The Beaufort County Board of Commissioner met in regular session Monday, June 7, 2021, at 5:30 PM, in the Commissioners Boardroom located at 136 W. 2nd Street in Washington, NC with the following present:

Commissioners Present
Chairman Frankie Waters
Vice-Chairman Jerry Langley
Commissioner Ed Booth
Commissioner Stan Deatherage
Commissioner John Rebholz
Commissioner Hood Richardson
Commissioner Randy Walker

Staff Present
Brian Alligood, County Manager
David Francisco, County Attorney
Katie Mosher, Clerk to the Board
Anita Radcliffe, Chief Finance Officer

Chairman Waters welcomed everyone and called the meeting to order.

Vice-Chairman Langley offered the invocation and Commissioner Walker led the Pledge of Allegiance.

Conflict of Interest Statement

Chairman Waters asked if anyone had a conflict with this evening's agenda items.

No one spoke.

Approval of Agenda

Motion: Commissioner Booth motioned to approve the agenda. Vice-Chairman Langley seconded. The vote was unanimous.

Public Hearing – 21/22 Budget

Mr. Brian Alligood said you have at your desk the final manager's message. He said you also have a longevity graph proposal and then you have a budget ordinance based on where we ended at last budget workshop. He said I'm going to start on the manager's revised budget message. He said as you're aware, when I present to you the manager's recommended budget it includes the message that talks about changes and large expenditures and all the ins and outs of the budget. He said what we do is we bring back to you, after you have your sessions, what those revisions to the recommended budget were. He said so as you will recall the recommended budget was presented on May 17th. He said the budget workshops were held on May 20th, the 25th, 27th and again on June 1st. He said you have a public hearing tonight on the budget and the document in front of you reflects the adjustments that were made to the Managers recommended budget during the workshops. He said as you will recall, when the budget was presented, the format in which it's presented, it is a continuation budget which essentially continues the operations you have in place this year into the new year, unless there were changes you asked to make at the planning session. He said then, in addition to that continuation budget we provide to you what we call service expansions or decision packages and those are anything that are new or different to the budget. He said so if there's an expansion or a contraction of services, if there is something new or different, and that includes an outside agency that is asking for additional funding from what they got last year or a new agency requesting funding. He said so those are things that are put together in what we call the expansion budget or decision packages that you look at as we go

through the budget. He said typically we devote a night to service expansions where we have folks come in and speak about them, you have an opportunity to ask questions. He said obviously the budget is the Boards way of getting done what it wants to get done for its constituents, so we give that to you. He said we give you what it takes to continue your existing services and then you make the decision about whether you want to change, add, subtract or do those things. He said the first page of this document, which is the revised manager's message, you will see, and I'll start with the expansion on the general fund side, the Board agreed to add $6,000, that's a reoccurring cost for Cooperative Extension program support. He said there's longevity that the Board approved, that's $195,000. He said there was an approval of a 1% cost of living for all general government employees. He said we also talked about the water fund and solid waste fund. He said that was $218,271. He said there was a reclassification for a maintenance position that was no cost. He said there's about a $6,000 difference but that was going to be made up in the budget, so the Board approved that at no cost. He said there was an addition of five Sheriff Deputies to the budget and that was a total of $275,000. He said there was also an addition of a DSS Supervisor III position $84,336 and then if you go up to the revenue side you will see there's an offset because the State reimburses half of that cost for personnel at DSS so there's an offset on the revenue side of $42,168. He said there was a cost-of-living adjustment for the BHM Library system of $2,721. He said there was a one-time appropriation to the Sydney Dive Team for diving helmets and that was at half of what they requested. He said they $25,000, you appropriated, or you proposed $12,500. He said there was an Economic Development personnel change where they director asked that a position that he had be reclassified. He said you will see in that it's a $13,309 increase for that position however there is a $14,250 offset for that, in that he recommended, and the Board accepted doing away with the NCEast contract that we have. He said there was a switch, at no cost, where you moved the Sheriff's Office vehicles, for this upcoming year, to radios for the Sheriff's Office so that shows zero. He said you essentially took the $200,000 that you had for vehicles and moved them to radios and that will get moved in the budget to the equipment line item instead of the vehicle line item. He said you removed a proposed County storage building for $500,000 from the budget. He said there was an additional $76,404 for the USDA loan. He said you will recall when we talked to you about that it bumped it just a little bit because of the way we refinanced it but you're saving a tremendous amount over the life of the loan. He said you reduced, DSS had a reduction in its contract services by $10,000 and then you reduced contingency. He said we had contingency in the budget around $400,000. He said you reduced that to $213,000 so that took away $242,042. He said at the top you'll also see, on the revenue side, where you took out $450,000 that we had in the budget for your commitment to the Community College for their boat building program to build a building. He said the Board voted to pull that from fund balance and not pull it directly out of the budget in a continuing manner. He said with that, under the general fund, with those numbers, you will add $374,909 back to fund balance. He said on the second page you will see the water fund. He said there are water employees that are paid from the water fund, it is an enterprise fund, they are not funded with general tax dollars. He said so you'll see there's a 1% cost of living which matches what you did for general fund employees that's $14,424. He said the longevity piece is $20,260 and then you approved a work order system that integrates into our existing financial package for water that is $25,000 one-time funding. He said that is offset by an increase in use of fund balance. He said under the solid waste fund we designate two part-time folks, part of their time is allocated to, their general fund employees but part of their time is designated to the solid waste fund. He said so you add up the 1% cost of living, that's $411, the longevity was $680. He said there was a one-time appropriation of $50,000 to do engineering on potential mega-collection sites, one on each side of the County, one on each side of the river that the Boards been talking about. He said then $167,676 for Phase I of collection site improvements, where we're going to go in and make some safety improvements and some other improvements that were needed at those collection sites. He said in that document you will see the changes that were made to the manager's recommended budget that the Board did during their budget deliberations. He said if you want me to I'm happy to go over the longevity piece. He said we presented a longevity proposal, the Board adjusted that, gave us some new criteria to work from. He said we did that. He said it's based on the State model, but it is a beginning program, as of July 1st. He said it does include a f-year look-back for employees and it moves forward on five-year intervals and I'm happy to answer any questions that you may have about that. He said I know that once we got that information from the Board at the last meeting we made some adjustments to get to where the Board wanted to be, and I sent this to you, but I am happy to go over it in detail if you want to. He said I know we had some questions and some clarifications.

Chairman Waters said I think the last copy that you sent was pretty well self-explanatory but if there's a question.

Commissioner Richardson said the $50,000 mega-collection site, can't that come out of some of this Covid funding that we're getting.

Mr. Alligood said no sir, I'm sorry it can't. He said the only thing that's allowed out of infrastructure is water and sewer. He said there is some storm water allowed. He said the only way you would be able to use, actually you can't use it for

enterprise funds or revenue loss. He said the only way you would be able to use some of that money is under the general revenue loss so if Beaufort County had lost money due to Covid, which we didn't, but if you would have you could've taken that off-set and used that money for any general fund obligation you had. He said but, they do not allow you to use it for water or any enterprise fund because I guess what they said was you can raise rates on those and that's the only place we lost a little bit of funding was on the water side where the Governor said you can't charge cut-off fees and those kinds of things.

Commissioner Richardson said in so far as developing those mega-sites and the $9 million that we're getting, why can't we make an application and if we can't do it let them reject us.

Mr. Alligood said they sent out guidelines, treasury sent out guidelines that said this is what you can use it for. He said I don't know that there's an appeal process for that. He said we are bound by what they say. He said what we don't want to do is, I don't know how you would do that, to send it to treasury and expect them to answer that. He said you've seen the rule, the final interim rule and the comments that are going up to them, but they've been pretty clear its water, sewer, broadband, storm water are the infrastructure pieces that are allowed.

Commissioner Deatherage said talking about water, we're talking about water quality right.

Mr. Alligood said actually, the way they define it was anything that was eligible under federal water grant programs or state revolving programs that they're involved in it. He said that's essentially how they looked at it to say whether it was eligible or not so if you were eligible to receive a grant from the state or the feds under those existing water programs, you could use the ARP money to do that.

Commissioner Deatherage said we get our water from the Castle Hayne right.

Mr. Alligood said we do.

Commissioner Deatherage said water quality is important.

Mr. Alligood said it is.

Commissioner Deatherage said being able to have mega-sites with certain provisions where we would be able to recycle and keep waste from finding its way into ditches here and beyond, that increases the water quality, which eventually gets into the pipes and into the homes.

Mr. Alligood said I think you would have a tough time making that argument to them.

Commissioner Deatherage said they made that argument in reverse, did they not Commissioner Richardson.

Commissioner Richardson said I haven't been following you, but I presume they do.

Chairman Waters said I've sat in on two conference calls as it relates to money and what it can be spent on and it's pretty clear, infrastructure, and if you get outside of the infrastructure it's got to be pretty much related to Covid-19.

Commissioner Deatherage said how is broadband related to Covid-19.

Chairman Waters said that's infrastructure.

Commissioner Richardson said so are garbage collection sites, that's infrastructure. He said they do say infrastructure in what I've read and then they define these specific things, but they do not ever say you are limited to just this.

Chairman Waters said there's never been any discussion about an appeals process. He said let's get back to the budget.

Commissioner Richardson said we are in the budget Mr. Chairman. He said they do give you a place that you can call and query. He said do not, do they tell you at the end of that thing that if you have questions you can blah, blah, blah.

Mr. Alligood said you can ask those questions.

Commissioner Richardson said well, ask those questions.

Mr. Alligood said I'm happy to do that.

Commissioner Richardson said let's ask them about developing a mega-site for trash. He said that certainly has to do with public health.

Commissioner Deatherage said and water quality.

Mr. Alligood said it does but in their definition they say its water, sewer, broadband are the three pieces. He said they did allow for stormwater, but they did not allow for anything else. He said we can certainly ask the question, but I've been on calls when it had been raised, I don't know that it's gotten on the FAQ's yet, I'll got back and see because they're issuing rolling guidance on that as we go. He said any questions on the draft longevity. He said I'll take you to the third document that you have in front of you and that is the draft budget ordinance. He said this is the ordinance that the Board adopts, relating to the budget. He said I know the Board has said there may be some changes to this later tonight, so we have provided you the budget ordinance as we understand it from the last meeting. He said if there are changes tonight we would need time to update the budget ordinance as well as the Manager's message because we provide those together when we publish the final document. He said we could, we have a spreadsheet, and we can do that tonight, I don't know how many changes you're planning on, but this is the budget ordinance. He said the final amount is $62,939,626. He said obviously the budget begins July 1st and runs through June 30th. He said you'll see how it is broken down amongst the functional areas, general government, human services, community service, education, public safety, debt services, transfers and contingency. He said in section two you'll see that the budget ordinance is drafted exactly the way it was last year. He said when you put additional restrictions, which you are allowed to do, on the Sheriff's Office and how they allocate their funds, so their funds, specifically, have been listed under salary and benefits, operating expenditures, and capital expenditures. He said then in section three you'll see the authorized full-time positions for 21-22 that are proposed. He said I'll take you back to fiscal year 20-21, we started that year with 382 FTE's. He said during that year we had four chore workers who retired or left and DSS's policy on that has been when they leave or retire we do away with that FTE and we contract that, it helps us to do that so there were four positions that are now contracted. He said the Health Department added two positions. He said those positions came to you during the budget year and you approved those. He said then at the end of the year there were 13 SRO's that were taken out of the budget. He said so starting this fiscal year we were at 367. He said you'll see in the budget this shows 373. He said that is made up of the 367 that you started with at the beginning of this proposed budget. He said you have proposed there are five deputies to be added from the service expansion and one DSS supervisor, so there's your six and that takes you to 373. He said then, as you go through the budget ordinance it lays out how the taxes are laid out and looks at your fire tax, your EMS tax and how those are laid out. He said so that is, essentially, our budget ordinance stays pretty consistent through the years, and we provide you that same document. He said I'm happy to answer any questions the Board may have or let you open the public hearing to hear public comments.

Motion: Vice-Chairman Langley motioned to open the public hearing. Commissioner Rebholz seconded. The vote was unanimous.

Mr. Archie Griffin said first of all I'd like to thank you for your time tonight and allowing me to speak tonight. He said you have a copy of my speech in front of you and I'd also like to point out my Chairman from Soil and Water is here tonight, Mr. James Allen. He said my name is Archie Griffin, I own and operate Griffin Farms just outside of Washington North Carolina with my Mother and Father. He said I come before you tonight, not only as a concerned farmer, business and landowner and voice for the agricultural industry but as a publicly elected supervisor for the Beaufort County Soil and Water Conservation Districts. He said some of you may be aware of this conservation board, but you may not be aware of its services and what we offer County residents, landowners, and the impact it has on the County. He said the mission of the Beaufort County Soil and Water Conservation District is to promote the wise use and management of the natural resources within its boundaries by providing leadership, technical excellence, and education reform to the citizens of Beaufort County. He said while trapping beavers and removing debris from our streams and tributaries is what we are most known for, our responsibilities are far more reaching. He said through a joint effort between the USDA Natural Resources Commission and conservation service we are able to provide County residents and landowners consultative assistance, technical and financial assistance, technical assistance to units of governmental, as well as cost share and educational

programs. He said I'll also point out we are in charge of lagoon monitoring for water quality. He said according to cost benefit analysists that have been conducted over the years, in 2009, for every dollar that the County appropriates to the Beaufort County Soil and Water Conservation District, $4.82 was received from local, state, and federal resources. He said in 2012, this number rose to $5.86. He said for the most recent costs benefit analysis, conducted in 2017, that number rose to $7.40. He said quick math will show you that is roughly a $0.30 to $0.35 increase every year in money received. He said judging from the early numbers our County is expected to see a significant rise in funds it receives from local, state, and federal sources for assistance in programs for County residents and landowners. He said meaning for every dollar of appropriation to the Beaufort County Soil and Water Conservation District, the County would receive well in excess of $8.00 in return. He said I come before you tonight to request an additional reoccurring $3,000 for the Beaufort County Conservation District to be distributed evenly to the salaries of our two full-time employees. He said I would not stand here before you asking for this increase if I did not believe it was justly warranted. He said since 2002 our Technical Assistant position has been filled and vacated a total of five times. He said three of these have occurred since 2016, with the most recent position being filled in 2019. He said since the position has been filled our Technical Assistant and Office Manager have successfully cleared a four-year backlog of work. He said if you do the math this is roughly a 60% turnover rate since 2016. He said due to various restrictions we are unable to offer our employees a pay increase, otherwise, we would've already done so ourselves. He said over the years I have had the privilege to be a member of the Beaufort County Economic Development Board and Board Member of the Board of Trustees for Beaufort County Community College. He said during this time I have heard and witnessed countless times how hard it is not only to attract and keep quality employees but attract and keep younger employees and individuals in the County due to tough competition we face from neighboring counties that often can offer more services and larger salaries. He said I ask you Commissioners to grant the additional $3,000 in funds for the salaries for two employees to make sure we keep two highly trained employees here in Beaufort County and to ensure that our constituents, that your constituents and landowners are not faced with a backlog and future work due to a predicament that could've been avoided.

Chairman Waters said Mr. Griffin was the only one who signed up, is there anyone else who would like to speak specifically on the budget.

Motion: Vice-Chairman Langley motioned to close the public hearing. Commissioner Rebholz seconded. The vote was unanimous.

Public Comments

Mr. Tandy Dunn said I'm a resident of Beaufort County. He said on May 1st my grandson Logan was involved in a serious ATV accident. He said he is currently at the Cincinnati Children's Hospital with traumatic brain injury. He said nothing can describe the anguish and heartbreak when my daughter called crying and upset with him in Ohio and us in North Carolina. He said parents, please make your children wear a helmet when riding ATV's bikes and motorcycles. He said on a side note, he's doing better every day and we hope to have him home by the end of the month. He said on May 4th my other daughter called crying and distraught also. He said it seems that her, her husband, my nephew, and my brother-in-law were all fired from the Sheriff's Office that day. He said I realize the Sheriff is a constitutional office and he can fire you any time but four family members at one time, what did they do. He said as far as we can figure out it's because they were kin to me or maybe because Scott Hammond is running for Sheriff and other family members are helping him get elected. He said we don't know, and he won't say. He said to the current members of the department, we support you but realize he can fire you today also. He said understand that some of you had to do things that he told you to do that you did not like or agree with, watch your back. He said during the budget process Charlie Rose was asked about a report and he said the person that did that report isn't doing it anymore. He said it's because my daughter Kasey, who he fired, did that report. He said Sheriff Coleman says he's a Christian man. He asked is it Christian like to fire four family members. He said people who have been devoted employees, who had no disciplinary actions and who, up until that point, had supported him and he cannot say it's because of the budget because that has not been finalized yet. He said he's still getting the money for those positions. He said I call BS and Sheriff Coleman, any time you want to you can bust in here at the back door like you did like the Kool-Aid Man, and defend your actions.

Mr. Earl Carney said I am a resident of Beaufort County. He said I'm here this afternoon to ask you to look at the possibility of installing, at each one of our waste management facility a drop box that people, our citizens, can put their old flags in. He said two or three years ago I replaced my flag. He said I had no idea where I could take this thing. He said I knew I

could burn it myself, but I didn't want to be seen out in the front yard burning the flag. He said a lot of people wouldn't understand that. He said so I thought, perhaps, we could put drop boxes at each one of our waste management facilities. He said not only will that solve that problem, but we've got a lot of people that fly these flags every day. He said it would give them, it would create awareness in those people that are going by just to drop off their trash. He said a lot of people aren't aware that we have areas in the County where you can drop off a flag. He said Chairman Waters sent me an email delineating those drop places, but nobody is aware of it. He said if you put these boxes out there, like they do for our postal service, put an American flag logo on it and describe what they're there for I think it would not only create awareness but would be useful too. He said it would create people to reflect on what is this flag doing here. He said before I came up here I was thinking about the Marine's and you know, we had flag day recently, June 6, 1944. He said a lot of people don't know what that day is, that's the day after the 5th for most people today but on Mt. Suribachi, does anyone know what Mt. Suribachi was.

Commissioner Deatherage said Iwo Jima.

Mr. Carney said Iwo Jima. He said thousands of Marines died there to raise one flag so if we can put these drop boxes out there for people to have the opportunity to dispose of their old flags I think it would be a worthwhile endeavor on your part and it would certainly make my heart feel good.

Ms. Dawn Brinson Slann said I'm a resident of Beaufort County, a small business owner and taxpayer. She said I have attended a portion of the budget meetings held over the last month to review and approve the budget for Beaufort County. She said for the amount of paper for the number of additional individuals in those meetings for this budget and the time spent by those that support this, I half expected the review to include the budget for more than Beaufort County. She said I commend each and every one of those persons that stood before you during those meetings to answer questions and provide information for that review. She said I'm sure most, if not all that were here for those meetings, in addition to the numerous hours and meetings they had to attend prior to your review to pull the budget information together. She said as a taxpayer in this County I appreciate their hard work and I'm thankful for their efforts. She said so while there have been five meetings held about this budget and another scheduled, in addition to tonight's meeting, I ask each of you to reconsider this process and review remitting these budgets. She said I'm also asking that you consider the professionals that work with the Beaufort County budget and trust their ability to monitor and utilize the money approved. She said as an outsider looking in, this process seems more onerous than a teenager asking for gas money that he earned in a bank account managed by a miserly parent. She said I have reviewed the process used in a similar sized County and believe there may be an opportunity for improvement. She said until there is a reason to scrutinize the details of every line would you consider asking high level questions where needed, relying on the talent you have in place with the individuals that pull this information together and focusing your attention on the people of Beaufort County. She said I am just about to complete the Leadership Class offered by the Washington Chamber of Commerce. She said as a result of participating in this class I've had the opportunity to see across most of the agencies and groups that make up Beaufort County Government and services, all of which have steps through the budget process. She said the numerous services and programs in this County are a true benefit and I'm hopeful, as a taxpayer that these programs remain in place and are funded, as they absolutely support the vision and growth for our County. She said during the most recent leadership session on Beaufort County education the school superintendent shared the tireless efforts of everyone on his team to pull together over the last year to help the students of Beaufort County to make it through the remainder of the 19/20 school year and the 20/21 school year during the pandemic. She said when the educational teams for the Beaufort County Schools began to implement changes for mandatory learning they learned that more than 1,000 children in the County had no access to internet. She said they quickly worked to implement a short-term solution so that students would not lag in their learning because of the gapping technology hole in our County. She said while this solution may work in the short-term for the school year the long-term solution is that broadband be placed in those parts of the County where it doesn't exist today, and it must be sustainable. She said this Board has the perfect opportunity to assist with meeting that need with the funds offered by the American Rescue Plan Act. She said as you review this ongoing issue and hold the additional meetings at locations across the County, please remember that not every household can afford a computer, but most have smart phones and use them like a computer. She said while I understand this may not be an important matter to those that use older technology, such as flip-phones, land lines and fax machines, it's a very important matter to the taxpayers of Beaufort County and to the more than 1,000 children that did not have what they needed for their education. She said access to broadband and decent phone services are a necessity for their learning and growth and the success of Beaufort County. She said I would like to ask that you spend more time reviewing the true needs of Beaufort County and less time examining the inconsequential line items of the County budget.

Ms. Patricia Garrison said it seemed like only yesterday we were talking about taxes. She said I understand that taxes are a necessary evil, but do we have to be this evil. She said I understand that there was a motion made by Commissioner Deatherage during the budget workshop to lower our taxes 3 cent on the $100. She said four County Commissioners voted against lowering your taxes. She said shame on you. She said we are in an unprecedented time in history where there was an attempt to destroy our economy. She said there are businesses closing, there are people losing income and I keep hearing that we are lucky because people are paying their taxes. She said do we have a choice because if you don't think if you don't pay your taxes, they'll take your home and they'll take your business. She said we don't have a choice; we have to pay our taxes. She said shame on you if you voted to not lower our taxes. She said I also understand, in addition to the private sector losing their businesses and losing their income that we're granting an increase in the salary of government employees. She said there are no private sector businesses that are giving their employees raises. She said most people are not getting raises this year, they didn't get raises last year and they're not getting raises next year. She said why are you giving government employees raises. She said we have a flat budget; we have an expansion budget, and my understanding is we're increasing the budget by $900,000. She said am I reading that correctly. She said that was in the newspaper, if you can understand the Beaufort County newspaper. She said I guess as a concerned citizen and a member of the private sector we have to get this budget under control, we have to get spending under control. She said if we're losing businesses and we're losing population, why are we offering increased expenses to the people who pay taxes. She said are we raising taxes, no, but we're taking money out of the fund balance, which eventually will have to be paid back. She said I'm asking County Commissioners to think about what it is to work in the private sector. She said to think about what it is when you're losing your business and possibly being faced with losing your property and your home because you lost your business. She said as of four weeks ago 110,000 restaurants in the United States closed and will not reopen. She said how many people do those restaurants employ. She said we have businesses in Beaufort County that the doors are shut, and they don't know when they're going to open again because they can't find people to work. She said I'm asking the County Commissioners to be good stewards of my money and your money.

American Rescue Plan Act Suggestions

Chairman Waters said at this time I'm going to open it up. He said we didn't have anyone sign up for the American Rescue Plan Act suggestions. He said is there anyone else that would like to speak to that. He said if not I'd like to remind the public that we have three public meetings set up. He said all of them start at 6:00 PM. He said all of them are at volunteer fire departments. He said the first one is June 15th that's going to be at Blount's Creek. He said June 22nd will be at Old Ford and June 28t will be at Pinetown. He said all these are at volunteer fire departments. He said once again I'll remind you we did not have these inside the municipalities because all seven of the municipalities have their own money flowing to them and I'm assuming they're going to have something very similar.

Legislative Updates for Elected Officials

Chairman Waters noted there were no elected officials asking to speak during the meeting.

Items for Consent

1. Budget Amendment, DSS
2. Budget Amendment, DSS
3. Budget Amendment, American Rescue Plan Act Funds
4. Year End Budgetary Transfers
5. Approval of 2020 Local Water Supply Plan
6. Surplus, Tax Assessor Office
7. Tax Assessor Refunds
8. Tax Collector Refunds
9. Resolution, Relocation of Graves

10. Approval of Minutes

Commissioner Richardson said I have a couple questions about two of them.

Chairman Waters said you want to pull those.

Commissioner Richardson said the one on year end budget transfers and water purchases.

Chairman Waters said items #4 and #5. He said we'll pull those and place those when Ms. Smith and Ms. Radcliffe are speaking, we'll pull those up.

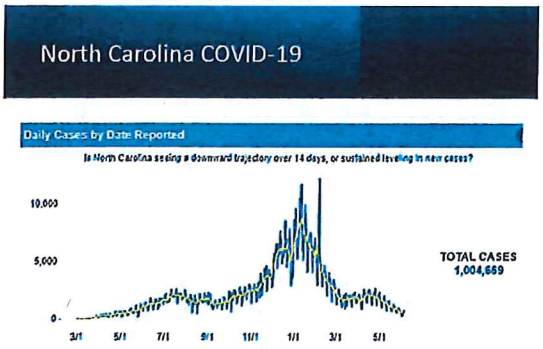
Motion: Vice-Chairman Langley motioned to approve Commissioner Rebholz seconded.

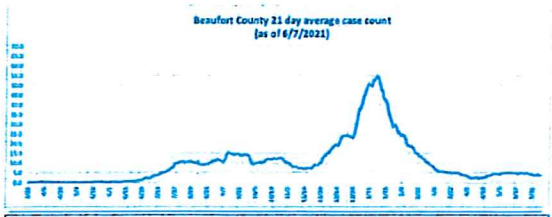
Yes Vote	**No Vote**
Chairman Waters	Commissioner Deatherage
Vice-Chairman Langley	Commissioner Richardson
Commissioner Booth	
Commissioner Rebholz	
Commissioner Walker	

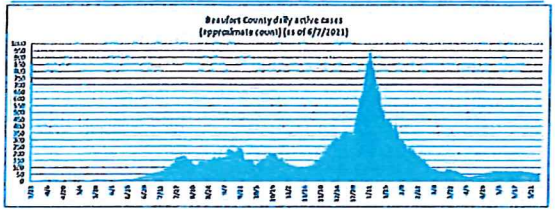
See Addendum 1

Covid – 19 Update

Mr. Jim Madson said I'll try to be as quick as possible. He then gave the following presentation:

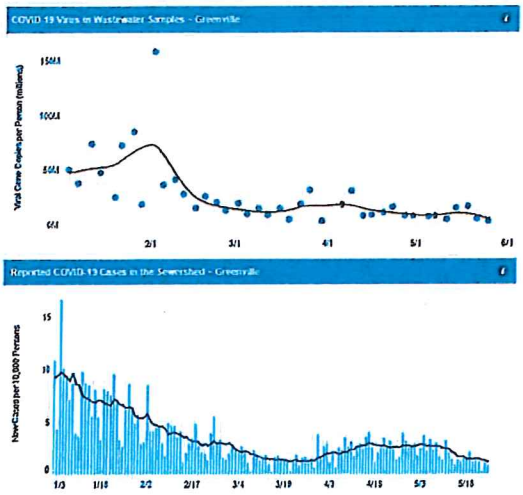






Monday, June 7, 2021		
Tests conducted on Beaufort county residents (to date)	43,493	
Total cases (tested positive)	4,667	
Total hospitalizations that have occurred	253	5.4%
Total Deaths*	95	2.0%
Average age of deaths (years)	78.2	
Known active cases currently in the county	48	
Currently hospitalized	2	4.2%
Currently on a ventilator	1	
Total cases recovered	4,524	96.9%
Outbreaks and Clusters		
Nursing Home	-	
Residential Care Facility	-	
School	-	
Childcare	-	
Deaths* from long term care facilities	46	48%

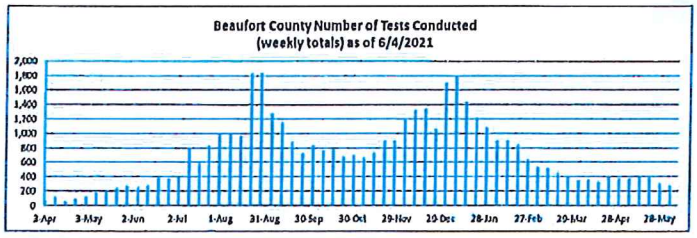
*Deaths reported through this website have been confirmed through a review of the death certificates. This validation process can sometimes take a long time when a resident passes in another County or State. Other sources may report presumptive totals and therefore will vary with those reported here.

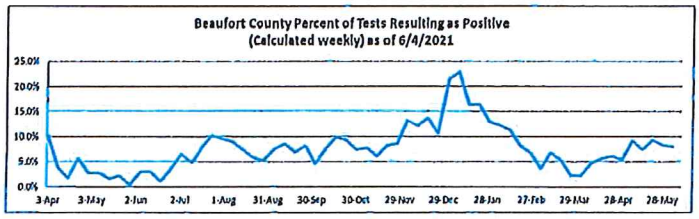


Other Info

- U.K. variant (Alpha)
- South African variant (Beta)
- Indian variant (Delta)

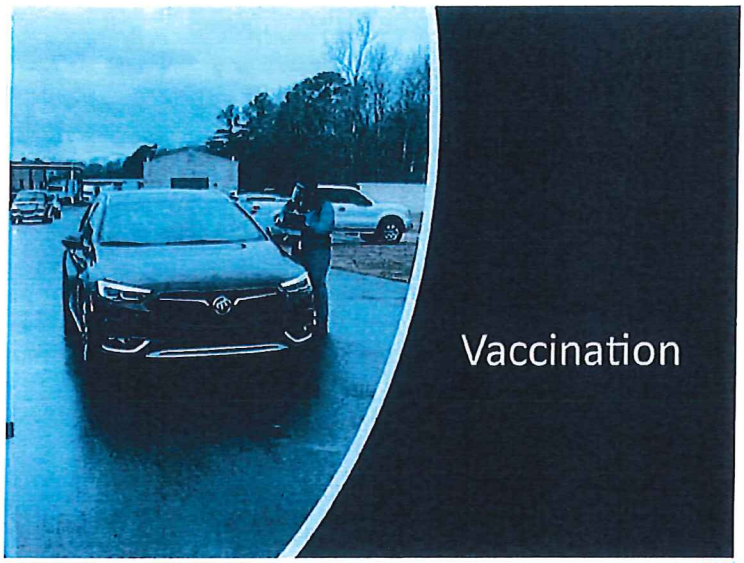
Testing

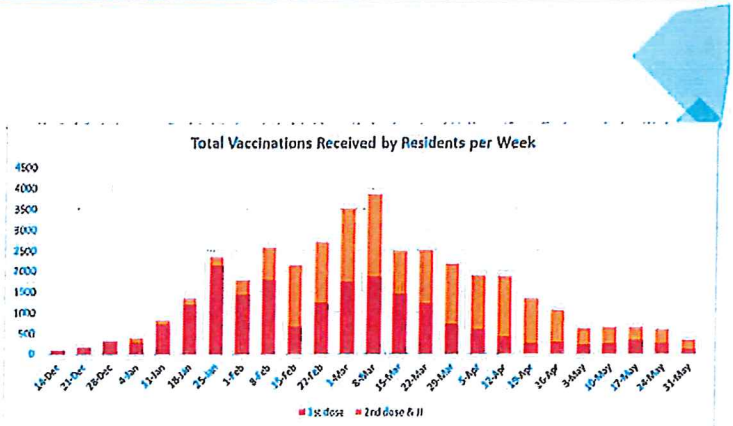




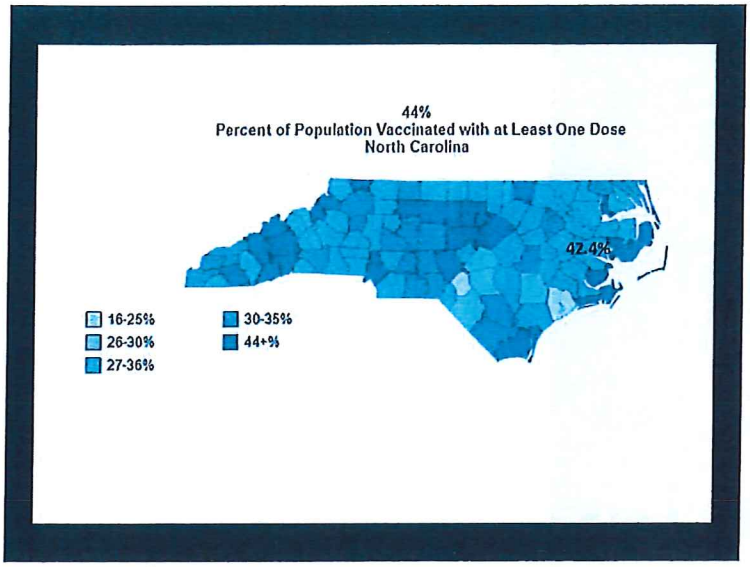
Test Sites

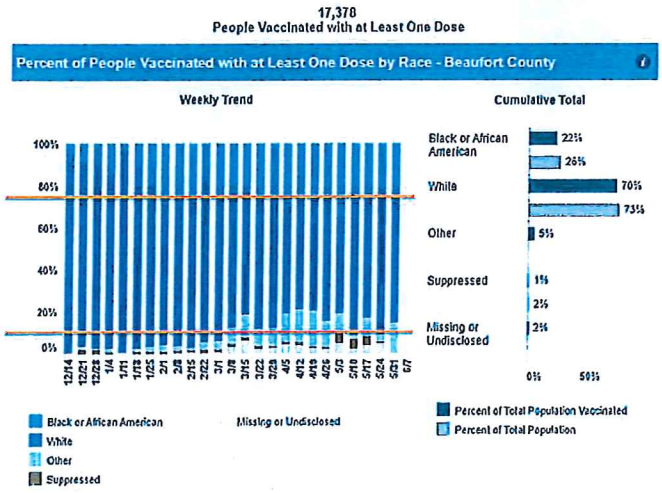
- **Workdays – 8:30AM to 11:00AM at the Health Department**
- **Mondays – 10AM to 4PM at Fresh Anointing Church in Aurora**
- **Tuesdays - 9AM to 1PM at Cornerstone Church**
- **Wednesdays – 11PM to 5PM at the Wilkerson Center in Belhaven**
- **Thursdays – 9AM to 4PM at Ruritan Club in Bath**
- **Fridays – 10AM to 4PM at Chocowinity Fire Dept**
- **Reminder that most medical clinics also offer testing**





Monday, June 7, 2021	Local Program	Federal Program	Total	
Beaufort County Population (NCSCHS)			47,079	
Residents that are partially vaccinated against COVID-19	17,378	2,577	19,955	42.4%
Completed COVID-19 vaccine series (all vaccines)	16,348	2,079	18,427	39.1%
Total Doses administered			38,382	
Population over 65 years of age (NCSCHS)			11,281	
Over 65 that have received first dose of COVID-19 vaccine	8,863	618	9,481	84.0%
Over 65 that have completed series	8,501	561	9,062	80.3%
Adult Population (18 and older)			37,758	
Partially vaccinated			19,955	52.8%
Fully vaccinated			18,427	48.8%





Other Vaccine Info

- Now offering Pfizer for those 12-17
- Multiple vaccination location options available for residents
- Triumph Church vaccine event in conjunction with Pitt County (June 11 th from 9:30 to 3:00)

Appreciation Reception

- Friday June 18 from 12:30 to 3:30
- Building 10 at BCCC
- For workers, volunteers, and others that helped with Testing, Call-center operations, EOC operations, and Vaccination efforts

Mr. Madson asked if he would be allowed to close the Health Department for the Appreciation Reception.

Chairman Waters asked if anyone had any objections. No one spoke. He said by consent, you can do that.

Commissioner Walker asked how many people are on a team that shows up at the vaccine sites or the testing sites. He said how many people does that usually involve.

Mr. Madson said the team that's doing the testing, I think that's about four or five. He said that's run by Optum. He said the rest is run by us, the Health Department.

NCDOT Presentation

Mr. Jeff Cabaniss said I wanted to come to you this evening. He said we have a proposed safety project on 264 on the western side of the County as you come into the County. He said the intersection of 264 and VOA. He said we've had an uptick of accidents. He said our safety, our traffic safety group has been monitoring that and over the last 10 years you've been averaging around 3 accidents per year. He said some years more, some years less. He said so we have the ability now, because of the amount of accidents we can get safety funding for that. He said we can put in what we call a reduced conflict intersection at VOA. He said it's exactly like what we're doing on 264 in front of Beaufort Community College and the one we did years ago at Asbury Church Road on the eastern part of the County. He said that's what we're proposing. He said you have the mock-up of our concept plan. He said since it's out near Cratchets and we're already done that, we've kind of extended it on both sides of VOA a little bit. He said we started at the County line, basically, and tied in to all the crossovers between that and Cratchets store. He said we'd make leftovers on the side streets and a couple U-Turn bulbs for larger vehicles. He said we do that when you have a lot of industry and potential for larger trucks. He said we want to be able to have the larger trucks be able to make U-Turns at those bulbs and usually cars can make U-Turns at the leftovers at the other intersections so I just wanted to bring that to you and see if you would support it. He said our safety group usually doesn't move forward with the funding until they get the feeling from the Board so if you are for it we can move forward with the project. He said I don't have a timetable for it yet but we're waiting on you to make the first move and go from there.

Chairman Waters said one of the handouts we got on our table tonight, if I understand, it shows 31 accidents at this intersection.

Mr. Cabaniss said yes sir. He said that was a report from, it's a 10-year report and since that was finished, that report covered up to March 2020 and since March of 2020 through the end of May you've had an additional 8 accidents, one being a fatality. He said six out of those eight were left turns and that's where the reduced conflict intersections help out because it prevents the T-Bone crashes, which are the most severe. He said we have the most fatalities and injuries on those

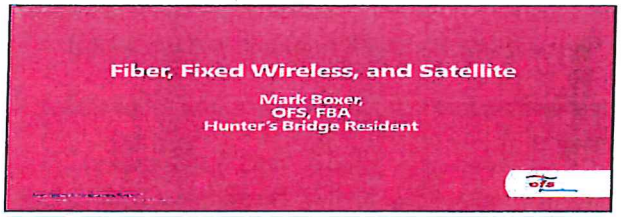
types of accidents. He said it's a problem that's been around and it doesn't look like it's going away and since the last four or five years it's up-ticked a little bit. He said back in 2010 and 2012 you didn't have any but in the last four or five years you've been seeing four or five accidents on average.

Motion: Commissioner Rebholz motioned to support the safety project. Commissioner Walker seconded. The vote was unanimous.

See Addendum 2

Broadband Discussion

Mr. Alligood said do let me tell you, we had a minor glitch a little while ago and you guys weren't streaming live but we're back up now. He said Mr. Boxer is available and I'm going to call him. He said Mr. Boxer said he'd be happy to take any questions you have. He said he is in Atlanta, but this is very important to him, and he wanted to share this with you.

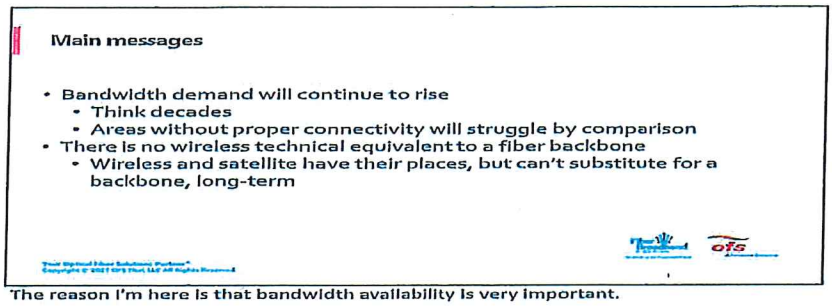


I'd like to thank Chairman Waters for the invitation to speak about the topic of fiber, fixed wireless and satellite.

A little background. – I live in Hunter's Bridge and have worked from home there for the past 10 years, fortunately enabled by a fiber connection. I'm a degreed engineer and have worked in the fiber industry for 33 years. I currently work for OFS, which is the fiber optic arm of what was Bell Labs, and have also worked for Corning and AFL. OFS makes fiber and cable in and around Atlanta with headquarters there and with additional factories around the US and the world.

I'm also on the Technology Committee and Board of Directors of the Fiber Broadband Association, an association to promote fiber deployment.

1



The reason I'm here is that bandwidth availability is very important.

The main message I want to deliver is that bandwidth demand is continuing to rise very rapidly, and we should think abut the communications grid over a span of decades.

We're already seeing a "digital divide" where area proper connectivity will struggle by comparison. A Vice President of an electric coop,

Charles Phillips – Gibson EMC – 21 counties in Western Tennesse with no Wal-Mart said it best. "If they build it, they may not come. If we don't, they will leave". Even with very low density, fiber networks can be cash flow positive, building fundamental infrastructure for their community. He gave a presentation about a year ago...can arrange for you to view it if interested.

There's no wireless technical equivalent to a fiber backbone. Wireless and satellite have their places, but can't substitute for a fiber backbone long term. Anything short of a fiber backbone will need to be continually upgraded, and even fiber will need to have the electronics changed out on a regular basis, but that's much cheaper than the forklift upgrades that take place with wireless. With satellite, the county is completely at the whim of the satellite providers.

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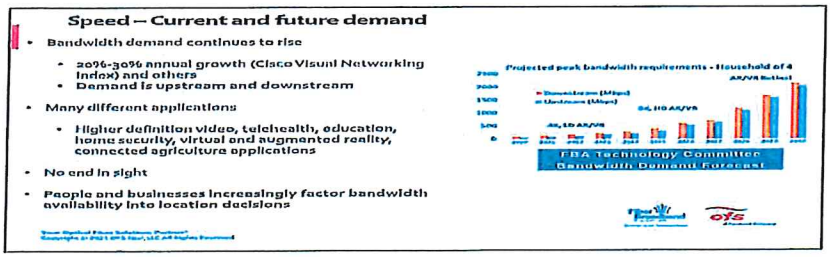

Bandwidth demand continues to rise at a very rapid clip. Cisco says 20-30%/year, and Ookla, who runs "speedtest" and others say similar. One thing that's crucial and different is that demand is now upstream and downstream to and from the end user.

There are a ton of different applications, with 4k video, telehealth, distance learning, home security, etc.

The important thing is similar to computer hardware speed increases, there's no end in sight.

The graph on the right was put together by the Fiber Broadband Association, and I was part of the development. We looked application by application at potential demand from a family of 4 as various technologies are adopted over the next decade. There's an element of crystal ball with the forecast, but it essentially follows trends that are already in place and is in basic agreements from other forecasts with different methodologies.

The main message is that there's no end in sight to future demand use, and like with electric power, if you don't have it, you'll need to ration.

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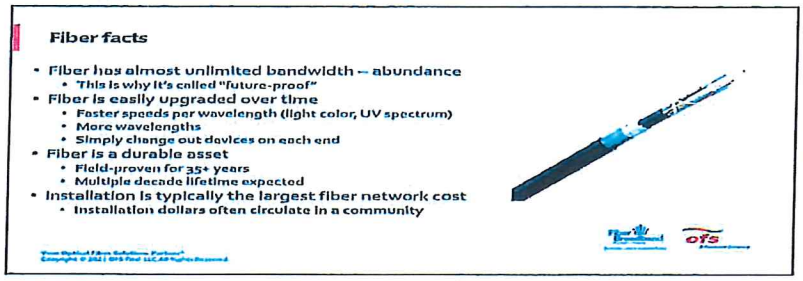


Some basic facts about fiber.

Fiber has almost unlimited bandwidth. It enables bandwidth abundance, which I'll contrast later with bandwidth scarcity from wireless sources. When I ask our PhDs about the ultimate capacity of fiber over short distances, they laugh. We don't know yet how to fill it up.

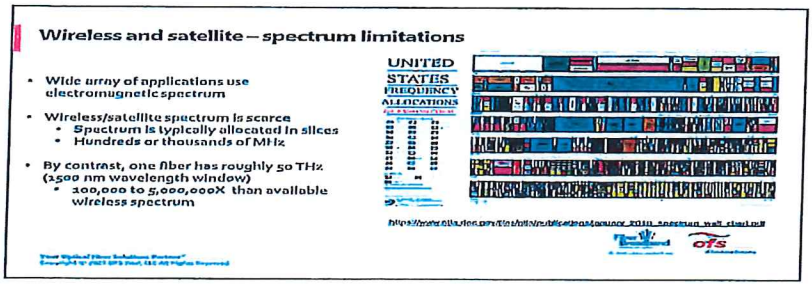
Fiber is a closed system. It's easily upgraded over time by either changing to faster speeds over the same wavelength (color of light) or adding additional wavelengths. In most cases, upgrading is as easy and plugging in different devise on the ends.

Fiber is a durable asset. It's been deployed now for 35+ years. I'm often asked how long fiber will last, and my answer is that I don't know, to the long end. It's similar to asking how long will my desk last. If it's installed and maintained properly, we know that it'll last 30+ years because that's already happened, but there's no reason it won't last way, way longer.

Installation of a fiber network is typically the largest cost. Fiber itself is very inexpensive and can be less expensive than fishing line. The good thing about

4

Installation dollars is the often circulate in a community.



I mentioned on the last slide that fiber brings bandwidth abundance. Contrast that with the spectrum used by wireless and satellite applications. The picture is a graph of different applications that use regulated electromagnetic spectrum. You can go out to the NTIA website and see this. To me, it's absolutely fascinating to see all of the uses and slices, but this fundamentally explains why fiber has abundance and wireless/satellite spectrum is fundamentally scarce.

Spectrum is typically allocated in slices of hundred or thousands of Megahertz. Wireless engineers then take that spectrum and try to use it in the most efficient way they can. This is called "spectral efficiency".

Contrast that with a single fiber, which has roughly 50 Terahertz of bandwidth, which correlates to hundreds of thousands to millions of times more available bandwidth.

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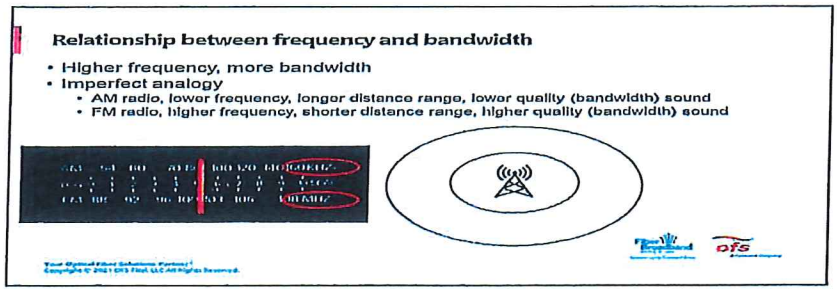
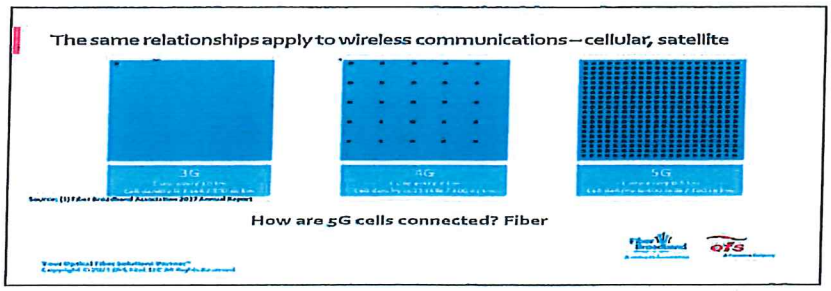


When we talk about wireless applications, we often talk about frequency and bandwidth and there are some general relationships that hold.

Higher frequency means more bandwidth, and higher frequency often means smaller lower distance that's covered.

AM and FM radio is an imperfect analogy to illustrate the concept. It's not perfect, but generally, AM is broadcast in KHz and FM in MHz. MHz gives higher sound quality and the ranges of the signals are smaller. There's more going on there, but it's a start to illustrate the next few slides.

6



I started with the AM/FM analogy since most people have some familiarity with radio ranges and quality. Now, we apply this to cellular communications.

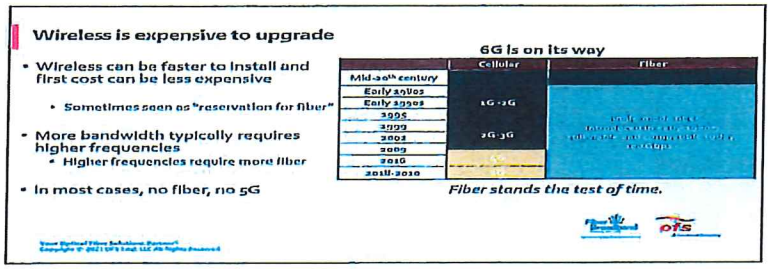
Note the illustration above. 3G was transformative in the 2000s, but now it's seen as ancient. One cell site could cover a broad area.

As 4G came on the scene in the early part of the 2010s, more cell sites were needed since the frequencies and bandwidths were higher.

Fast forward to 5G, whatever that actually means, and even more cites are needed. How are all of these sites connected? Especially with 5G, most of them need to be connected with fiber for 2 reasons:

1) Fiber gives the bandwidth that can enable 5G to fulfill its promise
2) Spectrum is typically so expensive that carriers want to use it only to provide services to end users, not to provide the backhaul service to the cells

7



Wireless services have changed the world, and fiber and wireless have worked in complement with each other throughout my career.

Since I've been in the industry, people have been asking when wireless overtakes fiber, and my answer is "never". That's because wireless services provide the end connectivity to customers, but fiber is needed to carry the traffic back to whereever because spectrum is so precious. This is why most wireless networks are almost all fiber now except from the antenna to the customer.

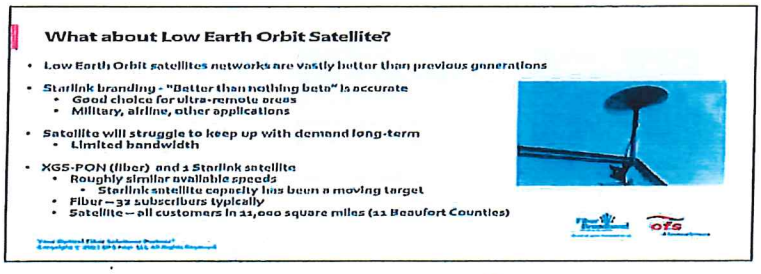
Wireless can be faster to install and first cost is less expensive, so it's often seen as a "reservation for fiber". Put wireless in, gather customers to your service, then fill in with fiber and move the wireless equipment on to somewhere else.

