

Bertie County, North Carolina
May 6, 2024
COMMISSIONER MEETING

The Bertie County Board of Commissioners met for a work session today at 6:00 PM inside the Commissioners' Room, 106 Dundee Street, Windsor, NC. 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
Michael White, District II
John Trent, District IV
Ronald "Ron" Roberson, District V
Corey Ballance, Sr., District III (Arrived after roll call)

Staff Present: County Manager Juan Vaughan, II
Assistant County Manager David Scarborough
County Attorney Jonathan Huddleston
Information Technology Director Joseph Wilkes

CALL TO ORDER

Chairman Trent called the meeting to order.

INVOCATION & PLEDGE OF ALLEGIANCE

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

PUBLIC COMMENTS (3 MINUTES PER SPEAKER)

Mr. Brooks Braswell with NCDOT Division 1 stated that there is funding to upgrade the existing guardrail to bring it to the current standard. He noted that he has estimates and a map. He requested a resolution supporting. The funding request will go to the state board and will go to an on-call contractor.

He left the template with the County Manager and the Board authorized a resolution of support as requested.

APPOINTMENTS & REPORTS

RESOLUTION PRESENTATION TO MRS. MARSHA SMITHWICK

Chairman Trent read and presented a resolution to Mrs. Marsha Smithwick on behalf of the Board of Commissioners for her service to Bertie County Schools and retirement after serving 30 years as a teacher and band director.

INTRODUCTION OF NEW FINANCE OFFICER, WILLIE MACK CARAWAN

County Manager Vaughan introduced Willie Mack Carawan and expressed delight that he is with Bertie County. He recommended that the bond amount be set for \$1 million for the Finance Officer based on [the appropriate North Carolina General Statutes, NCGS.](#)

On a motion by Commissioner Wesson and seconded by Commissioner Ballance, the Board unanimously approved the bond as recommended.

2023 BERTIE COUNTY AUDIT PRESENTATION BY MAULDIN & JENKINS, LLC

The expenditures for the general fund went down slightly this year. Available fund balance as percentage of General Fund expenditures increased to 8.68%. The Local Government Commissioner suggests this be 20% with the median being closer to 30% for counties of a similar size. The audit was late and there was a budget violation in two funds. There were material weaknesses in the audit opinion which need to be addressed. The bonding requirements for the Finance Officer were not in compliance, which the County Manager just fixed. There were several adjustments that were restated regarding GASB 33. Due to the magnitude this was a material weakness. When we received the general ledger, we had to adjust to clean up the records. GASB 84 requires budgets for new funds. All findings have corrective actions plans in place. There was one past audit adjustment, but it was determined that it was not material.

She made several recommendations to work with management on implementing such as some segregation of duty issues to address and accounts payable ledgers.

FINANCIAL SUMMARY, ASSISTANT COUNTY MANAGER DAVID SCARBOROUGH

Assistant County Manager David Scarborough presented the financial summary, which confirms a good financial standing for this point in the fiscal year. He provided explanations for why some departments may have expended more than expected at this point, but none show reasons for serious concerns. Overall, at this point, we have received 66% of revenue expected and expended 64% in the General Fund.

Commissioner Wesson questioned if other reimbursements are expected as well as money from sales tax.

Mr. Scarborough replied that we are only waiting on funds from Golden Leaf which [are](#) minor and that he'll follow up regarding sales tax.

BOARD APPOINTMENTS

Mid-East Regional Housing Authority, Vivian Saunders

On a motion by Commissioner Wesson and seconded by Commissioner Roberson, the Board unanimously approved the appointment of Vivian Saunders to the Mid-East Regional Housing Authority.

CONSENT AGENDA

Approve Register of Deeds Fees Report-April 2024.

On a motion by Commissioner Ballance and seconded by Commissioner Wesson, the Board unanimously approved the Register of Deeds Fees Report as presented.

Approve Tax Release Journal-April 2024

On a motion by Commissioner Ballance and seconded by Commissioner Wesson, the Board unanimously approved the Tax Release Journal as presented.

Approve AIA Agreement Between Bertie County & Schrader Group Architects, LLC for Emergency Communications Facility.

Lisa Schrader stated the architectural cost is typically 8-11%. This project is around 8.5%. This is the complete design along with site development. The money is reimbursable from the 911 grant. The design portion will take about 10 months.

The \$1.3 million match does not all have to be paid at once.

On a motion by Commissioner Wesson and seconded by Commissioner Roberson, the Board unanimously approved the agreement as presented.

Approve Resolution in favor of changes to NC Housing Finance Agency Method of Allocating Tax Credits for Development.

Chairman Trent suggested several additions to the resolution.

On a motion by Commissioner Roberson, seconded by Commissioner Wesson the Board unanimously approved the resolution with additional changes as suggested.

A Budget Amendment for the SHIP Grant was presented for Board consideration.

On a motion by Commissioner Wesson and seconded by Commissioner Roberson, the Board unanimously approved the budget amendment as presented.

DISCUSSION AGENDA

May 20th Work Session, Community Meeting Room

This will include the Superintendent's Budget Request Presentation and the Manager's Budget Presentation.

Commissioners Budget Work Session is May 28-30 in the Commissioners Room.

Budget Public Hearing is scheduled for June 3rd at 6:00 PM in the Commissioners Room.

Commissioner Reports

Commissioner Roberson invited all to join on May 17th at Bertie County Middle School at 6:00 PM for Bertie County Relay for Life.

Commissioner Wesson announced that May 10th at 6:30 is the graduation for Martin Community College. On May 19th there is a Medicaid Expansion session. Our new DSS Director will be recognized. On June 2nd there will be a ribbon cutting for the teacher housing complex. Commissioner White is now Doctor White.

Commissioner Trent stated that infrastructure continues to be a need.

PUBLIC COMMENTS - 3 MINUTES

Ms. Rachel Bellis representing PETA shared pictures of dogs in Windsor. We find dogs without access to water or food and often chained. With an ordinance prohibiting tethering and requiring duties of ownership, the deaths could have been prevented.

Ms. Venita Thomas, Senior Center Director, announced that May is older Americans Month, and all are invited to a celebration. A Shred Truck is coming from Raleigh and will park at the Senior Center. We'll have multiple community partners participating. She expressed her appreciation to Bertie County. We will start the SCOPE certification on September 1st.

CLOSED SESSION

On a motion by Commissioner Wesson and seconded by Commissioner Roberson, the Board unanimously voted to enter closed session pursuant to NCGS 143-318.11 (a)(3)(4)(6).

On a motion by Commissioner Roberson seconded by Commissioner Wesson, the Board unanimously voted to return to open session.

ADJOURNMENT

On a motion by Commissioner Roberson and seconded by Commissioner Wesson, the meeting was adjourned.