

June 5, 2023

The Washington County Board of Commissioners met in a regular meeting on Monday, June 5, 2023, at 6:00 PM in person and using ZOOM for Facebook Live Streaming in the Commissioners' Room, 116 Adams Street, Plymouth, NC. Commissioners Tracey A. Johnson, Ann C. Keyes, Carol V. Phelps, John C. Spruill and Julius Walker, Jr. were present. Also present were County Manager/County Attorney Curtis Potter, Clerk to the Board Julie J. Bennett and County Finance Officer Missy Dixon.

Chair Walker called the meeting to order. Chair Walker gave the invocation and Commissioner Keyes led the pledge of allegiance.

ADDITIONS/DELETIONS:

Commissioner John Spruill made a motion to approve the Agenda for tonight's meeting. Commissioner Phelps seconded; motion carried unanimously.

CONSENT AGENDA:

- a) Approval of Minutes of May 1 & 15, 2023
- b) Tax Refunds, Releases & Insolvents
- c) JCPC Certification Standards
- d) Washington County JCPC Membership
- e) Riverlight Transit Title VI Policy
- f) Harvest Beams Letter of Support
- g) Roper Volunteer Fire Department's Application for Renovation Funding Letter of Support
- h) Water System Engineering Agreement
- i) TTA Bylaws (re-stated)

Items discussed: Commissioner Phelps stated that Items C&D needed to have the WCS Superintendent's name changed.

Commissioner Spruill said on Item G he has no comment since he is the President and Fire Chief of Roper's Volunteer Fire Department.

Commissioner Spruill stated on Item H to make sure that the drawings are provided.

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

PUBLIC FORUM: Mr. Lance Swindell, 116 Adams Street, Washington County Emergency Management Coordinator said to offer your support and appreciation to any first responder. Every local Fire Department has lowered their insurance rates, but their volunteer rosters are getting shorter.

EMPLOYEE OF THE QUARTER: Chair Walker recognized Ms. Darlene Harrison, Delinquent Tax Coordinator as Employee of the Quarter for March 2023. Chair Walker said his employee has been with the county for 15 years. She was hired on May 6, 2008. Her first position was Property Tax Clerk. She held this position until December 15, 2013, when she was promoted to Delinquent Tax Clerk Coordinator on December 16, 2013. She also functions as the Tax Administrator Assistant.

During the past quarter the Tax Office lost a part-time employee. This employee stepped up and has taken over most of the responsibilities of the part-time position. She has also taken time to train others to assist with those additional responsibilities. She has shouldered the responsibility of seeing that these jobs are completed. She worked with the County's Assistant Assessor with the County's internal audit of the Business Personal Property listings this year. She attended a class on Personal Property Appraisal and Assessment in an effort to learn more about how the assessment side of the Tax Office should work.

She also worked diligently to keep up her work as Delinquent Tax Coordinator/Deputy Tax Collector, this includes debt setoff, bankruptcies, foreclosures, garnishments, and attachments. She did all of this with a positive attitude and without question. She knew it had to be done so she did it. She is a very valuable asset to the Tax Office and very deserving of being Washington County's Employee of the Quarter—Ms. Darlene Harrison!

Chair Walker said Mr. Harrison will receive a Certificate and a check for \$50 along with having her picture in the County Administration Building.

BOARD OF EQUALIZATION AND REVIEW:

Commissioner Johnson made a motion to convene as the Board of Equalization and Review. Commissioner Keyes seconded; motion carried unanimously.

Ms. Sherri Wilkins, Tax Administrator stated there were no appeals as of today.

Commissioner Johnson made a motion to adjourn the Board of Equalization & Review. Commissioner Keyes seconded; motion carried unanimously.

PUBLIC HEARING ON EDDIE SMITH DRAINAGE DISTRICT: Mr. Curtis Potter, CM/CA & Mr. Cameron Birtcher, LNFC gave the Board some background on how this came about.

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

Mr. Potter told the Commissioners there was information in the Commissioners' packages and a resolution in front of them.

RESOLUTION 2023-021

CONFIRMING PRELIMINARY ASSESSMENT ROLL & DEFINING FINAL
ASSESSMENTS FOR
EDDIE SMITH SPECIAL ASSESSMENT DISTRICT

N.C.G.S. ARTICLE 9, CHAPTER 153A

WHEREAS, the Washington County Board of Commissioners adopted a Preliminary Assessment Resolution number 2023-011 on March 6, 2023 which describes in general terms the proposed newly formed special assessment district and said description is hereby incorporated by reference; and

WHEREAS, the Washington County Board of Commissioners adopted a Final Assessment Resolution number 2023-019 on May 1st, 2023 re-creating and establishing such a newly formed special assessment district known as the “Eddie Smith Special Assessment District”; and

WHEREAS, the basis for assessments of the new special assessment district shall be made pursuant to NCGS 153A-186(b)(4) as to cropland and forestland only, as it is deemed cropland and forestland will be the land benefitted by the project. All cropland will be assessed at an equal rate per dollar of valuation, as shown on the County tax records. All forestland will be assessed at an equal rate per dollar of valuation, as shown on the County tax records. The territory benefitted is shown as the shaded area on the attached Exhibit A, and is generally described as follows:

Generally, Bounded on the North by U.S. Highway #64, on the West by lands of Tyson and others to and along C Canal, thence on the South by Pungo Lake; thence Easterly by Allen Road and Lake Phelps; thence a Northeasterly course from Lake Phelps to Woodley Canal and along Woodley Canal Northwestwardly to the Scuppernong River; thence Northwestwardly to U.S. Highway #64; and

WHEREAS, it is the Board’s intent that one-hundred percent of all costs, including County administrative costs incurred in implementing the newly formed district will be assessed against the benefitted cropland and timberland as they are shown in the records of the Washington County Tax Collector; and

WHEREAS, notice of the Final Assessment Resolution, along with notice of the publication of a Preliminary Assessment Roll (including the basis for assessments being established as \$0.12 per acre of woodland, and \$0.35 per acre of cropland), along with notice of a public hearing to approve the preliminary roll was provided to all relevant owners pursuant to NCGS § 153A-194; and

WHEREAS, NCGS §153A-195 provides in relevant part: “*At the public hearing the board of commissioners shall hear all interested persons who appear with respect to the preliminary assessment roll. At or after the hearing, the board shall annul, modify, or confirm the assessments, in whole or in part, either by confirming the preliminary assessments against any lot, parcel, or tract described in the preliminary assessment roll or by cancelling, increasing, or reducing the assessments as may be proper in compliance with the basis of assessment. If any property is found to be omitted from the preliminary assessment roll, the board may place it on the roll and make the proper assessment.*

When the board confirms assessments for a project, the clerk shall enter in the minutes of the board the date, hour, and minute of confirmation. From the time of confirmation, each assessment is a lien on the property assessed of the same nature and to the same extent as the lien for county or city property taxes, under the priorities set out in G.S. 153A-200. After the

assessment roll is confirmed, the board shall cause a copy of it to be delivered to the county tax collector for collection in the same manner (except as provided in this Article) as property taxes.” ; and

WHEREAS, the Washington County Board of Commissioners did in fact confirm and approve the Preliminary Assessment Roll on June 5th, 2023 after a public hearing as required by law.

NOW THEREFORE, IT IS RESOLVED AND ORDERED, AS FOLLOWS:

1. That the estimated costs of maintaining the Eddie Smith Special Assessment District for the first fiscal year beginning July 1, 2023 and ending June 30th, 2024 is estimated to be approximately \$6,583.81, and thereafter shall be based upon the budget determination made by the board during the annual budget process for each subsequent fiscal year during an initial “budget period” established for maintaining the project pursuant to NCGS 153A-204.1 which shall be established as ten (10) years, beginning July 1, 2023 and ending June 30, 2033.
2. That the assessments for the estimated costs of improving and maintaining the Eddie Smith Special Assessment District (primarily intended to be used for maintaining the Eddie Smith Canal itself) shall be billed to all district landowners, together with their respective ad valorem tax bills each year, beginning with the 2023 ad valorem tax bills due on September 1, 2023, and prior to such maintenance costs being incurred. Such assessments shall become a lien upon said lands upon initial assessment. No assessments shall be held in abeyance.

Adopted this the _____ day of June, 2023.

Julius Walker, Jr. Chair

ATTEST:

(COUNTY SEAL)

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

Commissioner Johnson discussed the prices on the land and asked if each person is charged .47 cent (total)? Mr. Potter said they would be charged either cropland or wooded (not both). It is in addition to property taxes for those individuals.

Commissioner Spruill said in the package they were given numbers that don't seem to add up. Mr. Potter said he thinks that the map is wrong—has the wrong acreage. That should have been corrected. He apologized for it not being correct. The correct number of acres should be the assessment roll, not the map.

Mr. Guy Davenport, 63 White Rd., Creswell, has a lot of history with this district. He gave the Board some of that history. He would like to see some of the wording stricken on the resolution. Mr. Potter said staff would agree that the assessment will only clear that one canal and the resolution will be changed.

