

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

**Monday, March 20, 2023 – 7:00 PM**

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

**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: HR Director Kimberly Turner, Finance Director Leslie Edwards, Economic Development Director, Kelly Bowers, Public Information Officer KaWania Parker, Office of Aging Director Diedre, Evans, Sheriff Dexter Hayes, Public Buildings Director Bradford Vann, Latisha Freeman, Public Works Senior Administrative Assistant, and Morris Blount, Water Dept. Supervisor.

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

**CONSENT AGENDA**

On a motion by Com. Ronald J. Gatling and a second by Vice-Chairman William F. Mitchell, Jr., the Board approved the Consent Agenda as follows:

- Approval of March 6, 2023 Minutes
- Approval of Taxpayer's Refund: Faye L. Liverman

**\$380.00- Faye L. Liverman Vendor #900257 Refund for over charge on solid waste fees, charged twice in error.**

On a motion by Com. Ronald Gatling and a second by Com. John Horton, the Board approved to leave the Regular meeting and convene as the Board of the Southern Rural Water District.

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

After a brief discussion between the Board, Mr. Morris Blount, in the absence of Mr. Stanley Lassiter, Public Works Manager, and Manager Cotton, on a motion by Com. John D. Horton and a second by Vice-Chairman Mitchell, the Board approved to accept the quote from Herring-Riverbank, Inc. for the amount of \$115,040.50 for a budget amendment for the Main Water Line Extension for Peachtree Lane as presented and submitted.

On a motion by Vice-Chairman Mitchell and a second by Com. Horton, the Board approved to end the meeting as the Board of the Southern Rural Water District and return to the Regular meeting.

**REQUEST APPROVAL OF AMENDMENT TO HERTFORD COUNTY BUDGET  
ORDINANCE FISCAL YEAR 2022-2023 AMENDMENT #S 17 AND RR-7 AND JANUARY  
MONTHLY FINANCIAL REPORT**

On a motion by Vice-Chair Mitchell and second by Com. Gatling, the Board approved the Amendment 17 in the amount of \$87,878 as presented by Mrs. Leslie Edwards, Finance Director, as attached.

## 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
DSS	100063-418701	Low Energy Assistance (LIEAP)	\$ 80,000	
DSS	100063-419101	Crisis Intervention Program (CIP)	\$ 6,024	
DSS	100063-418304	APS Essential Services	\$ 1,854	
	Total Changes in Revenue		\$ 87,878	\$ -

Net Change in Revenue	\$87,878
-----------------------	----------

### EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
DSS	104440-563001	Low Energy Assistance (LIEAP)	\$ 80,000	
DSS	104440-569009	Crisis Intervention Program (CIP)	\$ 6,024	
DSS	104530-569908	APS Essential Services	\$ 1,854	
	Total Changes in Expenditures		\$ 87,878	\$ -

Net Change in Expenditures	\$87,878
----------------------------	----------

### Explanation:

DSS received an additional allocation for LIEAP funds for 80,000, CIP funds for 6,024, and APS funds for 1,854.

Reslie A. Edwards      3-13-23  
Finance Director      Date

Amendment # 17  
Approved: \_\_\_\_\_  
Posted: \_\_\_\_\_

On a motion by Com. Gatling and second by Vice-Chairman Mitchell, the Board approved the Amendment RR-7 in the amount of \$115,041.00 as presented by Mrs. Leslie Edwards, Finance Director, as attached.

## 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	\$ 115,041	
Total Changes in Revenue			\$ 115,041	\$ -

Net Change in Revenue	\$ 115,041
-----------------------	------------

### EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Northern Water	654700-551005	Capital Outlay - Other Improvements	\$ 32,211	
Southern Water	664710-551005	Capital Outlay - Other Improvements	\$ 82,830	
Total Changes in Expenditures			\$ 115,041	

Net Change in Expenditures	\$ 115,041
----------------------------	------------

### Explanation:

Water line improvements/extension for Peachtree Lane. Spilt 28%/72% for Northern and Southern, respectively.

Amendment # RR-7

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

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

Reslie A. Edwards      3-13-23  
Finance Director      Date

After a brief discussion between the Board, Manager Cotton and Mrs. Edwards, on a motion by Com. Gatling and second by Vice-Chairman Mitchell, the Board approved the January 2023 Monthly Financial Report as presented by Mrs. Edwards as attached.

