

December 5, 2022

The Washington County Board of Commissioners met in a regular meeting on Monday, December 5, 2022 at 6:00 PM by using ZOOM—virtual meeting software (due to the COVID-19 pandemic) for Facebook Live Streaming and in person in the Commissioners’ Room, 116 Adams Street, Plymouth, NC. Commissioners Tracey A. Johnson, Ann C. Keyes, Carol V. Phelps and Julius Walker, Jr. Also present were Commissioner-Elect John C. Spruill, County Manager/ County Attorney Curtis Potter, Clerk to the Board Julie J. Bennett and County Finance Officer Missy Dixon.

County Manager Potter called the December 5, 2022 meeting to order and stated that this is the Board’s annual organizational meeting.

Clerk to the Board Julie J. Bennett gave oaths to Commissioner Johnson, Commissioner Walker and Commissioner-Elect John C. Spruill.

ELECTION OF CHAIR: County Manager Potter called for nominations for Chair of the Washington County Board of Commissioners for 2022-2023. **Commissioner Spruill nominated Commissioner Walker. There were no other nominations. County Manager Potter called for the vote. Motion carried unanimously.** County Manager Potter handed over the gavel and congratulated Commissioner Walker as Chair for 2022-2023. Chair Walker presided over the remainder of the meeting.

ELECTION OF VICE-CHAIR: Chair Walker called for nominations for Vice-Chair of the Washington County Board of Commissioners for 2022-23. **Commissioner Phelps nominated Commissioner Keyes as Vice-Chair. Chair Walker called for the vote. Motion carried unanimously.** Chair Walker congratulated Commissioner Keyes as Vice-Chair for 2022-2023.

Chair Walker thanked the Board for the nomination as Chair. He said he was looking forward to working with each and every one of you, and he repeated “each and every one of you”.

Commissioner Spruill said he was happy to work with each and every one just like Chair Walker to make Washington County a better place.

Commissioner Phelps congratulated all.

Commissioner Keyes said she thinks this Board will work well together and appreciated the nomination.

Commissioner Phelps gave the invocation and Commissioner Johnson led the pledge of allegiance.

ADDITIONS/DELETIONS: None.

CONSENT AGENDA:

Items listed under Consent are generally of a routine nature. The Board may take action to approve/disapprove all items in a single vote. Any item may be withheld from a general action, to be discussed and voted upon separately at the discretion of the Board.

- a) Approval of Meeting Minutes for November 7, 2022
- b) Tax Refunds & Releases and Insolvent Accounts
- c) 2023 County Commissioners' Regular Meeting Schedule
- d) 2023 County Holiday Schedule
- e) Closing of Offices for Employee Christmas Luncheon
- f) FY2023-24 Budget Calendar
- g) RESO 2022-046 Approving the Sale of Surplus Real Property (SR1126/SR1164 Weston Road)
- h) RESO 2022-047 Approving the Bonding of County Officials
- i) Opioid Letter of Support – MTW

**Commissioner Keyes made a motion to approve the Consent Agenda.
Commissioner Phelps seconded. Motion carried unanimously.**

PUBLIC FORUM: None.

DEPARTMENT INFORMATION UPDATE: PETTIGREW REGIONAL LIBRARY: Ms. Brandy Goodwin gave an update of what's going on in the Library.

Board of Commissioners Statement

December 5, 2022

Good evening,

My name is Brandy Goodwin and I am both the County and Children's Services Librarian at the Washington County Library. I am here tonight to speak on behalf of both the staff and patrons of our library to give you all a little insight into we are providing and hope to accomplish within our community.

The Washington County Library is part of the Pettigrew Regional Library system that encompasses four counties: Chowan, Perquimans, Tyrrell, and Washington. Our mission is to ensure our patrons that they have the right and means to free and open information, as provided through an abundance of resources including public internet access, books, microfilm, and genealogical documents. We also strive to defend the rights of intellectual freedom, encourage life-long learning, promote literacy and cultural experiences, provide both educational and recreational materials and services, and cooperate with other organizations to spread our mission within the community. Being that I have only been in this position for a little over a year, I am still new to establishing myself in the role of Librarian but feel I have accomplished a great deal, given my "newness" to the position. Here is a breakdown of what we have been doing as the Library since I took on the role:

Breakdown

- The Washington County Community primarily engages the most with the library during the summer months as we host an "all summer long" Summer Reading Program where we invite in professionals from surrounding counties to educate our young patrons on topics related to our SRP theme; this past summer's theme was "Oceans of Possibilities." (we hosted Friday Afternoon movies w/ aquatic themed films)
- Some of the professionals we brought in this summer are as follows: Rhana Paris from the North Carolina Aquarium on Roanoke Island did a program all about sea turtles, Paul DiDario was OBX Lizard Land brought in some creatures one might see living in a nautical environment and educated the kids about them, and Sam Pollock came in from the Edenton Fish Hatchery with a baby alligator.
- We also have been presenting programs as part of the Grassroots Arts Series, funded by the NC Arts Council. Last year, we were given \$8,000 to bring in multi-cultural programs for all ages. Some of these programs include: "The Stanley Baird Group" (Jazz Band) performing at the NC Black Bear Festival. We also brought in L. Jamal Walton, a comic book artist from Durham to teach a comic book creation class with our Young Adult/Adult Patrons, and Sunya Folyan, an African-American percussionist who taught

the kids about the different types of drums used in African countries to create music; she also taught them traditional AA songs and dances.

- We are in the process of planning our 2nd round of Grassroots Acts; this year we have been given \$10,650. One of the acts we will be bringing in thus far is a traditional Spanish ballet dance company. We also hope to host our NC Poet Laureate, the Bright Star Touring Theatre Group, and the John Brown Entertainment Jazz Group to name a few.
- We host "Storytime with Miss Brandy" (either in-person or virtually depending on school schedules as attendance is low during the school year) and WIP Wednesday's where ladies can meet to crochet, knit, and do hands-on projects to get them out and about with others sharing similar interests.
- We will host a Santa "Meet and Greet" on December 15th from 5:30 – 7:00 PM
- We would like to bring in more people to participate in our programs and appreciate your continued support.

Chair Walker thanked Ms. Goodwin for her update.

PUBLIC HEARING: DSS COMMUNITY TRANSPORTATION PROGRAM APPLICATION:

Commissioner Johnson made a motion to open the public hearing. Commissioner Phelps seconded. Motion carried unanimously.

Ms. Kim Blevins, Riverlight Transit Transportation Supervisor spoke to the Board regarding the Admin and Capital grant applications for the Community Transportation Program grant. (*The documents referenced herein will be attached and become a part of these minutes.*) Commissioner Johnson asked about the amount spent on software. She asked if all Departments in the agency pay for a part of the software so they can use it. Ms. Bevins said no, its strictly for Riverlight Transit. The software collects data from the diagnostics of each Riverlight Transit vehicle and sends it to NCDOT.

Commissioner Johnson made a motion to close the public hearing. Commissioner Phelps seconded. Motion carried unanimously.

