



Triangle J Board of Delegates Meeting Agenda

The Honorable Kathleen Ferguson, Presiding

Wednesday, October 27, 2021
6:00 PM - 8:00 PM
Triangle J Council of Governments
Virtual Meeting

<u>Time</u>	<u>Item</u>	<u>Official</u>
6:00 PM	<i>Call to Order, Welcome, Roll Call & Declaration of Quorum</i>	Kathleen Ferguson
6:10PM <i>Approve by consent</i>	<i>Review of Agenda</i>	Kathleen Ferguson
6:12 PM <i>Receive as information</i>	<i>Recognitions and Presentations</i> <ul style="list-style-type: none"> • Introduction of New TJCOG Staff 	Jenny Halsey
6:30 PM <i>Receive as information</i>	<i>Business</i> <i>Items in this section requiring Board of Delegates action have been added to the Consent Agenda.</i> <ul style="list-style-type: none"> • Natural Resources & Resilience at TJCOG, A Brief Overview 	Emily Barrett
<i>Receive as information</i>	<ul style="list-style-type: none"> • Consideration of Triangle J Regional Corporation Board Member Appointments 	Lindsay Whitson
<i>Receive as information</i>	<ul style="list-style-type: none"> • DEI Efforts at TJCOG 	Jenny Halsey
7:10 PM <i>Motion to approve</i>	<i>Consent Agenda</i> <i>Items on the Consent Agenda are considered routine and will be enacted by a single motion unless a member of the Board of Delegates requests an item be removed. Any item removed from the Consent Agenda will be considered individually after the Consent Agenda.</i> <ul style="list-style-type: none"> • Triangle J Regional Corporation Board Member Appointments • Fiscal Year 2022 Budget Amendment No. 1 & Interim Budget/Expenditure Report • Appointment of TJCOG Finance Deputy Director • August 25th, 2021 Board of Delegates Minutes 	Lindsay Whitson Judy Weller Judy Weller Alana Keegan

Continued

October 27, 2021 Board of Delegates Agenda (continued)

<u>Time</u>	<u>Item</u>	<u>Official</u>
7:12 PM <i>Discuss and consider</i>	<i>Items Removed from the Consent Agenda</i>	Kathleen Ferguson
7:15 PM <i>Receive as information</i>	<i>Executive Director's Report</i>	Lee Worsley
7:20 PM <i>Receive as information</i>	<i>Chair's Report</i>	Kathleen Ferguson
7:25 PM	<i>Around the Region</i>	Kathleen Ferguson
7:55 PM	<i>Other Business</i>	Kathleen Ferguson
8:00 PM	<i>Adjourn</i>	Kathleen Ferguson

Triangle J Board of Delegates Meeting Agenda Comments – October 27, 2021

Agenda Section: Recognition and Presentations

Introduction of New TJCOG Staff

Background: During this time, TJCOG program leads will introduce new members of their team to discuss their role and the respective projects. Community & Economic Development Program Manager, Lindsay Whitson, will introduce Alex Halloway working on the FTZ program and Solid Waste Consortium. Housing Program Manager, Erika Brown, will introduce Jack Watson who is assisting with our Home Repair Programs. Area Agency on Aging Assistant Director, Jenisha Hennigan, will introduce Blake Matthews, the new COVID-19 Outreach Coordinator. Principal Planner, Sean Flaherty, will introduce Ryan Eldridge a new Transportation Planner II.

Recommendation(s): It is recommended that the Board joins Chair Ferguson and the TJCOG team in welcoming the new members of the staff.

Staff Responsible for Technical Support: Jenny Halsey, Strategy & Operations Manager

Triangle J Board of Delegates Meeting Agenda Comments – October 27, 2021

Agenda Section: Business

Natural Resources, Resilience at TJCOG, A Brief Overview

Background: With the reorganization of TJCOG into focus areas, this item is to orient the board to the Natural Resources & Resilience focus area. This area focuses on helping communities in their efforts to keep the air, water, and land healthy and clean today and in the future. Resilience work anticipates and plans for change. This includes change that is disruptive and episodic like hurricanes, as well as change that can be anticipated and planned for like increased heat, increased drought, increasing “flashiness” of storms, and population increases.

Our staff seek to provide technical support, connections to others in the region doing the same work, opportunities for collaboration, and up-to-date state and federal and state information and resources, and connections to funding opportunities. There is a focus on both existing best practices as well as examining and testing innovative approaches. For support with energy management, carbon accounting, climate action, air quality, water resources planning, watershed scale collaboration, water and wastewater utility management, stormwater, solid waste, recycling, hazard mitigation, and resilience please contact our team.