---

County of Hertford  
Monthly Financial Report

---

January 2023



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





---

## Table of Contents

---

Letter of Transmittal.....	1
Comparative Statement of General Fund Revenues.....	2
Delinquent Taxes.....	3
Comparative Statement of General Fund Expenditures.....	4-5
Comparative Statement of Enterprise Fund Revenues & Expenditures.....	6
Rural Water District Funds.....	6
Tunis Sewer District Fund.....	6
Sanitation (Solid Waste) Fund.....	6
Operating Cash & Investment Balances.....	7
Outstanding Long-Term Debt.....	8
Hertford County Public School & Roanoke Chowan Community College Capital Outlay Requests.....	9



---

## Letter of Transmittal

---

March 20, 2023

County Administration and the Finance Department are pleased to present the January 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 January 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 January 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 January 31, 2023, General Fund revenues totaled \$19 million, which equates to 64.3% 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 January 31, 2023, General Fund expenditures totaled \$15.47 million, which equates to 52.3% of the budgeted annual expenditures (this does not include transfers).

**Exhibit 4** indicates that as of January 31, 2023, Southern Rural Water District Fund revenues totaled \$535 thousand, which equates to 54.9% of the budgeted annual revenue and the expenditures totaled \$704 thousand, which equates to 72.2% of the budgeted annual expenditures (these do not include transfers).

**Exhibit 5** indicates that as of January 31, 2023, Northern Rural Water District Fund revenues totaled \$231 thousand, which equates to 49.9% of the budgeted annual revenue and the expenditures totaled \$317 thousand, which equates to 68.4% of the budgeted annual expenditures (these do not include transfers).

**Exhibit 6** indicates that as of January 31, 2023, Tunis Sewer District Fund revenues totaled \$15 thousand, which equates to 46.1% of the budgeted annual revenue as well as expenditures totaled at \$6,089 which equates to 18.2% of the budgeted annual expenditures (this does not include transfers).

**Exhibit 7** indicates that as of January 31, 2023, Sanitation (Solid Waste) Fund revenues totaled \$ 872 thousand, which equates to 67.6% of the budgeted annual revenue (this does not include transfers) & Sanitation (Solid Waste) Fund expenditures totaled \$776 thousand, which equates to 60.2% 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 January 31, 2023, General Fund revenues totaled \$19 million, which equates to 64.3% 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	\$ 12,100,563	94.1%	\$ 13,078,001	\$ 11,970,027	91.5%
Vehicle Taxes	40,273	14,134	35.1%	23,500	4,070	17.3%
NC New Vehicle Taxes	1,477,000	712,660	48.3%	1,507,750	849,694	56.4%
Sales Taxes	5,627,051	1,428,349	25.4%	5,739,595	2,208,773	38.5%
Other Taxes & Licenses	86,094	33,127	38.5%	82,600	34,543	41.8%
Unrestricted Intergovernmental	61,757	-	0.0%	61,500	-	0.0%
Restricted Intergovernmental	430,911	191,840	44.5%	732,560	440,383	60.1%
Restricted Intergovernmental- Aging	372,520	301,649	81.0%	353,759	232,855	65.8%
Restricted Intergovernmental- DSS	2,755,101	1,181,893	42.9%	2,818,319	2,081,310	73.8%
Permits and Fees	231,417	94,800	41.0%	185,600	126,630	68.2%
Sales and Services	1,446,999	740,674	51.2%	1,536,427	866,254	56.4%
Investment Earnings	14,000	6,425	45.9%	17,000	23,633	139.0%
Miscellaneous	98,065	182,353	186.0%	130,738	129,178	98.8%
Transfer Funds	162,179	91,894	56.7%	47,243	33,244	70.4%
DSS Donation	-	10,167	100.0%	-	2,010	100.0%
COVID Relief Funds/FEMA Reimb.	-	-	0.0%	-	18,122	0.0%
Fund Balance Appropriation	1,775,490	-	0.0%	3,271,314	-	0.0%
<b>Totals</b>	<b>\$ 27,441,739</b>	<b>\$ 17,090,549</b>	<b>62.3%</b>	<b>\$ 29,585,906</b>	<b>\$ 19,020,726</b>	<b>64.3%</b>

---

## 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 January 31, 2023, the delinquent taxes balance was \$2.04 million which equates to 11.37% 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 January 31, 2023





## Comparative Statement General Fund Expenditures

As of January 31, 2023, the General Fund expenditures for Fiscal Year 2022-2023 totaled \$15.47 million, at 52.3% of the annual budgeted amounts.

General Fund expenditures are monitored and appropriation recommendations are submitted to the Commissioners throughout the Fiscal Year in accordance with the Board's guidance, statutory requirements, external economic variables as well as General Fund revenue receipts.