Commissioner Keyes made a motion to approve the CTP application/resolution for FY24. Commissioner Phelps seconded. Motion carried unanimously.

PUBLIC HEARING: PLANNING BOARD MOBILE HOME ORDINANCE AMENDMENT:

Commissioner Johnson made a motion to open the public hearing. Commissioner Keyes seconded. Motion carried unanimously.

Mr. Allen Pittman, Planning Director and Mr. David Clifton, Planning Board Director, spoke to the Board stating that they simplified the Ordinance. (*The documents referenced herein will be attached and become a part of these minutes.*) Commissioner Keyes said she knew what that ordinance was before and they did a good job on simplifying it.

Commissioner Spruill asked about the concrete form board description. Mr. Pittman said it was to mean material that would not rot. Commissioner Spruill said he would like for them to use a better word. Mr. Clifton said in the construction industry it's hard to describe it without using a brand name. Mr. Clifton thanked Mr. Pittman and Ms. Barnes for their work on this ordinance.

Commissioner Keyes made a motion to close the public hearing. Commissioner Phelps seconded. Motion carried unanimously.

Commissioner Keyes made a motion to approve the amendment to the Mobile Home Ordinance. Commissioner Spruill seconded. Motion carried unanimously.

Chair Walker thanked the Planning Board for their commitment.

EMPLOYEE OF THE QUARTER: Chair Walker recognized Ms. Brianne Sawyer, Assistant Register of Deeds, as the Employee of the Quarter. Commissioner Keyes agreed that Ms. Sawyer does an excellent job.

AUDIT SUMMARY & DRAFT AUDIT REPORT: Mr. Alan Thompson, TPSA CPA spoke to the Commissioners' and gave the Audit Summary below. He also stated that Ms. Dixon and her staff has done a great job of assisting them and he thanked them.

WASHINGTON COUNTY



Presentation of Audit Results

Fiscal Year Ended
June 30, 2022



Alan W. Thompson, CPA
1626 S Madison Street
PO Box 398
Whiteville, NC 28472
910.642.2109 phone
910.642.5958 fax
www.tpsacpas.com

Washington County

Presentation Agenda

	<u>PAGE(s)</u>
I. GENERAL COMMENTS	
II. REQUIRED COMMUNICATIONS SAS 114	1-3
III. AUDIT RESULTS	4-12
IV. QUESTIONS AND COMMENTS	
V. CLOSE	



Thompson, Price, Scott, Adams & Co, P.A.

P.O. Box 398
1626 S Madison Street
Whiteville, NC 28472
Telephone (910) 642-2109
Fax (910) 642-5958

Alan W. Thompson, CPA
R. Bryon Scott, CPA
Gregory S. Adams, CPA

November 14, 2022

To the Board of Commissioners
Washington County
Plymouth, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Washington County for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 4, 2022. Professional standards also required that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Washington County are described in Note 1 to the financial statements. The County adopted GASB 87 "Leases," effective for fiscal year ended June 30, 2022. We noted no transactions entered into by Washington County during the year for which there was a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant estimate(s) or assumptions noted during the audit.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. There are no such disclosures identified.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Members

American Institute of CPAs - N.C. Association of CPAs - AICPA Division of Firms

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representation

We have requested certain representations from management that are included in the management representation letter dated November 14, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Auditing Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Washington County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

There was a financial statement finding for a prior period adjustment that was recorded to correct the post-closure liability balance in the Sanitation Fund (see Prior Period Adjustment footnote and the description of the finding in the Schedule of Findings and Questioned Costs in the audit report).

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board. The County is required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager. The item that you will be required to respond to in this letter is the prior period adjustment finding.

Other Matters

We applied certain limited procedures to the Schedule of County's Proportionate Share of Net Pension Liability (LGERS), Schedule of County Contributions (LGERS), Schedule of County's Proportionate Share of Net Pension Asset (ROD), Schedule of County Contributions (ROD), Schedule of Changes in Total Pension Liability - Law Enforcement Officer's Special Separation Allowance, and Schedule of Changes in Total OPEB Liability and Related Ratios, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management

regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual non-major fund statement schedules, budgetary schedules, and other schedules, and the schedule of expenditures of federal and State awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Washington County and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

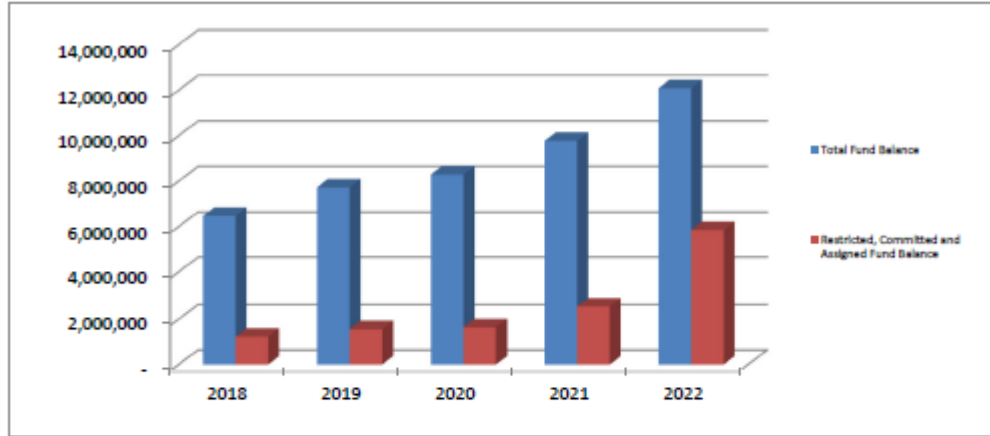
Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co, P.A.

