

March 2, 2026

The Washington County Board of Commissioners met in a Regular Meeting on Monday, March 2, 2026 at 6:00 PM in the WCCC Multi-Purpose Room, 37 E. Mill Pond Road, Roper, NC. Commissioners Ann C. Keyes, Tracey A. Johnson, Carol V. Phelps, John C. Spruill and Julius Walker, Jr. were in attendance. Also, present were County Manager/ County Attorney Curtis S. Potter, Assistant County Manager Jason Squires, Clerk to the Board Julie J. Bennett and County Finance Officer Missy Dixon.

Chair Spruill called the meeting to order. Commissioner Walker gave the invocation. Commissioner Keyes led the Pledge of Allegiance.

ADDITIONS/DELETIONS: None.

**Commissioner Keyes made a motion to approve tonight's agenda.
Commissioner Phelps seconded; motion carried unanimously.**

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) Special Called Meeting Minutes February 9, 2026
- b) RESO 2026-004 Restricting Creswell School Site Proceeds
- c) RESO 2026-007 Adopting Northeastern NC Regional Hazard Mitigation Plan
- d) RESO 2026-008 Proclamation 2026 Social Work Month
- e) RESO 2026-009 Authorizing Sole Source Purchase of Water Meters
- f) Position Modifications – Animal Control Officer & Waterworks Technicians Coordinator

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

PUBLIC FORUM: Mr. Jimmy Jones, 51 Cardinal Lane, Roper, has a problem with a road that was put in and still Cardinal Lane still has not been paved.

EMPLOYEE OF THE QUARTER: Chair Phelps read the following nomination for the March 2, 2026 Employee of the Quarter:

“This Employee of the Quarter is a long, long, long time employee of the County!

She has been nominated because she has gone to great lengths for the Tax Office this past quarter. She has been instrumental in setting up the Revaluation Office, which includes the office itself, the network, the computers, and the printers. She has been very helpful with solving any issues the Tax Office has had with the Revaluation Office. She has been active in completing many jobs for the upcoming software migration. Because the County does not have a programmer for the current software that we use, this employee has had to step into that role. She has answered many questions from Keystone and from the Tax Office regarding the migration. She is heavily involved in all that is getting completed. She puts on her “handling” shoes and gets it done. She has been invaluable to the Tax Office, and we would not have gotten

as far as we have without her! I know that going forward she will remain invaluable as the County will need her to get both jobs completed.

Please join me in congratulating Ms. Darlene Fikes, Washington County's IT Director, as the first Employee of the Quarter for 2026!"

AUDITOR'S PRESENTATION: Mr. Tim Zeng of Thompson, Price, Scott, Adams, & Co., P.A. spoke to the Board and gave the following summary report.



DRAFT

WASHINGTON COUNTY



Presentation of Audit Results

Fiscal Year Ended
June 30, 2025



Alan W. Thompson, CPA
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Washington County

Presentation Agenda

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III. AUDIT RESULTS	5-12
IV. QUESTIONS AND COMMENTS	
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Alan W. Thompson, CPA
R. Bryon Scott, CPA
Gregory S. Adams, CPA

January 19, 2026

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 discretely presented component units, each major fund, and the aggregate remaining fund information of Washington County for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the 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 dated April 23, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 23, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we consider the internal control of the Board solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Significant Risks Identified

We have identified the following significant risks:

- Management override of controls – this risk is presumed to be present in every audit under professional standard, regardless of the control environment. The rationale is that even the most robust internal control system can be overridden by management.

Members

American Institute of CPAs - N.C. Association of CPAs – AICPA's Private Companies Practice Section

- Improper revenue recognition – this risk refers to the intentional or unintentional misstatement of revenue in financial statements. This can include premature recognition or manipulation of cut-off procedures. It is one of the most common areas for financial reporting fraud and is therefore presumed to be a significant risk in every audit engagement.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

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 Statement 101, "Compensated Absences" in the current year. We noted no transactions entered into by Washington County during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

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. Significant estimate(s) for the County are allowance for doubtful accounts, compensated absences, and depreciation. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

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. One significant disclosure affecting the County's financial statements relates to the implementation of GASB 101 which is discussed in Note 8.

