

July 5, 2016

The Washington County Board of Commissioners met in a regular session on Tuesday, July 5, 2016 at 6:00 PM in the Commissioners Room, 116 Adams Street, Plymouth, NC. Commissioners Johnson, Manning, Phelps, Sexton and Walker were present. Also present were County Manager Willie Mack Carawan, Clerk to the Board Julie J. Bennett, Assistant County Manager/County Attorney Curtis Potter and Finance Officer Missy Dixon.

Chair Phelps called the meeting to order. Commissioner Walker gave the invocation; Commissioner Johnson the pledge of allegiance.

ADDITIONS/DELETIONS: None.

CONSENT AGENDA: **Commissioner Manning made a motion to approve the Consent Agenda:**

- a) Approval of Minutes
- b) Tax Refunds & Releases and Insolvent Accounts
- c) ABC Board Amendment to Annual Budget
- d) Boards & Committees

**Commissioner Sexton seconded, motion carried unanimously.**

PUBLIC FORUM: Ms. Melanie Perry, 4686 NC Hwy 32 South, Washington County Hospital (WCH) CEO, said she has talked with Sentara and they have pushed the date back to October 2016 for assisting us in building up the specialty clinic again that is located inside WCH. A letter of intent has been issued to Dr. Paul Ziomek who will be coming to practice at the Rural Health Clinic. He will be located in Suite B along with nurse practitioner Angela Jones (which is located in the area where Dr. Venable's office is and Dr. Jeon's was). Dr. John Gentry from Raleigh will be here interviewing and Dr. Shumway will be here on Wednesday, the 13th. Ms. Perry also said that the phone system at the hospital and Rural Health Clinic is being updated. Ms. Perry told the public they could call her at her direct number (793-7654) or call hospital directly if anyone has any questions.

EMPLOYEE OF THE MONTH: Chair Phelps presented Ms. Missy Dixon, Finance Officer with a certificate of appreciation. Ms. Dixon has been with the County since 2012 and prior to that she worked at Martin-Tyrrell-Washington Partnership for Children for 16 years. The anonymous nominator of Ms. Dixon said that "even when she is overwhelmed with a three person workload, she still remains patient and kind to everyone she comes in contact with." Ms. Arnold took Ms. Dixon's picture and it will be placed on the wall in the foyer of the County Administration Building.

TAX COLLECTOR'S REPORT IN SETTLEMENT: Ms. Wilkins spoke to the Board regarding the ad valorem taxes. Per North Carolina General Statute 105-373, the Commissioners are to receive a settlement report for the fiscal year 2015 – 2016 which ended June 30, 2016.

Per North Carolina General Statute 105-373, Ms. Wilkins told the Board she is here tonight to give the Commissioners the settlement report for the fiscal year 2015 – 2016 which ended June 30, 2016.

Ms. Wilkins told the Board that this report includes the settlement of real property taxes and personal property taxes. The charges for this report include original amounts due along with discoveries, penalties, interest and costs and all other sums. The credits for this report include deposits, releases, principal balances of real and personal property and other balances due. Also included with this report are the insolvent amounts and a breakdown of the enforced collections. The Tax Office has made diligent efforts to collect all the taxes due, including wage garnishment, bank attachment, letters, personal contact, debt set-off, and foreclosures.

The Tax Office is run according to the laws of North Carolina. Ms. Wilkins said they use the Machinery Act as reference and work closely with the N. C. Department of Revenue (NCDOR) and the School of Government at UNC – Chapel Hill, NC. Everything from what is printed on the County receipts to the County assessment policies are governed by N. C. law.

The County's Tax Office currently bills and collects for the Town of Creswell, Eddie Smith Drainage District, Albemarle Drainage District and Pungo River Drainage District and the County Tax Office collects for Drainage District 5.

