

**PASQUOTANK COUNTY, NORTH CAROLINA  
JUNE 20, 2022**

The Pasquotank County Board of Commissioners met today in a regular meeting on Monday, June 20, 2022 in Courtroom C in the Pasquotank County Courthouse.

**MEMBERS PRESENT:** Lloyd E. Griffin, III, Chairman  
Charles H. Jordan, Vice-Chairman  
Cecil Perry  
William “Bill” Sterritt  
Barry Overman  
Sean Lavin  
Jonathan Meads

**MEMBERS ABSENT:** None

**OTHERS PRESENT:** Sparty Hammett, County Manager  
R. Michael Cox, County Attorney  
Sheri Small, Finance Director  
Lynn Scott, Clerk to the Board  
Patrice Stewart, Tax Administrator  
Sharon Cooper, Tax Appraiser  
Katherine Lane and Chase Pearson, Pearson Appraisal Service

The meeting was called to order at 6:00 PM by Chairman Lloyd Griffin. Vice-Chairman Charles Jordan gave the invocation and Commissioner Jonathan Meads led in the Pledge of Allegiance to the American Flag. Chairman Griffin welcomed those in attendance.

**1. AMENDMENTS TO THE AGENDA:**

Vice-Chairman Charles Jordan requested that the agenda be amended to add the following items recommended by the Finance Committee to the Consent Agenda: 1) Approval of Scrap Tire Recycling and Disposal Contract; 2) Approval of Letter of Intent for Kitty Hawk Property; 3) Approval of Budget Amendments from 06-20-22 Finance Committee Meeting; and 4) Approval of appropriation of \$47,000 for settlement of Worker’s Compensation claim.

Motion was made by Charles Jordan, seconded by Sean Lavin to amend the agenda to add Items #1-4 to the Consent Agenda. The motion carried unanimously.

**2. PUBLIC HEARING ON PROPOSED 2022-23 COUNTY BUDGET:**

Chairman Griffin declared the meeting to be a public hearing on the proposed 2022-23 County Budget. He asked if anyone would like to address the Board regarding the budget.

Mr. Bill Hiemer of 107 Osprey Cove said he feels the water rate hike is absurd. He feels the rates should be looked at more often as to avoid large increases all at one time. He stated that the additional \$9 per month is clearly unfair to the County’s average water users. He suggested splitting the hike over time.

At the absence of further comments, the public hearing was closed.

Motion was made by Barry Overman, seconded by Charles Jordan to approve the FY 2022-23 County Budget as proposed. The motion carried unanimously and the following budget ordinance was adopted.

**BUDGET ORDINANCE  
FISCAL YEAR 2022-23**

**BE IT ORDAINED THIS 20<sup>th</sup> DAY OF JUNE, 2022 BY THE BOARD OF COMMISSIONERS OF PASQUOTANK COUNTY, NORTH CAROLINA:**

**I. GENERAL FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the General Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this county:

Governing Boar.....	\$ 97,175
County Manager .....	498,315
Human Resources .....	244,160
Finance Department .....	474,410
Information Technology .....	517,200
Tax Administration .....	758,073
County Attorney .....	256,335
Court Facilities .....	40,000
Elections Board.....	358,215
Register of Deeds .....	300,880
Public Buildings .....	1,723,793
Health & Social Services Building .....	278,171
Non-Departmental.....	537,100
Sheriff's Department .....	4,949,328
School Resource Officers .....	529,560
Jail .....	2,072,977
Central Communications.....	1,650,754
Emergency Management.....	205,810
Central Fire Department.....	1,724,165
Intercounty Fire Department .....	67,850
Newland Fire Department .....	80,950
Weeksville Fire Department .....	73,150
Providence Fire Department .....	92,900
Nixonton Fire Department.....	71,400
Building Inspector .....	223,340
Emergency Medical Services .....	5,714,708
Animal Control .....	227,255
Planning Department .....	252,704
Geographic Information Systems .....	155,085
Economic Development .....	1,060,500
Cooperative Extension Service .....	329,455
Soil & Water Conservation .....	206,966
Public Health.....	260,251
Public Schools .....	12,873,362
College of The Albemarle.....	2,472,500
Parks & Recreation & Senior Center .....	1,479,512
Special Appropriations:	
-Miscellaneous.....	539,891
-Contribution to:	
Public Assistance Fund .....	4,086,001
Pasquotank Library Fund.....	836,309
Reappraisal Reserve .....	55,000
Contingency.....	490,000
Transfer to Capital Reserve .....	1,060,284
Debt Retirement.....	<u>2,966,801</u>
 TOTAL GENERAL FUND	 \$ 2,892,595