Washington County					
FINANCIAL INFORMATION FOR 5 YEARS					
	2022	2021	2020	2019	2018
Total Fund Balance - General Fund	12,093,361	9,781,691	8,293,894	7,723,820	6,476,619
Unavailable Fund Balance - GF (Restricted for State Statute, Inventories, Prepays)	1,411,742	1,211,964	1,203,854	2,278,430	1,234,320
Restricted, Committed, and Assigned Fund Balance	5,832,581	2,562,617	1,643,420	1,558,205	1,233,026
General Fund Expenditures (including Transfers out)	14,373,938	13,986,923	14,086,611	13,101,560	13,268,139
Fund Balance Available as % of General Fund Expenditures	74.31%	61.27%	50.33%	41.38%	39.51%
Unassigned Fund Balance	6,240,780	7,089,712	5,446,620	3,889,185	4,007,273
Unassigned Fund Balance as % of General Fund Expenditures (including Transfers out)	43.42%	50.69%	38.67%	29.68%	30.20%
Revenues over (under) expenditures before other financing sources					
General Fund	1,064,093	1,963,662	1,189,090	1,897,923	1,652,340
Emergency Medical Services Fund	(401,734)	87,493	(375,387)	(804,992)	(409,136)
Sanitation Fund	(62,776)	75,683	(70,459)	(9,337)	(20,823)
Water Fund	319,741	304,183	275,967	225,334	72,883
Cash vs. Accumulated Depreciation - Water Fund					
Total Fixed Assets	11,633,634	11,536,859	11,533,637	11,533,637	11,517,687
Accumulated Depreciation	5,825,385	5,519,589	5,285,780	5,029,805	4,768,435
Cash	2,234,662	1,717,240	1,009,398	1,686,499	600,899
Cash vs. Accumulated Depreciation - Sanitation Fund					
Total Fixed Assets	682,975	695,067	682,975	682,975	682,975
Accumulated Depreciation	351,682	345,334	338,986	332,639	313,941
Cash	587,909	853,330	1,014,861	1,018,509	712,701
Cash vs. Fund Balance (Net Position)					
Cash - General	11,220,827	11,766,145	9,522,502	6,867,139	7,247,045
Cash - Emergency Medical Services Fund	726,647	317,058	235,782	505,058	439,891
Cash - Other Governmental	2,935,233	522,992	730,835	738,812	750,475
Cash - Sanitation Fund	587,909	853,330	1,014,861	1,018,509	712,701
Cash - Water Fund	2,234,662	1,717,240	1,009,398	1,686,499	600,899
Fund Balance - General	12,093,361	9,781,691	8,293,894	7,723,820	6,476,619
Fund Balance - Emergency Medical Service Fund	901,647	919,394	493,159	341,089	577,487
Fund Balance - Other Governmental Funds	2,486,405	2,318,944	2,479,659	2,080,226	2,481,163
Net Position - Sanitation Fund	162,345	(388,012)	(498,697)	(458,238)	(448,901)
Net Position - Water Fund	3,366,223	3,046,482	2,742,299	2,466,332	2,240,998
Property Tax Rates	0.840	0.843	0.843	0.845	0.845
Collection Percentages	95.87%	95.96%	95.71%	95.84%	95.58%
Collection Percentages (excluding Motor Vehicle)	95.36%	95.45%	95.23%	95.39%	95.08%
Total Property Valuation	1,012,837,345	1,002,715,148	1,021,442,963	1,035,341,482	936,853,255
Total Levy Amount	8,498,170	8,472,943	8,273,688	8,386,266	7,916,410
Breakdown of Debt (Excl Compensated Absences & OPEB)					
Governmental - Installment Purchase (Direct Placement)	43,212	114,458	234,122	352,254	517,924
Governmental - Lease Liability	18,601	33,086	-	-	-
Business-type - Revenue Bonds	3,164,000	3,357,147	3,573,567	3,781,884	3,982,400
Business-type - Notes Payable (Direct Borrowing)	335,909	363,902	391,894	419,887	447,880
	3,561,722	3,868,593	4,199,583	4,554,025	4,948,204

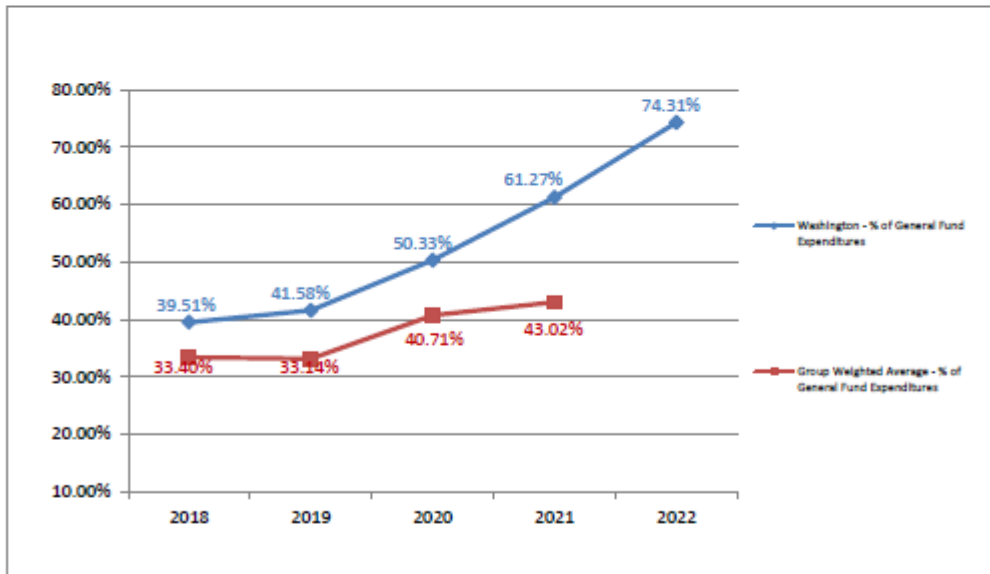
Washington County					
FINANCIAL INFORMATION FOR 5 YEARS					
	2022	2021	2020	2019	2018
Breakdown of General Fund Revenues					
Ad Valorem Taxes	8,510,284	8,550,407	8,313,844	8,444,161	7,833,819
Other Taxes, License & Permits	2,649,592	2,543,205	2,326,057	2,091,579	2,114,734
Intergovernmental Revenue	3,669,587	4,137,091	3,445,361	3,119,701	3,336,174
Sales and Services	257,272	165,278	304,367	488,203	491,111
Investment Earnings	29,932	9,118	92,284	153,471	67,105
Miscellaneous	182,548	69,605	172,772	53,644	29,569
Total	15,299,215	15,474,704	14,654,685	14,350,759	13,872,512
Breakdown of General Fund Expenditures					
General Government	3,155,326	2,854,358	2,952,196	2,297,423	2,073,052
Public Safety	3,782,146	3,565,761	3,693,340	3,606,534	3,459,612
Economic and Physical Development	198,832	198,466	187,796	161,480	157,281
Human Services	4,817,068	4,483,759	4,069,048	4,072,966	4,120,759
Cultural & Recreational	532,105	534,673	523,981	526,334	505,696
Education	1,735,000	1,822,407	1,984,881	1,723,000	1,816,761
Debt Service	14,625	51,636	54,353	65,079	86,811
Total	14,235,122	13,511,060	13,465,395	12,452,836	12,219,972