Significant Difficulties Encountered in Performing the Audit

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

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. Some 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 the audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 19, 2026.

Management Consultations with Other Independent Auditors

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 and 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 of our retention.

We identified technical errors in Medicaid Compliance testing that are discussed in the audit report as Findings 2025-001.

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 FPIC identified concerning the Water and Sewer Capital Assets Condition Ratio.

Other Matters

We applied certain limited procedures to the Schedule of County's Proportionate Share of Net Pension Liability (LRS), Schedule of County Contributions (LRS), 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 are engaged to report on the combining and individual non-major fund statement schedules, budgetary schedules, and other schedules, and the schedules 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.

Please ensure that management and the Board is aware of the new GASB pronouncements for the upcoming fiscal year. Be especially mindful of GASB No. 103: *Financial Reporting Model Improvements*, as the implementation of this standard may take a significant amount of time and resources to properly implement.

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.

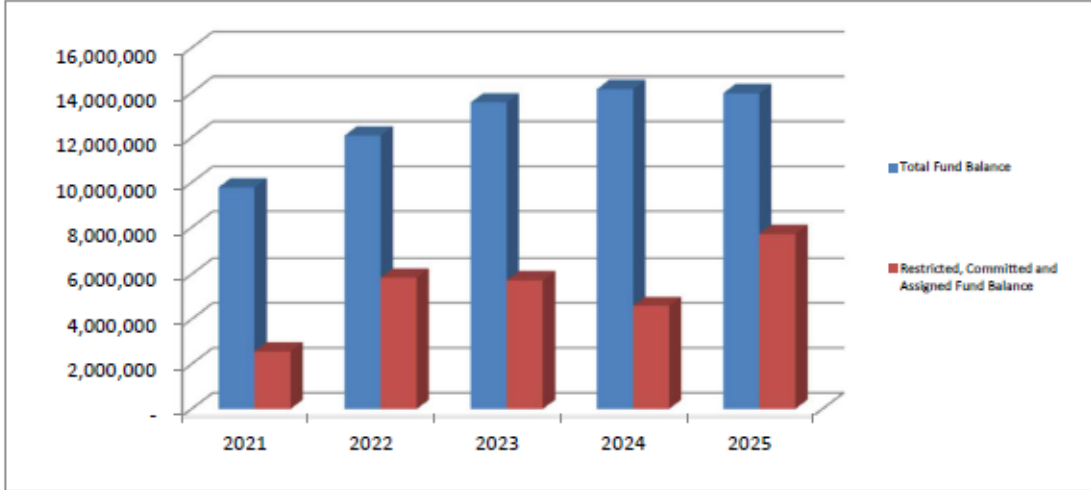
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Washington County					
FINANCIAL INFORMATION FOR 5 YEARS					
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total Fund Balance - General Fund	13,984,574	14,163,982	13,571,403	12,093,361	9,781,691
Unavailable Fund Balance - GF (Restricted for State Statute, Inventories, Prepaids)	1,862,187	1,319,185	1,654,298	1,411,742	1,211,964
Restricted, Committed, and Assigned Fund Balance	7,705,888	4,586,825	5,732,742	5,852,581	2,562,617
General Fund Expenditures (including Transfers out)	19,190,767	16,183,989	15,284,440	14,373,938	13,986,925
Fund Balance Available as % of General Fund Expenditures	63.17%	79.37%	77.97%	74.31%	61.27%
Unassigned Fund Balance	6,162,737	9,577,157	7,838,661	6,240,780	7,089,712
Unassigned Fund Balance as % of General Fund Expenditures (including Transfers out)	32.11%	59.18%	51.29%	43.42%	50.69%
Revenues over (under) expenditures before other financing sources					
General Fund	3,069,259	1,357,603	2,086,789	1,064,093	1,963,662
Sanitation Fund	601,499	(70,690)	(142,490)	(62,776)	75,685
Water Fund	389,814	474,381	272,282	319,741	304,183
Cash vs. Accumulated Depreciation - Water Fund					
Total Fixed Assets	12,332,311	12,056,472	11,636,920	11,633,634	11,536,859
Accumulated Depreciation	6,646,795	6,258,668	6,004,424	5,825,385	5,519,589
Cash	2,425,254	1,973,740	1,864,428	2,234,662	1,717,240
Cash vs. Accumulated Depreciation - Sanitation Fund					
Total Fixed Assets	636,549	636,549	626,875	682,975	695,067
Accumulated Depreciation	316,318	309,003	301,930	351,682	345,334
Cash	1,068,975	1,060,476	1,378,721	587,909	853,330
Cash vs. Fund Balance (Net Position)					
Cash - General	12,755,030	13,459,243	12,512,336	11,220,827	11,766,145
Cash - Other Governmental	12,236,218	27,697,086	26,122,517	3,681,880	840,050
Cash - Sanitation Fund	1,068,975	1,060,476	1,378,721	587,909	853,330
Cash - Water Fund	2,425,254	1,973,740	1,864,428	2,234,662	1,717,240
Fund Balance - General	13,984,574	14,163,982	13,571,403	12,093,361	9,781,691
Fund Balance - Other Governmental Funds	5,725,528	13,551,152	22,686,652	3,388,052	3,238,338
Net Position - Sanitation Fund	785,664	84,165	54,855	162,345	(388,012)
Net Position - Water Fund	4,477,416	4,112,886	3,638,505	3,366,223	3,046,482
Property Tax Rates	0.840	0.840	0.840	0.840	0.845
Collection Percentages	95.23%	93.99%	80.15%	95.87%	95.96%
Collection Percentages (excluding Motor Vehicle)	94.55%	93.19%	78.02%	95.36%	95.45%
Total Property Valuation	1,041,683,820	1,033,458,141	1,181,869,926	1,012,857,345	1,002,715,148
Total Levy Amount	8,750,144	8,681,049	9,919,997	8,498,170	8,472,943

