

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

Monday, August 16, 2021 – 7:00 PM

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

Absent: Com. Leroy Douglas

Also Present with the Board: Mr. David B. Cotton, County Manager, Dr. Renee Fleetwood, Clerk to the Board, Attorney Charles L. Revelle, III, County Attorney
Attorney Maria Jones, Revelle & Lee

The following employees attended the meeting: Director Brenda Brown, Director Kimberly Turner, Director Renee Draper, Director Sandy Brock, Sheriff Dexter Hayes, and Ms. Crystal Askew.

Chairman Ronald J. Gatling called the meeting to order at 7:02 PM, and Bishop Arthur Clark, Pastor Mt. Sinai Church of God & Prelate Holy Saints International Fellowship (HSIF) Murfreesboro, NC provided the Invocation.

CONSENT AGENDA

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

- 1) Approval of July 19, 2021 Minutes
- 2) Approval of July 2021 Taxpayer Releases

RELEASES FOR MONTH ENDING
July 2021

		LEVY	VALUE	TAX
AHOSKIE TOWNSHIP	NAME	YEAR	RELEASED	RELEASED
Bill# 2370-2020-2020 Mobile home was purchased by Satin Hall in 2019 and is listed to her for 2020 & 2021	Martin, Lorisha M.	2020	3040	G01-\$25.54 LLP-\$2.55 W01-\$90.00 W02-\$90.00
MURFREESBORO TOWNSHIP				
Bill # 25716-2014-2014 Vehicle was sold in November 2013	Turner, Sabrina	2014	800	G01-\$6.72 LLP-\$6.7
Bill # 25717-2015-2015 Vehicle was sold in November 2013	Turner, Sabrina	2015	800	G01-\$6.72 LLP-\$6.7


WINTON TOWNSHIP				
MANEY'S NECK TOWNSHIP				
ST. JOHN TOWNSHIP				
HARRELLSVILLE TOWNSHIP				

TOTAL VALUE APPROVED THIS REPORT (2020 LEVY) \$3,040
 TOTAL TAX RELEASED THIS REPORT (2020 LEVY) \$28.09
 TOTAL VALUE APPROVED THIS REPORT (PRIOR LEVY) \$1,600
 TOTAL TAX RELEASED THIS REPORT (PRIOR LEVY) \$14.78
 TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 2020) \$90.00
 TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2020) \$90.00
 TOTAL TAX RELEASED THIS REPORT (W01 COLL/RECYCLE SITE 2019) \$
 TOTAL TAX RELEASED THIS REPORT (W02 LANDFILL OPERATION 2019) \$

Respectfully submitted,
 Tammy H. Eason

Tammy H. Eason, Tax Collector

3) Approval of NCVTS: Anthony Bracy, Deborah Simmons, Edgar Swain

		North Carolina Vehicle Tax System													
		NCVTS Pending Refund report													
		Report Date 8/4/2021													
Payee Name	Primary Owner	Address 1	Address 3	Refund Type	Bill #	Status	Transaction #	Refund Description	Refund Reason	Create Date	Tax Jurisdi	Levy Type	Change	Interest Change	Total Change
BRACY, ANTHONY	BRACY, ANTHONY	236 HOLLOWELL RD	AULANDER, NC 27805	Proration	0046398 695	PENDING	74151626	Refund Generated due to proration on Bill	Vehicle Sold	07/01/2021	G01	Tax	(\$238.17)	\$0.00	(\$238.17)
														Refund	\$238.17
ROYGER SIMMONS, DEBORAH	ROYGER SIMMONS, DEBORAH	828 US 13 SOUTH	AHOSKIE, NC 27910	Adjustment >= \$100	0019213 609	PENDING	74681592	Refund Generated due to adjustment on Bill	Over Assessment	07/22/2021	G01	Tax	(\$212.94)	\$0.00	(\$212.94)
														Refund	\$212.94
POPE SWAIN, EDGAR LAFATE JR	POPE SWAIN, EDGAR LAFATE JR		AHOSKIE, NC 27910	Proration	0044203 711	PENDING	2.25E+08	Refund Generated due to proration on Bill	Vehicle Sold	07/29/2021	G01	Tax	(\$79.24)	\$0.00	(\$79.24)
											C01	Tax	(\$76.41)	\$0.00	(\$76.41)
								#0044203711-2020-2020-0000-00			C01	Vehicle	\$0.00	\$0.00	\$0.00
														Refund	\$155.65

REQUEST APPROVAL OF BOARD RECOMMENDATION TO THE FIREFIGHTER'S RELIEF FUND BOARD

On a motion by Com. Mitchell and a second by Com. Lassiter, the Board the Board unanimously approved the reappointment of James King, Jr. to the **Firefighters Relief Fund Board** for a two-year term effective August 16, 2021 scheduled to conclude June 30, 2023.

REQUEST APPROVAL OF AMENDMENT TO HERTFORD COUNTY BUDGET ORDINANCE FISCAL YEAR 2021-2022 AMENDMENT #3

On a motion by Com. Mitchell and second by Vice-Chair John Horton, the Board unanimously approved the Amendment to Hertford County Budget Ordinance Fiscal Year 2021-2022 Amendment #3 as presented by Mrs. Renee Draper

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
Emergency Mgt	100112-448500	Fund Balance Appropriation	\$ 8,681.58	
Roanoke Chowan Community College	100112-448500	Fund Balance Appropriation	\$ 45,561.00	
Administration	100060-419900	Restricted Funds	\$ 107.92	
Aging	100112-448500	Fund Balance Appropriation	\$ 9,268	
Total Changes in Revenue			\$ 63,618.50	\$ -

Net Change in Revenue	\$63,618.50
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EXPENDITURE:

Department	Account Number	Account Description	Amount Increase	Amount Decrease
Emergency Mgt	104200-527000	Earmarked Funds	\$ 8,681.58	
Roanoke Chowan Community College	108050-528003	Contribution to Community College	\$ 45,561.00	
Administration	104120-536000	Miscellaneous Overflow	\$ 107.92	
Aging	104390-569509	Cares Aging Umbrella	\$ 9,268	
Total Changes in Expenditures			\$ 63,618.50	\$ -

Net Change in Expenditures	\$63,618.50
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Explanation:

Request to carry over earmarked funds from FY21 to FY22.