Washington County Analysis of Fund Balance

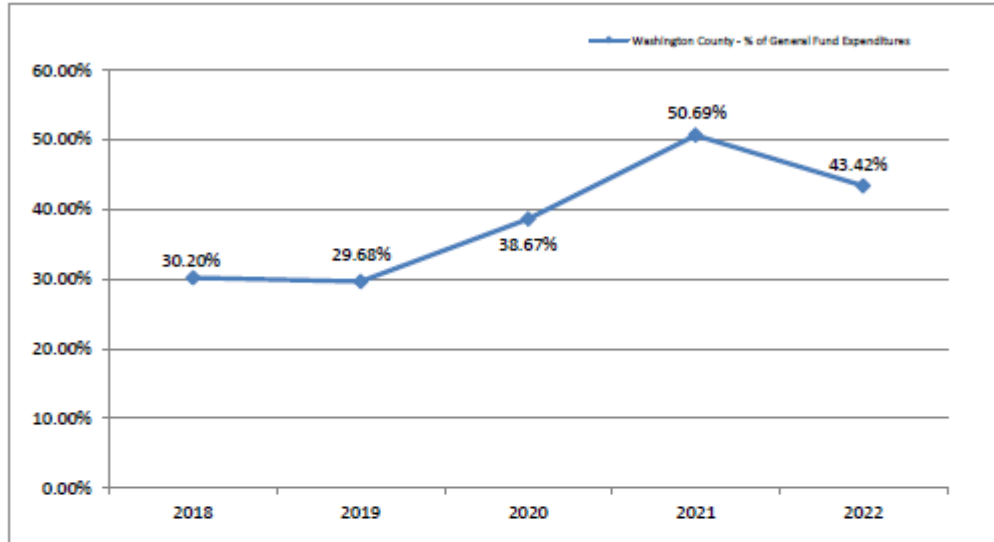


Washington County Analysis of Fund Balance Available

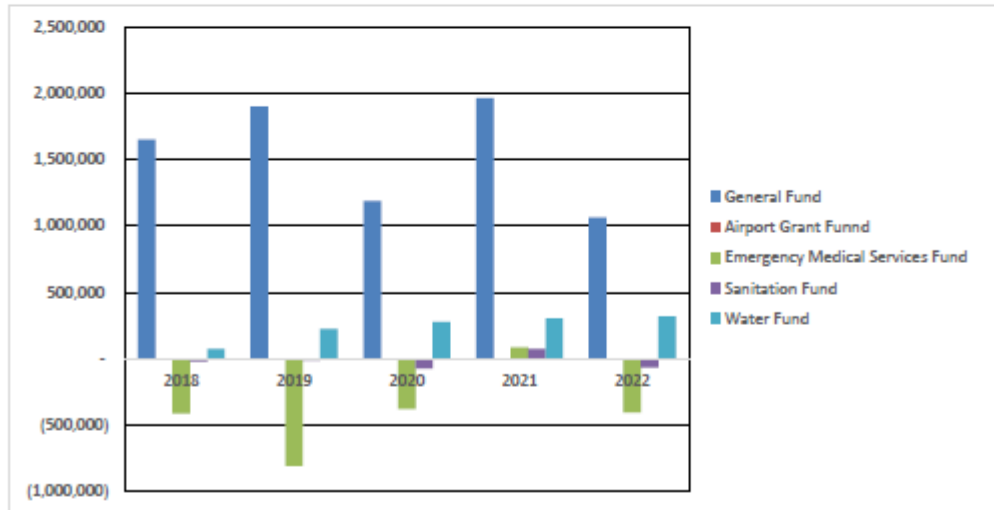
(Note - 2022 Group Weighted Average Not Available at Date of Presentation)



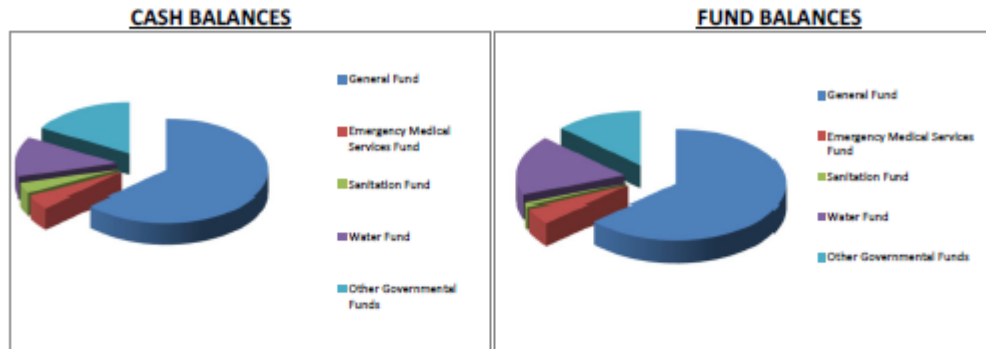
Washington County
Analysis of Unassigned Fund Balance as a % of General Fund Expenditures



Washington County
Analysis of Revenues Over (Under) Expenditures before Transfers



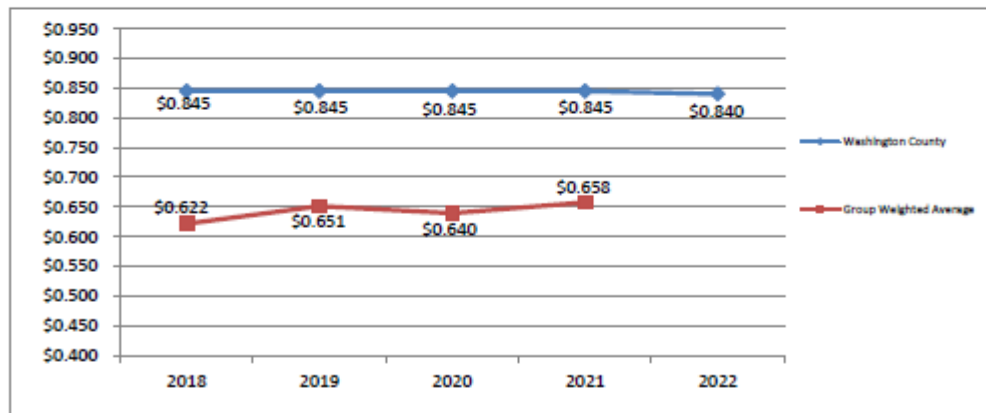
Washington County Analysis of Cash and Fund Balances at June 30, 2022



	2022	
	<u>Cash Balances</u>	<u>Fund Balances</u>
General Fund	\$ 11,220,827	\$ 12,093,361
Emergency Medical Service Fund	726,647	901,647
Other Governmental Funds	2,955,233	2,486,405
Sanitation Fund	587,909	162,345
Water Fund	2,234,662	3,366,223
Total	\$ 17,725,278	\$ 19,009,981

Washington County Property Tax Rates

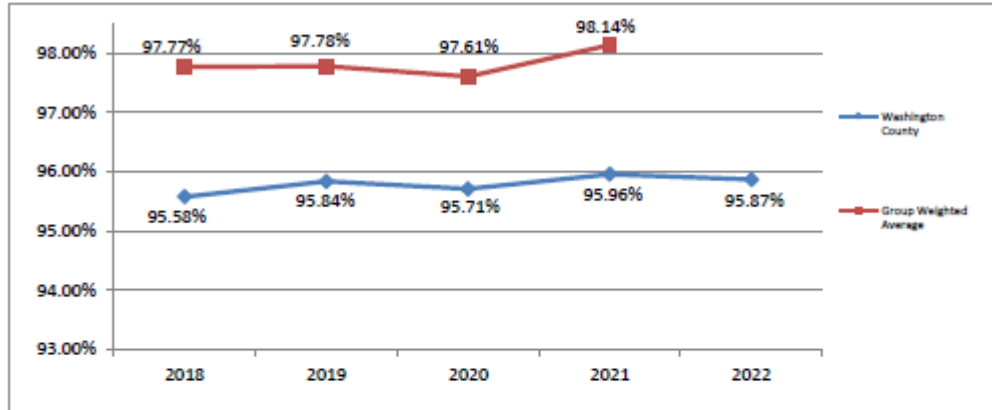
(Note - 2022 Group Weighted Average Not Available at Date of Presentation)