However, as we discussed earlier, more bandwidth typically requires higher frequencies and higher frequencies require more fiber. In most cases, no fiber, no 5G.

Wireless is also very expensive to upgrade. Since the 1980s, we've been through many "Gs, 2G, 3G, 4G, and now 5G. We're a long way away from full 5G deployment, and 6G is already in development.

8

In contract, the single-mode fiber we've deployed since the 1980's is very similar to that of today. Today's fiber is much higher quality, but the designs are similar as to those from the 1980's, which is why we hear that fiber is "future proof".



What about low earth orbit satellite like Starlink or Kuiper?

These networks are vastly better than previous generations, and that's very good news for people in ultra-remote places. I'm sure there will be significant demand for their service from military, airline, and many other sources. However, just like wireless, satellite is going to struggle to keep up with demand long term. I've already seen several studies that highlight that Starlink won't be able to meet the commitments they've already made through RDOF, not withstanding additional growth.

The fundamental problem will remain scarcity.

Compare a fiber to the home network and a Starlink satellite. Fiber running XGS PON has 10 Gbps up and downstream and we're seeing lots of providers deploy this today. This capacity typically serves 32 subscribers.

I've seen Starlink satellite aggregate capacity numbers anywhere from 12-20 Gbps, and it seems like it's a bit of a moving target, which is to be expected since it's a new service and there some of its spectrum use is disputed.

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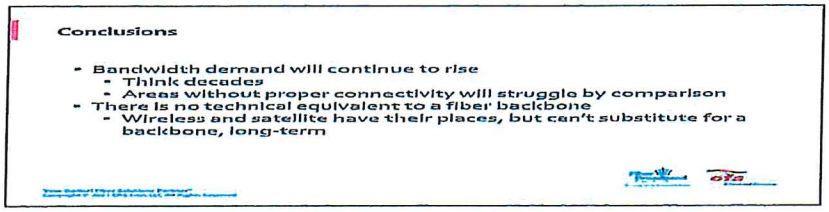
A Starlink satellite covers 28,000 square km or around 11,000 square miles and the population in that area.



Mr. Alligood said I have Mr. Boxer on speaker phone so if there's questions from the Board and thank you Mr. Boxer for being with us tonight.

Commissioner Walker said if we build this backbone on both sides of the river how does it work, let's say I'm in my truck and I'm traveling to the far reaches to the south side. He said am I buying a subscription that allows me to log on, I'm guessing a portion of this will be wireless even though you've got fiber optics running down both sides of the river. He said is that true.

Mr. Boxer said what I can tell you, I am not with RiverStreet so I can't comment on the specific proposal. He said what I can tell you is what typically happens with backbone capacity and telecommunications in general is that ultimately you have to have fiber to take you out to the nether reaches and generally that last section from the fiber to wherever the last case is, is going to be wireless. He said I don't know if that specifically answered your question and I'll take follow-ups to that but typically you have the backbones that are used over fiber and then those backbones are used to connect to some kind of wireless equipment or fiber to the business or home depending on what is done. He said but if you've got a connected tractor then it would make sense to have that tractor connected to wireless because you're certainly not going to have a fiber connected to it. He said typically the last point is going to be wireless. He said one of the points that I wanted to make is that as the bandwidth demands go up for specific applications then the reach of those wireless, the reach of the wireless equipment goes down and so that means you've got to have more fiber to reach more cell sites and that was one of the keys of the 3G, 4G, 5G illustration on slide number 7.

Commissioner Walker said would the fiber be more protected to, say, sunspot activity or electro-magnetic pulse activity.

Mr. Boxer said so would it be more, so generally fiber is, you get into the real technical arguments but generally fiber is being seen as, your kind of independent of those kinds of pulses. He said those pulses are going to be underground so if you're talking about fiber and lightning strikes, there can be some effects in some very esoteric use cases but in general fiber, we don't worry about electro-magnetic activity disrupting fiber.

Commissioner Walker said is it relatively easy to repair.

Mr. Boxer said relatively easy is, that's a relative term and it depends on how the network was designed and where the damage occurs but ultimately in most situations providers are going to set up their networks, so it is easy to repair or at least relatively easy to re-splice, just re-slice the ends together or put an additional link in between. He said it depends on

how the network is set up but absolutely, when you first install it you splice things together and the repair process is going to be a version of that.

Commissioner Deatherage said still speaking about the wi-fi, wireless, I assume there will be microwave towers used and while you're not with RiverStreet, can you tell me about what the speed would be for the wireless as it is moved from the fiber optic to the towers and then down to the folks using it.

Mr. Boxer said that's a great question and when you get into this the interesting thing about 5G and wi-fi, 5G has gotten so much publicity and the promise of 5G has gotten blazing speeds so potentially a gigabit to a telephone, a telephone site and then 20 gigs to a cell site. He said so 20 gigs to a tele-site location and then that would give you the capacity to serve 1 telephone with 1 gigabit per second, which is a blazing speed. He said so that is then promise of 5G but the reality of 5G is that with a lot of those networks you're deploying in the 28 to 33 gigahertz range and there are different bands associated with 5G and that's why I say that the 5G, whatever 5G is, the definition of 5G is somewhat disputed and so different carriers have different versions of 5G that they deploy with different speeds and different ranges for the equipment. He said so with the gigabit version, in the very high-speed regime, you're looking at the distance from the fiber backbone to the end user in the 1000-foot range. He said that's why on slide 7 there were so many dots so as the speeds go down you can, and the frequency go down you can get smaller amounts of that. He said but it's all related so the higher the bandwidth, the more bando's you need the smaller that distance is and then the lower amount of bandwidth that you need then the longer that distance can go. He said sorry for the dissertation, but does that answer the question.

Commissioner Deatherage said yes it does and I have one follow-up question. He said you may not be able to answer this, but you've probably proselytized on the distribution of this product, the cable products that we have in the County, the backbone will be traveling throughout the County on north and south side, primarily the south side. He said is it going to be possible for someone who lives in a cable area, Suddenlink area, let's say them for now, would they be able to use this other product. He said I see the Manager shaking his head.

Mr. Boxer said I think I understand the question, that's actually something I really can't answer. He said what I can do is give you more of the technical information around what the different technology can do. He said the specific proposal, that I've got to refer back to that so who's going to be able to use what and under what circumstances is really not something I feel I'm qualified to answer.

Commissioner Deatherage said Mr. Manager, at some point in this discussion can you answer that.

Mr. Alligood said my understanding, with the RiverStreet proposal is that they're going to serve unserved and underserved areas. He said that's their mission because they are a cooperative and that's what they're goal is so if you're looking for them to serve in an area where there is an incumbent provider where there's already service, that's not where they're going to go first. He said they're going to areas that are under served or un-served. He said that's just their mission, being a non-profit cooperative.

Commissioner Rebholz said if we build this backbone and you end up with 5G cell sites, I assume that we have to make sure that those cell sites can accept multiple carriers.

Mr. Alligood said let me kind of take that one. He said the proposal for RiverStreet, and this is, the Proposal that came from RiverStreet was that you put in a fiber backbone that would be owned and managed by RiverStreet with revenue sharing for the County and that they would use, like Mr. Boxer said, certain areas they would use wireless so that they could get it to, we talked about them using our water towers and vertical assets and they could run fiber to those and then do wireless to get to that last mile if they had to. He said then, as they were able to build out, eventually get fiber to everyone.

Commissioner Rebholz said based on what we saw you're going to have to have a ton of 5G cell sites.

Mr. Alligood said if you're talking about doing 5G. He said that's not what RiverStreet does and that's not what they're proposing. He said they're not a 5G provider. He said that's not what they do.

Mr. Boxer said that also depends on what version of 5G you do. He said there are so many, when you get inside 5G there's a lot of definitions and a lot of ambiguity around 5G and what it actually means. He said one other thing is that once you have the capacity, then you can use that capacity in whatever way you want to use that capacity and so that's going to be up to whatever the arrangements are between the County and the provider. He said but if you have no capacity you have no options. He said once you have the capacity you have a ton of different options as to how you want to allocate that. He said either to the different services, different individuals, or different competitors.

Mr. Alligood said so real quick on that, the ideal way would be for the County to network in, own that network and then lease that dark fiber to providers. He said the problem is the State of North Carolina will not allow you to do that, it is against the law for you to do that.

Commissioner Richardson said Mr. Boxer, thank you so much for your presentation. He said I thoroughly appreciate your technical knowledge on this subject, and I don't have a question. He said I have more of a statement. He said I really think this is something the County doesn't need to be involved in. He said you've got tons of billion-dollar companies out there that are fighting with each other tooth and nail to provide services every day. He said I realize it's a big deal with the federal government in providing broadband and all this stuff but since when is it necessary to tax you so somebody else can have broadband. He said I don't think so. He said the government is trying to provide services, everything to all people. He said everything from changing diapers when you're born to frying you when you die. He said it's socialism on a grand scale. He said it should be against the law for the County to go out and get in the business, participating with or competing with companies. He said leave it up to the companies to provide the service. He said the American system, based upon if you can build a better mouse trap is still as valid today as it every was and we're creeping over into socialism. He said it's interesting to know that when Government starts holding hands with industry, that happened in Germany, that's called fascism. He said everybody wants to be polite, nobody wants to talk about it but that's what we're talking about here. He said this is none of our business. He said let people fight it out and whoever can build a better mouse trap gets the business. He said it's not up to government to tax people to do this.

Chairman Waters said thank you Mr. Boxer for your presentation, especially under the circumstances tonight and we wish you and your family a speedy recovery.

Position Reclassification, DSS

Ms. Kellie Smith said we come to you tonight requesting the reclassification of a position at our agency. She said we would like to reclassify our Administrative Assistant I position to a Social Worker I position. She said this position is the same pay grade so there is no increase in our budget, and it is an existing position that is currently vacant.

Motion: Vice-Chairman Langley motioned to approve the reclassification of the position. Commissioner Booth seconded. The vote was unanimous.

See Addendum 3

Voting Equipment Resolution and Acquisition

Mr. Thomas Payne said after all the years I came over here and sworn you in, this is the most humbling I've ever been before the Board of Commissioners. He said Mr. John Tate, our Secretary and Kelly Smith, Administrator at the Board of Elections. He said as you well know we have been served well with the M100 Optic scanners for the last 16 years and they've been very accurate. He said but it gets to a point when all good things come to an end and during the last election the machines began to sound like me getting out of a chair. He said so we began to look at the process, this is a good cycle to purchase new machines. He said North Carolina has two vendors, we've had both vendors come and give us a display of their equipment. He said it's been open to the public and we've had public participation and most of you have been by to see them and seen exactly what we've been doing. He said we've met all of the requirements and at the last meeting our Board voted unanimous to select Election Systems and Software out of New Bern, North Carolina. He said this company is no stranger to Beaufort County because they're the vendor w got the M100's from 16 years ago. He said I would like to say that it's through their great maintenance and the TLC that Ms. Smith and her staff give those machines, it's kept them

going as long as they have because their life expectancy is probably about 10 years, so we've been real fortunate. He said tonight the Board wanted me to come, Mr. Tate and I are here representing the Board and we wanted to give you a special thanks because you, as a County Commission, realized about 5 years ago that this day was going to come, and it was going to be a very big burden on the taxpayers to buy all new election equipment at one time. He said with your wisdom you have been putting $55,000 a year away, anticipating that this day was coming and as a Board we want to thank you for helping and seeing that this day would come. He said in the information packet you will see all the information that you really need. He said there's a resolution, a proposed resolution that Ms. Smith has drafted on behalf of the Board. He said we do ask that you kindly consider adopting that resolution tonight so we can start the process of buying the new machines.

Chairman Waters said I think everyone has had the chance to review the information and I think most of the Commissioners had a chance to see both companies and their equipment.

Commissioner Rebholz said one question, on the purchase order it says this pricing on purchase order is valid for 30 days and that they'll have to re-quote it after 30 days and it is over 30.

Ms. Smith said I'm sure that will remain the same. She said I'm very sure of that because we're waiting on the contracts to come through. She said they knew of our intent from our Board, so I don't think that's going to be an issue.

Motion: Commissioner Booth motioned to approve the resolution and purchase of the voting machines from Election Systems and Software. Commissioner Walker seconded.

Yes Vote	No Vote
Chairman Waters	Commissioner Richardson
Vice-Chairman Langley	
Commissioner Booth	
Commissioner Deatherage	
Commissioner Rebholz	
Commissioner Walker	

See Addendum 4

Appeal to Accept Application for Exemption

Mr. Lloyd Salter said I believe I have two items in front of you tonight for decision. He said they're both going to be, one is actually an interesting case. He said I actually had an application for the Board of Equalization and review in the County but what essentially happened was the postmarking was on time, everything was perfect. He said it actually took an absurd amount of time for the post office to deliver the mail. He said we actually reached out to the taxpayer. He said we are in agreement through my office, we came to an agreement on the value of that and we ask the Board to ratify that value that we have. He said that was REID #47269 in the County.

Chairman Waters said we'll take them one at a time. He said we need to vote on them separate.

Mr. Salter said sure, that makes sense to me.

Motion: Commissioner Booth motioned to approve. Vice-Chairman Langley seconded. The vote was unanimous

See Addendum 5

Negotiated Value Appeal

Mr. Salter said the other one is really cut and dry. He said essentially what it is, is asking you all to grant an antique airplane value exclusion. He said everything looks proper on this. He said the gentlemen got everything done that was supposed to

be done. He said it was kind of fell through the cracks as far as that goes. He said I know in the past the Board has had various exemptions before them in the past to approve these. He said this is an antique aircraft, you do get granted an exclusion. He said to my memory he was just a few days late and the Board does have the authority to grant those under your discretion.

Chairman Waters said how many years is it before it's classified as an antique.

Mr. Salter said I'll be honest; this is a 1946. He said older airplanes, I need to brush up. He said there was a change a while back and a 1946 airplane, I'm thinking there's a couple rules as far as this goes and I don't want to tell you wrong but I think it's 1954 for antique airplanes. He said I think it's 1954 for late models.

Motion: Vice-Chairman Langley motioned to approve the exemption. Commissioner Rebholz seconded. The vote was unanimous.

See Addendum 6

Aurora Collection Site Lease Renewal

Mr. West Overman said first item I have for you tonight is a renewal with the Town of Aurora for the Aurora solid waste collection site. He said this is a proposed three-year lease agreement which actually would be taking effect this past January 1st. He said the lease rate is $8240.40 per year which is equal to the rate we've paid for the last three years. He said the proposed lease agreement has already been executed by the Town of Aurora and the County attorney has reviewed the agreement. He said just reading his comment to me, in his opinion they have made it better and complete in regards to the County.

Motion: Vice-Chairman Langley motioned to approve. Commissioner Rebholz seconded. The vote was unanimous.

See Addendum 7

Adjust Collection Site Operating Schedule

Mr. Overman said the second item also deals with our collection sites. He said back in October you all approved for us to adjust the operating hours of the collection sites, based on daylight savings time. He said following implementing that schedule we have found that simplifying the schedule, shifting the hours based on the calendar month instead of the actual dates of daylight savings time can provide many benefits. He said such as it provides a consistent schedule year after year, which provides the public a better understanding of the schedule. He said simplifies language for signage for the website and would make our monthly invoicing for public services make more sense. He said so in lieu of what we do now, which is adjust based on daylight savings time, our proposal is we would operate one a winter schedule, which is closing the sites at 6:00 PM from November 1st through March 30th and operating our summer schedule, closing at 7:00 PM from April 1st to October 31st. He said if the schedule is approved it would take effect on July 1st and the change would not affect the day that each site is closed.

Commissioner Booth said you're going to notify County residents of the change.

Mr. Overman said yes sir. He said we will post the update on the website, and it will be included in the signage. He said we're in the middle of the summer schedule now so the signs will be updated.

Commissioner Booth said you have plenty of time.

Mr. Overman said yes sir.

Motion: Vice-Chairman Langley motioned to approve the Convenience Site schedule. Commissioner Rebholz seconded. The vote was unanimous.

Financial Services Roof Replacement Contract

Ms. Christina Smith said the next item in your agenda book is regarding, actually it's a little different than what's on the title. She said it's regarding the award of the contract for the Financial Services roof replacement, as well as the fiscal year 20/21 facility capital improvement fund allocation. She said both of these items are, of course, funded through the facility 20/21 capital improvement funds. She said back in previous, back in the July meeting we did allocate funds for the replacement of the roof right above our heads here for the Financial Services Center. She said REI Engineers, we contracted with them. She said they prepared the bid package and plans and issued that out for bids. She said three bids were received on May 13, 2021. She said the low bidder is Owens Roofing of Smithfield in the amount of $93,300. She said the bid amount does exceed what the original estimate was. She said keep in mind that original estimate was gathered back in January of 2020 so there is a, I am asking to move funds around within that same capital improvement fund. She said I'm asking to award the contract to Owens Roofing in the amount of $93,300.

Chairman Waters said that is just on this part of the building.

Ms. Smith said yes sir, just the western portion of the roof.

Commissioner Booth said you said move around some funds, move them from where.

Ms. Smith said on page 411, the chart that's there, it gives a summary of the initial allocation of the $575,000 that was within the capital improvement fund. She said for the exterior there was $245,650 was originally allocated for a portion of the exterior courthouse repairs. She said $46,884 for the Tideland HVAC controls, $92,470 for the Financial Services roof replacement and that left a remaining $190,000 for the courthouse interior renovations. She said based upon, the contract has been awarded for the exterior courthouse repairs so that number remains constant at $245,650. She said the Tideland building HVAC project is complete so that came in at $46,987 and with the Financial Center roof replacement, when the engineering cost is added into it that's a total of $102,300 so the remaining of the $575,000 leaves a remaining $180,063 for the courthouse interior renovations. She said as we talked about at the budget workshop, and other times, now that the exterior renovations at the courthouse are wrapping up we're about to transition to the interior of the courthouse.

Commissioner Booth said the same funds.

Ms. Smith said same funds, yes sir, that original $575,000, which was the fiscal year 20/21 capital facility improvement fund.

Motion: Vice-Chairman Langley motioned to approve moving the funds and awarding the contract to Owens Roofing. Chairman Waters seconded. The vote was unanimous.

See Addendum 8

Approval of 2020 Local Water Supply Plan – Pulled from Consent

Commissioner Richardson said she's talked to me about it, and I understand it now. He said go ahead and explain it but $250,000, why did it show up.

Ms. Smith said there is $250,000 that is being moved into this fiscal year because there was one invoice from last fiscal year that was not paid that needs to be paid out of this fiscal year so there will be 13 months that's paid fiscal year 20/21. She said so that's why the revenues are being, the budget amendment that is moving the money into this year's fiscal budget into the expense items.

Ms. Radcliffe said I was more attributing it to sales were much higher during the Covid pandemic with folks working from home and schools being out. She said so our water sales are really high for the fiscal year, and we need to appropriate extra revenue to cover that invoice from the City to purchase water for those sales.

Chairman Waters said so since that was an action item we need to have a vote on it.

Commissioner Richardson said now I'm thoroughly confused. He said if it was simply because we were buying more water every month then it doesn't need to be in here. He said but if it's an extra invoice there may be some rationalization for it to be in here.

Ms. Radcliffe said I can certainly look to see if there is an extra invoice. She said if Ms. Smith says there is then there is. She said I do look at the water bills every month, that does fall under my prevue so I look at the billing so I know that during the pandemic our sales were a lot higher and since what we sell, part of that has to be purchased from the City it would make sense that if our sales are really high then our purchases are going to be high as well.

Commissioner Richardson said all that's true, but we've got two different reasons on the floor for this being in here, that's what I'm concerned about. He said one of them is we've got an invoice that wasn't paid, that makes sense but if you're just buying water every month that doesn't need to come before the Commissioners because it's an enterprise fund.

Ms. Radcliffe said even though it's an enterprise fund it still needs to be in budgetary compliance. She said it could be a combination of both reasons, it doesn't have to be one or the other, but I can take a look.

Commissioner Richardson said yeah, why don't you guys figure this out and come back next month and tell us about it.

Commissioner Deatherage said the water rates, is it pretty much the same, even though we're buying extra. He said sometimes we pay too much when we get something more than what we need. He said like moving prisoners to Pitt County. He said so how much are the rates from the City of Washington, is it pretty much the amount that we agree to pay.

Ms. Smith said our water rates, our monthly invoice from the City of Washington is composed of many different components. She said we pay, there's a certain amount that we pay a portion of their overall cost to produce the water. She said many years ago when the Beaufort County water system was first, initially developed the choice was made not to build a water treatment plant on the north side of the river. She said the decision was made to expand the City of Washington water treatment plant, so the County gave funds to the City for them to expand the capacity of their treatment plant. She said so we have continued to do that so based upon the amount of sales per month there's a calculation that is done based upon our meter readings as well as the City's meter readings. She said we do an addition and subtraction to come up with a net amount and we come up with the amount that was sold to the City's customers and an amount that was sold to the County's customers and based on a pro rata amount we pay that portion of that month's expenses. She said so there's a portion of their personnel cost, a portion of their chemical costs, a portion of their utility cost, a portion of their indirect cost, all of that, each monthly invoice there's a different amount.

Commissioner Deatherage said relative to what we normally pay, would you assess it to be how much more or less.

Ms. Smith said it's pro rata so again, typically speaking, there's a certain amount that, your chemical costs will, your personnel costs will not increase incrementally with the amount of water that you make so their personnel costs are set so even if they are producing, so if the trains are running additional hours their personnel costs are not increasing so personnel costs will not increase even though you are producing a larger amount of water. She said your chemical costs may increase because as you're producing a larger amount of water your chemical costs will increase at that point so all in all there's not that much difference.

Commissioner Deatherage said 5% or 10%.

Ms. Smith said I would not dare to give a percentage increase on that.

Commissioner Richardson said what happened was we were doing a water system on the north side of the river. He said the city was getting ready to expand their water plant. He said we took our capital and put it into their water plant. He said that's why we only pay the operating expense for water from the city. He said it's really, they own the plant for regulatory reason, so we don't have to mess with that, but we also own part of the plant to, but we only pay expenses for water. He

said we don't really buy water in that sense. He said so it's like she says, the fixed costs are the same, the only thing you pay more for is salt if you're running more trains.

Vice-Chairman Langley said when we ran the water line from Chocowinity to Washington, the 12" line, was it not to reduce the amount we were buying from the city.

Ms. Smith said it was at that point in time and that was, I was not involved in the decision making for that, I started working for the County just as that project was starting but it was my understanding that part of the reason, that is part of the reason that was done but at that time the city was also limited. She said they were reaching the maximum capacity of their water plant due to the industries that they had at that time. She said there's not such a, they do not have such a large demand now as they did then, so we are supplying quite a bit of District I with that water, but we are utilizing both.

Chairman Waters said Ms. Radcliffe, if we defer action until next month is that okay as far as the audit is concerned.

Ms. Radcliffe said I think it will be. She said I'm fine with that.

Chairman Waters said on the budget amendment.

Ms. Radcliffe said yes, you can do that. She said I'm looking at the sales part so I'm looking at the information. She said we budgeted for water sales for the fiscal year, $7.2 million. She said they're going to come in at about $7.7 million so there's going to be about a $500,000 surplus in our sales, which leads me to believe that part of the reason for needing to appropriate additional money from the expense side for paying the water bill to the city is because of this increased sales amount. She said on the expenditure side there does appear to be an extra bill that we'll have to pay because one was missed being accrued last year so it is due to both issues I believe.

Commissioner Richardson said I'm ready to vote for it.

Motion: Commissioner Richardson motioned to approve the budget amendment. Commissioner Rebholz seconded. The vote was unanimous.

Finance Report

Ms. Radcliffe said I want to tell you about the June sales tax distribution that we're set to receive on the 15th of this month. She said this will be for the March sales, remember there's a three-month lag there. She said so our March sales were $1,077,000 and that's the second highest distribution that we've had in a 2-year period. She said also, last week I sent everyone a budget to actual report, a financial report. She said I didn't receive any questions back on that but wanted to give you an opportunity to ask if there were any on that tonight.

General Obligation Bonds, Cost of Reissuance

Ms. Radcliffe said I'd like to move into the decision items for the cost of issuance on our three refinancing's. She said the first one is for the GO Bonds. She said the closing for the refunded series 2012, 2015 and 2017 general obligation school bonds was on June 1st. She said it produced savings of just under $400,000. She said $397,529 over the next seven years. She said at closing we received a deposit in the amount of $80,000 to pay closing costs associated with the bond issuance. She said this revenue needs to be appropriated so that invoices can be paid on the services that were offered. She said you see the list there, we have our financial advisors, the local commission, our trustee, the escrow fund agent and then our attorney bond counsel and then a little bit of money there, $2,000 for miscellaneous. She said my recommendation tonight would be to approve the budget amendment on page 417. She said that recognizes the $80,000 that we received at closing, it appropriates $70,300 to pay those invoices and it adds $9,700 back to the fund balance.

Motion: Vice-Chairman Langley motioned to approve the budget amendment. Commissioner Booth seconded. The vote was unanimous.

See Addendum 9

Limited Obligation Bonds, Cost of Reissuance

Ms. Radcliffe said page 419, similar situation here but it relates to the limited obligation bonds cost of issuance. She said those were refunded back on May 6th. She said it produced savings of $3.185 million over the next 20 years. She said at closing the County received a deposit in the amount of $161,630 to pay costs associated with the bond reissuance. She said those invoices are listed there. She said there was a little bit of difference here with our bond counsel, Mr. Bob Jessup of Sanford Haulhazer did offer a $10,000 discount if we paid in installments during the transaction, rather than waiting until closing three or four months later down the road for his funding. She said we chose to do that. She said we were able to find that money within the water fund expenditures so that has essentially been covered so what I'm asking for tonight is on page 420. She said I'm asking you to recognize the proceeds we received, the $161,630, the expenses we need to pay are $152,162, leaving us $9,468 to go back in fund balance.

Chairman Waters said on the Local Government Commission, this one was $12,500 and the other one was $500. He said is it based on, so much based on the dollar amount.

Ms. Radcliffe said I think it's not only based on the dollar amount but also how complex the transaction is and how much time is spent. She said the LOBS were pretty complex.

Motion: Chairman Waters motioned to approve. Commissioner Rebholz seconded. The vote was unanimous.

See Addendum 10

USDA Refunding, Cost of Reissuance

Ms. Radcliffe said page 423, same thing for the USDA refunding. She said we're putting the cart a little bit before the horse here because the next item you have is actually the final approval on the USDA so we probably should have flip-flopped those but it's coming, just wait for it. She said so on page 423, cost of issuance for USDA you can see that we are going to close those this Thursday on June 10th. She said it will produce savings right at $820,000 for the County. She said we were able to knock 10 years off the term of this loan and this one did not involve selling bonds. She said it was a little more straight forward. She said I had previously been involved in a USDA refinancing in the city, so I was very comfortable in leading this refinancing. She said so we did not use our financial advisors, so our cost of issuance is minimal. She said I expect it to be around $15,000 and you can see those fees there. She said my recommendation is that you approve the budget amendment on page 424, which actually appropriates fund balance to pay for those debt issuance costs because those costs were not wrapped in the refinancing like the other two.

Motion: Commissioner Rebholz motioned to approve the budget amendment. Commissioner Booth seconded. The vote was unanimous.

See Addendum 11

Approval of USDA Loan Refinancing

Ms. Radcliffe said page 425, this is the final approval of the USDA refinancing. She said this will complete all the refinancing's and we can move on with our lives, hopefully. She said these will close this Thursday, June 10th, saving $120,000, approximately, just like I just mentioned. She said there are four documents that need to be approved by the Board tonight. She said it's the resolution, the inter-creditor agreement, the deed of trust and the financing contact with the winning bidder, which is Sterling National Bank. She said we have a representative from Sanford Haulhazer, Mr. Sam Smotherman, he's happy to answer any questions and go through these documents if you would like for him to do so.

Commissioner Richardson said that deed of trust, is that just for the short-term loan for the term refinancing. He said when does it die.

Mr. Smotherman said the deed of trust is for the mortgage on the Allied Health building and is in conjunction with this loan so basically that is the collateral used as part of this refinancing and is shared as part of that lien or credit agreement with United States Department of Commerce, Economic Development Administration. He said the deed of trust will expire for the United States Department of Agriculture, who is a shared lien holder, and we are substituting them with Sterling National Bank.

Commissioner Richardson said but they, when does it expire, when the whole loan is paid off.

Mr. Smotherman said yes sir.

Commissioner Richardson said that's what I was afraid of.

Chairman Waters said this part we're voting on right now is a USDA loan, it's not a bond, right.

Mr. Smotherman said it is a refinancing loan from Sterling National Bank.

Ms. Radcliffe said it's a 12-year bank loan to pay off the USDA loan.

Motion: Vice-Chairman Langley motioned to approve the documents to refinance the USDA loan. Commissioner Booth seconded. The vote was unanimous.

Mr. Smotherman said we just want to thank you for allowing us to work with the County on these three refinancing's. He said we were happy to serve you.

See Addendum 12

Implementation of GASB Statement 84 and 97

Ms. Radcliffe said that is on page 470 in your agenda book. She said we are required to implement GASB statement 84 and 97 before June 30th and to comply with new standards the County must now reclassify some activities that have historically been classified as fiduciary or agency funds. She said now we have to start accounting for them as a governmental or special revenue funds. She said these also require budgetary estimates moving forward. She said after careful examination and consultation with our auditors and the Local Government Commission I've determined that the County has four activities or programs that have previously been treated as fiduciary agency funds but now need to be budgeted as a special revenue fund. She said they are the DSS Representative Payee account, 4-H Activities, Cooperative Extension and EMS Billing and Collections. She said you can see there, beginning on page 484 you will have four ordinances there, one for each fund will the annual estimated revenues and expenditures and my recommendation is that you adopt all four of these ordinances tonight so we will be compliant.

Motion: Vice-Chairman Langley motioned to approve the four budget ordinances as presented. Commissioner Booth seconded. The vote was unanimous.

See Addendum 13

Year-End Budget Transfers

Commissioner Richardson said go to the bottom of the page where it says decrease EMS, my question is for a subsidized account how can you withdraw funds from a subsidized account.

Ms. Radcliffe said I would say that all of our departments are subsidized. She said we're simply moving funds from one public safety activity to another.

Commissioner Richardson said that is appropriated funds to bridge the gap between what we tax for EMS and what we actually spend for EMS, minus whatever we collect so what you're doing is reducing the amount of the subsidy.

Ms. Radcliffe said what I'm saying is, let's look at the very first line item. She said we need additional funding in Tax Administration and let me tell you why. She said because we had two Tax Assessors in a three-month period, there was an overlap, and we didn't come back and appropriate additional salary and benefits. She said I was on leave, that slipped through the cracks, and we missed doing that so now, in looking in his budget he's running short on his salary line because of those three months that we not only had our new Tax Assessor here, but Mr. Bobby Parker was still here to train him and show him things, so to speak. She said so there are different departments here that need additional funds, they would be shown in the positive. She said the next one is the Tax Collector. She said there's an increase in our foreclosure costs, so we need to add $20,000 there. She said so I'm saying there's surplus funds in the area of fire protection, medical examiner, and EMS that I'm able to take and allocate up to cover those divisions with that instead of asking you to appropriate fund balance.

Chairman Waters said what you're saying is the EMS budget contained this $42,500 and you're reducing that budget.

Ms. Radcliffe said that's right, exactly.

Motion: Vice-Chairman Langley motioned to approve the budget amendment. Commissioner Walker seconded. The vote was unanimous.

Bid/Offer to Purchase Property

Mr. David Francisco said on page 488, this is a piece of property that had previously been deeded to Beaufort County, 138 Vermont Avenue in Longacre. He said we had a bid that remained open, or was to remain open, a $500 bid, for 10 days. He said we had an upset bid; it came in on Friday afternoon and that bid is now a $1,000 bid. He said I was just informed that the $1,000 bid has just gone to $2,000. He said this is a nice little house so it's probably going to be bringing further money in. He said what I would like for you to approve.

Chairman Waters said it has not been advertised yet in the paper.

Mr. Francisco said no.

Chairman Waters said do we need to take the higher amount that has been presented.

Mr. Francisco said I think so. He said we've got a deposit on a $2,000 bid on that piece of property so that's what we want to put in the paper.

Chairman Waters said $2,000, so that's what our motion needs to be.

Commissioner Booth said before I make that motion I have a question. He said this $2,000 bid, does that require a 10-day upset bid.

Mr. Francisco said yes.

Commissioner Booth said so why are we accepting it if we need to wait until the 10 days. He said we wait for the 10 days before accepting the bid.

Ms. Mosher said what you're essentially doing is approving the start of the upset bid process and I will place it in the newspaper either Wednesday or Saturday, giving 10 days receive upset bids.

Motion: Commissioner Booth motioned to approve starting the upset bid process for the property at 138 Vermont Ave in Longacre. Chairman Waters seconded. The vote was unanimous.

See Addendum 14

Board of Education Compensation Adjustment Request

Mr. Alligood said the first one I have is related to the Board of education compensation adjustment request. He said as you will recall, when you had a joint meeting with the Board of Education they presented two items to you. He said one was their budget request for fiscal year 21/22 and then they made a separate request related to their compensation. He said you have the two statutes that are attached to that, that require the Board of County Commissioners to approve that adjustment. He said they request changes. He said currently, they are asking that it go from a stipend per month. He said historically it has been a payment per meeting so they're asking that the Chairperson go to $600 per month, regardless of the number of meetings, from what it was, which was $188 per meeting. He said they normally have two meetings but over this past year they said they had a whole lot more meetings. He said for Board members they want to go to $500 per month, as opposed to the previous, which was $132 per meeting. He said I would advise you that, we had conversations with the folks at the school of Government relating to this and it was their opinion and suggestions that the two County Commissioners that are married to Board of Education members recuse themselves from the vote because essentially any change in compensation would essentially be putting funds in your pocket, in your households pocket so it would be appropriate to recuse yourself from that.

Motion: Commissioner Deatherage motioned to excuse Commissioner Booth and Commissioner Walker from voting on this agenda item. Commissioner Booth seconded. The vote was unanimous.

Chairman Waters said just for clarification and transparency, if you take the average of two meetings per month and then you go to this base, it is an increase of 60% for the chairman and an 89% increase for the Board members.

Motion: Vice-Chairman Langley motioned to approve changing the School Boards compensation to $600 per month for the chairman and $500 per month for the board members. The vote was unanimous (5 to 0).

Tax Collector Appointment

Mr. Alligood said the next Item is on page 495, this is the Tax Collector appointment. He said as you'll recall, in June of 2019 the Board of Commissioners appointed Mr. Wyn Kinion to a 2-year term as Tax Collector and will expire June 30th of this year. He said per general statutes the Board of Commissioners shall appoint a Tax Collector to serve a term to be determined by the appointing body. He said historically the Board has matched that term with the Tax Assessors appointment. He said the recommendation is for the Board to appoint the Tax Collector for a term determined by the Board of Commissioners.

Commissioner Booth said I'll make the motion to appoint the Tax Collector.

Commissioner Deatherage said for how many years.

Commissioner Booth said four years, is it four years that the other one has.

Commissioner Richardson said we've been doing two.

Mr. Alligood said the next item is the Assessors and the Assessor because he is an initial appointment he would be a two-year appointment.

Commissioner Deatherage said I'll second it, but would you consider four years again. He said we can do four years.

Commissioner Booth said we can, but we want to keep it in compliance with both of them so in two years we'll probably do both of them for four years.

Commissioner Deatherage said it doesn't matter but if you guys want to do it that way.

Commissioner Richardson said I have a comment. He said I can make an argument that you want to stagger them because otherwise you're going to wind up with a Tax Assessor and a Tax Collector, both of them vacant at one time. He said you don't, do you really want to do that.

Commissioner Deatherage said change it to three years.

Commissioner Booth said I was trying to; I don't have a problem with that, but I was trying to comply with what the Manager was saying about bringing them both into compliance at the same time.

Commissioner Deatherage said but we're the appointing body.

Commissioner Richardson said the Manager doesn't make that appointment; we do.

Commissioner Rebholz said what's the history.

Commissioner Booth said two years.

Commissioner Richardson said there's been a reason that we have done it for two years. He said we can do it for three years or four years. He said I'm a strong advocate for staggering it. He said let's do it for three or four years.

Commissioner Booth said vote it up or down, I'm going to keep my motion on the floor.

Motion: Commissioner Booth motioned to appoint Mr. Wyn Kinion as the Tax Collector for a term of two years. Vice-Chairman Langley seconded.

Yes Vote	No Vote
Chairman Waters	Commissioner Deatherage
Vice-Chairman Langley	Commissioner Rebholz
Commissioner Booth	Commissioner Richardson
	Commissioner Walker

Motion: Commissioner Deatherage motioned to appoint Mr. Wyn Kinion as Tax Collector for a term of three years. Commissioner Richardson seconded. The vote was unanimous.

Tax Assessor Appointment

Mr. Alligood said the next item is on page 496, this is the appointment of the Tax Assessor. He said at the June 2019 meeting you will recall Bobby Parker was appointed to a two-year term as the County Tax Assessor and that is due to expire June 30, 2021. He said obviously Mr. Parker retired in December of 2020 and Mr. Salter was chosen to finish his unexpired term. He said per general statutes, the Board of Commissioners need to make an appointment for a two-year term due to this being an initial appointment and that would be effective July 1, 2021.

Motion: Commissioner Booth motioned to appoint Mr. Lloyd Salter as Tax Assessor for a two-year term. Commissioner Deatherage seconded. The vote was unanimous.

2021 NCACC Voting Delegate

Ms. Mosher said actually, at this point I only have three of you going so if you want someone to vote in person it has to be one of those three. She said they are also offering a virtual option so that opens that up but none of you have shown any interest in that option.

Commissioner Deatherage said is this the national conference.

Chairman Waters said this is for North Carolina. He said who's going.

Ms. Mosher said Commissioner Booth, Commissioner Langley, and Commissioner Richardson.

Commissioner Deatherage said put me down too for the State conference.

Motion: Chairman Waters motioned to make Vice-Chairman Langley the voting delegate. Commissioner Booth seconded. The vote was unanimous.

Chairman Waters said do we also need an alternate.

Ms. Mosher said you don't have to, but they recommend one in case he's not available.

Chairman Waters said if he has to leave early or something.

Ms. Mosher said or doesn't make the trip for some reason. She said it's not until August.

Motion: Commissioner Booth motioned to make Commissioner Richardson the alternate. Commissioner Richardson seconded. The vote was unanimous.

Proposed Uses of American Rescue Plan Money

Commissioner Richardson said how are we going to proceed with the uses of the American Rescue Money. He said we've been here; we're taking recommendations and all of this sort of stuff. He said we have not developed a list, you're having these meetings next month, people should be coming in and saying what they want. He said even if it's not going to fly it needs to go on the list for when the time comes. He said anyone can come in and say what they want to.

Commissioner Rebholz said I think this is exactly what you're looking for, just throw out your ideas.

Commissioner Richardson said I've got the ideas on my list here. He said we're talking about the Register of Deeds space, a new space for the Register of Deeds. He said build out the space in the basement of the courthouse to increase the amount of cells. He said that's infrastructure to me. He said we're talking about the Washington Airport; I realize we may never do that. He said we're talking about the Belhaven tidal flood control; I realize we may never do that. He said mega-sites for solid waste. He said we should find out what we can do with that. He said then there's the issue of the County library. He the County library has been hanging out there for as long as I have been a Commissioner and everybody says we've got a County library, well where is it. He said we've got a hodge-podge of a bunch of agreements that go nowhere, and we really don't have a county library. He said the county library is run from Martin County and we're part of a book mobile library. He said there's a lot of service that could be provided for the County with infrastructure with a county library. He said for instance, Currituck County has a library that has a lot of services available to the public. He said one is meeting rooms and a bunch of other things that could be used. He said those are the things that I will throw out, I want to hear the ideas that everybody else has. He said I know that somebody is going to put broadband in there but I'm not putting broadband in there. He said someone else can do that.

Commissioner Booth said I'm going to put broadband in there. He said I didn't tell you what you couldn't put in there, don't you tell me what I can put in there. He said I say broadband.

Chairman Waters said is there another conference call, is it next week, I got an e-mail on.

Commissioner Rebholz said we've got two more.

Mr. Alligood said there are continuing conference calls. He said you can also go to the treasury's website. He said they have set up the FAQ's. He said there is rolling guidance that's coming out as questions get asked, they issue guidance on that. He said the rule is not finalized yet, there was a 30-day comment period on the rule but once that rule gets finalized there will probably still continue to be interpretations on that. He said so we've tried to attach to this examples of what you can and can't do. He said this is from the treasury and that will get scrutinized further down but I think you see examples; it says examples of use of funds. He said like the, just to expand on that, the courthouse, expanding the jail cells, it's my understanding, reading the guidance and understanding and listening to the comments that you could do that, but the expansion of the jail cells have to be specifically related, somehow, to Covid response. He said so you could put in

additional cells that would allow you to isolate prisoners that came in, for a future event or a current event, things like that. He said medically related, if you put in a couple of cells, maybe if you had a holding cell that was negative pressure for contagious diseases, you could do that, but you couldn't go and just build a new jail, in fact that was a question that was specifically asked, can I do that, and they said no you cannot. He said you have to, it has to be somehow related to Covid or a response to Covid, that was the example.

Commissioner Richardson said having more cells for a lesser population is related to Covid because you could go to one person to the cell, that could be the argument. He said a lot of these, as you say, are in flux and we don't really know until we ask. He said this is why I put these things on the list, so we can start building the case for what we can do. He said reducing the density of the jail population during a pandemic is certainly a, in my mind a legitimate purpose.

Chairman Waters said one of the things they said was you can't go out and build a new school and you can't go out and build a brand-new jail, to another site and build brand new.

Commissioner Richardson said that's understandable.

Mr. Alligood said essentially what they're saying is if you've had that need and you own that need this isn't money for you to fix your need. He said if you are fixing a need that was caused by Covid or future pandemics or future medical issues then you can fix that but just because you haven't addressed an issue and you have a need, you can't use this money for that.

Chairman Waters said one of the things I've gotten from both of the calls is you can do about anything you want to but you will be subject to an audit and compliance at a later date which means you could have to cough up the money if they determine that was not a need so we have to get some clarification on those things that are close and I think that's what NACo is doing. He said when a question keeps coming up across the country they're asking treasury for an interpretation of it.

Commissioner Richardson said this is no different than grant writing. He said you have to justify what you're doing and if you start off with improving the jail so you can increase the population and lower the density, we have certainly got the records showing the lower population in the jail for the past several years so it's not as if we're building a jail because it's been overflowing for the last couple of years. He said we've got a really good case.

Commissioner Walker said I'm still staying on the broadband train. He said I just think we don't need to rock the boat; I don't want to put a bunch of grey area things that have to be figured out because I know how government works. He said the money is there and they're and they're going to give it to the people that are doing it the easiest way and all of our competition, which is our surrounding counties, seem to be gravitating towards broadband.

Chairman Waters said on broadband one of the things to keep in mind is the state has a bill that's been passed, is it by the House or the Senate.

Mr. Alligood said yes, it's a House bill. He said I think it's still over in the Senate, that through the Department of, or the IT Department, Information and Technology, they've established a new matching program that you can use your American Rescue money and the State will kick in some of the American Rescue money to help you expand broadband and they're essentially managing that process.

Chairman Waters said which basically means if we needed to spend $7 million we could spend $3.5 million, and the State would spend the other half.

Mr. Alligood said there are some limits on the spending amount, and it's based on the Tier status and of course once it gets over to the Senate some of that could get kicked out, who knows, but there was a provision in there that talked about what your Tier status was, and your need and it could fluctuate on the amount they would match out at.

Commissioner Deatherage said number one on my list, since we're all talking about it, is always going to be the item that effects the most households and that's going to be solid waste. He said everybody in this County, whether you live in a city or outside of the city, extraterritorial zoning, you have to use solid waste. He said we have to send it somewhere and we have to send it and manage it the very best way we can which means we need to manage it the very best way we can and some of the ideas that are coming down where people, small governments are managing it better locally better than they were in the past. He said what's going on in China, what's going on in the market, they're creating their own market

with recycling. He said I think we need to do it as soon as possible and plan it now because we're going to be losing the impetus of the people to actually recycle. He said they're going to forget how to do it and then you've got to re-educate them. He said it's good for the environment. He said we have young people out there that are saying we're losing our planet, that we have to do something to save our planet and I'm telling you right now, two things you can do to save our planet, plant a lot of stuff to cut down on carbon monoxide emissions and recycle and keep your own stuff on shore. He said that's it, that will save your planet, those two things right there will save your planet and won't cost you much money. He said having said that, if there's going to be more money coming down for broadband, if we can leverage what we do get from the federal government I'm not adverse to that, especially if it will build the backbone to increase the speeds all over the County. He said I like the idea about the jail so I would go with, #1, recycling through the mega-sites because it's not much money, it won't take so much of the initial funding. He said #2 would be broadband to be able to leverage, even if we have to put a little County money up and the be able to leverage the rest of that through the State government. He said #3 would be to build more cells in part of the jail and have a better storage facility for some of our county needs. He said that's it for me.

Commissioner Rebholz said let me make a suggestion. He said the last public input meeting is the 28th and so what if we have a working session following that. He said some time in the first week of July or the second week.

Commissioner Deatherage said that's a good idea.

Commissioner Rebholz said we go over the items that we've heard and start to break them down and figure out what we have and what we don't have.

Commissioner Booth said I don't have a problem with that at all, but my mind is made up and I'm going to talk about that, it's broadband. He said every municipality is going to get some money but the one thing about it is if you need to ask this is with broadband, everybody in the County benefits. He said whether you live in Belhaven, Bath, Chocowinity or Aurora, everybody benefits. He said it's your option whether you want to use it or not.

Commissioner Rebholz said I don't disagree but if, more to his point, if we're going to get $3.5 million because of the matching then you're still going to have another $5 million to spend on other items. He said we're gaining public input on how to do that, but we don't have any clear ideas right now on whether we can or can't.

American Rescue Plan Funds Spending Parameters

Commissioner Richardson said yeah, parameters. He said we can't really do parameters tonight until they get closer to finalizing and we get some answers to some stuff. He said I'm willing to move on.

Chairman Waters said did I see we've already received the first check.

Mr. Alligood said yes sir.

Internet Alternatives

Commissioner Richardson said I got a lot of those answered tonight. He said I'm happy with the answers.

Brenda Hamilton Investigation

Chairman Waters said next is Brenda Hamilton's final report.

Commissioner Richardson said yes, you have a copy of the Brenda Hamilton report in your book tonight. He said this is something that is somewhat difficult to talk about. He said when I wanted this committee formed and started this committee I was hoping for a much better answer than what we have got here. He said the bottom line on the first page of the report, or the second page of the report says findings, and I'm reading form the center of a paragraph, canid specific primers were sequenced to determine species of canid, all the sequences aligned with the Canis lupus familiaris, or domestic dog. He said what this report says, and I don't, I'm not subscribing with the report, I'm not agreeing with the report, I'm not endorsing the report necessarily, it says Ms. Hamilton was killed by domestic dogs. He said the report goes on to say,

within the report that none of the dogs that were tested were the dogs that killed her. He said I'll give a different story here that's going to upset the Sheriff's Department, quite frankly I think we blew it on forensics. He said I called the lady that did this work, if you read this report you can see that she's straining and struggling for samples, and I just don't think that we sampled the site properly for DNA. He said we didn't cordon off the site. He said I don't think, we mishandled the samples when we handed them over to the Feds who had zero jurisdiction in the matter. He said you see that on television, guys it takes a judge to tell you you've got federal jurisdiction. He said it's not because some guy walks up and says he's got it, he's taking over, like they do on T.V. He said that's not how it works. He said so I'm very disappointed in the results of the report. He said I feel for the family. He said I know that in Beaufort County, I mean, I go all over the County, I get in the woods all over the County, people that work for me are all over the County, we've never had a report of a domestic pack of dogs that would try to attack somebody. He said that's not to say that they're maybe not here, but the results of the DNA are very inconclusive and that's the end of my report.

Chairman Waters said I think what it's saying is none of the dogs that were sampled matched the markers and what they were using in the report. He said I'm concerned that we do have the possibility of having wild dogs because if you stop and think about it, when a female dog has puppies, you know, sometimes they disappear and for somebody that has a pet it might not have been them, but I have heard hunters talk about seeing wild dogs in the woods when they're hunting. He said I think it's the best that we can do. He said I think we have exhausted and have done what I think the public and the citizens in that area and hopefully in the County have asked us to do. He said it's not the answer that some people want, and like Commissioner Richardson said, I don't think we can draw a final conclusion. He said this is being released. He said the family has been informed and as you well know, in addition to Brenda, her husband Ray died with Covid back in December of last year. He said again, this brings, I guess, the final report that we will have on Ms. Brenda Hamilton's attack.

See Addendum 15

Jail Door Report

Commissioner Richardson said I'm just keeping that in front of us. He said Ms. Smith has a communication in here that says she knows of no problems with the jail doors. He said I see the Chief Deputy sitting back there, I'm presuming you have no information on defects in jail doors.

Chief Deputy Rose said no sir.

Commissioner Richardson said okay, we're good to go on that.

County Police Force Update

Commissioner Richardson said the County Police Force Committee will meet, we have a meeting this month, we haven't even talked about it, but we'll be meeting with this. He said it will be advertised and we'll be moving on with some of our work on this. He said there's really nothing substantive to report other than we're still meeting and still considering.

Board Operations Discussion

Commissioner Richardson said the only thing on Board operations that I would like to present to the Board, some Board's allow, at the end of the meeting, each Commissioner to have 2 minutes for a statement at the end of the meeting. He said I would like to see us go to that. He said you don't have to use the two minutes but if someone has comments they'd like to make on any issue that happened during the meeting they can take that two minutes and do it but a lot of Boards do that.

Chairman Waters said I don't have a problem, does anyone have a problem with that.