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Ad Valorem Taxes .....	\$ 26,615,500
Sales Taxes.....	11,615,500
Rent, Fees & Charges .....	7,305,076
Land Transfer Tax.....	1,900,000
Lottery Fund.....	400,000
Other Revenue Sources.....	4,249,319
Fund Balance Appropriated .....	<u>806,800</u>
 TOTAL GENERAL FUND	 \$ 52,892,595

**II. SOCIAL SERVICES FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Social Services Fund for administration of and payments to recipients of public assistance for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Administration.....	\$ 8,171,761
Services.....	<u>1,139,787</u>
<b>TOTAL SOCIAL SERVICES FUND</b>	<b>\$ 9,311,548</b>

SECTION 2 – REVENUES: It is estimated that the following revenues will be available to the Social Services Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Federal and State Grants & Other Sources.....	\$ 5,225,547
Contribution from General Fund.....	<u>4,086,001</u>
<b>TOTAL SOCIAL SERVICES FUND</b>	<b>\$ 9,311,548</b>

**III. LIBRARY FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Library Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Operating Expenses .....	\$ 848,234
<b>TOTAL LIBRARY FUND</b>	<b>\$ 848,234</b>

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Library Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fees & Fines.....	\$ 6,500
Copies .....	5,000
Miscellaneous Revenue .....	425
Contribution from Pasquotank County General Fund.....	<u>836,309</u>
<b>TOTAL LIBRARY FUND</b>	<b>\$ 848,234</b>

**IV. CAPITAL RESERVE FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Capital Reserve .....	\$ 751,400
Medical Services .....	8,138,680
Reserve – Commerce Park .....	25,240
Reserve – Landfill.....	815,820
Reserve – Rec Fees.....	985
Reserve – Schools.....	<u>4,881,060</u>
<b>TOTAL CAPITAL RESERVE FUND</b>	<b>\$ 14,613,185</b>

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Interest Earned.....	\$ 5,000
Fund Balance Appropriated .....	13,444,301
Transfer from Solid Waste.....	100,000
Miscellaneous Revenue.....	3,600
General Fund Transfer.....	<u>1,060,284</u>
<b>TOTAL CAPITAL RESERVE FUND</b>	<b>\$14,613,185</b>

**V. EMERGENCY TELEPHONE FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Emergency Telephone Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Operating Expenses .....	\$ 208,740
<b>TOTAL EMERGENCY TELEPHONE FUND</b>	<b>\$ 208,740</b>

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Emergency Telephone Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

NC 911 PSAP .....	\$ 208,704
Interest Earned .....	<u>36</u>
<b>TOTAL EMERGENCY TELEPHONE FUND</b>	<b>\$ 208,740</b>

**VI. REAPPRAISAL RESERVE FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Reappraisal.....	\$ 55,000
<b>TOTAL REAPPRAISAL RESERVE FUND</b>	<b>\$ 55,000</b>

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Transfer from General Fund.....	\$ 55,000
<b>TOTAL REAPPRAISAL RESERVE FUND</b>	<b>\$ 55,000</b>

**VII. DRAINAGE DISTRICT FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Drainage District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Maintenance .....	\$ 5,350
<b>TOTAL DRAINAGE DISTRICT FUND</b>	<b>\$ 5,350</b>