Request to carry over County Capital Funds.

Refund to Jermaine Washington for overage for debt set off (EMS) \$92.92 + \$15.00 fee = \$107.92

Request to carry over earmarked funds from FY21 to FY22.

Finance Director _____ Date _____

Amendment # 3
 Approved: _____
 Posted: _____

JUNE 2021 MONTHLY FINANCIAL REPORT (MFR)

Mrs. Draper presented the June 2021 Monthly Financial Report (MFR) to the Board as follows:

County of Hertford
Monthly Financial Report

June 2021



Renee' B. Draper, Finance Director

David B. Cotton, County Manager



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Letter of Transmittal

August 16, 2021

County Administration and the Finance Department are pleased to present the June 31, 2021, 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 June 31, 2021. 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 June 31, 2020 and 2021.

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 June 31, 2021, General Fund revenues totaled \$24.4 million, which equates to 84.6% of the budgeted annual revenue (this does not include transfers).

Exhibit 2 provides an overview of the delinquent tax figures.

Exhibit 3 indicates that as of June 31, 2021, General Fund expenditures totaled \$26.3 million, which equates to 91.4% of the budgeted annual expenditures (this does not include transfers).

Exhibit 4 indicates that as of June 31, 2021 Southern Rural Water District Fund revenues totaled \$1.02 million, which equates to 86% of the budgeted annual revenue and the expenditures totaled \$1.05 million, which equates to 89% of the budgeted annual expenditures (these do not include transfers).

Exhibit 5 indicates that as of June 31, 2021, Northern Rural Water District Fund revenues totaled \$513,054, which equates to 89.7% of the budgeted annual revenue and the expenditures totaled \$514,452, which equates to 89.9% of the budgeted annual expenditures (these do not include transfers).

Exhibit 6 indicates that as of June 31, 2021, Tunis Sewer District Fund revenues totaled \$29,325, which equates to 80% of the budgeted annual revenue as well as expenditures totaled at \$24,798, which equates to 68% of the budgeted annual expenditures (this does not include transfers).

Exhibit 7 indicates that as of June 31, 2021, Sanitation (Solid Waste) Fund revenues totaled \$ 1,328,492, which equates to 96.1% of the budgeted annual revenue (this does not include transfers) & Sanitation (Solid Waste) Fund expenditures totaled \$1,326,528, which equates to 96% 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 2018-2021.

Exhibit 9 is a descriptive illustration of the County's outstanding long-term debt as of June 30th for Fiscal Years 2018 to 2020, as well as the debt related activity for the period ending June 31, 2021.

Respectfully Submitted,

Renee' B. Draper
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 2019-2020. 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 June 30, 2021, General Fund revenues totaled \$24.4 million, which equates to 84.6% 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 2020-2021 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 2019-2020			Fiscal Year 2020-2021		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Ad Valorem Taxes	\$12,452,786	\$12,502,431	100.4%	\$12,791,331	\$12,769,188	99.8%
Vehicle Taxes	\$60,000	\$39,998	66.7%	\$40,000	\$28,972	72.4%
NC New Vehicle Taxes	\$1,268,225	\$1,348,089	106.3%	\$1,270,225	\$1,524,105	120.0%
Sales Taxes	\$5,042,000	\$4,032,596	80.0%	\$4,788,588	\$4,293,487	89.7%
Other Taxes & Licenses	\$83,000	\$65,043	78.4%	\$71,479	\$72,678	101.7%
Unrestricted Intergovernmental	\$60,000	\$63,221	105.4%	\$60,000	\$61,078	101.8%
Restricted Intergovernmental	\$606,307	\$585,882	96.6%	\$794,769	\$403,918	50.8%
Restricted Intergovernmental - Aging	\$341,929	\$292,951	85.7%	\$444,570	\$268,125	60.3%
Restricted Intergovernmental - DSS	\$2,890,647	\$2,527,085	87.4%	\$2,981,139	\$2,710,185	90.9%
Permits & Fees	\$194,000	\$235,373	121.3%	\$213,000	\$260,478	122.3%
Sales & Services	\$1,710,641	\$1,710,294	100.0%	\$1,608,948	\$1,331,397	82.7%
Investment Earnings	\$150,000	\$100,079	66.7%	\$110,000	\$16,681	15.2%
Miscellaneous	\$32,935	\$133,645	405.8%	\$73,365	\$62,949	85.8%
Transfer Funds	\$143,551	\$117,042	81.5%	\$173,500	\$142,183	81.9%
DSS Donation	\$578,604	\$635,748	109.9%	-	-	-
COVID Relief Funds	-	-	-	\$ 962,588.53	\$460,721.95	-
Fund Balance Appropriation	\$1,711,694	-	-	\$2,483,266.75	\$1,015	-
Totals	\$27,326,319	\$24,389,478	89.3%	\$28,866,769	\$24,407,162	84.6%