Recommendation(s): It is recommended that the Board receives the information. We always encourage the board to build awareness of our services and approach so they can connect regional local government officials and staff with us when needed.

Staff Responsible for Technical Support: Emily Barrett, Natural Resources & Resilience Program Manager and Maya Cough-Schulze, Water Resources Planner

Triangle J Board of Delegates Meeting Agenda Comments – October 27, 2021

Agenda Section: Business

Consideration of Triangle J Regional Corporation Board Member Appointments

Background: The Nominating Committee for the Triangle J Corporation has motioned to advance the reappointment of multiple board members whose term expired in June of 2021. The following individuals include Rae Buckley, Town of Chapel Hill, Kathleen Ferguson, Town of Hillsborough, Sig Hutchinson, Wake County, Audra Killingsworth, Town of Apex, and Stephanie Watkins-Cruz, Chatham County. The Nominating Committee also recommend the addition of Mike Ortosky, Community & Rural Development Agent with Orange County Extension, to serve as a new member of the Board. There was no comment or concerns provided by other Triangle J Regional Corporation Board members.

Board members serve a three-year term and per the bylaws, the Nominating Committee makes recommendations for final approval by TJCOG's Board of Delegates.

Recommendation(s): It is recommended that the Board listen and ask questions as desired.

Staff Responsible for Technical Support: Lindsay Whitson, Community & Economic Development Program Manager

Triangle J Board of Delegates Meeting Agenda Comments – October 27, 2021

Agenda Section: Business

Diversity, Equity, and Inclusion Efforts at TJCOG

Background: Over the past two years, TJCOG staff have been working internally and with external government partners to strengthen diversity, equity, and inclusivity (DEI) within the organization, and within our member governments. This focus has included a range of policy and programmatic changes including updates to hiring and recruiting practices, expert-led discussions and training opportunities, membership in the Government Alliance for Race and Equity, and a new work group for City and County Managers.

During this time, Strategy and Operations Manager Jenny Halsey will discuss these efforts and plans for incorporating this focus into organizational practices.

Recommendation(s): It is recommended that the Board receive this information and provide input on DEI efforts internally and externally.

Staff Responsible for Technical Support: Jenny Halsey, Strategy and Operations Manager

CONSENT AGENDA ITEMS

Triangle J Board of Delegates Meeting Agenda Comments – October 27, 2021

Agenda Section: Consent Agenda

Fiscal Year 2022 Budget Amendment No. 1 & Interim Budget/Expenditure Report

Background: Since the adoption of the Fiscal Year 2021-22 budget, TJCOG has received some changes in revenues and expenditures. Inasmuch, Fiscal Year 2021-22 Budget Amendment No. 1 is presented to the Board of Delegates for consideration. This amendment is routine in nature and ordinarily would be on consent agenda.

This amendment addresses the following: changes in revenues due to new contract agreements and those not awarded to TJCOG but were included in the original budget. Attached, you will find a copy of the proposed budget modifications. These changes are designed to keep Triangle J compliant with the NC Budget and Fiscal Control Act.

Also included with this amendment for the board's review is a snapshot of TJCOG's current unaudited financial reports and cash balance as of 09/30/2021.

Recommendation(s): It is recommended that the Board of Delegates approve Fiscal Year 2021-2022 Budget Amendment No.1, as attached.

Staff Responsible for Technical Support: Judy Weller, Finance Director

Triangle J Council of Governments
A Resolution for Budget Amendment No. 1
of the Fiscal Year 2021-2022

WHEREAS, the Triangle J Council of Governments adopted its 2021-2022 Budget Resolution on May 26, 2021; and,
 WHEREAS, it is necessary for Triangle J to make a revision by way of the following budget amendment;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DELEGATES OF THE TRIANGLE J COUNCIL OF GOVERNMENTS that Triangle J's FY 2021-2022 Budget Resolution is hereby amended by Budget Amendment No. 1 as follows:

4008 Regional Summit

The following accounts should be adjusted by:

Revenue Account

	Deferred Revenue	\$287
	Total	\$287

Expense Account

	Contractual	\$287
	Total	\$287

Purpose: Budget for deferred revenue rolled to FY22
 Funding: FY21 End of year deferred revenue balance

4011 Grant Administration

The following accounts should be adjusted by:

Revenue Account

	Project Income	\$52,000
	Total	\$52,000

Expense Account

	Salary	\$27,065
	Fringe	\$10,450
	Indirect	\$14,485
	Total	\$52,000

Purpose: New Contract Agreement
 Funding: Various Member Governments

4501 Triangle Area Rural Planning Organization

The following accounts should be adjusted by:

