

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

Monday, February 21, 2022 – 7:00 PM

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

Chairman Ronald J. Gatling called the meeting to order and Reverend Derik Davis, Pastor Winton Baptist Church, Winton provided the Invocation.

CONSENT AGENDA

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

* Approval of January 18, 2022 Minutes

* Approval of Taxpayer Refunds as presented by Mrs. Tammy Eason, Tax Collector:

1. **\$190.00- Chris Taylor-Vendor #16024** taxpayer paid for solid waste fee that should have been exempt per Mr. David Cotton.
2. **\$768.19-Core Logic-Vendor #11016** for mortgage payment refunded in December that was short due to an error in the addition of total refund.

* Approval of NCVTS Refunds: Sheila Askew, Hunter Bracy, James Shearn



North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date 2/8/2022

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Bill #	Status	Transaction #	Refund Description	Refund Reason	Create Date	Amount	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
ASKEW, SHEILA EASON	ASKEW, SHEILA EASON		617 DR MARTIN LUTHER KING	JR DR N	AHOSKIE, NC 27910	Proration	0060952516	PENDING	237E+08	Refund Generated due to proration on Bill #0060952516-2020-2020-0000-00	Vehicle Sold	*****		G01 Tax	*****	\$0.00	\$0.00	(\$102.17)
														C01 Tax		(\$98.52)	\$0.00	(\$98.52)
														C01 Vehicle		\$0.00	\$0.00	\$0.00
																	Refund	\$200.69
BRACY, HUNTER THOMAS	BRACY, HUNTER THOMAS		432B US HWY 158 W#B		AHOSKIE, NC	Proration	0051317104	PENDING	79196878	Refund Generated due to proration on Bill	Vehicle Sold	*****		G01 Tax	*****	\$0.00	\$0.00	(\$320.74)
																	Refund	\$320.74
DUBOIS, TROY ADRIAN	DUBOIS, TROY ADRIAN		320 WOODRIDGE DR		MURFREESBORO, NC 27855	Proration	0059862141	PENDING	239E+08	Refund Generated due to proration on Bill #0059862141-2020-2020-0000-00	Vehicle Sold	*****		G01 Tax	*****	(\$71.78)	\$0.00	(\$71.78)
														C04 Tax		(\$56.39)	\$0.00	(\$56.39)
														C04 Vehicle		\$0.00	\$0.00	\$0.00
																	Refund	\$128.17
SHEARN, JAMES WOODROW	SHEARN, JAMES WOODROW		713 BENTHALL BRIDGE		MURFREESBORO	Proration	0043504748	PENDING	79251222	Refund Generated due to proration on Bill	Vehicle Sold	*****		G01 Tax	*****	\$0.00	\$0.00	(\$141.88)
																	Refund	\$141.88

REQUEST APPROVAL OF RESOLUTION HONORING DR. JULIAN TAYLOR

On a motion by Com. Lassiter and a second by Com. Mitchell, the Board approved the Resolution honoring Dr. Julian Taylor as follows:



RESOLUTION HONORING DR. JULIAN R. TAYLOR, M.D.

WHEREAS, it is fitting that the Hertford County Board of County Commissioners recognize those individuals who, through their remarkable efforts and careers, have distinguished themselves through the compassionate care of their patients, the training of the next generation of health professionals, and the enhancement of the well-being of the citizens of the County of Hertford; and

WHEREAS, Julian R. Taylor, M.D., a native of Newton and Raleigh, North Carolina has retired from the medical field after 51 years of practicing Family Medicine; and

WHEREAS, Dr. Taylor began a long and distinguished career in medicine and is deeply committed to serving his community. His many contributions to his profession include: serving as President of the medical staff of Roanoke-Chowan Hospital, Medical Consultant with Guardian Care Nursing Home, Staff Physician at the Boice-Willis Ambulatory Care Clinic and President of the Seaboard Medical Association of North Carolina and Virginia; and

WHEREAS, his expertise and leadership developed during his career has been invaluable to Hertford County and its citizens as he has provided compassionate care for his patients, served as an inspiration and role model for the next generation of health professionals; and

WHEREAS, the Ahoskie Family Physicians and the Roanoke Chowan Community Health Center and the citizens of Hertford County have benefited from his considerable talents and dedication to serving others; and

NOW THEREFORE, BE IT RESOLVED, that the Hertford County Board of County Commissioners hereby congratulate and thank Dr. Julian Taylor, M.D., recognizing his outstanding contributions to the practice of medicine, his care for his patients, and his record of community service. We extend to him our best wishes for a healthy and happy retirement.

Adopted this the 21st day of February, 2022.

Hertford County Board of Commissioners

ATTEST:

The Honorable Ronald J. Gatling, Chairman

Dr. Renee Tyler, NCCCC
Clerk to the Board

(SEAL)

Build Your Future on Our Foundation

115 Justice Drive ■ Suite 1 ■ Winton, North Carolina 27986
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Chairman Gatling shared that Dr. Taylor's work he's done speaks for him in Hertford County.

Dr. Kim Schwartz, Ms. Deborah Morrison, Dr. Jones all paid tribute to Dr. Taylor for the service he has provided over the years.

PUBLIC COMMENT

No public comment was provided.

REQUEST APPROVAL OF AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2021-2022 AMENDMENT #9 AND AMENDMENT #13

On a motion by Com. Mitchell and a second by Vice-Chair John Horton, the Board approved the Amendment to Hertford County Budget Ordinance Fiscal Year 2021-2022 Amendment #9 totaling \$30,602.42 as presented by Mrs. Leslie Edwards, Finance Director.

AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2021-2022

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, 2022:

REVENUE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Sheriff	104180-512100	Salaries and Wages Reg-Sheriff	\$30,602.42	
Total Changes in Revenue			\$30,602.42	\$ -

Net Change in Revenue	\$30,602.42
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EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Jail	104190-512100	Salaries and Wages Reg-Jail		\$ 30,602.42
Total Changes in Expenditures			\$0.00	\$ 30,602.42

Net Change in Expenditures	(\$30,602.42)
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Explanation:

Request to transfer funds from the Jail's salary GL to Sheriff's salary GL for the Civil Processing Clerk

Finance Director

Date

Amendment # 9

Approved: _____

Posted: _____

On a motion by Com. Mitchell and a second by Com. Leroy Douglas, the Board approved the Amendment to Hertford County Budget Ordinance Fiscal Year 2021-2022 Amendment #13 totaling \$42,785.00 as presented by Mrs. Leslie Edwards.

AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2021-2022

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, 2022:

REVENUE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
DSS	100063-419101	Crisis Intervention Program (CIP)	\$42,785.00	
Total Changes in Revenue			\$ 42,785	\$ -

Net Change in Revenue	\$42,785
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EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
DSS	104440-569009	Crisis Intervention Program (CIP)	\$42,785.00	
Total Changes in Expenditures			\$ 42,785	\$ -

Net Change in Expenditures	\$ 42,785
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Explanation:

CIP Program reallocation survey conducted on 1/25/2022 requested \$50,000. Response received authorization #7 in the amount of \$42,785.00 *June 2021-May2022 Service Months July 2021- June 2022 payment months.

Amendment # 13
 Approved: _____
 Posted: _____

 Finance Director Date

Request Approval of Appendix C: State Grant Certification - No Overdue Tax Debts

On a motion by Com. Mitchell and a second by Com. Douglas, the Board approved Appendix C: State Grant Certification - No Overdue Tax Debts certifying that the County of Hertford does not have any overdue tax debts, as defined by N.C.G.S. § 105-243.1, at the Federal, State or local level for State funding \$250,000 for the County Museum as presented by Finance Director Edwards.

Request Approval of the American Rescue Plan Act Project Ordinance

On a motion by Com. Mitchell and a second by Vice-Chair Horton the Board approved the American Rescue Plan Act Project Ordinance presented by Mrs. Edwards as follows:



**AMERICAN RESCUE PLAN ACT GRANT
PROJECT ORDINANCE**

BE IT ORDAINED BY THE Hertford County Board of Commissioners that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Grant Project Ordinance is hereby adopted:

Section 1: This ordinance is to establish a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (CSLFRF). Hertford County has received the first tranche in the amount of \$2,299,490 of CSLFRF funds. The total allocation is \$4,598,980, with the remainder to be distributed to the county within 12 months.

