

**Regular Meeting**  
**Tuesday, August 20, 2013**  
**8:00am**  
**Chowan County Public Safety Center**  
**305 West Freemason Street**

Minutes

The Chowan County Board of Commissioners held their regular meeting on Tuesday, August 20, 2013 at 8:00am at the Chowan County Public Safety Center. Present: Chairman Keith Nixon, Commissioners Jeff Smith, Greg Bonner, Ellis Lawrence, Alex Kehayes and John Mitchener.

Commissioner Emmett Winborne was absent.

Staff present: County Manager Zee Lamb, Finance Officer Willie Mack Carawan and Board Clerk Susanne Stallings.

Chairman Nixon called the meeting to order.

Commissioner Kehayes moved to approve the agenda as presented. Chairman Nixon asked for all in favor, the motion passed unanimously (6-0).

**Finance Committee**

Finance Officer Willie Carawan presented proposed budget amendments. He discussed discretionary fund balances for various departments. He noted these funds are often donations. He stated that typically most counties do not budget a revenue for these funds. He stated that the fund balances will be on the expense report for tracking purposes.

Mr. Carawan presented the budget amendments.

**BA 1314-005**

<b>Account Code</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>
62-3471-510-00	Tipping Fees		51,418.00
62-4710-690-00	Contribution to Regional		(6,982.00)
62-4710-993-00	Designated for Future Approp		(44,436.00)

**Justification:**

At the 8/5/13 meeting of the Chowan County Board of Commissioners, the Board agreed to reduce all monthly solid waste fees \$ 1.50 (effective 9/1/13).

**BA 1314-006**

Account Code	Description	Increase	Decrease
24-3990-990-00	Fund Balance	\$ (158,229.12)	-
24-4270-510-00	Capital Outlay - Equipment	\$ 158,229.12	-
		<u>\$ -</u>	<u>-</u>

**Justification:**

Re-appropriating funds for CenturyLink equipment that was ordered but not received in fiscal year 2013.

**BA 1314-007**

Account Code	Description	Increase	Decrease
11-3990-990-10	Fund Balance - COA Capital Outlay	(84,590.00)	
11-5923-635-00	Reserve - Capital Projects	84,590.00	
		<u>-</u>	<u>-</u>

**Justification:**

Budgeting COA's Capital Outlay carryover into a Reserve - Capital Outlay line to accumulate over time for future building projects.

**BA 1314-008**

Account Code	Description	Increase	Decrease
11-3990-990-05	Fund Balance - Soil & Water	(1,551.00)	
11-4730-691-00	Donations - Residential Weed	1,551.00	
		<u>-</u>	<u>-</u>

**Justification:**

Budgeting Departmental Discretionary Fund Balance

**BA 1314-009**

Account Code	Description	Increase	Decrease
11-3990-990-03	Fund Balance - Sheriff	(27,963.00)	
11-4310-298-00	Project Lifesavor	1.00	
11-4317-440-00	Donations - Sheriff	3,986.00	
11-4317-442-00	Federal Special Funds	23,976.00	
		<u>-</u>	<u>-</u>
11-3990-990-03	Fund Balance - Sheriff	(2,000.00)	
11-3431-232-00	Donations - Sheriff		2,000.00
		<u>(2,000.00)</u>	<u>2,000.00</u>

**Justification:**

Budgeting Departmental Discretionary Fund Balance

**BA 1314-010**

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Increase	Decrease
60-3990-990-01	Fund Balance - EMS	(8,648.00)	
60-4370-499-00	Rescue Donations - Expense	8,648.00	
		<u>-</u>	<u>-</u>

**Justification:**

Budgeting Departmental Discretionary Fund Balance

**BA 1314-011**

Account Code	Description	Increase	Decrease
11-3418-412-00	Conveyance Tax	(4,750.00)	
11-3990-990-01	Fund Balance - Register of Deeds	(19,627.00)	
11-3418-415-00	Preservation / Automation		7,500.00
11-4180-298-00	Dept. Supplies - Auto & Preservation	2,500.00	
11-4180-440-00	Cont. Svrs - Auto & Preservation	6,877.00	
11-4180-511-00	Capital Outlay - Auto & Preservation	7,500.00	
		<u>(7,500.00)</u>	<u>7,500.00</u>

