

**Work Session
Northampton County
March 2, 2015**

Present: Robert Carter, Fannie Greene, Chester Deloatch, Joseph Barrett, and Virginia Spruill

Others Present: Kimberly Turner, Dot Vick and Michelle Nelson

Chairwoman Greene called the meeting to order.

A motion was made by Robert Carter and seconded by Joseph Barrett that the agenda be approved as printed. **Question Called: All present voting yes. Motion carried.**

Mrs. Greene turned the meeting over to County Manager, Kimberly Turner. Ms. Turner provided some information from a previous meeting with the Board of Education with their finance requests, as well as a five year facility report.

The Board of Education has suggested three options. Ms. Turner noted that Option 3 for \$3.5 Million includes some upgrades to Northampton County's Wellness Center. The Board has not discussed moving forward with Phase 2 of the Wellness Center. Ms. Turner asked the Board if they wanted to move forward with Phase 2, and if not, that would eliminate Option 3.

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
HEREBY MADE A PART OF THESE MINUTES:**

SALARIES	\$	100,349.75
FICA	\$	7,676.76
RETIREMENT	\$	15,283.20
TOTAL	\$	123,289.70

35% INCREASE OF THE ACTUAL MONEY OWED.

Commissioner Carter asked if Mrs. Vick could talk the Board through what the Auditor presented at the morning meeting. Mrs. Vick explained that the figure of \$6,215,497 in the Auditor's presentation was misleading. In Exhibit C that Mrs. Vick passed out, there is a figure of \$9,987,152; \$3,771,655 is the amount that the Local Government says the County has to pull out and subtract from the total Fund Balance. That is money that they have earmarked. There are also other funds by statute that have to come out of the money that is left.

Mrs. Vick's best guess is \$4.5 Million Unassigned which is available for the Board to appropriate. However, there is eight percent (or more) that needs to be taken out which is required by law. The Board asked Mrs. Vick to do some calculating to take out 12 percent.

Mrs. Vick brought up School Sales Tax/School Debt. They are not getting enough sales tax according to Article 40 and 42 to make their debt payment each year.

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
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Exhibit C

NORTHAMPTON COUNTY, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2014

	Major			Nonmajor	Total
	General Fund	DSS Building Project Fund	Enviva Infrastructure Project	Other Governmental Funds	Governmental Funds
Assets:					
Cash and cash equivalents	\$ 7,559,365	\$ 284,634	\$ -	\$ 339,505	\$ 8,183,504
Taxes receivable, net	1,287,420	-	-	106,166	1,393,586
Accounts receivable, net	2,458,976	-	619,949	18,710	3,097,635
Due from other funds	1,651,551	-	-	304,489	1,956,040
Due from other governments	484,515	-	-	-	484,515
Total assets	\$ 13,441,827	\$ 284,634	\$ 619,949	\$ 768,870	\$ 15,115,280
Liabilities, Deferred Inflows of Resources, and Fund Balances:					
Liabilities:					
Accounts payable and accrued liabilities	\$ 820,824	\$ -	\$ 3,303	\$ 14,101	\$ 838,228
Due to other funds	304,489	429,754	606,795	532,081	1,873,119
Total liabilities	1,125,313	429,754	610,098	546,182	2,711,347
Deferred Inflows of Resources:					
Taxes receivable	1,287,420	-	-	106,166	1,393,586
Ambulance fees receivable	949,894	-	-	-	949,894
Prepaid taxes	92,049	-	-	-	92,049
Total deferred inflows of resources	2,329,363	-	-	106,166	2,435,529
Fund Balances:					
Restricted:					
Stabilization by State statute	3,771,655	-	619,949	323,199	4,714,803
Restricted for Register of Deeds	52,805	-	-	-	52,805
Restricted for debt service	61,624	-	-	-	61,624
Restricted for public safety	126,506	-	-	49,705	176,211
Committed:					
Committed for capital outlay	-	-	-	136,889	136,889
Committed for education	-	-	-	50,994	50,994
Committed for economic and physical development	-	-	-	3,791	3,791
Committed for public safety	-	-	-	756	756
Committed for tax revaluation	299,469	-	-	-	299,469
Assigned:					
Assigned for debt service	-	-	-	64,776	64,776
Assigned for economic and physical development	-	-	-	24,649	24,649
Assigned for revolving loan	9,963	-	-	-	9,963
Assigned for subsequent year's expenditure	687,267	-	-	-	687,267
Unassigned	4,977,863	(145,120)	(610,098)	(538,237)	3,684,408
Total fund balances	9,987,152	(145,120)	9,851	116,522	9,968,405
Total liabilities, deferred inflows of resources, and fund balances	\$ 13,441,828	\$ 284,634	\$ 619,949	\$ 768,870	

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	20,517,082
Long-term debt, accrued interest, and compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(24,068,302)
Deferred inflows of resources for taxes and ambulance fees receivable	2,343,480
Net position of governmental activities (Exhibit A)	\$ 8,760,665

The accompanying notes are an integral part of the financial statements.

Ms. Turner passed out the projected 15/16 Budget—Expenditures and Revenues as projected.

- The difference of \$5,243,936 is the deficit. On the extreme side, she increased expenditures by five percent. That amount is short of meeting the budget.
- Included in this budget is Capital Outlay for the Schools of \$1.6 Million.
- Ms. Turner also brought up the Old DSS building and mentioned to the Board that if they have any funding that they can appropriate, it needs to go to that building.
 - The options of costs for the building range from \$1,000,000 to \$2.4 Million.
 - Ms. Turner mentioned that she was looking into some grants for this building, but she has not been able to find any.