### Exhibit 3

Description	Fiscal Year 2021-2022			Fiscal Year 2022-2023		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Governing Body	\$ 196,979	\$ 87,840	44.6%	\$ 258,291	\$ 176,369	68.3%
Fees For Taxes	50,000	28,651	57.3%	50,000	35,990	72.0%
Administration	553,871	333,379	60.2%	575,633	326,067	56.6%
Hr & Risk Services	421,553	239,620	56.8%	477,035	277,734	58.2%
Finance	421,573	263,423	62.5%	470,359	269,709	57.3%
Tax Assessor	318,156	135,887	42.7%	313,595	104,161	33.2%
Tax Collector	254,666	138,675	54.5%	248,990	132,819	53.3%
Elections	248,988	131,165	52.7%	268,221	203,042	75.7%
Register Of Deeds	198,610	125,604	63.2%	213,528	130,091	60.9%
Land Records	236,925	138,928	58.6%	263,458	128,191	48.3%
Sheriff	2,372,121	1,380,108	58.2%	2,850,165	1,327,576	46.6%
Jail	2,052,010	983,987	48.0%	2,023,500	916,048	45.3%
Emergency Management	402,189	229,972	57.2%	306,973	169,883	55.3%
Emergency Services	1,499,897	858,555	57.2%	1,882,029	907,330	48.2%
E911 Central Communications	738,328	444,419	60.2%	775,350	434,855	56.1%
Animal Control	109,838	62,726	57.1%	123,606	61,680	49.9%
Medical Examiner	18,225	6,650	36.5%	16,800	400	2.4%
Building Inspections	151,121	88,729	58.7%	159,742	91,354	57.2%
Economic Development	124,723	58,739	47.1%	131,057	55,685	42.5%
Public Buildings	1,207,018	565,574	46.9%	1,332,842	724,830	54.4%
Veterans Service	72,736	42,128	57.9%	70,936	43,672	61.6%
Soil Conservation	137,501	75,819	55.1%	143,697	48,248	33.6%
Coop Extension	150,636	29,334	19.5%	160,249	72,217	45.1%

Exhibit 3 Continued

Coop Extension	150,636	29,334	19.5%	160,249	72,217	45.1%
Steps to Health Grant	1,200	-	0.0%	1,200	-	0.0%
Health Department	524,548	296,717	56.6%	532,312	306,372	57.6%
Courts Department	74,049	53,988	73.6%	91,750	70,594	76.9%
Mental Health	86,400	47,883	55.4%	86,400	49,960	57.8%
Community Based Alternative	105,016	61,259	58.3%	108,000	63,000	58.3%
DJJ & Delinquency Prevention	138,810	79,486	57.3%	137,203	77,100	56.2%
ROAP Grant	27,412	41,215	150.4%	129,909	71,842	55.3%
Legal Department	78,000	43,750	56.1%	84,000	49,000	58.3%
Central Services	21,750	8,901	40.9%	20,500	8,574	41.8%
Central Services-Telephone	122,700	54,594	44.5%	227,030	137,155	60.4%
Central Services-Tech Support	555,663	334,246	60.2%	857,119	567,359	66.2%
Aging Administration	366,139	208,452	56.9%	394,781	216,008	54.7%
Aging - Public Assistance	402,805	113,850	28.3%	369,114	176,780	47.9%
DSS Administration	2,638,251	1,605,196	60.8%	2,774,527	1,492,178	53.8%
DSS - Public Assistance	917,460	566,054	61.7%	1,088,143	741,966	68.2%
DSS - Grants	60,000	42,020	70.0%	35,000	12,744	36.4%
Local Funds	525,500	241,822	46.0%	439,735	241,854	55.0%
Debt Service - Judicial Center	890,819	132,359	14.9%	875,819	119,859	13.7%
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	183,649	51.5%	410,834	188,094	45.8%
Public Schools	5,410,853	3,094,702	57.2%	5,477,792	3,197,468	58.4%
Special Appropriations	189,475	114,847	60.6%	177,391	115,745	65.2%
Operating Transfers	800,000	271,595	33.9%	990,649	889,949	89.8%
Contingency	334,835	-	0.0%	299,320	-	0.0%
Transfers/Adjustments	-	-	-	-	-	100.0%
<b>Totals</b>	<b>\$ 27,441,739</b>	<b>\$ 14,098,450</b>	<b>51.4%</b>	<b>\$ 29,585,906</b>	<b>\$ 15,475,992</b>	<b>52.3%</b>



## Comparative Statement Enterprise Fund Revenues & Expenditures

Hertford County has one kind of Proprietary Fund. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Hertford County uses Enterprise Funds to account for its water and sewer activities and for its sanitation operations. Actual revenues and expenditures for the Enterprise Funds are recorded on the full accrual accounting basis method, meaning that revenues are recorded when earned and expenditures when incurred.

