

Windsor, North Carolina
January 11, 2022
WORK SESSION

The Bertie County Board of Commissioners met for a regularly scheduled meeting today at 9:00 AM inside the Commissioners Room, 106 Dundee Street, Windsor, NC. Because of the COVID-19 pandemic, this meeting was hosted partially in person, and partially via Zoom (conference call). The following members were present or absent:

Present: Ronald “Ron” Wesson, District I
Greg Atkins, District II
Tammy A. Lee, District III
Ronald “Ron” Roberson, District V
John Trent, District IV

Staff Present: County Manager Juan Vaughan, II
Assistant County Manager David Scarborough
Assistant County Attorney Jonathan Huddleston
Finance Director William Roberson

Staff Present (Zoom): HR/Risk Management Director Cortney Ward

CALL TO ORDER

Chairman Trent called the meeting to order.

INVOCATION & PLEDGE OF ALEGIANCE

Commissioner Lee gave the Invocation and led the Pledge of Allegiance.

TALL GLASS OF WATER UPDATE- ROBIN PAYNE

Project Consultant Robin Payne stated to the Board that she was going to provide them with a Travel and Tourism update.

Project Consultant Robin Payne stated that the committee would be meeting on the 13th of that week and at that time they would be looking at a list of survey questions that Destinations by Design had provided them with.

Project Consultant Robin Payne stated to the Board after their scheduled Zoom meeting with Destinations by Design the will be scheduling for them to come to Bertie for three days then after that they will be meeting with the second set of stake holders.

Project Consultant Robin Payne stated that she was requesting the Board of Commissioners approval to begin researching what it would take to begin establish an occupancy tax.

Chairman Trent asked for a **MOTION**.

Commissioner Wesson made the **MOTION** to give Project Consultant Robin Payne the **APPROVAL** to begin researching further. Commissioner Roberson **SECONDED** the **MOTION**. The **MOTION PASSED** with a unanimous decision.

Commissioner Wesson stated that it would be a good idea for Project Consultant Robin Payne to attend the Mayors and Commissioners dinner and be a Keynote speaker there.

Project Consultant Robin Payne stated that Branding really prioritized economic development and businesses.

Project Consultant Robin Payne stated that she would keep the Board up to date on how they further progress.

Project Consultant Robin Payne stated that Tall Glass of Water Wetlands and Water Preservation North and South boundaries would be idea to research next and implement because it is a priority.

Commissioner Trent asked for a **MOTION**.

Commissioner Roberson made the **MOTION** . Commissioner Wesson **SECONDED** the **MOTION**. The **MOTION PASSED** with a unanimous decision.

Project Consultant Robin Payne explained to the Board what was going to happen during Phase I of the Tall Glass of Water project.

Project Consultant Robin Payne then explained to the Board the steps that would occur during Phase II of the Tall Glass of Water project.

Project Consultant Robin Payne and the Board then discussed possible ways of funding the campgrounds and RV's for The Tall Glass of Water project.

Commissioner Trent then asked the Board if they agreed that the campgrounds and RV's be the next thing they accomplish after the infrastructure.

Commissioner Trent asked for a **MOTION**.

Commissioner Roberson made the **MOTION** that going in the direction of the campgrounds and RV's would be the next phase they go into. Commissioner Atkins **SECONDED** the **MOTION**. The **MOTION PASSED** with a unanimous decision.

Project Consultant Robin Payne then showed the Board what their project revenue would be for 90 days of usage at the campgrounds.

The Board then thanked Project Consultant Robin Payne and Economic Development Director Steve Biggs for all of their hard work on the Tall Glass of Water project.

**2020 AUDIT REVIEW & 2021 AUDIT PRESENTATION – ALAN THOMPSON, CPA,
MANAGING PARTNER, THOMPSON, PRICE, SCOTT, ADAMS & CO., CPA**

Mr. Stewart Hill came before the Board and provided them a presentation of the 2020 and 2021 Audit review.

Mr. Stewart Hill stated to the Board that he came in the place of Greg and he was not the Auditor that did the audit for Bertie County. However, Mr. Stewart Hill stated that he did review the audit and he may be able to answer some of these questions.

Mr. Stewart Hill then went over the Counties Audit line by line.

After Mr. Stewart Hill gave his review he asked the Board if they had any questions.

Commissioner Wesson asked Mr. Stewart Hill and County Manager Vaughan if the Department of Social Services did a separate audit for themselves since some of their funding comes from other places.

County Manager Vaughan stated to Commissioner Wesson that the Department of Social Service does have a separate audit.

The Board stated that they have never seen the Department of Social Service audit but it would be nice for them to be able to see.

Commissioner Trent asked if anyone had any additional questions.

Commissioner Wesson asked Mr. Stewart Hill what was he seeing in other counties as far as the issues that they are having for example Fund Balance issues or other issues.

Mr. Stewart Hill stated that he hasn't seen many Fund Balance issues. However, he is seeing when the Governmental Accounting Standards Board issues their new rules some of the counties are not able to get them implemented in time.