Revenue Account

	Deferred Revenue	\$11,816
	Federal	\$61,600
	State	\$7,700
	Project Income	\$7,700
	Total	\$88,816

4501 Expense Account

Contractual	\$77,000
Travel Mileage	\$2,000
Vehicle Cost/Usage	\$4,816
Software Maintenance	\$5,000
Total	<u>\$88,816</u>

Purpose: Budget for deferred revenue rolled over to FY22 & contract amendment
Funding: FY21 end of year deferred revenue balance & NC Dept of Transportation

4607 Durham-Orange-Chapel Hill Work Group

The following accounts should be adjusted by:

Revenue Account

Special Local Dues	<u>(\$20,000)</u>
Total	<u>(\$20,000)</u>

Expense Account

Salary	(\$8,544)
Fringe	(\$4,016)
Travel	(\$213)
Meeting Expense	(\$1,200)
Contractual	(\$1,178)
Indirect	<u>(\$4,849)</u>
Total	<u>(\$20,000)</u>

Purpose: Contract not awarded
Funding: Durham-Orange-Chapel Hill Member Governments

4611 Pittsboro Land Use Plan

The following accounts should be adjusted by:

Revenue Account

Project Income	<u>(\$30,000)</u>
Total	<u>(\$30,000)</u>

Expense Account

Salary	(\$12,789)
Fringe	(\$6,013)
Travel	(\$431)
Meeting Expense	(\$3,509)
Indirect Cost	<u>(\$7,258)</u>
Total	<u>(\$30,000)</u>

Purpose: Contract not awarded
Funding: Town of Pittsboro

4778 Jordan Lake One Water - Fall 2021

The following accounts should be adjusted by:

Revenue Account

Federal	\$8,972
Total	\$8,972

Expense Account

Salary	\$5,738
Fringe	\$918
Contractual	\$1,500
Indirect	\$816
Total	\$8,972

Purpose: New contract agreement

Funding: Dept of Environmental Protection Agency

4801 Triangle Clean Cities

The following accounts should be adjusted by:

Revenue Account

Federal	\$13,276
Total	\$13,276

Expense Account

Software Maintenance	\$13,276
Total	\$13,276

Purpose: Budget for deferred revenue rolled over to FY22

Funding: FY21 End of year deferred revenue balance

4819 Disaster Recovery and Resiliency

The following accounts should be adjusted by:

Revenue Account

Federal	\$42,000
Total	\$42,000

Expense Account

Salaries	\$14,746
Fringe	\$5,693
Indirect	\$7,895
Contractual	\$13,666
Total	\$42,000

Purpose: Contract amendment

Funding: US Dept of Commerce

4936 Carthage Land Use Plan

The following accounts should be adjusted by:

Revenue Account

	Deferred Revenue	\$1,052
	Total	\$1,052

Expense Account

	Salary	\$500
	Fringe	\$250
	Indirect	\$302
	Total	\$1,052

Purpose: Budget for deferred revenue rolled over to FY22

Funding: FY21 end of year deferred revenue balance

4937 DEQ Collaboration Expansion

The following accounts should be adjusted by:

Revenue Account

	Federal	\$139,701
		\$4,046
	Total	\$143,747

Expense Account

	Salary	\$4,755
	Fringe	\$647
	Contractual	\$135,896
	Indirect	\$2,449
	Total	\$143,747

Purpose: Budget for deferred revenue rolled over to FY22

Funding: FY21 end of year deferred revenue balance

4945 Chatham URP21

The following accounts should be adjusted by:

Revenue Account

	Project Income	(\$10,000)
	Total	(\$10,000)

Expense Account

	Salary	(\$1,517)
	Fringe	(\$713)
	Vehicle Cost/Usage	(\$909)
	Contractual	(\$6,000)
	Indirect	(\$861)
	Total	(\$10,000)

Purpose: Contract not awarded

Funding: Chatham County

4947 Morrisville Housing Technical Assistance

The following accounts should be adjusted by:

Revenue Account

Project Income	<u>(\$30,000)</u>
Total	<u>(\$30,000)</u>

Expense Account

Salary	(\$14,210)
Fringe	(\$6,680)
Vehicle Cost/Usage	(\$1,045)
Indirect	<u>(\$8,065)</u>
Total	<u>(\$30,000)</u>

Purpose: Contract not awarded

Funding: Town of Morrisville

4948 Pittsboro Housing Incentive Policy

The following accounts should be adjusted by:

Revenue Account

Project Income	<u>(\$25,000)</u>
Total	<u>(\$25,000)</u>

Expense Account

Salary	(\$12,058)
Fringe	(\$5,669)
Vehicle Cost/Usage	(\$430)
Indirect	<u>(\$6,843)</u>
Total	<u>(\$25,000)</u>

