

Windsor, North Carolina
June 6, 2022
BUDGET PUBLIC HEARING

The Bertie County Board of Commissioners met today for its advertised Budget Public Hearing in the Commissioners Room, 106 Dundee Street, Windsor, NC. Due to 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 (**Zoom**)
 John Trent, District IV
 Ron Roberson, District V

Absent: None

Staff Present: County Manager Juan Vaughan, II. (Zoom)
 Assistant County Manager David Scarborough (Zoom)
 Finance Director William Roberson (Zoom)
 Clerk to the Board LaShonda Cartwright (Zoom)

CALL TO ORDER

Chair Trent called the meeting to order. Chair Trent then requested that the Clerk to the Board call the roll.

ROLL CALL

All Commissioners were present either in person or via Zoom.

INVOCATION/PLEDGE OF ALLEGIANCE

Chair Wesson provided the Invocation and led the Pledge of Allegiance.

BUDGET HIGHLIGHT SUMMARY

County Manager Vaughan started by saying, “Good evening to the Board of Commissioners, the staff present and all of the citizens and tax payers who have joined the Public Hearing.”

County Manager Vaughan then thanked everyone for either coming participating physically or virtually.

Manager Vaughan began the summary of the County budget by stating that the Budget increased for the General Fund by \$12,000 compared to the budget initially presented and reviewed by the Board.

County Manager Vaughan stated that the \$12,000 takes our General Fund budget from \$24,307,447 to \$24,319,447. County Manager Vaughan further stated that the \$12,000-increase was to retain our Project Consultant for Tall Glass of Water (TGOW).

County Manager Vaughan then stated that the revenues were adjusted after he and Finance Director William Roberson reviewed the current status of sales tax revenues. County Manager Vaughan further stated that based on how the sales tax was coming in, they were able to project a \$12,000-increase to account for the increase in expenditures.

County Manager Vaughan stated that with this increase, the General Fund budget increased by less than 1% compared to last year.

County Manager Vaughan stated that this budget does not include an increase in the ad valorem tax rate, so the county will continue to remain at 86 ½ cents. County Manager Vaughan then stated that this will make the fourth year that the County has not increased the tax rate.

County Manager Vaughan stated that he wanted everyone to keep in mind that a tax increase could be coming or at least recommended in the near future.

County Manager Vaughan stated that he was very pleased to say that a tax increase was not recommended for this upcoming Fiscal year. County Manager Vaughan then stated that this budget also does not include a fund balance appropriation, just as the current year budget did not include a fund balance appropriation.

County Manager Vaughan stated that a 2% Cost of Living adjustment was also included in the budget for all employees.

County Manager Vaughan stated that the budget continues to include \$30,000 to our local Fire Departments. It also continues to include approximately \$6,000,000 to agencies and nonprofit organizations in the special appropriations category.

County Manager Vaughan stated that the biggest recipients of those funds are the school system and Bertie-Martin Regional Jail.

County Manager Vaughan then discussed the big expenditures that were in the budget. The biggest expenditures in the budget came from Capital outlay which were for the vehicles for the Sheriff’s Office as well as software for the Panning/Inspections Department.

County Manager Vaughn then went into the discussion of the spending of the American Rescue Plan Act (ARPA) Funds.

County Manager Vaughan stated that roughly \$1,000,000 of the County's ARPA Funds are going towards projects that would benefit the citizens of our county. This will include a \$500,000 match for the GREAT Grant, which will be used for broadband accessibility.

County Manager Vaughan then stated a great amount of the funds will be going to TGOW development, which will provide recreational as well as educational opportunities for the citizens of Bertie County and visitor of the county.

County Manager Vaughan then discussed other one-time capital expenses the County will be using ARPA Funds for, which included tax software and a firewall for the IT Department. Also, included is the repair to a communications tower, ambulances, and a one-time fee of \$45,000 for a vehicle for the NC Forestry Services.

COMMISSIONERS' REPORTS

Commissioner Roberson

Commissioner Roberson stated that he did not have any reports at this time.

Vice-Chair Wesson

Vice-Chair Wesson stated that he wanted to thank County Manager Vaughan, Finance Director William Roberson, and Assistant County Manager David Scarborough for the tremendous job they have done with this year's budget and getting the County caught up on the audits that were behind. He also thanked them for getting the County out of having a very low fund balance.