Commissioner Booth said you can do that now.

Commissioner Richardson said well, let's do it at the next meeting.

Commissioner Waters said I'm in agreement as long as we limit it to two minutes.

Closed Session

Chairman Waters said just so everybody understands, tonight we're going to go into the conference room so the public will be able to continue to sit here during the closed session.

Ms. Mosher read the Board into closed session.

Mr. Alligood said with the approval of the Board could we handle the personnel matter first so that we would be able to release the department head.

Chairman Waters said yes.

Motion: Commissioner Booth motioned to go into closed session. Vice-Chairman Langley seconded. The vote was unanimous.

Motion: Commissioner Booth motioned to come out of closed session. Commissioner Walker seconded. The vote was unanimous.

No action taken after the closed session.

FY 21-22 Budget Discussion

Chairman Waters said we're down now to making final changes in the budget. He said we can do that now or we can defer and have our special meeting Thursday night.

Commissioner Richardson said I'd just as soon do it tonight, there's not much work to be done. He said I do, as a matter of housekeeping I do need to make a motion for approval on the two people in the budget that Mr. Salter was talking about hiring.

Straw Vote: Commissioner Richardson asked for a straw vote adding the two positions in the Tax Assessor office to the budget.

Yes	No
Chairman Waters	Commissioner Rebholz
Vice-Chairman Langley	
Commissioner Booth	
Commissioner Deatherage	
Commissioner Richardson	
Commissioner Walker	

Commissioner Booth said this position we were talking about at Cooperative Extension that we would partner with for $13,000 with Martin County. He said I would like for us to reconsider that.
Chairman Waters said I don't have that in front of me, what's the dollar amount.

Mr. Alligood said $13,777.

Straw Vote: Commissioner Booth asked that $13,777 be added to the budget for the position at Cooperative Extension.

Yes	No
Chairman Waters	Commissioner Deatherage
Vice-Chairman Langley	Commissioner Richardson
Commissioner Booth	Commissioner Rebholz
Commissioner Walker	

Commissioner Walker said I want to put in the $3,000 for the Beaufort County Soil and Water Conservation district for those employees, to help with their pay.

Chairman Waters said it's not snag and drag. He said what you're doing is the two employees, which is Ann Williams and Nathaniel Woolard.

Straw Vote: Commissioner Walker asked that $3,000 be added to the budget to go towards salaries for the two employees at Soil and Water.

Yes	No
Chairman Waters	Commissioner Rebholz
Vice-Chairman Langley	
Commissioner Booth	
Commissioner Deatherage	
Commissioner Richardson	
Commissioner Walker	

Commissioner Rebholz said two items. He said one is to, there was a proposal to add a financial specialist to the Finance Office. He said I would recommend that we add a part-time financial specialist at the amount of $36,000 and see how that works in terms of meeting the needs with the EMS Oversight. He said I do not support the idea of using a billing fee on the three non-profits in order to cover that expense because I still view that as a double taxation.

Chairman Waters said I thought on the billing fees we found out we couldn't do it anyway.

Commissioner Rebholz said that's right, I'm sorry, you're right, you can't do that anyway.

Mr. Alligood said you can't use funds on the tax district. He said the legislation is not specific enough to allow you to do that. He said but if you are using, what I would say to you is if you are using funds from the billing piece that we're collecting you probably could. He said that's not a tax, that's a fee for service and if, it's like our enterprise funds. He said we charge back to our enterprise funds, general fund usage because they're doing that whole ride. He said they have to pay their whole ride. He said so I think you could charge a, take something from the billing piece because that's billing, those are not taxes. He said those are not, the taxes at EMS are a restricted tax and unless there's enabling legislation like the occupancy tax, the occupancy tax is a restricted tax but there's specific legislation in there that says you can use a piece of that for overhead administration. He said that language is not in the other restricted taxes so the opinion from the folks at the School of Government is you can't do that but if it's a billing piece you probably could.

Commissioner Rebholz said okay, then I'll add back in my objection to using the 2% billing fee to cover it.

Chairman Waters said so what you're recommending is a part-time position in the Finance Department with a limitation of $36,000.

Commissioner Rebholz said yes.

Straw Vote: Commissioner Rebholz asked that $36,000 be added to the budget for a part-time position in the Financial Services Department.

Yes	No
Commissioner Rebholz	Chairman Waters
	Vice-Chairman Langley
	Commissioner Booth
	Commissioner Deatherage
	Commissioner Richardson
	Commissioner Walker

Chairman Waters said what I would recommend is we add the Finance Specialist full-time based on the fact that the Finance Department has just saved the County over $4 million in the refinancing. He said I think when you look at EMS and the fire districts I think we're probably missing something there with all the activity on a monthly basis. He said I'm not saying this person would spend all their time on EMS and Fire because I think there's some work that needs to be done in Emergency Management. He said they asked for some additional help as it related to data and trying to analyze. He said

we've been in this business long enough now that we need to start looking at what we're going to be doing long-term. He said I think we just need that extra body to be able to start spending more time on it and hopefully that employee would be spending more time with Emergency Management as it helps analyze the data and the numbers. He said when you think about it our two most important, that's not to say every department isn't important but on the revenue side that comes from our Tax Assessors office and we just agreed to hire two additional employees to do that and then when you look at the Finance department, that's probably our second most important because they're the ones controlling the money coming in, making sure that it's right and also the money that's going out. He said very important, and it gives us the data and the numbers for us to make better management decisions as a group so I'm going to recommend that we add that person in the Finance Department.

Vice-Chairman Langley said what's the cost.

Chairman Waters said the cost that I had was $71,522.

Commissioner Deatherage said discussion.

Chairman Waters said well, you're going to get a chance to vote. He said if we don't get four it doesn't pass.

Commissioner Deatherage said I'm trying to sway some of the people not to vote that way.

Commissioner Booth said we'll know how you feel when you vote.

Chairman Waters said that's right, it's a vote up or down.

Straw Vote: Chairman Waters asked that $71,522 be added to the budget for the position of Finance Specialist in the Finance Department.

Yes	No
Chairman Waters	Vice-Chairman Langley Commissioner Booth Commissioner Deatherage Commissioner Rebholz Commissioner Richardson Commissioner Walker

Commissioner Rebholz said I'm going to recommend we reduce the fund balance equal to the amount of 1% of the tax rate and transfer those funds to the general revenue. He said I understand that we're funding a reoccurring reduction in revenue with fund balance, but the fund balance is well over the 35% that is the target. He said while we can't forecast the future it seems to me that it appears to eb highly unlikely that the fund balance is going to be in major jeopardy. He said having said that I know we've had a recommendation to do 3 cents before. He said I think that's probably beyond what's responsible in terms of what the future is going to hold. He said we need to grow the tax base in this County. He said we need to be able to keep the young people here, we need to be able to allow business to flourish and we need to take actions that will better match the output of our education system with the needs of industry so I'm recommending we go one cent. Commissioner Deatherage said I have a question. He said is that one cent to augment the increases that have been made from the manager's flat budget, to balance out.

Commissioner Rebholz said the one cent would come from transferring the equivalent of one cent from fund balance to the general fund.

Commissioner Deatherage said yeah, to balance out the expenditures which are over and above the Manager's flat budget that he presented to us.

Commissioner Rebholz said that's separate. He said that's a separate issue from this.

Commissioner Deatherage said no, it's the same thing. He said you're the accountant, but I understand it's all in the same pot.

Commissioner Rebholz said well it's all in the same fund balance.

Commissioner Richardson said is this a tax reduction.

Commissioner Rebholz said it's a tax reduction.

Commissioner Richardson said in other words instead of 63.5 cents, or whatever it is, our base would go to 62.6.

Commissioner Rebholz said correct.

Mr. Alligood said do you want the number.

Commissioner Rebholz said the one cent, yes.

Mr. Alligood said $601,543 and I think you mentioned that we would take that, and you would use fund balance to offset that.

Chairman Waters said correct.

Mr. Alligood said okay, I just wanted to make sure.

Commissioner Booth said did you say it's a reoccurring expense. He said what are you going to do next year.

Commissioner Rebholz said you may have to.

Commissioner Richardson said you've got plenty of money.

Commissioner Rebholz said my forecast, the way I look at this thing, that's not going to happen.

Chairman Waters said we keep talking about solid waste, we're talking about a storage building, I mean all we're doing is reducing the fund balance when we know we're going to spend, I mean we're going to spend on the storage building, the estimate is $1.2. He said on the mega-site we've heard things like $2.5 million and that's per site so that's $5 million. He said it just does not make sense. He said we could pull that down five percentage points just handling capital funds. He said I think instead of reducing taxes we ought to be putting, we ought to have a capital fund using the same amount of money. He said $600,000, put in in the capital fund for solid waste. He said we're going to be spending that.

Commissioner Deatherage said we have a different philosophy. He said while I feel like a 3 cent per $100 is warranted during this difficult year for so many people in Beaufort County, next year will be a different year. He said we probably won't be able to do it next year, next year will be an abomination for all we know. He said nobody knows what next year will bring, nobody knew the pandemonium from the pandemic was going to occur, but I will embrace Commissioner Rebholz' 1 cent because it's a help to the people of this County now. He said it is better that we starve government of money and make government run more efficient and let people keep their own money in their own pockets because by God, they spend it a lot better than we do.

Straw Vote: Commissioner Rebholz asked to lower the tax rate by $0.01 per $100.

Yes	No
Commissioner Rebholz	Chairman Waters
Commissioner Deatherage	Vice-Chairman Langley
Commissioner Richardson	Commissioner Booth
Commissioner Walker	

Chairman Waters said all right, so we've got the decrease.

Commissioner Deatherage said to the extent that this may even fail I propose that we spend an additional 3 cents, in addition to Commissioner Rebholz' past one cent allocation to the people of Beaufort County for one year, this year, not a reoccurring expense. He said I make a motion that we allocate 3 cents, for a total of 4 cents, back to the people of Beaufort County this year.

Commissioner Booth said he's just playing politics.

Commissioner Deatherage said yes it is politics and this is a political body. He said you guys do politics and we do it too.

Commissioner Richardson said let me speak on that. He said look, guys, you've got $34 million sitting there. He said with 4 cents you're talking about $2.5 million, it's peanuts. He said why are you, as politicians, so greedy that you don't want to give it back to the people. He said it's very easy to take it back next year so why not let the people have their money. He said as Commissioner Deatherage said, they spend it much better than we do. He said you've got a pile of money there, why are you so greedy.

Vice-Chairman Langley said you're all just doing things, you're right, for the sake of politics. He said you all know we live in hurricane alley and every time something happens here we have to pay up front and get reimbursed later so you all can just do all this stuff because some of you folks are up for re-election next year, that's fine, but I don't believe in this foolishness. He said we're going to give you a break this year, take it back next year and then take double. He said this is exactly what you're going to do.

Chairman Water said we're not going to solve solid waste, we're just going to keep kicking it down, just like Commissioner Richardson has done over the last 20 years.

Commissioner Richardson put it in the budget, and I'll vote for it.

Chairman Waters said you're not going to vote for it, you know that.

Commissioner Richardson said you don't know that.

Chairman Waters said you're not going to vote for it, I guarantee it, I've got $100 bill that says you won't.

Commissioner Deatherage said I'll bet you $100 right now that if we pass this 4 cents he will vote for the budget.

Commissioner Richardson said yeah, if you give the people a tax reduction I will vote for it.

Chairman Waters said what Commissioner Deatherage is saying is reduce the tax another 3 cents.

Commissioner Deatherage said right.

Straw Vote: Commissioner Deatherage asked that the tax rate for 21/22 be reduced by $0.03 per $100.

Yes	No
Commissioner Deatherage	Chairman Waters
Commissioner Richardson	Vice-Chairman Langley
	Commissioner Booth
	Commissioner Rebholz
	Commissioner Walker

Chairman Waters said is there any other time in the budget you want to increase or take away.

Commissioner Richardson said there's a lot I'd like to take away but it's useless so I'm ready to move onto my next issue.

Chairman Waters said is it related to the budget.

Commissioner Richardson said yes. He said go to the end of the proposed budget, the very last page in there, section 25 and it says transfers between functional areas must be reported to the Board at the next regularly scheduled meeting, only the Board can transfer money between funds and the functional operating areas. He said my question to the finance officer is within the cost accounting code, those 15 digits that are there, where does functional areas end. He said what digit does functional end on.

Ms. Radcliffe said the functional areas don't have anything to do with our account structure. She said it all goes back to our budget ordinance, which you all have a copy of.

Commissioner Richardson said but I thought that was line item and if it's line item than it must go to the cost centers.

Ms. Radcliffe said this is the legal document the Board approves so when we say functional area, if you look at page one, Human Services is a functional area, Community Services is a functional area, education is a functional area, and so forth.

Commissioner Richardson said what are those 15 digits that I'm talking about on the line item accounts.

Ms. Radcliffe said it's an account number.

Commissioner Richardson said okay, what do the first six digits represent.

Ms. Radcliffe said I've responded by email, but I can review with you.

Commissioner Richardson said no, you sent me a list of nothing, that was not a response for what I asked for.

Commissioner Rebholz said yes it was, do you want me to show it to you.

Commissioner Richardson said no, I asked for, well, unless it's a different email than I checked at 4:30.

Mr. Alligood said that list is on your desk.

Commissioner Richardson said it's a list of accounts.
Mr. Alligood said that's what you asked for.

Commissioner Richardson said no it wasn't. He said read, you need to read my email. He said what my email said was that in our cost numbering system with 15 digits, what do the first four numbers represent.

Ms. Radcliffe said so the first 2 to 3 numbers are the fund.

Commissioner Rebholz said this is the first three digits, those are the funds.

Commissioner Richardson said well I looked at 4:30 this afternoon. He said where I'm going for with this is if Department Heads and everybody has discretion to control the budget in these seven or eight major functional items that are listed here, that is still no control of the budget. He said I want to go out to about digit #7 and then those transfers are reported to the Board. He said I want to move that from these functional items to, like, digit #7 in the costing code. He said those are the items that need to be reported to the Board because right now we don't know anything about anything.

Straw Vote: Commissioner Richardson asked that all financial moves to the 7th digit be reported to the Board by the Finance Office.

Yes	No
Commissioner Deatherage	Chairman Waters
Commissioner Richardson	Vice-Chairman Langley
	Commissioner Booth
	Commissioner Rebholz
	Commissioner Walker

Chairman Waters said are you able to redo the budget ordinance or do you want us to defer our meeting until Thursday with the changes that have been made.

Mr. Alligood said Mr. Chairman, to make sure that everything is right we've got to run some numbers, we've got to make sure the numbers are right so Thursday would be better for us. He said otherwise we would be here a couple of hours.

Chairman Waters said that's no problem so we will have our special meeting, I think someone said in the paper that it said tomorrow night. He said it's actually Thursday night at 5:30.

Commissioner Booth said the document that he has prepared tonight, is it possible to vote on it. He said if I make a motion is it still too early.

Mr. Alligood said what you have, the budget ordinance that you have now, the draft ordinance is based on where you were at the last budget meeting. He said all the changes that you did tonight are not reflected in the document and you can't vote on something without it being on paper. He said we have to give you that document.

Motion: Vice-Chairman Langley motioned to adjourn. Chairman Waters seconded. The Vote was unanimous.

Adjourned at 9:49 PM

Respectfully submitted to you by:

Kathleen Mosher, CMC, NCCC
Clerk to the Board of County Commissioners

ADDENDUM 1

Items for Consent

1. Budget Amendment, DSS
2. Budget Amendment, DSS
3. Budget Amendment, American Rescue Plan Act Funds
4. Year End Budgetary Transfers
5. Approval of 2020 Local Water Supply Plan
6. Surplus, Tax Assessor Office
7. Tax Assessor Refunds
8. Tax Collector Refunds
9. Resolution, Relocation of Graves
10. Approval of Minutes

Beaufort County
Finance

Budget Amendment Request

Department: Social Services **Date of Request:** June 7, 2021

FY Budget: 2021

ACCOUNT NO.	TITLE OF ACCOUNT	INCREASE	DECREASE
100222.493568	Energy Assistance	$64,854	
105480.562004	Low Income Energy Assistance Program (LIEAP)	$64,854	

Department Justification:
On May 7, 2020, a Dear County Director Letter was received that notified the Director of Social Services that an additional $64,854 was allocated to Beaufort County for Low Income Energy Assistance Program supplemental payments. This increase in funding is due to statewide reallocations from other counties where funding was not expended. These funds will be used for a one-time supplement payment for individuals that were approved for LIEAP during this fiscal year. We are requesting that the Social Services budget be amended to reflect an increase in the Low Income Energy Assistance Program line 105480.562004 and an increase the Energy Assistance revenue line 100222.493568. Please see the attached Funding Authorization. There are no county dollars included in the increase of these funds.

If amendment deals with adding, deleting, or modifying a position, County Position No. (& State, if applicable) must be referenced.

County Position No. _____

State Position No. _____

APPROVAL	SIGNATURE	DATE
Department Head	Melanie Cooper	5/27/21
Finance Officer		
	This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.	
County Manager	Required for interdepartmental transfers.	
Board of Commissioners	Agenda Item No. _____ Reference No. _____	

14/15

DIVISION OF SOCIAL SERVICES

Low-Income Home Energy Assistance (LIEAP)

FUNDING SOURCE: Federal Low Income Home Energy Assistance Funds
EFFECTIVE DATE: 12/01/2020
AUTHORIZATION NUMBER: 8

ALLOCATION PERIOD
FROM DECEMBER 2020 THRU MAY 2021 SERVICE MONTHS
FROM JANUARY 2021 THRU JUNE 2021 PAYMENT MONTHS

		Initial (or Previous) Allocation Funding Authorization		Additional Allocation		Grand Total Allocation	
Co. No.	COUNTY	Federal	Total	Federal	Total	Federal	Total
01	ALAMANCE	640,979.00	640,979.00	23,620.67	23,620.67	664,599.67	664,599.67
02	ALEXANDER	123,944.54	123,944.54	22,255.28	22,255.28	146,199.82	146,199.82
03	ALLEGHANY	56,776.00	56,776.00	12,683.18	12,683.18	69,459.18	69,459.18
04	ANSON	260,581.00	260,581.00	55,359.10	55,359.10	315,940.10	315,940.10
05	ASHE	156,815.00	156,815.00	34,607.60	34,607.60	191,422.60	191,422.60
06	AVERY	64,871.00	64,871.00	17,529.73	17,529.73	82,400.73	82,400.73
07	BEAUFORT	269,801.00	269,801.00	64,854.97	64,854.97	334,655.97	334,655.97
08	BERTIE	164,292.00	164,292.00	42,619.02	42,619.02	206,911.02	206,911.02
09	BLADEN	247,662.00	247,662.00	10,259.13	10,259.13	257,921.13	257,921.13
10	BRUNSWICK	449,450.00	449,450.00	91,629.31	91,629.31	541,079.31	541,079.31
11	BUNCOMBE	861,528.00	861,528.00	78,326.33	78,326.33	939,854.33	939,854.33
12	BURKE	349,377.16	349,377.16	71,532.31	71,532.31	420,909.47	420,909.47
13	CABARRUS	482,053.00	482,053.00	(80,740.10)	-80,740.10	401,312.90	401,312.90
14	CALDWELL	389,956.00	389,956.00	72,982.10	72,982.10	462,938.10	462,938.10
15	CAMDEN	24,153.00	24,153.00	(4,334.68)	-4,334.68	19,818.32	19,818.32
16	CARTERET	203,817.00	203,817.00	8,100.88	8,100.88	211,917.88	211,917.88
17	CASWELL	121,954.00	121,954.00	29,944.84	29,944.84	151,898.84	151,898.84
18	CATAWBA	493,653.00	493,653.00	(154,668.98)	-154,668.98	338,984.02	338,984.02
19	CHATHAM	172,019.00	172,019.00	37,622.95	37,622.95	209,641.95	209,641.95
20	CHEROKEE	112,122.00	112,122.00	16,684.36	16,684.36	128,806.36	128,806.36
21	CHOWAN	76,677.00	76,677.00	20,579.60	20,579.60	97,256.60	97,256.60
22	CLAY	46,666.00	46,666.00	12,663.80	12,663.80	59,329.80	59,329.80
23	CLEVELAND	525,129.00	525,129.00	90,157.64	90,157.64	615,286.64	615,286.64
24	COLUMBUS	354,776.82	354,776.82	59,308.51	59,308.51	414,085.33	414,085.33
25	CRAVEN	403,814.00	403,814.00	(96,411.35)	-96,411.35	307,402.65	307,402.65
26	CUMBERLAND	1,744,849.07	1,744,849.07	(230,002.21)	-230,002.21	1,514,846.86	1,514,846.86
27	CURRITUCK	60,123.36	60,123.36	1,799.35	1,799.35	61,922.71	61,922.71
28	DARE	79,988.00	79,988.00	6,212.54	6,212.54	86,200.54	86,200.54
29	DAVIDSON	669,053.00	669,053.00	(198,052.83)	-198,052.83	471,000.17	471,000.17
30	DAVIE	126,730.00	126,730.00	(8,337.30)	-8,337.30	118,392.70	118,392.70
31	DUPLIN	290,841.00	290,841.00	8,812.76	8,812.76	299,653.76	299,653.76
32	DURHAM	1,116,990.51	1,116,990.51	(266,706.16)	-266,706.16	850,284.35	850,284.35
33	EDGECOMBE	411,301.20	411,301.20	90,560.71	90,560.71	501,861.91	501,861.91
34	FORSYTH	1,601,308.00	1,601,308.00	229,929.51	229,929.51	1,831,237.51	1,831,237.51
35	FRANKLIN	245,764.00	245,764.00	36,415.77	36,415.77	282,179.77	282,179.77
36	GASTON	912,035.00	912,035.00	(112,449.04)	-112,449.04	799,585.96	799,585.96
37	GATES	49,177.40	49,177.40	11,682.52	11,682.52	60,859.92	60,859.92
38	GRAHAM	41,352.00	41,352.00	9,931.61	9,931.61	51,283.61	51,283.61
39	GRANVILLE	207,572.29	207,572.29	(8,883.67)	-8,883.67	198,688.62	198,688.62
40	GREENE	119,662.00	119,662.00	23,439.24	23,439.24	143,101.24	143,101.24
41	GUILFORD	2,376,185.00	2,376,185.00	(351,871.63)	-351,871.63	2,024,313.37	2,024,313.37
42	HALIFAX	483,613.00	483,613.00	122,243.99	122,243.99	605,856.99	605,856.99
43	HARNETT	505,949.00	505,949.00	(24,602.74)	-24,602.74	481,346.26	481,346.26
44	HAYWOOD	238,010.00	238,010.00	7,325.49	7,325.49	245,335.49	245,335.49
45	HENDERSON	303,467.00	303,467.00	(22,616.73)	-22,616.73	280,850.27	280,850.27
46	HERTFORD	222,326.00	222,326.00	41,749.52	41,749.52	264,075.52	264,075.52
47	HOKE	272,095.00	272,095.00	(48,713.35)	-48,713.35	223,381.65	223,381.65

Low-Income Home Energy Assistance (LIEAP) **AUTHORIZATION NUMBER: 8**

		Initial (or Previous) Allocation Funding Authorization		Additional Allocation		Grand Total Allocation	
	COUNTY	Federal	Total	Federal	Total	Federal	Total
48	HYDE	42,415.00	42,415.00	9,962.39	9,962.39	52,377.39	52,377.39
49	IREDELL	409,155.00	409,155.00	(16,289.46)	-16,289.46	392,865.54	392,865.54
50	JACKSON	156,359.00	156,359.00	(55,541.26)	-55,541.26	100,817.74	100,817.74
51	JOHNSTON	686,453.00	686,453.00	(40,794.39)	-40,794.39	645,658.61	645,658.61
52	JONES	56,402.00	56,402.00	16,189.01	16,189.01	72,591.01	72,591.01
53	LEE	206,655.00	206,655.00	(33,177.85)	-33,177.85	173,477.15	173,477.15
54	LENOIR	378,958.00	378,958.00	15,808.46	15,808.46	394,766.46	394,766.46
55	LINCOLN	257,634.00	257,634.00	25,524.93	25,524.93	283,158.93	283,158.93
56	MACON	145,356.00	145,356.00	20,050.62	20,050.62	165,406.62	165,406.62
57	MADISON	92,874.00	92,874.00	11,134.45	11,134.45	104,008.45	104,008.45
58	MARTIN	140,946.00	140,946.00	28,371.71	28,371.71	169,317.71	169,317.71
59	MCDOWELL	219,415.00	219,415.00	47,983.36	47,983.36	267,398.36	267,398.36
60	MECKLENBURG	3,480,270.93	3,480,270.93	(473,548.68)	-473,548.68	3,006,722.25	3,006,722.25
61	MITCHELL	66,207.00	66,207.00	15,915.28	15,915.28	82,122.28	82,122.28
62	MONTGOMERY	120,203.00	120,203.00	24,977.72	24,977.72	145,180.72	145,180.72
63	MOORE	289,235.00	289,235.00	34,930.55	34,930.55	324,165.55	324,165.55
64	NASH	413,882.00	413,882.00	91,585.94	91,585.94	505,467.94	505,467.94
65	NEW HANOVER	794,811.00	794,811.00	151,771.19	151,771.19	946,582.19	946,582.19
66	NORTHAMPTON	213,101.00	213,101.00	(36,328.16)	-36,328.16	176,772.84	176,772.84
67	ONSLOW	668,981.00	668,981.00	(15,030.60)	-15,030.60	653,950.40	653,950.40
68	ORANGE	399,046.00	399,046.00	(30,003.02)	-30,003.02	369,042.98	369,042.98
69	PAMLICO	54,497.00	54,497.00	6,012.58	6,012.58	60,509.58	60,509.58
70	PASQUOTANK	207,957.00	207,957.00	42,320.83	42,320.83	250,277.83	250,277.83
71	PENDER	249,830.00	249,830.00	50,535.69	50,535.69	300,365.69	300,365.69
72	PERQUIMANS	62,579.00	62,579.00	16,372.66	16,372.66	78,951.66	78,951.66
73	PERSON	182,794.00	182,794.00	39,060.38	39,060.38	221,854.38	221,854.38
74	PITT	1,015,678.00	1,015,678.00	111,011.28	111,011.28	1,126,689.28	1,126,689.28
75	POLK	62,944.00	62,944.00	13,736.40	13,736.40	76,680.40	76,680.40
76	RANDOLPH	569,083.00	569,083.00	2,279.75	2,279.75	571,362.75	571,362.75
77	RICHMOND	321,891.00	321,891.00	72,648.71	72,648.71	394,539.71	394,539.71
78	ROBESON	1,000,594.00	1,000,594.00	(204,587.53)	-204,587.53	796,006.47	796,006.47
79	ROCKINGHAM	453,424.00	453,424.00	94,652.16	94,652.16	548,076.16	548,076.16
80	ROWAN	613,769.00	613,769.00	(46,717.91)	-46,717.91	567,051.09	567,051.09
81	RUTHERFORD	343,891.00	343,891.00	68,748.96	68,748.96	412,639.96	412,639.96
82	SAMPSON	552,449.72	552,449.72	(58,988.35)	-58,988.35	493,461.37	493,461.37
83	SCOTLAND	270,038.00	270,038.00	52,709.94	52,709.94	322,747.94	322,747.94
84	STANLY	245,832.00	245,832.00	34,781.73	34,781.73	280,613.73	280,613.73
85	STOKES	158,059.00	158,059.00	34,732.99	34,732.99	192,791.99	192,791.99
86	SURRY	335,893.00	335,893.00	69,976.88	69,976.88	405,869.88	405,869.88
87	SWAIN	58,381.00	58,381.00	(3,485.68)	-3,485.68	54,895.32	54,895.32
88	TRANSYLVANIA	118,166.00	118,166.00	17,661.98	17,661.98	135,827.98	135,827.98
89	TYRRELL	24,326.00	24,326.00	6,543.63	6,543.63	30,869.63	30,869.63
90	UNION	415,231.42	415,231.42	(68,717.69)	-68,717.69	346,513.73	346,513.73
91	VANCE	348,266.00	348,266.00	79,445.79	79,445.79	427,711.79	427,711.79
92	WAKE	2,063,589.14	2,063,589.14	(219,986.13)	-219,986.13	1,843,603.01	1,843,603.01
93	WARREN	134,868.20	134,868.20	33,760.72	33,760.72	168,628.92	168,628.92
94	WASHINGTON	151,581.00	151,581.00	(15,871.85)	-15,871.85	135,709.15	135,709.15
95	WATAUGA	142,422.00	142,422.00	(8,530.31)	-8,530.31	133,891.69	133,891.69
96	WAYNE	688,121.08	688,121.08	(21,077.44)	-21,077.44	667,043.64	667,043.64
97	WILKES	349,151.00	349,151.00	69,373.02	69,373.02	418,524.02	418,524.02
98	WILSON	423,542.00	423,542.00	99,526.56	99,526.56	523,068.56	523,068.56
99	YADKIN	131,684.00	131,684.00	(41,397.35)	-41,397.35	90,286.65	90,286.65
100	YANCEY	97,249.00	97,249.00	24,941.86	24,941.86	122,190.86	122,190.86
150	Jackson Indian	0.00	0.00	0.00	0.00	0.00	0.00
187	Swain Indian	0.00	0.00	0.00	0.00	0.00	0.00
	Total	$ 40,217,397.84	$ 40,217,397.84	$ 0.00	$ 0.00	$ 40,217,397.84	$ 40,217,397.84

Low-Income Home Energy Assistance (LIEAP) AUTHORIZATION NUMBER: 8

FUNDING SOURCE: Federal Low Income Home Energy Assistance Funds Block Grant
CFDA Number: 93.568
CFDA Name: Low-Income Home Energy Assistance
Award Name: Low-Income Home Energy Assistance
Award Number: G20B1NCLIEA & G21B1NCLIEA
Award Date: FFY 2020 & 2021
Federal Agency: DHHS/ACF

GRANT INFORMATION: This represents 100% federal dollars.

This allocation represents the entire amount as designated in Session Law.

These funds cannot be spent until after December 1, 2020.

XS411 Heading: LIHEAP
Tracked on XS411: Federal Share 100%

OBLIGATIONS INCURRED AND EXPENDITURES MADE UNDER THIS ADVICE WILL BE SUBJECT TO LIMITATIONS PUBLISHED BY FEDERAL AND STATE AGENCIES AS TO THE AVAILABILITY OF FUNDS

AUTHORIZED SIGNATURE

DATE: May 11, 2021

NC DEPARTMENT OF
HEALTH AND
HUMAN SERVICES

ROY COOPER • Governor
MANDY COHEN, MD, MPH • Secretary
SUSAN OSBORNE • Assistant Secretary for County Operations for Human Services

May 7, 2021

Dear County Directors of Social Services

Attention: Energy Administrators, Managers & Supervisors

Subject: Low Income Energy Assistance Program (LIEAP) One-time Supplement

Priority: Information & Action

The purpose of this letter is to provide information regarding the one-time LIEAP supplement. The supplement will be calculated by a formula based on the household's previously approved LIEAP payment amount. NC FAST will send a system generated notice to the household informing them of the supplement and of the supplement amount. The **Energy One Time Supplement Report** will be available in NC FAST on **May 18, 2021.**

We know that does not leave a lot of time for the budgets to be approved and checks to be drafted and sent prior to the end of the month. Attached to this letter is a spreadsheet that identifies the total amount of money each county will be allocated. The report breaks the total amount down into the supplement amounts per category for each county. We are hoping that counties will be able to use this spreadsheet to amend your budgets. In addition, we are advising counties to use the **NFOMD023M - Energy Payment Request Detail Report** in NC FAST starting today to identify customers who have previously received a LIEAP payment so that you can proactively start the check writing process. **Once allocations are released in NC FAST on May 18th, counties can issue checks to the vendors for payment.**

To use the **NFOMD023M - Energy Payment Request Detail Report**:

- The **NFOMD023M - Energy Payment Request Detail Report** can be exported in an Excel sheet and printed out.
- This report contains information such Provider, Account Holder Name, Account Number, Benefit Amount, Fund Source, and Application Reference Number.
- **Note**: If a payment has not been created then the Payment Request Reference Number will **NOT** display on this report.
- Use the LIEAP amount the applicant was issued in comparison to these amounts below to determine the supplement amount the applicant will receive:
    - $300 benefit received = supplement will be $40.31
    - $400 benefit received = supplement will be $53.75
    - $500 benefit received = supplement will be $67.19

Attached is a screenshot of where to find the **NFOMD023M - Energy Payment Request Detail Report** in NC FAST.

On **May 18, 2021**, a new report in FAST Help titled **"Energy One Time Supplement Report"** will be available. The report will also be available in NC FAST under Energy Report titled "**NFOMD023P – Energy One Time Supplement Report**". This report can be used to compare information from the **NFOMD023M - Energy Payment Request Detail** to ensure correct payments. Both reports will list all households receiving the one time supplement.

If payments are not processed on your counties May service report, they will be deducted from your counties State Fiscal Year 2021-2022 allocations. Job aids regarding the one-time supplement are available in FAST Help titled Energy-Payment Requests and Check Recording Process.

If you have any questions, please contact Operational Support Team (OST) at DSS.Policy.Questions@dhhs.nc.gov

Sincerely,

Carla L. West, Senior Director for Economic Security
CLW/js

EFS-FNSEP-49-2021
Attachments (2)
NFOMD023M - Energy Payment Request Detail Report Screenshot
One Time Supplement Spreadsheet

NC DEPARTMENT OF HEALTH AND HUMAN SERVICES • DIVISION OF SOCIAL SERVICES • ECONOMIC AND FAMILY SERVICES

LOCATION: 820 S. Boylan Avenue, McBryde Building, Raleigh, NC 27603
MAILING ADDRESS: 2420 Mail Service Center, Raleigh, NC 27699-2420
www.ncdhhs.gov • TEL: 919-527-6300 • FAX: 919-334-1265

AN EQUAL OPPORTUNITY / AFFIRMATIVE ACTION EMPLOYER

Beaufort County Finance

Budget Amendment Request

Department: Social Services **Date of Request:** June 7, 2021

FY Budget: 2020-2021

ACCOUNT NO.	TITLE OF ACCOUNT	INCREASE	DECREASE
100222.493568	Energy Assistance	$978	
105480.562002	Duke Progress Energy	$978	

Department Justification:
On May 6, 2021 and May 27, 2021, DSS received notification that additional funds have been allocated to Beaufort County for the Duke Progress Energy Assistance Program. Beaufort County received an additional $540 on May 6, 2021 and an additional $438 on May 27, 2021. We are requesting that the Social Services budget be amended to reflect an increase in the Duke Progress Energy Assistance Program line 105480.562002 and an increase in the Energy Assistance revenue line 100222.493568. Please see the attached Funding Authorizations.
There are no county dollars included in the increase of these funds.

If amendment deals with adding, deleting, or modifying a position, County Position No. (& State, if applicable) must be referenced.

County Position No. _____

State Position No. _____

APPROVAL	SIGNATURE	DATE
Department Head	Melanie Congress	5/27/21
Finance Officer		
	This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.	
County Manager	Required for interdepartmental transfers.	
Board of Commissioners	Agenda Item No. _____ Reference No. _____	

14/15

FUNDING AUTHORIZATION
DIVISION OF SOCIAL SERVICES

FUNDING SOURCE: Duke Energy Progress-Energy Neighbor Fund
EFFECTIVE DATE: 07/01/2020
AUTHORIZATION NUMBER: 11

ALLOCATION PERIOD
FROM JUNE 2020 THRU MAY 2021 SERVICE MONTHS
FROM JULY 2020 THRU JUNE 2021 PAYMENT MONTHS

		Initial (or Previous) Allocation Funding Authorization		Additional Allocation		Grand Total Allocation	
Co. No.	COUNTY	State	Total	State	Total	State	Total
01	ALAMANCE	0.00	0.00	0.00	0.00	0.00	0.00
02	ALEXANDER	0.00	0.00	0.00	0.00	0.00	0.00
03	ALLEGHANY	0.00	0.00	0.00	0.00	0.00	0.00
04	ANSON	6,527.38	6,527.38	255.84	255.84	6,783.22	6,783.22
05	ASHE	0.00	0.00	0.00	0.00	0.00	0.00
06	AVERY	156.72	156.72	14.00	14.00	170.72	170.72
07	BEAUFORT	11,551.14	11,551.14	540.00	540.00	12,091.14	12,091.14
08	BERTIE	0.00	0.00	0.00	0.00	0.00	0.00
09	BLADEN	9,213.33	9,213.33	444.00	444.00	9,657.33	9,657.33
10	BRUNSWICK	18,770.93	18,770.93	1,254.26	1,254.26	20,025.19	20,025.19
11	BUNCOMBE	36,798.74	36,798.74	4,658.76	4,658.76	41,457.50	41,457.50
12	BURKE	0.00	0.00	0.00	0.00	0.00	0.00
13	CABARRUS	0.00	0.00	0.00	0.00	0.00	0.00
14	CALDWELL	0.00	0.00	0.00	0.00	0.00	0.00
15	CAMDEN	0.00	0.00	0.00	0.00	0.00	0.00
16	CARTERET	10,616.92	10,616.92	913.34	913.34	11,530.26	11,530.26
17	CASWELL	7,967.72	7,967.72	450.00	450.00	8,417.72	8,417.72
18	CATAWBA	0.00	0.00	0.00	0.00	0.00	0.00
19	CHATHAM	14,025.31	14,025.31	1,042.78	1,042.78	15,068.09	15,068.09
20	CHEROKEE	0.00	0.00	0.00	0.00	0.00	0.00
21	CHOWAN	0.00	0.00	0.00	0.00	0.00	0.00
22	CLAY	0.00	0.00	0.00	0.00	0.00	0.00
23	CLEVELAND	0.00	0.00	0.00	0.00	0.00	0.00
24	COLUMBUS	11,405.73	11,405.73	331.48	331.48	11,737.21	11,737.21
25	CRAVEN	6,726.36	6,726.36	322.00	322.00	7,048.36	7,048.36
26	CUMBERLAND	10,883.40	10,883.40	775.68	775.68	11,659.08	11,659.08
27	CURRITUCK	0.00	0.00	0.00	0.00	0.00	0.00
28	DARE	0.00	0.00	0.00	0.00	0.00	0.00
29	DAVIDSON	0.00	0.00	0.00	0.00	0.00	0.00
30	DAVIE	0.00	0.00	0.00	0.00	0.00	0.00
31	DUPLIN	6,105.20	6,105.20	288.00	288.00	6,393.20	6,393.20
32	DURHAM	3,192.79	3,192.79	70.00	70.00	3,262.79	3,262.79
33	EDGECOMBE	6,809.11	6,809.11	332.00	332.00	7,141.11	7,141.11
34	FORSYTH	63.36	63.36	0.00	0.00	63.36	63.36
35	FRANKLIN	8,815.22	8,815.22	574.40	574.40	9,389.62	9,389.62
36	GASTON	0.00	0.00	0.00	0.00	0.00	0.00
37	GATES	0.00	0.00	0.00	0.00	0.00	0.00
38	GRAHAM	0.00	0.00	0.00	0.00	0.00	0.00
39	GRANVILLE	7,215.90	7,215.90	426.00	426.00	7,641.90	7,641.90
40	GREENE	3,986.00	3,986.00	190.00	190.00	4,176.00	4,176.00
41	GUILFORD	0.00	0.00	0.00	0.00	0.00	0.00
42	HALIFAX	4,283.00	4,283.00	226.00	226.00	4,509.00	4,509.00
43	HARNETT	7,063.72	7,063.72	341.32	341.32	7,405.04	7,405.04
44	HAYWOOD	8,278.59	8,278.59	564.36	564.36	8,842.95	8,842.95
45	HENDERSON	5,613.66	5,613.66	286.00	286.00	5,899.66	5,899.66
46	HERTFORD	0.00	0.00	0.00	0.00	0.00	0.00
47	HOKE	4,362.86	4,362.86	226.00	226.00	4,588.86	4,588.86

FUNDING SOURCE: Duke Energy Progress-Energy Neighbor Fund

		Initial (or Previous) Allocation Funding Authorization		Additional Allocation		Grand Total Allocation	
	COUNTY	State	Total	State	Total	State	Total
48	HYDE	0.00	0.00	0.00	0.00	0.00	0.00
49	IREDELL	0.00	0.00	0.00	0.00	0.00	0.00
50	JACKSON	2,071.00	2,071.00	40.00	40.00	2,111.00	2,111.00
51	JOHNSTON	16,411.24	16,411.24	1,173.60	1,173.60	17,584.84	17,584.84
52	JONES	4,897.87	4,897.87	200.00	200.00	5,097.87	5,097.87
53	LEE	5,227.78	5,227.78	453.78	453.78	5,681.56	5,681.56
54	LENOIR	6,007.35	6,007.35	278.00	278.00	6,285.35	6,285.35
55	LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00
56	MACON	0.00	0.00	0.00	0.00	0.00	0.00
57	MADISON	14,988.17	14,988.17	162.00	162.00	15,150.17	15,150.17
58	MARTIN	0.00	0.00	0.00	0.00	0.00	0.00
59	MCDOWELL	243.00	243.00	0.00	0.00	243.00	243.00
60	MECKLENBURG	0.00	0.00	0.00	0.00	0.00	0.00
61	MITCHELL	5,468.31	5,468.31	295.72	295.72	5,764.03	5,764.03
62	MONTGOMERY	5,233.66	5,233.66	270.52	270.52	5,504.18	5,504.18
63	MOORE	20,312.23	20,312.23	1,683.10	1,683.10	21,995.33	21,995.33
64	NASH	4,962.00	4,962.00	500.00	500.00	5,462.00	5,462.00
65	NEW HANOVER	33,581.47	33,581.47	2,254.22	2,254.22	35,835.69	35,835.69
66	NORTHAMPTON	0.00	0.00	0.00	0.00	0.00	0.00
67	ONSLOW	11,850.97	11,850.97	615.96	615.96	12,466.93	12,466.93
68	ORANGE	190.00	190.00	0.00	0.00	190.00	190.00
69	PAMLICO	6,540.03	6,540.03	312.00	312.00	6,852.03	6,852.03
70	PASQUOTANK	0.00	0.00	0.00	0.00	0.00	0.00
71	PENDER	5,999.74	5,999.74	328.00	328.00	6,327.74	6,327.74
72	PERQUIMANS	0.00	0.00	0.00	0.00	0.00	0.00
73	PERSON	14,952.70	14,952.70	830.72	830.72	15,783.42	15,783.42
74	PITT	3,533.00	3,533.00	156.00	156.00	3,689.00	3,689.00
75	POLK	0.00	0.00	0.00	0.00	0.00	0.00
76	RANDOLPH	6,836.62	6,836.62	460.68	460.68	7,297.30	7,297.30
77	RICHMOND	7,710.86	7,710.86	475.36	475.36	8,186.22	8,186.22
78	ROBESON	7,390.59	7,390.59	391.56	391.56	7,782.15	7,782.15
79	ROCKINGHAM	0.00	0.00	0.00	0.00	0.00	0.00
80	ROWAN	0.00	0.00	0.00	0.00	0.00	0.00
81	RUTHERFORD	0.00	0.00	0.00	0.00	0.00	0.00
82	SAMPSON	5,725.36	5,725.36	284.00	284.00	6,009.36	6,009.36
83	SCOTLAND	5,047.00	5,047.00	274.00	274.00	5,321.00	5,321.00
84	STANLY	3,988.25	3,988.25	2.00	2.00	3,990.25	3,990.25
85	STOKES	0.00	0.00	0.00	0.00	0.00	0.00
86	SURRY	0.00	0.00	0.00	0.00	0.00	0.00
87	SWAIN	0.00	0.00	0.00	0.00	0.00	0.00
88	TRANSYLVANIA	0.00	0.00	0.00	0.00	0.00	0.00
89	TYRRELL	0.00	0.00	0.00	0.00	0.00	0.00
90	UNION	0.00	0.00	0.00	0.00	0.00	0.00
91	VANCE	4,801.94	4,801.94	308.08	308.08	5,110.02	5,110.02
92	WAKE	155,357.23	155,357.23	11,899.16	11,899.16	167,256.39	167,256.39
93	WARREN	8,712.32	8,712.32	470.48	470.48	9,182.80	9,182.80
94	WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00
95	WATAUGA	0.00	0.00	0.00	0.00	0.00	0.00
96	WAYNE	10,768.05	10,768.05	932.00	932.00	11,700.05	11,700.05
97	WILKES	0.00	0.00	0.00	0.00	0.00	0.00
98	WILSON	7,544.80	7,544.80	178.88	178.88	7,723.68	7,723.68
99	YADKIN	0.00	0.00	0.00	0.00	0.00	0.00
100	YANCEY	1,493.00	1,493.00	4.00	4.00	1,497.00	1,497.00
150	Jackson Indian	0.00	0.00	0.00	0.00	0.00	0.00
187	Swain Indian	0.00	0.00	0.00	0.00	0.00	0.00
	Total	598,279.63	598,279.63	39,760.04	39,760.04	638,039.67	638,039.67

FUNDING SOURCE: Progress Energy

GRANT INFORMATION:
This funding authorization represents 100% state funds.

XS411 Heading: Energy Neighbor
Tracked on XS411: State Share 100%

OBLIGATIONS INCURRED AND EXPENDITURES MADE UNDER THIS ADVICE WILL BE SUBJECT TO LIMITATIONS PUBLISHED BY FEDERAL AND STATE AGENCIES AS TO THE AVAILABILITY OF FUNDS

AUTHORIZED SIGNATURE DATE:

May 6, 2021

DIVISION OF SOCIAL SERVICES

FUNDING SOURCE: Duke Energy Progress-Energy Neighbor Fund
EFFECTIVE DATE: 07/01/2020
AUTHORIZATION NUMBER: 12

ALLOCATION PERIOD
FROM JUNE 2020 THRU MAY 2021 SERVICE MONTHS
FROM JULY 2020 THRU JUNE 2021 PAYMENT MONTHS

		Additional Allocation	
Co. No.	COUNTY	State	Total
01	ALAMANCE	0.00	0.00
02	ALEXANDER	0.00	0.00
03	ALLEGHANY	0.00	0.00
04	ANSON	227.84	227.84
05	ASHE	0.00	0.00
06	AVERY	14.00	14.00
07	BEAUFORT	438.00	438.00
08	BERTIE	0.00	0.00
09	BLADEN	434.00	434.00
10	BRUNSWICK	1,187.00	1,187.00
11	BUNCOMBE	3,082.42	3,082.42
12	BURKE	0.00	0.00
13	CABARRUS	0.00	0.00
14	CALDWELL	0.00	0.00
15	CAMDEN	0.00	0.00
16	CARTERET	759.30	759.30
17	CASWELL	450.00	450.00
18	CATAWBA	0.00	0.00
19	CHATHAM	1,063.72	1,063.72
20	CHEROKEE	0.00	0.00
21	CHOWAN	0.00	0.00
22	CLAY	0.00	0.00
23	CLEVELAND	0.00	0.00
24	COLUMBUS	256.16	256.16
25	CRAVEN	230.02	230.02
26	CUMBERLAND	797.00	797.00
27	CURRITUCK	0.00	0.00
28	DARE	0.00	0.00
29	DAVIDSON	0.00	0.00
30	DAVIE	0.00	0.00
31	DUPLIN	264.00	264.00
32	DURHAM	66.00	66.00
33	EDGECOMBE	328.00	328.00
34	FORSYTH	0.00	0.00
35	FRANKLIN	488.00	488.00
36	GASTON	0.00	0.00
37	GATES	0.00	0.00
38	GRAHAM	0.00	0.00
39	GRANVILLE	374.00	374.00
40	GREENE	180.00	180.00
41	GUILFORD	0.00	0.00
42	HALIFAX	226.00	226.00
43	HARNETT	323.32	323.32
44	HAYWOOD	592.56	592.56
45	HENDERSON	280.00	280.00
46	HERTFORD	0.00	0.00
47	HOKE	224.00	224.00

FUNDING SOURCE: Duke Energy Progress-Energy Neighbor Fund

		Additional Allocation	
	COUNTY	State	Total
48	HYDE	0.00	0.00
49	IREDELL	0.00	0.00
50	JACKSON	40.00	40.00
51	JOHNSTON	929.60	929.60
52	JONES	180.00	180.00
53	LEE	410.44	410.44
54	LENOIR	212.00	212.00
55	LINCOLN	0.00	0.00
56	MACON	0.00	0.00
57	MADISON	162.00	162.00
58	MARTIN	0.00	0.00
59	MCDOWELL	0.00	0.00
60	MECKLENBURG	0.00	0.00
61	MITCHELL	253.52	253.52
62	MONTGOMERY	294.52	294.52
63	MOORE	1,462.36	1,462.36
64	NASH	401.00	401.00
65	NEW HANOVER	1,905.48	1,905.48
66	NORTHAMPTON	0.00	0.00
67	ONSLOW	585.88	585.88
68	ORANGE	0.00	0.00
69	PAMLICO	269.96	269.96
70	PASQUOTANK	0.00	0.00
71	PENDER	240.00	240.00
72	PERQUIMANS	0.00	0.00
73	PERSON	860.64	860.64
74	PITT	156.00	156.00
75	POLK	0.00	0.00
76	RANDOLPH	434.68	434.68
77	RICHMOND	407.36	407.36
78	ROBESON	369.56	369.56
79	ROCKINGHAM	0.00	0.00
80	ROWAN	0.00	0.00
81	RUTHERFORD	0.00	0.00
82	SAMPSON	280.00	280.00
83	SCOTLAND	216.00	216.00
84	STANLY	2.00	2.00
85	STOKES	0.00	0.00
86	SURRY	0.00	0.00
87	SWAIN	0.00	0.00
88	TRANSYLVANIA	0.00	0.00
89	TYRRELL	0.00	0.00
90	UNION	0.00	0.00
91	VANCE	268.08	268.08
92	WAKE	11,522.14	11,522.14
93	WARREN	464.48	464.48
94	WASHINGTON	0.00	0.00
95	WATAUGA	0.00	0.00
96	WAYNE	814.00	814.00
97	WILKES	0.00	0.00
98	WILSON	191.00	191.00
99	YADKIN	0.00	0.00
100	YANCEY	2.00	2.00
150	Jackson Indian	0.00	0.00
187	Swain Indian	0.00	0.00
	Total	35,620.04	35,620.04

Beaufort County
Finance

Budget Amendment Request

Department: General Fund **Date of Request:** 6-7-21

FY Budget: FY 20-21

ACCOUNT NO.	TITLE OF ACCOUNT	INCREASE	DECREASE
10-0223-433035	American Rescue Plan Revenue	4,564,017	
10-4135-526125	American Rescue Plan Expenses	4,564,017	

Department Justification:

To recognize $4,564,017 in grant revenue received from federal government to Beaufort County through American Rescue Plan Act.

