

**Town of Mocksville
Regular Board Meeting
January 3, 2023**

The Town of Mocksville Board of Commissioners met for the Regular Board Meeting on Tuesday, January 3, 2023 at 6:00 p.m. in the Mocksville Town Hall building located at 171 S. Clement Street.

Present:	Mayor, Will Marklin	Absent:
Commissioners Present:	Jenny Stevenson Carl Lambert Johnny Frye Justin Draughn Rob Taylor	

Others Present:

Lynn Trivette, Town Clerk
Al Benschhoff, Town Attorney
Brian Moore, Public Services Director
Bryson Collins, Firefighter
Chris Vaughn, Parks and Grounds Director

Mayor Marklin called the meeting to order.

The Town of Mocksville Board paused for a moment of silence.

Mayor Marklin led the Pledge of Allegiance.

Adoption of Agenda

A motion was made by Commissioner Lambert to adopt the agenda as written. The motion was seconded by Commissioner Taylor which carried by a unanimous vote 5-0.

Citizen Comments

Mayor reads; Under GS section 160A-81.1, the Board shall provide one period for public comment per month. Public comments are a valued part of the Board meeting but we also have to handle monthly business items. If your public comment is not heard this month we provide the same opportunity at each month's Board meeting. Public comments are limited to 3 minutes per comment. The Mayor asks that groups appoint spokespersons for groups supporting the same position, especially when the number of people wishing to attend the meeting exceeds the capacity of Town Hall. When the comments become repetitive and no longer provide new information then discussion for this meeting may be stopped. As a reminder, the comment period is not a question and answer session. As always, the Mayor shall provide for the maintenance of order and decorum in the conduct of the comment period.

No one spoke.

Communications

Eddie Carrick, CPA – Audit Presentation for the year ending June 30, 2022

Eddie Carrick, CPA addressed the Board to give annual audit presentation for the year ending June 30, 2022. The Town receive an unqualified opinion, which means the financial statements do fairly represent the books and records for year ending June 30, 2022. Total revenues are up about \$558,000, and total expenditures are down \$442,000.00. Ad valorem tax was up and local option tax is down slightly. Transportation is up due to street improvements and equipment purchases. Bottom line for General Fund is a positive \$875,000.00 versus \$175,000.00 last year. This does not include the ARPA funds that deferred to the end of the year. Available fund balance is at 104 percent of current years expenditures. Water and sewer unrestricted cash at 1.7 million.

Consent Agenda

A motion was made by Commissioner Draughn to adopt the consent agenda as presented. The motion was seconded by Commissioner Stevenson which carried by a unanimous vote of 5-0. Items approved were: (A) December 6, 2022 Regular Board Meeting (B) Monthly Financials (C) Tax Releases

Consider Adopting Resolution to Set the Finance Director's Bond Coverage Amount and Authorize the Payment of Premiums for the Bond Effective July 1, 2023

Trivette addressed the Board. Since 2005 the local government budget and fiscal control act has required finance officers for NC to provide to their towns a faithful performance bond in the amount of \$50,000. Trivette has one for the town and MTDA. In July 2022 the general assembly amended the NC general statute to require a larger performance bond in most cases \$1,000,000. It goes into effect 1-1-2023 and Trivette's renewal will start July 1, 2023. The current insurance company quoted her \$3,000 annually so she received another quote from NCLM which quoted \$1440 and it will be added in the new budget year. The Board had no questions.

A motion was made by Commissioner Taylor to adopt the resolution to set the Finance Director's bond coverage in the amount of \$1,000,000 and authorize the payment of premiums for the bond in the amount of \$1,440 annually. The motion was seconded by Commissioner Draughn which carried by a unanimous vote 5-0.

Consider Adopting Cash Management and Investment Policy by Resolution

Trivette addressed the Board. Trivette has a statutory requirement annually to prepare and report each bank account, deposits and investments and a financial information report that is due twice a year to the state. Trivette has the authority to manage the cash and investment program. She is also responsible for all of these transactions including the internal controls to ensure the safety of ALL funds. Trivette recommends this policy that also requires the finance director to prepare an investment report QTR to the Mayor and the Board of Commissioners. She included in the Board's packet 1st QTR transactions and two months of 2nd QTR and addressed these reports with the Board. After tonight she will add these reports with the other financials under the consent agenda. The Board had no questions.

A motion was made by Commissioner Taylor to adopt the cash management and investment policy by resolution. The motion was seconded by Commissioner Draughn which carried by a unanimous vote 5-0.

Consider Approving Audit Contract and Engagement Letters for the Town of Mocksville FY 2022-2023, Eddie Carrick, CPA PC

Trivette addressed the Board.

- Engagement letter (Eddie Carrick) has to be approved by the LGC now and that is why it is a part of the approval.
- Presentations are a requirement that began in 2021.
- Engagement letter for Tony Brewer is a requirement that began in 2020 to show audit independence for the financial statements.

A motion was made by Commissioner Lambert to approve the audit contract in the amount of \$18,500 including engagement letters for Eddie Carrick and Tony Brewer for the Town of Mocksville with Eddie Carrick CPA, PC. The motion was seconded by Commissioner Draughn which carried by a unanimous vote 5-0.

Consider Approving Audit Contract for the Mocksville Tourism Development Authority FY 2022-2023, Eddie Carrick, CPA PC

This contract will go before the MTDA Board in February.

A motion was made by Commissioner Taylor to approve the audit contract in the amount of \$1,500 for Mocksville Tourism Development Authority with Eddie Carrick CPA, PC. The motion was seconded by Commissioner Stevenson which carried by a unanimous vote 5-0.

Consider Resolution in Support of Project Pamper to Expand a Manufacturing Facility

Michael Walser addressed the Board.

A motion was made by Commissioner Lambert to adopt resolution in support of Project Pamper's application that expands the existing building with an 18,000 square foot addition, 52 new full time jobs, invent approximately \$97,600,000 in tax revenue and the Board of Commissioners endorses to request \$400,000 of financial support. The Board of Commissioners approves a cash match of 5% of the amount requested \$20,000 from the NC Department of Commerce, Rural Economic Development Division, Rural Grants/Programs, and Building Reuse application.. No cost to the town. The motion was seconded by Commissioner Draughn which carried by a unanimous vote 5-0.

Communication from Town Staff

Town Attorney Benshoff: N/A

Town Manager Ken Gamble: N/A

Communication from Mayor and Town Board

Commissioner Lambert: N/A

Commissioner Taylor: N/A

Commissioner Stevenson: N/A

Commissioner Frye: N/A

Commissioner Draughn: N/A

Mayor Marklin: N/A

Motion to enter closed session per NC GS 143-318.11 (a) (3), to preserve the attorney-client privilege to discuss legal matter.

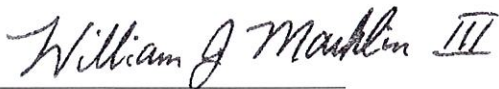
A motion was made by Commissioner Taylor to enter closed session. The motion was seconded by Commissioner Lambert which carried by a unanimous vote 5-0.

A motion was made by Commissioner Taylor to re-enter open session. The motion was seconded by Commissioner Lambert which carried by a unanimous vote 5-0.

Adjourn

A motion was made by Commissioner Lambert to adjourn the January 3, 2023 Regular Board Meeting. The motion was seconded by Commissioner Stevenson which carried by a unanimous vote 5-0.

The attached documents are incorporated herewith and are hereby made a part of these minutes.



William J. Marklin, Mayor



Lynn Trivette, Town Clerk MMC, NCCMC