousand, which equates to 26% of the budgeted annual revenue and the expenditures totaled \$121 thousand, which equates to 12.6% of the budgeted annual expenditures (these do not include transfers).

Exhibit 5 indicates that as of September 30, 2022, Northern Rural Water District Fund revenues totaled \$101 thousand, which equates to 22% of the budgeted annual revenue and the expenditures totaled \$57 thousand, which equates to 12.5% of the budgeted annual expenditures (these do not include transfers).

Exhibit 6 indicates that as of September 30, 2022, Tunis Sewer District Fund revenues totaled \$7,288 which equates to 21.5% of the budgeted annual revenue as well as expenditures totaled at \$2,861 which equates to 8.5% of the budgeted annual expenditures (this does not include transfers).

Exhibit 7 indicates that as of September 30, 2022, Sanitation (Solid Waste) Fund revenues totaled \$ 359 thousand, which equates to 27.8% of the budgeted annual revenue (this does not include transfers) & Sanitation (Solid Waste) Fund expenditures totaled \$292 thousand, which equates to 22.6% 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 30th 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 September 30, 2022, General Fund revenues totaled \$6.06 million, which equates to 21.1% 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 | \$ 786,712 | 6.1% | \$ 13,078,001 | \$ 2,430,650 | 18.6% |
| Vehicle Taxes | 40,273 | 9,343 | 23.2% | 23,500 | 2,127 | 9.1% |
| NC New Vehicle Taxes | 1,477,000 | 313,522 | 21.2% | 1,507,750 | 304,793 | 20.2% |
| Sales Taxes | 5,627,051 | - | 0.0% | 5,739,595 | 1,584,780 | 27.6% |
| Other Taxes & Licenses | 86,094 | 14,623 | 17.0% | 82,600 | 13,242 | 16.0% |
| Unrestricted Intergovernmental | 61,757 | - | 0.0% | 61,500 | - | 0.0% |
| Restricted Intergovernmental | 430,911 | 68,648 | 15.9% | 630,063 | 195,996 | 31.1% |
| Restricted Intergovernmental- Aging | 374,029 | 75,495 | 20.2% | 351,769 | 130,695 | 37.2% |
| Restricted Intergovernmental- DSS | 2,567,038 | 289,297 | 11.3% | 2,697,908 | 954,953 | 35.4% |
| Permits and Fees | 231,417 | 58,985 | 25.5% | 185,600 | 38,898 | 21.0% |
| Sales and Services | 1,437,874 | 226,510 | 15.8% | 1,511,100 | 343,894 | 22.8% |
| Investment Earnings | 14,000 | 2,807 | 20.1% | 17,000 | 14,506 | 85.3% |
| Miscellaneous | 98,065 | 22,660 | 23.1% | 22,363 | 10,064 | 45.0% |
| Transfer Funds | 162,179 | 30,000 | 18.5% | 47,243 | 13,410 | 28.4% |
| DSS Donation | - | - | 100.0% | - | 300 | 100.0% |
| COVID Relief Funds/FEMA Reimb. | 31,299 | - | 0.0% | - | 18,422 | 0.0% |
| Fund Balance Appropriation | 1,777,420 | - | 0.0% | 2,686,290 | - | 0.0% |
| Totals | \$ 27,279,289 | \$ 1,898,602 | 7.0% | \$ 28,642,282 | \$ 6,056,731 | 21.1% |