If amendment deals with adding, deleting, or modifying a position, County Position No. (& State, if applicable) must be referenced.

County Position No. _____

State Position No. _____

APPROVAL	SIGNATURE	DATE
Department Head		
Finance Officer		
	This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.	
County Manager	Required for interdepartmental transfers.	
Board of Commissioners	Agenda Item No. _____ Reference No. _____	

BOARD OF COMMISSIONERS
Frankie Waters, Chairman
Jerry E. Langley, Vice Chairman
Hood Richardson
Ed Booth
Randy Walker
Stan Deatherage
John Rebholz

COUNTY OFFICIALS
Brian M. Alligood, County Manager
Katie Mosher, Clerk to the Board
Anita Radcliffe, Finance Director
David Francisco, County Attorney

BEAUFORT COUNTY
NORTH CAROLINA

To: Chairman Frankie Waters & Members of the Board of Commissioners
From: Anita C. Radcliffe, Financial Officer
Date: June 7, 2021
Subject: Reporting of Inter-Departmental Reallocations and Approval of Appropriation of Water Revenues to Cover Water Purchases

Transfers of funds between the following departments within the General Fund have been completed without increasing the overall County budget. These reallocations were necessary to ensure budgetary compliance at year end.

Increase Tax Administration	$	41,000
Increase Tax Collector		20,000
Increase Economic Development		10,710
Increase Public Buildings		9,290
Increase Jail (Operations)		10,000
Increase Sheriff's Office (Operations)		24,000
Decrease Communications (Operations)		(34,000)
Increase Veterans		1,500
Increase Cooperative Extension		15,000
Decrease Fire Protection		(40,000)
Decrease Medical Examiner		(15,000)
Decrease EMS		(42,500)
Total		0

Beaufort County
Finance

Budget Amendment Request

Department: Water Fund **Date of Request:** 6-7-21

FY Budget: FY 20-21

ACCOUNT NO.	TITLE OF ACCOUNT	INCREASE	DECREASE
60-3713-451000	Water Sales	250,000	
60-7130-572000	Water Purchases	250,000	

Department Justification:

To appropriate additional water revenue during Covid Pandemic to cover water purchases from City of Washington.

If amendment deals with adding, deleting, or modifying a position, County Position No. (& State, if applicable) must be referenced.

County Position No. _____

State Position No. _____

APPROVAL	SIGNATURE	DATE
Department Head		
Finance Officer		
	This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.	
County Manager	Required for interdepartmental transfers.	
Board of Commissioners	Agenda Item No. _____ Reference No. _____	

ROY COOPER
Governor
DIONNE DELLI-GATTI
Secretary
S. DANIEL SMITH
Director

NORTH CAROLINA
Environmental Quality

May 20, 2021

Erick Jennings, Water Systems Manager
Beaufort Co (Northside)
111 West Second Street
Washington, NC 27889

Subject: LWSP Meets Minimum Criteria
Beaufort Co (Northside)
PWSID#: 04-07-035
Beaufort County

Dear Erick Jennings,

This letter is to notify you that our staff has reviewed the information contained in the 2020 Local Water Supply Plan (LWSP) update submitted by your office. Since all the required information is complete, the LWSP for the 04-07-035 system hereby meets the minimum criteria established in North Carolina General Statute 143-355 (l).

Your water system's 2020 LWSP is now viewable online from the LWSP website found at: **http://www.ncwater.org/WUDC/app/LWSP/search.php**. The plan has been made available after our best efforts to screen any errors. As a final check, please review and report any mistakes or omissions to the review engineer. Unless notified otherwise, the Division of Water Resources considers your 2020 LWSP complete.

The 2020 LWSP must next be adopted by your water system's governing board; a model LWSP resolution is available online on the right side of the page in the Forms and Docs section at: **https://www.ncwater.org/Water_Supply_Planning/Local_Water_Supply_Plan/learn.php**. A copy of the signed resolution must be submitted to Linwood Peele, Water Supply Planning Section Supervisor, at the address printed at the bottom of this letter. The LWSP cannot be considered compliant with the requirements of NCGS 143-355(l) until an adopted resolution is received.

Thank you very much for your efforts to provide your customers with a safe and reliable supply of drinking water. We look forward to continuing to work with you in these efforts. Please contact Klaus Albertin at klaus.albertin@ncdenr.gov or 919-707-9035 or Linwood Peele at linwood.peele@ncdenr.gov or (919) 707-9024 if we can be of further assistance.

Sincerely,

Linwood E. Peele, Supervisor
Division of Water Resources, NCDEQ

Beaufort Co (Northside)

2020

The Division of Water Resources (DWR) provides the data contained within this Local Water Supply Plan (LWSP) as a courtesy and service to our customers. DWR staff does not field verify data. Neither DWR, nor any other party involved in the preparation of this LWSP attests that the data is completely free of errors and omissions. Furthermore, data users are cautioned that LWSPs labeled PROVISIONAL have yet to be reviewed by DWR staff. Subsequent review may result in significant revision. Questions regarding the accuracy or limitations of usage of this data should be directed to the water system and/or DWR.

1. System Information

Contact Information

Complete

Water System Name:	Beaufort Co (Northside)	PWSID:	04-07-035
Mailing Address:	111 West Second Street Washington, NC 27889	Ownership:	County
Contact Person:	Erick Jennings	Title:	Water Systems Manager
Phone:	252-975-0720	Cell/Mobile:	--
Secondary Contact:	Christina Smith	Phone:	252-975-0720
Mailing Address:	111 West Second Street Washington, NC 27889	Cell/Mobile:	--

Distribution System

Line Type	Size Range (Inches)	Estimated % of lines
Ductile Iron	4-16	5.00 %
Polyvinyl Chloride	2-12	95.00 %

What are the estimated total miles of distribution system lines? 763 Miles
How many feet of distribution lines were replaced during 2020? 1,858 Feet
How many feet of new water mains were added during 2020? 0 Feet
How many meters were replaced in 2020? 114
How old are the oldest meters in this system? 26 Year(s)
How many meters for outdoor water use, such as irrigation, are not billed for sewer services? 0
What is this system's finished water storage capacity? 4.0500 Million Gallons
Has water pressure been inadequate in any part of the system since last update? *Line breaks that were repaired quickly should not be included.* No

Programs

Does this system have a program to work or flush hydrants? Yes, As Needed
Does this system have a valve exercise program? No
Does this system have a cross-connection program? Yes
Does this system have a program to replace meters? Yes
Does this system have a plumbing retrofit program? No
Does this system have an active water conservation public education program? Yes
Does this system have a leak detection program? Yes

Educational tips on water conservation are included in our annual Consumer Confidence Reports.
In-field leak detection is performed by Beaufort County personnel via visual inspection as well as services performed by NCRWA.
When a leak is discovered it is repaired by Beaufort County personnel or approved contractor.

Water Conservation

What type of rate structure is used? Flat/Fixed

How much reclaimed water does this system use? 0.0000 MGD For how many connections? 0

Does this system have an interconnection with another system capable of providing water in an emergency? Yes

2. Water Use Information

Service Area

Sub-Basin(s)	% of Service Population	County(s)	% of Service Population
Pamlico River & Sound (15-3)	80 %	Beaufort	100 %
Tar River (15-1)	15 %		
Roanoke River (14-1)	5 %		

What was the year-round population served in 2020? 21,451

Has this system acquired another system since last report? No

Water Use by Type

Type of Use	Metered Connections	Metered Average Use (MGD)	Non-Metered Connections	Non-Metered Estimated Use (MGD)
Residential	9,051	1.0246	0	0.0000
Commercial	46	0.0444	3	0.0000
Industrial	0	0.0000	0	0.0000
Institutional	0	0.0000	0	0.0000

How much water was used for system processes (backwash, line cleaning, flushing, etc.)? 0.2284 MGD

St. John Church of Crist has an unmetered connection for a fire sprinkler system at 2240 St. John Church Road.
Coastal Carolina Cotton Gin has an unmetered connection for a fire sprinkler system at 4851 Terra Ceia Road.
Hysucat Boat Company has an unmetered connection for a fire sprinkler system at 7013 NC Hwy 92 East.

Water Sales

Purchaser	PWSID	Average Daily Sold (MGD)	Days Used	Contract MGD	Contract Expiration	Recurring	Required to comply with water use restrictions?	Pipe Size(s) (Inches)	Use Type
Bath	04-07-030	0.0196	366	0.0000	2018	Yes	No	6	Regular
Belhaven	04-07-015	0.0000	0	0.0000	2020	Yes	Yes	6	Emergency
Hyde County	04-48-010	0.0000	0			Yes	Yes	6	Emergency

3. Water Supply Sources

Monthly Withdrawals & Purchases

	Average Daily Use (MGD)	Max Day Use (MGD)		Average Daily Use (MGD)	Max Day Use (MGD)		Average Daily Use (MGD)	Max Day Use (MGD)
Jan	1.2693		May	1.4906		Sep	1.5649	
Feb	1.2046		Jun	1.5405		Oct	1.5347	
Mar	1.1800		Jul	1.6474		Nov	1.3042	
Apr	1.4661		Aug	1.3994		Dec	1.4404	

☒

Water Purchases From Other Systems

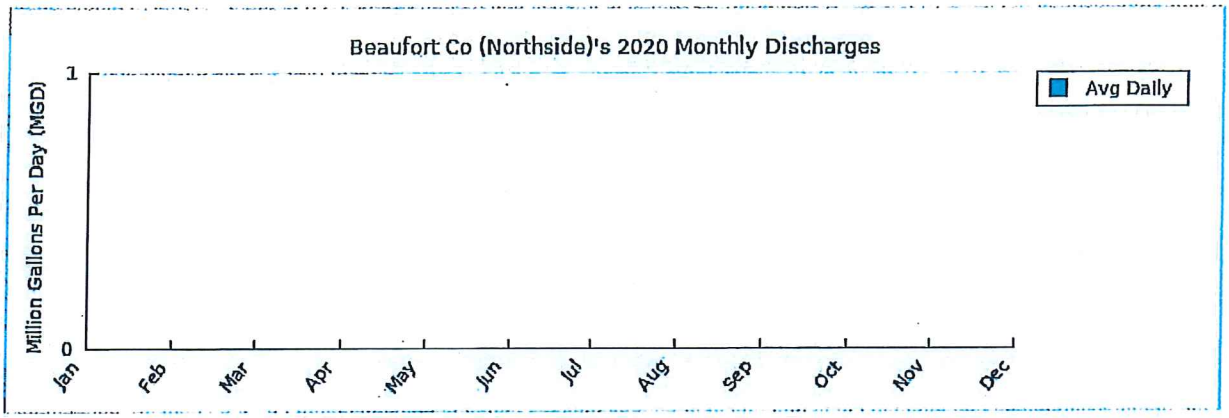
Seller	PWSID	Average Daily Purchased (MGD)	Days Used	Contract MGD	Contract Expiration	Recurring	Required to comply with water use restrictions?	Pipe Size (s) (Inches)	Use Type
Beaufort Co Southside	04-07-040	0.2982	218	0.9600		Yes	Yes	12	Regular
Belhaven	04-07-015	0.0000	0			Yes	Yes	6	Emergency
Hyde County	04-48-010	0.0000	0				No	6	Emergency

Washington	04-07-010	1.2432	366	1.6480	2038	Yes	Yes	16	Regular

4. Wastewater Information

Monthly Discharges

	Average Daily Discharge (MGD)		Average Daily Discharge (MGD)		Average Daily Discharge (MGD)
Jan	0.0000	May	0.0000	Sep	0.0000
Feb	0.0000	Jun	0.0000	Oct	0.0000
Mar	0.0000	Jul	0.0000	Nov	0.0000
Apr	0.0000	Aug	0.0000	Dec	0.0000



How many sewer connections does this system have? 0

How many water service connections with septic systems does this system have? 8,904

Are there plans to build or expand wastewater treatment facilities in the next 10 years? No

Beaufort County Northside provides water service to 190 active residences that have sewer services with the Town of Belhaven, and 3 active residences that have sewer service with the City of Washington.

5. Planning

Projections

	2020	2030	2040	2050	2060	2070
Year-Round Population	21,451	22,631	23,811	24,991	26,171	27,351
Seasonal Population	0	0	0	0	0	0
Residential	1.0246	1.0863	1.1429	1.1996	1.2562	1.3128
Commercial	0.0444	0.0500	0.0510	0.0520	0.0530	0.0540
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Institutional	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
System Process	0.2284	0.2300	0.2350	0.2400	0.2450	0.2500
Unaccounted-for	0.1038	0.1093	0.1143	0.1193	0.1243	0.1294

Demand v/s Percent of Supply

	2020	2030	2040	2050	2060	2070
Surface Water Supply	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Ground Water Supply	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Purchases	2.6080	2.6080	2.6080	2.6080	2.6080	2.6080
Future Supplies		0.0000	0.0000	0.0000	0.0000	0.0000
Total Available Supply (MGD)	2.6080	2.6080	2.6080	2.6080	2.6080	2.6080
Service Area Demand	1.4012	1.4756	1.5432	1.6109	1.6785	1.7462

Sales	0.0196	0.0196	0.0196	0.0196	0.0196	0.0196
Future Sales		0.0000	0.0000	0.0000	0.0000	0.0000
Total Demand (MGD)	1.4208	1.4952	1.5628	1.6305	1.6981	1.7658
Demand as Percent of Supply	54%	57%	60%	63%	65%	68%

The purpose of the above chart is to show a general indication of how the long-term per capita water demand changes over time. The per capita water demand may actually be different than indicated due to seasonal populations and the accuracy of data submitted. Water systems that have calculated long-term per capita water demand based on a methodology that produces different results may submit their information in the notes field.

Your long-term water demand is 48 gallons per capita per day. What demand management practices do you plan to implement to reduce the per capita water demand (i.e. conduct regular water audits, implement a plumbing retrofit program, employ practices such as rainwater harvesting or reclaimed water)? If these practices are covered elsewhere in your plan, indicate where the practices are discussed here.

Are there other demand management practices you will implement to reduce your future supply needs?

What supplies other than the ones listed in future supplies are being considered to meet your future supply needs?

How does the water system intend to implement the demand management and supply planning components above?

Additional Information

Has this system participated in regional water supply or water use planning? No

What major water supply reports or studies were used for planning?

Please describe any other needs or issues regarding your water supply sources, any water system deficiencies or needed improvements (storage, treatment, etc.) or your ability to meet present and future water needs. Include both quantity and quality considerations, as well as financial, technical, managerial, permitting, and compliance issues:

The Division of Water Resources (DWR) provides the data contained within this Local Water Supply Plan (LWSP) as a courtesy and service to our customers. DWR staff does not field verify data. Neither DWR, nor any other party involved in the preparation of this LWSP attests that the data is completely free of errors and omissions. Furthermore, data users are cautioned that LWSPs labeled **PROVISIONAL** have yet to be reviewed by DWR staff. Subsequent review may result in significant revision. Questions regarding the accuracy or limitations of usage of this data should be directed to the water system and/or DWR.

RESOLUTION APPROVING LOCAL WATER SUPPLY PLAN FOR BEAUFORT COUNTY (NORTHSIDE) PWSID#04-07-035

WHEREAS, North Carolina General Statute 143-355 (l) requires that each unit of local government that provides public water service or that plans to provide public water service and each large community water system shall, either individually or together with other units of local government and large community water systems, prepare and submit a Local Water Supply Plan; and

WHEREAS, as required by the statute and in the interests of sound local planning, a Local Water Supply Plan for Beaufort County (Northside) – PWSID#: 04-07-035, has been developed and submitted to the Board of Commissioners of Beaufort County for approval; and

WHEREAS, the Board of Commissioners of Beaufort finds that the Local Water Supply Plan is in accordance with the provisions of North Carolina General Statute 143-355 (l) and that it will provide appropriate guidance for the future management of water supplies for Beaufort County (Northside) – PWSID#: 04-07-035, as well as useful information to the Department of Environmental Quality for the development of a state water supply plan as required by statute; and

WHEREAS, the Board of Commissioners of Beaufort County Water Districts I, II, III, IV, V, VI, and VII entered into an Interlocal Agreement for the Administration of the Beaufort County Water Districts with the Beaufort County Board of Commissioners on June 4, 2018;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Beaufort County of Beaufort County (Northside) – PWSID#: 04-07-035 that the Local Water Supply Plan entitled, Beaufort Co (Northside) dated 2020, is hereby approved and shall be submitted to the Department of Environmental Quality, Division of Water Resources; and

BE IT FURTHER RESOLVED that the Board of Commissioners of Beaufort County intends that this plan shall be revised to reflect changes in relevant data and projections at least once every five years or as otherwise requested by the Department, in accordance with the statute and sound planning practice.

This the 7th day of June 2021.

(SEAL)

Frankie Waters, Chairman
Beaufort County Board of Commissioners

Kathleen Mosher, CMC, NCCCC
Clerk to the Board

ROY COOPER
Governor
DIONNE DELLI-GATTI
Secretary
S. DANIEL SMITH
Director

NORTH CAROLINA
Environmental Quality

May 20, 2021

Erick Jennings, Water Systems Manager
Beaufort Co (Southside)
111 West Second Street
Washington, NC 27889

Subject: LWSP Meets Minimum Criteria
Beaufort Co (Southside)
PWSID#: 04-07-040
Beaufort County

Dear Erick Jennings,

This letter is to notify you that our staff has reviewed the information contained in the 2020 Local Water Supply Plan (LWSP) update submitted by your office. Since all the required information is complete, the LWSP for the 04-07-040 system hereby meets the minimum criteria established in North Carolina General Statute 143-355 (l).

Your water system's 2020 LWSP is now viewable online from the LWSP website found at: **http://www.ncwater.org/WUDC/app/LWSP/search.php**. The plan has been made available after our best efforts to screen any errors. As a final check, please review and report any mistakes or omissions to the review engineer. Unless notified otherwise, the Division of Water Resources considers your 2020 LWSP complete.

The 2020 LWSP must next be adopted by your water system's governing board; a model LWSP resolution is available online on the right side of the page in the Forms and Docs section at: **https://www.ncwater.org/Water_Supply_Planning/Local_Water_Supply_Plan/learn.php**. A copy of the signed resolution must be submitted to Linwood Peele, Water Supply Planning Section Supervisor, at the address printed at the bottom of this letter. The LWSP cannot be considered compliant with the requirements of NCGS 143-355(l) until an adopted resolution is received.

Thank you very much for your efforts to provide your customers with a safe and reliable supply of drinking water. We look forward to continuing to work with you in these efforts. Please contact Klaus Albertin at klaus.albertin@ncdenr.gov or 919-707-9035 or Linwood Peele at linwood.peele@ncdenr.gov or (919) 707-9024 if we can be of further assistance.

Sincerely,

Linwood E. Peele, Supervisor
Division of Water Resources, NCDEQ

Beaufort Co (Southside)

2020

The Division of Water Resources (DWR) provides the data contained within this Local Water Supply Plan (LWSP) as a courtesy and service to our customers. DWR staff does not field verify data. Neither DWR, nor any other party involved in the preparation of this LWSP attests that the data is completely free of errors and omissions. Furthermore, data users are cautioned that LWSPs labeled PROVISIONAL have yet to be reviewed by DWR staff. Subsequent review may result in significant revision. Questions regarding the accuracy or limitations of usage of this data should be directed to the water system and/or DWR.

1. System Information

Contact Information

Complete

Water System Name:	Beaufort Co (Southside)	PWSID:	04-07-040
Mailing Address:	111 West Second Street Washington, NC 27889	Ownership:	County
Contact Person:	Erick Jennings	Title:	Water Systems Manager
Phone:	252-975-0720	Cell/Mobile:	--
Secondary Contact:	Christina Smith	Phone:	252-975-0720
Mailing Address:	111 West Second Street Washington, NC 27889	Cell/Mobile:	--

Distribution System

Line Type	Size Range (Inches)	Estimated % of lines
Ductile Iron	4-16	5.00 %
Polyvinyl Chloride	2-12	95.00 %

What are the estimated total miles of distribution system lines? 363 Miles
How many feet of distribution lines were replaced during 2020? 685 Feet
How many feet of new water mains were added during 2020? 0 Feet
How many meters were replaced in 2020? 98
How old are the oldest meters in this system? 23 Year(s)
How many meters for outdoor water use, such as irrigation, are not billed for sewer services? 0
What is this system's finished water storage capacity? 2.0000 Million Gallons
Has water pressure been inadequate in any part of the system since last update? *Line breaks that were repaired quickly should not be included.* No

Programs

Does this system have a program to work or flush hydrants? Yes, As Needed
Does this system have a valve exercise program? No
Does this system have a cross-connection program? Yes
Does this system have a program to replace meters? Yes
Does this system have a plumbing retrofit program? No
Does this system have an active water conservation public education program? Yes
Does this system have a leak detection program? Yes

Educational tips on water conservation are included in our annual Consumer Confidence Reports.
In-field leak detection is performed by Beaufort County personnel via visual inspection as well as services performed by NCRWA.
When a leak is discovered it is repaired by Beaufort County personnel or approved contractor.

Water Conservation

What type of rate structure is used? Flat/Fixed
How much reclaimed water does this system use? 0.0000 MGD For how many connections? 0
Does this system have an interconnection with another system capable of providing water in an emergency? Yes

2. Water Use Information

Service Area

Sub-Basin(s)	% of Service Population	County(s)	% of Service Population
Pamlico River & Sound (15-3)	90 %	Beaufort	100 %
Neuse River (10-1)	7 %		
Tar River (15-1)	3 %		

What was the year-round population served in 2020? 9,106
Has this system acquired another system since last report? No

Water Use by Type

Type of Use	Metered Connections	Metered Average Use (MGD)	Non-Metered Connections	Non-Metered Estimated Use (MGD)
Residential	3,842	0.3973	0	0.0000
Commercial	13	0.0089	1	0.0000
Industrial	3	0.0274	0	0.0000
Institutional	0	0.0000	0	0.0000

How much water was used for system processes (backwash, line cleaning, flushing, etc.)? 0.1532 MGD

Bay City Crab Company has an unmetered connection for a fire sprinkler system at 6921 NC Hwy 306 South.

Water Sales

Purchaser	PWSID	Average Daily Sold (MGD)	Days Used	Contract MGD	Contract Expiration	Recurring	Required to comply with water use restrictions?	Pipe Size(s) (Inches)	Use Type
Aurora	04-07-020	0.0853	87	0.0000		Yes	No	6	Emergency
Beaufort Co Northside	04-07-035	0.2982	218	0.9600		Yes	Yes	12	Regular
Chocowinity	04-07-025	0.0000	0			Yes	Yes	6	Emergency

3. Water Supply Sources

Monthly Withdrawals & Purchases

	Average Daily Use (MGD)	Max Day Use (MGD)		Average Daily Use (MGD)	Max Day Use (MGD)		Average Daily Use (MGD)	Max Day Use (MGD)
Jan	0.6575	1.0000	May	0.8438	1.1900	Sep	0.9500	2.0060
Feb	0.6344	1.2510	Jun	0.8564	1.3710	Oct	0.9294	1.5160
Mar	0.7149	1.1350	Jul	0.8435	1.2040	Nov	0.7537	1.1220
Apr	0.8533	1.3550	Aug	0.8156	1.5420	Dec	0.7873	

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Ground Water Sources

Name or Number	Average Daily Withdrawal (MGD) MGD	Average Daily Withdrawal (MGD) Days Used	Max Day Withdrawal (MGD)	12-Hour Supply (MGD)	CUA Reduction	Year Offline	Use Type
1	0.1245	266	0.4020	0.5400	CUA0		Regular
2	0.1138	264	0.4010	0.5400	CUA0		Regular
61	0.1613	365	0.4770	0.4320	CUA0		Regular
62	0.1535	365	0.4370	0.2880	CUA0		Regular
63	0.1796	348	0.7230	0.4320	CUA0		Regular
64	0.1539	348	0.5460	0.2880	CUA0		Regular

Ground Water Sources (continued)

Name or Number	Well Depth (Feet)	Casing Depth (Feet)	Screen Depth (Feet)		Well Diameter (Inches)	Pump Intake Depth (Feet)	Metered?
			Top	Bottom			
1	244	199	199	239	12	184	Yes
2	247		202	242	12	183	Yes
61	184	139	139	179	12	127	Yes
62	323	288	288	318	12	279	Yes
63	168	121	121	163	12	113	Yes
64	276	241	241	271	12	234	Yes

Are ground water levels monitored? Yes, Monthly

Does this system have a wellhead protection program? Yes

Water Purchases From Other Systems

Seller	PWSID	Average Daily Purchased (MGD)	Days Used	MGD	Contract Expiration	Recurring	Required to comply with water use restrictions?	Pipe Size(s) (Inches)	Use Type
Aurora	04-07-020	0.0000	0	0.0000		Yes	No	6	Emergency
Chocowinity	04-07-025	0.0000	0			Yes	Yes	6	Emergency

Water Treatment Plants

Plant Name	Permitted Capacity (MGD)	Is Raw Water Metered?	Is Finished Water Ouput Metered?	Source
Beaufort Co District VII	0.7460	Yes	Yes	Ground
Southside WTP	1.1000	Yes	Yes	Ground

Did average daily water production exceed 80% of approved plant capacity for five consecutive days during 2020? No

If yes, was any water conservation implemented?

Did average daily water production exceed 90% of approved plant capacity for five consecutive days during 2020? No

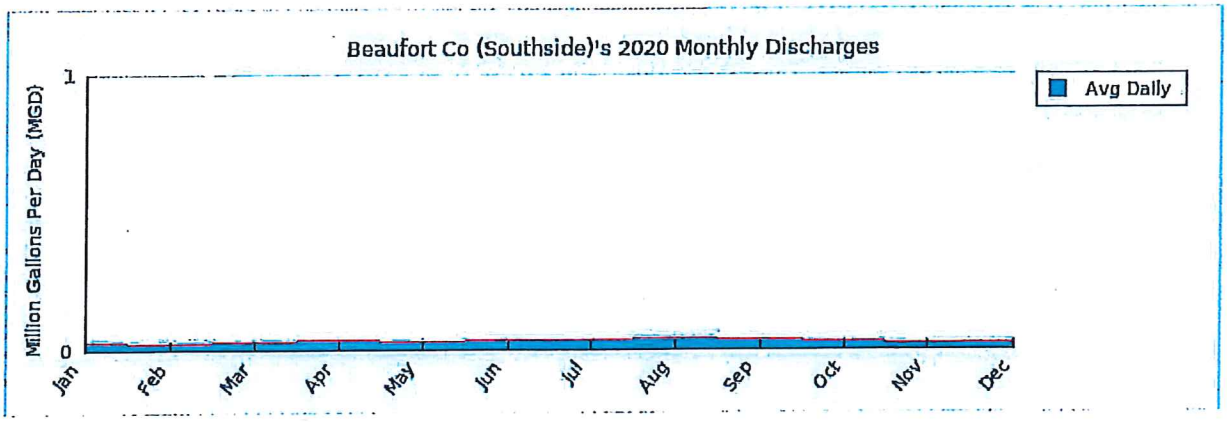
If yes, was any water conservation implemented?

Are peak day demands expected to exceed the water treatment plant capacity in the next 10 years? No

4. Wastewater Information

Monthly Discharges

	Average Daily Discharge (MGD)		Average Daily Discharge (MGD)		Average Daily Discharge (MGD)
Jan	0.0321	May	0.0291	Sep	0.0343
Feb	0.0208	Jun	0.0377	Oct	0.0280
Mar	0.0295	Jul	0.0337	Nov	0.0248
Apr	0.0358	Aug	0.0394	Dec	0.0256



How many sewer connections does this system have? 0

How many water service connections with septic systems does this system have? 3,848

Are there plans to build or expand wastewater treatment facilities in the next 10 years? No

Beaufort County Southside provides water to 10 customers that have sewer service with the Town of Chocowinity.
Beaufort County has accepted funding from the State Drinking Water Reserve to upgrade the Southside Water Treatment Plant.
This upgrade includes the construction of one new sludge drying bed for wastewater treatment. This project has been awarded and construction should begin later this year.

Wastewater Permits

Permit Number	Permitted Capacity (MGD)	Design Capacity (MGD)	Average Annual Daily Discharge (MGD)	Maximum Day Discharge (MGD)	Receiving Stream	Receiving Basin
NC0084808	0.0000	0.1440	0.0070		South Creek	Pamlico River & Sound (15-3)
NC0087491	0.0000	0.2880	0.0240		Pamlico River	Pamlico River & Sound (15-3)

5. Planning

Projections

	2020	2030	2040	2050	2060	2070
Year-Round Population	9,106	10,100	10,200	10,300	10,400	10,500
Seasonal Population	0	0	0	0	0	0
Residential	0.3973	0.4444	0.4488	0.4532	0.4576	0.4620
Commercial	0.0089	0.0100	0.0100	0.0100	0.0100	0.0100
Industrial	0.0274	0.0300	0.0310	0.0320	0.0330	0.0340
Institutional	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
System Process	0.1532	0.1700	0.1717	0.1734	0.1751	0.1769
Unaccounted-for	0.0189	0.0211	0.0213	0.0215	0.0218	0.0220

Future Supply Sources

Source Name	PWSID	Source Type	Additional Supply	Year Online	Year Offline	Type
Castle Haynes	04-07-040	Ground	0.4320	2021		Regular
Pee Dee	04-07-040	Ground	0.2880	2021		Regular

Beaufort County has accepted funding from the State Water Reserve by means of a 75% grant and 25% loan at 0% interest for 20 years in order to construct a 600 gallon per minute well in the Castle Haynes aquifer and a 400 gallon per minute well in the Pee Dee aquifer to supply the Southside Water Treatment Plant. One new iron filter and one new softening filter will also be added to the Southside Water Treatment Plant in order to process the additional water. The project has been awarded and construction should begin later this year.

Demand v/s Percent of Supply

	2020	2030	2040	2050	2060	2070
Surface Water Supply	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Ground Water Supply	3.2400	3.2400	3.2400	3.2400	3.2400	3.2400
Purchases	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Future Supplies		0.7200	0.7200	0.7200	0.7200	0.7200
Total Available Supply (MGD)	3.2400	3.9600	3.9600	3.9600	3.9600	3.9600
Service Area Demand	0.6057	0.6755	0.6828	0.6901	0.6975	0.7049
Sales	0.1979	0.9600	0.9600	0.9600	0.9600	0.9600
Future Sales		0.0000	0.0000	0.0000	0.0000	0.0000
Total Demand (MGD)	0.8036	1.6355	1.6428	1.6501	1.6575	1.6649
Demand as Percent of Supply	25%	41%	41%	42%	42%	42%

The purpose of the above chart is to show a general indication of how the long-term per capita water demand changes over time. The per capita water demand may actually be different than indicated due to seasonal populations and the accuracy of data submitted. Water systems that have calculated long-term per capita water demand based on a methodology that produces different results may submit their information in the notes field.

Your long-term water demand is 44 gallons per capita per day. What demand management practices do you plan to implement to reduce the per capita water demand (i.e. conduct regular water audits, implement a plumbing retrofit program, employ practices such as rainwater harvesting or reclaimed water)? If these practices are covered elsewhere in your plan, indicate where the practices are discussed here.

Are there other demand management practices you will implement to reduce your future supply needs?

What supplies other than the ones listed in future supplies are being considered to meet your future supply needs?

How does the water system intend to implement the demand management and supply planning components above?

Additional Information

Has this system participated in regional water supply or water use planning? No

What major water supply reports or studies were used for planning?

Please describe any other needs or issues regarding your water supply sources, any water system deficiencies or needed improvements (storage, treatment, etc.) or your ability to meet present and future water needs. Include both quantity and quality considerations, as well as financial, technical, managerial, permitting, and compliance issues:

The Division of Water Resources (DWR) provides the data contained within this Local Water Supply Plan (LWSP) as a courtesy and service to our customers. DWR staff does not field verify data. Neither DWR, nor any other party involved in the preparation of this LWSP attests that the data is completely free of errors and omissions. Furthermore, data users are cautioned that LWSPs labeled PROVISIONAL have yet to be reviewed by DWR staff. Subsequent review may result in significant revision. Questions regarding the accuracy or limitations of usage of this data should be directed to the water system and/or DWR.

RESOLUTION APPROVING LOCAL WATER SUPPLY PLAN FOR BEAUFORT COUNTY (SOUTHSIDE) PWSID#04-07-040

WHEREAS, North Carolina General Statute 143-355 (l) requires that each unit of local government that provides public water service or that plans to provide public water service and each large community water system shall, either individually or together with other units of local government and large community water systems, prepare and submit a Local Water Supply Plan; and

WHEREAS, as required by the statute and in the interests of sound local planning, a Local Water Supply Plan for Beaufort County (Southside) – PWSID#: 04-07-040, has been developed and submitted to the Board of Commissioners of Beaufort County for approval; and

WHEREAS, the Board of Commissioners of Beaufort finds that the Local Water Supply Plan is in accordance with the provisions of North Carolina General Statute 143-355 (l) and that it will provide appropriate guidance for the future management of water supplies for Beaufort County (Southside) – PWSID#: 04-07-040, as well as useful information to the Department of Environmental Quality for the development of a state water supply plan as required by statute; and

WHEREAS, the Board of Commissioners of Beaufort County Water Districts I, II, III, IV, V, VI, and VII entered into an Interlocal Agreement for the Administration of the Beaufort County Water Districts with the Beaufort County Board of Commissioners on June 4, 2018;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Beaufort County of Beaufort County (Southside) – PWSID#: 04-07-040 that the Local Water Supply Plan entitled, Beaufort Co (Southside) dated 2020, is hereby approved and shall be submitted to the Department of Environmental Quality, Division of Water Resources; and

BE IT FURTHER RESOLVED that the Board of Commissioners of Beaufort County intends that this plan shall be revised to reflect changes in relevant data and projections at least once every five years or as otherwise requested by the Department, in accordance with the statute and sound planning practice.

This the 7th day of June 2021.

(SEAL)

Frankie Waters, Chairman
Beaufort County Board of Commissioners

Kathleen Mosher, CMC, NCCCC
Clerk to the Board

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date 5/27/2021 1:47:01 PM

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Refund Description	Refund Reason	Create Date	Levy Type	Change	Interest Change	Total Change
ASPREY, PAUL LAWSON	ASPREY, PAUL LAWSON		303 N EDEN DR		WASHINGTON, NC 27889	Proration	Refund Generated due to proration on Bill #0058269853-2020-2020-0000-00	Vehicle Sold	04/27/2021	Tax	($52.83)	$0.00	($52.83)
										Tax	($44.10)	$0.00	($44.10)
										Vehicle Fee	($5.00)	$0.00	($5.00)
												Refund	$101.93
CLARK, DOUGLAS BRENTON	CLARK, DOUGLAS BRENTON	CLARK, CAROL SPARROW	4103 DAY BEACON DR		BELHAVEN, NC 27810	Proration	Refund Generated due to proration on Bill #0055741793-2020-[illegible]	Vehicle Sold	04/26/2021	Tax	($253.55)	$0.00	($253.55)
										Tax	($235.58)	$0.00	($235.58)
												Refund	$489.13
HARDISON, RONNIE FLOYD SR	HARDISON, RONNIE FLOYD SR		155 TELEPHONE LN		PINETOWN, NC 27865	Proration	Refund Generated due to proration on Bill #0052339061-2020-2020-0000-00	Vehicle Sold	04/29/2021	Tax	($181.58)	$0.00	($181.58)
										Tax	($11.72)	$0.00	($11.72)
										Tax	($10.01)	$0.00	($10.01)
												Refund	$203.31
JOHNSON, DUSTIN SHAWN	JOHNSON, DUSTIN SHAWN		116 WATERSIDE DR		BATH, NC 27808	Proration	Refund Generated due to proration on Bill #0058827809-2020-[illegible]	Vehicle Sold	04/28/2021	Tax	($182.17)	$0.00	($182.17)
										Tax	($68.85)	$0.00	($68.85)
												Refund	$251.02
												Refund Total	$2105.73

North Carolina Vehicle Tax System

NCVTS Pending Refund report

Report Date 5/27/2021 1:49:20 PM

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Refund Description	Refund Reason	Create Date	Authorization Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
MARIANI, KATHRYN ELAINE	MARIANI, KATHRYN ELAINE	MARIANI, RICHARD JAMES	119 PROVIDENCE PL		CHOCOWINITY, NC 27817	Proration	Refund Generated due to proration on Bill #0047387108-2020-2020-0000-00	Vehicle Sold	05/12/2021		G01	Tax	($152.97)	$0.00	($152.97)
											F60	Tax	($10.36)	$0.00	($10.36)
											E12	Tax	($12.05)	$0.00	($12.05)
														Refund	$175.38
ULRICHS, JACK	ULRICHS, JACK		102 FAIRVIEW LANE		CHOCOWINITY, NC 27817	Proration	Refund Generated due to proration on Bill #0058855926-2020-2020-0000-00	Vehicle Sold	05/17/2021		G01	Tax	($74.09)	$0.00	($74.09)
											C01	Tax	($61.83)	$0.00	($61.83)
											C01	Vehicle Fee	$0.00	$0.00	$0.00
														Refund	$135.92
WATERS, MICHAEL EARL	WATERS, MICHAEL EARL		480 BEAVER DAM RD		PINETOWN, NC 27865	Proration	Refund Generated due to proration on Bill #0058561630-2020-2020-0000-00	Vehicle Sold	05/17/2021		G01	Tax	($271.48)	$0.00	($271.48)
											F63	Tax	($17.53)	$0.00	($17.53)
											E05	Tax	($14.96)	$0.00	($14.96)
														Refund	$303.97
														Refund Total	$615.27

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Date run: 5/27/2021 10:44:44 AM

TR-406A Refund Detail Report

NCPTS V4

Report Parameters: Refund Status: **ONHOLD**

Default Sort-By: **Refund date, Refund Recipient Name, Refund Recipient Address**

Trans #	Refund Recipient Name	Refund Address	Refund Description	Opid	Transaction Finance sent Date	Refund(Authorized	Refund Amount ($)
835988	SHOE SHOW INC	DBA: SHOE SHOW #165 PO BOX 648 CONCORD, NC 28026	Refund on Bill # 0000020446-2019-2019-0000-00	DPCADJ	4/1/2021 7:00:07 PM	-	3,232.37
836305	PAUL FRANCIS BELANGER	1819 OLD PAMLICO BEACH RD EA BELHAVEN,NC 27810	Refund on Bill # 0009536506-2020-2020-0000-00	DPCADJ	4/8/2021 7:00:07 PM		358.82
837047	ANDREW LANE HOWARD	1025 SWAN POINT REEF RD WASHINGTON,NC 27889	Refund on Bill # 0009529178-2020-2020-0001-00	DPCADJ	4/27/2021 7:00:11 PM		156.53
							3,747.72

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BLTPREG 838157	577521	05/27/2021	C9BEADH	0009541065-2020-2020-0000-00	IND	$210.75	$210.75

Overpayment Ind property BLTPREG

TOLER, JEFFREY LEE BEAUFORT CO TAX COLLECTOR PO BOX 633 WASHINGTON NC 27889

BLTPREG 837918	577472	05/20/2021	FPITTMAN	0000017111-2020-2020-0000-00	REI	$210.94	$111.00	

Overpayment p.i.n # 5668-72-9046 BLTPREG

SELECT PORTFOLIO SERVICING INC. 3217 SOTH DECKER LAKE DR SALT LAKE CITY UT 84119

BLTPREG 837570	577386	05/11/2021	C9BEADH	0000051289-2015-2015-0000-00	REI	$10 0.91	$10 0.91			

Overpayment p.i.n # 6688-78-0579 BLTPREG

BENSON, CONNIE C BEAUFORT COUNTY TAX COLLECTOR PO BOX 633 WASHINGTON BEAUFORT NC 27889

☐	true BLTPREG 837533	577383	05/10/2021	C9BEATB	0000033721-2020-2020-0000-00	REI	$485.94	$195.92		

Overpayment p.i.n # 760642-7745 BLTPREG

EDWARDS, LORETTA PO BOX 172 MOUNT OLIVE BEAUFORT NC 28365

837133	577270	04/30/2021	C9BEADH	0000012298-2020-2020-0000-00	REI	$350.00	$350.00			

Overpayment p.i.n # 6604-41-2175 BLTPREG

ROSS, LAURA BETH BEAUFORT COUNTY TAX COLLECTOR PO BOX 633 WASHINGTON BEAUFORT NC 27889

☐	true BLTPREG 837131	577270	04/30/2021	C9BEADH	0000025540-2020-2020-0000-00	REI	$539.00	$539.00		

Overpayment p.i.n # 5657-28-1658 BLTPREG

MASSIE, ERIN BOAHN BEAUFORT COUNTY TAX COLLECTOR PO BOX 633 WASHINGTON BEAUFORT NC 27889

577232	04/27/2021	C9BEADH	0000051289-2020-2020-0000-00	REI	$148.51	$148.51			

Overpayment p.i.n # 6688-78-0579 BLTPREG

BENSON, CONNIE C BEAUFORT COUNTY TAX COLLECTOR 2541 SWINDELL ROAD PANTEGO BEAUFORT NC 27860

☐	true BLTPREG 836887	577230	04/29/2021	WKINION	0009535118-2019-2019-0000-00	IND	$187.55	$126.23		

Overpayment p.i.n# Ind property BLTPREG

WARREN, MICHAEL STEPHEN 514 CHARLOTTE ST WASHINGTON NC 27889

830710	576539	02/02/2021	DPCREL	0000039037-2019-2019-0000-00	REI	$9,597.64	$2,628.90		

Overpayment p.i.n# 5685-81-1268 Adjustment made by Assessor's office BLTPREG

SLOAN, LEWIS S 215 AUSTIN POINT DR WASHINGTON BEAUFORT NC 27889

☐	true BLTPREG 837723	577416	05/13/2021	0000032649-2017-2017-0000-00	REI	$124.00	$124.00		

Overpayment p.i.n# 5683-90-3304 BLTPREG

HARVEY, CARNELL 234 GILEAD SHORES RD CHOCOWINITY NC 27817

☐	true BLTPREG 837722	577416	05/13/2021	0009534822-2017-2016-0000-00	IND	$112.51	$112.51		

Overpayment p.i.n# Ind property BLTPREG

REDDICK, BENJI D 200 WEST 16TH STREET WASHINGTON NC 27889

	true BLTPREG 837617	577387	HACKLIN	0000051505-2020-2020-0000-00	REI	$834.46	$234.46		

Overpayment p.i.n# 5650-95-3243 BLTPREG

MCLAWHORN, RONALD L 2315 CHANDLER ROAD VANCEBORO BEAUFORT NC 28586

☐	true BLTPREG 837573	577387	HACKLIN	0000032209-2020-2020-0000-00	IND	$436.44	$127.29		

Overpayment Ind Property BLTPREG

HAWKS, WILHELMAINE 653 ELM ST BELHAVEN, NC 27810

	BLTPREG 837851	577447	FPITTMAN	0000050474-2020-2020-0000-00	REI	$2,207.79	$1,455.22		

Overpayment ~~7000~~ p.i.n# 6645-60-6058 BLTPREG

	true BLTPREG 838213	RHLDDAI DAILY	577388	05/28/2021	WKINION	0009533765-2017-2017-0000-00	IND	$115.00	$115.00

BLTPREG

JETT, BENSON CURTIS SR 14818 NC HWY 32 NORTH PINETOWN NC 27865

Resolution Directing the Relocation of Graves

Whereas, the North Carolina Department of Transportation (NCDOT) is an agency of the State of North Carolina with the authority to effect the disinterment, removal, and reinterment of graves pursuant to N.C.G.S. § 65-106(a)(1); and

Whereas, NCDOT has advised the Board of Commissioners of the necessity for NCDOT to disinter eight (8) graves lying within the proposed right of way of US 17 from North of NC 171 to existing multi-lanes south of Williamston; and

Whereas, the eight (8) graves will be relocated from James L. Hodges, Jr. property cemetery to Oakdale Cemetery.

Be It Resolved, the Beaufort County Board of Commissioners finds it is necessary for the NCDOT to disinter, remove, and reinter these graves as described above.

Be It Further Resolved, that the Board of Commissioners directs that the disinterment, removal, and reinterment of this grave shall be done in accordance with all the requirements of N.C.G.S. § 65-106, with a copy of the recorded certificate of the removal facts to be provided to the Beaufort County Attorney.

Adopted this the 7th day of June, 2021.

Frankie Waters, Chairman
Beaufort County Board of Commissioner

Kathleen Mosher, CMC, NCCCC
Clerk to the Board

STATE OF NORTH CAROLINA
DEPARTMENT OF TRANSPORTATION

ROY COOPER
GOVERNOR

J. ERIC BOYETTE
SECRETARY

Date: May 11, 2021

WBS: 35494.2.1
TIP: R-2511 072
COUNTY: Beaufort

DESCRIPTION: US 17 from north of NC 171 to existing multi-lanes south of Williamston

SUBJECT: Relocation of approximately (8) graves from James L. Hodges, Jr. Property Cemetery to Oakdale Cemetery

Beaufort County
Board of Commissioners
121 West 3rd Street
Washington, NC 27889

Members of the Board:

This is to confirm that it will be necessary to disinter approximately (8) graves from the above mentioned cemetery location in Beaufort County. These graves are located in the proposed right of way of the property owned or formerly owned by James L. Hodges, Jr., 8824 US Hwy 17 North.

Upon approval of the Beaufort County Board of Commissioners, regarding the necessity to disinter and re-inter the deceased with the mentioned site, please submit to this office a certified copy of the resolution in accordance with NC General Statute §65-106.

Should additional information be necessary, please contact me at 919-707-4395 kbreed@ncdot.gov or Nikki W. Cobb at nwcobb@ncdot.gov.