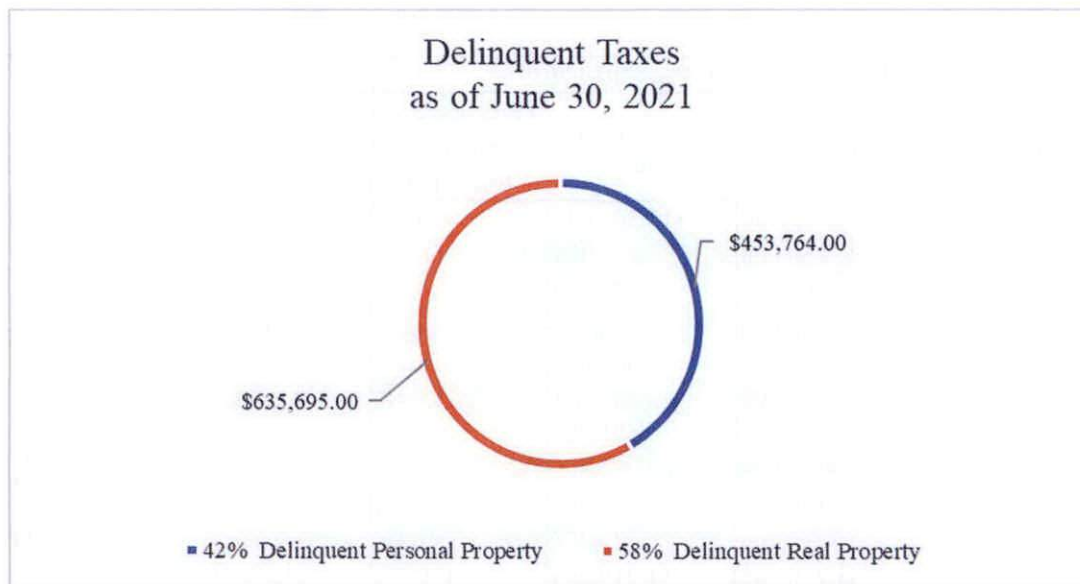
Delinquent Taxes

The Board of County Commissioners recognizes the significance and equity of collecting Delinquent Taxes. As such, the Board directed County staff to develop and implement a plan to ultimately increase the collection rate to 99% percent. As of the Fiscal Year 2019-2020 Audit, the County's collection rate is 96.26% percent. The collection remedies for collecting delinquent taxes are provided in North Carolina General Statute § 105-366 though 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, 2020, the delinquent taxes balance was \$1,110,198, which equate to 7.9% percent of the total tax levy* (\$14,018,993). As of June 30, 2021, the delinquent taxes balance was \$1,089,458, which equates to 7.8% 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 June 30, 2021, the General Fund expenditures for Fiscal Year 2020-2021 totaled \$26.3 million, at 91.4% of the annual budgeted amounts.

Additional expenses were incurred due to COVID-19 and in addition to receiving the CARES Act funding the actual and budgeted numbers were adjusted slightly.

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 2019-2020			Fiscal Year 2020-2021		
	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Governing Body	\$140,744	\$123,717	87.9%	\$133,934	\$115,485	86.2%
Fees For Taxes	\$62,500	\$60,769	97.2%	\$62,500	\$66,355	106.2%
Administration	\$470,996	\$439,181	93.2%	\$520,680	\$410,023	78.7%
Hr & Risk Services	\$424,436	\$334,867	78.9%	\$446,582	\$420,765	94.2%
Finance	\$362,298	\$234,791	64.8%	\$362,142	\$344,053	95.0%
Tax Assessor	\$297,345	\$267,756	90.0%	\$313,295	\$279,828	89.3%
Tax Collector	\$252,399	\$226,984	89.9%	\$255,130	\$242,778	95.2%
Elections	\$191,856	\$178,049	92.8%	\$325,863	\$306,765	94.1%
Register Of Deeds	\$213,250	\$201,342	94.4%	\$215,143	\$213,693	99.3%
Land Records	\$204,549	\$173,583	84.9%	\$208,764	\$194,799	93.3%
Sheriff	\$2,320,529	\$2,117,953	91.3%	\$2,489,383	\$2,288,225	91.9%
Jail	\$2,035,348	\$1,746,934	85.8%	\$2,011,205	\$1,759,285	87.5%
Emergency Management	\$332,052	\$310,894	93.6%	\$368,746	\$253,397	68.7%
Emergency Services	\$1,434,208	\$1,288,494	89.8%	\$1,464,303	\$1,312,096	89.6%
E911 Central Communications	\$693,559	\$596,928	86.1%	\$693,346	\$689,242	99.4%
Animal Control	\$104,144	\$85,803	82.4%	\$105,490	\$93,809	88.9%
Medical Examiner	\$20,000	\$11,750	58.8%	\$17,500	\$12,150	69.4%
Building Inspections	\$141,761	\$122,303	86.3%	\$139,596	\$130,589	93.5%
Economic Development	\$92,902	\$80,312	86.4%	\$153,582	\$45,051	29.3%
Public Buildings	\$1,035,651	\$965,409	93.2%	\$1,204,122	\$1,070,891	88.9%
Veterans Service	\$70,168	\$63,977	91.2%	\$70,826	\$69,651	98.3%
Soil Conservation	\$136,973	\$111,773	81.6%	\$138,223	\$123,016	89.0%
Coop Extension	\$166,104	\$102,774	61.9%	\$147,793	\$115,047	77.8%
Steps to Health Grant	\$1,611	\$750	46.5%	\$2,061	\$2,061	100.0%
Health Department	\$571,947	\$513,337	89.8%	\$529,676	\$505,600	95.5%