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Drainage District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Revenue from Assessments .....	\$ 5,300
Interest.....	<u>50</u>
<b>TOTAL DRAINAGE DISTRICT FUND</b>	<b>\$ 5,350</b>

**VIII. OCCUPANCY TAX FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Tourism Board .....	\$ 850,000
<b>TOTAL OCCUPANCY TAX FUND</b>	<b>\$ 850,000</b>

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Occupancy Tax Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Occupancy Tax Revenue.....	\$	850,000
TOTAL OCCUPANCY TAX FUND	\$	850,000

**IX. REPRESENTATIVE PAYEE**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Representative Payee Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Administration.....	\$	25,000
TOTAL REPRESENTATIVE PAYEE FUND	\$	25,000

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Representative Payee Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Social Security Benefits .....	\$	25,000
TOTAL REPRESENTATIVE PAYEE FUND	\$	25,000

**X. DEED OF TRUST FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Deed of Trust Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Payment to State Treasurer .....	\$	30,000
TOTAL DEED OF TRUST FUND	\$	30,000

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Deed of Trust Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Recording Fees .....	\$	30,000
TOTAL DEED OF TRUST FUND	\$	30,000

**XI. FINES AND FORFEITURES FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Payment to ECPPS.....	\$	160,000
TOTAL FINES AND FORFEITURES FUND	\$	160,000

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fines & Forfeitures.....	\$	160,000
TOTAL FINES AND FORFEITURES FUND	\$	160,000

**XII. UTILITIES FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Utilities Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Operating Expenses .....	\$ 2,367,510
Capital Outlay .....	974,000
Water Purchase .....	1,500,000
Transfer to RO .....	4,565,677
Operating Expenses – Waste Water .....	<u>357,327</u>

TOTAL WATER SYSTEM FUND \$ 9,764,514

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Utilities Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Sale of Water .....	\$ 4,330,000
Sewer Revenue .....	400,000
Penalties & Fees.....	122,000
Miscellaneous .....	91,500
Fund Balance Appropriated.....	<u>4,821,014</u>

TOTAL WATER SYSTEM FUND \$ 9,764,514

**XIII. REVERSE OSMOSIS PLANT FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Reverse Osmosis Plant Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Operating Expenses .....	\$ 864,873
Capital Outlay .....	5,452,000
Debt Retirement.....	<u>1,081,804</u>

TOTAL REVERSE OSMOSIS PLANT FUND \$ 7,398,677

SECTION 2 – REVENUES: It is estimated that the following revenues will be available to the Reverse Osmosis Plant Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Sale of Water .....	\$ 2,555,000
Interest Earned .....	3,000
Transfer from Water/Sewer Capital Reserve Fund.....	275,000
Transfer from Utilities System .....	<u>4,565,677</u>

TOTAL REVERSE OSMOSIS PLANT FUND \$ 7,398,677

**XIV. LANDFILL FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Landfill Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Operating Expenses – Landfill .....	\$ 3,117,355
Operating Expenses – Convenience Sites .....	2,935,764
Operating Expenses - Transfer Station .....	<u>193,091</u>

TOTAL LANDFILL FUND \$ 6,246,210

SECTION 2 – REVENUES: It is estimated that the following revenues will be available to the Landfill Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Tipping Fees .....	\$ 2,870,000
Solid Waste Fees.....	2,503,210
Tire Disposal Fees.....	55,000
Fund Balance Appropriated.....	550,000
Miscellaneous .....	138,000
Loan Proceeds.....	<u>130,000</u>

TOTAL LANDFILL FUND \$ 6,246,210

**XV. WATER/SEWER CAPITAL RESERVE FUND**

SECTION 1 – APPROPRIATIONS: The following amounts are hereby appropriated in the Water/Sewer Capital Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Reserve Debt .....	\$ 75,000
RO Plant Expansion.....	<u>200,000</u>
<b>TOTAL WATER/SEWER CAPITAL RESERVE FUND</b>	<b>\$ 275,000</b>