Washington County

Collection Percentages

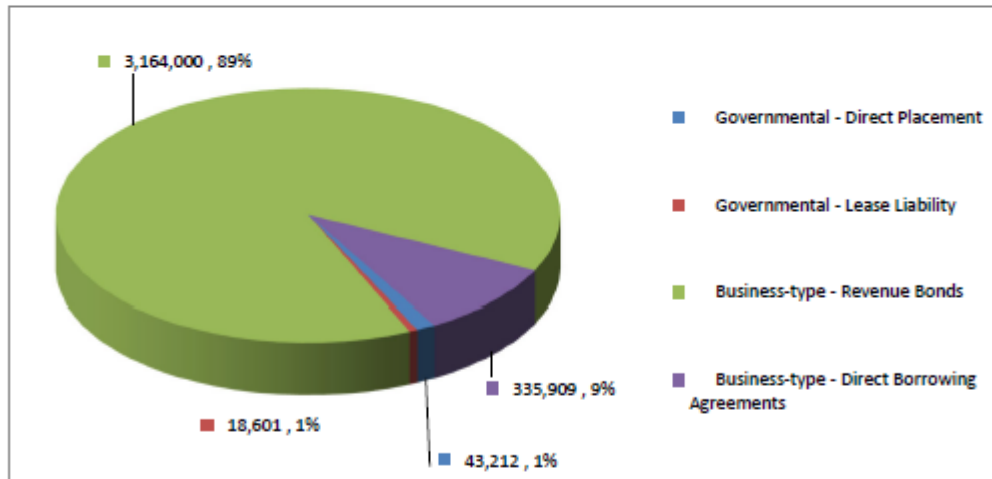
(Note - 2022 Group Weighted Average Not Available at Date of Presentation)



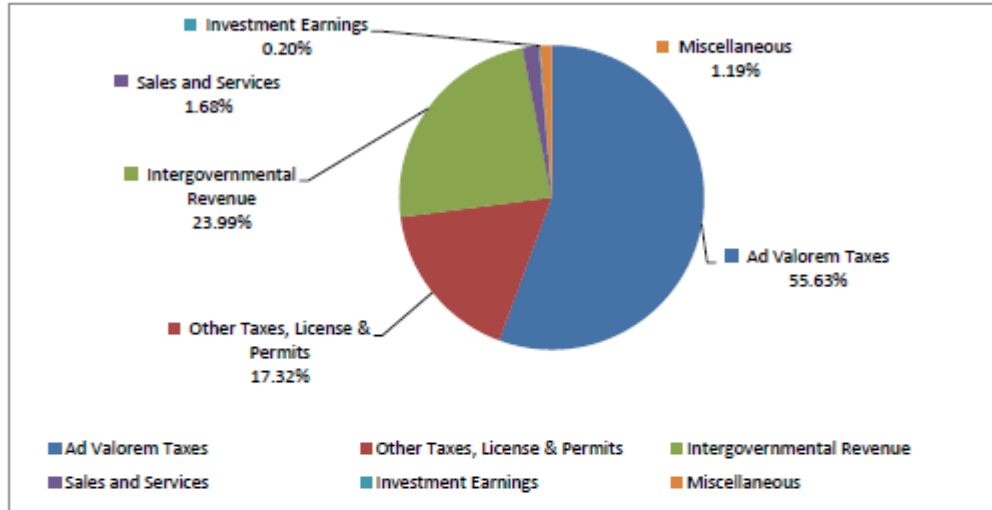
Washington County

Debt Analysis (excluding Compensated Absences, Pension Liability & OPEB Liability)

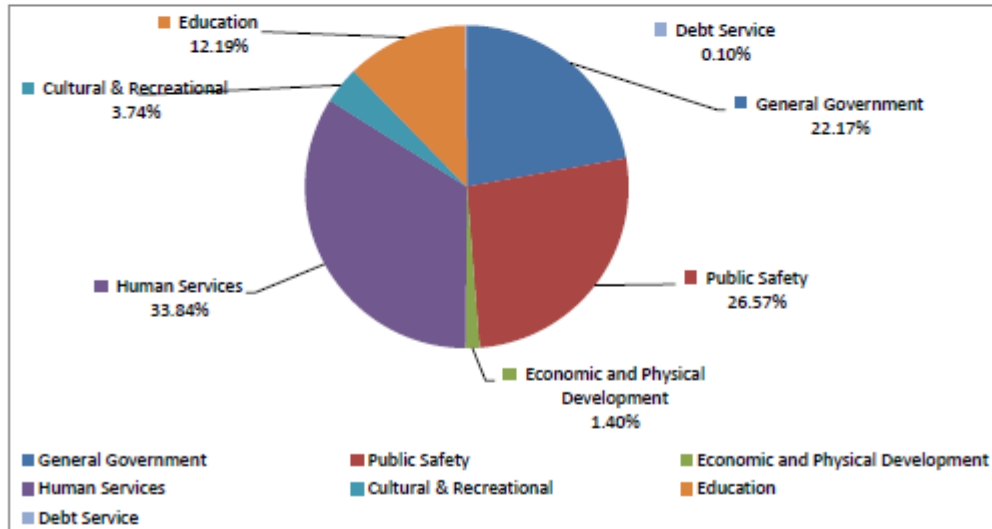
FYE June 30, 2022



Washington County
Break Down of General Fund Revenue
FYE June 30, 2022



Washington County
Break Down of General Fund Expenditures
FYE June 30, 2022



ADDITIONAL REQUIRED COMMUNICATIONS

Changes to the Audit Process

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board.

You are required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager.

The following are the items that have to be addressed by responding directly to the LGC with a corrective action plan.

Finding 2022-01 Prior Period Adjustment

The County's third party landfill engineering consultant made an error in its original calculations and report submitted to the County and relied upon in the County's preparation of its FY21 Audit regarding total estimated landfill capacity and related postclosure cost. The error was made due to the engineer's failure to take the County's most recent landfill cell expansion into account as part of the capacity and post closure calculations and final report. As a result of correcting this error, for FY22 the County was required to record a prior period adjustment in the landfill fund that decreased the beginning liability balance, thereby increasing net position in the landfill fund by \$613,133.

Discussion ensued regarding the Medicaid part of the audit. Mr. Thompson explained that some of the issues were related to keying errors. Ms. Swett, DSS Deputy Director gave some insight also on how claims can be behind and also cause issues.

Chair Walker thanked Mr. Thompson for the report. Mr. Potter stated that the draft is on the County's website.

Mr. Potter did note that the County's fund balance did jump from last year to this year. Much of it had to do with Covid-19 supplemental funds and were used predominately for revenue reimbursement. Mr. Potter said there is still a weakness in our Sanitation fund. The County is still losing money every year.

BOARDS & COMMITTEES: Ms. Bennett, Clerk to the Board spoke to the Commissioners.