Commissioner Spruill made a motion to close the public hearing. Commissioner Phelps seconded; motion carried unanimously.

Mr. Potter discussed the information below.

**COUNTY OF WASHINGTON
BOARD OF COMMISSIONERS**

COMMISSIONERS:
JULIUS WALKER, JR., CHAIR
ANN C. KEYES, VICE-CHAIR
TRACEY A. JOHNSON
JOHN C. SPRUILL
CAROL V. PHELPS



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JULIE J. BENNETT, MMC, NCMCC
CLERK TO THE BOARD
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AGENDA ITEM MEMO

MEETING DATE:	June 5 th , 2023	MEMO Date:	June 1 st , 2023	ITEM:
SUBJECT:	Public Hearing & Approval of Preliminary Assessment Roll for Eddie Smith Special Assessment District			
DEPARTMENT:	Soil & Water/Drainage			
FROM:	Curtis S. Potter, County Manager/County Attorney (CM/CA)			
ATTACHMENTS:				
A- Eddie Smith Drainage Map (1pg - for informational purposes only)				
B- Certificate of Notice from Cameron Birtcher dated 5/23/23 (1pg)				
C- Preliminary Assessment Roll				

PURPOSE: To hold a public hearing on, and subsequently consider approving the attached proposed assessment roll for a new Eddie Smith Special Assessment District.

BACKGROUND/STAFF DISCUSSION & ANALYSIS:

- A. In 1995 a Special Assessment District known as the Eddie Smith Special Assessment District was created by the Board of Commissioners with a budget period of twenty (20) years which expired in 2015.
- B. Since that time, county staff together with the assistance of Attorney David Gadd have worked with local land owners in and around the Eddie Smith drainage canal area in eastern Washington County discussing a variety of best practices and possible alternative methods to accomplish the underlying goal of providing an equitable means to collect funding from impacted landowners, and pay for and administer the perpetual work required to maintain reasonably consistent and effective drainage in this canal.
- C. After a previous attempt to establish a "Service District" (recommended by staff as the best and most appropriate option) to accomplish that goal was rejected by local land owners, staff were directed by the Board to essentially revive the same type of special assessment district structure originally used in 1995 to accomplish the underlying goal without unnecessarily upsetting local land owners.
- D. Staff has worked steadily toward that end over the past year.
 - a. On 3/6/23 the Board approved a Preliminary Assessment Resolution No. 2023-011 describing the general terms of the proposed new district.

- b. On 5/1/23 the Board approved a Final Assessment Resolution No. 2023-019 establishing the new Eddie Smith Special Assessment District.
 - c. On 5/23/23 Notice of the Final Assessment Resolution and Preliminary Assessment Roll (including the basis for assessment being established as \$0.12 per acre of woodland, and \$0.35 per acre of cropland was provided to all impacted land owners per NCGS 153-194.
- E. Several of the more relevant statutes related to this process, and particularly to its finalization are pasted below for your reference and convenience.

BEFORE THE PUBLIC HEARING:

- a. *§ 153A-194. Preliminary assessment roll; publication.*

When the total cost of a project has been determined, the board of commissioners shall cause a preliminary assessment roll to be prepared. The roll shall contain a brief description of each lot, parcel, or tract of land assessed, the basis for the assessment, the amount assessed against each, the terms of payment, including the schedule of discounts, if such a schedule is to be established and the name of the owner of each lot, parcel, or tract as far as this can be ascertained from the county tax records. A map of the project on which is shown each lot, parcel, or tract assessed, the basis of its assessment, the amount assessed against it, and the name of its owner as far as this can be ascertained from the county tax records is a sufficient assessment roll.

After the preliminary assessment roll has been completed, the board shall cause the roll to be filed in the clerk's office, where it shall be available for public inspection, and shall set the time and place for a public hearing on the roll. At least 10 days before the date set for the hearing, the board shall publish a notice that the preliminary assessment roll has been completed. The notice shall describe the project in general terms, note that the roll in the clerk's office is available for inspection, and state the time and place for the hearing on the roll. In addition, at least 10 days before the date set for the hearing, the board shall cause a notice of the hearing to be mailed by first-class mail to each owner of property listed on the roll. The mailed notice shall state the time and place of the hearing, note that the roll in the clerk's office is available for inspection, and state the amount as shown on the roll of the assessment against the property of the owner. The person designated to mail these notices shall file with the board a certificate stating that they were mailed by first-class mail and on what date. In the absence of fraud, the certificate is conclusive as to compliance with the mailing requirements of this section. (1963, c. 985, s. 1; 1965, c. 714; 1973, c. 822, s. 1; 1983, c. 381, s. 2.)

DURING THE PUBLIC HEARING:

- b. *§ 153A-195. Hearing on preliminary assessment roll; revision; confirmation; lien.*

At the public hearing the board of commissioners shall hear all interested persons who appear with respect to the preliminary assessment roll. At or after the hearing, the board shall annul, modify, or confirm the assessments, in whole or in part, either by confirming the preliminary assessments against any lot, parcel, or tract described in the preliminary assessment roll or by cancelling, increasing, or reducing the assessments as may be proper in compliance with the basis of assessment. If any property is found to be omitted from the preliminary assessment roll, the board may place it on the roll and make the proper assessment. When the board confirms assessments for a project, the clerk shall enter in the minutes of the board the date, hour, and minute of confirmation. From the time of confirmation, each assessment is a lien on the property assessed of the same nature and to the same extent as the lien for county or city property taxes, under the priorities set out in G.S. 153A-200. After the assessment roll is confirmed, the board shall cause a copy of it to be delivered to the county tax collector for collection in the same manner (except as provided in this Article) as property taxes. (1963, c. 985, s. 1; 1965, c. 714; 1973, c. 822, s. 1.)

AFTER THE PUBLIC HEARING & APPROVAL:

- c. *§ 153A-196. Publication of notice of confirmation of assessment roll.*
No earlier than 20 days from the date the assessment roll is confirmed, the county tax collector shall publish once a notice that the roll has been confirmed. The notice shall also state that assessments may be paid without interest at any time before the expiration of 30 days from the date that the notice is published and that if they are not paid within this time, all installments thereof shall bear interest as determined by the board of commissioners. The notice shall also state the schedule of discounts, if one has been established, to be applied to assessments paid before the expiration date for payment of assessments without interest. (1963, c. 985, s. 1; 1965, c. 714; 1973, c. 822, s. 1; 1983, c. 381, s. 3.
- d. *§ 153A-204.1. Maintenance assessments.*
In order to pay for the costs of maintaining and operating a project, the board of commissioners may annually or at less frequent intervals levy maintenance and operating assessments for any project purpose set forth in G.S. 153A-185(3) on the same basis as the original assessment. The amount of these assessments shall be determined by the board of commissioners on the basis of the board's estimate of the cost of maintaining and operating a project during the ensuing budget period, and the board's decision as to the amount of the assessment is conclusive. In determining the total cost to be included in the assessment the board may include estimated costs of maintaining and operating the project, of necessary legal services, of interest payments, of rights-of-way, and of publishing and mailing notices and resolutions. References to "total costs" in provisions of this Article that apply to maintenance and operating assessments shall be construed to mean "total estimated costs." Within the meaning of this section a "budget period" may be one year or such other budget period as the board determines.
All of the provisions of this Article shall apply to maintenance and operating assessments, except for G.S. 153A-190 through G.S. 153A-193. (1983, c. 321, s. 4.)

STAFF RECOMMENDATION: Staff recommends that the Board:

VOTE to APPROVE & CONFIRM the attached Preliminary Assessment Roll, to be delivered to the Tax Administrator by the Clerk to the Board for collection in accordance with applicable law, in the same manner as property taxes.

Commissioner Spruill made a motion to approve preliminary assessment roll for the Eddie Smith Special Assessment District. Commissioner Phelps seconded; motion carried unanimously.

Commissioner Spruill made a motion to approve striking the language recommended by Mr. Guy Davenport regarding Eddie Smith Special Assessment District funds only serving the one canal—the Eddie Smith Canal. Commissioner Phelps seconded; motion carried unanimously.

Commissioner Spruill made a motion to approve Resolution 2023-021 Confirming Preliminary Assessment Roll & Defining Final Assessments for Eddie Smith Special Assessment District with the modification made tonight. Commissioner Phelps seconded; motion carried unanimously.

PUBLIC HEARING: WASHINGTON COUNTY FY24 BUDGET RECOMMENDATION:

Commissioner Johnson made a motion to open the public hearing on the Washington County FY24 Budget Recommendation. Commissioner Keyes seconded; motion carried unanimously.

Mr. Potter stated there was a memo in their package under Item 6, the Budget Ordinance. There were some additions, and they are summarized in the memo.