The County's Tax Office is still working to collect delinquent motor vehicle taxes for bills prior to the NCVTS program being implemented in 2013 and work is being done to process the monthly queues, and reports in the Tag and Tax Program or NCVTS (North Carolina Vehicle Tax System). Although the bills are sent and collected through the NCVTS system, the Tax Office still handles any adjustments, refunds, releases (e.g. situs error) and general questions about motor vehicle taxes.

Ms. Wilkins stated that in December, listing notices were posted around the county and advertised in the Roanoke Beacon concerning the listing period for 2016 – 2017. The Tax Office completed the listing of Business Personal Property and Personal Property; those forms are mailed December 31<sup>st</sup> of each year and are due January 31<sup>st</sup>. Applications were processed for the Present-Use Value program and Property Tax Relief program. "Notice of Lien Advertisement" aka second notices were sent in February. The delinquent taxpayer's advertisement was run in the Roanoke Beacon in March. The Board of E & R advertisement was run in the Roanoke Beacon. Reports were sent to the North Carolina Department of Revenue (NCDOR) as requested. Annually, there are several reports required by the NCDOR and the Office of the Fire Marshall.

Ms. Wilkins said the Tax Office staff worked with the contracted Appraiser to get the appraisals completed and adjustments made since last year.

Ms. Wilkins stated that this year that she and the Assistant Assessor have worked with County Tax Services, Inc. to implement our Business Personal Property Audit / Compliance check. Tax Office staff have had some appointments in June and the next set of appointments are scheduled for this month.

The School of Government and the NCDOR require continuing education classes for different certifications and positions. All Tax Office personnel have completed their courses and have passed all tests per the requirements.

Ms. Wilkins stated that transfers are an on-going process from the time the bills go out in July until the Tax Office is ready to bill the next tax year. The Tax Office staff works closely with the Register of Deeds and Mapping Department to assure that the County's record of transfers is correct. Once the bills are mailed, the Assistant Assessor will begin transfers that have occurred since January 1 that can be keyed in preparation for 2017 – 2018 tax year. While some of the changes the Assistant Assessor and I can review, there are changes that the Appraiser has to complete. He is usually here in February to complete any appraisal work so notices can be sent in a timely manner. Some of the changes we get come from the Permits Office and some we get from the taxpayers.

The Delinquent Tax Coordinator is working with mortgage companies to assure that they receive the tax bills they have requested. This year the Tax Office will be using Autoagent. This company contracts with the mortgage companies to assure that their tax bill information and payments are correct. This should minimize overpayments by mortgage companies and refunds having to be processed by the Delinquent Tax Coordinator. She will also continue to assist Ms. Wilkins with the foreclosure program. The Delinquent Tax Coordinator will continue to enforce wage garnishments, bank attachments and the debt set-off program.

The Tax Office staff members are cross-trained, for each job that is done we work to have at least one other person who can assist with that position or duty. This does pull the Delinquent Tax Coordinator, Assistant Assessor and Tax Administrator away from their main duties to help the front counter and each other as needed. The staff and I invite each of you to visit us at any time.

Commissioner Walker asked how often staff in the Tax Office take courses. Ms. Wilkins said courses are offered twice a year.

401K DISCUSSION: During the budget discussions, a motion was made and passed that read as follows: *Commissioner Johnson made a motion that all employees currently employed will maintain their benefits as they are; effective July 2, all new hires will receive employee only benefits and 1% 401K from the County. Commissioner Manning seconded. Motion carried 4-1 with Chair Phelps voting nay.* Mr. Carawan explained that the plan year begins in January. The County contribution to the 401K plan has to either be all at 1% or all at 3%. Commissioner Manning asked if it is mandatory for employees to participate in the 401K plan. Mr. Carawan said no, it is optional. There is a minimal input of \$20/month from the employee and County matches 3% of their yearly salary. Mr. Carawan said a change to the 401K plan can't be implemented at the present time.