Albemarle Commission

The Albemarle Commission's current At-Large Delegate's term will expire on December 31, 2022. The At-Large Delegate position for the 2023-2024 term now rotates to Washington County. The Commissioners are tasked with appointing an At-Large Delegate to serve for our County. This appointee is not to be an elected official, but someone in the community who shares the same mission of the Albemarle Commission which is to enhance the quality of the lives of our citizens in the Albemarle Region through direct services and assistance in planning, program development and management, public-private partnerships and leadership.

The Commissioners were asked by Ms. Bennett to please bring the name of an appointee to the tonight's meeting to be voted on.

Ms. Bennett was given two names: Ms. Melinda Porter & Ms. Lynn West. Ms. Bennett will contact them to assess their interest in this position.

Rural Planning Organization--RTAC

With Mr. Sexton coming off of the Board, another Commissioner will need to be appointed to replace him on the RPO. Currently, Commissioner Phelps serves as the alternate. (The next RPO meeting will be January 18, 2023.)

Commissioner Johnson appointed Commissioner Phelps to replace Mr. Sexton on the RPO Board. Commissioner Keyes seconded. Motion carried unanimously. The consensus of the Board was for Commissioner Spruill to serve as the alternate.

Commissioners Seats on Boards and Committees

Ms. Bennett discussed the list from January 3, 2022 of the Commissioners Seats on various Boards and Committees. Each December, the Board discusses if they would like change seats on any of the Committees. Any changes that are made are brought back to the Board at the January meeting for approval.

**Washington County Boards & Committees
Commissioners Seats
January 3, 2022**

Name	Board or Committee	Expiration Date
Carol V. Phelps	Lake Phelps Advisory Board	Indefinite
	Washington County Drainage	Indefinite
	Albemarle Commission RPO-Alternate	Indefinite
	Travel & Tourism Authority	Indefinite
Tracey A. Johnson	Albemarle Commission--Workforce Development Program Consortium Board	Indefinite
	Albemarle Commission--Executive Committee--COG	Indefinite
	Hospital Advisory Board	Indefinite
	Trillium Health Board	Indefinite
	Broadband Task Force Committee	Indefinite
	Employee of the Quarter Committee	Indefinite
Julius Walker, Jr.	Department of Social Services Board	Indefinite
	Hospital Advisory Board	Indefinite
	JCPC Board	Indefinite
	SmartStart Partnership for Children	Indefinite
	ARSWA	
Ann C. Keyes	Parks & Recreation Advisory Committee	Indefinite
	Fire Commission	Indefinite
	MTW Health Department Board	Indefinite
	Albemarle Commission--Washington County Alternate	Indefinite
	Safety Committee	Indefinite
	Local Emergency Planning Committee	Indefinite
	Planning Board	Indefinite
Bill Sexton	Washington County Drainage	Indefinite
	Lake Phelps Advisory Board	Indefinite
	Resource Conservation & Development	Indefinite
	Hospital Advisory Board	Indefinite
	Albemarle Commission RPO	Indefinite

FINANCE OFFICER'S REPORT: Ms. Dixon went over the budget transfers and budget amendments that were in the Commissioners' package.

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 056

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: November 8, 2022

RE: Elections

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4170-315	Elections - Training	6,530.00	(400.00)	6,130.00
10-4170-380	Elections - Advertising	600.00	400.00	1,000.00
Elections		7,130.00	-	7,130.00

Justification:

This transfer is to move monies from within the Board of Elections budget to pay for additional advertising that was needed.

Budget Officer's Initials CEB

Approval Date: 11/9/22

Initials: MD
Batch #: 2023-056
Date: 11/9/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 057

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: November 8, 2022

RE: Various Departments

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4120-180	Managers Office - Group Insurance	46,119.00	(105.00)	46,014.00
10-4120-040	Managers Office - Salaries & Wages - Longevity	2,220.00	105.00	2,325.00
Managers Office				
10-4130-181	Finance Office - Group Insurance	35,192.00	(46.00)	35,146.00
10-4130-040	Finance Office - Salaries & Wages - Longevity	2,023.00	46.00	2,069.00
Finance Office				
10-4170-180	Elections - Group Insurance	8,794.00	(22.00)	8,772.00
10-4170-040	Elections - Salaries & Wages - Longevity	878.00	22.00	900.00
Elections				
10-4180-180	Register of Deeds - Group Insurance	17,554.00	(25.00)	17,529.00
10-4180-040	Register of Deeds - Salaries & Wages - Longevity	1,008.00	25.00	1,033.00
Register of Deeds				
10-4210-181	Info Tech - Group Insurance	10,802.00	(40.00)	10,762.00
10-4210-040	Info Tech - Salaries & Wages - Longevity	1,578.00	40.00	1,618.00
Info Tech				
10-4265-181	Facility Services - Group Insurance	54,448.00	(55.00)	54,393.00
10-4265-040	Facility Services - Salaries & Wages - Longevity	2,189.00	55.00	2,235.00
Facility Services				
10-4310-181	Sheriff - Group Insurance	177,497.00	(81.00)	177,416.00
10-4310-040	Sheriff - Salaries & Wages - Longevity	3,322.00	81.00	3,403.00
Sheriff				
10-4320-181	Detention - Group Insurance	113,663.00	(30.00)	113,633.00
10-4320-040	Detention - Salaries & Wages - Longevity	2,319.00	30.00	2,349.00
Detention				
10-5150-180	Senior Center - Group Insurance	26,244.00	(40.00)	26,204.00
10-5150-040	Senior Center - Salaries & Wages - Longevity	1,020.00	40.00	1,060.00
Senior Center				
10-5310-181	SS Admin - Group Insurance	512,603.00	(629.00)	511,974.00
10-5310-013	SS Admin - Salaries & Wages - Longevity	18,400.00	629.00	19,029.00
SS Admin				
10-5911-180	Communications - Group Insurance	69,929.00	(4.00)	69,925.00
10-5911-040	Communications - Salaries & Wages - Longevity	304.00	4.00	308.00
Communications				
10-6120-180	Recreation - Group Insurance	8,793.00	(14.00)	8,779.00
10-6120-040	Recreation - Salaries & Wages - Longevity	1,090.00	14.00	1,104.00
Recreation				
		1,117,980.00	-	1,117,980.00

Justification:

This transfer is to move monies within various departments to cover the increase in longevity payments to qualified employees due to the 2.5% COLA that was implemented. These increases were budgeted and approved in the Central Services line for all departments but since the amounts are so small, we are able to cover the additional costs within the individual departments budgets.