Sincerely,

Kandace B Reed

Kandace B. Reed
Real Property Management Specialist

Mailing Address:
NC DEPARTMENT OF TRANSPORTATION
RIGHT OF WAY UNIT
1546 MAIL SERVICE CENTER
RALEIGH, NC 27699-1546

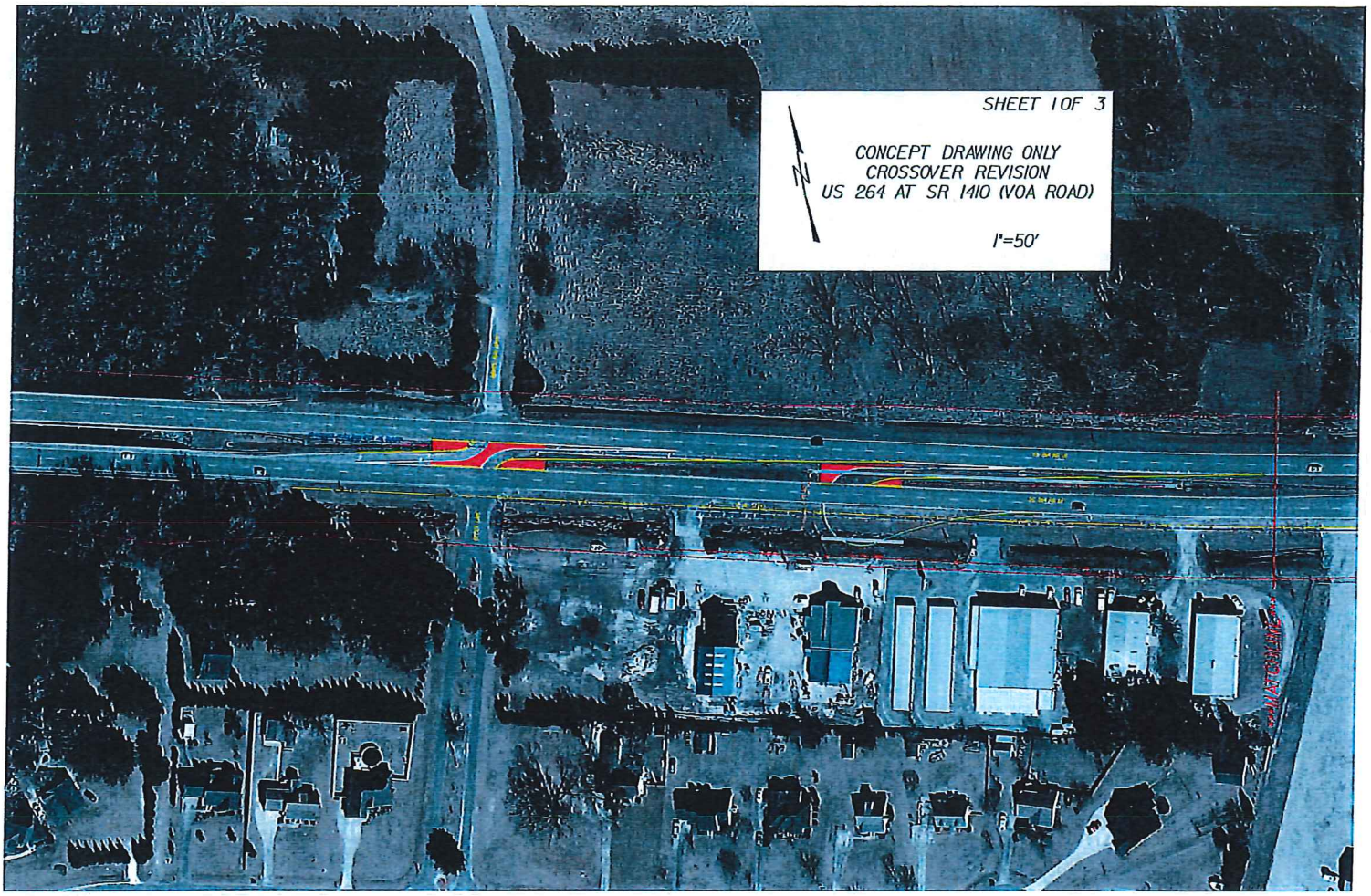
Telephone: (919) 707-4395
Fax: (919)733-1390
Customer Service: 1-877-368-4968

Website: www.ncdot.gov

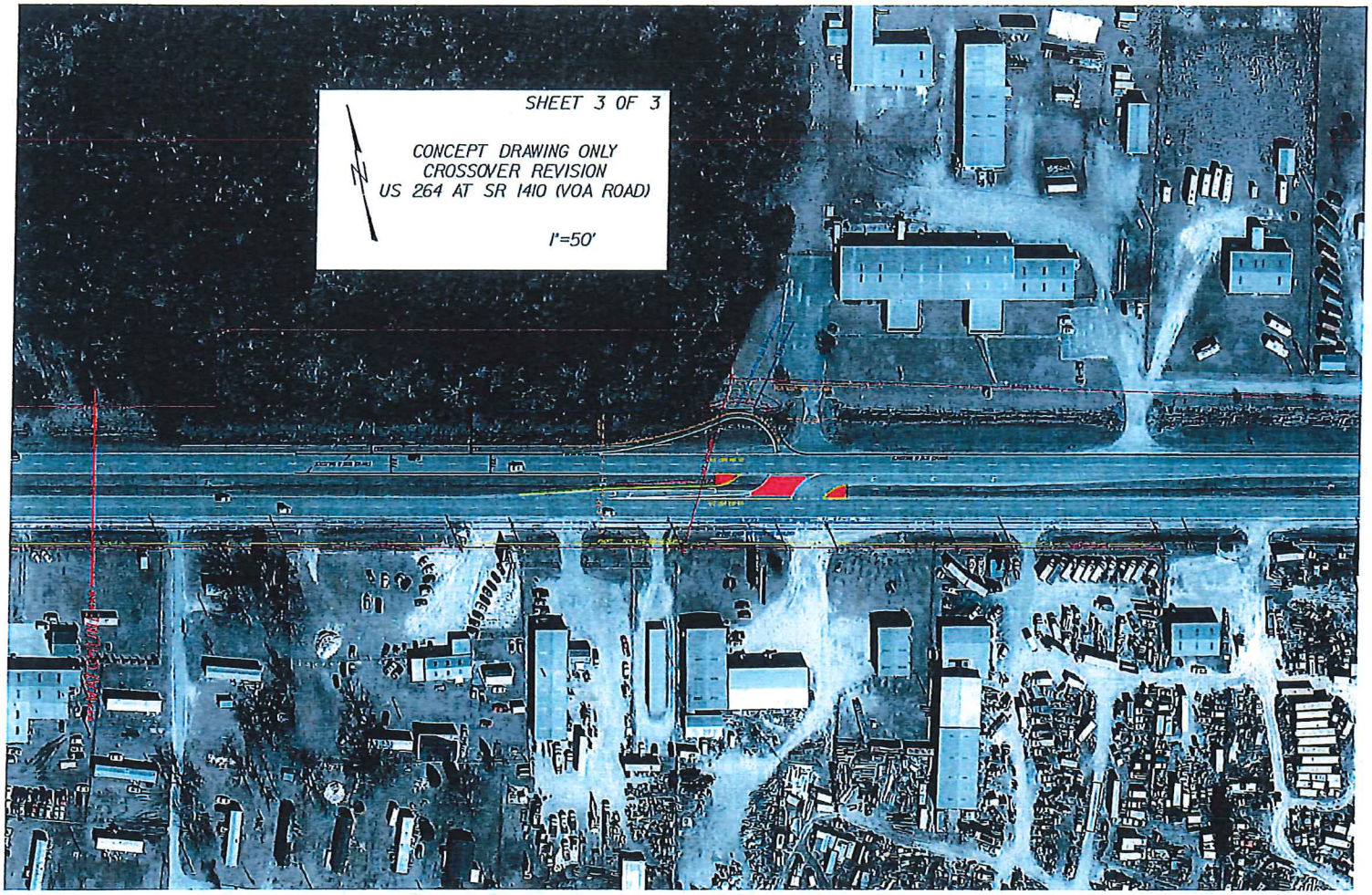
Location:
1 SOUTH WILMINGTON STREET
RALEIGH, NC 27601

ADDENDUM 2

NCDOT Presentation


SHEET 1 OF 3
CONCEPT DRAWING ONLY
CROSSOVER REVISION
US 264 AT SR 1410 (VOA ROAD)
1"=50'

SHEET 2 OF 3
CONCEPT DRAWING ONLY
CROSSOVER REVISION
US 264 AT SR 1410 (VOA ROAD)
1"=50'


SHEET 3 OF 3
CONCEPT DRAWING ONLY
CROSSOVER REVISION
US 264 AT SR 1410 (VOA ROAD)
1"=50'

ADDENDUM 3

Position Reclassification, DSS

Kelly Smith

From: James Harris via Smartsheet <user@app.smartsheet.com>
Sent: Friday, April 30, 2021 1:37 PM
To: Kelly Smith
Cc: james.a.harris@nc.gov
Subject: 113-40-005

CAUTION: This email originated from outside of Beaufort County DSS. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Local Government Position Actions

Row 4

Agency	Beaufort County DSS
Unit/Section	Children's Services
Current Classification	Administrative Assistant I
Position Type	Permanent
Classification (Requested/Proposed/Existing)	Social Worker I
Vacant	☒
Position Action	Reallocate an Existing Position
Position Number	113-40-005
Explanation	The needs of the agency have shifted. With an increase in the number of foster care children and child welfare cases, a Social Worker I is needed primarily to supervise visits and transport children. Duties of the Administrative Assistant I will be divided among existing administrative staff.
Agency Director	Melanie Corprew
County Official Approval	Brian Alligood
OSHR Action	Approved

Approved Classification	Social Worker I
Approved Position Number	113-40-005
Effective Date	05/01/21
OSHR Approver	James Harris
Approval/Disapproval Date	04/30/21
Funding Certification	

View in Smartsheet

Sent using Smartsheet - the leading work execution platform that empowers teams and organizations to move their ideas to impact - fast.
Sent by james.a.harris@nc.gov
© 2021 Smartsheet Inc. | Contact | Privacy Policy | User Agreement | Report Abuse/Spam

NORTH CAROLINA OFFICE OF STATE HUMAN RESOURCES
POSITION ACTION FORM, PD-118

INSTRUCTIONS

1. Submit this form and a copy of the position description (PD-102) for all requests (except abolishment of a position) to OSHR by email attachment, or US Mail (**DO NOT FAX**). Electronic signatures are acceptable.
2. Complete Sections 1, 2, 3, 4 and 5, including signature of County official, if required.
3. Attach a copy of the organization chart as it will look if the classification request is approved. Indicate on the chart the position to be reviewed.

1. Agency: Beaufort County DSS — Date Submitted: _____
Unit/Section: Children's Services — Location (City): Washington
Contact Name: Kelly Smith — Phone Number: 252-940-6034

2. Basic Position Information: (Complete for all actions) COPY

Current Classification: Administrative Assistant I

Type of position: ■ Permanent ☐ Temporary; End Date: _____ ☐ Part-time, hours /week: _____

Name and classification title of immediate supervisor: Andrea Starkie, Social Work Supervisor III

■ Vacant Name of ☐ Incumbent: _____

3. Position Action: Requested Effective Date: 5/1/21

☐ Establish New Position: Requested Classification: _____
Salary Grade: _____ Approved Salary Range: $ _____

■ Reallocate: Proposed Classification: Social Worker I Position #: 113-40-005
Approved Salary Grade: 63 Approved Salary Range: $ 34,979 - $36,728

☐ Abolish: Existing Position Classification _____ Position #: _____

4. EXPLANATION: (State the reason for the requested action. Identify special project positions.)

The needs of the agency have shifted. With an increase in the number of foster children and child welfare cases, a Social Worker I is needed primarily to supervise visits and transport children. Duties of the Administrative Assistant I have been divided among existing administrative staff.

5. AUTHORIZATION BY LOCAL DEPARTMENT: This request has been officially authorized and sufficient funds are budgeted and approved for use.

Melanie Corprew — 4/7/21
Agency Director — Date

Dawn Allsbrook — 4/12/21
County Official (if applicable) — Date

6. ☐ Approved Classification: _____ Position #: _____
☐ Action Revised and Approved (reason on reverse) Effective Date: _____
☐ Action Request Disapproved (reason on reverse)
(Continue on reverse side or additional sheet if needed)

OFFICE OF STATE HUMAN RESOURCES

Approved: _____ Date: _____

Revised 1/2016

ADDENDUM 4

Voting Equipment Resolution and Acquisition

A RESOLUTION FOR THE ADOPTION AND ACQUISITION OF VOTING EQUIPMENT BY THE BEAUFORT COUNTY BOARD OF COMMISSIONERS

WHEREAS the Beaufort County Board of Elections may only use voting systems that have been certified by the North Carolina State Board of Elections pursuant to N.C.G.S. 163-165.7;

WHEREAS before a new voting system may be acquired, the County Board of Elections must recommend to the Board of Commissioners which type of voting system should be acquired, witness a demonstration of this voting system, and test this voting system during a simulated election, in accordance with N.C.G.S. 163-165.9(a);

WHEREAS the Board of Commissioners, with the approval of the County Board of Elections, may adopt and acquire a voting system of a type, make, and model certified by the State Board of Elections for use in all voting places in the County, pursuant to N.C.G.S. 163-165.8;

WHEREAS on April 27th, 2021, the County Board of Elections witnessed a demonstration of the type of voting system being recommended and a demonstration of at least one other type of voting system certified by the State Board of Elections;

WHEREAS on May 11th, 2021, the Beaufort County Board of Elections recommended to the Beaufort County Board of Commissioners that it should acquire a specific voting system from Election Systems & Software, LLC;

WHEREAS the County Board of Elections conducted a simulated election on May 20th, 2021 to test the proposed voting system;

WHEREAS the County Board of Elections recommends trading in its current voting equipment consisting of M100 precinct tabulators, and AutoMarks, with such value applied toward the purchase of a new voting system;

WHEREAS Election Systems & Software, LLC ("ES&S"), has offered to sell to the County a new voting system consisting of 30 DS200 Precinct Scanners, 1 DS450 High Speed Digital Image Scanner, 25 ExpressVote Ballot Marking Devices, and such other equipment, licenses, implementation services, and items set forth in Exhibit A, attached hereto and incorporated herein by reference, in the amount of $281,850 which includes a trade-in allowance of $29,600; and

WHEREAS it is the recommendation the Beaufort County Board of Elections that the ES&S voting system be adopted and that a contract for the purchase of a new voting system and for the sale of the current voting equipment as trade-in property be awarded to ES&S in an amount of $281,850;

NOW, THEREFORE, BE IT RESOLVED, that the Beaufort County Board of Commissioners hereby adopts the ES&S voting system and awards a contract for the purchase of a new voting system and for the sale of the current voting equipment assets as trade- in property to ES&S in an amount of $281,850, and authorizes the Beaufort County Board of Elections to execute, on behalf of Beaufort County, a contract with ES&S for the purchase of a new voting system and for the sale of the current voting equipment assets as trade-in property in a net amount payable to ES&S of $281,850, as set forth herein, subject to approval as to form and legality by the County Attorney.

Adopted this 7th day of June 2021.

Maintaining voter confidence. Enhancing the voter experience.

Purchase Proposal Quote
Submitted by Election Systems & Software

Purchase Solution Includes:

Quantity	Item Description	Price
	Tabulation Hardware	
	Model DS200 Precinct Scanner:	
30	Model DS200 (Includes Scanner, Internal Backup Battery, Plastic Ballot Box with Steel Door and e-Bin, Paper Roll and One (1) Standard 4GB Memory Device)	$172,500.00
30	Tote Bin	$6,750.00
10	Standard 4GB Memory Device (Additional)	$1,050.00
	Model DS450 High Speed Digital Image Scanner:	
1	Model DS450 (Includes Scanner, Steel Table/Cart, Start-up Kit, Dust Cover, Reports Printer, Audit Printer, Battery Backup, Two (2) USB Cables, and Two (2) Standard 8GB Memory Devices)	$51,450.00
	ExpressVote Ballot Marking Device:	
25	ExpressVote BMD Terminal (Includes Terminal, Internal Backup Battery, ADA Keypad, Headphones, Power Supply with AC Cord, and One (1) Standard 4GB Memory Device)	$83,125.00
25	Soft-Sided Case	$4,375.00
	ExpressVote Add-Ons:	
4	ExpressVote Blank Ballot Card Stock - 14" (250 per pkg)	$95.00
	Software	
1	ElectionWare Software - Base Package - Reporting Only (ERM)	No Charge Upgrade
1	Media Burn Capability	No Charge Upgrade
	Election Services	
4	Implementation Services (Does not include Coding, Voice Files or Ballots)	$6,800.00
X	Equipment Operations Training	
X	DS450 Training	
X	Poll Worker Train-the-Trainer	
X	Software Training	
X	Equipment Installation	$8,000.00
X	1 Year Hardware and Firmware Warranty	Included
	Shipping & Other	
X	Shipping and Handling	$5,075.00
X	Customer Loyalty Discount	($27,770.00)
X	Trade-In Allowance. Equipment Being Traded-In by Customer Includes: 48 - Model 100 Scanner ($400.00 Per Unit) 48 - Model 100 Ballot Box ($100.00 Per Unit) 28 - AutoMARK ($200.00 Per Unit)	($29,600.00)
	Total Purchase Solution	$281,850.00
	Payment Terms	
	Amount due within thirty (30) calendar days of contract execution:	$140,925.00
	Amount due within thirty (30) calendar days of delivery of Hardware and/or Software:	$140,925.00

Footnotes:

1. This quote is an estimate and is subject to final review and approval by both ES&S and the Customer.
2. Rates valid for 60 days and thereafter may change.
3. Any applicable (City & State) sales taxes have not been included in pricing and are the responsibility of the customer.
4. The quantity of service days reflects a reasonable estimate for implementation and selected ongoing election services. Quantities may change depending on specific Customer needs.
5. Annual Software License, Maintenance and Support Services for the Electionware Software quoted above will be invoiced upon expiration of Customer's current Software License Maintenance and Support Services Agreement.
6. ES&S will coordinate and pay for the pickup and transportation of the trade-in equipment from Customer's site on a date to be mutually agreed upon by the parties. Customer is responsible for preparing, packaging and palletizing the trade-in equipment for shipment.

Election Systems & Software, LLC
11208 John Galt Blvd
Omaha, NE 68137

EVS 5.2.4.0 Reporting Standard, Standalone EMS System Purchase Order

April 27, 2021

Beaufort County, North Carolina
1308 Highland Drive, Suite 104
Washington, NC 27889

Quantity	Part Number	Description	Price	Ext. Price
		EMS WORKSTATION		
1	5050	DELL OPTIPLEX 5050 (DESKTOP)	$1427.00	$1427.00
		• OptiPlex 5050 SFF XCTO • Intel Core i5-6500 Processor (Quad Core, 6MB, 4T, 3.2GHz, 65W) • OptiPlex 5050 SFF with 180W up to 85% efficient Power Supply (80Plus Bronze) • TPM Enabled • 8GB DDR4 2400MHz (8GBX1) Memory • 3.5 inch 500GB 7200rpm Hard Disk Drive • AMD Radeon R5 430, 2GB (DP, SL-DVI-I) • DVD+/-RW Bezel, Small Form Factor • No Out-of-Band Systems Management • Chassis Intrusion Switch SFF • Dell KB216 Wired Multi-Media Keyboard English Black • Dell MS116 Wired Mouse, Black • Adobe Reader 11 • Waves MaxxAudio • Windows 7 Professional English 64bit DT (Includes Windows 10 Pro License, Microsoft Volume License Only) • Intel Core i5 Processor Label • Three year hardware warranty • Dell 22 Monitor | P2217H		
1	96050	DELL P2219H 22" MONITOR 3 YR (Desktop)	$193.00	$193.00
1	96008	*SYMANTEC ENDPOINT PROTECTION 14.0.1	$61.00	$61.00
		SERVICES		
1	510210	STANDALONE EMS INSTALL (OFF-SITE)	$1,400.00	$1,400.00

		• EMS configured at ES&S Technical Services lab.
		  o Includes the installation, configuration, and testing of EMS workstation(s).
		• Equipment is shipped to customer location network equipment while on-site.
		  o Physical installation of workstation and related hardware (Printer, UPS, etc.) performed by customer.
		• EMS installation summary documentation provided to customer upon completion of installation.		

		ORDER TOTAL		***$3,081.00***

Invoicing and Payment Terms:
100% of Order Total Due Thirty (30) Calendar Days after the later of (a) Equipment Delivery, or (b) Receipt of corresponding ES&S Invoice.

Note 1: Pricing of purchase order is valid for 30 days due to fluctuating pricing in 3rd party hardware and software. Agreements will need to be updated if not executed within 30 days.
Note 2: In no event shall Customer's payment obligations hereunder, or the due dates for such payments, be contingent or conditional upon Customer's receipt of federal and/or state funds.
Note 3: Any applicable (City & State) sales taxes have not been included in pricing and are the responsibility of the customer.
Note 4: Shipping and Handling is not included in the Order Total and will be invoiced separately.
Note 5: Network Cabling is not included.

Customer acknowledges that ES&S is purchasing the third-party items set forth herein ("Third Party Items") for resale to Customer, and that the proprietary and intellectual property rights to the Third-Party Items are owned by parties other than ES &S ("Third Parties"). Customer further acknowledges that except for the payment to ES& S for the Third-Party Items, all of its rights and obligations with respect thereto flow from and to the Third Parties. ES&S shall provide Customer with copies of all documentation and warranties for the Third-Party Items which are provided to ES &S.

Customer Signature Date

Title

Maintaining voter confidence. Enhancing the voter experience.

Beaufort County, North Carolina
Purchase Proposal Quote
Submitted by Election Systems & Software
4/27/2021

Purchase Solution Includes:

Quantity	Item Description	Price
	Ballot On Demand Hardware and Software	
2	Compact Color Printer with Firmware and One (1) Year Hardware Warranty	
1	Laptop Computer with Router	
1	Balotar 1-Year Software License Including The Following Features:	
X	Single Request Capability	
0	Multiple Request Capability	
	Services	
1	Ballot On Demand Training	
X	Installation & Acceptance Testing	
1	Project Management	
X	Shipping and Handling	
	Total Purchase Solution	$13,785.00
	Estimated Annual Software License Fee (Upon Expiration of the Initial Term)	
1	Balotar Software License Including The Following Features:	$450.00
X	Single Request Capability	
0	Multiple Request Capability	

Initial Election Set-Up Fee per Election Event:

Black and White Ballot Set-Up:
$450.00 per election set-up + $1.00 per unique PDF for first Computer,
$75.00 for each additional Computer Set-up

Color Ballot Set-Up:
$550.00 per election set-up + $1.00 per unique PDF for first Computer,
$75.00 for each additional Computer Set-up

Rework of set up due to customer changes after initial set up is complete:
$175.00 per change event for first Computer Set-Up
$75.00 for each additional Computer Set-Up

$350.00 fee for L&A Test Deck Creation

On-Site Set-Up: $1,700.00 per person, per day

Footnotes:

1. This quote is an estimate and is subject to final review and approval by both ES&S and the Customer.
2. Rates valid for 60 days and thereafter may change.
3. Any applicable (City & State) sales taxes have not been included in pricing and are the responsibility of the customer.
4. The quantity of service days reflects a reasonable estimate for implementation and selected ongoing election services. Quanitites may change depending on specific Customer needs.
5. Customer is responsible for purchasing blank ballot stock and consumables.

NOTICE OF SUBGRANT -2020 HAVA Funds - NC
Amended February 2, 2021

Subgrantee:	*Beaufort County Board of Elections*
CFDA Number: 90.404 Agreement Number: NC20101001-007	Budget Period: 7/1/2020 – 6/30/2021

Funds Description

This obligation of funds constitutes the Subgrantee's share, as authorized under Session Law 2020-17, Sec. 11.2(a), of $11,677,441 of federal and $2,335,488 of state matching funds awarded under Election Security Grants in the federal Consolidated Appropriations Act of 2020 to improve the administration of federal elections.

Funding Information

Description	Amount
Allocated funding based on percentage of voter registration within Department of Commerce Tier as of 1/9/ 2021	$54,619
Reimbursements as of 1/27/2021	$0
Remaining Balance of Allocation after reimbursements paid as of 1/27/2021	$54,619

Permissible Uses

Reimbursement-eligible expenditures are those incurred to improve the administration of federal elections, as authorized under HAVA Title I, Section 101, including:

- Improving the administration of elections for Federal office, including to enhance election technology and make election security improvements
- Educating voters concerning voting procedures, voting rights, and voting technology.
- Training election officials, poll workers, and election volunteers.
- Improving, acquiring, leasing, modifying, or replacing voting systems and technology and methods for casting and counting votes.
- Improving the accessibility and quantity of polling places, including providing physical access for individuals with disabilities, providing non-visual access for individuals with visual impairments, and providing assistance to Native Americans, Alaska Native citizens, and to individuals with limited proficiency in the English language.
- Establishing toll-free telephone hotlines that voters may use to report possible voting fraud and voting rights violations, to obtain general election information, and to access detailed automated information on their own voter registration status, specific polling place locations, and other relevant information.
- Expenditures incurred to prevent, prepare for, and respond to the coronavirus pandemic during 2020 federal elections.

Grant Administration

Grant Administration Award recipients and sub-recipients must adhere to all applicable federal requirements including Office of Management and Budget (OMB) guidance: Title 2 C.F.R. Subtitle A, Chapter II, Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. § 200).

Beaufort County
Finance

Budget Amendment Request

Department: FUND 27 Reserve **Date of Request:** 06-07-21

FY Budget: FY 20-21

ACCOUNT NO.	TITLE OF ACCOUNT	INCREASE	DECREASE
27-3800-499100	APPROPRIATED FUND BALANCE	275,000	
27-8990-598751	TRANSFER TO VOTING SYSTEM CAP. PROJ FUND	275,000	

Department Justification: To transfer voting system capital reserve funds to the project fund to make voting system purchases.

If amendment deals with adding, deleting, or modifying a position, County Position No. (& State, if applicable) must be referenced.

County Position No. _____

State Position No. _____

APPROVAL	SIGNATURE	DATE
Department Head		
Finance Officer		
	This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.	
County Manager	Required for interdepartmental transfers.	
Board of Commissioners	Agenda Item No. _____ Reference No. _____	

14/15

AN ORDINANCE TO ESTABLISH A CAPITAL PROJECT FUND
VOTING SYSTEMS CAPITAL PROJECT FUND
BEAUFORT COUNTY, N.C.
FOR FISCAL YEAR 2020-2021

BE IT ORDAINED, by the County Commissioners of Beaufort County, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project is hereby established:

Section 1. The Capital Project is to provide funds for voting machines in Beaufort County.

Section 2. To complete the project the Board of Commissioners of Beaufort County adopts this Capital project ordinance with the following estimated revenues and expenses:

REVENUES:

751-3610-433032	HAVA Grant	$ 54,619
751-3610-439820	Transfer from Capital Reserve Fund	275,000
Total Revenues		$329,619

EXPENSES:

751-4610-563100	Capital Outlay	329,619
Total Expenses		$329,619

Section 3. The officers of this unit are hereby directed to proceed with the project.

Section 4. The Finance Officer is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records.

Section 5. The Finance Officer is directed to report on the financial status of the project in Section 2 and on the total revenues and expenses.

Section 6. Copies of this capital project ordinance shall be furnished to the County Clerk, Budget Officer, and to the Finance Officer for direction in carrying out this project.

Section 7. This ordinance shall become effective upon its adoption.

This the 7th day of June, 2021.

_____
Chairman

Attest:

_____
Clerk

ADDENDUM 5

Appeal to Accept Application for Exemption

#38127

Form AV-10A
Web 2-20

Antique Airplane Value Exclusion Application

County of Beaufort ☑, NC Application for Tax Year 2021

Pursuant to N.C.G.S. §105-277.12, antique airplanes are designated a special class of property under Article V, Sec. 2(2) of the North Carolina Constitution and are eligible for assessment at a reduced tax valuation. If qualified, they shall be assessed at the lower of their true value or five thousand dollars ($5,000.00).

To determine qualification, the owner must file an affirmation that all four conditions of the statute have been met. **This form shall be remitted to the assessor of the county in which the property is located during the annual listing period, January 2-31. A copy of the Federal Aviation Administration (FAA) Registration must be included.** Appeals must be filed within 30 days after the date of the initial notice of value, or tax billing if a separate notice is not mailed. The assessor reserves the right to deny the qualification of any airplane deemed not to qualify.

Owner Information

Name of Titled Owner RICHARD H. KARANIAN

Address 106 SANDPIPER BAY WASHINGTON, NC 27889

Home Phone Mobile Phone 2527175652 Email K.KARANIAN@ATT.NET

Description of Property

Year 1946 Make PIPER Model J3C-65

Serial Number 16606 FAA Registry N-Number N92164

Please answer the following questions:

1. Is your airplane a model year 1954 or older and registered with the FAA? Yes ☒ No ☐
2. Is your airplane maintained primarily for use in exhibitions, club activities, air shows, and other public interest functions? Yes ☐ No ☒
3. Is your airplane used only occasionally for other purposes? Yes ☒ No ☐
4. Is your airplane used for the production of income or in connection with a business? Yes ☐ No ☒

Affirmation of Applicant: Under penalties prescribed by law, I hereby certify that the above information is true and correct to the best of my knowledge.

Signature RICHARD H KARANIAN (Printed Name) 5/12/2021 (Date)

DO NOT submit this application to the NC Department of Revenue. Submit to the county assessor where the property is located.

Beaufort County
Board of Equalization and Review
Post Office Box 160
Washington, North Carolina 27889

Notice of Appeal

Tax Year: 2021 Owner of Property: RICHARD H. KARANIAN

Appellant: _____

Township (complete one appeal form per townships): _____

Abstract or
REID #: _____ Physical Address: _____ Opinion of Value: _____

Abstract or
REID #: _____ Physical Address: _____ Opinion of Value: _____

Abstract or
REID #: _____ Physical Address: _____ Opinion of Value: _____

Abstract or
REID #: _____ Physical Address: _____ Opinion of Value: _____

Reason for Appeal (check all that apply):

Assessed Value ____ Penalty ____ Taxability ____

Explanation of appeal (attach additional pages as necessary):

WAS UNAWARE OF THE EXCLUSION

Signature: _____

Date: 5/12/21

Phone: 252 717 5652

Email Address: R.KARANIAN@ATT.NET

Mailing Address:
106 SANDPIPER BAY
WASHINGTON, NC 27889

Submit all substantiating information to:
Beaufort County Assessor's Office
Board of Equalization and Review
PO BOX 160
Washington, NC 27889

ADDENDUM 6

Negotiated Value Appeal

Date Received 4/15/21

Township: Chocowinity

HEARING

For Beaufort County 2021 Board of Equalization and Review

I (or we) would like to meet with the Board of Equalization and Review to appeal the following parcel(s) Listed below.

PIN Numbers	Pin Numbers
Reid: 47269	

Please state reason: Assessed value is +/- 40%-45% higher than actual sales statistics of comparable properties (not golf or waterfront) over the past 12 months. See attached spreadsheet.

Note: Only the parcels listed above will be heard at the scheduled assigned time.

WEBER

Signature

4/20/21
Date

Address

Robert Weber

587 Brookfield Dr

Winterville, NC 28590

Phone 360-773-6056

Return to: Beaufort County Tax Assessor
P.O. Box 160
Washington, NC 27889
252-946-7981

11308
47243

offer $65K

Called 4/26/21 agreed to 65K 4/27/21 changed value mailed PRC letter of accept to him.

APR 23 2021

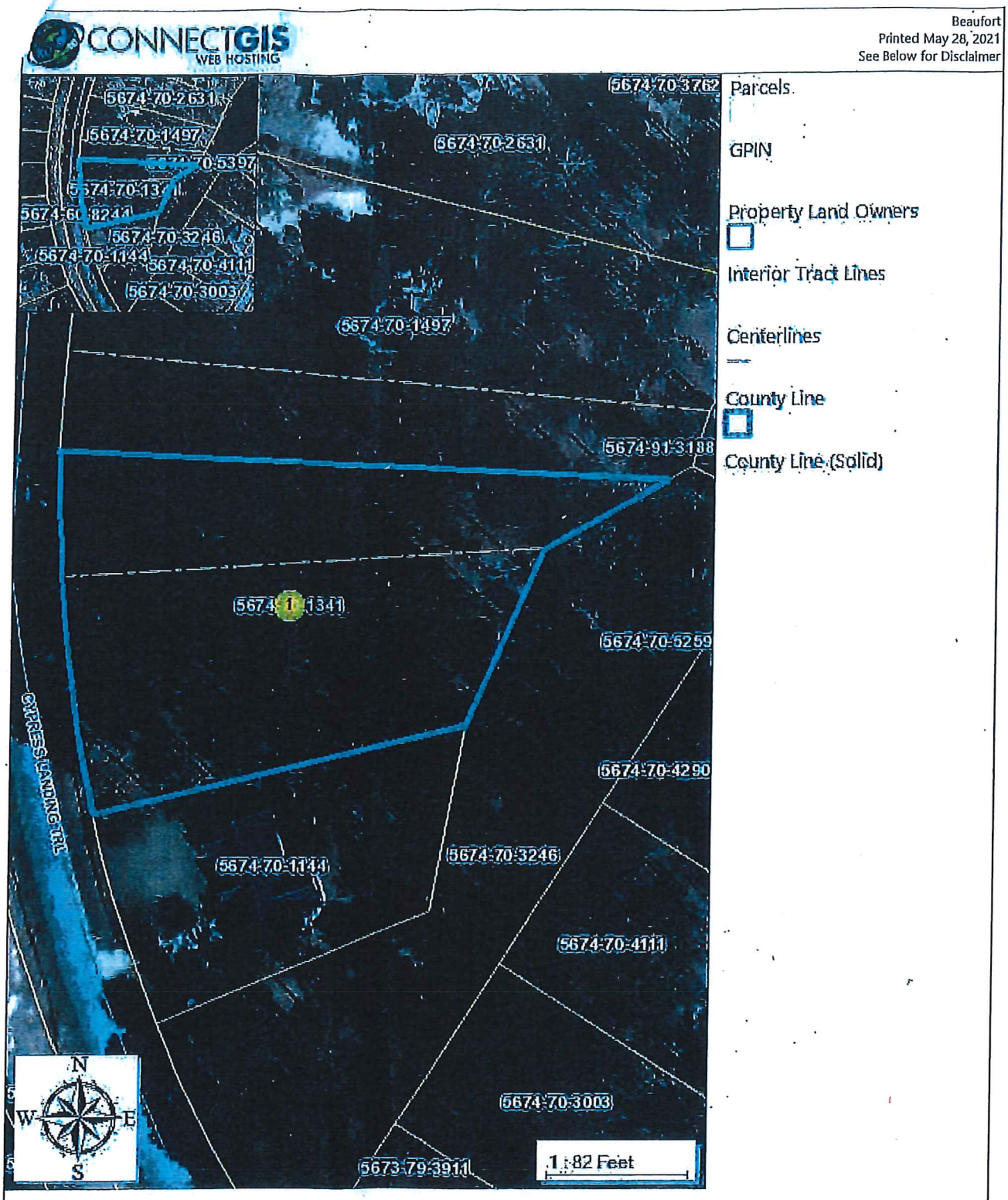
REID	Date of Sale	Sale Price	Area(Acres)	$/acre
10095	3/29/21	$30,000	0.48	$62,500
12322	1/22/21	$69,000	~~3.21~~	~~$21,495~~
10094	12/31/20	$22,000	0.54	$40,741
12324	9/25/20	$38,000	0.66	$57,576
10097	9/1/20	$28,000	0.55	$50,909
12315	7/28/20	$63,500	1.94	$32,732
12320	2/24/20	$44,000	1.09	$40,367
15374	4/16/20	$40,000	0.49	$81,633
14170	5/19/20	$40,000	0.9	$44,444

Average $48,044 per acre

40,741

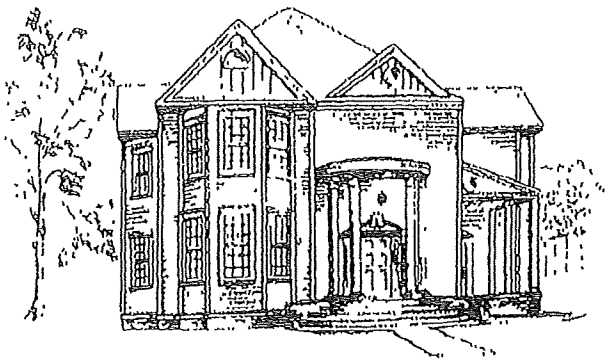
OBJECTID	GPIN	GPIN Long
5763	5674-70-1341	5674-70-1341
OWNER NAME	**OWNER NAME2**	**MAILING ADDRESS**
WEBER ROBERT J TRUSTEE	WEBER DAWN TRUSTEE	587 BROOKFIELD DR
MAILING ADDRESS 2	**CITY**	**STATE**
587 BROOKFIELD DR	WINTERVILLE	NC
ZIP	**PROP DESC**	**LAND VAL**
28590	1.09AC ROBERT J & DAWN WEBER/WEBER FAMILY TRUST	65005
		BLDG VAL
		0
TOT VAL	**DEFR VAL**	**TAXABLE VA**
65005	0	65005
PREV ASSESS	**ACRES**	**PROPERTY ADDRESS**
	1.09	CYPRESS LANDING TRL
TOWNSHIP	**MBL**	**DATE**
12	56740094	1/13/2020
DEED BOOK and PAGE	**STAMPS**	**SALE PRICE**
2011/00357		0.00
NBR BLDG	**NBHD CDE**	**NBHD DESC**
0		
LAND USE	**EXEMPT AMT**	**ROAD TYPE**
		PAVED
YR BUILT	**SQ FT**	**SUB CDE**
SUB DESC	**NBR BED**	**NBR BATHS**
EFF YR	**PIN**	**REID**
		47269

Beaufort County online map access is provided as a public service, as is, as available and without warranties, expressed or implied. Content published on this website is for informational purposes only and is not intended to constitute a legal record nor should it be substituted for the advice or services of industry professionals. The County of Beaufort and the Website Provider disclaim all responsibility and legal liability for the content published on this website. The user agrees that Beaufort County and its Assigns shall be held harmless from all actions, claims, damages or judgments arising out of the use of County data.


CONNECTGIS
WEB HOSTING
Beaufort
Printed May 28, 2021
See Below for Disclaimer
5674-70-2631
5674-70-1497
5674-70-5397
5674-70-3246
5674-70-1144
5674-70-4111
5674-70-3003
5674-70-3762
5674-70-2631
5674-70-1497
5674-91-3188
5674-70-5259
5674-70-4290
5674-70-3246
5674-70-1144
5674-70-4111
5674-70-3003
5673-79-3911
CYPRESS LANDING TRL
N
W
E
S
1 : 82 Feet
Parcels
GPIN
Property Land Owners
Interior Tract Lines
Centerlines
County Line
County Line (Solid)

ADDENDUM 7

Aurora Collection Site Lease Renewal



Established 1880

Town of Aurora

Mayor
Clif Williams

Town Clerk
Judith S. Lannon

Commissioners
Coley Jordan
Brad Lee
Jeff Peed
Tina Taylor

May 19, 2021

Brian W. Alligood
County Manager
Beaufort County
121 West 3rd St
Washington, NC 27889

Dear Mr. Alligood:

Attached, please find the Town of Aurora 2021-2023 lease agreement for the Convenience site on SR 1921 executed by the Town Board on May 17, 2021.

Please contact me at (252) 322-4611 if there are any questions.
Thank You,

Judith S. Lannon
Town Clerk/Finance Officer

295 Main Street
Post Office Box 86, Aurora, North Carolina 27806, (252) 322-4611, Fax (252) 322-5896
E-mail: aurora@embarqmail.com

NORTH CAROLINA

BEAUFORT COUNTY LEASE AGREEMENT

THIS LEASE AGREEMENT ("Agreement") is made and entered into effective as of the 1st day of January, 2021, by and between the TOWN OF AURORA ("Lessor"), a North Carolina municipal corporation, and the COUNTY OF BEAUFORT ("Lessee"), a political subdivision of the State of North Carolina, collectively referred to as the "Parties."

WITNESSETH:

THAT WHEREAS, the Lessor owns the real property identified by Beaufort County Tax Parcel Number 6567-52-1613, said parcel being more particularly described as follows:

> That certain tract or parcel of land located on State Road 1921 and more particularly described in the expired 1979 Lease recorded in Deed Book 785, Page 779 of the Beaufort County Registry ("Subject Property"); and

WHEREAS, the Lessee desires to lease the Subject Property for use as a solid waste "Convenience Center" at which solid waste may be deposited by the general public and held pending transfer to the approved solid waste disposal facility; and

WHEREAS, the Lessor agrees to lease the Subject Property to the Lessee, subject to the terms and conditions contained herein; and

WHEREAS, the Lessor has determined that the Subject Property will not be needed by the Lessor for the term of the Lease; and

WHEREAS, the Parties have agreed upon the terms of a Lease and wish to reduce their agreement to writing.

NOW, THEREFORE, the Lessor does hereby let and lease unto said Lessee, and said Lessee does hereby accept as tenant of said Lessor, the Subject Property, for the term and upon the conditions hereinafter set forth:

1. **INCORPORATION OF RECITALS.** The foregoing WHEREAS paragraphs are incorporated herein as part of the terms and conditions of this Lease.

2. **CONDITION OF SUBJECT PROPERTY AND LESSEE UPFIT.** Lessee has inspected the Subject Property and accepts the Subject Property in its present condition. Lessor shall deliver the Subject Property to Lessee "as-is." Lessee will only make such improvements that it may desire for the aforementioned use of the Subject Property, but only if it obtains the Lessor's written permission to do so in advance, and in such case, Lessee shall be responsible for

all costs of improvements. It is contemplated by the parties that Lessor's written permission may be given by either the Mayor or the Town Clerk after said proposed improvements have been approved by the Town Board of Commissioners. Any improvements, which are structural in nature or may become fixtures to the property, shall remain the Lessor's property at the end of the lease term.

3. **CARE OF SUBJECT PROPERTY.** Lessee shall be responsible for maintenance of the Subject Property, including maintaining all improvements located thereon in good repair, and will tender the Subject Property back to Lessor at the end of the term hereof in the same condition in which the Subject Property existed, reasonable wear and tear excepted, as of January 1, 2021, (the date of the previous lease term). Any improvements erected on the Subject Property by Lessee shall be Lessor's if not removed within THIRTY (30) days after the expiration of this Lease. Lessee shall be responsible for controlling litter and debris deposited within ONE HUNDRED (100) feet of the Subject Property on adjoining property owned by Lessor. This area and the premises shall be policed and cleaned on a regular and frequent schedule, no less than weekly.

4. **TERM AND TERMINATION.** The term of this Lease shall commence on January 1, 2021, and shall continue through midnight on December 31, 2023, unless sooner terminated or extended in accordance with the terms hereof. The Parties, by written instrument, may agree to an extension of the lease term prior to the termination of this Lease. This Lease shall be subject to termination by Lessor if any installment of rent is not paid within TWENTY (20) days after its due date, (with no notice required to be given for non-payment) or if Lessee fails to perform any other obligation imposed on Lessee hereunder within TWENTY (20) days after receiving written notice of such default from Lessor, including failure to keep insurance in force as set forth above.

5. **RENT.** As rent for the Subject Property, the Lessee agrees to maintain the Subject Property, as set forth herein, and to pay the sum of Eight Thousand Two Hundred Forty and 40/100 Dollars ($8,240.40) per annum during the term of this Lease. The first such payment to be made contemporaneously with the execution of this Lease, and each subsequent annual payment to be made on or before January 15th of each consecutive year of the lease term.

6. **PERMITTED USES.** Lessee agrees to utilize the Subject Property as a as a solid waste "Convenience Center" at which solid waste may be deposited by the general public

and held pending transfer to the approved solid waste disposal facility, and for no other purposes without Lessor's prior written consent. While the Lessee will be ultimately responsible for the operation of the Convenience Center, the Convenience Center may be maintained and/or operated by a third party.

7. **PROHIBITED USES.** Lessee agrees not to permit any Hazardous Material (as defined hereinafter) to be installed, brought, kept, used, stored or discharged upon the Subject Property in violation of any State, Federal or local environmental laws regulating Lessee's use and occupancy of the Subject Property. Lessee shall indemnify Lessor for any losses, damages, liability, claim, or expenses (including reasonable attorneys' fees) resulting from a breach of the aforesaid agreement or resulting from the exercise of Lessee's rights to store or use any Hazardous Material in accordance with the provisions of this paragraph. For purposes hereof, the term "Hazardous Material" shall include, without limitation, any substances defined as "hazardous wastes," "hazardous substances," "hazardous materials," or "toxic substances" by the Resource Conservation and Recovery Act of 1976, as amended from time to time, or the regulations promulgated thereunder, the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended from time to time, or the regulations promulgated thereunder, the Toxic Substances Control Act, as amended from time to time, or the regulations promulgated thereunder, or any other federal, state or local statute, law, ordinance, code, rule, regulation, order, decree or other requirement or any governmental authority having jurisdiction over the Subject Property which regulates or imposes liability or standards of conduct concerning any hazardous, toxic, or dangerous waste, substance or material, as now or at any time hereafter in effect. Without limiting the generality of the foregoing, the term "Hazardous Material" shall include dry cleaning solvents and petroleum products outside sealed containers. Notwithstanding the above, Lessee shall not be responsible for any claim, demand, cost, damage, injury, loss, liability or change based on or arising out of the presence of any Hazardous Materials or conditions on or about the Subject Property which existed prior to Lessee's occupancy or which was not expressly caused by Lessee, its agents, employees or representatives.

Lessee will not make, allow, or suffer any unlawful use of the Subject Property at any time and will indemnify Lessor for any such unlawful use and for any and all losses, claims, expenses for its operation at the Subject Property and hold Lessee harmless from any and all

claims by all third parties who may use said site or resulting from Lessee's operations at said site or by third parties who may maintain or operate said site for the intended purposes recited herein.

8. **UTILITIES.** All applications and connections for utility services required by Lessee in conjunction with Lessee's use and occupancy of the Subject Property shall be made in the name of Lessee only, and Lessee shall be solely responsible for obtaining such services and for the payment of all charges for such services as they become due. Such utility services include, but are not limited to, sewer, water, gas, electricity, and telephone services.

9. **CASUALTY AND LIABILITY INSURANCE.** At all times during the term hereof, Lessee, at its sole cost and expense, shall maintain a comprehensive general public liability insurance policy naming Lessor as an additional insured and shall hold Lessor harmless from and against all costs, including attorneys fees, expense, and/or liabilities arising out of or based upon any and all claims, accidents, injuries, and damages which may be asserted against Lessor with respect to the leased premises. A copy of the current effective insurance binder shall be mailed to Lessor within ten (10) days. The minimum limits of such policy of public liability insurance shall be ONE-MILLION ($1,000,000.00) DOLLARS aggregate. In the event this policy expires or is otherwise terminated, then Lessor shall have the right to cancel this lease immediately; provided, however, that if such insurance is reinstated or replaced within TEN (10) days thereafter, this Lease shall be reinstated as though no cancellation had occurred.

10. **INDEMNIFICATION/LIMITATION OF LIABILITY.** To the extent allowed by law, and as limited by the laws of North Carolina, including the North Carolina Tort Claims Act, the Defense of State Employees Act, and the Excess Liability Policy administered through the North Carolina Department of Insurance, subject to the availability of appropriations and in proportion to and to the extent that such liability for injury or damages is caused by or results from the negligent acts or omissions of Lessee, its officers, agents, contractors, or employees, Lessee shall indemnify Lessor and save it harmless from and against any and all liability for injury or damage to person or property arising from or out of any occurrence in, upon, or at the Subject Property, or the occupancy or use by Lessee of the Subject Property, unless the same is caused by the negligence or willful misconduct of Lessor. To the extent allowed by law, and as limited by all state and federal laws, subject to the availability of appropriations and in proportion to and to the extent that such liability for injury or damages is caused by or results from the negligent acts or omissions of Lessor, its agents, contractors, or employees, Lessor shall

indemnify Lessee and save it harmless from and against any and all liability for injury or damage to person or property arising from or out of any occurrence in, upon, or at the Subject Property, unless the same is caused by the negligence or willful misconduct of Lessee.

11. **QUIET POSSESSION.** Provided Lessee is not in default under the provisions of this Lease, Lessor covenants that Lessee shall have and enjoy during the initial term and any renewals hereof quiet and peaceful possession of the Subject Property, subject to all terms and provisions of this Lease, free of interference by Lessor, provided that Lessor shall have the right to enter upon the Subject Property at all reasonable times.

12. **SURRENDER OF POSSESSION.** Lessee agrees that the termination hereof to surrender the premises to the Lessor in as good condition as said property is at the beginning of the lease term.

13. **NOTICES.** All notices required to be given with respect to any matter pertaining to this Lease shall be sent by certified mail, return receipt requested, or other nationally recognized overnight courier and shall be deemed delivered upon receipt or refusal if addressed to Lessee or to Lessor at the following addresses:

Lesssor
Town of Aurora
Attn: Town Clerk
P.O. Box 86
Aurora, N.C. 27806

Lessee
County of Beaufort
Attn: County Manager
121 West 3rd Street
Washington, NC 27889

Either Lessor or Lessee may change the address to which notices are to be sent to them by giving written notice of such change of address to the other party as herein provided.

14. **MEMORANDUM OF LEASE.** This Lease shall not be recorded, but Lessor and Lessee, at either's request, shall execute a memorandum of lease for recording purposes which shall contain only the information required by Section 47-118 of the North Carolina General Statutes.

15. **ENTIRE AGREEMENT.** This Lease contains the entire agreement between the Parties with respect to the Subject Property, and cannot be changed or terminated except by written instrument subsequently executed by the parties hereto.

IN TESTIMONY WHEREOF, the Town of Aurora has caused this instrument to be executed in its name by its Mayor, attested by its Town Clerk and its official seal to be hereunto affixed, and the County of Beaufort has caused this instrument to be executed in its name by the Chairman of the Board of Commissioners and attested to by its County Manager with its official seal to be affixed hereto, all by authority duly given by the parties' respective public boards this the day and year first above written in duplicate originals.

Town of Aurora

By: _____
Clif Williams, Mayor

ATTESTED TO:

By: _____
Judith S. Lannon, Town Clerk

County of Beaufort

By: _____
Chairman, Board of Commissioners

ATTESTED TO:

By: _____

This instrument has been pre-audited in the manner required by the Local Budget and Fiscal Control Act approved by the County of Beaufort Finance Officer.

By: _____
County Finance Officer

NORTH CAROLINA
BEAUFORT COUNTY

I, Delores G. Jones, a Notary Public in and for the County and State aforesaid, do hereby certify that Judith S. Lannon personally appeared before me this day and acknowledged that she is the Clerk of the TOWN OF AURORA, and that by authority duly given and as the act of the TOWN OF AURORA, the foregoing instrument was signed in its name by its Mayor, sealed with its official seal and attested by herself as its Clerk.

Witness my hand and Notarial seal, this the 18th day of May, 2021.

Delores G. Jones
NOTARY PUBLIC

DELORES G. JONES NOTARY PUBLIC BEAUFORT COUNTY, NC

My Commission Expires: May 31, 2021

NORTH CAROLINA
BEAUFORT COUNTY

I, _____, a Notary Public in and for the County and State aforesaid, do hereby certify that _____ personally appeared before me this day and acknowledged that he is the Chairman of the Board of Commissioners, and that by authority duly given and as the act of the Board of Commissioners, the foregoing instrument was signed in its name by its County Manager, sealed with its official seal and attested by himself as its Chairman.

Witness my hand and Notarial seal, this the _____ day of _____, 202__.

_____
NOTARY PUBLIC

My Commission Expires: _____

ADDENDUM 8

Financial Services Roof Replacement Contract

Beaufort County
Finance

Budget Amendment Request

Department: Facility Reserve Fund & Facility Improvements CPF

Date of Request: 6-7-21

FY Budget: FY 20-21

ACCOUNT NO.	TITLE OF ACCOUNT	INCREASE	DECREASE
17-3990-499100	Fund Balance Appropriated	186,880	
17-7277-598171	Transfer to Facility Improvements Fund	186,880	
171-3900-439071	Transfer from Facility Reserve	186,880	
171-7172-536400	Tideland Building Improvements		(3,013)
171-7172-536500	Financial Services Ctr. Improvements	9,830	
171-7172-536100	Courthouse Building Improvements	180,063	

Department Justification:

To transfer $186,880 from the Facility Capital Reserve Fund to the Facility Capital Project Fund and allocate funding for completion of FY20/21 facility projects.

If amendment deals with adding, deleting, or modifying a position, County Position No. (& State, if applicable) must be referenced.

County Position No. _____

State Position No. _____

APPROVAL	SIGNATURE	DATE
Department Head		
Finance Officer		
	This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.	
County Manager	Required for interdepartmental transfers.	
Board of Commissioners	Agenda Item No. _____ Reference No. _____	

REI
ENGINEERS

June 1, 2021

Beaufort County
121 West 3rd Street
Washington, NC 27889

Attention: Ms. Christina Smith, PE
Public Works Director

Reference: Contract Award Recommendation
Financial Services Roof Replacement
REI Project No. 021GVL-005

Dear Christina:

Bids were opened at 2:00 pm on May 13, 2021 for the above referenced project. Owens Roofing, Inc. submitted the lowest total base bid in the amount of $93,300.00.

REI Engineer's estimated construction cost for the project was $95,700.00; therefore, REI recommends this project be awarded to Owens Roofing, Inc. in the amount of $93,300.00.

Please contact our office if you have any questions regarding the bidding and awarding of this project.