Purpose: Contract not awarded

Funding: Town of Pittsboro

5000 Aging P & A

The following accounts should be adjusted by:

Revenue Account

Deferred Revenue	<u>\$136,066</u>
Total	<u>\$136,066</u>

Expense Account

Software Maintenance/Support	<u>\$136,066</u>
Total	<u>\$136,066</u>

Purpose: Budget for deferred revenue rolled over to FY22

Funding: FY21 end of year deferred revenue balance

5001 Aging Ombudsman

The following accounts should be adjusted by:

Revenue Account		
	Deferred Revenue	\$66,046
	Total	\$66,046
Expense Account		
	Telecommunications	\$66,046
	Total	\$66,046

Purpose: Budget for deferred revenue rolled over to FY22

Funding: FY21 end of year deferred revenue balance

5019 Durham CRC

The following accounts should be adjusted by:

Revenue Account		
	Deferred Revenue	\$3,700
	Total	\$3,700
Expense Account		
	Telecommunications	\$3,700
	Total	\$3,700

Purpose: Budget for deferred revenue rolled over to FY22

Funding: FY21 end of year deferred revenue balance

5021 Veteran Direct

The following accounts should be adjusted by:

Revenue Account		
	Federal	\$24,929
	Total	\$24,929
Expense Account		
	Telecommunications	\$24,929
	Total	\$24,929

Purpose: Budget for unearned revenue rolled over to FY22

Funding: FY21 end of year deferred revenue balance

5037 Mippa IV

The following accounts should be adjusted by:

Revenue Account		
	Federal	\$29,064
	Total	\$29,064
Expense Account		
	Contractual	\$29,064
	Total	\$29,064

Purpose: Budget for unearned revenue rolled over to FY22

Funding: FY21 end of year deferred revenue balance

5025 Families First Congregate

The following accounts should be adjusted by:

Revenue Account

Federal	<u>\$2,029</u>
Total	\$2,029

Expense Account

Subcontractor/Pass-thru	<u>\$2,029</u>
Total	\$2,029

Purpose: Budget remaining from FY21 contract

Funding: Dept Health & Human Services

5026 CARES In-Home

The following accounts should be adjusted by:

Revenue Account

Federal	<u>\$224,000</u>
Total	\$224,000

Expense Account

Subcontractor/Pass-thru	<u>\$224,000</u>
Total	\$224,000

Purpose: Budget remaining from FY21 contract

Funding: Dept Health & Human Services

5027 CARES FCSP

The following accounts should be adjusted by:

Revenue Account

Federal	<u>\$105,232</u>
Total	\$105,232

Expense Account

Conferences/Training	\$48,000
Subcontractor/Pass-thru	<u>\$57,232</u>
Total	\$105,232

Purpose: Budget remaining from FY21 contract

Funding: Dept Health & Human Services

5028 CARES Ombudsman

The following accounts should be adjusted by:

Revenue Account

Federal (\$2,775)

Total (\$2,775)

Expense Account

Telecommunications (\$2,775)

Total (\$2,775)

Purpose: Budget reduction based on contract

Funding: Dept Health & Human Services

5029 CARES CDS-Chatham

The following accounts should be adjusted by:

Revenue Account

Federal (\$4,387)

Total (\$4,387)

Expense Account

Contractual (\$4,387)

Total (\$4,387)

Purpose: Budget reduction based on contract

Funding: Dept Health & Human Services

5030 CARES CDS-Johnson

The following accounts should be adjusted by:

Revenue Account

Federal (\$5,671)

Total (\$5,671)

Expense Account

Contractual (\$5,671)

Total (\$5,671)

Purpose: Budget reduction based on contract

Funding: Dept Health & Human Services

5031 Families First HDM

The following accounts should be adjusted by:

Revenue Account

Federal \$7,408

Total \$7,408

Expense Account

Subcontractor/Pass-thru \$7,408

Total \$7,408

Purpose: Budget remaining from FY21 contract

Funding: Dept Health & Human Services

5032 CARES Congregate

The following accounts should be adjusted by:

Revenue Account		
	Federal	<u>(\$60,409)</u>
	Total	<u>(\$60,409)</u>
Expense Account		
	Subcontractor/Pass-thru	<u>(\$60,409)</u>
	Total	<u>(\$60,409)</u>

Purpose: Budget reduction based on contract

Funding: Dept Health & Human Services

5033 CARES HDM

The following accounts should be adjusted by:

Revenue Account		
	Federal	<u>\$133,582</u>
	Total	<u>\$133,582</u>
Expense Account		
	Subcontractor/Pass-thru	<u>\$133,582</u>
	Total	<u>\$133,582</u>

Purpose: Budget remaining from FY21 contract

Funding: Dept Health & Human Services

5034 CARES Senior Centers

The following accounts should be adjusted by:

Revenue Account		
	Federal	<u>(\$104,148)</u>
	Total	<u>(\$104,148)</u>
Expense Account		
	Subcontractor/Pass-thru	<u>(\$104,148)</u>
	Total	<u>(\$104,148)</u>

Purpose: Budget reduction based on contract

Funding: Dept Health & Human Services

5035 CARES Access

The following accounts should be adjusted by:

Revenue Account		
	Federal	<u>(\$2,467)</u>
	Total	<u>(\$2,467)</u>
Expense Account		
	Subcontractor/Pass-thru	<u>(\$2,467)</u>
	Total	<u>(\$2,467)</u>

Purpose: Budget reduction based on contract

Funding: Dept Health & Human Services

5039 ARP Ombudsman

The following accounts should be adjusted by:

Revenue Account

Federal	\$24,112
Total	\$24,112

Expense Account

Conferences/Training	\$24,112
Total	\$24,112

Purpose: New contract agreement

Funding: Dept. Health and Human Services

5041 ACL Vaccine

The following accounts should be adjusted by:

Revenue Account

Federal	\$224,442
Total	\$224,442

Expense Account

Salary	\$52,650
Fringe	\$24,750
Telecommunications	\$600
Travel-Mileage	\$2,058
General Supplies	\$1,000
Printing /Publications	\$2,500
Contractual	\$111,000
Indirect	\$29,884
Total	\$224,442

Purpose: New contract agreement

Funding: Dept. Health and Human Services

5042 State Vaccine Homebound

The following accounts should be adjusted by:

Revenue Account

State	\$30,000
Total	\$30,000

Expense Account

Salary	\$20,280
Fringe	\$780
Travel-Mileage	\$600
General Supplies	\$209
Indirect	\$8,131
Total	\$30,000

Purpose: New contract agreement

Funding: Dept. Health and Human Services

5044 ARP P&A

The following accounts should be adjusted by:

Revenue Account

Federal	\$790,979
Total	\$790,979

Expense Account

Salary	\$262,584
Fringe	\$123,441
Travel-Mileage	\$5,000
General Supplies	\$5,616
Conferences/Training	\$8,000
Contractual	\$237,294
Indirect	\$149,044
Total	\$790,979

Purpose: New contract agreement

Funding: Dept. Health and Human Services

5045 ARP Title III-B

The following accounts should be adjusted by:

Revenue Account

Federal	\$2,054,542
Total	\$2,054,542

Expense Account

Subrecipient/Pass-thru	\$2,054,542
Total	\$2,054,542

Purpose: New contract agreement

Funding: Dept. Health and Human Services

5046 ARP Congregate

The following accounts should be adjusted by:

Revenue Account

Federal	\$977,735
Total	\$977,735

Expense Account

Subrecipient/Pass-thru	\$977,735
Total	\$977,735

Purpose: New contract agreement

Funding: Dept. Health and Human Services

5047 ARP HDM

The following accounts should be adjusted by:

Revenue Account

Federal	\$1,466,602
Total	<u>\$1,466,602</u>

Expense Account

Subrecipient/Pass-thru	\$1,466,602
Total	<u>\$1,466,602</u>

Purpose: New contract agreement

Funding: Dept. Health and Human Services

5048 ARP FCSP

The following accounts should be adjusted by:

Revenue Account

Federal	\$686,700
Total	<u>\$686,700</u>

Expense Account

Conferences/Training	\$153,200
Subrecipient/Pass-thru	\$533,500
Total	<u>\$686,700</u>

Purpose: New contract agreement

Funding: Dept. Health and Human Services

5049 ARP Title III-D

The following accounts should be adjusted by:

Revenue Account

Federal	\$204,720
Total	<u>\$204,720</u>

Expense Account

Salary	\$85,489
Fringe	\$40,188
Travel-Mileage	\$10,000
General Supplies	\$3,397
Conferences/Training	\$7,350
Contractual	\$9,772
Indirect	\$48,524
Total	<u>\$204,720</u>

Purpose: New contract agreement

Funding: Dept. Health and Human Services

5050 CDS-Chatham

The following accounts should be adjusted by:

Revenue Account

Project Income	\$34,293
Total	\$34,293

Expense Account

Salary	\$4,520
Fringe	\$2,125
Contractual	\$4,346
Subrecipient/Pass-thru	\$20,737
Indirect	\$2,565
Total	\$34,293

Purpose: New contract agreement

Funding: Chatham Co. Council on Aging

Adopted and approved on this 27th day of October 2021.