Delinquent Taxes

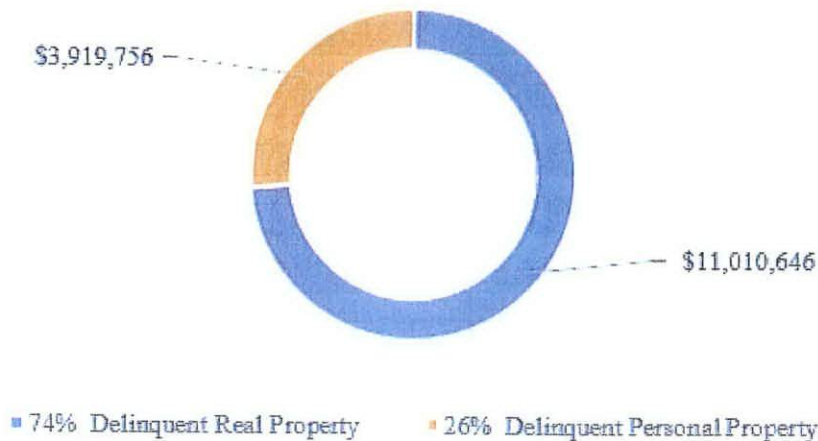
The Board of County Commissioners recognizes the significance and equity of collecting Delinquent Taxes. As such, the Board directed County staff to develop and implement a plan to ultimately increase the collection rate to 99% percent. As of the Fiscal Year 2020-2021 Audit, the County's collection rate 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 September 30, 2022, the delinquent taxes balance was \$14.93 million which equates to 92% percent of the total tax levy. As a point of reference, one (0.01¢) penny on the tax rate generates approximately \$140,000 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

Delinquent Taxes as of June 30, 2022



Comparative Statement General Fund Expenditures

As of September 30, 2022, the General Fund expenditures for Fiscal Year 2022-2023 totaled \$6.4 million, at 22.3% 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 | \$ 33,846 | 17.2% | \$ 258,291 | \$ 64,983 | 25.2% |
| Fees For Taxes | 50,000 | 11,730 | 23.5% | 50,000 | 12,189 | 24.4% |
| Administration | 543,087 | 202,792 | 37.3% | 575,633 | 213,999 | 37.2% |
| Hr & Risk Services | 421,553 | 81,720 | 19.4% | 477,035 | 109,510 | 23.0% |
| Finance | 421,573 | 84,079 | 19.9% | 466,465 | 128,206 | 27.5% |
| Tax Assessor | 318,156 | 54,315 | 17.1% | 313,595 | 47,903 | 15.3% |
| Tax Collector | 254,666 | 51,494 | 20.2% | 248,990 | 53,094 | 21.3% |
| Elections | 248,988 | 75,581 | 30.4% | 202,949 | 23,610 | 11.6% |
| Register Of Deeds | 198,610 | 39,433 | 19.9% | 213,528 | 44,821 | 21.0% |
| Land Records | 236,925 | 55,787 | 23.5% | 265,458 | 55,023 | 20.7% |
| Sheriff | 2,363,460 | 545,597 | 23.1% | 2,822,557 | 514,177 | 18.2% |
| Jail | 2,052,010 | 391,590 | 19.1% | 2,019,624 | 375,358 | 18.6% |
| Emergency Management | 402,189 | 57,662 | 14.3% | 291,397 | 66,069 | 22.7% |
| Emergency Services | 1,499,897 | 331,678 | 22.1% | 1,590,204 | 294,749 | 18.5% |
| E911 Central Communications | 738,328 | 173,430 | 23.5% | 771,456 | 166,327 | 21.6% |
| Animal Control | 109,838 | 23,514 | 21.4% | 123,606 | 25,959 | 21.0% |
| Medical Examiner | 18,225 | - | 0.0% | 16,800 | - | 0.0% |
| Building Inspections | 151,161 | 38,225 | 25.3% | 159,742 | 40,379 | 25.3% |
| Economic Development | 124,723 | 22,338 | 17.9% | 131,057 | 23,733 | 18.1% |
| Public Buildings | 1,207,018 | 235,549 | 19.5% | 1,225,700 | 349,707 | 28.5% |
| Veterans Service | 72,736 | 15,523 | 21.3% | 70,936 | 18,137 | 25.6% |
| Soil Conservation | 137,501 | 29,206 | 21.2% | 143,697 | 24,590 | 17.1% |
| Coop Extension | 150,636 | 6,242 | 4.1% | 160,249 | 24,045 | 15.0% |