Mr. Stewart Hill stated that there was a company called Debt Book that has helped a lot of counties and towns by coming in and looking at how much debt they have and seeing how much of it is a lease or true debt and they will help get those items sorted out.

Commissioner Trent asked Mr. Stewart Hill if he could send them some information on Debt Book and get that information to the Finance Officer and the County Manager because this is some information that could be good for the County.

Commissioner Wesson stated that in a meeting that he has been in for the last couple of months with five counties and Mid-East there were some concerns around the accounting required around ARP Funds. Commissioner Wesson asked Mr. Stewart Hill if they were going to have a role in determining whether or not when they do their audit if the county is complying.

Commissioner Wesson then asked how does this work in terms of the Auditor's role.

Mr. Stewart Hill stated from his perspective he does not do the compliance himself. However, they have other people in their firm that do.

Commissioner Trent stated that the Board had just received copies of the 2020 audit.

The Board asked if there were any changes in the final copies of the 2020 audit.

County Manager Vaughan stated that there were no changes in the final copy of the 2020 audit.

Commissioner Wesson expressed concerned in what Greg had sent to the LGC asking if the correct copies of the audit had been sent.

County Manager Vaughan stated that he would get in contact with Greg to see if he had sent the corrected copy of the audit.

Commissioner Trent stated the Boards main concern was if the LGC had received the correct copy of the audit.

Commissioner Trent and the Board thanked Mr. Stewart Hill for coming before the Board and giving a review of the audit.

RECESS

Chairman Trent called for a five-minute recess.

FUND BALANCE REVIEW – FINANCE DIRECTOR WILLIAM ROBERSON

Finance Director William Roberson stated that reflecting back on what the Auditor said he had already obtained a copy of the Debt Book. Finance Director William Roberson then stated that he learned the NCACC has partnered with Debt Book.

Finance Director William Roberson then explained the purpose of Fund Balance using a slide show presentation.

Finance Director William Roberson had the Board follow along with him step by step as he explained the Fund Balance and what was available in the Fund Balance.

Finance Director William Roberson then explain to the Board how the Fund Balance gets calculated.

The Board then started a discussion on the allocations of the Fund Balance.

The Board stated that they need to know the truth about the Fund Balance and what they actual have available in Fund Balance.

County Manager Vaughan stated that this was a great presentation that Finance Director William Roberson provided to the Board on Fund Balance. He then thanked Finance Director William Roberson.

WORKING LUNCH

PROFIT AND LOSS REPORT – ASSISTANT COUNTY MANAGER DAVID SCARBOROUGH

- A. WATER DEPARTMENT**
- B. NON-EMERGENCY TRANSPORT**

Assistant County Manager David Scarborough provided the Board with two separate sheets of paper. One sheet labeled Water Department and the other sheet of paper was labeled Non-Emergency Transport.

Assistant County Manager David Scarborough went over the three year plus the current year through December of the revenues received and monthly expenditures for the Water Department for the years 2019, 2020 and 2021.

The Board then started discussing the expenditures.

After reviewing the spreadsheet, the prediction was made that we should see a profit/surplus in June.

Assistant County Manager David Scarborough then explained the Profit and Loss Report for Non-Emergency Transport. Assistant County Manager David Scarborough stated that because of the billing cycle for Non-Emergency Transport they can receive money as much as three months behind or 365 days behind from when services were provided.

Commissioner Trent stated that Dave Pickren has advised them of this many times.

Assistant County Manager David Scarborough stated that Dave Pickren was the one that provided them the breakdown.

Assistant County Manager David Scarborough stated that at the end of the year when all of the monies have been received you can see we do make a profit.

Assistant County Manager David Scarborough stated that monitoring their expenditures was the only thing in their control.

The Board discussed the expenditures and revenues of Non-Emergency Transport for the following three years.

Emergency Management Director Mitch Cooper stated that the biggest challenge that they face is that every sixty days the patient's medical history has to be updated.

Commissioner Trent stated that he was pleased with the results that he was seeing.

Commissioner Atkins stated that this report gives you a bottom line.

Commissioner Wesson stated that he would like to see the billing trend.

County Manager Vaughan stated that Finance Director William Roberson, Assistant County Manager David Scarborough and he can get together and add that information in the report.

Commissioner Trent stated that these reports need to be done every quarter.

Commissioner Trent stated that they are going to add the other line items that the other Commissioners would like to see.

The Board agreed that they were all satisfied with the reports provided to them today.

OPEB TRUST UPDATE – COUNTY ATTORNEY, JOHNATHON HUDDLESTON

County Attorney Johnathon Huddleston stated that the question is “What is a Trust?”. County Attorney Johnathon Huddleston stated in order to have a Trust you need to have a written document that establishes the terms of the Trust and you have to appoint a Trustee. Once you have those you transfer the body whatever that maybe for example money or property, then you will have a Trust.

