

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Commissioners met in special session on Tuesday, June 28, 2016 at 9:00 a.m. in the Commissioners' Conference Room, Vance County Administration Building, 122 Young Street, Henderson, NC. Those Commissioners present were as follows: Chairman Gordon Wilder, Vice-Chairman Dan Brummitt, Commissioners Deborah F. Brown, Terry E. Garrison, Thomas S. Hester, Jr., Leo Kelly, Jr., and Archie B. Taylor, Jr.

Absent: None.

Also present were Interim County Manager Robert M. Murphy, Finance Director David C. Beck, and Clerk to the Board Kelly H. Grissom.

The purpose of the special meeting was to address the following:

1. Approve year-end closeouts
2. Approve audit contract for FY 2015-16
3. Other items as necessary
4. Enter into closed session for personnel matters

Year-End Closeouts. Finance Director David C. Beck requested authorization to perform the year-end closeout. He stated that in order to finalize the County's FY 2015-16 books and conduct appropriate closeout transactions, it is necessary to obtain Board approval for the required budget actions.

Motion was made by Commissioner Dan Brummitt, seconded by Commissioner Archie B. Taylor, Jr., vote unanimous, to authorize the staff to perform the necessary FY 2015-16 year-end budgeting and accounting transactions.

Appearing below is the FY 2015-16 Year-End Closeout Budget Amendment:



*County of Vance
Budget Amendment #16
Year Ending June 30, 2016*

General Fund
Fund 10

<u>Account Name</u>	<u>Account No.</u>	<u>Increase</u>	<u>Increase</u>
Professional Services	10410-500010		5,725
Advertising	10410-500026		3,500
Contracted Services	10410-500045		16,281
Jury Selection Expense	10410-500112		507
FICA Expense	10430-500005		1,664
Telephone & Postage	10430-500011		2,500
Office Supplies	10430-500032		3,800
Part-Time Salaries	10440-500002		92,000
Overtime	10440-500003		2,700

Travel/Training	10440-500014	5,000
Equipment Rental	10440-500021	1,000
Office Supplies	10440-500032	5,250
Contracted Services	10440-500045	3,000
Non-Capitalized Assets	10440-500085	1,368
Special Contracted Services	10470-500044	50,000
Regular Salaries	10480-500001	25
Retirement Local Gov't	10480-500007	143
Equipment Rental	10480-500021	1,500
Contracted Services	10480-500045	10,500
Departmental Supplies	10490-500033	1,500
Non-Capitalized Assets	10490-500085	1,200
Contracted Services	10491-500045	4,175
Special Events	10491-500068	850
Regular Salaries	10500-500001	558
Part-Time Salaries	10500-500002	154
Maintenance Building & Grounds	10500-500015	19,750
Departmental Supplies	10500-500033	2,500
Part-Time Salaries	10501-500002	32
Maintenance Building & Grounds	10501-500015	2,500
Contracted Services	10501-500045	700
Pest Control	10501-500057	750
Utilities	10502-500013	5,000
Maintenance Building & Grounds	10502-500015	11,499
Utilities	10504-500013	2,500
Telephone & Postage	10505-500011	1,000
Utilities	10505-500013	1,000
Maintenance Building & Grounds	10505-500015	40,000
Utilities	10508-500013	1,500
Part-Time Salaries	10510-500002	10,000
Separation Allowance	10510-500008	14,500
Travel/Training	10510-500014	4,500
Maintenance Vehicles	10510-500017	20,000
Auto Supplies	10510-500031	25,000
Departmental Supplies	10510-500033	30,000
Uniforms	10510-500036	8,500
Capital Outlay	10510-500074	151,907
Part-Time Salaries	10520-500002	160,000
Maintenance Building & Grounds	10520-500015	8,000
Special Contracted Services	10520-500044	30,000
Health Care-Drugs-Medicine	10520-500046	15,000
Food & Provisions	10520-500047	50,000
Medical Examiner	10525-500174	10,000
Part-Time Salaries	10530-500002	54,000
Capital Outlay	10530-500074	179,635
EMS Medicaid Admin Fee	10530-500141	19,809
Ambulance Supplies	10530-500334	40,000
Maintenance Vehicles	10531-500017	15,000
Uniforms	10531-500036	15,500
Incident Billing Fees	10531-500715	1,500
Unemployment Insurance	10541-500038	7,000
Unemployment Insurance	10555-500038	2,080
Insurance & Bonds	10555-500054	1,935
\$0.05 Btl Alcohol-12 Seps	10580-500392	4,000
Add'l .05 Btl Alcohol-Rehab	10580-500393	2,000
Maintenance Building & Grounds	10590-500015	10,000
Regular Salaries	10599-500001	4,175