SECTION 2 – REVENUES: It is estimated that the following revenues will be available in the Water/Sewer Capital Reserve Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

System Development Fees .....	\$ 20,000
Interest Earned .....	300
Fund Balance Appropriated .....	<u>154,700</u>
<b>TOTAL WATER/SEWER CAPITAL RESERVE FUND</b>	<b>\$ 275,000</b>

**XVI. SCHOOL APPROPRIATIONS**

SECTION 1: The appropriation to the Board of Education first shall be made from any such funds which are dedicated to the use of the schools and secondly shall be made from general county fund revenues to the extent necessary to meet approved appropriations.

SECTION 2: The total appropriation for Current Expense from General Fund is \$11,364,000.

SECTION 3: The total appropriation for Capital Outlay from General Fund is \$1,509,362.

**XVII. OTHER PROVISIONS**

SECTION 1: The County Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a) He may transfer amounts between objects of expenditure within a department except salary amounts without limitation.
- b) He may not transfer any amounts between departments or funds from any contingency appropriation within any fund.

SECTION 2: No expenditure may be made in any line item that exceeds the amount set forth in the chart of accounts without prior authorization by the County Manager or Board of Commissioners.

SECTION 3: The County Manager and Clerk to the Board are hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for the following purposes: (1) Form grant agreements to public and non-profit organizations; (2) Purchases of apparatus, supplies and materials, and equipment which are within budgeted departmental appropriations; (3) Leases of real property which are of a duration of one year or less; (4) Services and service contracts which are within budgeted departmental appropriations; (5) Agreements for acceptance of State, Federal, public, and non-profit organization grant funds, and funds from other governmental units for services to be rendered; (6) Construction or repair work where formal bids are not required by law; and (7) Liability, health, life, disability, casualty, property or other insurance or retention and faithful performance bonds (other than for the Sheriff and Register of Deeds). Other appropriate county officials are also authorized to execute or approve such insurance and bond undertakings as provided by law.

**XVIII. FEES**

SECTION 1: There is hereby established a fee of \$69 per ton for residential garbage and \$72 per ton for commercial garbage disposed of at the Pasquotank County Transfer Station for the purpose of raising the revenue listed in the Landfill Fund – Part XI, Section 2 of this ordinance.

SECTION 2: There is hereby established a fee of \$53 per ton for land clearing and inert debris disposed of at the Pasquotank County LCID Landfill for the purpose of raising the revenue listed in the Landfill Fund - Part XI, Section 2 of this ordinance.

SECTION 3: There is hereby established a fee of \$53 per ton for construction and demolition material disposed of at the Pasquotank County C&D Landfill for the purpose of raising the revenue listed in the Landfill Fund-Part XI, Section 2 of this ordinance.

SECTION 4: There is hereby established a solid waste availability fee of \$144 per household for the purpose of raising the revenue listed in the Landfill Fund-Part XI, Section 2 of this ordinance. The solid waste availability fee will remain at \$75 for low-income senior citizens who qualify for the property tax reduction.

SECTION 5: There is hereby established a Pasquotank County Water and Sewer System Development Fees Schedule as follows:

Meter Size	Tap Fee
¾ inch	\$2,500
2 inch	\$5,000
3 inch	\$9,000
4 inch	\$10,500
6 inch	\$16,000
8 inch	\$21,000

### **XIX. TAX LEVY**

SECTION 1: There is hereby levied a tax at the rate of sixty two cents (62¢) per One Hundred Dollar (\$100.00) valuation of property listed for taxes as of January 1, 2022 for the purpose of raising the revenue listed in the General Fund - Part I, Section 2 of this ordinance.

SECTION 2: This rate of tax is based on a total valuation of property for the purpose of taxation of \$4,311,476,812 and an estimated rate of collection of 96.7%.