Budget Officer's Initials CP

Approval Date: 11/9/22

Initials: MD
Batch #: 2023-057
Date: 11/9/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: November 8, 2022
RE: Various Departments

BT #: 2023 - 058

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
35-7135-040	Water Treatment - Salaries & Wages - Longevity	913.00	(897.00)	16.00
35-7130-050	Water Operations - Salaries & Wages - Longevity	1,322.00	897.00	2,219.00
Water Operations/Water Treatment				
37-4330-180	EMS - Group Insurance	177,258.00	(96.00)	177,162.00
37-4330-050	EMS - Salaries & Wages - Longevity	4,300.00	96.00	4,396.00
EMS				
39-4530-999	Airport Operations - Contingency	5,150.00	(1,016.00)	4,134.00
39-4530-010	Airport Operations - Salaries & Wages - Regular	40,001.00	1,000.00	41,001.00
39-4530-030	Airport Operations - Salaries & Wages - Longevity	600.00	16.00	616.00
Airport				
		229,544.00	-	229,544.00

Justification:

This transfer is to move monies within various departments to cover the increase in longevity payments to qualified employees due to the 2.5% COLA that was implemented. These increases were budgeted and approved in the General Fund Central Services line for all departments but since the amounts are so small, we are able to cover the additional costs within the individual departments budgets. The Airport Salary line is also being increased due to the COLA.

Budget Officer's Initials CS

Approval Date: 11/9/22

Initials: CS
Batch #: 2023-058
Date: 11/9/22

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: November 18, 2022
RE: Register of Deeds/EMS

BT #: 2023 - 059

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4180-140	Register of Deeds - Workman's Comp	571.00	(1.00)	570.00
10-4180-040	Register of Deeds - Longevity	1,033.00	1.00	1,034.00
Register of Deeds				
37-9100-003	Debt Principal-2017 Heart Monitors (LGFCU)	44,185.00	(3.00)	44,182.00
37-9200-003	Debt Interest-2017 Heart Monitors (LGFCU)	973.00	3.00	976.00
EMS				
		46,762.00	-	46,762.00

Justification:

This transfer is to move monies within the Register of Deeds Budget from the Workman's Comp line to the Longevity line- this is due to a rounding issue. This transfer is also moving monies within the EMS Budget from Debt Principal to Debt Interest- this is due to slow mail delivery which caused 2 payments to be a couple of days late arriving to the LGFCU.

Budget Officer's Initials CP

Approval Date: 11/18/22

Initials: MD
Batch #: 2023-059
Date: 11/21/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: November 22, 2022
RE: Capital Outlay - Schools

BT #: 2023 - 060

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
21-8000-600	Designated for Future Appropriation-BOE CO	643,886.00	(3,658.00)	640,228.00
21-5912-693	Capital Outlay-Engineering Services	41,485.00	3,658.00	45,143.00
Capital Outlay - Schools		685,371.00	-	685,371.00

Justification:

This transfer is to move monies within the School Capital Outlay Fund. This transfer is to cover the costs to pay for surveys related to acquiring and combining the title for the Riddle Tract with the Pines Tract. This is related to the purchase of the additional land in order to build the new proposed K-12 School.

Budget Officer's Initials CSP

Approval Date: 11/22/2022

Initials: MP
Batch #: 2023-060
Date: 11/22/22

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: November 28, 2022
RE: Facility Services

BT #: 2023 - 061

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4265-215	Facility Services - Maintenance & Repair Building	66,288.00	(420.00)	65,868.00
10-4265-603	Facility Services - Contracted Services - Elevator	10,200.00	420.00	10,620.00
Facility Services		76,488.00	-	76,488.00

Justification:

This transfer is to move monies within the Facility Services budget from Maintenance & Repair Buildings to Contracted Services Elevator. This transfer is to cover the costs associated with the inspection of the County elevators by the NC Department of Labor. These monies were not originally approved in the budget.

Budget Officer's Initials CSP

Approval Date: 11/28/22

Initials:	<u>CSP</u>
Batch #:	<u>2023-061</u>
Date:	<u>11/28/2022</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 062

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: November 28, 2022

RE: Contingency/Emergency Management/Education

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-9990-000	Contingency	15,366.00	(2,925.00)	12,441.00
10-4330-260	Emergency Management - Departmental Supplies	7,416.00	2,084.00	9,500.00
10-5910-995	Purchase of Equipment-Community College	12,458.00	841.00	13,299.00
Contingency/Emergency Management/Education		35,240.00	-	35,240.00

Justification:

This transfer is to move monies from the Contingency line to Emergency Management Departmental Supplies and to Education Purchase of Equipment-Community College. The monies being transferred to Emergency Management are to replenish monies that were moved from the departmental supplies line to cover the cost of gas for the testing of the new generators that were obtained by a grant however the cost of fuel was not part of the grant. The monies being transferred to Education is to pay the remaining balance of 18 laptops and a charging cart that was purchased for Beaufort Community College through a CARES Grant awarded to the County from the Albemarle Commission however once purchased, the equipment cost was higher than the grant award received.

Budget Officer's Initials CSP

Approval Date: 11/28/22

Initials: MD
Batch #: 2023-062
Date: 11/28/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: November 28, 2022
RE: Buildings/Facility Services

BT #: 2023 - 063

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4260-561	Buildings-Capital Outlay-Generators	75,000.00	(40,526.00)	34,474.00
10-4265-603	Facility Services-Contracted Services-Elevator	10,620.00	40,526.00	51,146.00
Buildings/Facility Services		85,620.00	-	85,620.00

Justification:

This transfer is to move monies from the Buildings Capital Outlay Generator line to the Facilities Contracted Services Elevator line. This transfer is to cover the costs of the recent major repair that had to be made on the Courthouse Elevator motor. The monies that had been budgeted in the Generator line were to purchase and install a generator at the County Manager's Office for the Emergency Operations Center however a grant has now been obtained for that purchase allowing us to use these funds for the elevator repair.

Budget Officer's Initials CDP

Approval Date: 11/28/22

Initials: CDP
Batch #: 2023-063
Date: 11/28/2022

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: November 29, 2022
RE: Board of Elections

BT #: 2023 - 064

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4170-031	Board of Elections - Salaries & Wages - Overtime	4,950.00	59.00	5,009.00
10-4170-030	Board of Elections - Salaries & Wages - Part Time	21,410.00	(59.00)	21,351.00
Board of Elections		26,360.00	-	26,360.00

Justification:

This transfer is to move monies within the Board of Elections budget to cover a small overage in the Salaries & Wages Overtime line that occurred during the General Election. Staff had tried to estimate the amount of overtime that would be needed however, once the election was completed, we ended up being a little short.