Overtime	10599-500003	6,835
FICA Expense	10599-500005	636
Retirement	10599-500007	896
Maintenance Building & Grounds	10599-500015	2,500
Maintenance Vehicles	10599-500017	4,000
Equipment Rental	10599-500021	2,000
DOT-KARTS RGP Grant	10600-500228	8,572
JCPC Youth Villages	10600-500254	1,392
Teen Outreach Program	10600-500261	8,830
Regular Salaries	10601-500001	30,748
FICA Expense	10601-500005	2,426
Travel/Training	10601-500014	683
Workers Comp Insurance	10601-500037	73
Part-Time Salaries	10605-500002	11,700
FICA Expense	10605-500005	795
Telephone & Postage	10605-500011	500
Regular Salaries	10607-500001	2,550
Retirement Local Gov't	10607-500007	203
Contracted Services	10607-500045	12,000
Overtime	10610-500003	49,000
Medical Transportation	10610-500243	125,000
Medicaid Cost Calculation	10610-534636	250
Contracted Services	10611-500045	10,000
Vending Machines	10613-500069	1,500
Liquid Nutrition	10615-500049	1,500
Travel/Training	10619-500014	5
Maintenance Vehicles	10619-500017	280
Insurance & Bonds	10619-500054	100
Travel/Training	10620-500014	4,700
Other Supplies & Materials	10620-500034	3,500
Special Contracted Services	10620-500044	350
Food & Provisions	10620-500047	450
Insurance & Bonds	10620-500054	15
Overtime	10621-500003	3,000
Travel/Training	10621-500014	1,150
Uniforms	10621-500036	1,600
Pest Control	10621-500057	1,500
Capital Outlay	10621-500074	12,000
911 EMP Grant Supp	10621-500525	14,100
Part-Time Salaries	10622-500002	1,775
FICA Expense	10622-500005	135
Contracted Services	10622-500045	2,500
Regular Salaries	10629-500001	358,820
Part-Time Salaries	10629-500002	79,500
Longevity Pay	10629-500004	2,950
FICA Expense	10629-500005	33,680
Group Insurance	10629-500006	90,721
Retirement	10629-500007	24,492
Regular Salaries	10630-500001	153,181
Part-Time Salaries	10630-500002	21,016
FICA Expense	10630-500005	13,296
Group Insurance	10630-500006	21,982
Retirement	10630-500007	10,371
CR-Schools	10696-500066	215,000
Transfer to Water Fund	10696-500071	150,000
Capital Projects	10696-500075	17,000
Transfer to Econ Develop Fund	10696-500193	25,380

Purchased Water	16665-500079		25,000
Totals		<u>30,449</u>	<u>30,449</u>

Facilities Fees Fund
Fund 17

		<u>Increase</u>	<u>Increase</u>
Part-Time Salaries	17515-500002		8
FICA Expense	17515-500005		1
Telephone & Postage	17515-500011		818
Departmental Supplies	17515-500033		1,745
Non-Capitalized Assets	17515-500085		3,299
Court Fees	17351-435100	4,835	
		<u>Decrease</u>	<u>Decrease</u>
Facilities Fees-Courthouse	17515-500115		1,036
		<u>4,835</u>	<u>4,835</u>