Kathleen Ferguson, Chair

Attest:

Lee Worsley, Executive Director

TRIANGLE J COUNCIL OF GOVERNMENTS

FINANCIALS AS OF SEPTEMBER 30, 2021

CASH BALANCE

CHECKING ACCOUNT	\$ 365,105.45
TRUST ACCOUNT	\$ 267,225.79
NORTH CAROLINA CASH MANAGEMENT INVESTMENTS	<u>\$ 1,590,340.87</u>
TOTAL CASH ON HAND	<u>\$ 2,222,672.11</u>

<u>DIVISION</u>	<u>BUDGETED REVENUES</u>	<u>JUL-SEP REVENUES</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>
GENERAL FUND	443,833.00	706,376.89	0.00	-262,543.89
ECONOMIC DEVELOPMENT	593,476.00	128,750.67	0.00	464,725.33
REGIONAL PLANNING	4,556,646.00	413,050.60	0.00	4,143,595.40
AGING SERVICES	<u>12,852,790.00</u>	<u>1,309,553.17</u>	<u>0.00</u>	<u>11,543,236.83</u>
TOTAL REVENUES	<u>18,446,745.00</u>	<u>2,557,731.33</u>	<u>0.00</u>	<u>15,889,013.67</u>

<u>DIVISION</u>	<u>BUDGETED EXPENDITURES</u>	<u>JUL-SEP EXPENDITURES</u>	<u>ENCUMBRANCE</u>	<u>REMAINING BALANCE</u>
GENERAL FUND	443,833.00	37,574.06	25,750.32	380,508.62
ECONOMIC DEVELOPMENT	593,476.00	112,916.18	0.00	480,559.82
REGIONAL PLANNING	4,556,646.00	743,605.34	52,119.77	3,760,920.89
AGING SERVICES	<u>12,852,790.00</u>	<u>1,979,988.39</u>	<u>717.00</u>	<u>10,872,084.61</u>
TOTAL EXPENDITURES	<u>18,446,745.00</u>	<u>2,874,083.97</u>	<u>78,587.09</u>	<u>15,494,073.94</u>

Triangle J Board of Delegates Meeting Agenda Comments – October 27, 2021

Agenda Section: Consent Agenda
Appointment of a TJCOG Finance Deputy Director

Background: In accordance with NC State Statutes GS 159-24, each local government and public authority shall, at all times have a Finance Officer appointed by the local government, public authority, or designated official to hold office at the pleasure of the appointing board or official and perform the duties of GS 159-25 and pre-audit functions of GS159-28. Currently Judy Weller serves as the Finance Officer for Triangle J Council of Government, however, there is no appointed Deputy Finance Officer to serve in her absence. Per the directive of the Executive Director Lee Worsley, the Finance Director has been tasked to make a recommendation to the Board of Delegates to appoint a Deputy Finance Director.

Recommendation(s): It is recommended the Board of Delegates appoint Maurice Jackson, Fiscal Program Specialist to serve as Deputy Finance Officer in the absence of the Finance Director Judy Weller. That the appointed Deputy Finance Officer shall perform the duties per NC State Statutes in accordance with GS 159-25 and GS 159-28 and attached herein.

Staff Responsible for Technical Support: Judy Weller, Finance Director

§ 159-25. Duties of finance officer; dual signatures on checks; internal control procedures subject to Commission regulation.

- (a) The finance officer shall have the following powers and duties:
- (1) Keep the accounts of the local government or public authority in accordance with generally accepted principles of governmental accounting and the rules and regulations of the Commission.
 - (2) Disburse all funds of the local government or public authority in strict compliance with this Chapter, the budget ordinance, and each project ordinance and shall preaudit obligations and disbursements as required by this Chapter.
 - (3) Prepare and file with the board a statement of the financial condition of the local government or public authority, as often as may be requested by the governing board or the manager.
 - (4) Receive and deposit all moneys accruing to the local government or public authority, or supervise the receipt and deposit of money by other duly authorized officers or employees.
 - (5) Maintain all records concerning the bonded debt and other obligations of the local government or public authority, determine the amount of money that will be required for debt service or the payment of other obligations during each fiscal year, and maintain all sinking funds.
 - (6) Supervise the investment of idle funds of the local government or public authority.
 - (7) Perform such other duties as may be assigned by law, by the manager, budget officer, or governing board, or by rules and regulations of the Commission.
 - (8) Attend any training required by the Local Government Commission under this section.
 - (9) Contract with outside entities, including certified public accountants in good standing with the North Carolina State Board of Certified Public Accountant Examiners, bookkeeping firms, councils of government, and other units of government, to ensure fulfillment of the duties enumerated in this subsection, excluding subdivision (6), except where specifically allowed by law, and subdivision (8). Regardless of the entity performing such duties, the authority, powers, and duties of the finance officer shall not be superseded, and the responsibility for accurate and timely fulfillment of duties lies solely with the finance officer.