Exhibit 3 Continued

DESCRIPTION	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted	Budgeted	Year to Date Actuals	Percentage of Actuals to Budgeted
Courts Department	\$83,410	\$70,921	85.0%	\$74,101	\$69,078	93.2%
Mental Health	\$87,750	\$86,568	98.7%	\$86,390	\$87,497	101.3%
Community Based Alternative	\$105,016	\$105,016	100.0%	\$105,016	\$105,016	100.0%
DJJ & Delinquency Prevention	\$144,516	\$144,516	100.0%	\$138,810	\$138,809	100.0%
ROAP Grant	\$128,050	\$92,426	72.2%	\$53,466	\$40,478	75.7%
Legal Department	\$78,000	\$76,054	97.5%	\$78,000	\$75,000	96.2%
Central Services	\$27,250	\$20,144	73.9%	\$21,750	\$18,248	83.9%
Central Services-Telephone	\$142,537	\$123,121	86.4%	\$125,700	\$103,115	82.0%
Central Services-Tech Support	\$654,123	\$507,450	77.6%	\$675,681	\$600,934	88.9%
Aging Administration	\$322,446	\$279,931	86.8%	\$365,786	\$331,726	90.7%
Aging - Public Assistance	\$433,776	\$359,246	82.8%	\$496,373	\$365,940	73.7%
DSS Administration	\$2,529,935	\$2,327,152	92.0%	\$2,555,041	\$2,540,114	99.4%
DSS - Public Assistance	\$1,045,699	\$1,002,511	95.9%	\$1,223,393	\$1,151,128	94.1%
DSS - Grants	\$24,983	\$19,415	77.7%	\$39,642.00	\$23,535	59.4%
Local Funds	\$535,900	\$432,263	80.7%	\$431,500	\$377,743	87.5%
Debt Service - Judicial Center	\$940,820	\$940,819	100.0%	\$915,819	\$915,819	100.0%
Debt Service - DSS Renovation	\$286,799	\$286,799	100.0%	\$281,374	\$281,373	100.0%
Debt Service - AES School	-	-	-	\$626,109	\$626,108	100.0%
Contribution Fire/Rescue	\$353,705	\$348,596	98.6%	\$357,590	\$357,525	100.0%
Public Schools	\$5,445,292	\$5,321,989	97.7%	\$5,415,792	\$5,286,237	97.6%
Special Appropriations	\$194,229	\$172,190	88.7%	\$183,474	\$157,046	85.6%
Operating Transfers	\$1,314,757	\$1,006,365	76.5%	\$1,223,000	\$869,797	71.1%
Contingency	\$675,519	-	-	\$1,249,091	\$782,920	62.7%
Transfers/Adjustments	\$ (5,523.37)	-	-	\$(236,011.33)	-	-
Totals	\$27,326,319	\$24,083,921	88.1%	\$28,866,769	\$26,369,837	91.4%

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) Northern Rural Water District Fund, 2) Southern 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 2020-2021 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 2019-2020 to Fiscal Year 2020-2021 are reported as a component of operating revenue.

Exhibit 4

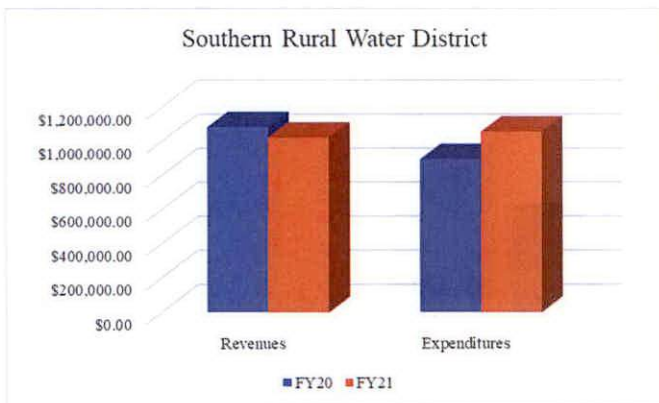
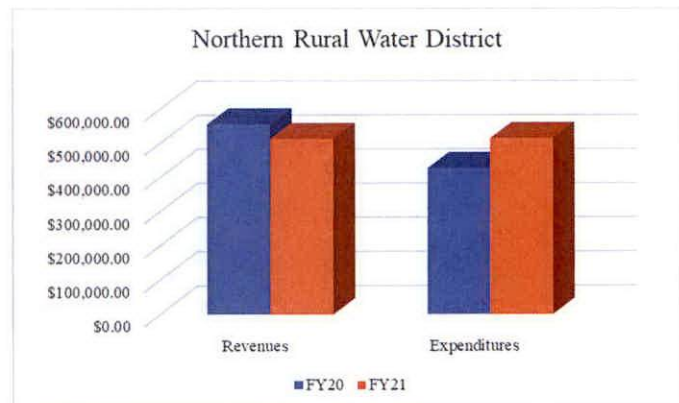


Exhibit 5



	Outstanding Balance*
Southern Rural Water District	\$ 99,781.97
Northern Rural Water District	\$ 34,917.59
Total	\$ 134,699.56

* = Governor Cooper's Executive Order prohibited local utilities from disconnecting customers with past due balances, as well as not charging late fees.