Commissioner Johnson asked if the van was purchased for recreation. Mr. Potter said the County is waiting for it. All vehicles are on backorder and there are no reliable timetables for delivery. Commissioner Johnson wanted to ask Ms. Wilkins a couple of questions about the group that came in and assessed the Tax Office. Commissioner Johnson asked if the Commissioners are supposed to appoint a tax appraiser. Ms. Wilkins said the County has a contract with an outside appraiser; however, she is the appraiser on staff. Commissioner Johnson asked how long it took the group to conduct the assessment. Ms. Wilkins said they came in for a day and sent in their recommendations a few weeks later. Ms. Wilkins said she did ask them to expedite their recommendations so it could get in the budget.

Commissioner Keyes thanked staff for all their hard work and feels they deserve the COLA. She said she knows how hard they work.

Commissioner Phelps asked about the .85 cent tax rate. Mr. Potter explained that it's .84 cent for property tax and .1 cent for watershed tax.

Commissioner Spruill stated he had a few comments.

- On Page 7 of the breakdown on the budget message, it talks about moving the \$400+K to the pension fund. Is it wise to make that transfer without possibly needing money for the school or Aviation Building? Mr. Potter stated that the fund balance is strong enough to withstand that transfer. The County could borrow from it if necessary.
- Item #4 fire protection—he's a member of the Roper VFD and hears of their struggles and other fire departments. They are all bound by the State NFT1901 which states their truck needs to be 15 years or less. All our Fire Departments are maintaining their trucks to the best of their abilities. All of them have trucks from 16 – 37 years old. Operating costs have gone up for all the departments too. The

County needs to maintain the current level of budget for fire departments or look at avenues to help these Fire Departments with large purchases.

Mr. Potter said this year has a special \$40K in the CIP for a well for Creswell and they are not going to be able to spend it, so it can be put back in the budget.

Commissioner Keyes said she will try to procure additional funds for Fire Departments if she can.

- Item # 5, page 8, line item F--when can the County apply for PARTF grant? Mr. Potter said any year, but the more we save in the budget the more we can apply for. It has a dollar-for-dollar match.
- Contingency--is that what we usually put in?

Mr. Potter said yes. Ms. Dixon said it can build at the end of the year from interest in accounts. The \$188K in there now is helpful at year end for closeout. Mr. Potter said there is a statute that says it can't be more than a certain amount of the budget.

- Funds for landfill--is that enough?

Mr. Potter said he put a lot of thought into this and it will be barely enough to tread water. It is our weakest fund next to EMS.

- Commissioner Spruill said we asked for an increase in water.

Mr. Potter said this is a stopgap to help absorb the rising chemical costs. We will be doing a rate study to see what the future holds.

- EMS contract with Tyrrell--does this cover what we do for them?

Mr. Potter said we need to look over their contract again. We did this 2 years ago and there was an increase.

- Is Transport bringing in money?

Mr. Potter said that treads water.

- Page 12, WCS—regarding the payment we have to make this year. How are we allocating this money?

Mr. Potter said look on Page 13, it's coming out of Fund 21.

- Page 14--we need to pursue the ¼ cent referendum. Mr. Potter said we have done this 3 times in the last 10 years. It can only be voted on in the primary election so it can get in the budget. Mr. Potter said we did spend money on educating the public but will need help from the Commissioners.

- Page 15—DSS

Ms. Dixon said it's for items paid for by DSS.

- Tab 14...increase in salary.

Mr. Potter explained it.

- Tab 46--fee schedule...only sees changes to the water/landfill.

Mr. Potter said a few things came out of Planning also, so yes that's correct.

- Tab 47...sees vehicles, but no equipment.

Ms. Dixon said she has a fixed asset schedule she can give the Commissioners.

- Tab 49...re: COLA...is ours comparative to the other counties across the State?

Mr. Potter explained that he asked staff to check with surrounding counties in similar size to ours. The info did show a range of salaries, but we are not far off from other counties and are even ahead in some of them.

Ms. Sandra Floyd, 30 Golden Lane, Roper asked if there was any money appropriated for the Animal Shelter. It needs new fencing. She thanked the Commissioners for the new sink and overhead fan.

Mr. Potter said there is money in the budget for replacing the fence and or for part-time help.

Mr. Lloyd Jones asked if recycling was in the budget.

Mr. Potter said we are in a 5-year cycle with our trash contract so it will not be in there this year.

Commissioner Phelps made a motion to close the public hearing on the Washington County FY24 Budget Recommendation. Commissioner Keyes seconded; motion carried unanimously.

BUDGET ORDINANCE FOR THE WASHINGTON COUNTY FY24 BUDGET: Mr. Potter went over the following information.

			into and inadvertently included in the original total revenue formula.
10-4140-260	Tax Dept Supplies	+13,000	Value was left blank (0) in recommended column and missed in original review process.
10-5380-410 (New Line)	DSS Gen Assistance Foster	+9,500	This newly created line was not being picked up in the previous departmental totals formula.
10-8300-321	Central Services Telecom	+18,500	The annual cost of VOIP Phone Services was underbudgeted. This will be partially offset by savings in departmental communications lines, but it is too early to provide a reliable estimate of those savings at this time.

- D. COLA Implementation: Typically, countywide COLAs are implemented with the start of a specific pay period. If funding for the proposed 2.5% COLA is included in the approved budget, staff recommends implementing the COLA on July 16th, 2023 to provide additional time for staff to obtain the necessary certifications and prepare a more fully updated Salary Schedule.

Thank you for your time and consideration of this recommended budget. I look forward to continuing to work with this Board and the staff through its deliberation and final adoption.

Respectfully Yours,



Curtis S. Potter

STAFF RECOMMENDATION: VOTE to:

- i. Approve the attached FY24 Budget Ordinance (including the additional modifications recommended by the Budget Officer in this Memo) subject to any final modifications or adjustments made by the Board prior to its approval; and
- ii. Authorize and direct the Board Chair to execute the Budget Ordinance once finalized in accordance with any final modifications or adjustments made by the Board prior to its approval; and
- iii. Authorize and direct staff to prepare and implement an updated Salary Schedule/Pay Table effective July 16th, 2023, reflecting both the
 - a. recommended 2.5% COLA for all positions (other than County Manager), &
 - b. all personnel reclassification recommendations made by the Budget Officer in the Budget Message dated 5/15/23, unless otherwise directed by the Board.

Washington County Budget Ordinance

Fiscal Year Beginning July 1, 2023 & Ending June 30th, 2024 (FY24)

In accordance with G.S. 159.13, be it ordained by the Board of Commissioners of Washington County, North Carolina as follows:

Section 1.

REVENUES

It is estimated that the revenues and Fund Balances of the funds hereafter listed will be available for the fiscal year indicated above, to finance the appropriations set forth in Section 2 below, and in accordance with the chart of accounts established for Washington County:

1	GENERAL FUND (10)	\$17,734,638
	Taxes Ad-Valorem Current Year	\$7,437,184
	Tax Discounts	(\$55,000)
	Ad-Valorem Taxes-Motor Vehicle	\$940,800
	NCVTS, Contra, Refunds	(\$30,000)
	Prior Year Taxes	\$384,000
	Tax Penalties & Interest Current Year	\$30,500
	Tax Penalties & Interest Prior Years	\$71,000
	Prepayment Property Taxes	\$52,000
	Article 39 One Cent Sales Tax	\$1,100,000
	Article 40 1/2 Cent Sales Tax (Unrestricted 70%)	\$778,000
	Article 42 1/2 Cent Sales Tax (Unrestricted 60%)	\$235,000
	SL 2015-241 Sales Tax Redistribution	\$400,000
	ABC Taxes & Profit Distribution	\$63,800
	Leased Vehicles Gross Tax	\$500
	Detention Fees & Concessions	\$144,000
	Fees & Licenses	\$180,600
	Rents & Concessions	\$12,600
	Interest Earned on Investments	\$250,000
	Misc Revenues & Sale of Fixed Assets	\$0
	Public Assistance Grants & Reimbursements	\$3,091,013
	Emergency Management Grants & Reimbursements	\$40,000
	DOT Grants & Reimbursements	\$417,848
	Other Misc Grants (Drug Recovery & Rec Volkswagen)	\$199,336
	Other Intergovernmental	\$79,845
	JCPC	\$88,940
	SRO Reimbursement	\$151,241
	Cost Allocation from Water/Sanitation	\$100,000
	Loan Proceeds - Installment Financing Vehicles	NA
	Appropriated Fund Balance	\$1,571,431