Section 2: The following amounts are appropriated for the project and authorized for expenditure:

American Rescue Plan – Unassigned	\$ 2,299,499
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Section 3: The following revenues are anticipated to be available to complete the project:

American Rescue Plan – Revenue	\$ 2,299,499
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Section 4: The Finance Officer is hereby directed to maintain within the Grant Project Fund sufficient specific detailed accounting records to provide the accounting to the grantor agency required by the Grant Agreement and Federal and State regulations.

Section 5: The Finance Officer shall report quarterly on the financial status of each project element in Section 4 and total grant revenues received or claimed.

Section 6: The County Manager shall have the authority to approve incidental change orders up to \$5,000 per occurrence within the budgeted project.

Section 7: Copies of this Grant Project Ordinance shall be made available to the Budget Officer and the Finance Officer for direction in carrying out this project.

Section 8: This grant project ordinance expires on December 31, 2026, or when all CSLFRF funds have been obligated and expended by the county, whichever occurs sooner.

Adopted this 21st day of February 2022.

The Honorable Ronald J. Gatling, Chairman

ATTEST:

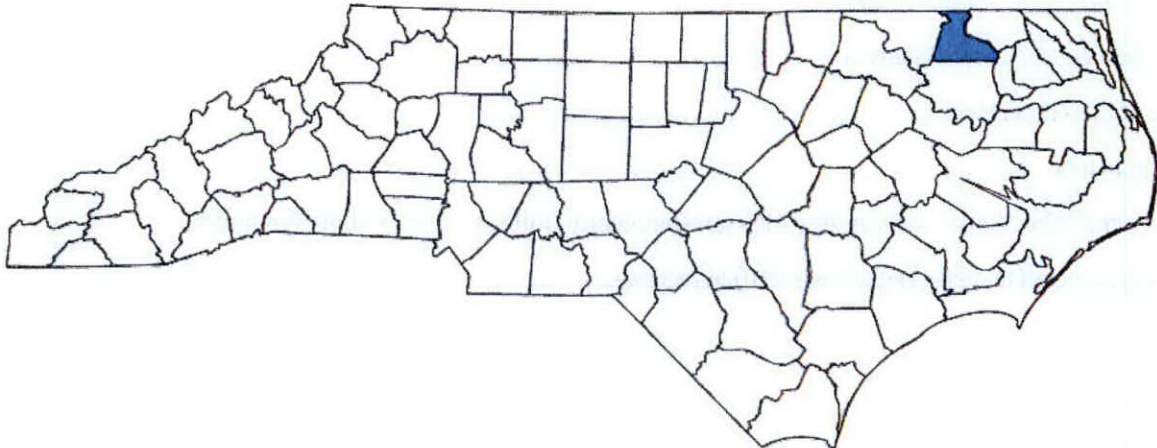
Dr. Renee Tyler, Clerk to the Board

MONTHLY FINANCIAL REPORT FOR JANUARY 2022

Mrs. Edwards shared the Monthly Financial Report for January 2022 with the Board to include sales tax status, trending expenses, operating cash and investments, outstanding long-term debt, economic indicators, and Hertford Cuntty Public School and Roanoke Chowan Community College Capital Outlay Requests.

County of Hertford
Monthly Financial Report

January 2022



David B. Cotton, County Manager

Leslie H. Edwards, Finance Director



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Letter of Transmittal

February 21st, 2022

County Administration and the Finance Department are pleased to present the January 31, 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 January 31, 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 January 31, 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 a full accrual accounting, recording revenues when earned and expenditures when incurred.

Exhibit 1 indicates that as of January 31, 2022, General Fund revenues totaled \$17.1 million, which equates to 62.3% 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, 2022, General Fund expenditures totaled \$14.1 million, which equates to 51.4% of the budgeted annual expenditures (this does not include transfers).

Exhibit 4 indicates that as of January 31, 2022 Southern Rural Water District Fund revenues totaled \$567 thousand, which equates to 55.49% of the budgeted annual revenue and the expenditures totaled \$682 thousand, which equates to 66.8% of the budgeted annual expenditures (these do not include transfers).

Exhibit 5 indicates that as of January 31, 2022, Northern Rural Water District Fund revenues totaled \$228 thousand, which equates to 43.6% of the budgeted annual revenue and the expenditures totaled \$311 thousand, which equates to 59.4% of the budgeted annual expenditures (these do not include transfers).

Exhibit 6 indicates that as of January 31, 2022, Tunis Sewer District Fund revenues totaled \$16,096 which equates to 49.5% of the budgeted annual revenue as well as expenditures totaled at \$13,062 which equates to 40.1% of the budgeted annual expenditures (this does not include transfers).

Exhibit 7 indicates that as of January 31, 2021, Sanitation (Solid Waste) Fund revenues totaled \$866 thousand, which equates to 63% of the budgeted annual revenue (this does not include transfers) & Sanitation (Solid Waste) Fund expenditures totaled \$796 thousand, which equates to 57.9% 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 2018-2022.

Exhibit 9 is a descriptive illustration of the County's outstanding long-term debt as of June 30th for Fiscal Years 2019 to 2022, as well as the debt related activity for the period ending January 31, 2022.

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 2020-2021. 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, 2022, General Fund revenues totaled \$17 million, which equates to 62.3% 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 2021-2022 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 2020-2021			Fiscal Year 2021-2022		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Ad Valorem Taxes	\$ 12,791,331	\$ 11,742,920	91.8%	\$ 12,862,882	\$ 12,100,563	94.1%
Vehicle Taxes	40,000	10,004	25.0%	40,273	14,154	35.1%
NC New Vehicle Taxes	1,270,225	794,199	62.5%	1,477,000	712,660	48.3%
Sales Taxes	4,788,588	1,787,999	37.3%	5,627,051	1,428,349	25.4%
Other Taxes & Licenses	71,479	31,386	43.9%	86,094	33,127	38.5%
Unrestricted Intergovernmental	60,000	-	0.0%	61,757	-	0.0%
Restricted Intergovernmental	794,769	692,500	87.1%	430,911	191,840	44.5%
Restricted Intergovernmental- Aging	444,570	175,414	39.5%	372,520	301,649	81.0%
Restricted Intergovernmental- DSS	2,981,139	1,242,248	41.7%	2,755,101	1,181,893	42.9%
Permits and Fees	213,000	171,655	80.6%	231,417	94,800	41.0%
Sales and Services	1,608,948	834,633	51.9%	1,446,999	740,674	51.2%
Investment Earnings	110,000	10,143	9.2%	14,000	6,425	45.9%
Miscellaneous	73,365	55,608	75.8%	98,065	182,353	186.0%
Transfer Funds	173,500	81,455	46.9%	162,179	91,894	56.7%
DSS Donation	-	-	100.0%	-	10,167	100.0%
COVID Relief Funds	1,198,600	460,422	38.4%	-	-	0.0%
Fund Balance Appropriation	2,483,266	-	0.0%	1,775,490	-	0.0%
Totals	\$ 29,102,781	\$ 18,090,585	62.2%	\$ 27,441,739	\$ 17,090,549	62.3%