SECTION 3: There is hereby levied an assessment of twenty-seven cents (27¢) per acre for the Drainage District Fund for the purpose of raising the revenue to maintain the drainage in the Newland service district.

Approved on June 20, 2022 by the following vote of the members of the Pasquotank County Board of Commissioners: 7 in favor; 0 opposed.

\_\_\_\_\_  
Lloyd E. Griffin, III, Chairman  
Pasquotank County Board of Commissioners

Attest:

\_\_\_\_\_  
Lynn B. Scott  
Clerk to the Board

### **3. BOARD OF EQUALIZATION AND REVIEW:**

The Board reconvened as the Board of E&R for 2022 for the purpose of continuing the tax appeals for Woodstock I (P89-31), Woodstock II (P121-18A), and Woodstock III (P121-18B).

Ms. Katherine Lane, Pearson Appraisals, explained that we are here tonight to follow up on the three Woodstock appeals from our June 6<sup>th</sup> meeting.

Ms. Lanes explained that the Board of E&R will conclude the almost two year project for the reappraisal. Informal appeals began in January. The informal process went on until such time as the Board of E&R convened. They were able to resolve most of those appeals. Only one residential appeal out of 308 and 10 commercial appeals out of 73 were heard by the Board of E&R. The others were resolved during the informal appeals process. The Board of E&R will conclude the reappraisal process once the final three appeals are heard. The informal appeals process is used to correct data characteristics that can sometimes avoid being heard before the Board. Less than 2% of the County's overall population asked for informal appeals. About eight years ago there were 3% and two appeals came before the Board of E&R. She said they feel

really good about their product. She thanked Tax Administrator Patrice Stewart and her staff, as well as the County's IT Department for all their help during the process.

Ms. Lane provided the following appeal summary for the Woodstock apartments:

- Calvary Real Estate – Ross Litkenhous is the authorized tax agent for the taxpayer.
- Woodstock I, II, and III are low-income housing properties.
- N.C. Gen. Stat. 105-277.16 provides the statutory means for valuing such properties. Within the language of this statute, the income approach is the only approved method of valuation.
- The properties were timely appealed to the Pasquotank County Board of Equalization and Review on June 6, 2022.
- Following presentations from Calvary Real Estate and Pearson staff, the Board delayed rendering a decision, instead provided some instruction for the parties to have further discussion and review of data before the June 20, 2022 Board meeting.
- Other one time income items, include notably forgiven PPP loans, were deducted from the NOI.
- Both parties agreed to utilize a combined cap rate of 7.78%, as well as, take into account market reserve replacements and one-time income items as being deducted from the NOI.

#### **Assessment Summaries**

- **Woodstock I Map P89-31 – Assessment under Appeal: \$3,920,970**

Adjusted Net Operating Income = \$283,451.38  
Cap rate – 6.30% + Tax rate – 1.48% =  
Combined cap rate = 7.78%

Assessment value agreed upon by Calvary Real Estate and Pearson Appraisal Services  
**\$3,643,333**

- **Woodstock II Map P121-18A – Assessment under Appeal: \$2,477,000**

Adjusted Net Operating Income = \$116,095  
Cap rate – 6.30% + Tax rate – 1.48% =  
Combined cap rate = 7.78%

Assessment value agreed upon by Calvary Real Estate and Pearson Appraisal Services  
**\$1,492,225**

- **Woodstock III Map P121-18B – Assessment under Appeal: \$2,200,000**

Adjusted Net Operating Income = \$118,419  
Cap rate – 6.30% + Tax rate – 1.48% =  
Combined cap rate = 7.78%

Assessment value agreed upon by Calvary Real Estate and Pearson Appraisal Services  
**\$1,522,100**

Motion was made by Charles Jordan, seconded by Sean Lavin to approve the assessment values agreed to by Calvary Real Estate and Pearson Appraisal Services as proposed for Woodstock I, II, and III, and to adjourned the Board of E&R for 2022. The motion carried unanimously.