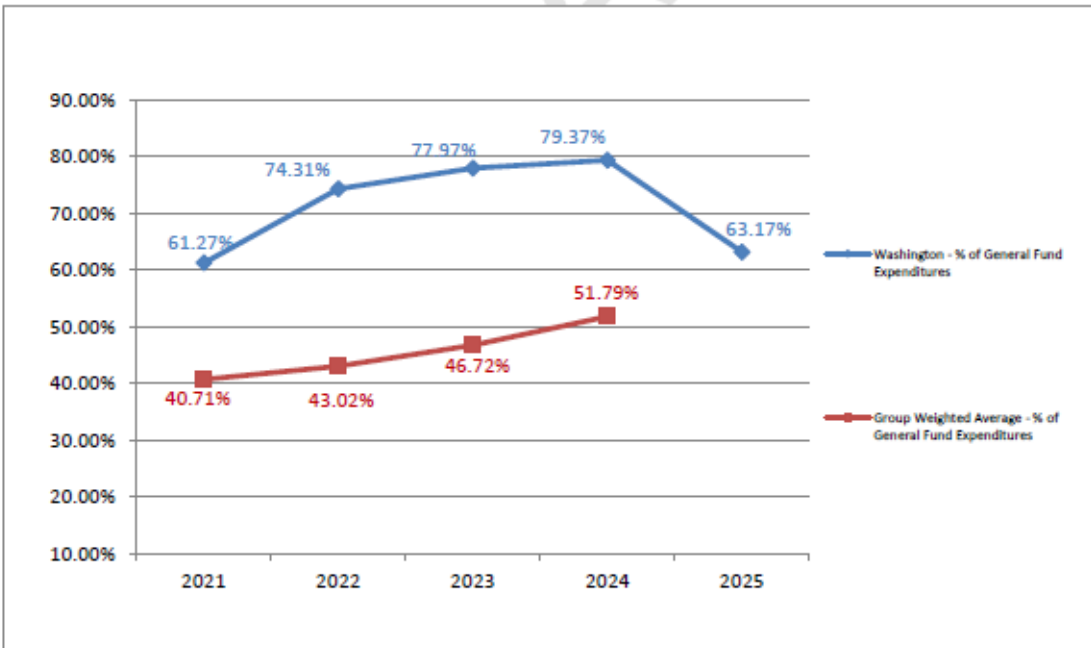
Washington County					
FINANCIAL INFORMATION FOR 5 YEARS					
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Breakdown of General Fund Revenues					
Ad Valorem Taxes	10,796,681	8,412,556	8,339,932	8,510,284	8,550,407
Other Taxes, License & Permits	3,375,581	3,048,615	2,858,255	2,649,592	2,543,205
Intergovernmental Revenue	3,718,009	3,910,234	3,539,692	3,669,587	4,137,091
Sales and Services	276,263	243,623	306,041	257,272	165,278
Investment Earnings	800,698	1,038,891	423,502	29,932	9,118
Miscellaneous	35,026	122,650	722,668	182,548	69,605
Total	19,002,258	16,776,569	16,190,090	15,299,215	15,474,704
Breakdown of General Fund Expenditures					
General Government	3,618,834	3,425,707	3,172,729	3,155,326	2,854,358
Public Safety	4,435,166	3,998,828	3,846,882	3,782,146	3,565,761
Economic and Physical Development	217,540	218,202	180,223	198,852	198,466
Human Services	5,254,133	5,276,207	4,551,829	4,817,068	4,483,759
Cultural & Recreational	671,677	748,272	577,057	532,105	534,673
Education	1,735,000	1,735,000	1,748,298	1,735,000	1,822,407
Debt Service	9,750	16,750	26,283	14,625	51,636
Total	15,942,100	15,418,966	14,103,301	14,235,122	13,511,060