DESIGNATION OF VOTING DELEGATE TO THE NCACC ANNUAL CONFERENCE: Ms. Bennett spoke to the Board regarding the designation of a voting delegate to the NCACC Annual Conference in August. Commissioners Johnson, Phelps and Walker have all been registered for the conference that will be held in Forsyth County in August.

**Commissioner Johnson made a motion to appoint Commissioner Phelps as the voting delegate to the NCACC Annual Conference in August. Commissioner Manning seconded, motion carried unanimously.**

FINANCE OFFICER'S REPORT: Ms. Dixon went over her report that was in the Commissioners' package. She also mentioned the County does not have all the collections from the EMS billing company. Ms. Dixon stated that the Library Grant has been totally expended and has been closed and has had the final audit on it.

Washington County  
**Monthly Financial Summary**  
as June 29, 2016

	Budget	YTD Activity	Budget	YTD Activity	Budget	YTD Activity
<b>General Fund (00):</b>						
Revenues	15,313,143.27	13,648,988.44				
Expenditures	(15,313,143.27)	(14,235,552.33)				
<b>Balance:</b>		<b>(586,563.89)</b>				
<i>*Fund Balance Appropriation 693,161.74</i>						
<b>Drainage Fund (30):</b>						
Revenues	60,569.00	26,984.89				
Expenditures	(60,569.00)	(60,568.45)				
<b>Balance:</b>		<b>(33,583.56)</b>				
<i>*Fund Balance Appropriation 39,973.00</i>						
<b>Sanitation Fund (33):</b>						
Revenues	1,247,709.30	1,262,477.64				
Expenditures	(1,247,709.30)	(1,217,785.12)				
<b>Balance:</b>		<b>44,692.52</b>				
<i>*Fund Balance Appropriation</i>						
<b>Water Fund (35):</b>						
Revenues	1,291,528.00	1,275,769.99				
Expenditures	(1,291,528.00)	(1,134,329.48)				
<b>Balance:</b>		<b>141,440.51</b>				
<i>*Fund Balance Appropriation</i>						
<b>EMS Fund (37):</b>						
Revenues	2,324,979.00	1,970,547.90				
Expenditures	(2,324,979.00)	(1,862,814.67)				
<b>Balance:</b>		<b>107,733.23</b>				
<i>*Fund Balance Appropriation 479,564.00</i>						
<i>**Includes the General Fund Transfer</i>						
<i>***Collection EIS Revenue posting outstanding</i>						
<b>Airport Tax/Lane Grant Fund (38):</b>						
Revenues	93,398.00	141,739.66				
Expenditures	(93,398.00)	(92,963.64)				
<b>Balance:</b>		<b>48,775.82</b>				
<i>*Fund Balance Appropriation</i>						
<b>Airport Fund (39):</b>						
Revenues	183,463.00	209,925.41				
Expenditures	(183,463.00)	(175,482.33)				
<b>Balance:</b>		<b>34,443.08</b>				
<i>*Fund Balance Appropriation</i>						
<b>Library Grant Fund (56):</b>						
Revenues	206,334.27	206,334.27				
Expenditures	(206,334.27)	(196,892.80)				
<b>Balance:</b>		<b>9,441.47</b>				
<i>*Fund Balance Appropriation</i>						
<i>**Close-Out Budget needs keying</i>						
<b>Commerce Center IDB Grant Fund (57):</b>						
Revenues	1,446,400.00	201,980.09				
Expenditures	(1,446,400.00)	(8,470.67)				
<b>Balance:</b>		<b>193,509.42</b>				
<i>*Fund Balance Appropriation</i>						
<b>CDBG Scattered Site Grant Fund (61):</b>						
Revenues	105,970.00	105,970.00				
Expenditures	(105,970.00)	(94,162.55)				
<b>Balance:</b>		<b>11,807.45</b>				
<i>*Fund Balance Appropriation</i>						
<i>**Close-Out Budget needs keying</i>						
<b>NCHRA LRP Fund (62):</b>						
Revenues	47,287.00	-				
Expenditures	(47,287.00)	(47,287.00)				
<b>Balance:</b>		<b>(47,287.00)</b>				
<i>*Fund Balance Appropriation</i>						
<i>**Funds need to be drawn down</i>						
<b>Travel &amp; Tourism Fund (63):</b>						
Revenues	199,868.00	145,212.35				
Expenditures	(199,868.00)	(132,169.33)				
<b>Balance:</b>		<b>13,042.82</b>				
<i>*Fund Balance Appropriation</i>						
<b>E-911 Fund (69):</b>						
Revenues	647,713.37	622,545.14				
Expenditures	(647,713.37)	(139,780.44)				
<b>Balance:</b>		<b>482,764.70</b>				
<i>*Fund Balance Appropriation</i>						
<b>Re-Evaluation Fund (70):</b>						
Revenues	33,000.00	33,264.53				
Expenditures	(33,000.00)	-				
<b>Balance:</b>		<b>33,264.53</b>				
<i>*Fund Balance Appropriation</i>						