Exhibit 3 Continued

| | | | | | | |
|--------------------------------|---------------|--------------|-------|---------------|--------------|--------|
| Steps to Health Grant | 1,200 | - | 0.0% | 1,200 | - | 0.0% |
| Health Department | 524,548 | 131,209 | 25.0% | 532,312 | 145,255 | 27.3% |
| Courts Department | 74,049 | 33,237 | 44.9% | 91,750 | 45,580 | 49.7% |
| Mental Health | 86,400 | 21,162 | 24.5% | 86,400 | 20,235 | 23.4% |
| Community Based Alternative | 105,016 | 26,254 | 25.0% | 108,000 | 27,000 | 25.0% |
| DJJ & Delinquency Prevention | 138,810 | 34,023 | 24.5% | 137,203 | 33,410 | 24.4% |
| ROAP Grant | 51,856 | - | 0.0% | 27,412 | 7,745 | 28.3% |
| Legal Department | 78,000 | 18,750 | 24.0% | 84,000 | 14,000 | 16.7% |
| Central Services | 21,750 | 3,593 | 16.5% | 20,500 | 3,150 | 15.4% |
| Central Services-Telephone | 122,700 | 23,350 | 19.0% | 227,030 | 38,295 | 16.9% |
| Central Services-Tech Support | 555,663 | 167,079 | 30.1% | 795,445 | 292,292 | 36.7% |
| Aging Administration | 365,711 | 89,237 | 24.4% | 378,387 | 84,960 | 22.5% |
| Aging - Public Assistance | 404,023 | 45,876 | 11.4% | 367,124 | 61,020 | 16.6% |
| DSS Administration | 2,638,251 | 622,026 | 23.6% | 2,714,342 | 615,486 | 22.7% |
| DSS - Public Assistance | 768,397 | 134,276 | 17.5% | 1,002,267 | 208,069 | 20.8% |
| DSS - Grants | 30,000 | 4,686 | 15.6% | 35,000 | 3,816 | 10.9% |
| Local Funds | 525,500 | 94,976 | 18.1% | 409,200 | 89,459 | 21.9% |
| Debt Service - Judicial Center | 890,819 | 132,359 | 14.9% | 875,819 | - | 0.0% |
| Debt Service - DSS Renovation | 275,948 | - | 0.0% | 270,522 | - | 0.0% |
| Debt Service - AES School | 599,900 | 49,950 | 8.3% | 588,800 | 44,400 | 7.5% |
| Contribution Fire/Rescue | 356,542 | 71,635 | 20.1% | 351,542 | 72,581 | 20.6% |
| Public Schools | 5,410,853 | 1,327,153 | 24.5% | 5,477,792 | 1,348,983 | 24.6% |
| Special Appropriations | 189,475 | 81,536 | 43.0% | 177,391 | 71,545 | 40.3% |
| Operating Transfers | 800,000 | - | 0.0% | 972,555 | 483,679 | 49.7% |
| Contingency | 345,619 | - | 0.0% | 311,320 | - | 0.0% |
| Transfers/Adjustments | - | - | - | - | - | 100.0% |
| Totals | \$ 27,279,289 | \$ 5,673,698 | 20.8% | \$ 28,642,282 | \$ 6,387,528 | 22.3% |

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 | \$ 247,764 | 24.3% | \$ 961,722 | \$ 250,222 | 26.0% |
| Southern Rural Water Expense | 1,021,000 | 146,968 | 14.4% | 961,722 | 121,415 | 12.6% |

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 | \$ 103,711 | 19.8% | \$ 459,316 | \$ 100,844 | 22.0% |
| Northern Rural Water Expense | 522,973 | 60,232 | 11.5% | 459,316 | 57,396 | 12.5% |

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 | \$ 6,928 | 21.3% | \$ 33,543 | \$ 7,228 | 21.5% |
| Tunis Sanitary Sewer District Expense | 32,543 | 4,823 | 14.8% | 33,543 | 2,861 | 8.5% |