Vice-Chair Wesson then stated not only were the County Manager, Assistant County Manager and Finance Director able to do those things, but they were able to give the citizens some of things they have been asking for.

He further stated that one of the major investments was with the broadband and the GREAT Grant and Roanoke Electric. He stated this project will bring broadband to the vast majority in just a few years. Vice-Chair then stated that this project took significant investment from state dollars, but the County had to match that money with funds from the County.

Vice-Chair Wesson then discussed the raise that was able to be given to employees, even though he wishes they could have been able to give the employees more.

Vice-Chair Wesson then stated that the key thing was that they did not have to raise ad valorem taxes and they are still investing in things that will benefit the County's administration and the citizens of the county.

Commissioner Atkins

Commissioner Atkins stated that he did not have any reports at this time.

Commissioner Lee

Commissioner Lee echoed what Vice-Chair Wesson said. Commissioner Lee then thanked the staff and stated that the staff have worked hard and their efforts are showing and she is very proud of the work the staff has done.

Commissioner Lee further stated that she was also proud of the work that they as commissioners have done.

Chairman Trent then asked if there were any other comments. There were no additional comments.

DISCUSSION OF PLANS FOR ADOPTION

Chairman Trent stated that he discussed a potential date for adopting the budget with the County Manager. Chairman Trent then asked the board how the date of June 21st works for everyone.

Vice-Chair Wesson stated that he thought that was a great date.

Commissioner Lee agreed, then further stated that June 21st was the date of their regular scheduled meeting.

The board then agreed for the adoption of the budget to take place at the regular meeting scheduled for June 21st at 6:00 PM.

Chairman Trent then asked if there were any more discussions.

County Manager Vaughan stated there were no additional discussions from him.

County Manager Vaughan then asked if there were any citizens who would like to provide comments or feedback on the proposed budget.

PUBLIC COMMENTS

Scott Sauer

Mr. Sauer then came before the Board and stated that he would like to share a few thoughts and highlights. Mr. Sauer then stated that in the special appropriations, relative to Vidant Hospital and the Indigent care fund, he noted that there was \$0 recommended. However, in years past there was amounts of \$120,000.

Mr. Sauer then stated that he was interested in knowing if there was a change in the amount of the appropriation, the amount related to debt service, or if there had been some other discussion relative to that debt figure.

Secondly, Mr. Sauer stated that on that same page of the budget is the line item for the OPEB Trust. He stated that as he read the budget, that number was 0 and in prior Budget Ordinances the Board of Commissioners inserted special instructions requiring the establishment of an irrevocable Trust Fund for OPEB obligations both current and future and typically that amount had been \$242,000.

Mr. Sauer further stated that every Budget Ordinance for the last five years has included that same special instruction for the OPEB Trust Fund and the draft Budget Ordinance for FY2022-23 does not contain that special instruction.

Thirdly, Mr. Sauer stated that he was interested in knowing if there were funds for the new animal shelter, either in the proposed budget or the ARPA Funding Plan.

Lastly, Mr. Sauer stated that he wanted to talk about taxes. He stated that on the detailed summary sheet, the bottom line for the taxes next year (stating all the taxes) totaled \$12,860,000 compared to what the Tax office has recommended which was \$12,491,500 and that was a delta of \$368,700. Mr. Sauer stated that he was interested to know if they had that type of growth experience in the tax base that would hopefully generate the \$368,700.

Mr. Sauer then noted that for the current year 2022, the revised budget for all of those same categories in sum is \$12,620,826. Mr. Sauer stated that it appeared that it could be a potential amount of growth there.

Mr. Sauer stated that taking collectively the funds for the Vidant indigent care, the OPEB money, and then the tax levy that equals about \$731,000 and that in itself is equivalent to five cents on the tax rate.

Mr. Sauer stated that if a tax increase is warranted he would argue that this might be the time to do that option.

Mr. Sauer then thanked the board for their time.

Chairman Trent then asked if there were anymore comments.

Clerk to the Board LaShonda Cartwright stated there were no more comments.

RECESS

Chairman Trent asked the board for a **MOTION** to **RECESS** until June 21st.

Vice-Chair Wesson made the **MOTION** to **RECESS** until June 21st. Commissioner Roberson **SECONDED** the **MOTION**. The **MOTION PASSED** with a unanimous decision.

The meeting then **RECESSED**.

John Trent, Chairman

LaShonda Cartwright, Clerk to the Board