**Justification:**

Budgeting Departmental Discretionary Fund Balance

**BA 1314-012**

Account Code	Description	Increase	Decrease
11-3990-990-02	Fund Balance - Senior Center	(24,901.00)	
11-4268-312-00	Trips - Senior Citizens	1,118.00	
11-4268-351-01	Donations - Bldg Improv.	5,085.00	
11-4268-604-00	Fundraiser	5,124.00	
11-4268-904-01	Donations - Home Delivery	13,574.00	
11-3616-533-00	Reg. Fees - Trips		40,000.00
11-4268-312-00	Trips - Senior Citizens		(40,000.00)
		<u>-</u>	<u>-</u>

**Justification:**

Budgeting Departmental Discretionary Fund Balance

**BA 1314-013**

Account Code	Description	Increase	Decrease
11-6130-299-01	Donations - Discretionary	2,577.00	
11-6132-453-00	Recreation - Special Events	5,238.00	
11-3990-990-08	Fund Balance - Recreation	(815.00)	
11-3612-481-00	Recreation Fees	<u>(7,000.00)</u>	
		-	
11-3990-990-08	Fund Balance - Recreation	(12,000.00)	
11-3612-480-00	Concessions	(1,000.00)	
11-3612-487-00	Recreation - Donations		1,000.00
11-3612-504-00	Recreation - Special Events		12,000.00
		<u>(13,000.00)</u>	<u>13,000.00</u>

**Justification:**

Budgeting Departmental Discretionary Fund Balance

**BA 1314-014**

<b>Account Code</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>
11-3990-990-11	Fund Balance - Animal Shelter	(8,458.00)	-
11-4381-441-00	Contract - Spay & Neuter	4,303.00	-
11-4381-600-00	Donations - Expenses	4,155.00	-
		<u>-</u>	<u>-</u>
11-3990-990-11	Fund Balance - Animal Shelter	(6,000.00)	-
11-3438-894-00	Donations - Shelter	-	6,000.00
		<u>(6,000.00)</u>	<u>6,000.00</u>

**Justification:**

Budgeting Departmental Discretionary Fund Balance

**BA 1314-015**

<b>Account Code</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>
11-3990-990-00	Fund Balance - General	(4,500.00)	
11-4952-600-00	Hospital Grant	4,500.00	
11-3495-368-00	Hospital Grant	(203.00)	
11-4952-600-00	Hospital Grant	203.00	
11-3990-990-06	Fund Balance - Extension	(2,573.00)	
11-4953-440-00	AG Program - Discretionary	2,573.00	

**Continued.....**

**BA 1314-015 continued**

11-3990-990-06	Fund Balance - Extension	(14,325.00)	
11-3495-363-00	SHIIP Grant		2,200.00
11-3495-370-00	AG Program - Discretionary		5,000.00
11-3495-375-00	4H Council - Discretionary		1,125.00
11-3495-378-00	4H Fees - Discretionary		6,000.00
11-4953-440-00	AG Program - Discretionary	2,195.00	
11-4953-441-00	4H Council - Discretionary	545.00	
11-4953-445-00	4H UnitedWay	572.00	
11-4953-448-01	Kids & COPS	1,087.00	
11-4950-600-00	SHIIP Grant		(2,089.00)
11-4953-448-00	4H Fees - Discretionary		(2,310.00)
		<u>(9,926.00)</u>	<u>9,926.00</u>

**Justification:**

**Budgeting Departmental Discretionary Fund Balance**

Mr. Carawan explained that the budget amendment for the equipment for 911 was a purchase in FY 12/13. He stated the equipment did not come in until FY 13/14 so the purchase of equipment required a PO to be re-issued and charged in FY 13/14. He stated that monies were not appropriated from the 911 fund balance and since they were not spent in FY 12/13 they would be spent in FY 13/14.

Commissioner Smith asked if that would impact future appropriations of 911 money.

Mr. Lamb stated that the appropriation is based on a five year average of spending.