#### **4. APPROVAL OF APPOINTMENT TO CENTRAL COMMUNICATIONS BOARD:**

The Board considered a recommendation made by the Appointments Committee at the last meeting to appoint Randy Cartwright to the Central Communications Board. His application for appointment has been provided to members of the Board. No additional applications were received and no further nominations were made.

Motion was made by Barry Overman, seconded by Cecil Perry to approve the appointment of Randy Cartwright to the Central Communications Board. The motion carried unanimously.

**5. APPROVAL OF CONSENT AGENDA:**

The Board considered the following consent agenda:

Commissioner Lavin noted that Commissioner Sterritt’s name was not listed as either present or absent on the June 6, 2022 meeting minutes and requested that be corrected.

*a. Approval of Minutes of June 6, 2022 Commissioner Meeting*

*b. Adoption of Order Directing the Tax Administrator to Collect Taxes for the 2022-23 Fiscal Year*

Each year, the Board is required to adopt an order authorizing and directing the Tax Administrator to collect taxes for the year.

*c. Approval of Continuation of ½% Discount for Early Payment of Taxes*

The County has always offered a discount for early payment of property taxes in July and August. The discount is currently ½%, and it is recommended that the discount be continued because it encourages property owners to pay their taxes early, improves the county’s cash flow, and helps spread out the collection of taxes throughout the year, instead of the majority of tax collections being concentrated during the month of December.

*d. Approval of Tax Releases and Refunds*

The Finance Committee has recommended approval of the following tax refunds:

Tax Refunds

		County	City
1.	Arthur Allen Manigault	108.98	
2.	Robert James McCracken	122.59	
3.	Phuong Thi My Nguyen	144.79	139.15
4.	Rose Lizbeth Vargas	108.98	
5.	Joseph Thomas Wright Jr.	374.22	

*e. Approval of Scrap Tire Recycling and Disposal Contract*

The Finance Committee has recommended approval of a five-year contract with Central Carolina Holdings, LLC for the County’s scrap tire recycling and disposal. The contract has an \$85 cost per ton for disposal with a Consumer Price Index adjustment added annually that will be calculated in March of each year and applied to the contract price on July 1<sup>st</sup>. The contract includes a transportation cost of \$1,792 per load, with a fuel surcharge and a \$25 Environmental Fee charge.

*f. Approval of Letter of Intent for Kitty Hawk Property*

The Finance Committee has recommended approval to sign a nonbinding letter of intent for the \$4.5 million offer submitted by DPJ Residential Acquisitions, LLC for County owned property located at 5200 N. Croatan Highway, Kitty Hawk. The Finance Committee also recommended denying the \$2.7 million offer submitted by the Town of Kitty Hawk.

*g. Approval of Budget Amendments*

The Finance Committee has recommended approval of the following budget amendments:

DSS

Increase	011.0230.4547.00	Special Adoption funds	5,000.00
Increase	011.5310.5682.03	PP Adoption Awareness	5,000.00

DSS

Increase	011.0240.4380.23	COVID – 19 Funds Received	2,500.00
Increase	011.5400.5999.01	COVID - 19	2,500.00

DSS

Increase	011.0230.4536.01	Share the Warmth - Revenue	12,000.00
Increase	011.5400.5688.04	Share the Warmth - Expense	12,000.00

DSS

Increase	011.0240.4536.00	LIEAP – Revenue	499,500.00
Increase	011.5400.5688.03	LIEAP - Expenditure	499,500.00

Tax Administration

Increase	010.0110.4115.00	Interest on Delinquent Taxes	11,000.00
Increase	010.4140.5498.00	Tax Foreclosures	11,000.00

Utilities

Decrease	060.7130.5388.00	Sludge Removal	36,000.00
Increase	060.7130.5357.00	Maintenance - Lines	36,000.00