2	SCHOOL CAPITAL OUTLAY FUND (21)	\$69,734,777
	Article 40 1/2 Cent Sales Tax (Restricted 30%)	\$320,000
	Article 42 1/2 Cent Sales Tax (Restricted (40%))	\$335,000
	GRANT-NEEDS BASED PUBLIC SCHOOL CAP FUND	\$49,140,219
	TRUIST PK12 FINANCING 4.02%	\$19,763,500
	Transfer from General Fund	\$0
	Appropriated Fund Balance	\$176,058
3	DRAINAGE FUND (30)	\$123,000
	Watershed Improvement Tax	\$87,000
	Watershed Improvement Tax Prior Yrs/Penalties/Interest	\$7,775
	Tax Discounts	(\$750)
	Appropriated Watershed Reserve/Fund Balance	\$22,828
	Eddie Smith Drainage Assessment	\$6,147
	Stream Debris Removal Allocation from State	\$0
4	SANITATION FUND (33)	\$1,663,189
	Construction Contractor Disposal Fees	\$75,000
	Metal/White Goods	\$5,000
	Electronics Mgmt. Fund	\$0
	NC DENR GRANT	\$3,500
	Solid Waste User Fee County	\$1,258,099
	Rural Solid Waste Tipping Fees Billed	\$50,000
	White Goods Disposal Fee/Grants	\$6,000
	Solid Waste Disposal Tax	\$7,200
	State Tire Tax Revenues	\$17,500
	State Tire Tax Revenues Billed	\$0
	Town Solid Waste Availability Fee Billed	\$125,974
	TRANSFER FROM GENERAL FUND	\$50,000
	FUND BALANCE APPROPRIATION*	\$64,916
5	WATER FUND (35)	\$8,542,228
	Interest Earned on Investments	\$7,500
	Utility Base Charges	\$900,000
	Utility Consumption Charges	\$530,000
	TAP & Connection Fees	\$8,500
	Reconnection Fees	\$18,000
	Penalties & Interest Utility Bills	\$5,000
	NC DOT Utility Relocation Reimbursements	\$0
	NC DEQ Grants	\$6,679,000
	Allocated Fund Balance	\$394,228
	Transfer from General Fund	\$0

6	EMS FUND (37)	\$2,360,811
	NCACC Cost Reimbursements	\$150,000
	EMS Revenues	\$675,000
	Transport Revenues	\$330,000
	EMS Standby Revenues	\$0
	Tyrrell County EMS Contract	\$675,000
	Transfer from General Fund	\$398,952
	Appropriated Fund Balance	\$131,859
	Sale of Fixed Assets & Donations	\$0
7	AIRPORT GRANTS FUND (38)	\$666,668
8	AIRPORT OPERATIONS FUND (39)	\$265,693
	Fuel Sales	\$100,000
	Hangar Rentals	\$16,000
	Timber Sales	\$0
	Transfer from General Fund	\$99,738
	CRF/ARP Grant Funds	\$0
	Appropriated Fund Balance	\$49,955
9	WC HOSP PENSION FUND (40)	\$450,000
10	OPIOID SETTLEMENT FUND (50)	\$89,201
	^(Provided for informational purposes only, see Project Ordinance/Budget)	
11	DSS TRUST & FC DEPOSITS FUND (51)	\$180,000
12	ARPA - AMERICAN RESCUE PLAN ACT FUND (55)	\$0
	^(Provided for informational purposes only, see Project Ordinance/Budget)	
13	SPECIAL PROJECTS/GRANTS FUND (58)	\$4,473,423
14	TRAVEL & TOURISM FUND (63)	\$278,635
	Motel Occupancy Tax	\$160,000
	Interest Earned on Investments	\$0
	Appropriated Fund Balance	\$118,635
15	EMERGENCY 911 FUND (69)	\$118,952
	911 Surcharge	\$118,952
	Appropriated Fund Balance	\$0

16	TAX REVALUATION FUND (70)	\$40,000
	Transfer from General Fund	\$40,000
	Appropriated Fund Balance	\$0
	Interest on Investments	\$0
TOTAL REVENUES - ALL FUNDS		\$106,182,013

Section 2. **APPROPRIATIONS/EXPENSES**

Based upon the revenue estimates described in Section 1 above, the following amounts are hereby appropriated in the funds hereafter listed, and within any functions designated therein, to fund the operations of Washington County government and its activities for the fiscal year indicated above, and in accordance with the chart of accounts established for Washington County.

1	GENERAL FUND (10)	\$17,734,638
	Governing Board	\$145,372
	Manager's Office	\$526,851
	Finance	\$468,486
	Tax Administration	\$659,069
	Professional Services	\$0
	Board of Elections	\$176,704
	Register of Deeds	\$162,997
	Information Technology	\$171,395
	Buildings	\$245,652
	Facility Services	\$643,450
	Sheriff's Office	\$1,669,552
	Washington Union SRO	\$79,051
	Creswell SRO	\$71,727
	Plymouth High SRO	\$78,375
	Pines SRO	\$0
	Detention Center	\$1,218,987
	Emergency Management	\$131,353
	COVID-19 CRF Funds	\$0
	Fire Protection	\$398,952
	Forestry	\$94,891
	Planning	\$239,118
	GIS	\$11,017

Health Department	\$308,519
Senior Center	\$231,617
Veteran Services	\$600
Social Services Admin	\$3,969,038
Social Services Economic Support	\$602,564
Social Services Transportation	\$458,834
JCPC/Juvenile Service	\$96,743
Board of Education Current Exp	\$1,735,000
Communications	\$577,629
Mental Health	\$43,240
Medical Examiner	\$10,000
Cooperative Extension	\$161,804
Soil & Water	\$76,551
Library	\$205,000
Recreation	\$339,753
Community Alternative	\$5,000
Central Services	\$631,057
Debt Service	\$0
Transfers	
Sanitation Fund (33)	\$50,000
Water Fund (35)	\$0
EMS Fund (37)	\$398,952
Airport Grant Fund (38)	\$0
Airport Operations Fund (39)	\$99,738
Drainage Fund (30)	\$0
TRANSFER TO WCH PENSION FUND	\$450,000
Transfer to Spec. Projects & Grants Fund (58)	\$10,000
Tax Re-Valuation Fund (70)	\$40,000
School System Capital Outlay Fund (21)	\$0
Sales Tax Redistribution	\$0
Contingency	\$40,000

Health Department	\$308,519
Senior Center	\$231,617
Veteran Services	\$600
Social Services Admin	\$3,969,038
Social Services Economic Support	\$602,564
Social Services Transportation	\$458,834
JCPC/Juvenile Service	\$96,743
Board of Education Current Exp	\$1,735,000
Communications	\$577,629
Mental Health	\$43,240
Medical Examiner	\$10,000
Cooperative Extension	\$161,804
Soil & Water	\$76,551
Library	\$205,000
Recreation	\$339,753
Community Alternative	\$5,000
Central Services	\$631,057
Debt Service	\$0
Transfers	
Sanitation Fund (33)	\$50,000
Water Fund (35)	\$0
EMS Fund (37)	\$398,952
Airport Grant Fund (38)	\$0
Airport Operations Fund (39)	\$99,738
Drainage Fund (30)	\$0
TRANSFER TO WCH PENSION FUND	\$450,000
Transfer to Spec. Projects & Grants Fund (58)	\$10,000
Tax Re-Valuation Fund (70)	\$40,000
School System Capital Outlay Fund (21)	\$0
Sales Tax Redistribution	\$0
Contingency	\$40,000

14	TRAVEL & TOURISM FUND (63)	\$278,635
	TTA Operations	\$173,060
	TTA Admin	\$105,575
15	EMERGENCY 911 FUND (69)	\$118,952
	PSAP Expenses	\$83,094
	Capital Outlay (Backup PSAP)	\$35,858
16	TAX REVALUATION FUND (70)	\$40,000
TOTAL APPROPRIATIONS - ALL FUNDS		106,182,014

Section 3.

TAX LEVIES

AN AD-VALOREM PROPERTY TAX, IS HEREBY LEVIED, at the rate of EIGHTY-FOUR CENTS (\$0.840) per one hundred dollars (\$100) valuation on all real and personal property and motor vehicles listed for taxes as of January 1, 2023 for the specific purpose of generating the revenues referred to as Taxes Ad-Valorem Current Year and Ad-Valorem Taxes-Motor Vehicle in Section 1 of this Ordinance.

A SPECIAL WATERSHED IMPROVEMENT TAX, IS HEREBY LEVIED, at the rate of ONE CENT (\$0.01) per one hundred dollars (\$100) valuation on all real and personal property and motor vehicles listed for taxes as of January 1, 2023 for the specific purpose of generating the revenues referred to as "Watershed Improvement Tax" in Section 1 of this Ordinance, which revenues shall be deposited within the Drainage Fund of Washington County and used for the prevention of flood water and sedimentation damages, and for furthering the conservation, utilization, and disposal of water and the development of water resources. This tax was authorized by referendum election held May 6, 1972.

THESE LEVIES, and the corresponding estimate for revenues generated therefrom are based on the following projected tax base and collection rates.

Tax Base	Value	Rate
Motor Vehicles	\$112,000,000.00	100.00%
Public Utilities	\$82,800,000.00	95.36%
All other Real & Personal Property	\$845,659,553.00	95.36%
Total Value/Combined Rate:	\$1,040,459,555.91	95.86%

Section 4.

FEE SCHEDULE

Any updated Washington County Fee Schedule attached to this Ordinance, shall be considered a part hereof, and shall be deemed adopted upon the approval of this Ordinance. The terms and provisions thereof shall supersede, replace, and control over any and all inconsistent terms or provisions of any previously adopted fee schedules. If no updated schedule is actually attached hereto, the most recent Washington County Fee Schedule actually approved by the Board of Commissioners is hereby ratified and reapproved, and shall be deemed to continue to apply with full force and effect, unless or until it is actually revised, replaced, or repealed by the Board of Commissioners.