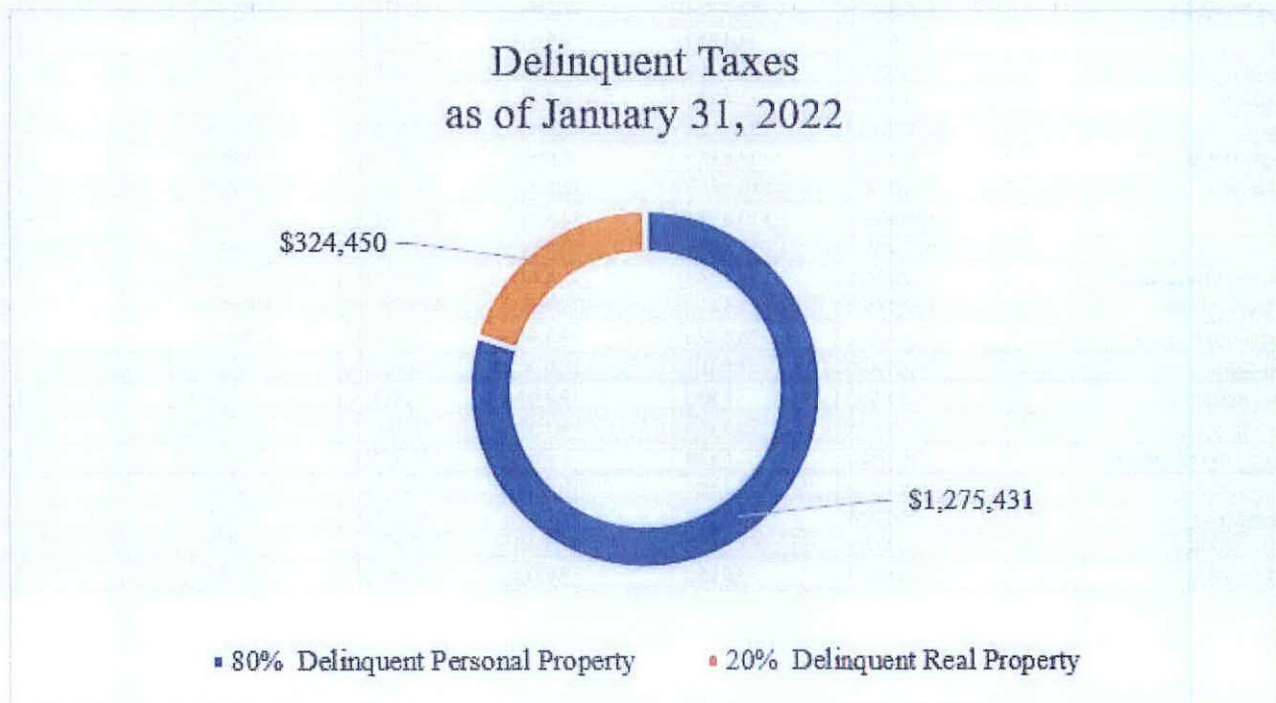
Delinquent Taxes

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 June 30, 2021, the delinquent taxes balance was \$542,402, which equate to 3.6% percent of the total tax levy* (\$15,017,398). As of January 31, 2022, the delinquent taxes balance was \$1,599,881, which equates to 11.9% 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



Comparative Statement General Fund Expenditures

As of January 31, 2022, the General Fund expenditures for Fiscal Year 2021-2022 totaled \$14 million, at 51% 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 2020-2021			Fiscal Year 2021-2022		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Governing Body	\$ 138,933	\$ 68,328	49.2%	\$ 196,979	\$ 87,840	44.6%
Fees For Taxes	62,500	34,504	55.2%	50,000	28,651	57.3%
Administration	520,680	274,835	52.8%	553,871	333,379	60.2%
Hr & Risk Services	446,582	242,170	54.2%	421,553	239,620	56.8%
Finance	369,642	194,432	52.6%	421,573	263,423	62.5%
Tax Assessor	313,295	137,204	43.8%	318,156	135,887	42.7%
Tax Collector	255,130	135,162	53.0%	254,666	138,675	54.5%
Elections	312,463	189,946	60.8%	248,988	131,165	52.7%
Register Of Deeds	215,143	128,832	59.9%	198,610	125,604	63.2%
Land Records	208,764	110,085	52.7%	236,925	138,928	58.6%
Sheriff	2,489,383	1,310,352	52.6%	2,372,121	1,380,108	58.2%
Jail	2,011,205	1,014,923	50.5%	2,052,010	983,987	48.0%
Emergency Management	368,746	131,297	35.6%	402,189	229,972	57.2%
Emergency Services	1,523,765	1,271,524	83.4%	1,499,897	858,555	57.2%
E911 Central Communications	693,346	378,569	54.6%	738,328	444,419	60.2%
Animal Control	105,490	51,681	49.0%	109,838	62,726	57.1%
Medical Examiner	17,500	7,850	44.9%	18,225	6,650	36.5%
Building Inspections	133,535	72,565	54.3%	151,121	88,729	58.7%
Economic Development	153,582	1,587	1.0%	124,723	58,739	47.1%
Public Buildings	1,198,372	557,784	46.5%	1,207,018	565,574	46.9%
Veterans Service	70,826	36,256	51.2%	72,736	42,128	57.9%
Soil Conservation	138,223	68,955	49.9%	137,501	75,819	55.1%
Coop Extension	147,793	58,916	39.9%	150,636	29,334	19.5%

Exhibit 3 Continued

Coop Extension	147,793	58,916	39.9%	150,636	29,334	19.5%
Steps to Health Grant	2,061	-	0.0%	1,200	-	0.0%
Health Department	513,833	298,840	58.2%	524,548	296,717	56.6%
Courts Department	74,101	49,179	66.4%	74,049	55,988	75.6%
Mental Health	86,390	50,778	58.8%	86,400	47,883	55.4%
Community Based Alternative	105,016	61,259	58.3%	105,016	61,259	58.3%
DJJ & Delinquency Prevention	138,810	78,873	56.8%	138,810	79,486	57.3%
ROAP Grant	53,466	18,725	35.0%	27,412	41,215	150.4%
Legal Department	78,000	43,750	56.1%	78,000	43,750	56.1%
Central Services	21,750	8,413	38.7%	21,750	8,901	40.9%
Central Services-Telephone	125,700	66,341	52.8%	122,700	54,594	44.5%
Central Services-Tech Support	675,681	453,506	67.1%	555,663	334,246	60.2%
Aging Administration	365,786	177,409	48.5%	366,139	208,452	56.9%
Aging - Public Assistance	496,373	178,343	35.9%	402,805	113,850	28.3%
DSS Administration	2,555,041	1,414,336	55.4%	2,638,251	1,605,196	60.8%
DSS - Public Assistance	1,196,477	767,795	64.2%	917,460	566,054	61.7%
DSS - Grants	25,643	12,630	49.3%	60,000	42,020	70.0%
Local Funds	431,500	221,985	51.4%	525,500	241,822	46.0%
Debt Service - Judicial Center	915,819	144,859	15.8%	890,819	132,359	14.9%
Debt Service - DSS Renovation	281,374	-	0.0%	275,948	-	0.0%
Debt Service - AES School	626,109	70,608	11.3%	599,900	49,950	8.3%
Contribution Fire/Rescue	357,590	205,446	57.5%	356,542	183,649	51.5%
Public Schools	5,415,792	307,740	5.7%	5,410,853	3,094,702	57.2%
Special Appropriations	193,481	112,956	58.4%	189,475	114,847	60.6%
Operating Transfers	1,223,000	483,116	39.5%	800,000	271,595	33.9%
Contingency	1,249,090	782,166	62.6%	334,835	-	0.0%
Transfers/Adjustments	-	-	-	-	-	100.0%
Totals	\$ 29,102,781	\$ 12,486,808	42.9%	\$ 27,441,739	\$ 14,098,450	51.4%

Comparative Statement Enterprise Fund Revenues & Expenditures

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

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

The budgeted figures for Fiscal Year 2021-2022 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 2020-2021 to Fiscal Year 2021-2022 are reported as a component of operating revenue.