Hertford County operates four (4) Enterprise Funds to include: 1) Southern Rural Water District Fund, 2) Northern Rural Water District Fund, 3) Tunis Sewer District Fund & 4) Sanitation (Solid Waste) Fund. Enterprise Funds distinguish operating revenue and expenses from non-operating items. Operating revenues and expenses generally result from providing services as well as producing and delivering goods in connection with an Enterprise Fund's principal ongoing operations.

The budgeted figures for Fiscal Year 2022-2023 were established to support the ongoing operations and anticipated capital improvements for each Enterprise Fund. The budgeted revenue figures include estimated carryover from the prior Fiscal Year. Actual carryover amounts from Fiscal Year 2021-2022 to Fiscal Year 2022-2023 are reported as a component of operating revenue.

### Exhibit 4

Description	Fiscal Year 2021-2022			Fiscal Year 2022-2023		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Southern Rural Water District Revenue	\$ 1,021,000	\$ 573,369	56.2%	\$ 975,623	\$ 535,365	54.9%
Southern Rural Water Expense	1,021,000	700,667	68.6%	975,623	704,448	72.2%

### 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	\$ 232,870	44.5%	\$ 464,722	\$ 231,682	49.9%
Northern Rural Water Expense	522,973	318,151	60.8%	464,722	317,725	68.4%

### 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	\$ 16,096	49.5%	\$ 33,543	\$ 15,463	46.1%
Tunis Sanitary Sewer District Expense	32,543	13,062	40.1%	33,543	6,089	18.2%

### 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	\$ 1,053,000	76.5%	\$ 1,290,287	\$ 872,172	67.6%
Solid Waste Expense	1,376,185	811,146	58.9%	1,290,287	776,453	60.2%