Sincerely,

REI Engineers

V. Kevin Burch

V. Kevin Burch, PE
Vice President

BID TABULATION

Owner Name: Beaufort County
Project Name: Financial Services Roof Replacement
Bid Due Date: May 13, 2021
Bid Due Time: 2:00 PM

Bidder	Base Bid	UP#1 LWIC Repair (CF)	UP#2 Wood Blocking (BF)	Ack. Addendum #1	MBW Form	Bid Bond	RMA
Curtis Construction	$102,125.00	$180.00	$6.00	N	B	Y	Soprema
Hamlin Roofing	$155,516.00	$15.00 (BF)	$10.00	Y	DNS	Y	Soprema
Owens Roofing	$93,300.00	$6.00	$4.00	Y	DNS	Y	Soprema

I hereby certify that this is a true tabulation of bids received.

V. Kevin Burch 5/14/2021

V. Kevin Burch, PE — Date
Project Engineer

ADDENDUM 9

General Obligation Bonds, Cost of Reissuance

Beaufort County
Finance

Budget Amendment Request

Department: General Fund **Date of Request:** 6-7-21

FY Budget: FY 20-21

ACCOUNT NO.	TITLE OF ACCOUNT	INCREASE	DECREASE
10-0600-491012	Refunding Proceeds Cost of Issuance	80,000	
10-0991-499100	Appropriated Fund Balance		9,700
10-9100-519101	Debt Issuance Expense	70,300	

Department Justification:

To recognize refunding proceeds and appropriate them to pay cost of issuance fees.

If amendment deals with adding, deleting, or modifying a position, County Position No. (& State, if applicable) must be referenced.

County Position No. _____

State Position No. _____

APPROVAL	SIGNATURE	DATE
Department Head		
Finance Officer		
	This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.	
County Manager	Required for interdepartmental transfers.	
Board of Commissioners	Agenda Item No. _____ Reference No. _____	

Beaufort County, NC
General Obligation Refunding Bonds, Series 2021A&B
Preliminary Cost of Issuance Budget ("Cinderella" Structure)
3/25/2021

		Amount	
Financial Advisor	$	46,800.00	Detail Below
LGC		500.00	Estimate per LGC
Bond Counsel (Sanford Holshouser LLP)		18,500.00	Per Bob Jessup (Includes $3,500 due at conversion)
Escrow Agent (Regions)		3,500.00	Escrow agent and counsel per Regions Proposal
Verification Agent		2,500.00	Estimated - TBD
Miscellaneous / Contingency		8,200.00	Placeholder, If needed
Total	$	80,000.00	

Davenport Detail		Amount
Financial Advisory Fee	$	45,000.00
Indirect Expenses (equal to 4% of fee)		1,800.00
Direct Expenses		TBD
Total	$	46,800.00

ADDENDUM 10

Limited Obligation Bonds, Cost of Reissuance

Beaufort County
Finance

Budget Amendment Request

Department: Water Fund **Date of Request:** 6-7-21

FY Budget: FY 20-21

ACCOUNT NO.	TITLE OF ACCOUNT	INCREASE	DECREASE
60-3713-491060	Refunding Proceeds Cost of Issuance	161,630	
60-3713-499100	Appropriated Fund Balance		9,468
60-7130-519101	Debt Issuance Expense	152,162	

Department Justification:

To recognize refunding proceeds and appropriate them to pay cost of issuance fees.

If amendment deals with adding, deleting, or modifying a position, County Position No. (& State, if applicable) must be referenced.

County Position No. _____

State Position No. _____

APPROVAL	SIGNATURE	DATE
Department Head		
Finance Officer		
	This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.	
County Manager	Required for interdepartmental transfers.	
Board of Commissioners	Agenda Item No. _____ Reference No. _____	

Beaufort County, NC
Limited Obligation Refunding Bonds, Series 2021
Preliminary Cost of Issuance Budget
4/16/2021

		Amount	
Financial Advisor	$	88,400.00	Detail Below
LGC		12,500.00	Estimate per LGC
Bond Counsel (Sanford Holshouser)*		-	*65,000 to be paid "out of pocket"
Trustee (Regions)		3,500.00	per Trustee proposal
Trustee's Counsel (Moore & Van Allen)		5,500.00	per Trustee proposal
Verification Agent		1,650.00	per Bingham proposal
Rating Fees - Moody's		37,000.00	Estimate per Moody's Fee Schedule
Miscellaneous / Real Estate		11,450.00	Placeholder, if needed
Total	$	**160,000.00**	

Underwriter's Discount (Based on Estimated Par Amount of $31,530,000)			
Average Takedown ($3.75 per $1000)[1]		118,237.50	Per Engagement Letter
Underwriting Expenses ($0.285 per $1000)[1]		8,987.50	Estimate per Baird
Underwriter's Counsel (Pope Flynn, LLC)		42,500.00	Per Matt Davis
Total	$	**169,725.00**	

Davenport Detail		
Financial Advisory Fee	$	85,000.00
Indirect Expenses (equal to 4% of fee)		3,400.00
Direct Expenses		TBD
Total	$	88,400.00

[1] Underwriting Fees calculated per $1,000 of par amount issued. Amounts shown based on current estimated par amount of $31,530,000.

The U.S. Securities and Exchange Commission (the "SEC") has clarified that a broker, dealer or municipal securities dealer engaging in municipal advisory activities outside the scope of underwriting a particular issuance of municipal securities should be subject to municipal advisor registration. Davenport & Company LLC ("Davenport") has registered as a municipal advisor with the SEC. As a registered municipal advisor Davenport may provide advice to a municipal entity or obligated person. An obligated person is an entity other than a municipal entity, such as a not for profit corporation, that has commenced an application or negotiation with an entity to issue municipal securities on its behalf and for which it will provide support. If and when an issuer engages Davenport to provide financial advisory or consultant services with respect to the issuance of municipal securities, Davenport is obligated to evidence such a financial advisory relationship with a written agreement.

When acting as a registered municipal advisor Davenport is a fiduciary required by federal law to act in the best interest of a municipal entity without regard to its own financial or other interests. Davenport is not a fiduciary when it acts as a registered investment advisor, when advising an obligated person, or when acting as an underwriter, though it is required to deal fairly with such persons.

This material was prepared by public finance, or other non-research personnel of Davenport. This material was not produced by a research analyst, although it may refer to a Davenport research analyst or research report. Unless otherwise indicated, these views (if any) are the author's and may differ from those of the Davenport fixed income or research department or others in the firm. Davenport may perform or seek to perform financial advisory services for the issuers of the securities and instruments mentioned herein.

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The securities/instruments discussed in this material may not be suitable for all investors or issuers. Recipients should seek independent financial advice prior to making any investment decision based on this material. This material does not provide individually tailored investment advice or offer tax, regulatory, accounting or legal advice. Prior to entering into any proposed transaction, recipients should determine, in consultation with their own investment, legal, tax, regulatory and accounting advisors, the economic risks and merits, as well as the legal, tax, regulatory and accounting characteristics and consequences, of the transaction. You should consider this material as only a single factor in making an investment decision.

The value of and income from investments and the cost of borrowing may vary because of changes in interest rates, foreign exchange rates, default rates, prepayment rates, securities/instruments prices, market indexes, operational or financial conditions or companies or other factors. There may be time limitations on the exercise of options or other rights in securities/instruments transactions. Past performance is not necessarily a guide to future performance and estimates of future performance are based on assumptions that may not be realized. Actual events may differ from those assumed and changes to any assumptions may have a material impact on any projections or estimates. Other events not taken into account may occur and may significantly affect the projections or estimates. Certain assumptions may have been made for modeling purposes or to simplify the presentation and/or calculation of any projections or estimates, and Davenport does not represent that any such assumptions will reflect actual future events. Accordingly, there can be no assurance that estimated returns or projections will be realized or that actual returns or performance results will not materially differ from those estimated herein. This material may not be sold or redistributed without the prior written consent of Davenport.

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ADDENDUM 11

USDA Refunding, Cost of Reissuance

Beaufort County
Finance

Budget Amendment Request

Department: General Fund **Date of Request:** 6-7-21

FY Budget: FY 20-21

ACCOUNT NO.	TITLE OF ACCOUNT	INCREASE	DECREASE
10-0991-499100	Appropriated Fund Balance	15,000	
10-9100-519101	Debt Issuance Expense	15,000	

Department Justification:

To appropriate funds to pay for cost of issuance fees.

If amendment deals with adding, deleting, or modifying a position, County Position No. (& State, if applicable) must be referenced.

County Position No. _____

State Position No. _____

APPROVAL	SIGNATURE	DATE
Department Head		
Finance Officer		
	This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.	
County Manager	Required for interdepartmental transfers.	
Board of Commissioners	Agenda Item No. _____ Reference No. _____	

ADDENDUM 12

Approval of USDA Loan Refinancing

s☆h draft of May xxx

Resolution Providing Final Board Approval for Financing up to $2,700,000 for the Allied Health Building Refinancing

Introduction

Beaufort County has previously determined to carry out a plan (the "Project") to refinance the County's existing financing for the Allied Health Building at Beaufort Community College. The County has also determined to finance Project costs through an installment financing, as authorized under Section 160A-20 of the General Statutes. In an installment financing, the County's repayment obligation is secured by a mortgage-type interest in all or part of the property being financed, but not by any pledge of the County's taxing power or any specific revenue stream.

The County has solicited competitive proposals from banks and other financial institutions to provide the desired financing, and Sterling National Bank (the "Lender") has submitted the best proposal.

The County's Finance Officer has made available to this Board the draft agreements listed on Exhibit A (the "Agreements"), which relate to the County's carrying out the financing plan.

In this resolution, the Board formally approves financing terms, approves substantially final documents, and authorizes County representatives to complete the financing.

BE IT THEREFORE RESOLVED by the Board of Commissioners of Beaufort County, North Carolina, as follows:

1. Determination To Proceed with Financing – The County confirms its plans to undertake the Project. The County will carry out the Project with financing from the Lender substantially in accordance with a financing proposal dated April 20, 2021.

Under the financing plan, the Lender will make funds available to the County for use on Project costs. The County will repay the amount advanced, with interest, over time. The County will grant to the Lender a mortgage-type interest in the Allied Health Building (and its associated real property) to secure the County's repayment obligation.

2. Approval of Agreements; Direction To Execute Agreements -- The Board approves the forms of the Agreements submitted to this meeting. The Board authorizes the Board's Chairman and the County Manager, or either of them, to execute and deliver the Agreements in their final forms. The Agreements in their respective final forms must be in substantially the forms presented, with such changes as the Chairman or the County Manager may approve. The execution

and delivery of any Agreement by an authorized County officer will be conclusive evidence of that officer's approval of any changes.

The Agreements in final form, however, must be consistent with the financing plan described in this resolution and must provide (a) for the amount financed by the County not to exceed $2,700,000, (b) for an annual interest rate not to exceed 2.13% (in the absence of default, or a change in tax status), and (c) for a financing term not to extend beyond December 31, 2033.

3. Officers To Complete Closing – The Board authorizes the County Manager, the Finance Officer and all other County officers and employees to take all proper steps to complete the financing in cooperation with the Lender and in accordance with this resolution.

The Board authorizes the County Manager to hold executed copies of all financing documents authorized or permitted by this resolution in escrow on the County's behalf until the conditions for their delivery have been completed to that officer's satisfaction, and then to release the executed copies of the documents for delivery to the appropriate persons or organizations.

Without limiting the generality of the foregoing, the Board specifically authorizes the County Manager to approve changes to any documents previously signed by County officers or employees, provided that the changes do not conflict with this resolution or substantially alter the intent from that expressed in the form originally signed. The County Manager's authorization of the release of any document for delivery will constitute conclusive evidence of that officer's approval of any changes.

In addition, the Board authorizes the County Manager and the Finance Officer to take all appropriate steps for the efficient and convenient carrying out of the County's on-going responsibilities with respect to the financing of the Project. This authorization includes, without limitation, contracting with third parties for reports and calculations that may be required under this resolution or otherwise with respect to the Agreements, and to make payments prior to the loan closing for costs related to the financing as appropriate.

4. Resolutions as to Tax Matters -- The County will not take or omit to take any action the taking or omission of which will cause its obligations to pay principal and interest (the "Obligations") to be "arbitrage bonds," within the meaning of Section 148 of the "Code" (as defined below), or "private activity bonds" within the meaning of Code Section 141, or otherwise cause interest components of the installment payments to be includable in gross income for federal income tax purposes. Without limiting the generality of the foregoing, the County will comply with any Code provision that may require the County at any time to pay to the United States any part of the earnings derived from the investment of the financing proceeds. In this resolution, "Code" means

the United States Internal Revenue Code of 1986, as amended, and includes applicable Treasury regulations.

*5. **Additional Provisions*** -- The Board authorizes all County officers and employees to take all further action as they may consider necessary or desirable in furtherance of the purposes of this resolution. The Board ratifies all prior actions of County officers and employees to this end. Upon the absence, unavailability or refusal to act of the County Manager, the Chairman or the Finance Officer, any other of those officers may assume any responsibility or carry out any function assigned in this resolution. The Board authorizes the Clerk to apply the County's seal, and to attest to the seal, on any document related to the purposes of this resolution. In addition, the Vice Chairman or any Deputy or Assistant Clerk to the Board may in any event assume any responsibility or carry out any function assigned to the Chairman or the Clerk, respectively, in this resolution. All other Board proceedings, or parts thereof, in conflict with this resolution are repealed, to the extent of the conflict. This resolution takes effect immediately.

Exhibit A -- Draft Agreements

(a) A draft dated May _____, 2021, of an Installment Financing Contract to be dated on or about June 10, 2021 (the "Financing Contract"), between the County and the Lender. The Financing Contract provides for the advance of funds to the County for the County's use on the project, sets out the County's repayment obligation, and sets out the County's obligations regarding care for the collateral and other matters.

(b) A draft dated May _____, 2021, of a Deed of Trust and Security Agreement to be dated on or about June 10, 2021, from the County to a deed of trust trustee for the Lender's benefit. The Deed of Trust provides for a security interest in the proposed Allied Health Building and its associated real property to the Lender to secure the County's repayment obligation.

(c) A draft dated May _____, 2021, of a Intercreditor Agreement to be dated on or about June 10, 2021, among the County, the Lender and the United States Economic Development Agency. Under this Agreement, the Lender and EDA agree to share a first-lien security interest in the Allied Health Building.

s☆h draft of May 17

Prepared by and return after recording to:

Robert M. Jessup Jr.
Sam Smotherman
Sanford Holshouser LLP
209 Lloyd St., Suite 350
Carrboro, NC 27510

STATE OF NORTH CAROLINA) **)** **BEAUFORT COUNTY)**	**The collateral is or includes fixtures.**

Brief description: Allied Health Building, Beaufort Community College campus, Washington, North Carolina

Modifies agreement recorded at _____

INTERCREDITOR AGREEMENT

This Agreement is made and entered into on this 10th day of June, 2021 by **Sterling National Bank** (Lender), with an office at _____, the **United States Department of Commerce, Economic Development Administration** (EDA), with an office at 401 West Peachtree Street, N.W., Suite 1820, Atlanta, Georgia 30308 and **Beaufort County, North Carolina,** with an address at 121 W. Third Street, Washington, North Carolina 27889 (the Debtor).

Introduction

WHEREAS, EDA has awarded Debtor, together with The Trustees of Beaufort Community College, the sum of $2,500,000.00 pursuant to EDA Award No. 04-79-06291, and

WHEREAS; as security for the $2,500,000.00 award, Debtor has granted EDA a security interest in the land, with improvements thereon, described in Exhibit A (Collateral) attached hereto; and

WHEREAS, the Debtor also borrowed money from the United States of America – Department of Agriculture for the Collateral; and

WHEREAS, the County now seeks to refinance its original loan with a loan from Lender; and

WHEREAS, Lender also requires a security interest in the land, with improvements thereon, described in Exhibit A (Collateral) attached hereto, and

WHEREAS, the parties desire to agree to the relative priorities of their respective security interests on the Collateral and certain other rights, priorities and interests in and to the Collateral and in and to the payment of the indebtedness and liabilities of Debtor to Lender and EDA;

NOW THEREFORE, in consideration of the foregoing and the mutual covenants herein contained, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties understand and agree as follows:

1. Lender and EDA shall share a first lien mortgage on the Collateral under their respective security agreements, namely (a) an Agreement and Mortgage to EDA of record and recorded in the Office of the Register of Deeds, Beaufort County, North Carolina at Book **1789** page **653**, and (b) a Deed of Trust and Security Agreement in favor of Lender, of record and recorded in the Office of the Register of Deeds, Beaufort County, North Carolina at Book _____ page _____ .

2. Notwithstanding the priority of the creation and perfection of the parties' respective security interests, the proceeds from the sale of the Collateral pursuant to the enforcement of any of the parties' security interest, and/or other proceeds thereof, including proceeds from any insurance policy or condemnation award shall be distributed pro-rata between Lender and EDA in accordance with their respective interest, and applied first to expenses incurred in connection with any enforcement and then to pay down or pay in full their respective loan and award; and proceeds thereafter remaining to be received by Debtor.

3. Each payment by Debtor on Lender's loan shall reduce the outstanding indebtedness thereon for purposes of this Agreement. Lender shall not increase the indebtedness due under its loan, without the express written consent of EDA thereto.

4. The EDA assistance shall remain an award as long as the conditions of the assistance are met by the Debtor. If Debtor is in violation of the conditions of the award, EDA shall be entitled to recover damages as stated in said Agreement and Mortgage. EDA shall not increase the obligation of Debtor due under its respective award, without the express written consent of Lender thereto.

5. Lender, EDA, and the Debtor agree that a default by the Debtor under the terms of the loan documents evidencing the Lender's loan or a default by the Debtor under the terms of the award documents evidencing the EDA award and/or EDA's Agreement and Mortgage, may, at the election of either Lender or EDA, constitute a default under both sets of documents. Lender agrees to promptly provide EDA with written notice of any default by Debtor under the terms of the loan documents evidencing the Lender's loan at the address above and EDA agrees to promptly provide Lender with written notice of any default by Debtor under the terms of the loan documents evidencing the EDA's loan at the address above.

6. Lender and EDA agree that the distribution of the Collateral or proceeds of the Collateral that is the subject of this Agreement will be made only in accordance with this Agreement.

7. This Agreement shall, in all respects, be a continuing agreement and shall remain in full force and effect so long as there is any indebtedness on Lender's loan or an obligation on EDA's award, including but not limited to principal, interest, costs, and expenses (including, without limitation, reasonable attorney's fees) thereof and including all modifications, extensions, or renewals thereof, owed by Debtor.

8. Debtor, Lender, and EDA agree to execute, acknowledge when appropriate, and deliver all such instruments and documents and do and perform all such acts and deeds as may be reasonably necessary to effect the purposes of this Agreement.

9. This Agreement is executed in triplicate originals with one copy to each of the parties hereto.

10. This Agreement shall be governed by the laws of the State of North Carolina and the laws of the United States, unless there is a conflict with Federal Law, in which case Federal Law will govern and may be amended or modified only by an agreement in writing signed by the parties.

11. Debtor understands and acknowledges that this document constitutes an agreement between creditors and does not amend its obligations as to each creditor, except to the extent to which such obligations may be altered by the provisions of Section 5 of this Agreement.

WHEREFORE, by their signatures below each of the undersigned agrees to the terms of the foregoing.

[BALANCE OF PAGE INTENTIONALLY LEFT BLANK]

STERLING NATIONAL BANK, Lender

By: _____

Name: _____

Title: _____

STATE OF _____

COUNTY OF _____

I, _____, a Notary Public in and for the County and State aforesaid certify that _____personally came before me this day and acknowledged that s/he is _____ of STERLING NATIONAL BANK, a corporation, and that by authority duly given and as the act of STERLING NATIONAL BANK, _____ has signed the foregoing instrument in its name and as the act of such corporation.

Witness my bond and official seal,this ___ day of _____, 2021.

_____

Notary Public

My Commission Expires _____

[Intercreditor Agreement dated as of June 10, 2021]

United States Department of Commerce

Economic Development Administration (EDA)

_____

By: H. Philip Paradice, Jr.

Its: Atlanta Regional Director

STATE OF GEORGIA

COUNTY OF FULTON

I, _____, a Notary Public in and for the County and State aforesaid certify that _____ personally came before me this day and acknowledged that he is Atlanta Regional Director of the United States Department of Commerce, Economic Development Administration (EDA) and that by authority duly given and as the act of EDA, the foregoing instrument was signed in its name by its Atlanta Regional Director sealed with its corporate seal, and attested by himself as its **REGIONAL DIRECTOR.**

Witness my hand and official seal this _____ day of _____, 2021

_____

Notary Public

My Commission Expires _____

ATTEST: **(SEAL)**

BEAUFORT COUNTY,
NORTH CAROLINA

_____

Katie Mosher
Clerk, Board of Commissioners

By: _____

Brian M. Alligood
County Manager

* * * * * *

STATE OF NORTH CAROLINA;
BEAUFORT COUNTY

I, a Notary Public of such County and State, certify that Brian M. Alligood and Katie Mosher personally came before me this day and acknowledged that they are the County Manager and the Clerk of the Board of Commissioners, respectively, of Beaufort County, North Carolina, and that by authority duly given and as the act of such County, the foregoing instrument was signed in the County's name by such County Manager, sealed with its corporate seal and attested by such Clerk.

WITNESS my hand and official stamp or seal, this ___ day of _____, 2021.

[SEAL]

_____

Notary Public

My commission expires: _____

Exhibit A

[Legal description, to come]

s☆h draft of May 17

Prepared by and return after recording to:

Robert M. Jessup Jr.
Sam Smotherman
Sanford Holshouser LLP
209 Lloyd St., Suite 350
Carrboro, NC 27510

STATE OF NORTH CAROLINA) **)** **BEAUFORT COUNTY)**	**The collateral is or includes fixtures.**

Brief description: Allied Health Building, Beaufort Community College campus, Washington, North Carolina

THIS DEED OF TRUST AND SECURITY AGREEMENT (this "Deed of Trust") is dated as of June 10, 2021, and is granted by **BEAUFORT COUNTY, NORTH CAROLINA**, a political subdivision of the State of North Carolina (the "County"), to **Benjamin C. Hirsh,** as trustee (the "Deed of Trust Trustee"), for the benefit of **STERLING NATIONAL BANK** (the "Lender").

Introduction

The Lender is advancing $2,669,249.27 to the County pursuant to an Installment Financing Contract dated as of June 10, 2021 (the "Financing Contract"), between the County and the Lender. The County will use these funds, together with other available funds, to carry out a plan ("Project") to refinance a prior 2013 USDA Loan for the construction of the Allied Health Building located on the campus of Beaufort Community College in Washington, North Carolina.

As a condition to entering into the Financing Contract, the Lender requires the County to secure its obligations under the Financing Contract by this conveyance of the Allied Health Building and its related real property, as described in Exhibit A, and the other "Mortgaged Property," as defined below.

The Mortgaged Property includes the property described in Exhibit A. The County is the record owner of the property described in Exhibit A.

This Deed of Trust is given to secure current advances under the Financing Contract of $2,669,249.27. The current scheduled date for final repayment is on or about June ____, 2033.

NOW, THEREFORE,

(1) in consideration of the execution and delivery of the Financing Contract and other good and valuable consideration, the receipt and sufficiency of which the parties acknowledge,

(2) to secure the County's performance of all its covenants under this Deed of Trust and under the Financing Contract, including the repayment of amounts advanced under the Financing Contract, and

(3) to charge the Mortgaged Property with this payment and performance, the County sells, grants and conveys to the Deed of Trust Trustee, its successors and assigns forever, in trust, with power of sale, the following (collectively, the "Mortgaged Property"):

(a) the property described in Exhibit A and any real property later acquired by the County in exchange for, or in consideration of the exchange of, or with the proceeds from any disposition of, all or any part of any property described in this paragraph, and in all cases together with all easements, rights, rights-of-way and appurtenances belonging to any of that property (collectively, the "Pledged Site"); and

(b) all buildings and other improvements and fixtures (including any "Fixtures," as defined in Section 1-4) now or later attached to or used in or on those improvements or the Pledged Site, including (i) all renewals, replacements, and additions, (ii) all articles in substitution, (iii) all building materials for construction, improvement, modification or repair of improvements upon their delivery to the Pledged Site, and (iv) all proceeds of all the foregoing in whatever form resulting from the loss or disposition of the foregoing, including all proceeds of and unearned premiums for any insurance policies covering the Pledged Site and the improvements, proceeds of title insurance and payments related to the exercise of condemnation or eminent domain authority, and all judgments or settlements in lieu of any of the foregoing (collectively, the "Pledged Facilities");

TO HAVE AND TO HOLD the Mortgaged Property with all privileges and appurtenances belonging thereto, to the Deed of Trust Trustee, its successors and assigns forever, upon the trusts, terms and conditions and for the purposes set out below, in fee simple in trust;

SUBJECT, HOWEVER, to the existing encumbrances described in Exhibit B;

BUT THIS CONVEYANCE IS MADE UPON THIS SPECIAL TRUST: if the County pays its "Obligations," as defined below, in full in accordance with the Financing Contract and this Deed of Trust, and the County complies with all of the terms, covenants and conditions of the Financing Contract and this Deed of Trust, this conveyance will be null and void and will be canceled of record at the County's request and cost, and title will revest as provided by law;

BUT IF, HOWEVER, THERE OCCURS AN EVENT OF DEFAULT UNDER THE FINANCING CONTRACT, then the Lender will have the remedies provided for in this Deed of Trust, including directing the Deed of Trust Trustee to sell the Mortgaged Property under power of sale.

THE COUNTY COVENANTS AND AGREES with the Deed of Trust Trustee and the Lender (and their respective heirs, successors and assigns), in consideration of the foregoing, as follows:

1. Warranties of Title; Security Provided by this Deed of Trust

1-1 Warranties of Title. The County covenants with the Deed of Trust Trustee and the Lender that the County is seized of and has the right to convey the Mortgaged Property in fee simple, that the Mortgaged Property is free and clear of all liens and encumbrances other than Permitted Encumbrances (as defined in the Financing Contract), that title to the Mortgaged Property is marketable, and that the County will forever warrant and defend title to the Mortgaged Property (subject to the Permitted Encumbrances) against the claims of all persons.

1-2 Security for Payment and Performance. This Deed of Trust secures the County's payment, as and when the same become due and payable, of all amounts payable by the County under the Financing Contract and this Deed of Trust (the "Obligations") and the County's timely compliance with all terms, covenants and conditions of the Financing Contract and this Deed of Trust.

1-3 Amount Advanced. This Deed of Trust is executed to secure all the County's obligations to the Lender related to the Mortgaged Property. The amount of the obligations secured by this Deed of Trust is $2,669,249.27.

1-4 Security Interest in Fixtures. This Deed of Trust is intended to be a security agreement pursuant to the Uniform Commercial Code as in effect in North Carolina for the "Fixtures," as defined below. The County grants to the Lender and the Deed of Trust Trustee a security interest in the Fixtures to secure the Obligations.

The County agrees to execute, deliver and file, or cause to be filed, in such place or places as may be requested by the Lender or the Deed of Trust Trustee, financing statements (including any continuation statements) in whatever form either party may reasonably request to evidence the security interest provided for in this Section. Upon the occurrence of an Event of Default under this Deed of Trust or the Financing Contract, the Lender or the Deed of Trust Trustee is entitled to exercise all rights and remedies of a secured party under the Uniform Commercial Code as in effect in North Carolina and may proceed as to the Fixtures in the same manner as provided in this Deed of Trust for the real property.

The "Fixtures" are all items of personal property attached or affixed to the Pledged Facilities in such a manner that removing the items would cause damage to the Pledged Facilities. The Fixtures may include plumbing, heating, lighting, electrical, laundry, ventilating, refrigerating, incinerating, air-conditioning, fire and theft protection and sprinkler equipment, including all renewals and replacements thereof and all additions thereto, and all articles in substitution thereof, and all proceeds of all the foregoing in whatever form.

The County is not obliged to renew, repair or replace any undesirable or unnecessary Fixture. If the County determines that any Fixture has become undesirable or unnecessary, the County may remove that Fixture from the Pledged Facilities and sell, trade-in, exchange or otherwise dispose of it (as a whole or in part), with an amount equivalent to the fair market value of the Fixture as removed becoming Net Proceeds and subject to the provisions of Section 6.2 of the Financing Contract.

With respect to those items of the Mortgaged Property that are or are to become Fixtures, this Deed of Trust constitutes a financing statement filed as a fixture filing. The County agrees that the security interest in the Fixtures granted in this Section 1-4 is in addition to, and not in lieu of, any security interest in the Fixtures acquired by real property law. The fixtures are located on the land described on Exhibit A, and the County is the record owner of that land. The name and address of the County, as debtor, and the Lender, as secured party, are set forth in Section 5.1.

1-5 County's Obligation Limited. Notwithstanding any other provision of this Deed of Trust, the parties intend that this transaction will comply with North Carolina General Statutes Section 160A-20. No deficiency judgment may be entered against the County in violation of Section 160A-20.

No provision of this Deed of Trust is to be construed or interpreted as creating a pledge of the County's faith and credit within the meaning of any constitutional debt limitation. No provision of this Deed of Trust should be construed or interpreted as an illegal delegation of governmental powers, nor as an improper donation or lending of the

County's credit within the meaning of the North Carolina constitution. The County's taxing power is not and may not be pledged, directly or indirectly contingently, to secure any moneys due under this Deed of Trust.

No provision of this Deed of Trust restricts the County's future issuance of any of its bonds or other obligations payable from any class or source of the County's moneys (except to the extent the Financing Contract and this Deed of Trust restrict the incurrence of additional obligations secured by the Mortgaged Property).

Nothing in this Section is intended to impair or prohibit foreclosure on this Deed of Trust if the Obligations are not paid when due or otherwise upon the occurrence of an Event of Default under this Deed of Trust or the Financing Contract.

To the extent of any conflict between this Section and any other provision of this Deed of Trust, this Section takes priority.

1-6 No Transfers; Releases; Grants of Easements and Similar Interests

(a) The County shall not sell, transfer or encumber any interest in any Mortgaged Property, except as otherwise permitted by the Financing Contract or this Deed of Trust. This prohibition applies whether the sale, transfer, or encumbrance is of a legal or an equitable interest, is voluntary, involuntary, by operation of law, or otherwise, and includes any encumbrance that is not a Permitted Encumbrance. The Lender may take any action at law or in equity to prevent or rescind any unauthorized sale, transfer or encumbrance, including but not limited to requiring the immediate payment in full of the Installment Payments due under the Financing Contract and all other Obligations.

(b) The Lender is required, upon the County's direction and at any time, to execute and deliver all documents necessary to effect the release of all or any portion of the Mortgaged Property from the lien of this Deed of Trust upon the County's compliance with the requirements of this Section. No consent or acknowledgment by the Deed of Trust Trustee is required for any release under this Section. The Lender may not release any property under this Section during the continuation of an Event of Default.

(c) To obtain a release, the County must file with the Lender a County Certificate (i) stating that (A) no Event of Default is continuing, (B) the release will not materially impair the intended use of the property remaining subject to this Deed of Trust, and (C) the release complies with the requirements of this Section, (ii) providing a copy of the proposed instrument of release, (iii) directing the execution and delivery of the instrument, and (iv) providing evidence of compliance with (v) or (vi) below.

(v) In the case of a proposed release of all the Mortgaged Property, the County must pay to the Lender, or to some other fiduciary reasonably acceptable to the Lender, an

amount (A) that is sufficient to provide for the payment in full of all the Obligations and (B) that is required to be used for that payment.

(vi) In the case of a proposed release of a portion (but less than all) of the Mortgaged Property, the County must provide evidence to the Lender that the appraised, taxable or insured value (and the County may provide different evidence for different portions) of that portion of the Mortgaged Property that is proposed to remain subject to the lien of this Deed of Trust will not be less than 75% of the aggregate principal component of the Amount Advanced outstanding at the time the release is effected.

(d) The County may make the following grants and dispositions, so long as the grant or disposition will not materially impair the intended use of the Pledged Facilities, and without regard to subsection (c) above.

(i) The County may from time-to-time grant easements, licenses, rights-of-way and other similar rights with respect to any part of the Mortgaged Property, and the County may release similar interests, with or without consideration.

(ii) The County may dispose of any undesirable or unnecessary Fixture as provided in Section 1-4.

1-7 Construction Mortgage. The parties intend that the security interest evidenced by this Deed of Trust is a "construction mortgage" with respect to the Pledged Facilities within the meaning of Section 25-9-334 of the North Carolina General Statutes.

2. County's Payment Obligation; Lender's Advances

2-1 Payment of Obligations; Compliance with Covenants. The County will pay the Obligations as and when the same become due and payable in the manner set forth in this Deed of Trust and in the Financing Contract, and will comply in all respects with all of the terms of this Deed of Trust and the Financing Contract.

2-2 Payment of Costs and Legal Fees. (a) If the Deed of Trust Trustee or the Lender employs an attorney to assist in the enforcement or collection of any Obligations, or if the Deed of Trust Trustee or the Lender voluntarily or otherwise becomes a party to any suit or legal proceeding (including a proceeding conducted under any state or federal bankruptcy or insolvency statute) to protect the Mortgaged Property, to protect the lien of this Deed of Trust, to enforce collection of the Obligations, or to enforce compliance by the County with any of the provisions of this Deed of Trust or the Financing Contract, then the County will pay reasonable legal fees and all costs that may reasonably be incurred (whether or not any suit or proceeding is commenced). All of those fees and costs (together with interest at the annual rate of 4.00%, calculated on the basis of a 360-day year consisting of twelve 30-day months) are secured as Obligations under this Deed of Trust.

(b) If any suit or proceeding described in subsection (a) is adverse to the County, however, then the County has this liability only if the Deed of Trust Trustee or the Lender, as the case may be, is a prevailing party in the suit or proceeding.

2-3 **Advances for Performance of County's Obligations.** If the County fails to perform any of its obligations under the Financing Contract or this Deed of Trust, then the Deed of Trust Trustee and the Lender are authorized, but not obligated, to perform the obligation or cause it to be performed. All of those fees and costs, together with interest at the annual rate of 4.00% (calculated on the basis of a 360-day year consisting of twelve 30-day months) are secured as Obligations under this Deed of Trust.

3. The Deed of Trust Trustee

3-1 **No Liability for Deed of Trust Trustee.** The Deed of Trust Trustee will suffer no liability by virtue of his acceptance of this trust except as may be incurred as a result of any failure on his part to account for the proceeds of any sale under this Deed of Trust.

3-2 **Substitute Trustees.** If any Deed of Trust Trustee dies, becomes incapable of acting or renounces the trust, or if for any reason the Lender desires to replace any Deed of Trust Trustee, then the Lender has the unqualified right to appoint one or more substitute or successor Deed of Trust Trustees by instruments filed for registration in the office of the Register of Deeds where this Deed of Trust is recorded. Any removal or appointment may be made at any time without notice, without specifying any reason, and without any court approval. Any appointee becomes vested with title to the Mortgaged Property and with all rights, powers, and duties conferred upon the Deed of Trust Trustee by this Deed of Trust in the same manner and to the same effect as if that Deed of Trust Trustee were named as the original Deed of Trust Trustee.

4. Defaults and Remedies; Foreclosure

4-1 **Defaults and Remedies.** During the continuation of an Event of Default under the Financing Contract, the Lender may pursue its rights and remedies as provided under the Financing Contract and this Deed of Trust.

4-2 **Foreclosure; Sale under Power of Sale.**

(a) *Right to foreclosure or sale.* During the continuation of an Event of Default, at the Lender's request, the Deed of Trust Trustee must foreclose this Deed of Trust by judicial proceedings or, at the Lender's option, the Deed of Trust Trustee must sell (and is empowered to sell) all or any part of the Mortgaged Property at public sale to the last and highest bidder for cash (free of any equity of redemption, homestead, dower, curtesy or other exemption, all of which the County expressly waives to the extent permitted by law)

after compliance with applicable State laws relating to foreclosure sales under power of sale. The Deed of Trust Trustee will execute and deliver a proper deed or deeds to the successful purchaser at the sale. If only a part of the Mortgaged Property is sold, the partial sale in no way adversely affects the lien created by this Deed of Trust against the remainder.

(b) *Lender's Bid.* The Lender may bid and become the purchaser at any sale under this Deed of Trust. Instead of paying cash, the Lender may make settlement for the purchase price by crediting against the Obligations the bid price net of sale expenses, including the Deed of Trust Trustee's commission, and after payment of any taxes and assessments as may be a lien on the Mortgaged Property superior to the lien of this Deed of Trust (unless the Mortgaged Property is sold subject to those liens and assessments, as provided by law).

(c) *County's Bid.* The County may bid for all or any part or parts of the Mortgaged Property at any foreclosure sale. The County, however, may not bid less than an amount sufficient to provide for full payment of the Obligations, unless the Lender consents in writing.

(d) *Successful bidder's deposit.* At any sale the Deed of Trust Trustee may, at his option, require any successful bidder (other than the Lender) immediately to make a deposit with the Deed of Trust Trustee against the successful bid in the form of cash or a certified check in an amount of up to 5% of the sale price. The advertised notice of sale need not include notice of this requirement.

(e) *Application of sale proceeds.* The Deed of Trust Trustee must apply the proceeds of any foreclosure sale in the manner and in the order prescribed by State law. The parties agree (i) that the sale expenses will include a commission to the Deed of Trust Trustee equal to one-half of one percent of the gross sales price (but not exceeding a total of $25,000) for all services performed by the Deed of Trust Trustee under this Deed of Trust, and (ii) that any sale proceeds remaining after the payment of all obligations and the prior application of the proceeds in accordance with State law will be paid to the County.

4-3 Possession of Mortgaged Property. During the continuation of an Event of Default, upon the Lender's demand the County must deliver possession of the Mortgaged Property to the Lender. In addition, the County must surrender possession of the Mortgaged Property to the purchaser of the Mortgaged Property at any judicial or foreclosure sale under this Deed of Trust.

During the continuation of an Event of Default, the Lender, to the extent permitted by law, is also authorized to (a) take possession of the Mortgaged Property, with or without legal action, (b) lease the Mortgaged Property, (c) collect all rents and profits from the

Mortgaged Property, with or without taking possession of the Mortgaged Property, and (d) after deducting all costs of collection and administration expenses, apply the net rents and profits to the payment of necessary maintenance and insurance costs, and then apply all remaining amounts to the County's account and in reduction of the Obligations. The Lender will be liable to account only for rents and profits it actually receives.

4-4 No Remedy Exclusive; Delay not Waiver. All remedies under this Deed of Trust are cumulative and may be exercised concurrently or separately. The exercise of any one remedy is not an election of that remedy as an exclusive remedy, nor does the exercise of one remedy preclude the exercise of any other remedy. If any Event of Default occurs and is later waived by the other party or parties, that waiver is limited to the particular default waived and does not constitute a waiver of any other default. Every power or remedy given by this Deed of Trust to the Deed of Trust Trustee or the Lender may be exercised from time to time as often as may be deemed expedient by the Deed of Trust Trustee or the Lender.

5. Miscellaneous

5-1 Notices.

(a) Any communication provided for in this Deed of Trust must be in English and must be in writing. "Writing" includes facsimile transmission and electronic mail.

(b) For this Deed of Trust, any communication sent by facsimile transmission or electronic mail will be deemed to have been given on the date the communication is similarly acknowledged by a County Representative (in the case of the County) or other authorized representative (in the case of any other party). No such communication will be deemed given or effective without such an acknowledgment.

(c) Any other communication under this Deed of Trust will be deemed given on the delivery date shown on a United States Postal Service certified mail receipt, or a delivery receipt (or similar evidence) from a national commercial package delivery service, if addressed as follows:

(i) if to the County, to County Manager, Beaufort County, Attention: Notice under 2021 Financing Deed of Trust, 121 West 3rd Street, Washington, NC 27889

(ii) if to the Deed of Trust Trustee, to Benjamin C. Hirsh, 400 Rella Boulevard, Montebello, NY 10901

(iii) if to the Lender, to Sterling National Bank, 500 Seventh Avenue, 3rd Floor, New York, NY 10018, Attention: NYC Team 114

(d) Any addressee may designate additional or different addresses for communications by notice given under this Section to each of the others. The County must send copies of any notices it sends to the Deed of Trust Trustee also to the Lender.

5-2 **Successors.** This Deed of Trust is binding upon, will inure to the benefit of, and is enforceable by the County, the Deed of Trust Trustee and the Lender, and their respective successors and assigns.

5-3 **No Marshalling.** The County waives any and all rights to require marshalling of assets in connection with the exercise of any remedies provided in this Deed of Trust or as permitted by law.

5-4 **Definitions.** All capitalized terms used in this Deed of Trust and not otherwise defined have the meanings ascribed to them in the Financing Contract.

5-5 **Governing Law; Forum.** The County, the Lender and the Deed of Trust Trustee intend that North Carolina law will govern this Deed of Trust and all matters of its interpretation. To the extent permitted by law, the County, the Lender and the Deed of Trust Trustee agree that any action brought with respect to this Deed of Trust must be brought in the North Carolina General Court of Justice in Beaufort County, North Carolina.

5-6 **Limitation of Liability of Officers and Agents.** No officer, agent or employee of the County, the Lender or the Deed of Trust Trustee will be subject to any personal liability or accountability by reason of the execution of this Deed of Trust or any other documents related to the transactions contemplated by this Deed of Trust. Those officers or agents are deemed to execute documents in their official capacities only, and not in their individual capacities. This Section does not relieve any officer, agent or employee from the performance of any official duty provided by law.

5-7 **Covenants Run with the Land.** All covenants contained in this Deed of Trust run with the real estate encumbered by this Deed of Trust.

5-8 **Further Instruments.** Upon the request of the Lender or the Deed of Trust Trustee, the County will execute, acknowledge and deliver any further instruments reasonably necessary or desired by the Lender or the Deed of Trust Trustee to carry out more effectively the purposes of this Deed of Trust or any other document related to the transactions contemplated by this Deed of Trust, and to subject to the liens and security interests of this Deed of Trust all or any part of the Mortgaged Property intended to be given or conveyed, whether now given or conveyed or acquired and conveyed subsequent to the date of this Deed of Trust.

5-9 **Severability.** If any provision of this Deed of Trust is determined to be unenforceable, that will not affect any other provision of this Deed of Trust.

5-10 Non-Business Days. If the date for making any payment, or the last day for performance of any act or the exercising of any right, is not a Business Day, that payment may be made, or act performed or right exercised, on or before the next succeeding Business Day.

5-11 Electronic Transaction. The parties agree that the transaction described in this Deed of Trust may be conducted and related documents may be received, sent and stored by electronic means. Copies, telecopies, facsimiles, electronic files and other reproductions of original executed documents shall be deemed to be authentic and valid counterparts of such original documents for all purposes, including the filing of any claim, action or suit in the appropriate court of law.

5-12 Entire Agreement; Amendments. This Deed of Trust, together with the Financing Contract, constitutes the County's entire agreement with the Lender and the Deed of Trust Trustee with respect to its general subject matter. This Deed of Trust may not be changed without the written consent of the County and the Lender, but the consent of the Deed of Trust Trustee is not required.

[The remainder of this page has been intentionally left blank.]

IN WITNESS WHEREOF, the County has caused this instrument to be signed, sealed and delivered by duly authorized officers, all as of June 10, 2021.

ATTEST: **(SEAL)**

BEAUFORT COUNTY, NORTH CAROLINA

_____
Katie Mosher
Clerk, Board of Commissioners

By: _____
Brian M. Alligood
County Manager

* * * * * *

STATE OF NORTH CAROLINA;
BEAUFORT COUNTY

I, a Notary Public of such County and State, certify that Brian M. Alligood and Katie Mosher personally came before me this day and acknowledged that they are the County Manager and the Clerk of the Board of Commissioners, respectively, of Beaufort County, North Carolina, and that by authority duly given and as the act of such County, the foregoing instrument was signed in the County's name by such County Manager, sealed with its corporate seal and attested by such Clerk.

WITNESS my hand and official stamp or seal, this ___ day of _____, 2021.

[SEAL]

_____
Notary Public

My commission expires: _____

[Deed of Trust and Security Agreement
for the benefit of Sterling National Bank,
dated as of June 10, 2021]

EXHIBIT A – Pledged Site Description

****USED FROM ORIGINAL 2013 USDA LOAN****

Located in Long Acre Township, Beaufort County, North Carolina more particularly described as follows:

BEGINNING at a North Carolina Department of Transportation right of way monument set at the common corner of property of Beaufort County Community College and Roger W. Woolard, and running thence from said beginning point with the right of way of US Highway 264, North 72 ° 42' 11" West 243.76 feet to an iron pipe; thence continuing with said right of way North 61 ° 23' 19" West 66.52 feet to a rebar set at the intersection of the right of way of US Hwy 264 with the Eastern right of way of a service drive, and said point having ground coordinates of N = 654,382.260 feet and E = 2,605,937.481 feet; running thence with the right of way of said service drive North 16° 01' 19" East 269.47 feet to a point; thence continuing with the right of way of said drive North 15° 38' 50" East 298.58 feet to a rebar; running thence South 74° 12' 33" East 213.30 feet to a rebar; thence continuing the same course 15.66 feet to the centerline of a ditch that is a common line between Beaufort County Community College and the property of Roger W. Woolard; running thence with the Woolard line and centerline of said ditch South 09° 27' 20" West 713.83 feet to the point of beginning, and containing 4.33 acres, more or less. Said property is the same as shown on a Survey by Mayo & Associates, PA, dated August 19, 2009, and a copy of which is recorded in Plat Cabinet H, Slide 42-5, Beaufort County Registry.

EXHIBIT B -- Existing Encumbrances

[To come]

s☆h draft of April 2021

BEAUFORT COUNTY, NORTH CAROLINA

and

STERLING NATIONAL BANK

INSTALLMENT FINANCING CONTRACT

Installment Financing Contract

THIS INSTALLMENT FINANCING CONTRACT (the "Contract") is dated as of June 1, 2021, and is between **BEAUFORT COUNTY, NORTH CAROLINA**, a political subdivision ~~[municipal corporation]~~ of the State of North Carolina (the "County"), and **STERLING NATIONAL BANK** (the "Lender").

RECITALS:

The County has previously determined to carry out a plan (the "Project") to refinance a 2013 United States Department of Agriculture ("USDA") Loan. The Lender has agreed to advance funds to the County for this purpose.

This Contract provides for the Lender's advance of funds, and the County's obligation to repay the funds with interest. In accordance with the County's authority under Section 160A-20 of the North Carolina General Statutes, the County will secure its obligations under this Contract by granting to the Lender a security interest in the Pledged Facilities and the Pledged Site.

Unless the context clearly requires otherwise, capitalized terms used in this Contract and not otherwise defined have the meanings set forth in Exhibit A.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants contained in this Contract, the parties agree as follows:

ARTICLE I
ADVANCE

1.1. Advance. The Lender advances $2,700,000 (the "Amount Advanced") to the County, and the County accepts the Amount Advanced.

1.2. Form of Advance. The Lender will make this advance, as directed by the District, by disbursing the Amount Advanced as follows:

(a) Retaining $_____ from the proceeds as the Bank's loan fee.

(b) Paying $_____ to the County's bond counsel.

(c) Depositing the remaining $_____ of the proceeds ~~[to a Project Fund (the "Project Fund") as provided in a Project Fund Agreement of even date (the "Project Fund Agreement") between the County and the Lender. The Lender will disburse funds from the Project Account to the County as provided in the Project Fund Agreement.]~~

ARTICLE II
CONTRACT PAYMENTS

2.1. Installment Payments. The County will repay the Amount Advanced by making Installment Payments at the times and in the amounts set forth in Exhibit B. As indicated in Exhibit B, the Installment Payments

include designated interest components. The County will make its payments either by check or draft or by Federal Reserve wire transfer, or other transfer of immediately available United States funds, in any case sent on the payable date directly to the Lender to any address or bank account in the United States as the Lender may designate from time to time.

2.2. Additional Payments. The County will pay all Additional Payments on a timely basis directly to the person or entity to which it owes the payment. If the County fails to pay any Additional Payment when due, the Lender may (but is not required to) pay the Additional Payment. The County then agrees to reimburse the Lender for any Additional Payment paid by the Lender, together with interest at an annual rate of 4.00%. All Installment Payments and Additional Payments will be made in lawful money of the United States.

2.3. Late Charges. Should the County fail to pay any Installment Payment, or any other sum required to be paid to the Lender, within 15 days after the due date, the County shall pay a late payment charge equal to 4% of the delinquent payment. The acceptance or assessment of a late charge shall not constitute a waiver of a default or of an Event of Default, or impair any other rights or remedies of the Lender.

2.3. Prepayment. ~~*[always need to check and conform to proposal]*~~ The County may prepay the outstanding principal component of the Amount Advanced via the following: Year 1 – 4: No Call; Year 5 – 7: 101% of the balance; 8 – 12: 100% of the balance, at its option on any regularly scheduled Payment Date, in whole but not in part, and by paying (a) all Additional Payments then due and payable, (b) all interest accrued and unpaid to the prepayment date, and (c) provided the County gives the Lender at least 30 days prior written notice of its intent to prepay the remaining outstanding balance.

2.4. Interest Rate and Payment Adjustment. (a) "Rate Adjustment Event" means any action by the Internal Revenue Service (including the delivery of a deficiency notice) or any other federal court or administrative body determining (i) that the interest component of Installment Payments, or any portion thereof, is includable in any counterparty's gross income for federal income tax purposes or (ii) that the County's obligations under this Contract are not "qualified tax-exempt obligations" within the meaning of Code Section 265 (a "265 Event"), in any case as a result of any misrepresentation by the County or as a result of any action the County takes or fails to take.

(b) Upon any Rate Adjustment Event, (i) the unpaid principal portion of the Amount Advanced shall continue to be payable on dates and in amounts as set forth in Exhibit B, but (ii) the interest components of the Installment Payments shall be recalculated, at an interest rate equal to an annualized interest rate equal to the Prime Rate plus 2% (200 basis points), to the date (retroactively, if need be) determined pursuant to the Rate Adjustment Event to be the date interest became includable in the gross income for federal income tax purposes (in the case of a 265 Event, retroactively to the Closing Date) of any counterparty to the County under this Contract.