Section 5.

PAY PLAN & SALARY SCHEDULE

Any updated Washington County Salary Schedule attached to this Ordinance, shall be considered a part hereof, and shall be deemed adopted upon the approval of this Ordinance. The terms and provisions thereof shall supersede, replace, and control over any and all inconsistent terms or provisions of any previously adopted Salary Schedules. If no such updated schedule is actually attached hereto, the most recent Washington County Salary Schedule actually approved by the Board of Commissioners is hereby ratified and reapproved, and shall be deemed to continue to apply with full force and effect, unless or until it is actually revised, replaced, or repealed by the Board of Commissioners.

Section 6.

MISCELLANEOUS

- a. Use of electronic or facsimile signature is authorized for use on County checks to the fullest extent permitted by law.
- b. Reimbursement for mileage will be .50 cent per mile.
- c. Additional detailed breakdowns by line item are provided for informational purposes in the attached spreadsheets reflecting the projected revenues and allocated expenditures by Fund/Department. In keying the budget, the Finance Officer is authorized to make minor adjustments via of not more than \$10 per fund to correct for rounding errors in order to maintain balance between revenues and expenses within the County Financial System Software.
- d. Departments must abide by the pre-audit procedures found in G.S. 159.28 together with any and all applicable county purchasing policies or laws when purchasing goods and services.
 - i. Purchase Order Policy: Unless otherwise required by applicable law or the County Finance Officer, a standardized purchase order system shall be utilized to pre-obligate all individual purchases/contractual obligations exceeding: \$999.99. The County Manager is also authorized to delegate the authority to the County Finance Officer to unilaterally approve increases to initially approved Purchase Orders within available funding limits by not more than an additional 20% not to exceed an additional \$999.99 whenever deemed necessary and advisable to expedite the processing and administration of such purchase orders modifications.

- e. Property acquired by Washington County or any department through purchase, gifts, or other legal acquisitions will be disposed of in accordance with NCGS 160A Art. 12, or if applicable NCGS 15-11.1, and otherwise in accordance with applicable county policies or law.
- f. Governing Board:
 - i. In accordance with Washington County policy, members of the Board of Commissioners will receive a general stipend of \$ 575.00 per month, whereas the Chair of the Board will receive \$ 650.00 per month.
 - ii. Due to the demands of the office, the Chair will receive an in-county travel stipend of \$ 275.00 per month, whereas other Commissioners will receive \$225.00 per month. In-County travel for this section is defined as being within thirty (30) miles of the individual Commissioners' home.
 - iii. A cellular telephone stipend of \$ 50.00 per month will be provided to all Commissioners.
- g. All outside agencies or other parties that receive county funding shall submit financial statements to the county each year at the end of any of their respective annual budget cycles in which such funding was received, and shall provide a written report to the Budget Officer regarding how such funds were actually used for the benefit of Washington County or its citizens if not otherwise disclosed within such financial statements or other regularly provided or publicly available reports. Approved county payments may be delayed pending receipt of such information. All such agencies or parties shall also submit a written request to the Budget Officer for the continuation of any such funding or for any new or revised funding no later than 90 days prior to the start of any fiscal year in which Washington County will be asked to provide such funding (March 31st).
- h. Copies of this Budget Ordinance shall be furnished by the Clerk to the Board to the County Manager, Finance Officer, Tax Administrator, and Board of Education for direction in the carrying out of their duties, and are available for public inspection in the Office of the Clerk to the Board.

Section 7.

BUDGET OFFICER AUTHORITY:

The Budget Officer (County Manager) is hereby granted the following authority:

- a. To make any changes to the Approved Salary Schedule, or to an Employee's Salary, after first consulting with the Board either collectively or individually.
- b. To make transfers between line items in the same department, or between department budgets supervised by one department head, or the Finance Officer without limitation.
- c. To otherwise make transfers within any individual fund of up to \$10,000 between individual departments, including contingency/designated for future purposes lines. In emergency or special circumstances warranting a larger immediate transfer for good cause approved by both the Budget Officer and Finance Officer, this standard monetary cap may be exceeded, subject to subsequent Board ratification/approval.

- d. To apply for and accept grant funding unless application or acceptance directly by the Board is required by any applicable grantor source, provided any local match required must be approved by the Board if not otherwise allocated within the approved Budget, and to execute any necessary grant agreements to facilitate the same. All grant funds must be budgeted before being spent.
 - i. To the extent deemed necessary by the Budget Officer or County Finance Officer, the Board Chair is also hereby authorized without further consent being required, to execute grant applications and/or grant agreements on behalf of the County to the same extent, and subject to the same limitations upon such authority provided to the Budget Officer hereinabove.
- e. During the month of June only, the Budget Officer may make any necessary inter-departmental and/or inter-departmental budget transfers/amendments within any single fund, and in any amount deemed reasonably necessary, to complete year end spending and close out the fiscal year. Nothing herein shall authorize the Budget Officer to increase or decrease the overall budgeted amount for any fund without prior approval of the Board.
- f. All Budget Amendments and/or Transfers made by the Budget Officer hereunder shall be reported to the Board of Commissioners at their next regular meeting following such transfers, or as soon thereafter as possible, and shall be deemed ratified by the Board unless action is taken by the Board to nullify any such transfer.
- g. To approve change orders for contracts approved by the Board up to \$30,000 per occurrence without exceeding the total allocated budget for any project. Any such approvals shall be reported to the Board at or before its next regular meeting.

Section 8.

ADOPTION

The Washington County Board of Commissioners, having first conducted a public hearing in accordance with applicable law, prior to the adoption of its annual budget ordinance (this Budget Ordinance) for the upcoming fiscal year; which hearing was held at: _____ on or about the ____ day of _____, 20____, does hereby adopt this Budget Ordinance this ____ day of _____, 20_____.

Julius Walker Jr., Chair of the Board of County Commissioners

ATTEST:

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

WASHINGTON COUNTY
FEE SCHEDULE
 (Revised/Effective: July 1st, 2023)

ANIMAL CONTROL FEE SCHEDULE:

ADOPTION	
Dog/each	\$ 35.00
Cat/each	\$ 35.00
Other/each	\$ 10.00
PICK-UP/SURRENDER	
Pick-up/Surrender dog	\$ 25.00
Pick-up/Surrender puppy	\$ 10.00
Pick-up/Surrender cat	\$ 35.00
ANIMAL REDEMPTIONS	
Impoundment	\$35.00 + 5.00 per day per animal
PENALTIES	
First offense	\$ 25.00
Second offense	\$ 50.00
Third offense	\$ 150.00
COLLECTION FOR RESALE PERMIT	
Annual permit fee	\$ 250.00
OTHER	
Owner request pick-up	\$ 35.00

***Fees to be collected by the Animal Control Officer, Sheriff's Department, or Finance Office.

BUILDING INSP. & ZONING PERMITS FEE SCHEDULE:

The fee for all permits required by this Code shall be paid at the time of filing the application in accordance with the following schedule.

SECTION 1. AUTHORITY

The authority for this Ordinance is found at G.S. 153-A-354.

The building inspector is authorized to assign all construction to one of the categories contained herein. The assignment will be to the category, which in his discretion, is the one most closely related to the proper construction category.

SECTION 2. MOBILE HOMES AND MODULAR HOUSING

Single wide mobile homes	\$ 150.00
Double wide mobile homes	\$ 175.00
Triple wide mobile homes	\$ 200.00

**SECTION 3. LIGHT CONSTRUCTION — UTILITY BUILDING, STORAGE,
PRIVATE, GARAGES, ETC.**

0 — 200 square feet	\$ 100.00
201 — 600 square feet	\$ 150.00
601 — no limit	\$.20 per additional sq. ft.