County Attorney Johnathon Huddleston stated that in the case with OPEB you do not have a written document, you do not have a Trustee appointed nor do you have anything to transfer into it.

County Attorney Johnathon Huddleston stated that he and County Attorney Lloyd Smith looked into the OPEB Trust and they found out that no Trust was ever set up. County Attorney Johnathon Huddleston stated that he and County Attorney Lloyd Smith determined that this was an idea that never got followed up on.

Chairman Trent asked if the Board needed to make a MOTION or follow up with it in the minutes.

County Attorney Johnathon Huddleston stated that since there was no Trust there wasn't really anything that they needed to do.

Commissioner Wesson asked County Attorney Johnathon Huddleston if what the Board was doing now was "saying that the OPEB Trust was never done" even though it was in the audit was that sufficient?

County Attorney Jonathon Huddleston stated that he believes that this would be sufficient.

Commissioner Lee asked the rest of the Board members if they were now going to set up an OBEP Trust.

Commissioner Trent stated "No, he doesn't think they need to.

Commissioner Wesson stated that at some point they need to set up an OBEP Trust but only when they can get above that 8%.

County Attorney Johnathon Huddleston stated to the Board to the best course would be to go ahead and vote and say a prior Board voted to establish a Trust and one was not established and the decision has been made to not establish a Trust.

Commissioner Roberson made the **MOTION** to not set up a Trust at this present time through the words of the County Attorney and his advice.

Commissioner Lee made the **MOTION** that the prior Board on 6-20-2017 made a **CONSENSUS** on an OPEB Trust to be set up and was never set up and at this time this Board is not going to set one up. Commissioner Atkins **SECONDED** the **MOTION**. The **MOTION PASSED** with a unanimous decision.

County Attorney Johnathon Huddleston stated that Phase I of Tall Glass of Water construction was put out for bids and two bids were received. County Attorney Johnathon Huddleston stated that Cinderella Partners a licensed contractor was the low bidder.

County Attorney Johnathon Huddleston stated the Vines sent a letter to the County recommending that Cinderella Partners bid be accepted.

County Attorney Johnathon Huddleston stated that the contract that he used was very similar to the contract that was used for Library with a few changes. County Attorney Huddleston then stated that he sent the contract over to Vines and Vines suggested that the County send a Letter of Intent to let Cinderella know that is very likely that the contract would be awarded to them as a low bidder.

County Attorney Johnathon Huddleston stated that Cinderella did respond and they just had a few questions and Vines has already answered those questions.

County Attorney Johnathon Huddleston stated that what they needed from the Board was to award the contract to Cinderella as the low bidder and to approve the construction contract for Cinderella.

Commissioner Wesson made the **MOTION** to award the contract to Cinderella with the two additional alternates that were noted. The **MOTION** was **SECONDED** by Commissioner Roberson. The **MOTION PASSED** with a unanimous decision.

**TAX CARD BREAK DOWN – ASSISTANT COUNTY MANAGER DAVID SCARBOROUGH,
FINANCE DIRECTOR WILLIAM ROBERSON**

Assistant County Manger David Scarborough stated the Property Tax for Bertie County pays for about 52% of our operating funds and the other 48% comes from sales, tax and other fees and charges that the County provides.

Assistant County Manager David Scarborough stated that Bertie County does not identify any specific cost that are associate with Property Taxes.

Assistant County Manager David Scarborough then showed the Board three comparison counties Hertford County, North Hampton County and Martin County.

The Board then discussed ways to come up with an accurate figure to break down the Tax Card statement for citizens.

County Manager Vaughan stated that it's one thing to inform the public on what the County is spending and what that equivalent is to a penny on our tax rate but it's different if we want to enforce our tax.

County Manager Vaughan stated they just want clarification on want the Board is requesting from them.

Commissioner Wesson stated that the citizens need to know why our rates go up.

Commissioner Trent stated that the people of Bertie County need to know exactly what Paramedic cost are.

The Board agreed that the citizens need to know a Tax breakdown and why their rates are going to go up.

County Manager Vaughan stated that there is a way that we can provide this information to the citizens but showing on the Tax bill isn't the way to do it.

Tax Administrator Jodie stated that the only way that he would be able to show the rates on the card would be if he actually had the fees/rates in the Tax system.

Tax Administrator Jodie Rhea suggested to the Board to add an insert with the Tax bill.

More discussion was had by the Board on placing the rates on the Tax card.

Commissioner Wesson stated to Tax Administrator Jodie Rhea that he now understands his point and if he is unable to show the rates on the Tax bill because of the software an insert would work.

Commissioner Trent stated to management to bring something back to the Board to give them an idea on how they can get the break downs added to the Tax Card.

ADJOURN/RECESS

The **MOTION** to adjourn was made by Commissioner Roberson. The **MOTION** was **SECONDED** by Commissioner Atkins. The **MOTION PASSED** with a unanimous decision.

The meeting was adjourned.

John Trent, Board Chair

ATTEST:

LaShonda Cartwright, Clerk to the Board