Exhibit 4

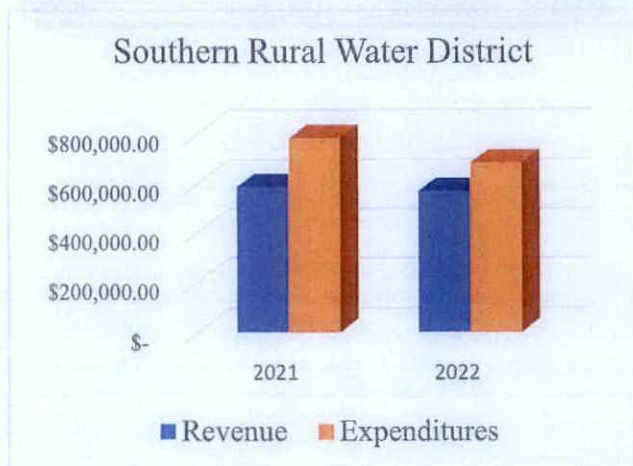


Exhibit 5

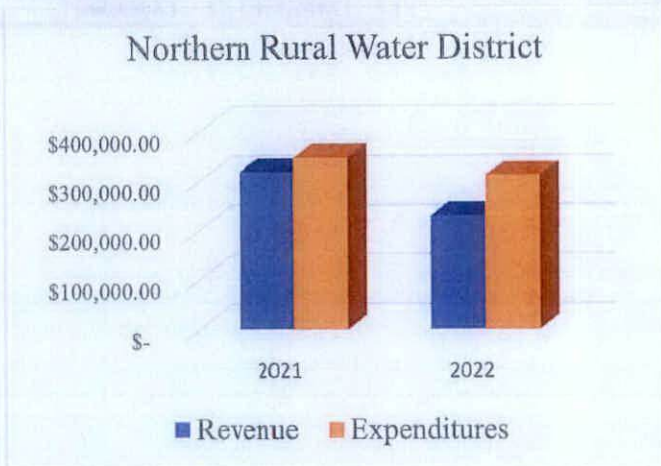


Exhibit 6

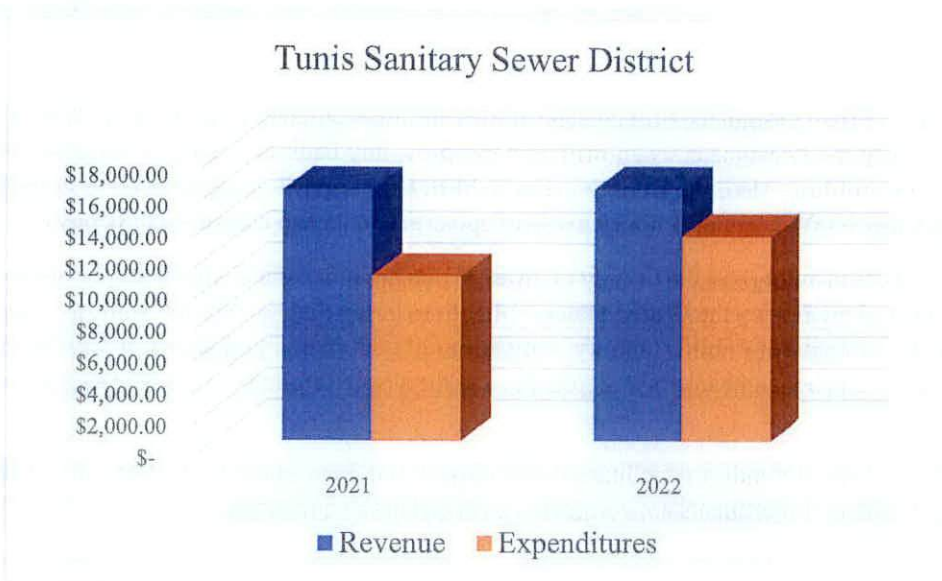
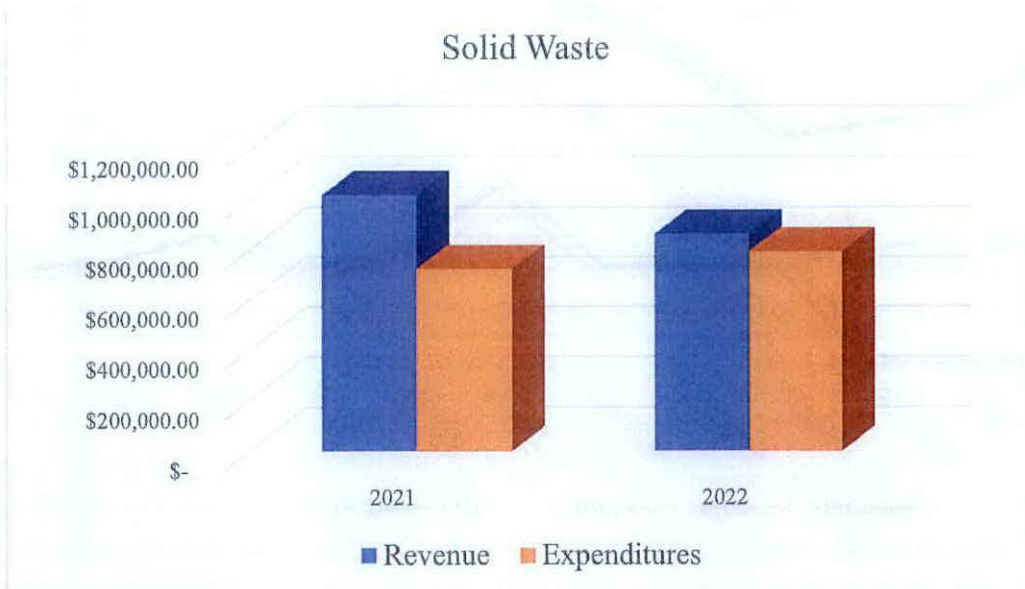