SECTION 4. NEW CONSTRUCTION — RESIDENTIAL AND COMMERCIAL
Per Square foot (heated and unheated) \$.20

**SECTION 5. ALTERATIONS, REPAIRS, PIERS, BULKHEADS, WATERWAY
STRUCTURES, GREENHOUSE INSTALLATIONS**

For a valuation under \$5,000.00 no fee shall be required.
For a valuation over \$5,000.00 and without limit the fee shall be \$10.00 per
thousand dollars or a fraction thereof (minimum of \$25.00)

SECTION 5A. SOLAR PANELS (Adopted August 20, 2012)

Residential	\$ 75.00
Commercial	\$0.50 per panel (with a <u>minimum</u> fee of \$250)

SECTION 6. SWIMMING POOLS \$ 100.00

SECTION 7. ELECTRICAL

New construction — residential and commercial	\$.08 per square foot
Alterations	\$ 75.00
Temporary service pole	\$ 75.00

SECTION 8. RESTORATION OF ELECTRICAL SERVICES \$ 75.00

SECTION 9. MECHANICAL PERMITS

New Construction- residential and commercial	\$.08 per square foot
Alterations	\$ 75.00

SECTION 10. DUAL FUEL PERMITS \$ 150.00

SECTION 11. INSULATION

New Construction – residential and commercial	\$.06 per square foot
Alterations	\$ 75.00

SECTION 12. VINYL SIDING PERMITS \$ N/A

SECTION 13. SHINGLES / RE-ROOF \$ N/A

SECTION 14. SIGN PERMITS

Up to 100 square feet	\$ 60.00
Over 100 square feet	\$ 120.00
Electricity to sign	\$ 75.00

SECTION 15. BEER/WINE (FIRE / BUILDING INSPECTIONS)	\$ 100.00
SECTION 16. DAYCARE INSPECTION	\$ 75.00
SECTION 17. PLUMBING PERMITS	
New construction	\$.08 per square foot
Alterations	\$ 75.00
SECTION 18. COURTESY OR CHANGE OF OCCUPANCY INSP	\$ 75.00
SECTION 19. DEMOLITIONS	\$ 50.00
SECTION 20. COMMUNICATIONS TOWER	\$ 6.00 per foot of height (plus building permit, if required)
SECTION 21. RE-INSPECTIONS (per re-inspections)	\$ 25.00
SECTION 22. G.S. 87-15.6 (1991) Homeowners Recovery Fund Fee of \$10.00 (State \$9.00, County \$1.00) charged to licensed general contractors for construction or alteration of any single family residential dwelling.	
SECTION 23. FEMA DEVELOPMENT PERMIT RESIDENTIAL AND COMMERCIAL	\$ 25.00
SECTION 24. GAS PERMIT	\$ 35.00
SECTION 25. SUBDIVISION DEVELOPMENT FEE	\$ 200.00
SECTION 26. ASBESTOS (Base Rate including 3 samples)	\$ n/a
Additional samples \$n/a each	
SECTION 27. MOLD INSPECTION	\$ n/a
Additional samples \$n/a each	
SECTION 28. ZONING FEES	
Zoning Permit	\$25.00
Zoning Permit Amendments	\$37.50
Conditional Use/Special Use Permits	\$150.00
Variance Request	\$200.00
Zoning Ordinance/Map Amendments	\$150.00
Site Plan Review Fee	\$50.00
Appeals to the Board of Adjustment	\$150.00

SECTION 29. ENFORCEMENTS

A \$50.00 fine for commencement of construction, alterations, additions, repair or other work requiring a permit, will be added to the fees due. Payment of such penalty shall not relieve the violator of criminal prosecution. Other penalties may apply as provided in the North Carolina State Building Codes and National Electrical Code as amended or failure to comply with any of the requirements thereof shall be guilty of a misdemeanor punishable by a fine of not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00) for each day's violation.

SECTION 30. APPEALS

Any appeals as to the existing ordinance shall be made to the County Building Inspector within ten (10) days of written notice from the Inspections Department. Further appeals will be conducted by the County Board of Commissioners. The County Manager shall affix a reasonable time and hearing as to the appeal with the Board. The Board may conduct a full and complete hearing as to the matters in controversy, after which shall, within a reasonable amount of time, give written decision setting forth its finding of fact and its conclusions.

SECTION 31. SEVERABILITY

Should any section or provision of this ordinance be declared null and void by the courts, such decisions shall not affect the validity of the ordinance as a whole, or any other independent part thereof.

SECTION 32. EXEMPTIONS

No fee shall be required for the County of Washington, State of North Carolina, the United States of America, the Towns of Creswell, Plymouth and Roper, or the Washington County Board of Education.

SECTION 33. DEFINITIONS

Modular	-	Considered equal to new construction
Construction — trailer	-	Considered as a single wide

EMS FEE SCHEDULE:

1) **EMS AND NON-EMERGENCY TRANSPORT FEE SCHEDULE**

CHARGE LIST	FEE
BLS Non-Emergency	\$350
BLS Emergency	\$450
ALS Non-Emergent	\$425.00
ALS 1 Emergent	\$670
ALS 2 Emergent	\$975
ALS Treat (No Transport)	\$175.00
Mileage	\$12.50/per mile

2) **STANDBY AMBULANCE SERVICES: \$80 per hour**

MISCELLANEOUS FEE SCHEDULE:

Copies of documents	\$ 0.25 per page
Maps (larger than ledger size)	\$ 5.00 each
Notaries (for personal or non-county purposes)	\$ 5.00 each
Returned Check Fee	\$ 25.00 each

RECREATION FEE SCHEDULE:

*NOTE: Due to impacts of the Coronavirus pandemic on the recreation department and the desire to encourage participation, recreation fees are intended to be waived unless and until otherwise directed by the County Manager.

- 1) **INSURANCE:** Per person per year for all sports in addition to program fees...\$15.00
- 2) **PROGRAMS FEES:** Per person, per program, per year, per sport
 - Archery \$ 35.00
 - Baseball \$ 30.00
 - Basketball \$ 30.00
 - Boys softball \$ 30.00
 - Cheerleading \$ 15.00
 - Football \$ 35.00
 - Gymnastics \$ 30.00
 - Karate \$ 20.00
 - Line dancing \$ 5.00
 - Swimming \$ 60.00
 - Tennis \$ 30.00
 - Volleyball \$ 20.00

SENIOR CENTER FEE SCHEDULE:

- 1. Yoga, Chair Exercise, Line Dancing, Art Class \$5.00 per month plus materials
- 2. Dance Fitness \$10 per month
- 3. Other activities: \$TBD/As Advertised

SOLID WASTE FEE SCHEDULE:

The term household/account includes churches or other non-profits for purposes of this schedule.

1. **ANNUAL SOLID WASTE USER FEE (SWUF):** **Per Account: \$335**
Billed per household/account & includes residential curbside garbage pickup/hauling to Bertie County Landfill, limited curbside pickup/hauling of limb/leaf other debris to in-county C&D landfill, and in-county C&D landfill availability for additional waste.
 - a. County Residents (*est. 3755 accounts – Billed & Collected by County via Tax Bill*)
 - b. Town of Creswell (*est. 159 accounts for FY23 – Billed & Collected by County via Tax Bill*)
 - c. Town of Roper (*est. 221 accounts for FY23 – Billed Directly to Town*)

2. **TOWN OF PLYMOUTH:**
 - a. **REGIONAL LF TIPPING FEES:** **Per Ton: \$56.60***
Billed by County to Town of Plymouth to reimburse it for paying the Town's actual tipping fees charged to the County by the Bertie County Landfill. **(or at actual cost if different, plus any applicable taxes/fees charged by BCLF/incurred by County)*
 - b. **LOCAL LANDFILL AVAILABILITY FEE:** **Per Account: \$44.00**
Billed to per household/account for availability of in-county C&D landfill for Town of Plymouth residents. DOES NOT include residential curbside pickup/hauling services.

5. **IN-COUNTY C&D LANDFILL CHARGES:**
Only material generated in Washington County may be brought to the local C&D Landfill.
 - a. **Private Commercial Landfill Tipping Fees:** **(PER TON)**

Tires	\$104.00
C&D (construction/demolition/leaf/limb/metal/etc)	\$60.00
Inert Debris/Clean Fill*	\$35.00

**(All Other Non-Contaminated-bricks, mortar, concrete & non-org building debris)*
 - b. **Commercial Use:** Material delivered by a contractor regardless of its source will be charged at the applicable Private Commercial Landfill Tipping Fees.
 - c. **Residential Use Credit:** The owner of each parcel of residential property having a household/account which pays an annual SWUF, or which is within the Town of Plymouth, and listed by the County Tax Administrator for Landfill Availability Fee purposes, may deposit limb, leaf, and/or construction & demolition debris otherwise normally accepted by the landfill weighing up to ONE (1) combined ton per account/parcel, per fiscal year at no charge.
 - i. The debris must originate from the specific parcel/account to which the account credit is associated, and customers may not combine credits from multiple parcels/accounts to avoid paying applicable charges related to such debris in excess of the single credit associated with each specific account/parcel.
 - ii. Any unused portion of any account's applicable credit shall expire at the end of each fiscal year, and not rollover for use in any future fiscal years.
 - iii. This policy is intended to balance the needs of the landfill to generate sufficient revenues from its operations to sustain its own expenses, while also encouraging all county residents to properly and regularly dispose of normal household waste materials that may be generated during each fiscal year within the local landfill not only for their convenience, but also to help preserve the positive safety and health benefits which our community receives as a result of having a central and locally convenient location to dispose of such waste.
 - iv. This policy subject to modification/repeal by the Board of Commissioners.

WATER SYSTEM FEE SCHEDULE:

MONTHLY WATER RATES

Monthly Base Charge *(includes the first 2000 gallons of water)*

3/4 inch	\$ 26.00
1 inch	\$ 38.00
1 1/2 inch	\$ 63.00
2 inch	\$ 101.00
3 inch	\$ 171.00
4 inch	\$ 249.00
6 inch	\$ 488.00
8 inch	\$ 728.00

Consumption charge \$ 13.00
(per each 1000 gallons over the 2000 gallons included in the base charge)

Water Service Deposit & Collection Fees

Renter	\$120.00
Owner	\$60.00
Returned Check Fee	\$25.00
Late/Collection Fee	\$35.00
Late Payment Finance Charge	1.5% per month

Hydrant charge \$ 13.00
for each 1000 gallons

RE-READ FEE (If Requested by Customer & No Error/Mistakes Found) \$35.00

METER HISTORY FEE \$35.00
(If Requested by Customer without leak or other unusual activity)

METER BOX RELOCATION (If requested by customer) \$TBD

Customer to be charged at actual estimated cost of labor/equipment not to exceed \$400 unless customer is notified in advance and consents in writing to higher actual amount.

