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Minutes of the Meeting of  
The Liberty Town Council  
Held on November 27, 2023 5:30 pm

Present

Mayor : The Honorable Filmore York

Council: Don Herndon, Tyson Nixon, Larry Coble and JR Beard ,  
and Terry Caviness

Town Manager: Scott Kidd

Town Clerk: Jessica Brown

Town Attorney: Bill Flowe

Staff: Finance Director; Kathy Bond, Library Director; Brenda  
Heindl, Finance Specialist; Adrian Abbott, Assistant Town  
Manager; Janie Phelps, Parks and Rec Director; Logan  
Maness, Finance Director; Kathy Bond, Police Chief;  
David Semrad, Fire Chief; Matt Talbott and Public Works  
Director; Joseph Walsh

To Order

The Mayor welcomed everyone and noted all Council Members were present.

Pledge of Allegiance/Invocation

Mayor Filmore York asked Council Member Larry Coble to lead the Pledge of Allegiance and then the Mayor asked everyone to join in a Moment of Silence.

Adoption of Agenda

Council Member Don Herndon made a motion to adopt the agenda with the addition of 9.1 Budget Amendment #17 and a Closed Session per NCGS 143-318.11 (a) (7).. Council Member Tyson Nixon seconded the motion which passed unanimously: Council Member Larry Coble voted yes, Council Member Don Herndon voted yes, Council Member Tyson Nixon voted yes, Council Member Terry Caviness voted yes, and Council Member JR Beard voted yes. The agenda was approved with the addition of the Closed Session.

Audit Presentation - Austin Eubanks - 2022 audit - Thompson, Price, Scott, and Adams

Austin Eubanks gave an overview of the Audit and where to find items. Top three revenues are on page 8. Top three expenditures are on page 9. Information on ARPA funds is on Page 12. Water/Sewer is on Page 14. Significant Deficiencies (page 16) were failure to perform reconciliations of significant accounts and timelines for audit submissions. Hopefully the 2023 audit will be completed in 2023. Council Member Larry Coble asked about our water rate increase. Mr. Eubanks said there are two things you can do to increase cash flow, raise rates or reduce expenditures which

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have increased due to inflation. Rates needed to be increased. Town manager Scott Kidd said we increased rates as of July 1, 2023 which will not show until the 2024 audit. Mr. Eubanks said there are a lot of grants included in revenues that show as fixed assets but the operational side is losing money due to spending more than was brought in. The Town Manager said water/sewer and General have less cash on hand. Nets went up because of more assets (vehicles and buildings). With being behind on audits it is hard to see where we were and where we were going. Council Member Larry Coble said let's get the budget done on time and deal with these issues. The Town Manager said our previous auditor asked for an extension every year. Council Member Tyson Nixon said he thinks every department should be broken out separately. Council Member Coble said he would like to see debts for each department.

#### Code Enforcement Report - Nicole Mabe

Code Enforcement Officer Nicole Mabe was unable to attend due to her husband having the flu but Town Manager Scott Kidd said he can reach out with specific questions.

#### Finance Report

Finance Director Kathy Bond came forward to give her report on the month of October. Sales and Use tax is up 7.45%. DMV taxes are up 16.63% and property taxes are up 172.68%. Processed Payroll for October was \$191,031.63 and processed AP was \$313,085.32. Council Member Don Herndon asked why property taxes are so high and the Town Manager said due to the County's reevaluations.

Council Member JR Beard made a motion to approve the Finance Report. Council Member Tyson Nixon seconded the motion which passed unanimously with Council Members: Larry Coble, Terry Caviess, Don Herndon, JR Beard, and Tyson Nixon voting yes.

#### Approval of Minutes

Council Member JR Beard made a motion to approve the minutes from the Work Session October 16, 2023, and Council Meeting October 23, 2023. Council Member Larry Coble seconded the motion which passed unanimously : Council Member Don Herndon voted yes, Council Member Tyson Nixon voted yes, Council Member JR Beard voted yes, Council Member Terry Cavienss voted yes and Council Member Larry Coble voted yes. The minutes were approved.

#### Consent Agenda

The Consent Agenda includes: Randolph County Strategic Planning Grant - Project Goals, 2024 Council Meeting Schedule, 2024 Holiday Schedule, Budget Amendment #16 (Fire Department) and Resolution 2023-15 Street Closure. Council Member Don Herndon made a motion to approve the Consent Agenda. Council Member JR Beard seconded the motion which passed unanimously with Council Members: Larry Coble, Terry Caviess, Don Herndon, JR Beard and Tyson Nixon voting yes.

#### New Business

##### **Budget Amendment #17**

This amendment is to move funds from the General Fund Appr to the Street Dept for the Powell Bill. (These monies are transferred from the NCCMT Powell Bill account to the Truist General Fund Account.)