Budget Officer's Initials CSB

Approval Date: 11/29/22

Initials: CSB
Batch #: 2023-064
Date: 11/29/2022

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 065

From: Curtis Potter, County Manager
Missy Dixon, *Finance Officer*

Date: December 5, 2022

RE: Sheriff/Senior Center/SS Admin/Recreation

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-3540-020	Gun Permits Discretionary - County Portion	(2,415.00)	(595.00)	(3,010.00)
10-4310-611	Gun Permits Discretionary - County Portion	37,275.00	595.00	37,870.00
10-3540-030	Gun Permits - State Portion	(2,925.00)	(705.00)	(3,630.00)
10-4310-612	Gun Permits - State Portion	4,060.00	705.00	4,765.00
10-3540-040	Finger Printing	(350.00)	(100.00)	(650.00)
10-4310-613	Finger Printing	4,755.00	100.00	4,855.00
Sheriff				
10-3509-010	Senior Center Trips	(487.00)	(8.00)	(495.00)
10-5150-380	Senior Center Trips	4,063.00	8.00	4,071.00
10-3509-020	Senior Center Donations	(192.00)	(359.00)	(551.00)
10-5150-650	Senior Center Donations	4,487.00	359.00	4,846.00
Senior Center				
10-3500-081	DSS Community Donations - Christmas	(25.00)	(500.00)	(525.00)
10-5310-258	DSS Community Donations - Christmas	1,044.00	500.00	1,544.00
SS Admin				
10-3360-000	Recreation - Donations	(775.00)	(300.00)	(1,075.00)
10-6120-650	Recreation - Donations	3,687.00	300.00	3,987.00
Recreation				
Balanced:		52,002.00	-	52,002.00

Justification:

This amendment is to budget for additional revenues that have been received for gun permitting, finger printing, senior center trips, senior center donations, DSS Christmas donations and recreation donations. These monies have been budgeted in both the appropriate revenue and expenditure lines.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:
Batch #:
Date:

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 066

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: December 5, 2022

RE: EMS

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
37-3490-020	DUKE RACE-CARS Grant	(2,800.00)	(100.00)	(2,900.00)
37-4330-652	DUKE RACE-CARS Grant	9,900.00	100.00	10,000.00
EMS				
Balanced:		7,100.00	-	7,100.00

Justification:

This amendment is to budget for additional grant revenues that have been received by EMS for the DUKE RACE Cars Grant Program targeted at the implementation of community interventions to improve the survival for people with cardiac arrest.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:

Batch #:

Date:

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 067

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: December 5, 2022

RE: ARPA Fund

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
55-3100-001	Local Assistance & Tribal Consistency Fund (LACTF)	-	(72,294.14)	(72,294.14)
55-4200-001	Local Assistance & Tribal Consistency Fund (LACTF)	-	72,294.14	72,294.14
ARPA Fund				
Balanced:		-	-	-

Justification:

This amendment is to budget for additional ARPA revenues that have been received. These funds were given specifically to counties that derive some of their funding from Payment in Lieu of Taxes (PILT) and Refuge Sharing with the Fish and Wildlife Service as these programs have been inconsistently funded over the past several years therefore, the Treasury Department took the opportunity presented by ARPA to make up for the previous shortcomings.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:

Batch #:

Date:

Commissioner Phelps made a motion to approve the budget transfers/ amendments as presented. Commissioner Keyes seconded. Motion carried unanimously.

OTHER ITEMS BY CHAIR, COMMISSIONERS, COUNTY MANAGER/ COUNTY ATTORNEY OR CLERK:

Commissioner Johnson: NCACC had its legislative goals mtg and it went well. The main conversation was broadband and connectivity which is her Presidential goal. Commissioner Johnson said it seems like we are getting closer to getting broadband statewide.

Commissioner Keyes: She went to the legislative goals meeting and is on the road on all the time attending and chairing various different meetings including ones at the NCACC.

Commissioner Phelps: He spoke about a DOT ZOOM meeting he attended. There will be some project available (i.e., \$100,000 with an 80/20 match) for things such as sidewalks. Packages will need to be turned in in January. Mr. Potter said he will send a message to the three towns to see if they are interested in any of the projects (i.e., charging stations).

Commissioner Spruill: He stated that he will be participating in the upcoming Christmas parades. He also attended the Open House at Somerset and said it was very well attended. Commissioner Phelps said a bear showed up!

Chair Walker: He stated he feels he has learned a lot this year from all different meetings he has attended and is looking forward to the upcoming year.

Ms. Bennett mentioned the following reports were in the Board's Agenda Package:

➤ DSS Annual Report for the Community Child Protection Team (CCPT)
DSS is required to submit this report to the Commissioners. This is for info only. No budget impact and no action to be taken. *(The documents referenced herein will be attached and become a part of these minutes.)*

➤ MTW Annual Report for the Child Fatality Protection Team (CFPT).
MTW is required to submit this report to the Commissioners. This is for info only. No budget impact and no action to be taken. *(The documents referenced herein will be attached and become a part of these minutes.)*

Ms. Bennett went over remaining parades information.

Plymouth Parade & Marketplace
Thursday, December 8, 2022
5:30 pm parade begins (line-up begins @ 4:30 PM @ WCS)
4:00 PM – 8:00 PM the Christmas Marketplace at the Bear Towne Market

Creswell Christmas Parade
Saturday, December 10, 2022
11:00 AM parade begins (line-up begins @ 10:00 AM)

Mr. Potter: He stated he is looking at the budget workshop dates of 1/17-19/2023. He wants to have the Department Heads come speak before the Board on some of their wants. If the Board wants to hear anything specific, please let Mr. Potter know.

- Final draft of the CIP will be presented at the January 3, 2023 meeting. Mr. Livingston has been working on it and Mr. Potter will score it.
- It's the start of the legislative long term. The County needs to begin working early and often on any issues it would like to have our legislatures take before the General Assembly.
- Facilities meets this Thursday @ 10:00 am regarding new school. Fire flow rate issue consensus met. The architect/contractor say we are about a month behind.
- The LGC presentation may get pushed back from February to March.
- A joint mtg with the Board of Education is tentatively scheduled for 1/10/2023 but may be pushed back. Will know more later this week.

APPROVAL OF BIDS FOR 72-PERSON BUS: Mr. Potter said that Ms. Collier has been working with Mr. Fulford on a \$110,000 bus—clean burning diesel. An RFP had to be done since it was over \$90,000. We received three (3) bids. The sealed bids were opened this morning. White's International was low bidder. \$16K is the difference the County needs to come up with.

Commissioner Johnson made a motion to approve the low bidder (White's International) as presented. Commissioner Keyes seconded. Motion carried unanimously.

PUBLISHING RFP ELECTRONICALLY: Mr. Potter stated that he would like the authority to publish the RFP for new Tax Software by electronic means. Mr. Potter said we can not reach companies who do this type of work through our local newspaper. Commissioner Johnson asked if the County can require companies submitting an RFP to subscribe to the Beacon. Mr. Potter said he doesn't think we can require that.

Commissioner Keyes made a motion authorizing the County the ability to publish the RFP for new Tax software by electronic means. Commissioner Phelps seconded. Motion carried unanimously.

SPECIAL CHILD PROTECTION COST: Mr. Potter said the County is going to have to contract services for one of the DSS cases and make a transfer of \$25K from DSS lines (not reimbursable from the State) but help is desperately needed to perform a duty as a custodian/caretaker of this individual. Discussion ensued.

Commissioner Johnson made a motion to go into Closed Session pursuant to NCGS §143-318.11(a)(3) (attorney-client privilege) and §143-318.11(a)(6) (personnel). Commissioner Phelps seconded. Motion carried unanimously.

At ~8:15 PM, with no further business to discuss, **Commissioner Phelps made a motion to adjourn the meeting. Commissioner Spruill seconded. Motion carried unanimously.**

Julius Walker, Jr.
Chair

Julie J. Bennett, MMC, NCMCC
Clerk to the Board