Utilities

Decrease	060.7130.5991.00	Contingency	25,000.00
Increase	060.7130.5188.00	Insurance - Retiree	25,000.00

Utilities

Decrease	060.7130.5500.00	Capital Outlay	55,000.00
Increase	060.7130.5251.00	Gas & Oil	25,000.00
Increase	060.7130.5299.00	Chemicals	30,000.00

Landfill

Increase	065.0230.4320.00	White Goods Disposal Tax	11,400.00
Increase	065.0230.4319.00	Scrap Tire Disposal Tax	5,000.00
Increase	065.0350.4742.00	Tipping Fees – Charge	100,000.00
Increase	065.0350.4742.01	Tipping Fees – Cash	52,000.00
Increase	065.0375.4741.00	Scrap Metal	35,000.00
Increase	065.0550.4835.00	Sales of Assets	12,700.00
Increase	065.7420.5251.00	Gas & Oil	50,000.00
Increase	065.7420.5353.00	Maintenance – Vehicles	27,000.00
Increase	065.7420.5381.00	Tire Disposal	25,000.00
Increase	065.7420.5387.00	Electronics Disposal	2,500.00
Increase	065.7420.5440.01	Contracted Services – C & D	100,000.00
Increase	065.7420.5440.02	Contracted Services - LCID	11,600.00

Landfill

Decrease	065.7420.5991.00	Contingency	26,000.00
Increase	065.7420.5440.03	Contracted Services – Tsf Station	26,000.00

Convenience Sites

Increase	065.0375.4745.19	Solid Waste Fee – 19	2,000.00
Increase	065.0375.4746.00	Interest on Delinquent SW Fees	675.00
Increase	065.7425.5498.00	Tax Foreclosures	2,675.00

Loan Proceeds

Increase	010.0110.4111.11	Ad Valorem Taxes-'11	2,800.00
Increase	010.0110.4111.12	Ad Valorem Taxes-'12	4,600.00
Increase	010.0110.4111.13	Ad Valorem Taxes-'13	8,100.00
Increase	010.0110.4111.14	Ad Valorem Taxes-'14	9,200.00
Increase	010.0110.4111.15	Ad Valorem Taxes-'15	13,600.00
Increase	010.0110.4111.16	Ad Valorem Taxes-'16	18,700.00
Increase	010.0110.4111.17	Ad Valorem Taxes-'17	50,800.00
Increase	010.0110.4111.18	Ad Valorem Taxes-'18	60,350.00
Increase	010.0110.4111.19	Ad Valorem Taxes-'19	36,200.00
Increase	010.0110.4115.00	Interest on Delinquent Taxes	25,000.00
Increase	010.0150.4231.00	Sales Tax-39	34,404.00

Increase	010.0180.4240.00	Documentary Stamps	40,000.00
Increase	010.0180.4290.00	Gross Receipts Tax	29,000.00
Increase	010.0180.4832.00	Assessment Revenue	9,600.00
Increase	010.0300.4345.01	Inspection Fees	62,000.00
Increase	010.0300.4418.03	Recording Fees	40,000.00
Increase	010.0400.4117.00	Tax Collection Fees	23,500.00
Increase	010.0400.4118.01	Occupancy Tax Collection Fees	2,500.00
Increase	010.0550.4837.00	ABC Net Revenues	50,000.00
Increase	010.0550.4839.00	Miscellaneous Revenue	540,000.00
Decrease	010.0700.4970.00	Loan Proceeds	1,060,354.00

#### Interest Earnings

Decrease	010.4195.5440.00	Contracted Services	75,000.00
Decrease	010.0500.4831.00	Interest Earned	75,000.00

#### Sheriff

Increase	010.0991.4991.00	Fund Balance Appropriated	1,000,000.00
Increase	010.4310.5454.00	Insurance – Professional Liability	1,000,000.00

#### *h. Approval of Appropriation of \$47,000 to Travis Jackson for Settlement of Workers Compensation Claim*

The Finance Committee has recommended approval of an appropriation of \$47,000 to Travis Jackson for Settlement of his Workers Compensation claim.