Commissioner Sexton asked Ms. Dixon about the revenues showing short. Why doesn't it balance after the money has come in last year. Ms. Dixon said the County still has two months of revenues remaining to come in. The way the audit backs the money back up, it makes it look

like we are short. Commissioner Sexton said it looks like the County would get caught up and it would show as balanced.

**OTHER ITEMS BY CHAIRPERSON, COMMISSIONERS, COUNTY MANAGER, ASSISTANT COUNTY MANAGER/ATTORNEY OR CLERK:**

Commissioner Johnson asked about the easements for the water/sewer lines to the Commerce Building. Mr. Potter said he will begin on that again next week. Work on that had to be put off due to working on the budget.

Commissioner Johnson asked about the Trillium playground grant. Mr. Potter said there is a logjam at the contract level. Commissioner Johnson offered to talk to Trillium; however, Mr. Potter said it wasn't necessary.

Chair Phelps stated that the following items need to be on the next agenda: 401K plan, Trillium playground status update, easements for the water/sewer lines at the Commerce Building update, the County's Strategic Plan, Riverlight Transit (DSS) and drainage. The August 1 meeting will be held at the Creswell High School at 6:00 pm.

Mr. Carawan stated that he has the awning plan for the rear entrance of the Courthouse from the engineers and will get moving on that.

Mr. Potter stated that he will be out of the office for the remainder of this week. He will be attending the Attorney's Conference. Mr. Potter also let the Board know that he will not be physically present at the August 1 Board of Commissioners meeting. He will be attending his grandmother's 101<sup>st</sup> birthday party.

Mr. Carawan noted that EMS Transport made 165 trips in the month of June for transport. Commissioner Johnson asked about dropped calls; however, she said she will discuss that with Mr. Coccaro later.

Commissioner Manning talked about a bill that Harry Brown is pushing that will limit air space. Commissioner Manning feels the Board may need to pass a resolution against it. Commissioner Manning said it might even supersede what JLUS is doing. Mr. Potter will check into and give the Board an update.

**Commissioner Sexton made a motion to go into Closed Session pursuant to NCGS §143-318.11(a)(3) (attorney/client privilege) and NCGS 143.318.11(a)(6) personnel. Commissioner Manning seconded, motion carried unanimously.**

Back in Open Session, **Commissioner Sexton made a motion to approve the Tyrrell County/Washington County EMS contract. Commissioner Walker seconded, motion carried unanimously.**

**Commissioner Johnson made a motion to go into Closed Session pursuant to NCGS 143.318.11(a)(6) personnel. Commissioner Manning seconded, motion carried unanimously.**

**At 9:00 PM, with no further business to discuss Commissioner Walker made a motion to adjourn the meeting. Commissioner Manning seconded, motion carried unanimously.**

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D. Cole Phelps  
Chair

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Julie J. Bennett, CMC, NCCCC  
Clerk to the Board