Exhibit 7



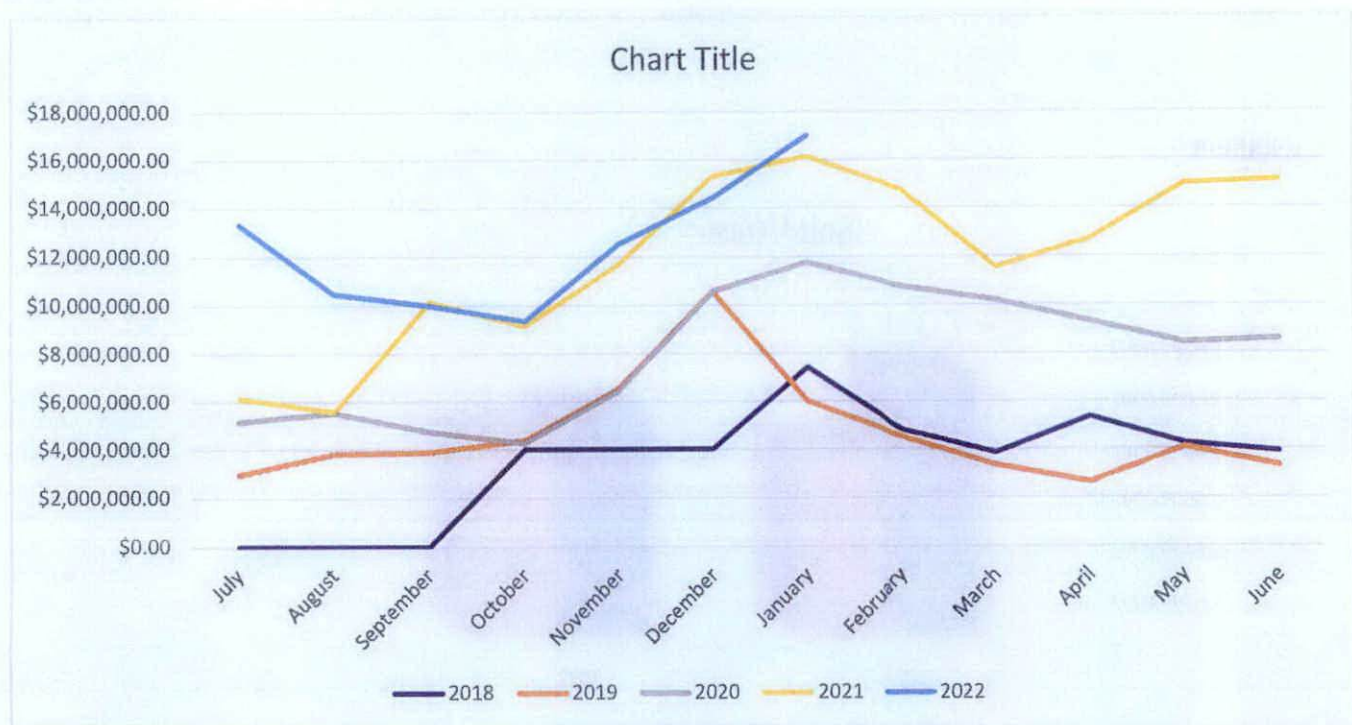
Operating Cash & Investment Balances

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

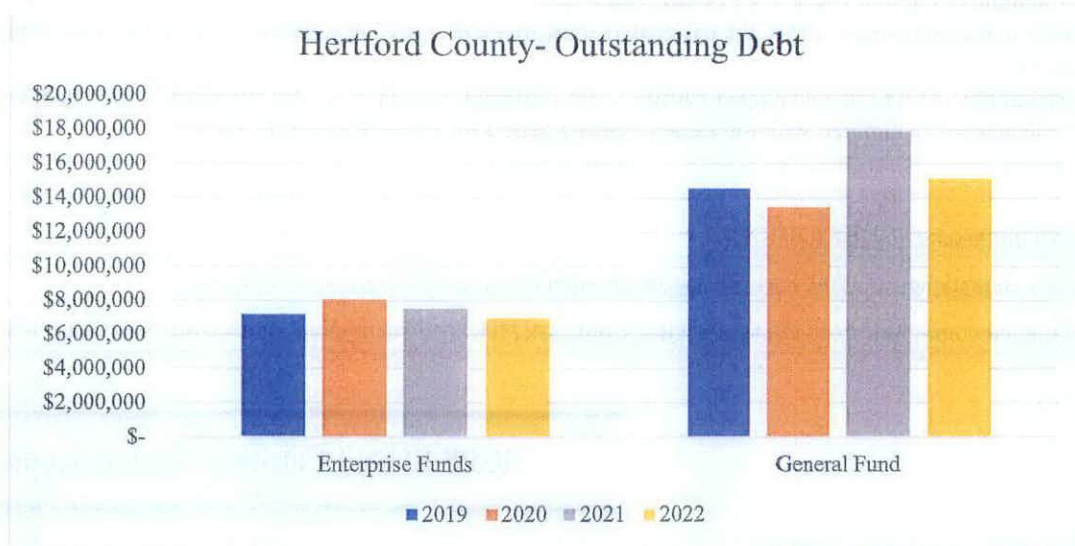


Outstanding Long-Term Debt

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



	Debt Outstanding	Debt Outstanding	Debt Outstanding	Debt Outstanding	FY 2022	Debt
	2019	2020	2021	2022	Annual Debt	Retirement
<i>Enterprise Funds</i>					Service	Date
					Payment	
Northern Water District	\$ 2,168,661	\$ 3,422,297	\$ 3,251,149	\$ 3,047,269	\$ 203,521	FY 59
Souther Water District	\$ 4,582,869	\$ 4,230,340	\$ 3,877,812	\$ 3,525,284	\$ 352,530	FY 59
Tunis Sanitary District	\$ 442,324	\$ 429,794	\$ 417,394	\$ 404,626	\$ 12,626	FY 54
Subtotal Enterprise Funds	\$ 7,193,854	\$ 8,082,431	\$ 7,546,355	\$ 6,977,179	\$ 568,677	
<i>General Fund</i>						
DSS Renovation	\$ 2,678,089	\$ 2,385,865	\$ 2,099,066	\$ 1,817,693	\$ 275,947	FY 28
Judicial Center	\$ 11,924,925	\$ 11,095,206	\$ 10,155,488	\$ 8,351,050	\$ 874,719	FY 33
Ahoskie Elementary School	-	-	\$ 5,625,608	\$ 4,999,500	\$ 599,900	FY 30
Subtotal General Fund	\$ 14,603,014	\$ 13,481,071	\$ 17,880,162	\$ 15,168,243	\$ 1,750,566	
Totals	\$ 21,563,502	\$ 21,563,502	\$ 25,426,517	\$ 22,145,422	\$ 2,319,243	

Economic Indicators

There are a multitude of Economic Indicators and Variables, which influence Hertford County's long-term financial viability and short-term fiscal stability. These Economic Indicators and Variables range from the diversity of the businesses in the community to the supporting infrastructure.

Economic Indicators and Variables:

- ♦ Hertford County's top ten (10) taxpayers have an assessed valuation of \$317,807,639, which equates to 17.88% of the total assessed value.
- ♦ The local unemployment rate was 6.1% in December 2021.
- ♦ The County's unemployment is above the national average of 4.6% as well as trending above the State average of 4.1% in December 2021.
- ♦ New construction value for the date range of July 1, 2021 through December 31, 2021 totaled \$3,214,029, which equates to a 1.12% decrease as compared with the same reporting period for Fiscal Year 2021-2022.

References:

<https://fred.stlouisfed.org/series/NCHERT1URN>

<https://www.statista.com/statistics/273909/seasonally-adjusted-monthly-unemployment-rate-in-the-us/>

<https://www.nccommerce.com/news/press-releases/north-carolina%E2%80%99s-june-employment-figures-released-2>

HCPS School Capital Outlay Requests

Fiscal Year 2021 – 2022 as of January 2022

Facility	Description	Amount
CS Brown	10 Ton Gas Pack/6 Ton Gas Pack/Painting all Walls	\$ 49,212.53
Hertford County High	Compressor & Paving of 6 Different Areas in Parking Lot/ Grading& Paving full lot	158,841.94
Bus Garage	3 Mini Split Systems & Engine for Activity Bus	51,670.82
Bearfield	15 Ton Split System Replacement	15,450.65
Hertford County Middle	Painting of Facility	44,000.00
Central Office	Superintendent Office Remodel	11,975.00
Transportation	Used Buick Terraza	5,000.00
Talmage/First St.	Land Purchase	7,580.89
Total		\$343,731.83

RCCC Capital Outlay Requests

Fiscal Year 2021 – 2022 as of December 2021.

Facility	Description	Amount
Davis Bldg	New Roof	\$ 29,500.00
	Total	\$ 29,500.00

The Board congratulated the tax collector's office on the great work they have done to collect taxes.

UPDATE ON DEVELOPMENT OF HERTFORD COUNTY RESILIENCE STRATEGY

Ms. Meg Perry, Project Manager with SWCA Environmental Consultants, summarized the progress on Hertford County's Resilience Strategy, to be completed in April 2022, the inclusion of a countywide risk and vulnerability assessment, identification of high priority resilience projects, potential funding sources, a Community Action Team of County staff and other local stakeholders overseeing development of the Resilience Strategy as part of the NC Resilient Coastal Communities Program.

Chairman Gatling and the Commissioners thanked Ms. Perry for the update.

REQUEST APPROVAL OF OSHA'S COVID-19 HEALTHCARE EMERGENCY TEMPORARY STANDARD (ETS) PLAN FOR EMS

Ms. Kimberly Turner, Director of Human Resources/Risk Management, presented the attached Osha's COVID-19 Healthcare Emergency Temporary Standard (ETS) Plan for EMS. She shared with Chairman Gatling and the Board that OSHA adopted this standard effective July 21, 2021, the federal standard expired December 21, 2021, NC standard remains in effect as the NC Department of Labor adopted this standard as a permanent rule, NC's rule will remain in effect through at least February 28, 2022 and at this point the Department of Labor will evaluate current COVID-19 trends to determine when the rule is no longer necessary; and that NCACC and School of Government are advising Counties to have the OSHA plan in effect as the Department of Labor may have this rule remain in place longer.

After a brief discussion between Ms. Turner, Attorney Reville, Manager Cotton and the Board, on a motion by Com. Mitchell and a second by Com. Douglas, the Board approved the Osha's Covid-19 Healthcare Emergency Temporary Standard (ETS) Plan for EMS as attached.