Motion was made by Sean Lavin, seconded by Jonathan Meads to approve the Consent Agenda, as amended, with the correction noted to the June 6, 2022 minutes. The motion carried unanimously.

#### **5. REPORTS FROM COMMISSIONERS:**

Commissioner Sterritt attended the SPCA meeting. He said the SPCA Board is very appreciative of the appropriation they were allotted in the budget. He received a very nice letter thanking him for his support and efforts in making it happen.

Commissioner Meads said he has not had any committee meetings since the Board's last meeting. Chairman Griffin asked that he schedule a Building and Grounds meeting in the near future to discuss courthouse repair needs. Commissioner Meads said the Board needs to keep transfer taxes in mind when planning next year's budget, because he feels they will slow down as interest rates continue to rise. He said sales tax will probably get hit as well as citizens may start pulling back if inflation continues to escalate.

Commissioner Lavin attended the Parks and Recreation Board meeting. The Board is taking shape with their new Chair and Vice-Chair, and their new structure. He is really excited about the changes. He also attended the Elizabeth City Downtown meeting where they discussed next year's budget cycle and the changes in the downtown over the last couple of years. It used to be a place where there was a plethora of open store fronts, and now the ones that are open are going fast. Businesses that were already in Elizabeth City are now locating downtown. A juice bar will be opening in the next couple weeks. He attended vacation bible school at his church last week. He thanked Chairman Griffin for meeting with Senator Steinburg to discuss the needs of our area.

Commissioner Perry attended the College of the Albemarle Board of Trustees meeting. They discussed salaries and how they can support the proposed simulation lab. He also attended the Jail meeting. They are short staff and are trying to offer incentives to new employees. He said if you pay attention to what is happening throughout the country, you will see that this is a problem in many places. He thanked Commissioner Lavin for bringing the need for security at all our local schools to the Board's attention. He hopes that the Board can continue to discuss ideas of how this can happen.

Commissioner Overman attended the swearing in of the newly elected City Council members. He noted that there was standing room only because of the many people who came out to support them. Hopefully, we will have a good working relationship with them in the future. On a personal note, he was blessed to attend the wedding of his elder son this weekend.

Vice-Chairman Jordan attended the Parks and Recreation Board meeting. He said the new structure is working very well. The Chair and Vice-Chair are very energetic about what's going on in Parks & Rec. He thinks we will see some real improvements. He also attended the Regional Library Board meeting. All of the regional libraries in North Carolina have been allocated \$10 million, but they are still waiting to see when and how much they will receive individually. He attended the Economic Development Commission meeting. They are looking into some opportunities that will improve the economic environment in Pasquotank County. Additionally, he attended the Jail Board meeting. One of their challenges is staffing. It is not just a problem here in Pasquotank County, but other places too. He attended the City's swearing-in ceremony for the new mayor and city council. He spoke with some of them and they seem to be very energetic about working together. Lastly, he attended the Juneteenth Celebration where he made comments on behalf of the County.

Chairman Griffin said he traveled to Raleigh twice over the past couple weeks to meet with our legislators. He stated that Senator Steinburg is committed to northeastern North Carolina, and it is unfortunate that he will no longer represent us. He and County Manager Hammett had some really good conversations with him during their trip. He attended the Business after Hours Event for Juneteenth.

Chairman Griffin reminded the Board of the Social Event with the City Council and the School Board scheduled for July 26<sup>th</sup> at 6:00 PM, at the Senior Center, as well as other upcoming events.

There being nothing further to come before the Board;

Motion was made by Charles Jordan, seconded by Sean Lavin to adjourn the meeting. The motion carried and the meeting was adjourned at 6:37 PM.

---

CHAIRMAN

---

CLERK TO THE BOARD