***METER TAMPERING OR PROPERTY DESTRUCTION FEE TO BE DETERMINED BY THE UTILITIES DIRECTOR AT THE TIME OF DISCOVERY.**

TAP FEES (NO BORE)	5/8"-3/4"	1"	2"
Connection	\$1,016.00	\$1,100.00	\$1,745.00

TAP FEES (WITH BORE)	5/8"-3/4"	1"	2"
Connection	\$1,266.00	\$1,350.00	\$1,995.00

HYDRANT METER

Connection	\$ 705.00
Deposit	\$1,000.00

**Connection charges for connections larger than 2" will be charged at actual cost based on quotes to be obtained at the time such requests are made. Contact the Public Utilities Director for additional information.*

Commissioner Keyes made a motion to approve the Budget Ordinance for the Washington County FY24 Budget with the \$40K put back in for the Creswell well, excluding the Fire Department Budget. Commissioner Johnson asked how money was figured in Elections. Mr. Potter said it was for two part-time people. It would be up to Ms. Bell to manage their time. Mr. Potter said it was a negotiated budget. Commissioner Spruill would modify the motion for the Board to vote on everything except the Fire Departments. (The motion was amended.) **Commissioner Phelps seconded; motion carried unanimously.**

Commissioner Keyes made a motion to approve Fire Departments budget and excuse Commissioner Spruill from voting. Commissioner Phelps seconded; motion carried 4 – 0 with Commissioner Spruill excused from voting.

BOARDS & COMMITTEES:

WASHINGTON COUNTY DSS BOARD

The Washington County DSS Board had requested that the Board of Commissioners appoint Ann Keyes to the DSS Board.

Ms. Keyes has agreed to serve if appointed.

Commissioner Phelps made a motion to approve the appointment of Ms. Ann Keyes to the Washington County DSS Board. Commissioner Johnson seconded; motion carried unanimously.

FINANCE OFFICER’S REPORT: Ms. Dixon went over the budget transfers and budget amendments that were in the Commissioners’ Agenda Package.

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 157

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

Date: May 18, 2023

RE: Detention

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

Account Code	Description	Old	+ or (-)	New
10-4320-550	Detention - Capital Outlay-Equipment	70,000.00	(500.00)	69,500.00
10-4320-290	Detention - Supplies & Material-Hygiene	3,000.00	500.00	3,500.00
Detention		73,000.00	-	73,000.00

Justification:

This transfer is to move monies within the Detention Center Budget to cover the costs of the purchase of hygiene supplies needed to carry the center through fiscal year end.

Budget Officer's Initials CPD

Approval Date: 5/18/23

Initials: MD
Batch #: 2023-157
Date: 5/18/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 158

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

Date: May 18, 2023

RE: Buildings/Central Services

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

Account Code	Description	Old	+ or (-)	New
10-4260-560	Capital Outly-Paving	90,000.00	(90,000.00)	-
10-8300-141	Copier Purchase/Lease	20,000.00	90,000.00	110,000.00
Buildings/Central Services		110,000.00	-	110,000.00

Justification:

This transfer is to move monies from the Buildings Budget to the Central Services Budget to cover the cost to purchase copiers for the County. Bids have gone out and a vendor has been selected. The County is ready to move forward on the purchase of copiers once the contract is finalized. Staff is trying to complete this purchase prior to year end. The paving has temporarily been put on hold to allow staff to rebid the project due to the price coming in well over the original budget.

Budget Officer's Initials CSF

Approval Date: 5/18/23

Initials: MD
Batch #: 2023-158
Date: 5/18/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 159

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

Date: May 22, 2023

RE: SS Admin/Central Services/IT

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

Account Code	Description	Old	+ or (-)	New
10-5310-310	SS Admin-Travel	8,500.00	(1,000.00)	7,500.00
10-5310-315	SS Admin-Training	13,000.00	(1,000.00)	12,000.00
10-5310-181	SS Admin-Group Insurance	491,974.00	(4,000.00)	487,974.00
10-5310-260	SS Admin-Departmental Supplies	52,682.00	4,000.00	56,682.00
10-5310-550	SS Admin-Capital Outlay-Equipment	106,500.00	2,000.00	108,500.00
SS Admin				
10-4210-180	Info Tech-Contracted Services	22,471.00	(8,000.00)	14,471.00
10-4210-550	Info Tech-Capital Outlay Equipment	25,608.00	(3,500.00)	22,108.00
10-8300-391	Central Services-Software Licenses	5,900.00	11,500.00	17,400.00
IT/Central Services				
		726,635.00	-	726,635.00

Justification:

This transfer is to move monies within SS Admin to make the purchase of the two DSS Copiers. By purchasing the DSS copiers out of their budget, we are able to get a 50% reimbursement on them. Also, this transfer is to move monies from the Information Technology budget to the Central Services budget to purchase the needed software licenses to migrate the County over to Microsoft Office 365 and VoIP Telephone Services.

Budget Officer's Initials CBP

Approval Date: 5/23/23

Initials:	<u>MP</u>
Batch #:	<u>2023-159</u>
Date:	<u>5/23/2023</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 160

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

Date: May 23, 2023

RE: SS Admin

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

Account Code	Description	Old	+ or (-)	New
10-3490-000	DSS-Administration Reimbursement	(2,804,702.00)	120,680.00	(2,684,022.00)
10-3490-001	Medicaid Expansion Admin Costs	-	(120,680.00)	(120,680.00)
SS Admin				
		(2,804,702.00)	-	(2,804,702.00)

Justification:

This transfer is to reduce expected revenues in the regular DSS Administration Reimbursement line and move those monies to a new Medicaid Expansion Admin Cost line. We have been notified that the NC Department of Health and Human Services will be sending monies to counties to help offset the administrative costs associated with implementing Medicaid Expansion.

Budget Officer's Initials CSF

Approval Date: 5/23/23

Initials: CSF
Batch #: 2023-160
Date: 5/23/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 161

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

Date: May 25, 2023

RE: Airport

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

Account Code	Description	Old	+ or (-)	New
39-4530-250	Airport-AV Gas and Jet Fuel	90,000.00	(7,885.00)	82,115.00
39-4530-351	Airport-Maintenance & Repair Equipment	7,000.00	7,885.00	14,885.00
Airport		97,000.00	-	97,000.00

Justification:

This transfer is move monies within the Airport Operations budget from the Fuel line to the Maintenance and Repair line. This move is necessary to pay for the costs associated with the fuel farm work done by Campbell Oil to allow the Airport to be branded. This will also cover the costs of a battery that is needed for the tractor.

Budget Officer's Initials CSF

Approval Date: 5/25/23

Initials: [Signature]
Batch #: 2023-161
Date: 5/26/2023

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 162

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

Date: May 25, 2023

RE: Projects and Grants Fund

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

Account Code	Description	Old	+ or (-)	New
58-4300-001	EM Bldg Direct Approp S.L. 2021-180	3,900,000.00	(3,900,000.00)	-
58-4301-001	EM Bldg Direct Approp S.L. 2021-180	-	3,900,000.00	3,900,000.00
58-4300-002	CAP Proj Dir Approp SL 2021-180 Sec 40.8	250,000.00	(250,000.00)	-
58-4301-002	CAP Proj Dir Approp SL 2021-180 Sec 40.8	-	250,000.00	250,000.00
Airport		4,150,000.00	-	4,150,000.00

Justification:

This transfer is move monies within the Projects and Grants Fund. This movement is to transfer budgets from two previously created account lines to two new lines in order to allow space for separation and growth within this fund as we take on new grant projects.

Budget Officer's Initials CPD

Approval Date: 5/25/23

Initials:	<u>MD</u>
Batch #:	<u>2023-162</u>
Date:	<u>5/26/2023</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2023 - 163

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

Date: May 30, 2023

RE: Governing Board

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

Account Code	Description	Old	+ or (-)	New
10-4110-200	Governing Board-Departmental Supplies	2,000.00	(2.00)	1,998.00
10-4110-443	Governing Board-Contracted Services-Lobbying	17,004.00	2.00	17,006.00
Governing Board		19,004.00	-	19,004.00

Justification:

This transfer is to move monies within the Governing Board Budget from Departmental Supplies to Contracted Services. This move is necessary to pay the additional \$1.00 electronic filing fee for each of the 2 Lobbying Registration Reports that had to be filed earlier this year. The county was unaware that they were paying and filing electronically which generated the additional cost.