COVID-19 ETS Plan

- OSHA's COVID-19 Healthcare Emergency Temporary Standard (ETS), paragraph (c), requires employers to develop and implement a COVID-19 plan for each workplace to protect workers from COVID-19. If an employer has more than 10 employees, the plan must be written. **Effective date: 02/21/2022**

1. Purpose and Scope

Hertford County is committed to providing a safe and healthy workplace for all our employees. **Hertford County** has developed the following COVID-19 plan, which includes policies and procedures to minimize the risk of transmission of COVID-19, in accordance with OSHA's COVID-19 Emergency Temporary Standard (ETS).

The area impacted by this plan is Emergency Medical Services, who provides emergency response care outside of our facilities which could put them at a greater risk for exposure.

2. Roles and Responsibilities

Hertford County's goal is to prevent the transmission of COVID-19 in the workplace(s). Managers as well as non-managerial employees and their representatives are all responsible for supporting, complying with, and providing recommendations to further improve this COVID-19 plan.

The COVID-19 Safety Coordinator(s), listed below, implements and monitors this COVID-19 plan. The COVID-19 Safety Coordinator(s) has **Hertford County's** full support in implementing and monitoring this COVID-19 plan, and has authority to ensure compliance with all aspects of this plan.

Hertford County and the COVID-19 Safety Coordinator(s) will work cooperatively with non-managerial employees and their representatives to conduct a workplace-specific hazard assessment and in the development, implementation, and updating of this COVID-19 plan.

COVID-19 Safety Coordinator(s)		
Name	Title/Facility Location	Contact Information (office location, phone, email address)
Chris Smith	Safety Director Emergency Svcs. Bldg.	102 Industrial Park Rd, Winton, NC (252) 358-7861
James Broglin	EMS Director Emergency Svcs. Bldg.	102 Industrial Park Rd, Winton, NC (252) 358-7861
Kimberly Turner	HR/Risk Mgmt Director 911 Center	121 Justice Drive, Winton, NC (252) 358-7805

3. Hazard Assessment and Worker Protections

Hertford County will conduct a workplace-specific hazard assessment of its workplace(s) to determine potential workplace hazards related to COVID-19. A hazard assessment will be conducted initially and whenever changes at the workplace create a new potential risk of employee exposure to COVID-19 (e.g., new work activities at the workplace).

Hertford County will provide and ensure that employees wear surgical masks when indoors and when occupying a vehicle with other people for work purposes; provide and ensure employees use respirators and other personal protective equipment (PPE) for exposure to people with suspected or confirmed COVID-19 and for aerosol-generating procedures (AGPs) on a person with suspected or confirmed COVID-19; and provide respirators and other PPE in accordance with Standard and Transmission-Based Precautions.

For aerosol-generating procedures (AGPs) on a person with suspected or confirmed COVID-19, **Hertford County** will provide a respirator to each employee and ensure it is used in accordance with the OSHA Respiratory Protection standard (29 CFR 1910.134). **Hertford County** will also provide gloves, an isolation gown or protective clothing, and eye protection to each employee, and ensure use in accordance with OSHA's PPE standards (29 CFR 1910 subpart I).

Hertford County and the COVID-19 Safety Coordinator(s) will work collaboratively with non-managerial employees or representatives to assess and address COVID-19 hazards, including when there is employee exposure to people with suspected or confirmed COVID-19. [[OSHA's COVID-19 Healthcare Worksite Checklist & Employee Job Hazard Analysis](#) may be used.]

Aerosol-generating procedures (AGPs) on a person with suspected or confirmed COVID-19.

When an AGP is performed on a person with suspected or confirmed COVID-19, **Hertford County** will:

- Provide a respirator and other PPE, as discussed in the previous section;
- Limit the number of employees present during the procedure to only those essential for patient care and procedure support;
- Ensure that the procedure is performed in an existing airborne infection isolation room (AIIR), if available; and
- Clean and disinfect the surfaces and equipment in the room or area where the procedure was performed, after the procedure is completed.

Hertford County and the COVID-19 Safety Coordinator(s) will work collaboratively with non-managerial employees and their representatives to assess and address COVID-19 hazards while performing AGPs. [[OSHA's COVID-19 Healthcare Worksite Checklist & Employee Job Hazard Analysis](#) may be useful.]

Physical Distancing

Hertford County will ensure that each employee is separated from all other people in the workplace by at least 6 feet when indoors, unless it can be demonstrated that such physical distance is not feasible for a specific activity. Where maintaining 6 feet of physical distance is not feasible, **Hertford County** will ensure employees are as far apart from other people as possible. Physical distancing will be implemented, along with the other provisions required by OSHA's COVID-19 ETS, as part of a multi-layered infection control approach.

Hertford County and the COVID-19 Safety Coordinator(s) will work collaboratively with non-managerial employees and their representatives to assess physical distancing in the workplace.

Cleaning and Disinfection

Hertford County will implement policies and procedures for cleaning, disinfection, and hand hygiene, along with the other provisions required by OSHA's COVID-19 ETS, as part of a multi-layered infection control approach. **Hertford County** and the COVID-19 Safety Coordinator(s) will work collaboratively with non-managerial employees and their representatives to implement cleaning, disinfection, and hand hygiene in the workplace. [[OSHA's COVID-19 Healthcare Worksite Checklist & Employee Job Hazard Analysis](#) may be used to assess COVID-19-related hazards and develop and implement policies and procedures for cleaning and disinfection.]

In all other areas:

Hertford County requires the cleaning of high-touch surfaces and equipment at least once a day, following manufacturers' instructions for the application of cleaners.

When a person who is COVID-19 positive has been in the workplace within the last 24 hours, **Hertford County** requires cleaning and disinfection, in accordance with CDC's "[Cleaning and Disinfecting Guidance](#)," of any areas, materials, and equipment that have likely been contaminated by that person (e.g., rooms they occupied, items they touched).

Hertford County will provide alcohol-based hand rub that is at least 60% alcohol or provide readily accessible hand washing facilities.

Ventilation

Hertford County will implement policies and procedures for each facility's heating, ventilation, and air conditioning (HVAC) system and ensure that:

- The HVAC system(s) is used in accordance with the manufacturer's instructions and the design specifications of the HVAC system(s);
- The amount of outside air circulated through the HVAC system(s) and the number of air changes per hour are maximized to the extent appropriate;
- All air filters are rated Minimum Efficiency Reporting Value (MERV) 13 or higher, if compatible with the HVAC system(s); if not compatible, the filter with the highest compatible filtering efficiency is used;
- All air filters are maintained and replaced as necessary to ensure the proper function and performance of the HVAC system;
- All intake ports that provide outside air to the HVAC system(s) are cleaned, maintained, and cleared of any debris that may affect the function and performance of the HVAC system(s); and
- Existing airborne infection isolation rooms (AIIRs), if any, are maintained and operated in accordance with their design and construction criteria.

Ventilation policies and procedures will be implemented, along with the other provisions required by OSHA's COVID-19 ETS, as part of a multi-layered infection control approach. **Hertford County** will identify the building manager, HVAC professional, or maintenance staff member who can certify that the HVAC system(s) are operating in accordance with the ventilation provisions of OSHA's COVID-19 ETS and list the individual(s) below.

The following individual(s) is responsible for maintaining the HVAC system(s) and can certify that it is operating in accordance with the ventilation provisions of OSHA's COVID-19 ETS. <i>(e.g., Maintenance staff, HVAC service contractor(s))</i>	
<u>Name/Contact Information:</u> Bradford Vann -- 252-358-7877	<u>Location:</u> 307 W. Tryon Street Winton, NC
<u>Name/Contact Information:</u>	<u>Location:</u>

Health Screening and Medical Management

Health Screening

Hertford County requires employees to self-screen for symptoms before each work day and each shift. Employees are required to notify **Hertford County** when:

- Test positive for COVID-19 or received a medical diagnosis of COVID-19
- Been told by healthcare provider that they are suspected to have COVID-19
- Experience a loss of taste or smell
- Experience a fever and new unexplained cough associated with shortness of breath

Please do not report to work and notify your supervisor immediately.