All references in other portions of the General Statutes, local acts, or city charters to county, city, special district, or public authority accountants, treasurers, or other officials performing any of the duties conferred by this section on the finance officer shall be deemed to refer to the finance officer.

(b) Except as otherwise provided by law, all checks or drafts on an official depository shall be signed by the finance officer or a properly designated deputy finance officer and countersigned by another official of the local government or public authority designated for this purpose by the governing board. If the board makes no other designation, the chairman of the board or chief executive officer of the local government or public authority shall countersign these checks and drafts. The governing board of a unit or authority may waive the requirements of this subsection if the board determines that the internal control procedures of the unit or authority will be satisfactory in the absence of dual signatures.

(c) The Local Government Commission has authority to issue rules and regulations having the force of law governing procedures for the receipt, deposit, investment, transfer, and disbursement of money and other assets by units of local government and public authorities, may

inquire into and investigate the internal control procedures of a local government or public authority, may require any modifications in internal control procedures which, in the opinion of the Commission, are necessary or desirable to prevent embezzlements or mishandling of public moneys, and may adopt rules establishing minimum qualifications for finance officers.

(d) The Local Government Commission has the authority to require any finance officer or any other employee who performs the duties of a finance officer to participate in training related to the powers, duties, and responsibilities of the finance officer under any of the following circumstances: (i) the Commission is exercising its authority under Article 10 of this Chapter with respect to the employing local government or public authority, (ii) the employing local government or public authority has received a unit letter from the Commission due to a deficiency in complying with this Chapter, (iii) the employing local government or public authority has an internal control material weakness or significant deficiency in the most recently completed financial audit, or (iv) the finance officer fails to annually meet or attest to the minimum qualifications of the position, as established by the Local Government Commission. The Commission may collaborate with the School of Government at the University of North Carolina, the North Carolina Community College System, and other educational institutions in the State to develop and deliver the training required by this subsection. When the Commission requires a finance officer or other employee to participate in training as authorized in this subsection, the Commission shall notify the finance officer or other employee and the employing local government or public authority of the required training. Upon completion of the required training by the finance officer or other employee, the employing local government or public authority shall submit, in writing, to the Commission proof that the training requirements have been satisfied.

(e) The Local Government Commission may require any local government or public authority to contract with outside entities in accordance with the terms of subdivision (9) of subsection (a) of this section if the local government or public authority has received a unit letter from the Commission due to a deficiency in complying with this Chapter or the local government or public authority has an internal control finding in the most recently completed financial audit. (1971, c. 780, s. 1; 1973, c. 474, ss. 18-20; 1975, c. 514, s. 10; 1987, c. 796, s. 3(5); 2016-84, s. 1; 2017-105, s. 1; 2019-19, s. 6.2.)

§ 159-28. Budgetary accounting for appropriations.

(a) Incurring Obligations. – No obligation may be incurred in a program, function, or activity accounted for in a fund included in the budget ordinance unless the budget ordinance includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay in the current fiscal year the sums obligated by the transaction for the current fiscal year. No obligation may be incurred for a capital project or a grant project authorized by a project ordinance unless that project ordinance includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay the sums obligated by the transaction. Nothing in this section shall require a contract to be reduced to writing.

(a1) Preaudit Requirement. – If an obligation is reduced to a written contract or written agreement requiring the payment of money, or is evidenced by a written purchase order for supplies and materials, the written contract, agreement, or purchase order shall include on its face a certificate stating that the instrument has been preaudited to assure compliance with subsection (a) of this section. The certificate, which shall be signed by the finance officer, or any deputy finance officer approved for this purpose by the governing board, shall take substantially the following form:

"This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

(Signature of finance officer)."

(a2) Failure to Preaudit. – An obligation incurred in violation of subsection (a) or (a1) of this section is invalid and may not be enforced. The finance officer shall establish procedures to assure compliance with this section, in accordance with any rules adopted by the Local Government Commission.