Exhibit 6

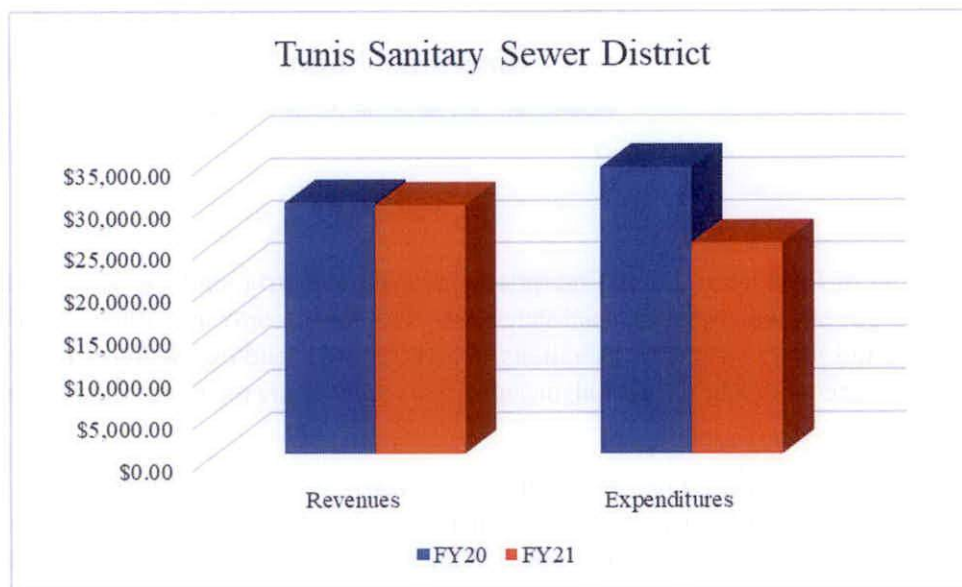
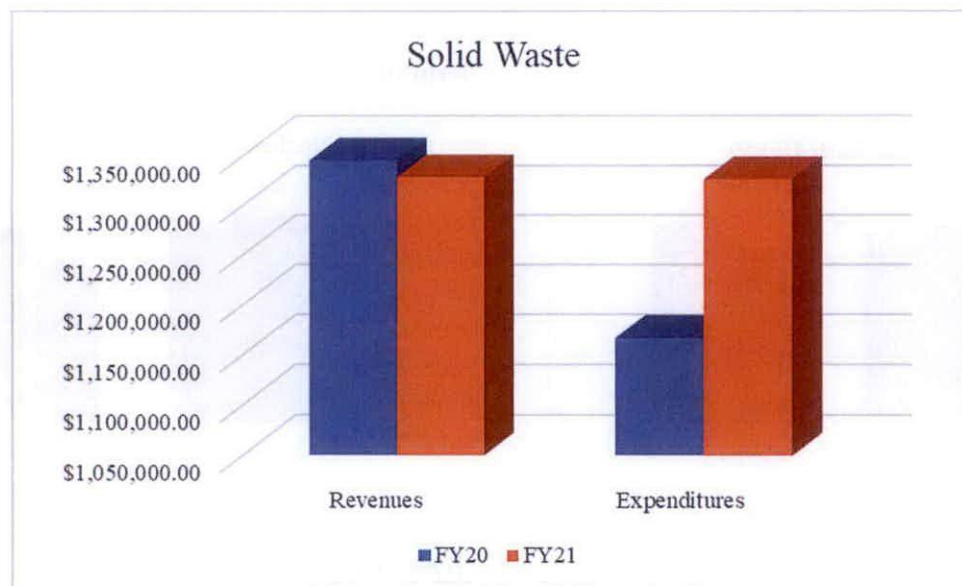