Employee Notification to Employer of COVID-19 Illness or Symptoms

Hertford County will require employees to promptly notify their supervisor when they have tested positive for COVID-19 or been diagnosed with COVID-19 by a licensed healthcare provider, have been told by a licensed healthcare provider that they are suspected to have COVID-19, are experiencing recent loss of taste and/or smell with no other explanation, or are experiencing both fever ($\geq 100.4^{\circ}$ F) and new unexplained cough associated with shortness of breath.

Employer Notification to Employees of COVID-19 Exposure in the Workplace

Hertford County will notify employees if they have been exposed to a person with COVID-19 at their workplace, as described below. The notification provisions below are not triggered by the presence of a patient with confirmed COVID-19 in a workplace where services are normally provided to suspected or confirmed COVID-19 patients (e.g., emergency rooms, urgent care facilities, COVID-19 testing sites, COVID-19 wards in hospitals). When **Hertford County** is notified that a person who has been in the workplace (including employees, clients, patients, residents, vendors, contractors, customers, delivery people and other visitors, or other non-employees) is COVID-19 positive, **Hertford County** will, within 24 hours:

- Notify each employee who was not wearing a respirator and any other required PPE and has been in **close contact** with the person with COVID-19 in the workplace. The notification must state the fact that the employee was in close contact with someone with COVID-19 along with the date(s) the contact occurred.
- Notify all other employees who were not wearing a respirator and any other required PPE and worked in a well-defined portion of a workplace (e.g., a particular floor) in which the person with COVID-19 was present during the potential transmission period. The notification must specify the date(s) the person with COVID-19 was in the workplace during the potential transmission period.
- Notify other employers whose employees were not wearing a respirator and any other required PPE and have been in close contact with the person with COVID-19, or worked in a well-defined portion of a workplace (e.g., a particular floor) in which that person was present, during the potential transmission period. The notification must specify the date(s) the person with COVID-19 was in the workplace during the potential transmission period and the location(s) where the person with COVID-19 was in the workplace.

Close contact is defined as being in contact within six (6) feet, without a mask, for more than 15 minutes. Casual passing by in the hallway is not considered close contact.

Notifications will not include the name, contact information, or occupation of the COVID-19 positive person.

Note: Close contact means being within 6 feet of the person for a cumulative total of 15 minutes or more over a 24-hour period during the person's potential transmission period. The potential transmission period runs from 2 days before the person felt sick (or, if not showing symptoms, 2 days before testing) until the time the person is isolated.

Medical Removal from the Workplace

Hertford County has also implemented a policy for removing employees from the workplace in certain circumstances.

Hertford County will immediately remove an employee from the workplace when:

- The employee is COVID-19 positive (i.e., confirmed positive test for, or has been diagnosed by a licensed healthcare provider with, COVID-19);
- The employee has been told by a licensed healthcare provider that they are suspected to have COVID-19;
- The employee is experiencing recent loss of taste and/or smell with no other explanation; or
- The employee is experiencing both a fever of at least 100.4°F and new unexplained cough associated with shortness of breath.

For employees removed because they are COVID-19 positive, **Hertford County** will keep them removed until they meet the return-to-work criteria discussed below. For employees removed because they have been told by a licensed healthcare provider that they are suspected to have COVID-19, or are experiencing symptoms as discussed above, **Hertford County** will keep them removed until they meet return to work criteria.

If **Hertford County** notifies an employee that they were in close contact with a person in the workplace (including employees, clients, patients, residents, vendors, contractors, customers, delivery people and other visitors, or other non-employees) who is COVID-19 positive when that employee was not wearing a respirator and any other required

PPE, **Hertford County** will immediately remove the employee from the workplace unless:

1. The employee does not experience recent loss of taste and/or smell with no other explanation, or fever of at least 100.4°F and new unexplained cough associated with shortness of breath; AND
2. The employee has either been fully vaccinated against COVID-19 (i.e., 2 weeks or more following the final dose) or had COVID-19 and recovered within the past 3 months.

Hertford County will keep the employee removed from the workplace for 14 days or will keep the employee removed and provide a COVID-19 test at least 5 days after the exposure at no cost to the employee. If the employee tests negative, they may return to work 7 days following exposure. If the employee tests positive, the employee must remain excluded from the workplace until the return-to-work criteria below are met. If the employee refuses a test, **Hertford County** will keep the employee excluded for 14 days, but is not obligated to provide the medical removal protection benefits discussed below (Note: absent undue hardship, employers must make reasonable accommodations for employees who cannot take the test for religious or disability-related medical reasons, consistent with applicable non-discrimination laws).

Any time an employee must be removed from the workplace, **Hertford County** may require the employee to work remotely or in isolation if suitable work is available. When allowing an employee to work remotely or in isolation, **Hertford County** will continue to pay that employee the same regular pay and benefits the employee would have received had the employee not been absent.

Hertford County will not subject its employees to any adverse action or deprivation of rights or benefits because of their removal from the workplace due to COVID-19.

Return to Work Criteria

Hertford County will only allow employees who have been removed from the workplace to return to work in accordance with guidance from a licensed healthcare provider or in accordance with the CDC's "[Isolation Guidance](#)" and "[Return to Work Healthcare Guidance](#)." Pursuant to CDC guidance, symptomatic employees may return to work after all the following are true:

- At least 10 days have passed since symptoms first appeared, and
- At least 24 hours have passed with no fever without fever-reducing medication, and
- Other symptoms of COVID-19 are improving (loss of taste and smell may persist for weeks or months and need not delay the end of isolation).

If an employee has severe COVID-19 or an immune disease, **Hertford County** will follow the guidance of a licensed healthcare provider regarding return to work.

Pursuant to CDC guidance, asymptomatic employees may return to work after at least 10 days have passed since a positive COVID-19 test. If an employer receives guidance from a healthcare provider that the employee may not return to work, they must follow that guidance.

Medical Removal Protection Benefits

Hertford County will continue to pay employees who have been removed from the workplace under the medical removal provisions of OSHA's COVID-19 ETS. When an employee has been removed from the workplace and is not working remotely or in isolation, **Hertford County** will:

- Pay the employee up to the \$1,400 per week cap but, beginning in the third week of an employee's removal, the amount is reduced to only two-thirds of the same regular pay the employee would have received had the employee not been absent from work, up to \$200 per day (\$1000 per week in most cases).
- Allow employees to utilize paid leave to compensate for absences under this provision

Vaccination

Hertford County encourages employees to receive the COVID-19 vaccination as a part of a multi-layered infection control approach, but not mandated. **Hertford County** will support COVID-19 vaccination for each employee by providing reasonable time and paid leave to each employee for vaccination and any side effects experienced following vaccination.

Training

Hertford County will implement policies and procedures for employee training, along with the other provisions required by OSHA's COVID-19 ETS, as part of a multi-layered infection control approach. **Hertford County** and the COVID-19 Safety Coordinator(s) will work collaboratively with non-managerial employees and their representatives to assess COVID-19 hazards and implement an employee training program at each facility.

Hertford County's COVID-19 training program will be accessible in the following ways:

Online education, department meetings and tool talks, discussion with supervisors or Covid-19 Safety Coordinator.