(b) Disbursements. – When a bill, invoice, or other claim against a local government or public authority is presented, the finance officer shall either approve or disapprove the necessary disbursement. If the claim involves a program, function, or activity accounted for in a fund included in the budget ordinance or a capital project or a grant project authorized by a project ordinance, the finance officer may approve the claim only if both of the following apply:

- (1) The finance officer determines the amount to be payable.
- (2) The budget ordinance or a project ordinance includes an appropriation authorizing the expenditure and either (i) an encumbrance has been previously created for the transaction or (ii) an unencumbered balance remains in the appropriation sufficient to pay the amount to be disbursed.

The finance officer may approve a bill, invoice, or other claim requiring disbursement from an intragovernmental service fund or trust or agency fund not included in the budget ordinance, only if the amount claimed is determined to be payable. A bill, invoice, or other claim may not be paid unless it has been approved by the finance officer or, under subsection (c) of this section, by the governing board. The finance officer shall establish procedures to assure compliance with this subsection, in accordance with any rules adopted by the Local Government Commission.

(c) Governing Board Approval of Bills, Invoices, or Claims. – The governing board may, as permitted by this subsection, approve a bill, invoice, or other claim against the local government or public authority that has been disapproved by the finance officer. The governing board may not approve a claim for which no appropriation appears in the budget ordinance or in a project ordinance, or for which the appropriation contains no encumbrance and the unencumbered balance is less than the amount to be paid. The governing board shall approve payment by formal resolution stating the board's reasons for allowing the bill, invoice, or other

claim. The resolution shall be entered in the minutes together with the names of those voting in the affirmative. The chairman of the board, or some other member designated for this purpose, shall sign the certificate on the check or draft given in payment of the bill, invoice, or other claim. If payment results in a violation of law, each member of the board voting to allow payment is jointly and severally liable for the full amount of the check or draft given in payment.

(d) Payment. – A local government or public authority may not pay a bill, invoice, salary, or other claim except by any of the following methods:

- (1) Check or draft on an official depository.
- (2) Bank wire transfer from an official depository.
- (3) Electronic payment or an electronic funds transfer originated by the local government or public authority through an official depository.
- (4) Cash, if the local government has adopted an ordinance authorizing the use of cash, and specifying the limits of the use of cash.

(d1) Except as provided in this section, each check or draft on an official depository shall bear on its face a certificate signed by the finance officer or a deputy finance officer approved for this purpose by the governing board (or signed by the chairman or some other member of the board pursuant to subsection (c) of this section). The certificate shall take substantially the following form:

"This disbursement has been approved as required by the Local Government Budget and Fiscal Control Act.

(Signature of finance officer)."

(d2) An electronic payment or electronic funds transfer shall be subject to the preaudit process in accordance with this section and any rules adopted by the Local Government Commission. The rules so adopted shall address execution of electronic payment or electronic funds transfer and how to indicate that the finance officer or duly appointed deputy finance officer has performed the preaudit process in accordance with this section. A finance officer or duly appointed deputy finance officer shall be presumed in compliance with this section if the finance officer or duly appointed deputy finance officer complies with the rules adopted by the Local Government Commission.

(e) Penalties. – If an officer or employee of a local government or public authority incurs an obligation or pays out or causes to be paid out any funds in violation of this section, that officer or employee, and the sureties on any official bond for that officer or employee, are liable for any sums so committed or disbursed. If the finance officer or any duly appointed deputy finance officer gives a false certificate to any contract, agreement, purchase order, check, draft, or other document, the finance officer or duly appointed deputy finance officer, and the sureties on any official bond, are liable for any sums illegally committed or disbursed thereby. The governing board shall determine, by resolution, if payment from the official bond shall be sought and if the governing body will seek a judgment from the finance officer or duly appointed deputy finance officer for any deficiencies in the amount.

(e1) Inclusion of the contract term in accordance with G.S. 143-133.3(b) shall be deemed in compliance with G.S. 143-133.3(a).

(f) The certifications required by subsections (a1) and (d1) of this section shall not apply to any of the following:

- (1) An obligation or a document related to the obligation has been approved by the Local Government Commission.
- (2) Payroll expenditures, including all benefits for employees of the local government.

- (3) Electronic payments, as specified in rules adopted by the Local Government Commission.
- (g) As used in this section, the following terms shall have the following meanings:
 - (1) Electronic funds transfer. – A transfer of funds initiated by using an electronic terminal, a telephone, a computer, or magnetic tape to instruct or authorize a financial institution or its agent to credit or debit an account.
 - (2) Electronic payment. – Payment by charge card, credit card, debit card, gas card, procurement card, or electronic funds transfer. (1971, c. 780, s. 1; 1973, c. 474, ss. 22, 23; 1975, c. 514, s. 12; 1979, c. 402, ss. 7, 8; 2010-99, s. 1; 2012-156, s. 1; 2015-246, s. 6(a); 2015-294, s. 2.)