Exhibit 7



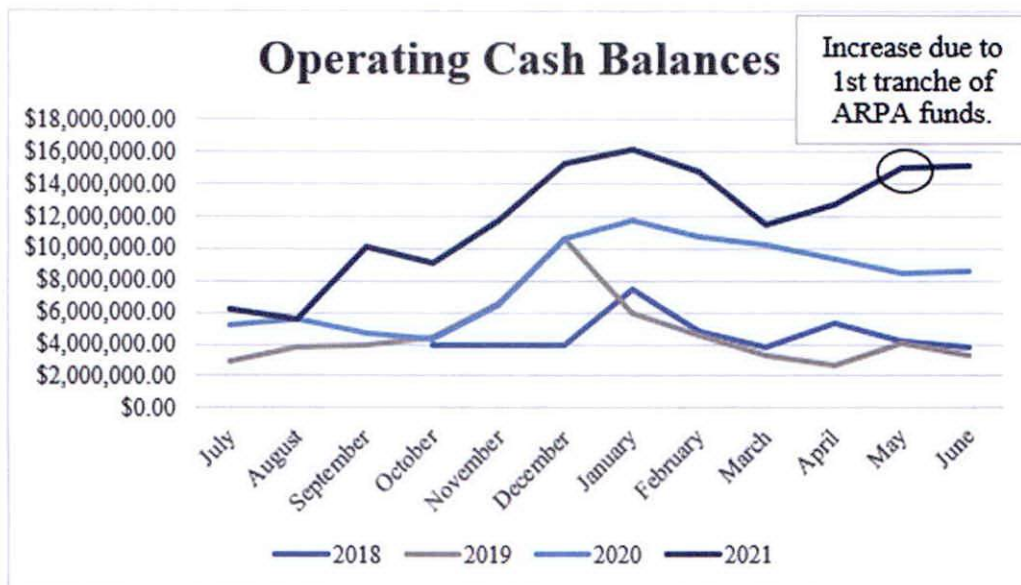
Operating Cash & Investment Balances

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



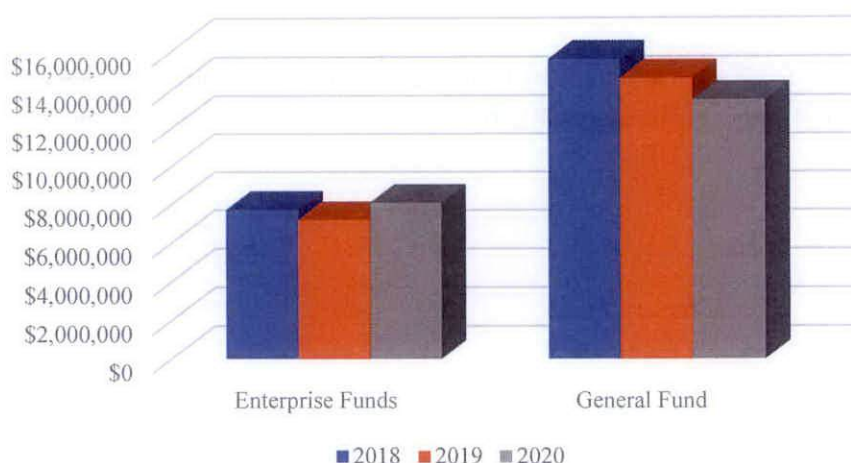
Outstanding Long-Term Debt

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

Hertford County Outstanding Debt



	Debt Outstanding 2018	Debt Outstanding 2019	Debt Outstanding 2020	FY 2021 Annual Debt Service Payment	Debt Retirement Date
Enterprise Funds					
Northern Water District	\$2,335,482	\$2,168,661	\$3,422,297	\$203,880	FY59
Southern Water District	\$4,935,397	\$4,582,869	\$4,230,340	\$352,528	FY59
Tunis Sanitary District	\$454,984	\$442,324	\$429,794	\$12,769	FY54
Subtotal Enterprise Funds	\$7,725,863	\$7,193,854	\$8,082,431	\$569,177	
General Fund					
DSS Renovation	\$2,975,739	\$2,678,089	\$2,385,865	\$281,373	FY28
Judicial Center	\$12,597,285	\$11,924,925	\$11,095,206	\$889,719	FY33
Ahoskie Elementary School	-	-	-	\$626,108	FY30
Subtotal General Fund	\$15,573,024	\$14,603,014	\$13,481,071	\$1,797,200	
Totals	\$23,298,887	\$21,796,868	\$21,563,502	\$4,732,755	

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 \$230,145,206, which equates to fifteen-point-forty-four (15.44%) percent of the total assessed value.
- ♦ The local unemployment rate was 6.7% in June 2021.
- ♦ The County's unemployment is above the national average of 5.9% as well as trending above the State average of 4.6% in June 2021.
- ♦ New construction value for the date range of July 1, 2020 through June 30, 2021 totaled \$8,717,962, which equates to a 4.77% decrease as compared with the same reporting period for Fiscal Year 2019-2020.

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

The below exhibit breaks down the capital outlay requests received from and paid to Hertford County Public Schools for Fiscal Year 2020 – 2021 as of June 30, 2021.

Facility	Description	Amount
CS Brown	10 Ton Gas Pack	\$ 12,427.52
Hertford County High	Compressor & Paving of 6 Different Areas in Parking Lot	\$ 34,121.94
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
	Total	\$ 174,645.93

RCCC Capital Outlay Requests

The below exhibit illustrates the capital outlay request received from and paid to Roanoke Chowan Community College for Fiscal Year 2020 – 2021 as of June 30, 2021.

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

PUBLIC COMMENT

There were no public comment provided.

REQUEST APPROVAL OF THE TRANSPORTATION ADVISORY COMMITTEE FRANCHISE RIGHTS RECOMMENDATIONS

On a motion by Com. Lassiter and second by Com. Mitchell, the Board approved the franchise rights of Ahoskie Ambulance Service, Bertie Ambulance Service, MEDEX ad White Oak Transportation as recommended by the Transportation Advisory Committee as presented by Mr. James Broglin, Herford County EMS Director.

REQUEST CONSIDERATION OF RESOLUTION APPROVING FINANCING TERMS – SOLID WASTE FRONT END LOADER

On a motion by Com. Lassiter and second by Com. Mitchell, the Board approved the request the Resolution Approving Financing Terms of Solid Waste to finance the purchase for one John Deere 444P Wheel Loader as presented by Mrs. Draper and as follows:



RESOLUTION APPROVING FINANCING TERMS

WHEREAS: Hertford County ("County") has previously determined to undertake a purchase for one **John Deere 444P Wheel Loader** and the Finance Officer has now presented a proposal for the financing of such Project.

BE IT THEREFORE RESOLVED, as follows:

1. The County hereby determines to finance the project through **Southern Bank & Trust Company** in accordance with the proposal dated **July 23, 2021**. The amount financed shall not exceed **\$154,543.25**, the annual interest rate shall not exceed **1.60%**, and the financing term shall not exceed **four (4) years** from closing.

2. All financing contracts and all related documents for the closing of the financing (the "Financing Documents") shall be consistent with the foregoing terms. All officers and employees of the County are hereby authorized and directed to execute and deliver any Financing Documents, and to take all such further action as they may consider necessary or desirable, to carry out the financing of the Project as contemplated by the proposal and this resolution. The Financing Documents shall include a Financing Agreement as Southern Bank & Trust Company may request.

3. The Finance Officer is hereby authorized and directed to hold executed copies of the Financing Documents until the conditions for the delivery of the Financing Documents have been completed to such officer's satisfaction. The Finance Officer is authorized to approve changes to any Financing Documents previously signed by County officers or employees, provided that such changes shall not substantially alter the intent of such documents or certificates from the intent expressed in the forms executed by such officers. The Financing Documents shall be in such final forms as the Finance Officer shall approve, with the Finance Officer's release of any Financing Document for delivery constituting conclusive evidence of such officer's final approval of the Document's final form.

4. The County shall not take or omit to take any action the taking or omission of which shall cause its interest payments on this financing to be includable in the gross income for federal income tax purposes of the registered owners of the interest payment obligations. The County hereby designates its obligations to make principal and interest payments under the Financing Documents as "qualified tax-exempt obligations" for the purpose of Internal Revenue Code Section 265(b) (3).

5. All prior actions of County officers in furtherance of the purposes of this resolution are hereby ratified, approved and confirmed. All other resolutions (or parts thereof) in conflict with this resolution are hereby repealed, to the extent of the conflict. This resolution shall take effect immediately.