Hertford County will ensure that each employee receives training, in a language and at a literacy level the employee understands, on the following topics:

- COVID-19, including:
 - How COVID-19 is transmitted (including pre-symptomatic and asymptomatic transmission);
 - The importance of hand hygiene to reduce the risk of spreading COVID-19 infections;
 - Ways to reduce the risk of spreading COVID-19 through proper covering of the nose and mouth;
 - The signs and symptoms of COVID-19;
 - Risk factors for severe illness; and
 - When to seek medical attention;
- **Hertford County's** policies and procedures on patient screening and management;
- Tasks and situations in the workplace that could result in COVID-19 infection;
- Workplace-specific policies and procedures to prevent the spread of COVID-19 that are applicable to the employee's duties (e.g., policies on Standard and Transmission-Based Precautions, physical distancing, physical barriers, ventilation, aerosol-generating procedures);
- Employer-specific multi-employer workplace agreements related to infection control policies and procedures, the use of common areas, and the use of shared equipment that affect employees at the workplace;
- **Hertford County's** policies and procedures for PPE worn to comply with OSHA's COVID-19 ETS, including:
 - When PPE is required for protection against COVID-19;
 - Limitations of PPE for protection against COVID-19;
 - How to properly put on, wear, and take off PPE;
 - How to properly care for, store, clean, maintain, and dispose of PPE; and
 - Any modifications to donning, doffing, cleaning, storage, maintenance, and disposal procedures needed to address COVID-19 when PPE is worn to address workplace hazards other than COVID-19;
- Workplace-specific policies and procedures for cleaning and disinfection;
- **Hertford County's** policies and procedures on health screening and medical management;
- Available sick leave policies, any COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws, and other supportive policies and practices (e.g., telework, flexible hours);
- The identity of **Hertford County's** Safety Coordinator(s) specified in this COVID-19 plan;
- OSHA's COVID-19 ETS; and
- How the employee can obtain copies of OSHA's COVID-19 ETS and any employer-specific policies and procedures developed under OSHA's COVID-19 ETS, including this written COVID-19 plan.

Hertford County will ensure that the training is overseen or conducted by a person knowledgeable in the covered

subject matter as it relates to the employee's job duties, and that the training provides an opportunity for interactive questions and answers with a person knowledgeable in the covered subject matter as it relates to the employee's job duties.

Hertford County will provide additional training whenever changes occur that affect the employee's risk of contracting COVID-19 at work (e.g., new job tasks), policies or procedures are changed, or there is an indication that the employee has not retained the necessary understanding or skill.

Anti-Retaliation

Hertford County will inform each employee that employees have a right to the protections required by OSHA's COVID-19 ETS, and that employers are prohibited from discharging or in any manner discriminating against any employee for exercising their right to protections required by OSHA's COVID-19 ETS, or for engaging in actions that are required by OSHA's COVID-19 ETS.

Hertford County will not discharge or in any manner discriminate against any employee for exercising their right to the protections required by OSHA's COVID-19 ETS, or for engaging in actions that are required by OSHA's COVID-19 ETS.

Requirements implemented at no cost to employees

Hertford County will comply with the provisions of OSHA's COVID-19 ETS at no cost to its employees, with the exception of any employee self-monitoring conducted under the Health Screening and Medical Management section of this Plan.

Recordkeeping

Hertford County will retain all versions of this COVID-19 plan implemented to comply with OSHA's COVID-19 ETS while the ETS remains in effect.

Hertford County will establish and maintain a COVID-19 log to record each instance in which an employee is COVID-19 positive, regardless of whether the instance is connected to exposure to COVID-19 at work. The COVID-19 log will contain, for each instance, the employee's name, one form of contact information, occupation, location where the employee worked, the date of the employee's last day at the workplace, the date of the positive test for, or diagnosis of, COVID-19, and the date the employee first had one or more COVID-19 symptoms, if any were experienced.

Hertford County will record the information on the COVID-19 log within 24 hours of learning that the employee is COVID-19 positive. **Hertford County** will maintain the COVID-19 log as a confidential medical record and will not disclose it except as required by OSHA's COVID-19 ETS or other federal law.

Hertford County will maintain and preserve the COVID-19 log while OSHA's COVID-19 ETS remains in effect.

By the end of the next business day after a request, **Hertford County** will provide, for examination and copying:

- All versions of the written COVID-19 plan to all of the following: any employees, their personal representatives, and their authorized representatives.
- The individual COVID-19 log entry for a particular employee to that employee and to anyone having written authorized consent of that employee;
- A version of the COVID-19 log that removes the names of employees, contact information, and occupation, and only includes, for each employee in the COVID-19 log, the location where the employee worked, the last day that the employee was at the workplace before removal, the date of that employee's positive test for, or diagnosis of, COVID-19, and the date the employee first had one or more COVID-19 symptoms, if any were experienced, to all of the following: any employees, their potential representatives, and their authorized representatives.

Reporting

Hertford County will report to OSHA:

- Each **work-related** COVID-19 fatality within 8 hours of **Hertford County** learning about the fatality;
- Each **work-related** COVID-19 in-patient hospitalization within 24 hours of **Hertford County** learning about the in-patient hospitalization.

4. Monitoring Effectiveness

Hertford County and the COVID-19 Safety Coordinator(s) will work collaboratively with non-managerial employees and their representatives to monitor the effectiveness of this COVID-19 plan so as to ensure ongoing progress and efficacy.

Hertford County will update this COVID-19 plan as needed to address changes in workplace-specific COVID-19 hazards and exposures.

5. Coordination with Other Employers

Hertford County will communicate this COVID-19 plan with all other employers that share the same worksite, and will coordinate with each employer to ensure that all workers are protected.

Hertford County will adjust this COVID-19 plan to address any particular hazards presented by employees of other employers at the worksite.

Hertford County has identified below all other employers to coordinate with to ensure employees are protected.

Other Worksite Employers	
Employer Name / Employer Representative:	Contact Information:

6. Entering Residences

Hertford County will identify potential hazards and implement measures to protect employees who, in the course of their employment, enter into private residences and other physical locations controlled by a person not covered by the Occupational Safety & Health Act of 1970 (OSH Act). **Hertford County** requires that **Hertford County** COVID-19 protocols be communicated to homeowners and sole proprietors prior to conducting work activities at private residences or other physical locations not covered by the OSH Act.

7. Signature and Plan Availability

Hertford County has prepared and issued this COVID-19 plan on 10/1/2021.

Employer Name:	Hertford County
Address:	115 Justice Drive, Suite 1 Winton, NC 27986
Business Owner:	

This COVID-19 plan is available:

<input type="checkbox"/> Via hard copy at [Emergency Services Building 102 Industrial Drive, Winton, NC]	<input type="checkbox"/> Posted to [Resources on County Website.]	<input type="checkbox"/> Available by request. [Human Resources at (252) 358-7805 or via email at HCHumanResources@hertfordcountync.gov]
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COUNTY MANAGER'S COMMENTS

County Manager Cotton made the following comments: 1) the estimated time frame and cost for the Commissioners' Chambers/Multi-Purpose Room rostrum elevation and structure change will be provided at the next Regular meeting; 2) Rose Bros will provide a quote for the proposed driveway and loop for drop off in front of the Courthouse and County administration building; 3) if the Board wants to consider paving the parking areas at the cooperative extension building and behind the Human Resources Building he will secure a quote; 4) vending machines and enclosure for the new vending area located on the courthouse and Government Center lawn was scheduled to be onsite March 15, 2022, the contractor upgraded the machines, checks have been cut, purchase orders completed, and he is waiting for the goods to arrive; 5) Southern Bank building will be discussed during the upcoming budget workshop; 6) bids are being received and will be shared with the Board for painting, hanging of pictures, and audio visual capability will be installed in the Commissioners' meeting room and conference rooms.

COMMISSIONERS' COMMENTS

Chairman Gatling and the Commissioners thanked everyone for attending the meeting.

Vice-Chair Horton reported that three of the Commissioners attended the 2022 Annual NACo Legislative Conference in Washington, DC and that much emphasis was placed on legislature and Broadband goals that the Board of Commissioners supported.

Com. Lassiter thanked Dr. Taylor for his years of dedicated service, thanked Mrs. Taylor for her sacrifices, and others who shared sentiments.

Com. Mitchell commented thanking Rev. Davis for the prayer.

Chairman Gatling reminded everyone that the Annual Easter Egg Hunt is coming up in April, saluted Dr. Taylor for his many years of service, mentioned the Humanitarian Award, the 2022 Commissioners' Scholarship, the successfully meeting held with Mr. Marshall Cherry, CEO Of REA and representatives from the Co-op regarding Broadband funding for Hertford County residents.

CLOSED SESSION

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

Adjourn Meeting

On a motion by Com. Mitchell and a second by Com. Douglas, the Board adjourned the meeting.

Approved March 21, 2022

The Honorable Ronald J. Gatling, Chairman
Dr. Renee Tyler, Clerk to the Board, NCCCC