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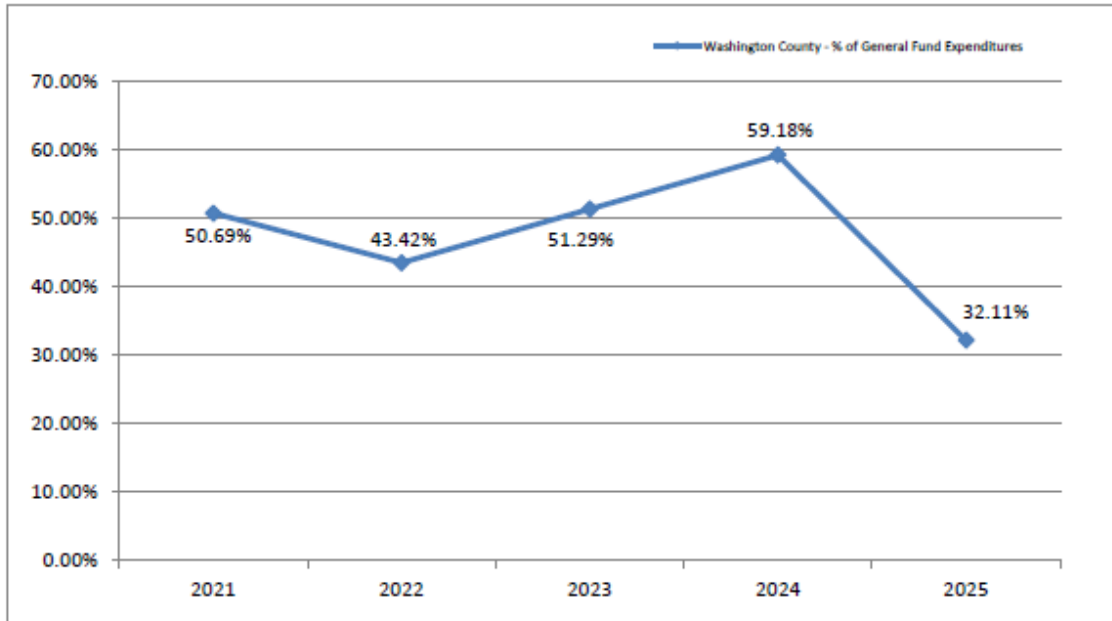
Washington County Analysis of Fund Balance