Adopted this 16th day of August, 2021.

COUNTY OF HERTFORD BOARD OF COMMISSIONERS

The Honorable Ronald J. Gatling, Chairman

ATTEST:

Dr. Renee Tyler, NCCCC Clerk to the Board

(SEAL)

**REQUEST APPROVAL OF RESOLUTION AUTHORIZING SALE OF PERSONAL
PROPERTY BY PUBLIC AUCTION AND REQUEST APPROVAL OF RESOLUTION
AUTHORIZING ADVERTISING OF ELECTRONIC AUCTION BY ELECTRONIC
MEANS ONLY**

On a motion by Com. Mitchell and second by Com. Lassiter, the Board approved the Resolution Authorizing Sale of Personal Property by Public Auction with staggered terms as presented by Mrs. Draper as follows:



**RESOLUTION
AUTHORIZING SALE OF PERSONAL PROPERTY BY PUBLIC AUCTION**

WHEREAS, North Carolina General Statute § 160-270(b) allows the County of Hertford to sell personal property at public auction upon adoption of a resolution or order authorizing the appropriate official to dispose of the property at public auction;

WHEREAS, the Finance Director has recommended that the property listed on the attached Exhibit 1 should be sold at public auction as surplus property; now therefore,

BE IT RESOLVED, by the County of Hertford that the Finance Director or her designee is authorized to sell by electronic auction @ www.govdeals.com, beginning August 30, 2021 @ 8:00 AM and ending September 8, 2021 @ 5:00 PM, the surplus property described on Exhibit 1. The terms of the sale shall be net cash. The Finance Director or her designee is directed to publish at least once and not less than ten (10) days before the date of the auction, a copy of this resolution or a notice summarizing its content as required by North Carolina General Statute § 160A-270(b).

Adopted this 16th day of August, 2021.

HERFORD COUNTY BOARD OF COMMISSIONERS

Honorable Ronald J. Gatling, Chairman

Attest:

Dr. Renee Tyler, NCCCC Clerk to the Board



Exhibit 1

Year	Make/Brand	Model	VIN
2005	Ford	F-150	1FTPX14585NB86144
2009	Ford	F-150	1FTRF14W69KB25838
1985	Ford	F-150	1FTCF15N3GNA30628
2006	Ford	F-150	1FTRE12266NB36106
2006	Ford	Five Hundred	1FAHP241176127991
2007	Ford	Ranger	1FTYR14D17PA40410
2007	Ford	Ranger	1FTYR14D37PA40411
2010	Dodge	Charger	2B3AA4CT6AH291993
2005	Crown	Victoria	2FAFP71W96X118856
2010	Dodge	Charger	2B3AA4CT6AH291990
2009	Dodge	Charger	2B3AA4CT2AH136658
2012	Dodge	Charger	2C3CDXAT6DH535665
2012	Dodge	Charger	2C3CDXAT6DH535663
2008	Dodge	Durango	1D8HB48T790715422
2014	Dodge	Charger	2C3CDXAT5EH357832
2012	Dodge	Charger	2C3CDXAT7EH357833
2013	Dodge	Charger	2C3CDXAT0DH721671
2010	Dodge	Charger	2B3AA4CTXAH291989
2014	Chevrolet	Tahoe	1GNSKAE01ER161713
2013	John Deere	J324	1LU324JXKZ8031693
1999	Chevrolet	Tahoe	1GNEK13R9XJ535369
1997	Ford	E-350	1FDKE30F0VHA39496
2008	Ford	Taurus X SEL	1FMDK02WX8GA34779
2004	Ford	Crown Victoria	2FAFP71H35X120570
		Trailer	41CCEB1821C3MCCC223
		Trailer	5UNUS1623CR001273
		Trailer	4YMUL1411GG060384
		Trailer	*Unable to read info*

On a motion by Com. Lassiter and second by Com. Mitchell, the Board approved the Resolution Authorizing Advertising of Electronic Auction by Electronic Means Only.



**RESOLUTION
AUTHORIZING ADVERTISING OF ELECTRONIC AUCTION BY ELECTRONIC MEANS ONLY**

WHEREAS, NCGS § 160-270(c) authorizes the County of Hertford to conduct public auctions of real or personal property by electronic auctions procedures and to advertise electronic auctions by electronic means only; and

WHEREAS, the County of Hertford finds that advertising electronic auction sales of real and personal property by electronic means only increases the efficiency of property disposal by this method and saves tax payer's dollars;

NOW THEREFORE, BE IT RESOLVED that the County of Hertford approves the following:

1. All sales of real and personal property by electronic public auction may be advertised by electronic means only.
2. Electronic advertisements of the sale of personal property shall be posted at least 10 calendar days prior to the date on which bidding for the property opens.
3. Electronic advertisements of the sale of real property shall be posted at least 30 calendar days prior to the date on which bidding for the property opens.
4. Electronic advertisements shall be posted on the Hertford County website and, where feasible, by any other electronic means through which notice of the electronic auction may be broadly advertised.
5. Electronic advertisements shall identify and provide a general description of the property to be sold, the date and time at which electronic bidding opens, the electronic address where information about the property to be sold can be found, the electronic address where electronic bids may be posted, a reference to the resolution authorizing the sale where applicable,¹ and any other relevant terms and conditions of sale.

Adopted on this 16th day of August, 2021.

HERTFORD COUNTY BOARD OF COMMISSIONERS

Ronald J. Gatling, Chairman

Attest:

Dr. Renee Tyler, NCCCC Clerk to the Board

¹ Sales of all real property regardless of value and personal property valued at \$30,000 or more must be approved by resolution adopted by the governing board at a regular meeting. Sales of personal property valued under \$30,000 do not require governing board approval if the board has delegated the authority to conduct such sales to the manager or another official or employee (see G.S. 160A-266(c)).