Budget Officer's Initials CPD

Approval Date: 5/31/23

Initials:	<u>MD</u>
Batch #:	<u>2023-163</u>
Date:	<u>5/31/2023</u>

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 164

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

Date: June 5, 2023

RE: Sheriff/Emergency Management/EMS

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	(6,540.00)	(505.00)	(7,045.00)
10-4310-611	Gun Permits Discretionary-County Portion	41,400.00	505.00	41,905.00
10-3540-030	Gun Permits-State Portion	(7,820.00)	(580.00)	(8,400.00)
10-4310-612	Gun Permits-State Portion	8,955.00	580.00	9,535.00
10-3540-040	Finger Printing	(1,300.00)	(70.00)	(1,370.00)
10-4310-613	Finger Printing	5,905.00	70.00	5,975.00
10-3541-010	Sheriff-Donations	(1,511.00)	(27.00)	(1,538.00)
10-4310-650	Sheriff-Donations	2,277.00	27.00	2,304.00
Sheriff				
10-3480-081	Donations-Emergency Management	(1,000.00)	(450.00)	(1,450.00)
10-4330-401	Donations-Emergency Management	1,000.00	450.00	1,450.00
Emergency Management				
37-3490-020	DUKE Race-Cars Grant	(5,875.00)	(50.00)	(5,925.00)
37-4330-652	DUKE Race-Cars Grant	12,975.00	50.00	13,025.00
EMS				
Balanced:		48,066.00	-	48,066.00

Justification:

This amendment is to budget for additional monies that have been collected in the following: Sheriff-Gun Permitting and Finger Printing; Emergency Management-Donations and EMS-DUKE Race Cars Grant.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:
Batch #:
Date:

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 165

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

Date: June 5, 2023

RE: General Fund/Sanitation

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

Account Code	Description	Old	+ or (-)	New
10-3990-000	Appropriated Fund Balance-GF	(3,710,598.00)	(35,000.00)	(3,745,598.00)
10-9800-033	Transfer to Sanitation	-	35,000.00	35,000.00
33-3980-000	Transfer from General Fund	-	(35,000.00)	(35,000.00)
33-8100-601	Designated for Future Appropriation	-	35,000.00	35,000.00
General Fund/Sanitation				
		Balanced:		
		(3,710,598.00)	-	(3,710,598.00)

Justification:

This amendment is to transfer monies from the General Fund to the Sanitation Fund in order to provide some cushion to avoid a net negative balance at year-end after the Landfill Postclosure Liability is booked.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2023- 166

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

Date: June 5, 2023

RE: General Fund/Hospital Pension Fund (new)

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

Account Code	Description	Old	+ or (-)	New
10-3990-000	Appropriated Fund Balance-GF	(3,745,598.00)	(500,571.00)	(4,246,169.00)
10-4155-215	Professional Services-Hospital	30,000.00	(28,542.00)	1,458.00
10-4155-999	Professional Services-Hospital Pension	2,000,000.00	(2,000,000.00)	-
10-9800-040	Transfer to WCH Pension Fund	-	2,529,113.00	2,529,113.00
40-3960-000	Transfer from General Fund	-	(2,529,113.00)	(2,529,113.00)
40-4155-215	Professional Services-Hospital	-	28,542.00	28,542.00
40-4155-999	Professional Services-Hospital Pension	-	2,000,000.00	2,000,000.00
40-4155-997	Designated for Future Appropriation	-	500,571.00	500,571.00
General Fund/Hospital Pension Fund				
		Balanced:	(1,715,598.00)	-
				(1,715,598.00)

Justification:

This amendment is to transfer all funds pertaining to the Hospital Pension out of the General Fund into a newly created WCH Pension Fund (Fund 40). The County Manager and Finance Officer agree that it is important to separate the Hospital Pension monies in order to more responsibly and transparently track the plans assets from other governmental operations in the General Fund.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

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

RESO 2023-020 REMOVING CERTAIN OBSOLETE GENERAL FUND BALANCE DESIGNATIONS:

RESOLUTION 2023-020

REMOVING CERTAIN OBSOLETE GENERAL FUND BALANCE DESIGNATIONS

WHEREAS, during its review and reconciliation of older financial records and accounts, management has identified several separate North Carolina Capital Management Trust (NCCMT) bank accounts holding certain county funds which were opened long ago to apparently hold their respective funds in those separate accounts for certain projects/purposes previously designated by the Board including the following specific accounts:

- i. Public Building Capital Reserve (Opened June 1990)
- ii. Recreation Land Reserve (Opened July 1990)
- iii. Water Works Debt Service Reserve (Opened June 1991)
- iv. Economic Development Reserve (Opened June 2001)

WHEREAS, management discussed its research of, and known history about these accounts with the Board at its FY24 Budget Planning Workshop in January of 2023, and recommended that due to the mostly obsolete purpose of these separate accounts, that they be closed and the funds transferred to and consolidated with the other main accounts of the county to the fullest extent possible, in order to greatly reduce and simplify the administrative burden associated with otherwise having to continue tracking, reconciling, booking interest, and auditing each of these four separate bank accounts (in addition to the other ten separate bank accounts the county currently maintains) on a monthly, quarterly, and annual basis as applicable; and

WHEREAS, staff was directed to prepare a resolution for the Board of Commissioners to authorize such closure and consolidation subject to certain restrictions on where the funding in each account would be transferred.

NOW THEREFORE, BE IT RESOLVED THAT,

1. **The Public Building Capital Reserve Account** which had a balance of \$118,003.19 earlier this year but continues to accrue interest, shall be closed. The full account balance at the time of closure shall be undesignated for any specific purposes, and shall be transferred into the county's primary NCCMT account already holding other unrestricted general fund balance monies.
2. **The Recreation Land Reserve Account** which had a balance of \$9,116.37 earlier this year but continues to accrue interest, shall be closed. The full account balance at the time of closure shall initially be transferred into the county's primary NCCMT and considered undesignated fund balance.

- a. Thereafter, staff shall prepare a budget amendment for the Board to approve the transfer of the same full amount from its General Fund to its Special Projects & Grants (Fund 58) in order to hold and budget the transferred funds together with other funding already held there to be used in the future for PARTF/recreational grant purposes.
3. **The Water Works Debt Service Reserve Account** which had a balance of approximately \$73,577.98 earlier this year but continues to accrue interest, shall be closed. The full account balance at the time of closure shall be undesignated for any specific purposes, and shall be transferred into the county's primary water account currently held at Southern Bank.
4. **The Economic Development Reserve Account** which had a balance of approximately \$209,964.46 earlier this year but continues to accrue interest, shall be closed. The full account balance at the time of closure shall be undesignated for any specific purposes, and shall be considered part of the General Fund's unrestricted fund balance, and shall be transferred into the county's primary NCCMT account already holding other unrestricted general fund balance monies.
5. The County Manager and Finance Officer are hereby authorized to execute any and all instruments deemed reasonably necessary to give effect to this Resolution and to facilitate the closing and transferring of the foregoing funds as directed herein by the Board.

Adopted this the 5th day of June 2023.

Julius Walker, Jr. Chair
Washington County Board of Commissioner

ATTEST:

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

(COUNTY SEAL)

Commissioner Spruill made a motion to approve RESO 2023-020 Removing Certain Obsolete General Fund Balance Designations Commissioner Phelps seconded; motion carried unanimously.

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

Commissioner Johnson said she is working on scrap tire material.

Commissioner Spruill said he attended County Advocacy Days in May in Raleigh. It was good to meet other County Commissioners and legislators. The groundbreaking event last week was an important event for the community. He stated he appreciated all the work that went into making the Bear Festival a success.

Commissioner Phelps said regarding Phase II of the school, he would like to take out the demolition of Creswell Schools and be able to sell the schools and use those funds in the new school (or maybe pay back our loan). Commissioner Johnson asked if this is a decision this Board can make. Mr. Potter said the Board can make the motion to pull the demo from the Phase II agreement. **Commissioner Phelps made a motion to pull the demolition of the Creswell Schools from Phase II of the agreement. Commissioner Spruill seconded; motion carried unanimously.**

Commissioner Keyes stated she taught an EM class on May 31 to NCACC Commissioners. On June 7 she went to the Early College High School. She also worked in the hospitality tent of the Bear Festival, and it was a wonderful event.

Chair Walker said he was glad to see things being done at the Animal Shelter. He stated he also attended the groundbreaking for the new WCS school.

The Clerk asked the Commissioners if they would consider cancelling the July 3, 2023, Board Meeting. **Commissioner Johnson made a motion to cancel the July 3, 2023, Board of Commissioners Meeting. Commissioner Phelps seconded; motion carried unanimously.**

Mr. Potter thanked the Board for their time spent on the budget and for approving it tonight. It makes it easier for Finance to conduct the end-of-year activities when it is approved early in June. He has various meetings coming up: AVCON building architect/WCS PreK steering committee/Airport Advisory Committee.

Commissioner Keyes 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.

Back in Open Session, with no further business to discuss, **Commissioner Spruill made a motion to adjourn. Commissioner Phelps seconded; motion carried unanimously.**

Julius Walker, Jr.
Chair

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