Vice-Chairman Barrett asked what the County's long-term debt is. Mrs. Vick stated that the debt payment per year by General Fund is \$1,458,469; the Enterprise debt portion is \$1,054,768.

It is a Board consensus to meet with the Board of Education to let them know that the Commissioners met to discuss their funding requests and share with them information from that discussion. The Commissioners won't be able to meet with the Board of Education until the 4th week in March.

Mrs. Vick announced that she will be giving the Board her letter of retirement, effective May 1st. Linda Sumner, a part-time employee in the Finance Department will be leaving also.

A motion was made by Chester Deloatch and seconded by Joseph Barrett to adjourn. **Question Called: All present voting yes. Motion carried.**

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
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General Fund Budget (Operational)
2015/2016 Budget

	Departments	15-May	Suggested	Adj
		After Changes	Adjustments	Amount
4110	Commissioners	\$91,760.55		
4120	Administration	\$246,305.85		
4122	Human Resources	\$212,065.35		
4132	Retiree's Hosp.	\$257,651.10		
4130	Finance	\$637,262.85		
4140	Tax Department	\$636,224.00	668,035	31,811
4144	Land Records	\$184,977.45		
4150	Legal	\$73,998.75		
4160	Court	\$20,055.00		
4168	Treatment for E. Comm.	\$246,580.95		
4170	Elections	\$197,491.35	207,491	10,000
4180	Register of Deeds	\$243,465.60		
4190	Bldgs & Grounds	\$821,528.40		
4210	Mis	\$278,920.95		
4220	Central Garage	\$84,407.40		
4250	Bulk Fuel	\$29,706.60		
4270	Central Stores	\$11,655.00		
4310	Sheriff	\$2,644,202.40		
4312	Sheriff School Res. Office	\$149,291.10		
4316	Sheriff Execution Accounts	\$28,350.00		
4320	Jail	\$1,376,809.35		
4321	Youth Detention	\$52,500.00		
4325	Emer. Communication	\$998,576.25		
	Radio Equipment on West End of County	\$500,000.00		
4330	Emer. Manag.	\$137,074.35		
4331	Fire Protection	\$105,340.00		
4350	Bldg Insp.	\$189,052.50		
4360	Medical Examiner	\$10,000.00		
4370	Ambulance	\$2,976,905.40		
4371	Contrib: Rescue	\$14,000.00		
4380	Animal Control	\$114,129.75		
4530	Tri-County Airport	\$12,600.00		
4530	Regional Airport	\$12,600.00		
4531	CPTA	\$5,000.00		
4730	Drain-Watershed	\$4,000.00		
4731	Lake Gaston Weed	\$116,000.00		
	RR Partners	\$0.00		
4920	Enviva Incentive	\$400,000.00		
4920	Planning	\$184,272.75		
4920	EDC	\$195,899.55		
4923	SW Pick Up	\$157,500.00		
4930	CADA	\$5,250.00		
4930	Four River	\$525.00		
	NC Northeast Commission	\$0.00		
4930	NC Chamber of Comm	\$10,500.00		

General Fund Budget (Operational)
2015/2016 Budget

	Departments	15-May	Suggested	Adj
		After Changes	Adjustments	Amount
4930	Upper Plains	\$9,090.00		
4950	Cooperative Exten.	\$280,040.25		
4960	Soil Conservation	\$95,342.10		
5000	Caswell	\$409.50		
5000	Rest Home Comm.	\$525.00	\$1,200.00	
5110	Health Programs	\$4,934,700.75		
5210	Mental Health	\$81,494.70		
5210	5 Cent Bottle Tax	\$4,200.00		
5190	E & H	\$69,902.70		
5196	Block Grant	\$118,650.00		
5196	Match-Block Grant	\$6,300.00		
	CDBG Project-Well and Septic Tank Abandmt.	\$10,500.00		
5311	DSS Co.'s Share	\$2,098,338.90		
5811	Aging	\$57,883.35		
5816	Faison Sen Ctr.	\$0.00		
5820	Veterans	\$53,586.75		
	CBA Programs	\$96,433.05		
5833	Co's Share BCA	\$9,224.25		
5850	JCPC	\$2,520.00		
5850	Food Bank	\$0.00		
5850	RPO	\$6,071.10		
	Schools			
5900	Current Expense	\$3,465,000.00		
5900	C.O.	\$1,600,000.00		
5900	Fines	\$60,000.00		
5920	Halifax CC	\$15,750.00		
5920	RC Comm Coll	\$15,750.00		
6110	Library	\$144,699.45		
6120	Recreation	\$254,807.70	267,548	12,740
6121	Recreation Prgrms	\$11,550.00		
6140	Museum	\$3,150.00		
6123	Cultural Recreation	\$8,935.50		
	Insurance Savings	\$0.00		
9800	Contingency	\$105,000.00	100,000	-5,000
9800	Debt Service	\$1,531,392.45		
9800	Tax Revaluation	\$52,500.00		
	Total Expenditures	\$29,878,183.05		49,551
	COLA	\$215,607.00		
		49,550		
		\$30,143,340.05		
	Departments			

General Fund Budget (Operational)
2015/2016 Budget

[illegible]

Michelle Nelson, Clerk to the Board
“w.s. 03-02-15”