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 | \$ 1,376,185 | \$ 165,202 | 12.0% | \$ 1,290,287 | \$ 358,770 | 27.8% |
| Solid Waste Expense | 1,376,185 | 297,196 | 21.6% | 1,290,287 | 292,183 | 22.6% |

Operating Cash & Investment Balances

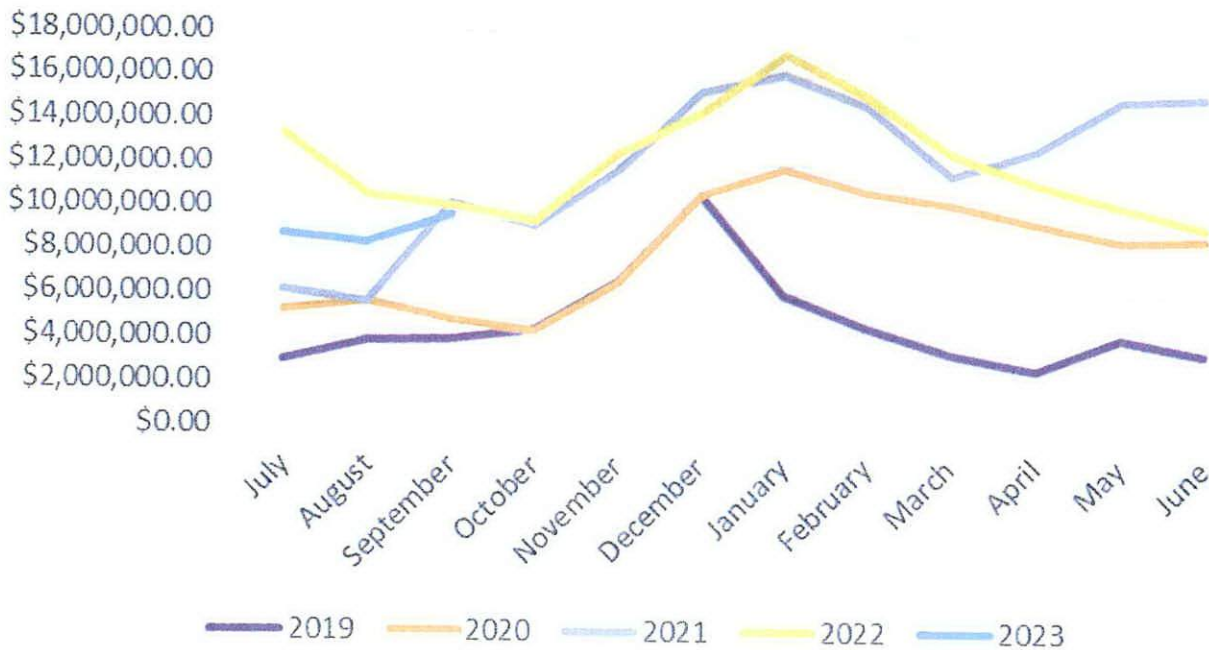
All deposits of the County are made in Board designated official depositories and are secured as required by North Carolina General Statute § 159-31. The County may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the County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