Solid Waste Enterprise Fund
Fund 30

		<u>Increase</u>	<u>Increase</u>
Overtime	30608-500003		4,747
Travel/Training	30608-500014		6,345
Scrap Tire Disposal	30608-500041		25,000
Transfer Station Fees	30608-500043		75,000
Manned Disposal Sites	30608-500245		40,000
Maintenance Convenience Sites	30608-500246		5,000
E-Waste Management	30608-500276		20,000
Scrap Tire Disposal Grant	30390-439002	34,679	
Electronics Management Program	30390-439007	1,539	
Solid Waste Household User Fee	30390-439009	97,500	
Yard Waste	30390-439020	16,000	
Scrap Metal	30390-439021	2,054	
Fund Balance Appropriated	30399-439900	19,520	
		<u>Decrease</u>	<u>Decrease</u>
Part-Time Salaries	30608-500002		4,800
Totals		<u>171,292</u>	<u>171,292</u>

Fire Tax Fund
Fund 43

		<u>Increase</u>	<u>Increase</u>
Tax Refunds	43354-500058		750
Fire Tax-Current Year	43303-430300	750	
		<u>Decrease</u>	<u>Decrease</u>
Totals		<u>750</u>	<u>750</u>

Room Occupancy Tax Fund

Fund 45

		<u>Increase</u>	<u>Increase</u>
Regular Salaries	45413-500001		1,765
FICA Expense	45413-500005		101
Retirement	45413-500007		222
Telephone & Postage	45413-500011		2,500
Maintenance Equipment	45413-500016		1,500
Workers Comp Insurance	45413-500037		199
Administration Fees	45413-500083		3,700
Room Occupancy Tax	45314-431400	9,987	
		<u>Decrease</u>	<u>Decrease</u>
Totals		<u>9,987</u>	<u>9,987</u>

Economic Development Fund

Fund 47

		<u>Increase</u>	<u>Increase</u>
Transfer from General Fund	47397-439710	25,380	
		<u>Decrease</u>	<u>Decrease</u>
Fund Balance Appropriated	47399-439900	25,380	
Totals		<u>0</u>	<u>0</u>

Capital Reserve General Fund

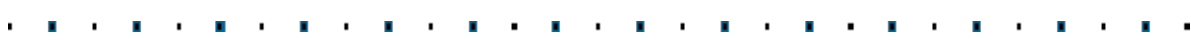
Fund 61

		<u>Increase</u>	<u>Increase</u>
Transfer to General Fund	61660-500300		40,227
Fund Balance Appropriated	61399-439900	40,227	
		<u>Decrease</u>	<u>Decrease</u>
Totals		<u>40,227</u>	<u>40,227</u>

Emergency Telephone System-Wireless

Fund 71

		<u>Increase</u>	<u>Increase</u>
Travel/Training	71751-500014		3,350
Maintenance Equipment	71751-500016		15,000
Non-Capitalized Assets	71751-500085		5,500
Access Services-Cellular	71751-500120		4,500
		<u>Decrease</u>	<u>Decrease</u>
Special Projects	71751-500062		28,350
Totals		<u>0</u>	<u>0</u>



Audit Contract and Engagement Letter for FY 2015-16. Mr. Beck stated that the County solicited bids for audit services prior to the FY 2013-14 audit and selected Carr, Riggs, & Ingram to perform those services. The audit for fiscal year ending June 30, 2016 will be the 3rd of a three year agreement with CRI. He recommended approval of the contract with Carr, Riggs, & Ingram to perform the audit for fiscal year ending June 30, 2016 at a cost of \$47,000 and authorize the board chair to sign said contract as well as the engagement letter.

Motion was made by Commissioner Thomas S. Hester, Jr., seconded by Commissioner Dan Brummitt, vote unanimous, to approve the contract with Carr, Riggs, & Ingram to perform the audit for fiscal year ending June 30, 2016 at a cost of \$47,000 and authorize the board chair to sign said contract as well as the engagement letter.

At this time, motion was made by Commissioner Deborah F. Brown to enter into closed session for personnel matters. This motion was seconded by Commissioner Archie B. Taylor, Jr. and unanimously approved.

Upon return to open session, and as there was no further business, at 1:15 p.m., motion was made by Commissioner Thomas S. Hester, Jr., seconded by Commissioner Archie B. Taylor, Jr., vote unanimous, that the meeting be adjourned.

Approved and signed August 1, 2016.

Gordon Wilder (signed)
Gordon Wilder, Chairman