---

## Operating Cash & Investment Balances

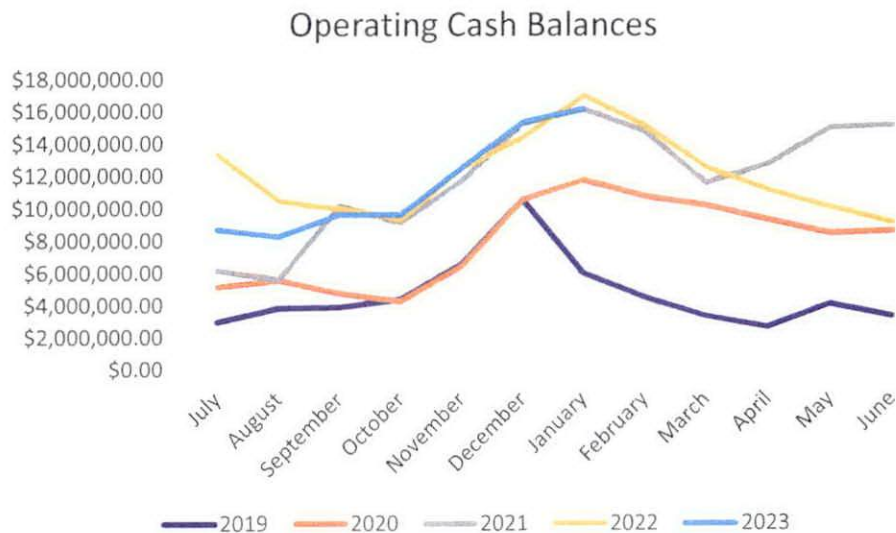
---

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





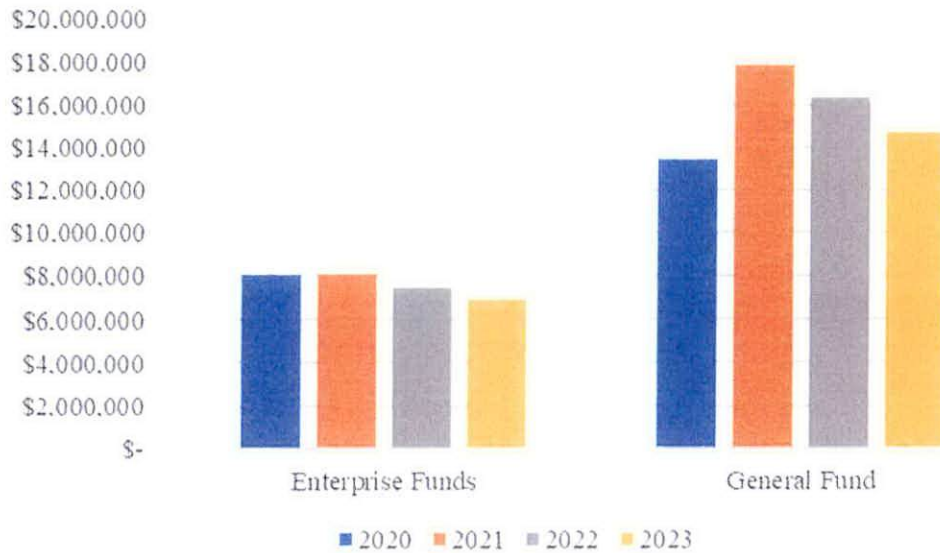
## Outstanding Long-Term Debt

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 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
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 January 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
Total			\$130,033.21

## RCCC Capital Outlay Requests

Fiscal Year 2022-2023 as of January 2023

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

Com. Horton requested for Mrs. Edwards to notify the Board if she see anything that need to be bought to the Board's attention between now and June.

On a motion by Com. Gatling and second by Com. Horton, the Board approved to amend the Agenda to include Public Comment as presented by Chairman Lassiter.

### **PUBLIC COMMENT**

Ms. Cathy Whitaker, Academic Success Coach at Chowan University expressed gratitude for Office of Aging Director, Ms. Diedre Evans, and the three County Nutrition sites for their on-going and amazing support for the Chowan University Murf's Food Pantry.

### **NATIONAL WOMEN'S MONTH RECOGNITIONS**

In recognition of National Women's Month, Chairman Lassiter and the Commissioners recognized the following individuals for their outstanding leadership and many contributions to Hertford County's social progress, history, and culture: Ms. Nora Artis, Ms. Gladys Brown, Mrs. Pat Byrd, Mrs. Margaret Gaines, Mrs. Ida Harris, Mrs. Shelia Porter, and Mrs. Caroline Stephenson.

### **REQUEST CONSIDERATION OF ARPA FUNDING APPROVAL FOR USDA BUILDING RENOVATIONS**

On a motion by Com. Horton and a second by Vice-Chairman Mitchell, the Board approved the quote submitted by Mr. Kenneth Bradley of Ahoskie in the amount of \$147,263.14 for the USDA renovations to be completed by the use of ARPA Funding.

### **REQUEST APPROVAL OF AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2022-2023 AMENDMENT # RR-8**

On a motion by Com. Gatling and second by Com. Horton, the Board approved the Amendment to Hertford County Budget Ordinance Fiscal Year 2022-2023 Amendment # RR-8 as presented by Mrs. Edwards as attached.

# 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	\$ 147,264	
Total Changes in Revenue			\$ 147,264	\$ -

Net Change in Revenue	\$ 147,264
-----------------------	------------

## EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Public Buildings	104260-551001	Capital Outlay - Buildings	\$ 147,264	
Total Changes in Expenditures			\$ 147,264	

Net Change in Expenditures	\$ 147,264
----------------------------	------------

## Explanation:

JSDA building improvements.

Amendment # RR-8  
 Approved: \_\_\_\_\_  
 Posted: \_\_\_\_\_

Heslie A. Edwards 3.13.23  
 Finance Director Date

## **COUNTY MANAGER'S REPORT**

Manager Cotton thanked the Board for its guidance and vision to seek additional funding sources for the County for water upgrades, infrastructure, as well as federal and state government projects.

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

Clerk to the Board, Renee Tyler, provided a report of upcoming events for March and April 2023, shared that Human Resources will present quarterly exit interview reports to the Board, the Board will receive departmental status reports every six months, and announced the Soul Saving Evangelistic Center of Ahuskie, Inc. installation of Pastor-Elect, Reverend Donnie Graham on April 1, 2023 at 1:00 PM.

Chairman Lassiter proceeded to thank the County Directors for all that they do in their respective roles.

## **COMMISSIONERS' COMMENTS**

Chairman Lassiter and the Commissioners commented thanking everyone for attending the meeting, encouraged the recipients of the National Women's Month recognitions for their contributions to the County, and invited everyone present to continue to attend the Regular Board meetings.

## **CLOSED SESSION**

On a motion by Vice-Chair Mitchell and a second by Com. Douglas, the Board unanimously approved to move to Closed Session as allowed under NCGS § 143-318.11(a)(3) to consult with the County Attorney.

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

On a motion by Vice-Chairman Mitchell and second by Com. Gatling the Board unanimously approved to return to Regular Session.

## **ADJOURN MEETING**

On a motion by Com. Gatling and a second by Vice-Chairman Mitchell, the Board adjourned the meeting.