Council Member Larry Coble made a motion to approve the Budget Amendment. Council Member Terry Caviess seconded the motion which passed unanimously with

Council Members: Larry Coble, Terry Cavienss, Don Herndon, JR Beard, and Tyson Nixon voting yes.

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### Administrative Reports

#### **Manager's Report**

Town Manager Scott Kidd said he appreciates the Council's involvement in the Budget process and please let him know particular questions they have to be addressed.

### Mayor Comments

Mayor York reminded the Council about the Christmas Parade Saturday at 2:30 PM.

### Closed Session per NCGS 143-318.11 (a)(7)

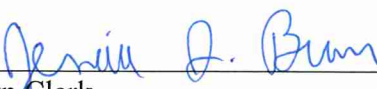
Council Member Tyson Nixon made a motion to go into Closed Session per NCGS 143-318.11 (a) (7). Council Member Don Herndon seconded the motion which passed unanimously with Council Members: Larry Coble, Terry Caviness, Don Herndon, JR Beard and Tyson Nixon voting yes. The Town Council went into Closed Session at 6:35 PM.

Council Member Tyson Nixon made a motion to come out of Closed Session. Council Member JR Beard seconded the motion which passed unanimously with Council Members: Larry Coble, Terry Caviness, Don Herndon, JR Beard and Tyson Nixon voting yes. The Town Council came out of Closed Session at 6:55 PM.

### Adjourn

There being no further business to discuss, Council Member Tyson Nixon made a motion to adjourn. Council Member JR Beard seconded the motion which passed unanimously with a vote: Council Member Don Herndon voted yes, Council Member Tyson Nixon voted yes, Council Member JR Beard voted yes, Council Member Terry Caviness voted yes, and Council Member Larry Coble voted yes. The meeting was adjourned.

  
\_\_\_\_\_  
Mayor Filmore York

ATTEST:   
\_\_\_\_\_  
Town Clerk



Meeting Date November 27, 2023

**Town of Liberty Budget Amendment (FY 2023-2024 #16) Council Approval Needed**

**BE IT ORDAINED**, by the Liberty Town Council that the Town of Liberty Budget Ordinance for fiscal year 2023-2024, which was adopted on June 21, 2023, be amended as follows:

This amendment is to move funds from General Fund Appr to the Fire Dept Uniforms. (These monies were in General Fund at the end of the FY 22-23.)

**Section 1:** The following revenue and expenditures in the General Fund and Fire Dept Dept line items shall be increased by the amounts indicated:

10 Fund				
General Fund	Line Item	Budget	Change	Amended Budget
General Fund Balance Appr	10-3990-000	0.00	10,405	10405
Total Expenditures		0	10,405	10,405

10 Fund				
General Fund	Line Item	Budget	Change	Amended Budget
FD Uniforms	10-5300-360	16,000	10,405	26,405
Total Revenues		16,000	10,405	26,405

Prepared By: Kathy Bond, Finance Director

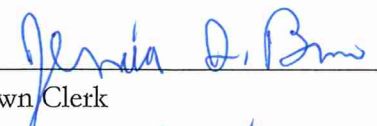
Reviewed By: Scott Kidd, Town Manager

Town Manager Initials: \_\_\_\_\_

ATTEST:

  
Filmore York, Mayor

Date: 11-27-2023

  
Town Clerk

Date: 11/27/2023



Meeting Date November 27, 2023

**Town of Liberty Budget Amendment (FY 2023-2024 #17) Council Approval Needed**

**BE IT ORDAINED**, by the Liberty Town Council that the Town of Liberty Budget Ordinance for fiscal year 2023-2024, which was adopted on June 21, 2023, be amended as follows:

This amendment is to move funds from General Fund Appr to the Street Dept for Powell Bill.  
(These monies are transferred from the NCCMT Powell Bill account to the Truist General Fund Account.)

**Section 1:** The following revenue and expenditures in the General Fund and Street Dept line items shall be increased by the amounts indicated:

10 Fund				
General Fund	Line Item	Budget	Change	Amended Budget
General Fund Balance Appr	10-3990-000	0.00	30,194.35	30,194.35
<b>Total Expenditures</b>		0	30,194.35	30,194.35

10 Fund				
General Fund	Line Item	Budget	Change	Amended Budget
Powell Bill	10-5600-460	11,000	30,194.35	41,194.35
<b>Total Revenues</b>		11,000	30,194.35	41,194.35

Prepared By: Kathy Bond, Finance Director


Reviewed By: Scott Kidd, Town Manager

Town Manager Initials: \_\_\_\_\_

ATTEST:

  
Filmore York, Mayor

Date: 11-27-2023

  
Town Clerk

Date: 11/27/2023