Commissioner Mitchener moved to approve the agenda as presented. Chairman Nixon asked for all in favor, the motion passed unanimously (6-0).

Mr. Carawan noted that numbers would be assigned to the budget amendments.

**COA Capital Improvement Projects**

Mr. Lamb stated he met with Dr. Deitemeyer and Commissioner Lawrence to discuss capital projects for COA. He stated that the Maintenance Director has received some quotes for work to windows and drop ceilings. He stated an architect is assessing the campus and Dr. Deitemeyer is waiting for this study to be completed to determine the project priority.

Chairman Nixon asked that the Clerk place this on the next worksession when the college is prepared to discuss projects.

**Jailers House Repairs**

Mr. Lamb stated that the Maintenance Director is working on obtaining quotes. He stated the quotes have not come in for the roof repairs and requested that this matter be postponed until the next worksession.

## **Timely and Important Matters**

### **Tax Office Items**

#### Annual Settlement and Authorization to collect taxes for FY 2013-14

Tax Administrator Hosea Wilson provided the Board with the annual settlement statement. A copy of the statement is in the meeting file labeled August 20, 2013.

Commissioner Lawrence moved to approve the statement and authorize the collection of taxes as presented. Chairman Nixon asked for all in favor, the motion passed (6-0).

#### Late list penalty

Mr. Wilson presented the Board with a request from Jannie Chen a Tax Specialist for Simpson Strong Tie Co., Inc. He stated that the request is to waive a penalty for late listing. He stated that the Tax Office received a request for an extension until March 15, 2013. He stated that the County responded that an extension would be granted until March 1, 2013. He noted the listing form has a notation that extensions may be requested until March 15<sup>th</sup>. He added that the general statutes allow a county to extend listing until April 15<sup>th</sup>. He noted that workflow issues may be the reason for the County policy however he felt that the inconsistency between the date on the listing form and the date of the allowable extension could create confusion for the Tax payer.

Commissioner Lawrence asked for a legal opinion from Mr. Lamb.

Mr. Lamb stated he would recommend approval of the request.

Commissioner Bonner asked for clarification on the date in the statutes being one month after the County policy.

Mr. Wilson stated that he would revise the county form to follow the statutes in the future.

Chairman Nixon stated this was his first waiver since coming on the Board. He asked why this matter does not go before the Board of Equalization and Review.

Mr. Wilson stated this was the correct procedure for this penalty appeal because of the clarity in the statutes.

Chairman Nixon stated he wanted to be consistent going forward.

Commissioner Kehayes asked if the penalty was waived how long does the tax payer have to pay it.

Mr. Wilson stated that interest begins accruing on January 8<sup>th</sup>.

Commissioner Lawrence moved to waive the penalty.

Chairman Nixon asked for all in favor, the motion passed unanimously (6-0).

#### Finance Policy

Mr. Carawan stated that he would like to present the Board with a request to budget discretionary monies with Mr. Lamb.

Mr. Lamb noted the purpose of this is because if the Board budgets for discretionary funds, there would be weekly budget amendments from donations.

Mr. Carawan suggested that this process include a clause to require him to report the amendments to the Board each month.

Chairman Nixon requested that Mr. Carawan and Mr. Lamb draft a policy and bring it to the next meeting for Board consideration.

#### DSS

Commissioner Kehayes reported that currently there is no anticipated financial impact regarding testing and background checks for benefits at DSS.

#### Fire Study

Commissioner Mitchener asked for an update on the Southern Chowan County Fire Station study.

Mr. Lamb stated a meeting has been scheduled to meet with Town officials.

#### Edenton Chowan Partnership

Chairman Nixon requested that the Edenton Chowan Partnership provide a report to the Board at an upcoming meeting.

Animal Shelter

Animal Shelter volunteer Barbara Yates spoke about progress at the Animal Shelter and commended the work of the volunteers, staff and Shelter Director Dana Goheen.

Commissioner Mitchener moved to adjourn the meeting. Chairman Nixon asked for all in favor, the motion passed unanimously (6-0).

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D. Keith Nixon, Chairman

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Susanne Stallings, Clerk