**REQUEST APPROVAL OF A PROCLAMATION HONORING THE MEMORY OF
REVEREND LEROY DOUGLAS, SR.**

On a motion by Com. Lassiter and second by Com. Mitchell, the Board unanimously approved the Proclamation Honoring the Memory of Reverend Leroy Douglas, Sr. as follows:



**A PROCLAMATION HONORING THE MEMORY OF
REVEREND LEROY DOUGLAS, SR.**

- WHEREAS,** Reverend Leroy Douglas, Sr., of Woodland, NC (St. John/Aulander), passed from this life on August 4, 2021, and
- WHEREAS,** Reverend Leroy Douglas, Sr. was married in holy matrimony to Mrs. Gladys Slade Douglas 52 years and dedicated his life to his wife and family, and
- WHEREAS,** Reverend Leroy Douglas, Sr. participated in social, church, educational and civic organizations, including Pastoring for 21 years at Spring Hill Baptist Church; Lewiston, NC and in the United States Air Force; involvement in activities that positively shaped and affected the political culture; including six years as President of Hertford County NAACP; teacher for the public school system, retired Education Director at Odom Prison, Jackson, NC after 25 years; Board of Roanoke Chowan Community College Trustee, Ahoskie, NC for 14 years; President & Founder of Action Youth Limited Corporation (Non-profit for youth); 5 years as a teacher at Squire Elementary School, in Gaston, NC; Minority Economic Development Corporation Chairman; and
- WHEREAS,** Reverend Leroy Douglas, Sr.'s legacy of faith, service, wit, wisdom, love and responsibility will continue to inspire his loved ones and the Hertford County community; and
- WHEREAS,** Hertford County have benefited from his knowledge, leadership and concern for his fellow man, his contributions will forever serve as an example of his untiring and dedicated public service and will truly be missed by all whose lives he touched during his life; and

NOW, THEREFORE BE IT PROCLAIMED that the Hertford County Board of Commissioners do hereby honor the memory of and express our deep sympathy to the Douglas Family in the passing of Reverend Leroy Douglas, Sr.; and

NOW, THEREFORE BE IT FURTHER PROCLAIMED, that the Hertford County Board of Commissioners will retain a copy of this proclamation in Board records and a copy will be given to the family of Reverend Leroy Douglas, Sr. for their keeping; and

IN WITNESS WHEREOF, I make known to all persons in Hertford County that I do hereby set my hand, and cause the Seal of Hertford County to be affixed this 9th day of August, two thousand twenty-one.

HERTFORD COUNTY BOARD OF COMMISSIONERS

Honorable Ronald J. Gatling, Chairman

ATTEST:

Dr. Renee Tyler, Clerk to the Board

**REQUEST CONSIDERATION OF REFUND REQUESTED BY JEFFREY T. KNIGHT
PIN#5958-61-5687 AND REQUEST CONSIDERATION OF REQUEST FOR VALUE
ADJUSTMENT OF THE 2021 VALUATION**

On a motion by Com. Lassiter and second by Com. Mitchell, the Board approved to not grant the refund requested totaling \$379.37 to Mr. Jeffrey T. Knight as requested by Ms. Sandy Brock, Tax Assessor.

On a motion by Com. Lassiter and second by Com. Mitchell, the Board approved to reduce value of the 2021 valuation from \$192,816 to \$185,834 (a difference of \$6,982 in value) as requested by Rayonte T. Wiggins PIN#5958-61-5687 and presented by Mrs. Brock.

REQUEST CONSIDERATION OF FORECLOSURE BID PROPOSALS AND REQUEST APPROVAL FOR UPSET BID ADVERTISEMENT

On a motion by Com. Lassiter and second by Com. Douglas, the Board approved to advertise the bid offer of \$1,000.00 for PIN # 5993-70-7529 Dr. Martin Luther King Jr Drive for upset bid as presented by Attorney Charles Revelle, III, County Attorney.

After discussion on the \$500.00 bid offer for PIN#5993-52-9228 Holloman Ave, with a tax value of \$28,800.00 the Board agreed the offer was not a reasonable offer and the bid was rejected.

COUNTY MANAGER'S COMMENTS

Manager Cotton made the following comments: 1) North Carolina Commerce Asst. Secretary Flowers will be in the County on October 4 requesting an audience before the commissioners to present their plan and discuss what they have going on in Morehead City and 2) as a result of efforts to strengthen relationships with our community partners, Congressman Butterfield wants to coordinate a visit late September 2021 to Hertford County to discuss our general needs and economic development incentives.

COMMISSIONERS' COMMENTS

The Commissioners commented as follows:

Com. Mitchell commented that he was glad to see everyone in attendance.

Com. Lassiter thanked everyone for coming and addressed Bishop Clark thanking him for his time to come to be with the Board as they discuss County business.

Vice-Chair Horton thank the Board for sending he and Com. Douglas to the NCACC State Convention and that the workshops were very beneficial.

Chairman Gatling thanked everyone for attending the meeting and announced that Com. Douglas was at a conference with the ABC Advisory Board out of town and could not attend the meeting.

CLOSED SESSION

On a motion by Com. Mitchell and a second by Vice-Chair Horton, the Board moved 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. Mitchell and a second by Com. Lassiter, the Board unanimously approved to return to Regular Session.

Attorney Revelle announced he would be in attendance at the September 7th meeting and that Attorney Maria Jones would attend.

ADJOURN MEETING

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

Approved: September 20, 2021

Com. Ronald J. Gatling, Chairman

Dr. Renee Tyler, Clerk to the Board, NCCCC