(c) The County shall pay interest at such adjusted rate (subject to credit for interest previously paid) to each affected counterparty, notwithstanding the fact that any particular counterparty may not be the counterparty under this Contract on the date of a Rate Adjustment Event. The County shall additionally pay to all affected beneficiaries any interest, penalties or other charges assessed against or payable by such counterparty and attributable to a Rate Adjustment Event notwithstanding the prior repayment of the entire Amount Advanced or any transfer to another counterparty.

2.5. No Reduction or Abatement. The County remains liable for full performance of all its covenants under this Contract and the Deed of Trust (subject to the limitations described in Article ____), notwithstanding the occurrence of any event or circumstances whatsoever, including any of the following:

(a) Any act or omission by the Lender, or the Lender's waiver of any right granted or remedy available to it;

(b) The forbearance or extension of time for payment or performance of any obligation under this Contract or the Deed of Trust, whether granted to the County or any other person;

(c) The sale or release of all or part of the Mortgaged Property or the release of any party who assumes all or any part of such performance; or

(d) Another party's assumption of any of the County's obligations under the Contract or this Deed of Trust.

There will be no abatement or reduction of the Installment Payments or Additional Payments by the County for any reason, including, but not limited to, any defense, recoupment, setoff, counterclaim, or any claim arising out of or related to the Pledged Sites or the Pledged Facilities. The County assumes and will bear the entire risk of completion, loss and damage to the Mortgaged Property from any cause whatsoever, it being the parties' intention that the Installment Payments will be made in all events unless the County's obligation to make Installment Payments is terminated as provided in this Contract.

2.6. Appropriations.

(a) The County will cause the officer who prepares the draft County budget initially submitted for County Board consideration to include in the initial proposal each year the amount of all Installment Payments and estimated Additional Payments coming due during the Fiscal Year to which the budget applies. Notwithstanding that the initial proposed budget includes an appropriation for Contract Payments, the County Board may determine not to include the appropriation (in whole or in part) in the final County budget for any Fiscal Year, or may amend an adopted budget to reduce or delete an approved appropriation.

(b) (i) If for any Fiscal Year the County adopts an annual budget that does not appropriate (for that purpose) an amount equal to the Installment Payments and estimated Additional Payments coming due during that Fiscal Year, then the County will send notice of this failure to the Lender and the LGC within ten days after the adoption of that budget.

(ii) If for any Fiscal Year the County has not adopted an annual budget that appropriates (for that purpose) an amount equal to the Installment Payments and estimated Additional Payments coming due during that Fiscal Year within 15 days after the beginning of any Fiscal Year, then the County will send notice of this failure to the Lender and the LGC within an additional ten days.

(iii) Similarly, if at any time the County amends the annual budget to reduce the amounts appropriated for Contract Payments below the amounts expected to be required for the remainder of that Fiscal Year, then the County will send notice of this amendment to the Lender and the LGC within ten days.

(iv) The County shall send notices intended for the LGC to the attention of its Secretary, at 3200 Atlantic Avenue, Longleaf Building, Raleigh NC 27604.

ARTICLE III
COUNTY'S RESPONSIBILITIES

3.1. Care and Use. The County will use and care for the Mortgaged Property in a careful and proper manner. The County must keep the Mortgaged Property in good condition, repair, appearance and working order for the purposes intended.

3.2. Utilities. The County will pay all charges for utility services furnished to or used on or in connection with the Pledged Site and the Pledged Facilities.

3.3. Risk of Loss. The County bears all risk of loss to and condemnation of the Mortgaged Property.

3.4. Lender's Performance of County's Responsibilities. The Lender may, but is in no event required to, (a) undertake any performance required of the County or (b) make any payments required to be made by the County, in either case for the insurance, maintenance or preservation of the Mortgaged Property that the County fails to make or pay. The County will then reimburse the Lender for any payments and for any associated costs and expenses, legal or otherwise, together with interest at the annual rate of 4.00%.

3.5. Compliance with Requirements. The County will promptly and faithfully comply with all requirements of governmental authorities relating to the use or condition of the Mortgaged Property (or be diligently and in good faith contesting the requirements), if the violation of the requirement would adversely affect the use, value or condition of the Mortgaged Property. This compliance (or contest) is required of the County whether or not any requirement necessitates structural changes or improvements or interferes with the County's use or enjoyment of the Mortgaged Property. Unless required by applicable law or unless the Lender has otherwise agreed in writing, the County will not use the Mortgaged Property for any purposes other than those for which the property was intended as of the Closing Date.

The County will in no event use the Mortgaged Property, or any portion, nor allow it to be used, (a) for any unlawful purpose, (b) in violation of any certificate of occupancy or other permit or certificate, or (c) in violation of any law, ordinance or regulation.

3.6. Use and Operation of Pledged Facilities. The County will use and operate the Pledged Facilities for their intended public purposes. The County will be solely responsible for the operation of the Pledged Facilities, and will not contract with any other person or entity for that operation.

3.7. Modification of Pledged Facilities; Installation of Equipment and Machinery. The County has the right to remodel the Pledged Facilities or make substitutions, additions, modifications and improvements to the Pledged Facilities, at its own cost and expense. These changes, however, must not damage the Pledged Facilities or result in the use of the Pledged Facilities for purposes substantially different from those contemplated on the Closing Date. Further, the Pledged Facilities, upon completion of the changes, must be of a value not less than the value of the Pledged Facilities immediately prior to making the changes. All additions, modifications and improvements within the boundaries of the Pledged Site become a part of the Mortgaged Property and subject to the lien of the Deed of Trust.

The County may also, from time to time in its sole discretion and at its own expense, install machinery, equipment and other tangible property in or on the Pledged Facilities. Neither the Lender nor any assignee will have any interest in any property that is not a "Fixture" as defined in Section 1-4 of the Deed of Trust.

3.8. Taxes and Other Governmental Charges. If the Mortgaged Property (or any portion) is, for any reason, deemed subject to taxation, assessments or charges lawfully made by any government, the County will, during the Contract term, pay the amount of all those taxes, assessments and governmental charges as Additional Payments. With respect to special assessments or other charges which may be lawfully paid in installments over a period of years, the County is obligated under this Contract only to provide for the installments that are required to be paid during the Contract term. The County must not allow any liens for taxes, assessments or governmental charges with respect to the Mortgaged Property (or any portion) to become delinquent, including any taxes levied upon the Lender's interest in the Mortgaged Property, or on any rentals or other revenues derived from the Mortgaged Property.

The County may, at its own expense and in its own name, in good faith contest any taxes, assessments and other charges. In the event of a contest, the County may permit the charges to remain unpaid during the period of the contest and any appeal. If, however, the Lender notifies the County that, in the opinion of independent counsel selected by the Lender, the security afforded pursuant to this Contract or the Deed of Trust will be materially endangered by nonpayment of any items, then the County must promptly pay those items (but the payment will not in itself constitute a waiver of the right to continue to contest the charges).

3.9. County's Insurance.

(a) Property Damage Insurance – [From and after substantial completion of each principal portion of the Pledged Facilities,] the County shall, at its own expense, acquire, carry and maintain broad-form extended coverage property damage insurance with respect to the Pledged Facilities in an amount equal to the estimated replacement cost. This insurance must include standard mortgagee coverage in favor of the Lender. The County shall provide evidence of such coverage to the Lender promptly upon substantial completion. Any Net Proceeds of the insurance required by this subsection (a) shall be payable as provided in Section 6.2.

(b) General Liability Insurance – To the extent permitted by law, the County agrees that it will, at its own expense, acquire, carry and maintain comprehensive general liability insurance in an amount not less than $2,000,000 for personal injury or death and $2,000,000 for property damage, and that it will include the Lender as an additional insured with respect to occurrences related to the Facilities. ***[Does this need to max General Contractor's Insurance if different from $2mil?]***

(c) Worker's Compensation Insurance – The County will, at its own expense, acquire, carry and maintain worker's compensation insurance in the manner required by law.

~~(d) Flood Insurance – If any part of the Pledged Site lies in a "Special Flood Hazard" area, as shown on a map published by the Federal Emergency Management Agency, the County, at its own expense, must maintain an adequate policy for flood insurance for the life of the loan in compliance with the Federal Flood Disaster Protection Act of 1973. ****BB&T only~~

(d) Additional Provisions --

(i) The County must maintain the insurance required by this Section with generally recognized responsible insurers. The insurance may carry reasonable deductible or risk-retention amounts. The County must provide copies of all such policies to the Lender upon request.

(ii) In the alternative, the County may maintain the insurance required by subsections (a) and (b) above (A) by one or more blanket or umbrella insurance policies or (B) by means of an adequate self-insurance fund or risk-retention program, or by participation in a group risk pool or similar program.

(iii) If the County obtains blanket or umbrella coverage, the County must provide to the Lender, upon the Lender's request, a certificate or certificates of the respective insurers evidencing the coverage and, with respect to property insurance, stating the amount of coverage provided with respect to the Pledged Facilities (or any covered portion). If the County provides for any alternative risk management programs, the County's risk manager or an independent insurance consultant must review the programs annually for sufficiency. The County must provide to the Lender evidence as to the sufficiency of any alternative program as the Lender may reasonably request.

(iv) The County may settle or adjust insurance claims in its discretion, except that no County agent or employee will have the power to adjust or settle any property damage loss greater than $_____ with respect to the Mortgaged Property, whether or not covered by insurance, without the Lender's prior written consent. The Lender

and the County will cooperate fully with each other in filing any claim or proof of loss with respect to any insurance policy described in this Contract.

(v) The Lender will not be responsible for the sufficiency or adequacy of any required insurance.

3.10. Title Insurance. The County agrees to obtain, at its own cost and expense, an American Land Title Association policy of title insurance, in form satisfactory to the Lender, effective as of the Closing Date, in an amount not less than the amount financed, and naming the Lender as insured mortgagee. The policy must insure the County's fee title to the Mortgaged Property, subject only to Permitted Encumbrances, and must be issued by a title insurance company qualified to do business in the State of North Carolina and reasonably acceptable to the Lender. On or before the Closing Date, the County must provide the Lender with a copy of an insurer's commitment to issue such a policy and, promptly after the Closing Date the County must provide the Lender with a copy of the final policy.

ARTICLE IV
CONSTRUCTION

4.1. Construction; Changes. (a) The County will comply with the provisions of the North Carolina General Statutes and enter into the Construction Contracts. The County will cause the construction of the Pledged Facilities to be carried on continuously in accordance with the Construction Contracts and all applicable State and local laws and regulations.

(b) The County will provide for the Pledged Facilities to be constructed on the Pledged Site and will insure (i) that no portion of the Pledged Facilities encroaches upon nor overhangs any easement or right-of-way, (ii) that the Pledged Facilities will be wholly within any applicable building restriction lines, however established, and (iii) that the Pledged Facilities will not violate applicable use or other restrictions, whether imposed by law or rule or by prior conveyances.

(c) The County may approve changes to the Construction Contracts in its discretion except that the County may not, without the Lender's consent, approve any changes which (i) increase total estimated Project Costs above the amounts previously identified and designated therefor, or (ii) result in the use of the Mortgaged Property for purposes substantially different from the use intended as of the Closing Date.

4.2. Contractors' Performance and Payment Bonds. The County shall require each contractor entering into a Construction Contract to furnish a performance bond and a separate labor and material payment bond as required by State law. The County shall provide copies of all such bonds to the Lender at the Lender's request.

Upon any material default by a contractor under any Construction Contract, or upon any material breach of warranty with respect to any materials, workmanship or performance, the County shall promptly proceed, either separately or in conjunction with others, to pursue diligently its remedies against the contractor or against the surety of any bond securing the performance of the applicable Construction Contract.

4.3. Contractors' General Public Liability and Property Damage Insurance. The County shall require each contractor entering into a Construction Agreement to procure and maintain standard form (a) comprehensive general public liability and property damage insurance, at such contractor's own cost and expense, during the duration of such contractor's construction contract, in the amount of at least $2,000,000, and (b) comprehensive automobile liability insurance on owned, hired and non-owned vehicles for not less than $2,000,000. Such policies shall include the Lender as an additional named insured. The County shall provide to the Lender a certificate of insurance in a form acceptable to the Lender with respect to each contractor. Such insurance shall provide protection

from all claims for bodily injury, including death, property damage and contractual liability, products/completed operations, broad form property damage and XCU (explosive, collapse and underground damage), where applicable.

4.4. Contractors' Builder's Risk Completed Value Insurance. The County shall require each contractor entering into a Construction Agreement to purchase and maintain property insurance (builder's risk) upon all construction, acquisition, installation and equipping of the Pledged Facilities (excluding contractor's tools and equipment) at the Pledged Site thereof at the full insurable value thereof. This insurance shall include a lender's loss payable endorsement in favor of the Lender, and shall insure against "all risk" subject to standard policy conditions and exclusions. The contractor shall purchase and maintain similar property insurance for portions of the work stored off the Pledged Site or in transit when such portions of the work are to be included in an application for payment. The contractor shall be responsible for the payment of any deductible amounts associated with this insurance.

4.5. Contractors' Workers' Compensation Insurance. The County shall require each contractor entering into a Construction Agreement to procure and maintain workers' compensation insurance during the term of such Construction Agreement, covering his or her employees working thereunder. A certificate of insurance evidencing such coverage, in form acceptable to the Lender, shall be provided to the County with respect to each contractor entering into a Construction Agreement. Each Construction Agreement shall also provide that each subcontractor of any contractor who is a party to such Construction Agreement shall be required to furnish similar workers' compensation insurance.

4.6. Right of Entry and Inspection. The Lender and its representatives and agents, upon reasonable notice to the County, have the right to enter upon the Pledged Site and inspect the Pledged Facilities from time to time during construction and at any other time during the Contract term. The County will cause any contractor or subcontractor to cooperate with any of those parties and agents during any inspection. Any inspection under this Section is made only for the Lender's benefit.

4.7. Completion of Construction. When the construction of the Pledged Facilities has been substantially completed to the County's satisfaction, the County will promptly prepare and deliver a certificate to that effect to the Lender. The County may then use any remaining portion of the Amount Advanced not needed to pay remaining Project Costs for any lawful purpose not in conflict with the County's obligations under Section __1-2, 6-2????____.

4.8. Cooperation. The Lender and the County will cooperate fully with each other in filing any claim or proof of loss with respect to any bond or insurance policy described in this Contract. So long as no Event of Default has occurred and is continuing under this Contract, neither the Lender or the County may voluntarily settle, or consent to the settlement of, any proceeding arising out of any claim with respect to the Project or the Pledged Facilities without the other's written consent.

ARTICLE V
TITLE; LIENS

5.1. Title. Title to the Mortgaged Property and any and all additions, repairs, replacements, or modifications thereto will at all times be in the County, subject to the lien of the Deed of Trust and to the Permitted Encumbrances. Simultaneously with the execution and delivery of this Contract, the County will deliver to the Lender the Deed of Trust in form mutually satisfactory to the Lender and the County and will cause the Deed of Trust to be recorded in the Office of the Register of Deeds of Jefferson County, North Carolina.

5.2. Encumbrance, Mortgage or Pledge of Mortgaged Property.

(a) The County will not directly or indirectly create, incur, assume or suffer to exist any mortgage, pledge, lien, charge, encumbrance or claim on or with respect to the Mortgaged Property (or any portion), except Permitted Encumbrances. The County will promptly, at its own expense, take such action as may be appropriate to discharge any such mortgage, pledge, lien, charge, encumbrance or claim not excepted above which it has created, incurred or suffered to exist.

(b) The County may, at its own expense and in its own name, in good faith contest any lien or claim as described in (a) above. In the event of a contest, the County may permit the lien or claim to remain unpaid during the period of the contest and any appeal. If, however, the Lender notifies the County that, in the opinion of independent counsel selected by the Lender, the security afforded pursuant to this Contract or the Deed of Trust will be materially endangered by nonpayment of the lien or claim, then the County must promptly pay those items (but the payment will not in itself constitute a waiver of the right to continue to contest the charges). The Lender will cooperate fully with the County in any contest, upon the request and at the expense of the County.

(c) The County will reimburse the Lender for any expense incurred by it in order to discharge or remove any lien or claim, together with interest thereon at the annual rate of 4.00%.

ARTICLE VI
CONDEMNATION OR LOSS OF TITLE; USE OF NET PROCEEDS

6.1. Damage, Destruction or Condemnation. The County will promptly notify the Lender if

(a) the Mortgaged Property (or any portion) is destroyed or damaged by fire or other casualty;

(b) any governmental authority takes, or notifies the County of any intent to take, title to, or the temporary or permanent use of the Mortgaged Property (or any portion), or the estate of the County or the Lender in the Mortgaged Property (or any portion), under the power of eminent domain;

(c) a material defect in the construction of the Pledged Facility becomes apparent; or

(d) title to or the use of all or any portion of the Mortgaged Property is lost by reason of a defect in title;

and if the County estimates that any loss or casualty as described in this Section will either cost $100,000 or more to remedy or will result in a remedial payment to the County of $100,000 or more, as the case may be.

Each notice must describe generally the nature and extent of such damage, destruction or taking. The County will provide any additional information concerning such matter as the Lender may reasonably request.

The County will file its claims under insurance coverages and claims for awards or payments in the nature of condemnation awards resulting from any such damage, destruction or taking. The County will prosecute all such claims for such awards or payments in good faith and with due diligence. Any Net Proceeds received by the County will be used as provided in Section 6.2.

6.2. Security Interest in Net Proceeds; Deposit and Disbursement.

(a) If the Net Proceeds arising from any single event, or any single series of related events, is not more than $100,000, then the County has no obligation to account to the Lender or any other person or entity with respect

to the use of those Net Proceeds. The County, however, acknowledges that its use of such funds may be constrained by the requirements of the Code and the County's obligations under Section 7.1(i).

(b) If the amount of Net Proceeds received by the County from any single event or any single series of related events is more than $100,000, then the County grants a security interest in the Net Proceeds to the Lender to secure the County's obligations under this Contract, subject to the further provisions of this Section. This Contract is intended as and constitutes a security agreement with respect to this security interest. All Net Proceeds remain subject to the security interest provided for in this subsection until expended in compliance with this Contract.

(c) If the amount of Net Proceeds received by the County from any single event or any single series of related events is more than $100,000 but less than $1,000,000, the County will retain the Net Proceeds and promptly apply those amounts toward the repair or restoration of the Mortgaged Property, to the extent that can be accomplished with those amounts.

(d) If the amount of Net Proceeds received by the County from any single event or any single series of related events is at least $1,000,000, the County will cause those Net Proceeds to be paid to an escrow agent (which must be a bank, trust company or similar entity exercising fiduciary responsibilities and reasonably acceptable to the Lender) for deposit in a special escrow fund to be held by the escrow agent and disbursed by the escrow agent pursuant to requisitions in form and substance reasonably acceptable to the Lender. The County will then promptly apply those amounts toward the repair or restoration of the Mortgaged Property, to the extent that can be accomplished with those amounts.

(e) In the case of any use of Net Proceeds for repair or restoration, the County must act with due diligence and in a commercially reasonable manner to provide for the repair and restoration. After the County has finished applying Net Proceeds to repair or restoration, the County will promptly report to the Lender regarding the use of those Net Proceeds.

(f) In any event, the County may apply any Net Proceeds toward the prepayment of the Amount Advanced subject to the terms of Section 2.3.

(g) The County is not entitled to any reimbursement of any supplemental funds it provides under this subsection, nor is the County entitled to any postponement or diminution of its obligation to make Contract Payments as a result of any contribution. Any repair or replacement paid for in whole or in part out of Net Proceeds will be the County's property and will be part of the Mortgaged Property.

ARTICLE VII
COUNTY'S WARRANTIES, REPRESENTATIONS AND COVENANTS

7.1. By the County, Generally. The County makes the following statements of fact, with the understanding and intent that the Lender will rely on these statements in making its decision to enter into this Contract:

(a) The County is a duly organized and validly existing political subdivision [municipal corporation] of the State. The County has all powers necessary to enter into the transactions contemplated by this Contract and the Deed of Trust, and to carry out its obligations under those instruments.

(b) The County will take no action that would adversely affect its existence as a political subdivision [municipal corporation] in good standing in the State.

(c) The County has duly and validly authorized, executed and delivered this Contract and the Deed of Trust. Assuming due authorization, execution and delivery thereof by the other parties, this Contract and the Deed of

Trust constitute valid, legal and binding obligations of the County, enforceable (in the case of the Deed of Trust, by the Deed of Trust Trustee and the Lender) in accordance with their respective terms, subject to bankruptcy, insolvency and other similar laws affecting the enforcement of creditors' rights generally and such principals of equity as a court having jurisdiction may impose.

(d) The County requires no further approval or consent from any governmental authority with respect to the County's entering into or performing under this Contract or the Deed of Trust.

(e) No County representation, covenant or warranty in this Contract is false or misleading in any material respect.

(f) The County Board resolutions relating to the County's authorization and performance of this Contract, the Deed of Trust, and the transactions contemplated in those documents have been duly adopted, are in full force and effect, and have not been in any material respect modified, revoked or rescinded.

(g) The County reasonably expects that the Project can be completed for a total price within the total amount of funds to be available from the Amount Advanced, income anticipated to be derived from the investment of those funds, and other funds expected to be available for the intended purpose. The County will pay any excess costs, with no resulting reduction or offset in the amounts otherwise payable by the County.

(g) The County reasonably believes funds will be available to satisfy all its obligations under this Contract.

(h) The Pledged Facilities have been designed and constructed so as to comply with all applicable subdivision, building and zoning ordinances and regulations, if any, and any and all applicable federal and State standards and requirements relating to the Pledged Facilities. The County has complied with all required public bidding and related procedures regarding the acquisition and construction of the Pledged Facilities.

(h) The Pledged Facilities have not been and will not be used in any private business or put to any private business use.

(i) The County will not take or permit, or omit to take or cause to be taken, any action that would cause its obligations under this Contract to be "arbitrage bonds" or "private activity bonds" within the meaning of the Code, or otherwise adversely affect the exclusion from gross income for federal income tax purposes of the designated interest component of Installment Payments to which those components would otherwise be entitled and, if it should take or permit, or omit to take or cause to be taken, any such action, the County will take or cause to be taken all lawful actions within its power necessary to rescind or correct such actions or omissions promptly upon having knowledge thereof.

(j) The County has determined to undertake the Project after extensive consideration of the County's needs and responsibilities, and consideration of alternative means of carrying out those responsibilities.

(k) *[BB&T only* -- All permits, consents, approvals or authorizations of all governmental entities and regulatory bodies, and all filings and notices required on the County's part to have been obtained or completed as of today in connection with the authorization, execution and delivery of this Contract, the consummation of the transactions contemplated by this Contract and the acquisition and construction of the Pledged Facilities have been obtained and are in full force and effect, and there is no reason why any future required permits, consents, approvals, authorizations or orders cannot be obtained as needed.

(l) *[BB&T only* -- Neither the execution and delivery of this Contract nor the consummation of the transactions contemplated by this Contract, nor the fulfillment of or compliance with the terms and conditions of this

Contract, (i) to the best of the County's knowledge, constitutes a violation of any provision of law governing the County or (ii) results in a breach of the terms, conditions or provisions of any contract, agreement or instrument or order, rule or regulation to which the County is a party or by which the County is bound.

(m) *[BB&T only* -- There is no litigation or any governmental administrative proceeding to which the County (or any official thereof in an official capacity) is a party that is pending or, to the best of the County's knowledge after reasonable investigation, threatened with respect to (i) the County's organization or existence, (ii) its authority to execute and deliver this Contract or to comply with the terms of this Contract, (iii) the validity or enforceability of this Contract or the transactions contemplated hereby, (iv) the title to office of any County Board member or any other County officer, (v) any authority or proceedings relating to the County's execution or delivery of this Contract, or (vi) the undertaking of the transactions contemplated by this Contract.

(n) *[BB&T only* -- The County (i) is not in violation of any existing law, rule or regulation applicable to it, and (ii) is not in default under any contract, other agreement, order, judgment, decree or other instrument or restriction of any kind to which the County is a party or by which it is bound or to which any of its assets are subject, including this Contract. No event or condition has happened or existed, or is happening or existing, under the provisions of any such instrument, including this Contract, which constitutes or which, with notice or lapse of time, or both, would constitute an event of default hereunder or thereunder.

(k) The County will send the Lender a copy of the County's audited financial statements for each Fiscal Year within 30 days of the County's acceptance of the statements, but in any event within 180 days of the completion of each Fiscal Year. *[add for BB&T* -- The County shall also furnish the Lender, at such reasonable times as the Lender may request, all other financial information (including, without limitation, the County's annual budget as submitted or approved) as the Lender may reasonably request. The County shall permit the Lender or its agents and representatives to inspect the County's books and records and make extracts therefrom.

(l) The Lender has not acted as a financial adviser to the County, and the County has not relied on the Lender for any financial advice.

permitted

ARTICLE VIII
INDEMNIFICATION

To the extent permitted by law, the County will indemnify, protect and save

(a) the Deed of Trust Trustee,

(b) the Lender and its officers, employees, and directors, and

(c) the LGC's members and employees,

in all cases harmless from all liability, obligations, losses, claims, damages, actions, suits, proceedings, costs and expenses, including legal fees, arising out of, connected with, or resulting directly or indirectly from the Project, the Mortgaged Property or the transactions contemplated by this Contract, including without limitation the possession, condition, installation, construction or use of the Pledged Facilities. The indemnification arising under this Section will survive the Contract's termination.

**** as per John Roberts in Orange County 17A – take a shot at cutting this down a bit, trying to relate this to actions by County and not covering actions related to the gross negligence or misconduct of an indemnified party or its employees or representatives.*

ARTICLE IX
DISCLAIMER OF WARRANTIES

The County acknowledges as follows:

(a) that the Lender has not designed the Pledged Facilities;

(b) that the Lender has not supplied any plans or specifications with respect to the Pledged Facilities;

(c) that the Lender is not a manufacturer of, nor a dealer in, any of the component parts of the Pledged Facilities or similar facilities;

(d) that the Lender has not made any recommendation, given any advice nor taken any other action with respect to (i) the choice of any supplier, vendor or designer of, or any other contractor with respect to, the Pledged Facilities or any component part thereof or any property or rights relating thereto, or (ii) any action taken or to be taken with respect to the Pledged Facilities or any component part thereof or any property or rights relating thereto at any stage of the construction thereof;

(e) that the Lender has not at any time had physical possession of the Pledged Facilities or any component part thereof or made any inspection thereof or any property or rights relating thereto;

(f) that the Lender has not made any warranty or other representation, express or implied, that the Pledged Facilities or any component part thereof or any property or rights relating thereto (i) will not result in or cause injury or damage to persons or property, (ii) has been or will be properly designed, or will accomplish the results which the County intends therefor, or (iii) is safe in any manner or respect.

THE LENDER MAKES NO EXPRESS OR IMPLIED WARRANTY OR REPRESENTATION OF ANY KIND WHATSOEVER WITH RESPECT TO THE MORTGAGED PROPERTY OR THE PLEDGED FACILITIES OR ANY COMPONENT PART THEREOF, INCLUDING BUT NOT LIMITED TO ANY WARRANTY OR REPRESENTATION WITH RESPECT TO THE MERCHANTABILITY OR THE FITNESS OR SUITABILITY THEREOF FOR ANY PURPOSE, and further including the design or condition thereof; the safety, workmanship, quality or capacity thereof; compliance thereof with the requirements of any law, rule, specification or contract pertaining thereto; any latent defect; the ability of the Pledged Facilities to perform any function; that the Amount Advanced will be sufficient to pay all Project Costs; or any other characteristic of the Pledged Facilities; it being agreed that the County is to bear all risks relating to the Pledged Facilities, the completion thereof or the transactions contemplated by this Contract or by the Deed of Trust, and the County waives the benefits of any and all implied warranties and representations of the Lender.

The provisions of this Article will survive the Contract's termination.

ARTICLE X
DEFAULT AND REMEDIES

10.1. **Events of Default.** An "Event of Default" is any of the following:

(a) The County fails to make any Installment Payment when due.

(b) The occurrence of an Event of Nonappropriation.

(c) The County breaches or fails to perform or observe any term, condition or covenant of this Contract or the Deed of Trust on its part to be observed or performed, other than as referred to in subsections (a) or (b) above, including payment of any Additional Payment, for a period of 90 *[drop to 30 for BB&T or H&W]* days after written notice specifying such failure and requesting that it be remedied has been given to the County (by any person or entity), unless the Lender agrees in writing to an extension of such time prior to its expiration; provided, however, that if the failure stated in the notice cannot reasonably be corrected within the applicable period and the County institutes corrective action within the applicable period, no Event of Default will be deemed to have occurred so long as the County diligently pursues the corrective action.

(d) Proceedings under any bankruptcy, insolvency, reorganization or similar law are instituted by or against the County as a debtor, or a receiver, custodian or similar officer is appointed for the County or any of its property.

(e) Any lien, charge or encumbrance (other than Permitted Encumbrances) prior to or affecting the validity of the Deed of Trust is found to exist, or proceedings are instituted to enforce any lien, charge or encumbrance against the Mortgaged Property and such lien, charge or encumbrance would be prior to the lien of the Deed of Trust.

10.2. Remedies on Default. Upon the occurrence and during the continuation of any Event of Default, the Lender may, without any further demand or notice, exercise any one or more of the following remedies:

(a) Declare the unpaid principal components of the Installment Payments, and the accrued interest thereon, immediately due and payable;

(b) Proceed by appropriate court action to enforce performance by the County of the applicable covenants of this Contract or the Deed of Trust or to recover for the breach thereof; and

(c) Avail itself of all available remedies under the Deed of Trust, including foreclosure on the Mortgaged Property and recovery of legal fees and other expenses, and of all other remedies available at law or in equity.

The Lender's exercise of remedies is subject to the limitations set forth in Article X.

10.3. No Remedy Exclusive; Delay Not Waiver. All remedies under this Contract are cumulative and may be exercised concurrently or separately. The exercise of any one remedy will not be deemed an election of such remedy or preclude the exercise of any other remedy. If any Event of Default occurs and is thereafter waived, such waiver will be limited to the particular breach so waived and will not be deemed a waiver of any other breach under this Contract.

ARTICLE XI
ASSIGNMENTS

11.1. County's Assignments. The County may not sell or assign any interest in this Contract without the Lender's prior written consent.

11.2. Lender's Assignment. The Lender may, at any time and from time to time, assign all or any part of its interest in the Mortgaged Property or this Contract, including, without limitation, the Lender's rights to receive Installment Payments. Any assignment made by the Lender or any subsequent assignee must not purport to convey any greater interest or rights than those held by the Lender pursuant to this Contract.

The County agrees that this Contract may become part of a pool of obligations at the Lender's or its assignee's option. The Lender or its assignees may assign or reassign all or any part of this Contract, including the assignment or reassignment of any partial interest through the use of certificates evidencing participation interests in this Contract. Any assignment by the Lender may be only to a Lender, insurance company, or similar financial institution or any other entity approved by the LGC. Notwithstanding the foregoing, no assignment or reassignment of the Lender's interest in the Mortgaged Property or this Contract will be effective unless and until the County receives a duplicate original counterpart of the document by which such assignment or reassignment is made disclosing the name and address of each such assignee.

The County further agrees that the Lender's interest in this Contract may be assigned in whole or in part upon terms which provide in effect that the assignor or assignee will act as a collection and paying agent for any holders of certificates of participation in this Contract, provided (a) the County receives a copy of the agency contract, and (b) the collection and paying agent agrees to maintain for the full remaining term of this Contract a written record of each assignment and reassignment of the certificates of participation.

The Lender covenants that any disclosure document circulated by it or an assignee in connection with the sale of the Lender's rights under this Contract will contain a statement to the effect that the County has not reviewed and is not responsible for the disclosure document. The Lender covenants to defend, indemnify and hold harmless the County and its officers, employees and agents against any and losses, claims, damages or liabilities, joint or several, including fees and expenses incurred in connection therewith, to which such indemnified party may become subject on account of any statement included in a disclosure document, or that fails to be included in a disclosure document, unless the County has expressly approved the use of such disclosure document.

The County agrees to execute any document reasonably required in connection with any assignment. Any assignor must provide notice of any assignment to the County, and the County will keep a complete and accurate record of all assignments as required by the Code. After the giving of any notice, the County will thereafter make all payments in accordance with the notice to the assignee named therein and will, if so requested, acknowledge the assignment in writing, but the acknowledgment will in no way be deemed necessary to make the assignment effective.

Notwithstanding any of the foregoing, in no event will the County ever be required to make Installment Payments to more than one person or entity on any payment date.

ARTICLE XII
COUNTY'S LIMITED OBLIGATION

Notwithstanding any other provision of this Contract, the parties intend that this transaction comply with North Carolina General Statutes Section 160A-20. No deficiency judgment may be entered against the County in violation of such Section 160A-20.

No provision of this Contract should be construed or interpreted as creating a pledge of the County's faith and credit within the meaning of any constitutional debt limitation. No provision of this Contract should be construed or interpreted as an illegal delegation of governmental powers or as an improper donation or lending of the County's credit within the meaning of the North Carolina constitution. The County's taxing power is not and may not be pledged directly or indirectly or contingently to secure any moneys due under this Contract.

No provision of this Contract will be construed to pledge or to create a lien on any class or source of the County's moneys (other than the Amount Advanced and any Net Proceeds), nor will any provision of this Contract restrict the County's future issuance of any of its bonds or other obligations payable from any class or source of the County's moneys (except to the extent the this Contract and the Deed of Trust restrict the incurrence of additional obligations secured by the Mortgaged Property).

To the extent of any conflict between this Article and any other provision of this Contract, this Article takes priority. Nothing in this Article is intended to impair or prohibit foreclosure of the Deed of Trust upon occurrence of an Event of Default under this Contract or the Deed of Trust.

ARTICLE XIII
MISCELLANEOUS

13.1. Notices.

(a) Any communication provided for in this Contract must be in writing (not including facsimile transmission or electronic mail).

(b) Any communication under this Contract will be sufficiently given and deemed given on the delivery date shown on a certified mail receipt, or a delivery receipt from a national commercial package delivery service, if addressed as follows:

(i) If intended for the County, to County Manager, Jefferson County, Attention: Notice under 2017 Financing Agreement, _____

(ii) If intended for the Lender, to BB&T Government Finance, Attention: Account Administration/Municipal, 5130 Parkway Plaza Blvd., Building 9, Charlotte, NC 28217

(c) Any addressee may designate additional or different addresses for communications by notice given under this Section to the other.

13.2. Non-Business Days. If the date for making any payment or the last day for performance of any act or the exercising of any right is not a Business Day, such payment may be made or act performed or right exercised on or before the next succeeding Business Day. For this Contract and the Deed of Trust, a "Business Day" is any day on which banks in the State are not by law authorized or required to remain closed.

13.3. Governing Law. The parties intend that North Carolina law will govern this Contract and all matters of its interpretation. To the extent permitted by law, the parties agree that any action brought with respect to this Contract must be brought in the North Carolina General Court of Justice in XCountyx County, North Carolina.

13.4. Severability. If any provision of this Contract is determined to be unenforceable, that will not affect any other provision of this Contract.

13.5. Amendments. This Contract may not be modified or amended unless the amendment is in writing and signed by the County and the Lender and approved by the LGC.

13.6. Binding Effect. Subject to the specific provisions of this Contract, this Contract will be binding upon and inure to the benefit of and be enforceable by the parties and their respective successors and assigns.

13.7. Third-Party Beneficiaries. The Deed of Trust Trustee and the LGC are the only parties intended as third-party beneficiaries of this Contract.

13.8. Time. Time is of the essence of this Contract and each and all of its provisions.

13.9. Limitation on Liability of Officers and Agents. No officer, agent or employee of the County, of the LGC or the Lender will be subject to any personal liability or accountability because of the execution of this Contract or any other documents related to the transactions contemplated by this Contract. Such officers, agents or employees will be deemed to execute such documents in their official capacities only, and not in their individual capacities. This Section will not relieve any officer, agent or employee from the performance of any official duty provided by law.

13.10. Counterparts. This Contract may be executed in several counterparts, including separate counterparts. Each will be an original, but all of them together constitute the same instrument.

13.11. Definitions. Unless the context clearly requires otherwise, capitalized terms used in this Contract and not otherwise defined have the meanings set forth in Exhibit A.

13.12. Entire Agreement. This Contract, together with the Deed of Trust, constitutes the County's entire agreement with the Lender with respect to its general subject matter.

[The remainder of this page has been left blank intentionally.]

IN WITNESS WHEREOF, the County and the Lender have caused this instrument to be executed as of the day and year first above written by duly authorized officers.

ATTEST: (SEAL)	**JEFFERSON COUNTY, NORTH CAROLINA**
_____	By: _____
[clerk's name] Clerk, Board of Commissioners	[manager's name] County Manager

FIRST NATIONAL BANK

By: _____
Alison W. Peeler
Senior Vice President

This contract has been approved under the provisions of Article 8, Chapter 159 of the General Statutes of North Carolina.

Greg C. Gaskins
Secretary, North Carolina
Local Government Commission

By _____
[Greg C. Gaskins or
Designated Assistant]

[Installment Financing Contract dated as of [document dated date], 2017]

Exhibits –

A - Definitions
B - Payment schedule

EXHIBIT A – Definitions

For all purposes of this Contract, unless the context requires otherwise, the following terms have the following meanings:

"Additional Payments" means any amounts payable by the County as a result of its obligations under this Contract or the Deed of Trust (other than the County's obligation to pay Installment Payments). This includes any of the Lender's expenses (including attorneys' fees) in prosecuting or defending any action or proceeding in connection with this Contract and any taxes or any other expenses, including, but not limited to, the Lender's administrative or legal costs, licenses, permits, state and local sales and use or ownership taxes or property taxes that the Lender is required to pay as a result of this Contract (together with interest that may accrue on any of the above if the County fails to pay the same, as set forth in this Contract).

"Amount Advanced" has the meaning assigned in Article I.

"Closing Date" means the date on which this Contract is first executed and delivered by the parties, which the parties expect to be on or about _____.

"Code" means the Internal Revenue Code of 1986, as amended, including regulations, rulings and revenue procedures promulgated thereunder or under the Internal Revenue Code of 1954, as amended, as applicable to the County's obligations under this Contract. Reference to any specific Code provision will be deemed to include any successor provisions thereto.

"Construction Agreement" means any agreement between the County and any other person or entity related to any part of the construction of the Pledged Facilities, including contracts for site preparation and related work.

"Contract Payments" means Installment Payments and Additional Payments.

"County Board" means the County's Board of Commissioners, or any successor to its functions, as from time to time constituted.

"County Representative" means the County Manager, County finance officer or any other person or persons at the time designated, by a written certificate furnished to the Lender and signed on the County's behalf by the County Manager or the Chairman of the County Board, to act on the County's behalf for the purpose of performing any act (or any specified act) under this Contract.

"Deed of Trust" means the Deed of Trust and Security Agreement, dated as of [document dated date], 2017, from the County to a deed of trust trustee for the benefit of the Lender and its assigns, as it may be duly amended or supplemented.

"Event of Default" means one or more events of default as defined in Section 9.1.

"Event of Nonappropriation" means a failure or refusal by the County Board to include funds for Contract Payments in the County's budget for any Fiscal Year, or any reduction or elimination of an appropriation for Contract Payments, all as further described in Section _____.

"Fiscal Year" means the County's fiscal year beginning July 1, or such other fiscal year as the County may later lawfully establish, and also includes the period between the Closing Date and June 30, _____.

"Installment Payments" means the payments payable by the County pursuant to Section ____.

"LGC" means the North Carolina Local Government Commission, or any successor to its functions.

"Mortgaged Property" has the meaning assigned in the Deed of Trust, and generally includes the Pledged Site and the Pledged Facilities.

"Net Proceeds" a) claims made on account of insurance coverages required under this Contract, (b) any exercise of condemnation or eminent domain authority related to all or any portion of the Mortgaged Property,

"Net Proceeds" means all payments and proceeds derived from claims made on account of insurance coverages required under this Agreement, any condemnation award arising out of the condemnation of all or any portion of the Mortgaged Property, payments on any bonds required by Section _____, any amounts recovered from any contractor on an action for default or breach, as described in Section _____, proceeds of title insurance related to the Mortgaged Property, or any sale of the Facilities, or any amounts received in lieu or in settlement of any of the foregoing, in any case reduced by the sum of all amounts expended by the County, the Company or the Trustee (including legal fees and costs) (i) to collect the gross proceeds or (ii) to remedy the event giving rise to the proceeds, all of which amounts will be paid or reimbursed from the gross proceeds.

"Permitted Encumbrances" means, as of any particular time, (a) the encumbrances on the County's title to the Mortgaged Property that are stated on Exhibit B to the Deed of Trust, (b) liens for taxes and assessments not then delinquent, or liens which may remain unpaid pursuant to Sections _____ or ____, (c) the Deed of Trust, (d) any lien or encumbrance which is made by its terms expressly subordinate to the lien of the Deed of Trust, and (e) easements and rights-of-way granted by the County pursuant to Section _____ of the Deed of Trust.

"Pledged Facilities" has the meaning ascribed to that term in the Deed of Trust, and generally includes the County's planned new _____.

"Pledged Site" has the meaning ascribed to that term in the Deed of Trust, and generally includes the real property upon which the Pledged Facilities are located.

"Prime Rate" means the interest rate so denominated and set by First National Bank (whether or not that Bank, or any of its affiliates, is at any time the counterparty under this Agreement) as its "Prime Rate," as in effect from time to time.

"Project" has the meaning ascribed to that term in the recitals to this Contract.

"Project Costs" means all capital costs of the Project as determined in accordance with generally accepted accounting principles and that will not adversely affect the exclusion from gross income for federal income tax purposes of the designated interest component of Installment Payments payable under this Contract, including (a) sums required to reimburse the County or its agents for advances made for any such costs, and (b) all costs related to the financing of the Project through this Contract and all related transactions.

"State" means the State of North Carolina.

All references in this Contract to designated "Sections" and other subdivisions are to the designated sections and other subdivisions of this Contract. The words "hereof" and "hereunder" and other words of similar import refer to this Contract as a whole and not to any particular Section or other subdivision unless the context indicates otherwise. Words importing the singular number will include the plural number and vice versa. The use of the term "including" should be understood to mean "including, but not limited to."

EXHIBIT B – Schedule of Installment Payments

Principal is payable in the amounts and on the dates as shown below, subject to prepayment as provided in this Contract. Interest is payable on each _____ 1 and _____ 1, beginning _____1, 20____.

Each portion of the Amount Advanced will bear interest from the Closing Date until paid. Interest is calculated at the annual rate of _____ subject to adjustment as provided in this Contract. Interest will be calculated based on a 360-day year consisting of twelve 30-day months. The schedule below shows the expected interest payment amounts.

[To come.]

ADDENDUM 13

Implementation of GASB Statement 84 and 97

NORTH CAROLINA
DEPARTMENT OF STATE TREASURER

STATE TREASURER OF NORTH CAROLINA
DALE R. FOLWELL, CPA

STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION

GREGORY C. GASKINS
DEPUTY TREASURER
SHARON EDMUNDSON
DEPUTY TREASURER

Memorandum # 2021-04

TO: Local Government Finance Officials and Their Independent Auditors

FROM: Sharon Edmundson, Deputy Treasurer and Director, State and Local Government Finance Division

SUBJECT: GASB Statement No. 84 – *Fiduciary Activities*
GASB Statement No. *97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for IRC Section 457 Deferred Compensation Plans*

DATE: September 18, 2020

Governments frequently engage in various fiduciary activities by taking care of moneys that belong to individuals or others outside of the government. Existing standards (GASBS 14 and 61) require reporting of fiduciary responsibilities but do not define what they are. GASB Statements 84 and 97 provide detailed guidance as to what constitutes a fiduciary activity and how to report fiduciary activity. With the Covid-19 pandemic, the implementation of GASB Statement 84 was delayed, but NC local governments with June 30 year ends will need to implement the guidance during the fiscal year ending June 30, 2021.

The implementation of GASB 84 and the related changes in GASB 97 will require numerous changes in the fiduciary reporting for North Carolina local governments. Depending on the specific fiduciary activities of each entity, governments may need to reclassify some activities currently reported as fiduciary to governmental or proprietary funds, which will require a change in budgeting practices during the current fiscal year. Other fiduciary activities may need to be reclassified to different fiduciary fund types. Agency funds are no longer used with the implementation of GASB 84 so agency funds reported will all be another fund type. The standard must be applied retroactively for all periods presented, if practicable; therefore, a restatement of prior-year net position will be required in some instances.

The decisions required to implement GASB 84 and GASB 97 are complex to understand and apply. Therefore, a compressed flowchart like the one found in Appendix C of GASB Statement 84 is an integral part of this memorandum. This resource should help governments visualize the reporting guidance in the statements and determine how to implement this complex guidance. **All the examples in this communication were developed using the attached flowchart to demonstrate the reporting decisions.**

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Example 1 of Flowchart: Defining a Pension or OPEB Component Unit under GASB 84

First, Is the activity a component unit?

- GASB 84, paragraph 7 defines a pension or OPEB defined benefit plan that meets the criteria of paragraph 3 of GASB 67 for pensions or paragraph 3 of Statement 74 for OPEB as a legally separate entity;
- Paragraph 4 in GASB 97 states that the primary governing board that performs the duties that a board typically would perform when there is not a governing board would be treated the same as a majority appointment of a governing board; and
- Per paragraph 7 of GASB 84, a financial burden exists when a primary government is legally obligated or has otherwise assumed the obligation to make contributions to a pension or OPEB plan.

Once an activity is determined to be a component unit, then we must determine if it fiduciary or non-fiduciary? And if fiduciary, what type of fiduciary fund?

Let's assume that the entity in question has been determined to be a legally separate component unit. Using the flowchart, the next decision point is whether the assets are for pension or OPEB arrangements. If the assets are pension or OPEB assets, the next decision point is whether the pension or OPEB assets are administered through a trust that meets the criteria of Definition 4 in the flowchart (paragraph 3 of GASB Statements 67 or 74).

Those trust criteria are:

- The contributions and the earnings on the contributions are irrevocable;
- The plan assets are dedicated to providing benefits in accordance with plan terms; and
- The plan assets are legally protected from the creditors of the government.

For North Carolina local governments, units with OPEB Irrevocable Trust Funds that are invested in the Ancillary Governmental Participant Investment Program (AGPIP) which is held by the state or in other investments will need to report those assets as an OPEB fiduciary component unit.

Example 2 of Flowchart: Defining a Non-Pension or Non-OPEB Component Unit under GASB 84

Again, assume that the entity in question has been determined to be a legally separate component unit. Fiduciary non-pension or non-OPEB component units are entities established through the criteria above to be legally separate component units; however, the entity's assets are not held for pension or OPEB arrangements. Per the attached flowchart. the assets are instead evaluated through a series of decision boxes as to whether they meet requirements of GASB 84, paragraph 11 through criteria C1, C2, or C3. Answering "yes" to any of these criteria results in a fiduciary non-pension or non-OPEB component unit. A "No" to all three criteria results in an activity that would be reported as either a governmental or business-type activity.

Example 3 of Flowchart: Defining Pension or OPEB Benefits that are NOT Component Units under GASB 84. "Yes" to Pension within the Scope of other GASB Guidance

In this example, assume that the assets in question do not meet the criteria of a legally separate entity. Using the flowchart, the next decision point is whether the government controls the asset per Definition 2 of the flowchart. If the government does not control the assets, then the activity would not be included the financial statements of the government. If the government answers "yes" to controlling the assets, then the next decision is, "Are the assets held for pension or OPEB benefits?" If "yes" to the pension and OPEB question, then the next decision point looks at the trust criteria in Definition 4 of the flowchart. For a "yes" answer that does meet the criteria of a trust per the GASB requirements, then the assets will be reported in a fiduciary fund.

Example 4 of Flowchart: Defining Pension or OPEB Benefits that are NOT Component Units under GASB 84. "No" to Pension within the Scope of other GASB Guidance

Example 4 is the same as Example 3 until the Decision point that looks at the trust criteria in Definition 4 of the flowchart. In the case of a "No" answer, the next decision point is whether the pension or OPEB assets in question are from an entity that is not part of the reporting entity. A "No" answer at this point results in assets that are reported in a governmental or proprietary fund. A "Yes" answer results in the assets being reported in a fiduciary fund. (See Imp Guide 2019-2; Question 4.9)

Example 5 of Flowchart: Defining Non-Pension or Non-OPEB Benefits that are NOT Component Units under GASB 84. "Yes" to Own Source Revenues

In this example, assume that the assets in question do not meet the criteria of a legally separate entity. Using the flowchart, the next decision point is whether the government controls the asset per Definition 2 of the flowchart. If the government does not control the assets, then the activity would not be included the financial statements of the government. If the government answers "yes" to controlling the assets, then the next question is, "Are the assets held for pension or OPEB benefits?" If the assets are not for pension and OPEB benefits, then the next decision point considers whether the revenues in the fund are derived solely from the government's own sources per Definition 3 of the flowchart. For a "yes "answer according to Definition 3, the assets would be reported in a governmental or proprietary fund. Under GASB 84, activities that are financed by funds that are own source funds are not fiduciary in nature.

Counties in North Carolina currently report Deeds of Trust Funds within agency funds. GASB 84 eliminates the use of agency funds. Under GASB 84, the revenues associated with deeds of trust are own source revenues that are not fiduciary in nature. With the implementation of GASB 84, these activities will all be reported in special revenue funds that will need to be budgeted prior to June 30, 2021.

Example 6 of Flowchart: Defining Non-Pension or Non-OPEB Benefits that are NOT Component Units under GASB 84. "No" to Own Source Revenues, "Yes" to B1 and B2

In this example, assume again that the assets in question do not meet the criteria of a legally separate entity. Using the flowchart, the next decision point is whether the government controls the asset per Definition 2 of the flowchart. If the government does not control the assets, then the activity would not

be included in the financial statements of the government. If the government answers "yes" to controlling the assets, then the next question is, "Are the assets held for pension or OPEB benefits?" If the assets are not for pension and OPEB benefits, then the next decision point considers whether the revenues in the fund are derived solely from the government's own sources per Definition 3 of the flowchart.