Operating Cash Balances



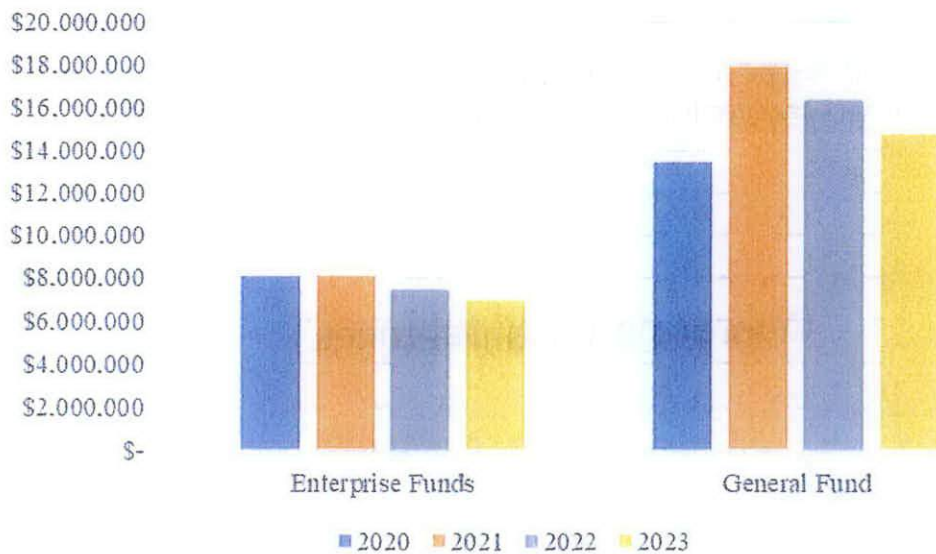
Outstanding Long-Term Debt

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 | | | | FY 2023 Annual Debt Service Payment | Debt Retirement Date |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|--|----------------------------|
| <i>Enterprise Funds</i> | 2020 | 2021 | 2022 | 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 |
| 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 |
| Ahoshie 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 | |
| Totals | \$ 21,563,502 | \$ 25,945,865 | \$ 23,814,519 | \$ 21,615,005 | \$ 2,369,329 | |

HCPS School Capital Outlay Requests

Fiscal Year 2022-2023 as of September 2022

| Capital Outlay Request # | Date | Description | Amount |
|--------------------------|-----------|--|--------------|
| Request # 1 | 9/16/2022 | Hertfrod County High School Replace HVAC | \$ 40,317.20 |
| Total | | | \$ 40,317.20 |

RCCC Capital Outlay Requests

Fiscal Year 2022-2023 as of September 2022

- No requests to date.

REQUEST APPROVAL FOR RECOMMENDATION FOR CRISIS INTERVENTION (CIP) PROGRAM AND LOW-INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM (LIHWAP)

On a motion by Com. Douglas and a second by Com. Lassiter, the Board approved the Request for Crisis Intervention (CIP) Program and Low-Income Household Water Assistance Program funding in the amount of \$150,000 for each program or if amounts received are greater or lesser than the requested amounts as presented by Director Brenda Brown.

LANDOWNER PROTECTION ACT & LOCAL LAWS

On a motion by Com. Douglas and a second by Com. Mitchell, the Board approved the following language for inclusion and addition to Hertford County's local legislation passed by the North Carolina General Assembly: *"To hunt, fish or trap on the land of another without the written permission of the landowner or the landowner's lessee. Written permission shall contain complete contact information for the landowner or the landowner's lessee."* as presented by Mr. David B. Cotton, County Manager.

COUNTY MANAGER'S COMMENTS

Manager Cotton commented as follows: renovations for the Commissioners' Chambers will be completed by the Regular Board Meeting on November 21st, Veterans Day event this coming Friday 9:AM – 10 AM in No Man's Land in Ahoskie, the County Christmas Social will be held at RCCC on December 15th.

COMMISSIONERS' COMMENTS

The Commissioners made the following comments:

Vice-Chair Horton thanked the citizens for attending the meeting and said he hope they will continue to attend the Board meetings.

Com. Mitchell shared with those in attendance that he was glad to see everyone in attendance.

Com. Lassiter thanked the Department Directors for the work they have done thus far and thanked everyone for attending the meeting.

Com. Douglas thanked everyone for attending the meeting and encouraged everyone to go out to their voting precincts and vote.

CLOSED SESSION

On a motion by Com. Mitchell and second by Com. Lassiter, the Board unanimously approved to move to Closed Session to consult with the County Attorney.

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

On a motion by Com. Lassiter and a second by Com. Mitchell, the Board voted unanimously to return to Regular Session.

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

APPROVED: December 5, 2022
Honorable Ronald J. Gatling, Chairman

Dr. Renee Tyler, Clerk