If the assets are not own source revenues and the answer is "No ", based on Definition 3, then the decision process moves to Section B of the flowchart. Within Section B, the assets are evaluated as to whether they are derived from government-mandated or voluntary non-exchange transactions in B1 and then whether they meet the exception in B2. Government-mandated non-exchange transactions are defined in paragraph 7 of GASB 33 as transactions that occur when a "government at one level (including the federal government) provides resources to a government at another level and requires that government to use them for a specific purpose...."

The implementation of GASB 84 revealed a long-standing reporting practice North Carolina that needed to be reconsidered. Local governments in North Carolina traditionally have reported Fines and Forfeitures and Representative Payee (or DSS Fund) Funds within agency funds. However, the revenues associated with these activities meet the definition of government-mandated non-exchange transactions per GASB 33 and are therefore not fiduciary in nature. These activities should be reported in special revenue funds that will need to be budgeted prior to June 30, 2021.

Example 7 of Flowchart: Defining Non-Pension or Non-OPEB Benefits that are NOT Component Units under GASB 84. "No" to Own Source Revenues, and "No" to B1 and B2

Section C of the flowchart is applied in several different scenarios one of which is discussed in Example 2 above. In this example, the assets are not held by a separate entity although the government does control them per Definition 2. The assets are not own source revenues or government-mandated or voluntary non-exchange transactions. The next decision point is Section C which considers questions in C1, C2, or C3. Answering "yes" to any of these criteria results in the assets in question being reported in a fiduciary fund. A "No" to all results in the assets in question being reported in a governmental or proprietary fund.

These examples have been provided to help you get familiar with the flowchart and the decision-making process to apply as you review your own fiduciary activities. They are not all-inclusive and only address some of the more common situations in North Carolina. Local governments and their auditors will have to review the government's fiduciary activities and make their own decisions about existing activities that differ from the examples here.

Reporting Under GASB 84

What are the types of Fiduciary Funds?

Pension and Other Employee Benefit Trust Funds (GASB 84, paragraph 15)

The trust agreement for a Pension or OPEB Trust Fund must meet the criteria of paragraph 3 from either GASB Statements 67 or 74, respectively. In North Carolina, OPEB Trust Funds with contributions invested in the AGPIP Funds held by the state are an example of OPEB Trust funds as defined in paragraph 15.

Investment Trust Funds
Investment Trust Funds are generally not applicable for North Carolina local governments; although there may be isolated cases where these would be used in a limited manner. Most governments can disregard.

Private-Purpose Trust Funds (GASB 84, paragraph 17)
Private-purpose trust funds are used to report fiduciary activities not reported in the first two types of trust funds but that are held in a trust or an equivalent arrangement that meets the requirements of paragraph 11c (1).

Custodial funds (GASB 84, paragraph 18)
Custodial Funds are used to report any fiduciary activities that are not required to be reported in the previous types of fiduciary funds. In North Carolina, examples of custodial funds are Jail/Inmate Pay Funds and the property taxes collected by the County on behalf of a municipality (excluding any fees charged).

Business-type activities may report assets and the corresponding liabilities that otherwise should be reported in a Custodial Fund as long as they are expected to be held for three months or less (GASB Statement 84, Paragraph 19). This three-month exception will be especially helpful when a utility is collecting fees for another local government. Exchange transactions, such as customer deposits, that are funded with own source revenues would be reported in the proprietary fund and are not fiduciary in nature.

Fiduciary Fund Financial Statements

Both the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position will be presented under GASB Statement 84 guidance. Liabilities should be recognized in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources consistent with the economic resources measurement focus that is used in proprietary funds. In the fiduciary statements, a single column for each of the three fund types typically seen in North Carolina will be presented, but no total column will be included on the right-hand side of the statements as is presented with non-fiduciary activities. Fiduciary component units are combined with their fund type and reported in the appropriate fiduciary type column.

The Statement of Fiduciary Net Position will need to be formatted in the net position format, including the financial statement elements assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position. No classified presentation of current vs. noncurrent assets should be used. Assets and liabilities will be presented in order of liquidity.

The Statement of Changes in Fiduciary Net Position will report the additions and deductions of Pension and OPEB Trust Funds, Private-Purpose Trust Funds, and Custodial Funds. Additions should be disaggregated and reported by source. Deductions should be disaggregated by type and administrative expenses should be broken out if possible. Increases and decreases may not exactly correspond to revenues and expenses and we urge local governments to review the guidance in GASB Codification Section 2200-199 for more information.

If a governmental unit has more than one of a given fiduciary fund type combined in one column within the basic fiduciary statements, then it will need to provide a Combining Statement of Fiduciary Net Position and a Combining Statement of Changes in Fiduciary Net Position in the financial statements.

NCGS 159-13 (a) (3) excludes trust and agency funds held by a local government or a public authority from being budgeted, and we plan to ask for a technical correction to extend the budgetary exclusion to all fiduciary funds in the near future. In the interim, we are not requiring local governments to budget custodial funds since these funds continue to be fiduciary in nature as agency funds were.

The staff of the State and Local Government Finance Division will be updating the fiscal year 2021 illustrative statements for City of Dogwood, Carolina County, Carolina County Board of Education, and the Charter Schools for the impact of the GASB fiduciary guidance on NC Local governments. As usual, we expect to issue these in the Summer of 2021. In the meantime, Appendix D of GASB Statement 84 provides illustrations of how the fiduciary fund statements might be presented.

What you should be doing now to prepare?

1. Review all component units, current fiduciary, and current agency relationships, comparing the legal organization to the flowchart provided to determine the reporting changes needed to be made by June 30, 2021.
2. Educate your manager and governing board about the reporting and budgeting changes for Fines and Forfeitures, Representative Payee (Counties only), and Deeds of Trust (Counties only) that will need to be budgeted during the current fiscal year as a result of accounting standard changes.
3. Develop estimates for those budgeting changes for the 2021 fiscal year based on averages or trends over the past years.
4. Consider financial applications, general ledger accounts, and modifications that will be required for reporting required additions and deductions, inflows and outflows needed for financial statements. Work with your software provider if reports need to be revised to obtain this information.
5. Review Implementation Guide No. 2019-2, *Fiduciary Activities*, and GASB Statement 97 which are now available on the GASB website.

There are two appendices attached to this memorandum. Appendix 1 is a general summary of the proposed reporting treatments in the various illustrative statements for the fiscal year ending June 30, 2021. Appendix 2 is a flowchart that is like the one in the GASB Statement 84 Appendix C. The flowchart is intended to help you evaluate and determine the proper presentation for various possible fiduciary activities.

If you have any questions, you can call us at (919) 814-4299 or email us at SLGFD@nctreasurer.com.

Appendix 1: Highlighted Reporting Changes to 2021 Illustrative Financial Statements

City of Dogwood Reporting Changes in FYE 2021:

- Cemetery Permanent Fund –The Cemetery Permanent Fund accounts for assets that are restricted for the perpetual care of the municipal cemetery. Only the earnings of the fund, not the principal, may be used to support the cemetery. The City holds the funds which are the revenue from plot sales and the related interest earnings that are restricted for maintenance of the cemetery.

Note to statement preparers: In the City of Dogwood statements, we assume that the cemetery assets are not administered through a trust or an equivalent arrangement and that the City itself benefits from the sale proceeds and related earnings. Under this assumption, the City's cemetery funds are not a legally separate entity or a component unit. The assets are controlled by the City but are not for pension or OPEB uses. The plot sales represent an exchange transaction that are the City's own source revenues and would be reported in a governmental fund. Under this set of assumptions, the City's cemetery activities would continue to be reported in a Cemetery Permanent Fund. Depending upon the contractual agreement with the plot owners, the City might instead report cemetery funds as a department in the General Fund.
Depending upon the legal circumstances, a different presentation of cemetery assets would be appropriate. For instance, if the City holds the cemetery assets in trust that meets the GASB requirements for a non-profit organization that owns the cemetery assets, then the assets would be reported as a fiduciary activity. Statement preparers and their auditors are urged to review the legal circumstances and any contractual requirements associated with their own cemetery assets and determine the most appropriate treatment.

- Agency Funds – Fines and Forfeitures. The City of Dogwood maintains an agency fund for fines and forfeitures that it is required to remit to the Carolina County Board of Education. Agency funds are no longer used for reporting under GASB 84; therefore, the Fines and Forfeitures reporting will have to change with the implementation of the standard. Fines and forfeitures meet the definition from GASB 33 of imposed nonexchange transactions that are defined as own-source revenues in paragraph 13 of GASB 84. These activities are reported within governmental funds because activities that are financed with own-source revenues do not meet the definition of fiduciary funds in GASB 84. The City of Dogwood has chosen to report these activities in a special revenue fund.

  NCGS 159-13(a)(3) excludes agency fund transactions from being budgeted. With the implementation of GASB 84 during the fiscal year ending June 30, 2021, fines and forfeitures should be budgeted, accounted for and reported in a special revenue fund. The budgetary change should be made during fiscal year 2021 for all fines and forfeiture transactions. Depending upon other budgetary items noted by a local government's auditor in the audit report, we will probably not send unit letters for nonbudgeted fines and forfeitures during the fiscal year ending June 30, 2021.

County Reporting Changes in FYE 2021:

- Jail Inmate Pay (previously reported in the General Fund). Jail inmates have jobs in the jail and their earnings are deposited into their accounts. Their families and friends also may choose to deposit funds into their accounts and the account balances are returned to them when they are released or transferred to another facility. These funds are not own-source revenues and individuals, not the government, are the beneficiaries. The government generally does not have administrative involvement because the inmates have discretion over how these funds are spent. Based on paragraph 18 of the guidance, these are custodial funds because they don't meet the requirements to be reported in any other fiduciary

funds (GASB 84, paragraph 18; Implementation Guide 2019-2, Fiduciary Activities, Questions 4.14, 4.24 and 4.42).

- OPEB Trust Fund –The (AGPIP) trust assets, which are held by the State of NC, are administered through a defined benefit plan that is a legally separate entity from the County per paragraph 7 of GASB 84. Per paragraph 4 of GASB Statement 97, if a potential component unit of a defined benefit pension or OPEB plan does not have a governing board and the primary government performs the duties that a governing board would typically perform, then the pension or OPEB plan would be treated as a component unit whose voting majority is appointed by the governing board. Since the County's governing board performs the duties that a governing board of the OPEB Trust would perform if there was one, the OPEB Trust Fund will be treated as the appointment of a voting majority of a governing board. Per paragraph 7 of GASB 84, the County is obligated to fund the OPEB commitments to employees and has assumed an obligation to make those contributions to the OPEB plan. As a result, the OPEB Trust AGPIP Fund will be reported as a blended component unit. (GASB 14; GASB 61, paragraphs 8a, 68; GASB 84, paragraphs 4, 6b, 7; GASB 97, paragraphs 4, 5; Implementation Guide 2019-2; Question 4.1)

Note to Preparer of illustrative statements: It is incumbent on the unit and its auditor to verify that there is an OPEB trust agreement in place that meets the requirements of GASB 74, para 3. If no trust is in place, there is no assumption of a legally separate entity per GASB 84, paragraph 7. In this case, although the government may intend for the assets to be used for OPEB benefits, the assets are defined as own-source revenues under the guidance and would be reported with governmental and/or proprietary funds.

- Agency Funds – DSS Client Accounts. Renamed ***Representative Payee Funds.*** See the federal website at https://www.ssa.gov/payee/faqrep.htm for a thorough discussion of these funds. Under the Social Security's Representative Payee Program, the County receives and manages funds for minor children and certain adults. These funds are not derived from the government's own source revenues. They meet the definition of government-mandated non-exchange transactions but not the pass-through grant exception. Additionally, these funds are not held in a trust; are used by the government to provide goods and services for individuals; and are not held for the benefit of an organization. As a result, these funds are not considered fiduciary in nature but should be reported in a governmental fund. Carolina County has chosen to report these activities in a special revenue fund.

  NCGS 159-13(a)(3) excludes agency fund transactions from being budgeted. With the implementation of GASB Statement 84 during the fiscal year ending June 30, 2021, these funds should be budgeted, accounted for and reported in a special revenue fund. The budgetary change should be made during fiscal year 2021 for all Representative Payee Fund transactions. Depending upon other budgetary items noted by a local government's auditor in the audit report, we will probably not send unit letters for nonbudgeted Representative Payee Funds during the fiscal year ending June 30, 2021.

Note to Preparer: The fund should be retitled to ***Representative Payee Funds.*** Also, in the notes to the financial statements, consider adding a link to the federal website at https://www.ssa.gov/payee/faqrep.htm.

- Agency Funds-Fines and Forfeitures. The County maintains an agency fund for fines and forfeitures that it is required to remit to the Carolina County Board of Education. Agency funds are no longer used for reporting under GASB 84; therefore, the Fines and Forfeitures reporting will have to change with the implementation of the guidance. Fines and forfeitures meet the definition in GASB 33 of imposed

nonexchange transactions that are defined as own-source revenues in paragraph 13 of GASB Statement 84. These activities are reported within governmental funds because activities financed with own-source revenues do not meet the definition of fiduciary funds in GASB 84. Carolina County has chosen to report these activities in a special revenue fund.

NCGS 159-13(a)(3) excludes agency fund transactions from being budgeted. With the implementation of GASB 84 during the fiscal year ending June 30, 2021, fines and forfeitures should be budgeted, accounted for and reported in special revenue fund. The budgetary change should be made during fiscal year 2021 for all fines and forfeiture transactions. Depending upon other budgetary items noted by a local government's auditor in the audit report, we will probably not send unit letters for nonbudgeted Fines and Forfeiture Funds during the fiscal year ending June 30, 2021.

- Agency Funds – Municipal Tax Collections. The County bills and collects property taxes on behalf of other tax-levying municipalities and fire service districts within its jurisdiction. With the implementation of GASB Statement 84, the taxes collected are reported in a custodial fund. The fees the County charges to collect the taxes are not reported in the custodial fund but in the General Fund since they are own-source revenues, not fiduciary funds. (GASB 84, Paragraph11 c (1), 18; Imp Guide 2019-2, questions 4.38 and 4.42).

- Agency Funds – Deed of Trust. The Deed of Trust Fee agency fund accounts for a portion of each fee that is collected by the county register of deeds for registering or filing a deed of trust or a mortgage. These amounts are remitted to the State Treasurer on a monthly basis by the County. After the implementation of GASB Statement 84, these assets are accounted for within governmental funds. Carolina County controls the assets as required in paragraph 12; however, the amounts are derived from the government's own-source revenues as defined in paragraph 13. Therefore, by definition, these revenues do not meet the definition of fiduciary activities in paragraph 11b (1) and would not be reported within a fiduciary fund. Carolina County has chosen to report these activities in a special revenue fund.

  NCGS 159-13(a)(3) excludes agency fund transactions from being budgeted. With the implementation of GASB 84 during the fiscal year ending June 30, 2021, deeds of trust should be budgeted, accounted for and reported in a special revenue fund. The budgetary change should be made during fiscal year 2021 for all Deed of Trust Fund transactions. Depending upon other budgetary items noted by a local government's auditor in the audit report, we will probably not send unit letters for nonbudgeted Deed of Trust transactions during the fiscal year ending June 30, 2021.

Board of Education (BOE) Reporting Changes in FYE 2021:

- Individual Schools – Major governmental Special Revenue Funds. The Individual Schools Fund accounts for and reports the revenues and expenditures for activity funds of the individual schools. The primary revenue sources include funds held on the behalf of the various clubs and organizations, receipts from athletic events, and proceeds from fund-raising activities. The primary expenditures of the Individual School Funds are for athletic teams, club programs, activity buses, instructional needs.

Note to Preparer: The individual schools are not legally separate entities. In the BOE example, we assume that the School System controls the Individual Schools Fund assets because the amounts are deposited into a bank account managed by the administrative unit. The funds are not own-source revenues or government-mandated nonexchange transactions, and they are not held in a trust or an equivalent arrangement. Assuming the School System policy details how the individual school funds can be spent, the School System has administrative involvement per the criteria in 11c (2). The assets are for the benefit of individual schools that that are part of the financial reporting entity per 11c (3); therefore, these assets should be reported with governmental funds. This activity would be unchanged with the implementation of GASB Statement 84 and will continue to be reported in the special revenue fund.

Depending upon the policies and legal structure of a given school system's clubs and activities, the presentation of these types of activities for each board of education may be different. Implementation Guide No. 2019-2, *Fiduciary Activities,* has numerous examples of how to apply GASB Statement 84 to reporting club and scholarship activities based on how each system's policy. Refer to questions 4.16 through 4.23 and 4.28 in Implementation Guide 2019-2, *Fiduciary Activities*, for more information.

Administrative Fund - Private Purpose Trust Fund for Scholarships. Carolina County Board of Education has one fiduciary fund – the Administrative Fund, which is a scholarship fund under the control of the administrative unit. These assets are currently accounted for as a private purpose trust fund.

Note to Preparer: Assuming that it is not a legally separate entity, that the system controls the assets, and that there is a legal trust agreement in place, the activity would continue to be reported in a fiduciary fund. This fund continues to meet the definition of a private purpose fund per paragraph 17 of GASB 84; therefore, the implementation of this standard does not change the reporting for the Administrative Fund.

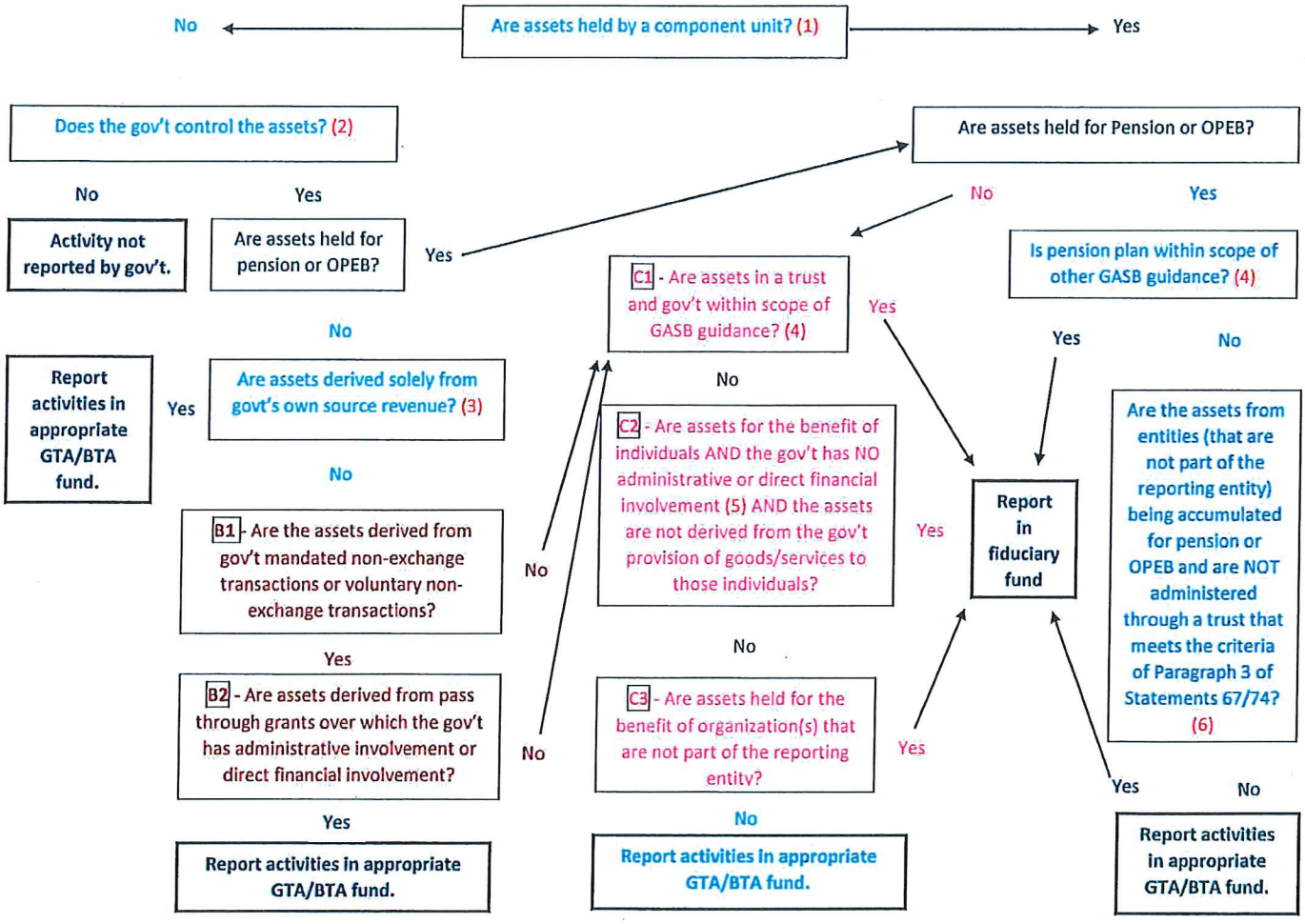
The legal agreements associated with a scholarship fund or an endowment fund will impact the reporting under GASB Statement 84. For example, if the Administrative Fund is a legally separate entity, then it would be reported as a fiduciary component unit. If the Administrative Fund is not controlled by the local board of education, then the activity would not be reported by the government in the financial statements. If there is no legal trust in place, then depending upon additional criteria, these funds might not be considered as fiduciary but governmental in nature. In that case, the Administrative Fund would be reported in a special revenue fund. We urge local governments and their auditors to review these legal agreements and determine the appropriate treatment.

Charter Schools Reporting Changes for FYE 2021:

- Clubs and Activities Fund - Non-Major Special Revenue Fund. The Club and Activities Fund is used to account for the funds raised and earned by the various clubs and activities, including the athletic teams that are part of the School. The use of revenue sources is restricted by school policy for expenditures for the various clubs and organizations, athletic events and fund-raising activities for which they were collected. There is a policy establishing specific guidance on how the revenues can be spent and a staff advisor approves all expenditures which are made from the school's bank account.

Note to Preparer: In the situation presented here, the School does have administrative involvement per the criteria in 11 c (2); therefore, the activity would continue to be reported in the special revenue fund. Depending upon the policies and legal structure of a given charter school's clubs and activities, the presentation of these activities for each school may be different. Implementation Guide No. 2019-2, *Fiduciary Activities* has numerous examples of how to apply GASB 84 to reporting club and scholarship activities based on how each charter school's policy. Refer to questions 4.16 through 4.23 and 4.28 in Implementation Guide 2019-2, *Fiduciary Activities*, for more information.

Appendix 2: When Should an Entity Report an Activity in a Fiduciary Fund in Accordance with GASB Statement No 84?



Appendix 2: When Should an Entity Report an Activity in a Fiduciary Fund in Accordance with GASB Statement No 84?

Notes and Definitions:

(1) Component Unit: Legally separate entity that meets the definition of a component unit as defined by GASB 14, as amended.

(2) Control of Assets: The government holds the assets or the government has the ability to direct the use, exchange, or employment of the assets in a manner that provides benefits to the specified or intended recipients. Restrictions for use of a specific purpose do not negate control of assets. (GASB 84, Paragraph 12)

(3) Own Source Revenue: Revenues generated by government itself, including exchange and exchange-like revenues and investment earnings, derived tax revenues and imposed non-exchanged revenues.

(4) Pension or OPEB is within scope of other GASB Guidance: Assets are administered through a trust that meets criteria of Paragraph 3 of GASB Statements No. 67 for pensions or Statement No. 74 for OPEB.

(5) Administrative Involvement or Direct Financial Involvement: Administrative: Monitor compliance with requirements of activity or determines eligible expenditures that are established by the government or by a resource provider that does not receive the direct benefits of the activity; or if it has the ability to exercise discretion in how assets are allocated. Direct Financial: Provide matching resources for the activities.

(6) See Paragraph 116 in Statement No. 73 for pensions or Paragraph 59 in Statement No. 74 for OPEB.

AN ORDINANCE TO ESTABLISH A SPECIAL REVENUE FUND
DSS REPRESENTATIVE PAYEE
SPECIAL REVENUE FUND
BEAUFORT COUNTY, N.C.
FOR FISCAL YEAR 2020-2021

BE IT ORDAINED, by the County Commissioners of Beaufort County, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following fund is hereby established:

Section 1. The Special Revenue Fund is to account for funds Received and Paid by the Department of Social Services as the representative payee for wards, Special Assistance In-Home clients and foster children. The funds in these special lines are restricted client funds. There will be no county money in this fund.

Section 2. The Board of Commissioners of Beaufort County adopts this Special Revenue Fund Ordinance with the following estimated revenues and expenses:

77-0470-494000	DSS Representative Payee Revenues	$ 149,452
TOTAL REVENUES		$ 149,452

77-5570-549400	DSS Representative Payee Expenditures	$ 149,452
TOTAL EXPENSES		$ 149,452

Section 3. The Finance Officer is hereby directed to maintain within the Special Revenue Fund sufficient specific detailed accounting records to satisfy federal, state, and auditing requirements.

Section 4. This ordinance shall become effective upon its adoption.

This the 7th day of June, 2021.

_____
Chairman

Attest:

_____
Clerk

AN ORDINANCE TO ESTABLISH A SPECIAL REVENUE FUND
4-H SPECIAL REVENUE FUND
BEAUFORT COUNTY, N.C.
FOR FISCAL YEAR 2020-2021

BE IT ORDAINED, by the County Commissioners of Beaufort County, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following fund is hereby established:

Section 1. This Special Revenue Fund is used to account for Beaufort County 4-H and activities. The main programs are: (1) Beaufort County 4-H Livestock Show and Sale, (2) Summer Camping, (3) 4-H Clubs, and (4) 4-H Programming. These are restricted funds and no county money is in this account.

Section 2. The Board of Commissioners of Beaufort County adopts this Special Revenue Fund Ordinance with the following estimated revenues and expenses:

78-0450-494010	Beaufort County 4-H Livestock Show and Sale	$ 20,000
78-0450-494011	Summer Camping	$ 5,000
78-0450-494012	4-H Clubs	$ 3,723
78-0450-494013	4-H Programming	$ 5,000
TOTAL REVENUES		$ 33,723

78-5550-549310	Beaufort County 4-H Livestock Show and Sale	$ 20,000
78-5550-549311	Summer Camping	$ 5,000
78-5550-549312	4-H Clubs	$ 3,723
78-5550-549313	4-H Programming	$ 5,000
TOTAL EXPENSES		$ 33,723

Section 3. The Finance Officer is hereby directed to maintain within the Special Revenue Fund sufficient specific detailed accounting records to satisfy federal, state, and auditing requirements.

Section 4. This ordinance shall become effective upon its adoption.

This the 7th day of June, 2021.

_____
Chairman

Attest:

_____
Clerk

AN ORDINANCE TO ESTABLISH A SPECIAL REVENUE FUND
COOPERATIVE EXTENSION SPECIAL REVENUE FUND
BEAUFORT COUNTY, N.C.
FOR FISCAL YEAR 2020-2021

BE IT ORDAINED, by the County Commissioners of Beaufort County, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following fund is hereby established:

Section 1. This Special Revenue Fund is used to account for Beaufort County Cooperative Extension programs and activities including: (1) Agriculture Programming, (2) Horticulture Programming, (3) Master Gardeners, and (4) Family and Consumer Science Programming. These funds are restricted and no county money is in this fund.

Section 2. The Board of Commissioners of Beaufort County adopts this Special Revenue Fund Ordinance with the following estimated revenues and expenses:

79-0460-494020	Agriculture Programming	$ 25,298
79-0460-494021	Horticulture Programming	$ 5,000
79-0460-494022	Master Gardeners	$ 3,500
79-0460-494023	Family and Consumer Science Programming	$ 4,000
TOTAL REVENUES		$ 37,798

79-5560-549320	Agriculture Programming	$ 25,298
79-5560-549321	Horticulture Programming	$ 5,000
79-5560-549322	Master Gardeners	$ 3,500
79-5560-549323	Family and Consumer Science Programming	$ 4,000
TOTAL EXPENSES		$ 37,798

Section 3. The Finance Officer is hereby directed to maintain within the Special Revenue Fund sufficient specific detailed accounting records to satisfy federal, state, and auditing requirements.

Section 4. This ordinance shall become effective upon its adoption.

This the 7th day of June, 2021.

_____
Chairman

Attest:

_____
Clerk

AN ORDINANCE TO ESTABLISH A SPECIAL REVENUE FUND
EMS SPECIAL REVENUE FUND
BEAUFORT COUNTY, N.C.
FOR FISCAL YEAR 2020-2021

BE IT ORDAINED, by the County Commissioners of Beaufort County, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following fund is hereby established:

Section 1. The Special Revenue Fund is used to account for EMS billing, collection, and distribution of EMS transport activities for Beaufort County, Chocowinity, Aurora, Broad Creek, Pinetown, and Pamlico Beach.

Section 2. The Board of Commissioners of Beaufort County adopts this Special Revenue Fund Ordinance with the following estimated revenues and expenses:

85-0140-421000	AGENCY TRANSPORT REVENUES	$ 1,650,000
85-0141-421010	DEBT SETOFF COLLECTIONS	20,000
85-0142-421011	SCA COLLECTIONS	12,000
TOTAL REVENUES		$ 1,682,000

85-4390-569700	EMS COLLECTION FEES	$ 107,250
85-4390-469701	AGENCY TRANSPORT PAYMENTS	1,542,750
85-4391-569702	DEBT SETOFF AGENCY PAYMENTS	20,000
85-4392-569700	SCA COLLETION FEES	2,760
85-4392-569703	SCA COLLECTION AGENCY PAYMENTS	9,240
TOTAL EXPENSES		$ 1,682,000

Section 3. The Finance Officer is hereby directed to maintain within the Special Revenue Fund sufficient specific detailed accounting records to satisfy federal, state, and auditing requirements.

Section 4. This ordinance shall become effective upon its adoption.

This the 7th day of June, 2021.

_____
Chairman

Attest:

_____
Clerk

ADDENDUM 14

Bid/Offer to Purchase Property

BID/OFFER TO PURCHASE PROPERTY OF BEAUFORT COUNTY

The County of Beaufort has determined real estate as herein described now owned is not required for governmental purposes and is to be sold to the highest bidder subject to acceptance and confirmation as provided by NCGS 160A-266 & 268.

A bid should be submitted on this offer sheet. The Offeror shall deposit five percent (5%) of his bid payable to the County of Beaufort at the time of the offer submittal.

The County reserves the right to consider any offer and may at any time reject any and all offers.

Description: Tax Parcel # 5695-40-6412

Deed Book 2058 ,Page 0026 8 ,Beaufort County Registry

Property Address: 138 Vermont Ave PEID # 37935

Amount of Bid: $ 500

Name of Person Submitting Bid: Dena Johnson

Address: 2296 Edgewater Dr Winterville, NC 28590

Telephone Number: 704-533-0654

Other Contact Information: Kevin Johnson 252-320-8875

Signature of Offeror: Dena Johnson

Amount Deposited (5%): $25.00

Date: June 1, 2021

OBJECTID	GPIN	GPIN Long
16483	5695-40-6412	5695-40-6412
OWNER NAME	**OWNER NAME2**	**MAILING ADDRESS**
COUNTY OF BEAUFORT		PO BOX 633
MAILING ADDRESS 2	**CITY**	**STATE**
	WASHINGTON	NC
ZIP	**PROP DESC**	**LAND VAL**
27889	1 LOT #23 MONTCLAIR	6375
BLDG VAL	**TOT VAL**	**DEFR VAL**
10985	17360	0
TAXABLE VA	**PREV ASSESS**	**ACRES**
0	23196	0.26
PROPERTY ADDRESS	**TOWNSHIP**	**MBL**
138 VERMONT AVE	05	56951836
DATE	**DEED BOOK and PAGE**	**STAMPS**
3/23/2021	2058/00268	27.00
SALE PRICE	**NBR BLDG**	**NBHD CDE**
13500.00	1	MONT
NBHD DESC	**LAND USE**	**EXEMPT AMT**
MONTCLAIR		17360.00
ROAD TYPE	**YR BUILT**	**SQ FT**
PAVED	1968	912
SUB CDE	**SUB DESC**	**NBR BED**
BLUS01	SINGLE FAMILY RESIDENCE	3
NBR BATHS	**EFF YR**	**PIN**
	1968	04019536
REID		
37935		

Beaufort County online map access is provided as a public service, as is, as available and without warranties, expressed or implied. Content published on this website is for informational purposes only and is not intended to constitute a legal record nor should it be substituted for the advice or services of industry professionals. The County of Beaufort and the Website Provider disclaim all responsibility and legal liability for the content published on this website. The user agrees that Beaufort County and its Assigns shall be held harmless from all actions, claims, damages or judgments arising out of the use of County data.

ADDENDUM 15

Brenda Hamilton Investigation

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UNIVERSITY of FLORIDA

4800 S.W. 35th Drive
Gainesville, FL 32608
352-294-4091 Tel
352-392-0246 Fax

Date: 2 April 2021

Contact: Jim VanLandingham
Beaufort County Sheriff
210 N. Market Street
Washington, NC 27889

Case Number: MC 20-6-3

Examiner:
AnnMarie Clark, MS
Maples Center for Forensic Medicine
UF Veterinary Forensic Laboratory
Gainesville, Florida

Date Received:

Items Received: See chain of custody (attached) for full list of items received. Listed here are only the items processed for DNA

1. MC 20-6-3: 1-4: nutria: frozen: swabbed wounds for DNA
2. MC 20-6-3: A-C: Flashlight
3. MC 20-6-3: 411: intact bit of scalp with hair attached
4. MC 20-6-3: OJ1-4: Samples from the outer jacket
5. MC 20-6-3: H1-2: Samples from hat
6. MC 20-6-3: S1-2: Samples from shoe
7. MC 20-6-3: G1-2: Samples from gloves
8. MC 20-6-3: Dog #205
9. MC 20-6-3: Dog #206
10. MC 20-6-3: Dog #208
11. MC 20-6-3: Dog #209
12. MC 20-6-3: Dog #210
13. MC 20-6-3: Dog #211
14. MC 20-6-3: Dog #213
15. MC 20-6-3: Dog #216

End of list.

Services requested:

1. Determine species of animal that attacked Mrs. Hamilton
2. If canid, generate a profile in an attempt to identify the specific dog or dogs that were involved in the attack

End of list.

Analysis Conducted:
DNA Extractions: For all samples targeted for analysis (see above), DNA was extracted using a Qiagen DNA Investigator Kit using the manufacturer's recommended instructions and following the laboratory SOPs for these types of extractions. The DNA was quantified using

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Gainesville, FL 32608
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Qubit technology to determine the appropriate amount of extraction to use for the different analyses.

Species Determination: The extracted DNA was PCR amplified using species specific primers to test for canids, felids, and bears. These markers are in the mitochondrial DNA, maternally inherited, and in areas that are specific for different species. Universal mitochondrial DNA markers work for many different species but are not ideal if there is more than one contributor to the DNA samples. In this case the DNA samples will all have human DNA along with the predator's DNA, therefore the species specific markers were chosen. If there was a PCR product, it was prepared for sequencing and then submitted for instrumentation. The resulting sequence was then compared to sequences in GenBank to determine the closest match. GenBank is a public repository of sequences representing most species at most areas of their genomes. It is curated by The National Institutes of Health. All sequences that were generated aligned with *Canis lupus familiaris*, domestic dog. There was no indication of grey or red wolf, coyote, or fox with the canid primers. There was no PCR product generated by the markers for felid or bear indicating that neither a large cat such as bobcat or panther, or a bear was involved with the incident.

STR Genotyping: STR markers are species specific areas of the nuclear genome that are used to generate a genetic profile that is unique to the individual. The markers are on different chromosomes or far enough apart on a chromosome that they are unlinked and independent of each other. Each locus (containing two data points) represents the contributions of each parent (one data point from each parent) therefore the data are independent data points. The extracted samples were amplified with 3 sets of STR markers: Canid, Felid, and Bear. The Canid Panel has 9 markers (all from the Canine Genotypes Panel 2.1 kit from Thermo Scientific. The 2.1 kit is out of stock due to production capacity being usurped by Covid 19 needs), The Felid Panel has 11 markers, and the Bear Panel has 7 markers. WCU used the 2.1 panel and we both used the same bear markers.

There were either no data generated or random alleles outside of the range of the species specific databases for both the bears and the felids. These markers were used to confirm the lack of mitochondrial DNA from bears and cats. All the canid markers for which there are data are within the range expected for domestic dogs. The other canids exhibit ranges that are specific to the species of canid: wolf, fox, or coyote. Again, no indication of wolf, fox, or coyote.

Findings:

1. Items OJ1, OJ2 (outer jacket), H2 (hat), G1, G2 (gloves), B and C (flashlight) all generated PCR products for the canid specific primers and were sequenced to determine species of canid. All the sequences aligned with *Canis lupus familiaris*, domestic dog.
2. All the evidence items were PCR tested for felids (puma, bobcat), and bears. No data were generated for felids or bears.
3. All the dog samples listed were PCR amplified with our Canid STR Panel and yielded full profiles with the exception of one locus which was excluded from the analyses.
4. All evidence items were amplified with our Canid STR Panel to look for potential matches between the neighborhood dogs and the dog evidence left on the clothing. One

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Gainesville, FL 32608
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locus did not consistently yield data from the dogs and was therefore excluded from the analyses.

5. The evidence items, scalp sample, flashlight, hat, outer jacket, gloves and shoes yielded full or almost full profiles, many with multiple alleles. Many of the alleles are not present in the dogs.
6. I did not find solid evidence that any of these dogs were involved with Mrs. Hamilton's attack.

End of list.

Conclusions:

All the evidence items that generated PCR products associated with species, were determined to be *Canis lupus familiaris*, domestic dog. The marker used for this assay detects wolf, fox, and coyote DNA as well as dog DNA. No evidence was found of any canid other than domestic dog. All the evidence samples were also PCR amplified using markers specific for felids, large and small, and bears. There was no evidence of felids or bears on any of the evidence. I feel confident that these animals were not involved in this incident. I have found evidence of ONLY domestic dog.

Since I determined that only domestic dogs were involved, I processed the samples based on dog descriptions. For instance, I did not process the sample from the corgi as it seemed unlikely that a dog this size would be involved. With the exception of one locus, the dogs exhibited a full genetic profile. All dogs shared some alleles with the evidence, and some dogs have alleles that are not present in the evidence. By far, it was more common to find alleles in the evidence that could not be accounted for from the dogs submitted for comparisons. I did not find enough evidence to specifically include any of the dogs. I was able to exclude several due to a lack of evidence.

When looking at the attached Excel sheet with the genetic profile data, you will see that the known dogs have one or two numbers (alleles) at each locus. These numbers represent the size of the piece of DNA at that locus. One number comes from each parent. If the parents happen to have the same sized bit of DNA at that locus, then the sampled dog will have one number repeated (one from the mother and one from the father). If there are two numbers present, then one parent had one sized bit of DNA and the other parent had the other size of DNA. There is no way of knowing which parent contributed which bit of DNA so it is written with the smaller number first and then the larger number. When looking at the spreadsheet, the scalp sample (411) and the samples from the flashlight (A, B, and C) have alleles that are not accounted for by the dogs that were processed. This suggests that the dogs that attacked Mrs. Hamilton were not present when the buccal swabs were taken. I cannot speculate on where the dogs came from or if they were pets or ferals.

It is my opinion that Mrs. Hamilton was attacked by dogs, this based on the physical blood splatter and DNA evidence. Based on DNA evidence, none of the dogs submitted was likely involved. Based on the amount of physical damage caused to Mrs. Hamilton, it was probably multiple dogs, probably at least 50 or more pounds.

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Gainesville, FL 32608
352-294-4091 Tel
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All statements in this document are my professional opinion based on my analysis of the data and my expertise in analyzing these types of data. The conclusions drawn in this report reflect the currently available data and are subject to change if new data become available. I reserve the right to edit, amend, or modify this report based on additional information provided about this investigation by the submitting agency. I am available to answer any questions pertaining to this case including questions about the technology, protocols, or sample handling.

Sincerely,

AnnMarie Clark, MS
UF Veterinary Forensic Program
W.R. Maples Center for Forensic Medicine
College of Medicine
University of Florida
4800 SW 35th Drive
Gainesville, FL 32608

Attachment:

1. Original Chain of Custody with all items submitted for potential analysis
2. MC 2063 All Alleles: Excel spreadsheet with all the data included

Allele Report														
Software Package: SoftGenetics GeneMarker 3.0.1														
Date/Time: 01/26/2021 - 12:54:11														
Project: C:\Forensic Files\ASPCA\MC20-6-3 NC Animal Attack\ABI Data\ddb A 20-6-3.SGF														
Panel: Dog Data Set A														
Size: GS500														
Analysis Type: Fragment														
Report Style: Marker Table														
		PEZ 17			PEZ 05				FH 2328			FH 2004		
1	mc2063_411.fsa	213	219		92	100	113	115	191	191		240	266	312
2	mc2063_A.fsa	189	211	217	92	98			176	191	222	240	244	248
3	mc2063_B.fsa	189	213	215	100	104	110		183	191	199	240	248	303
5	mc2063_C.fsa	202	213		92	110	116	119	183	185	191	240	244	248
6	mc2063_G1.fsa	206	211		95	95			191	197		240	248	
8	mc2063_H1.fsa	189	206	211	92	92			180	191	215	264	289	315
9	mc2063_H2.fsa	206	211	213	98	103			191	215		240	248	
10	mc2063_OJ1.fsa	206	211		92	105	107	110	191	191		240	248	325
11	mc2063_OJ2.fsa	**	**		113	115			204	206		240	248	
12	mc2063_OJ4.fsa	189	202		92	98	116		187	191	222	248	277	OL
13	mc2063_S1.fsa	**	**		98	98			OL	191	OL	240	240	
14	mc2063_S2.fsa	217	217		116	119			191	191		240	244	
	205	206	215		**	**			180	191		244	248	
	206	211	211		103	103			191	199		244	308	
	208	206	215		**	**			191	203		240	244	
	209	215	215		**	**			191	191		244	308	
	210	202	215		**	**			176	203		244	244	
	211	206	206		**	**			176	199		236	312	
	213	202	206		**	**			183	203		240	244	
	216	215	215		**	**								

		vWF.x			PEZ02				FH2010			FH 2017			FH 2001
325		158	158		118	122	127	131	229	229		**	**		125
		158	158		**	**			232	232		**	**		OL
308	312	158	164	170	119	122	127	131	229	232		265	269		142
277	303	158	158		107	118	122		229	229		265	269		142
		158	158		122	131			229	229		265	265		129
		158	158		116	122	131		225	228	233	277	277		OL
		158	158		OL	OL	OL		229	229		261	261		OL
		158	158		107	122	131		229	232		265	267		129
		158	158		107	122			229	232		265	267		142
OL		158	158		122	131			OL	OL		**	**		**
		158	158		107	122			229	232		265	265		129
		158	158		**	**			OL	OL		**	**		OL
		158	158		127	131			224	229		**	**		129
		158	164		122	127			229	232		265	265		137
		164	164		131	131			232	237		**	**		142
		158	158		131	131			229	229		265	269		129
		158	170		131	131			229	232		269	272		125
		158	164		118	131			229	232		269	269		129
		158	164		114	122			229	232		265	265		137
		158	170		131	131			224	237		272	272		129

	PEZ 17			PEZ 05				FH 2328				FH 2004			
125	213	213		92	100	115		191	191			240	266	312	325
OL	189	211	217	92	98	105	115	176	191	204	222	240	244	248	
146	189	213	215	92	100	104	110	183	191	193		240	248	303	308
146	202	213		92	110	115	119	183	191			240	244	248	277
146	206	211		95	95			191	191			240	248		
142	189	206	211	92	110			191	215			262	266	289	315
OL	206	211	213	98	103			191	215			240	248	256	
146	206	211		92	105			191	218			240	248	325	
146	**	**		113	113			192	204	206		240	248		
**	189	202		92	98	116		187	191	222		244	248	277	292
142	**	**		98	98			OL	191	OL	OL	240	240		
OL	217	217		116	119			191	191			240	244		
142	206	215		**	**			180	191			244	248		
142	211	211		103	103			191	199			244	308		
142	206	215		**	**			191	203			240	244		
129	215	215		**	**			191	191			244	308		
146	202	215		**	**			187	187			240	248		
142	206	206		**	**			176	203			244	244		
157	202	206		**	**			176	199			236	312		
142	215	215		**	**			183	203			240	244		

	vWF.x		
	158	158	
	158	158	
	158	164	170
303	158	164	170
	158	158	
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322	158	158	
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	158	170	
	158	164	
	158	164	
	158	170	

Maples Center for Forensic Medicine

19L00262 Animal Attack

Analysis Requested: See below. Latitude is granted for any and all testing & examination you deem necessary to aide in the identification of the animal responsible for this attack.

Note: North Carolina Wildlife Resources Commission will be referred to as NCWRC. The Beaufort County Sheriff's Office will be referred to as BCSO. Some items of evidence have been sent to you with no specific requests for testing. They were sent to aid in the overall investigation and for any testing you may deem necessary.

Item: 001 victim's outer jacket

002 victim's sweatshirt

003 victim's t-shirt

004 victim's shoe

005 lint roller sheet of victim's clothing

007 victim's gray toboggan

009 dead nutria found at the scene

704 victim's gloves

100 victim's flashlight

Items 001, 002, 003, 004, 007, & 704 were all worn by the victim at the time of the attack. The victim was carrying item 100, the flashlight. Item 009, dead nutria, was located at the scene with the theory that both the victim and nutria were killed by the same animal. Previous DNA testing has been performed by Western Carolina (See lab reports) We are requesting further DNA testing, specifically for, coyote, red wolf, hybrid wild k9, bear and wild feline. No feline DNA testing has been conducted.

Item: 008 Dog hairs, mouth swabs, collected by NCWRC

1 of 4

101 additional hair/ tissue samples and clothing samples from victim colleted by NCWRC

No specific testing is requested for items 008 & 101.

Item: 102 Hair sample from Bxr Pitt brindle Bryson mix K9

103 Hair sample from K9 Luke

104 hair sample from K9 Lola, (suspect dog)

105 hair sample from K9 Gordo, (suspect dog)

No specific testing is requested for items 102, 103, 104, 105.

Item: 203 mouth swab from brwn & white female (suspect dog)

204 mouth swab from yellow male (suspect dog)

205 mouth swab from yellow mix (Harris neighborhood dog)

206 mouth swab from brindle mix (Harris neighborhood dog)

207 mouth swab from blk & tan retriever (Windley neighborhood dog)

208 mouth swab from brwn & white pit male (Balance neighborhood dog)

209 mouth swab from blk & white pitt female (Balance neighborhood dog)

210 mouth swab from blk lab & pitt female (Balance neighborhood dog)

211 mouth swab from brwn pitt bull male (Balance neighborhood dog)

212 mouth swab from blk & wht & tan corgie (Newberry dog)

213 mouth swab from wht great pyranese (Newberry dog)

215 mouth swab from sable & tan female (Wagaman neighborhood dog)

216 mouth swab from yellow mastiff mix (Wagaman neighborhood dog)

No specific testing is requested for items 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 215, & 216, unless unidentifiable k9 DNA is found on the victim's

clothing, flashlight or the dead nutria. All swabs were collected from neighborhood domestic dogs within an approximate 2-mile radius.

Item: 402 various tapings w/hair samples collected from victims clothing

403 swab from scalp #3 (see photo)

404 swab from scalp #4 (see photo)

405 swab from scalp #5 (see photo)

406 swab from scalp #6 (see photo)

407 swab from scalp #7 (see photo)

408 swab from tissue # 8 (see photo)

409 swab from tissue # 9 (see photo)

410 swab from victim's ear (see photo)

411 recovered hair & tissue sample cut from the victim's scalp. – swabbed B4 Je

All swabs collected by previous lab

402 is taping from the victim's outer jacket and sweatshirt. By estimation of the NC Medical Examiner, BCSO collected about 90% of the victim's scalp and her left ear from the scene, either floating in the water or on the ground at the site. The scalp and ear were taken to the ME's Office after the victim's death. Prior to that, each piece of scalp was swabbed creating Items 403, 404, 405, 406, & 407. Human tissue and the victim's left ear were also collected and later taken to the ME. They were swabbed creating Items 408 & 409 & 410. Item 411 is a recovered hair sample from the scene. No DNA testing has been conducted on any of these items. DNA testing is requested on Items 402, 403, 404, 405, 406, 407, 408, 409, 410 & 411.

Item: 480 sample extracted from Items 106 & 005 by Western Carolina

481 alleged bone sample extracted from Item 108 by Western Carolina

Western Carolina did a partial examination of stool samples 106 & 108 taken from the 2 suspect dogs. Item 480 contains 4 samples of unknown origin. Item 481 contains a possible bone sample. No examination has been conducted to identify

these items. We request any examination you deem necessary to identify these items.

Item: 800 Bag w/ slide boxes 1 & 2, (hair #'s 1-38)

801 bag w/ slide boxes 3 7 4, (hair #'s 39-88)

802-1 bag w/ material isolated from stool sample 106

803-1 bag w/ material isolated from stool sample 107

804-1 bag w/ material isolated from stool sample 108

Items, 800 & 801 contain slide boxes of hairs created by Microtrace. Some hairs identified as human, were located in item #s 106 & 108, stool samples taken from the 2 suspect dogs. Items, 802-1, 803-1 & 804-1 contain other materials isolated by Microtrace from stool samples. Some of which may be bone fragments. DNA testing of the hair found in the stool samples is requested. Examination and any necessary testing to determine the source of the possible bone fragments is requested.

Item: 492 Single Blu Ray disc with all photos and medical records from this case.

Some of the photos taken at the ME's office will show bite marks in the victim's flesh.

Chain of Custody

Date / Time	Released By	Received By	Reason/Comment
6/5/2020	Print Name WWaters BCSO	Print Name	Analysis
1600	Signature WWat BCSO	Signature	
	Print Name	Print Name	
	Signature	Signature	
	Print Name	Print Name	
	Signature	Signature	
	Print Name	Print Name	
	Signature	Signature	

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