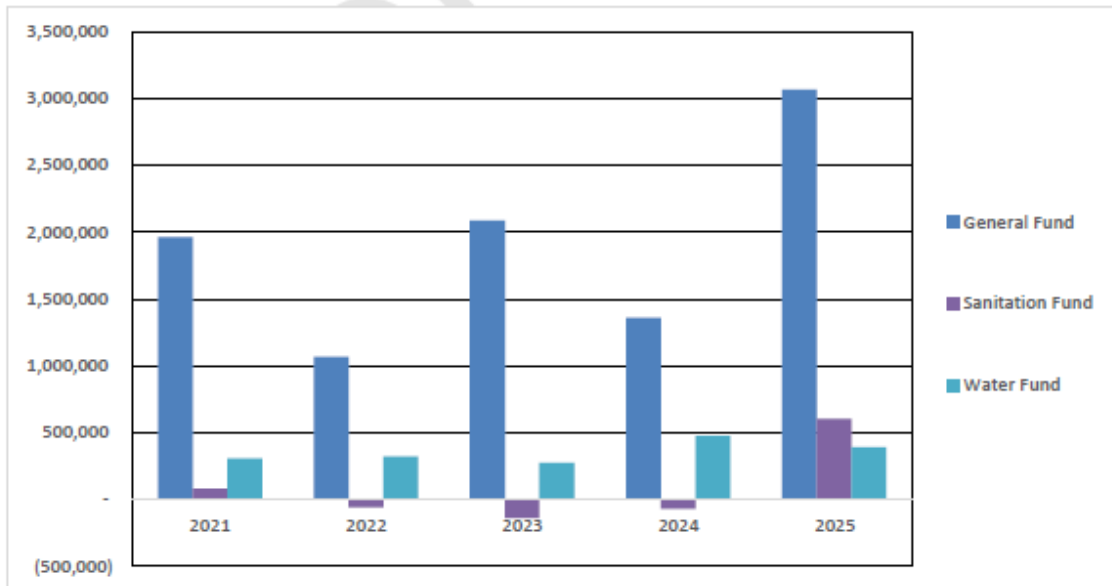
Washington County Analysis of Fund Balance Available (Note - 2025 Group Weighted Average Not Available at Date of Presentation)



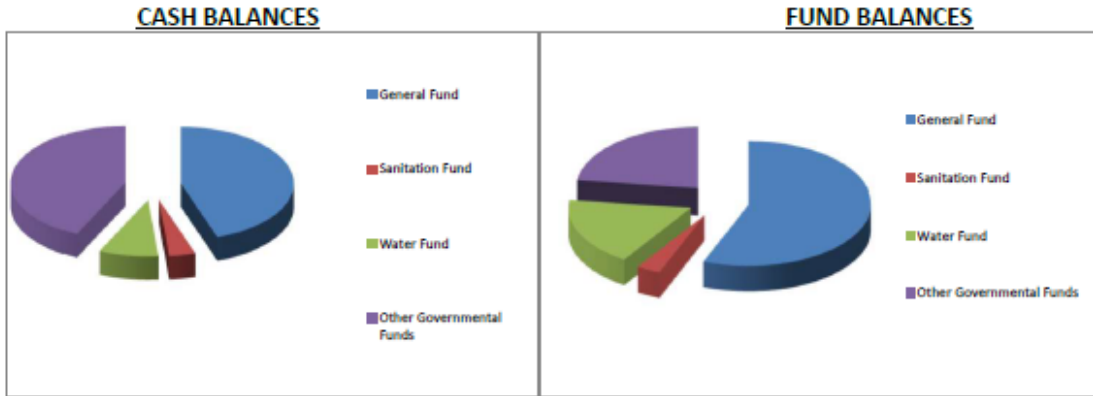
Washington County
Analysis of Unassigned Fund Balance as a % of General Fund Expenditures



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



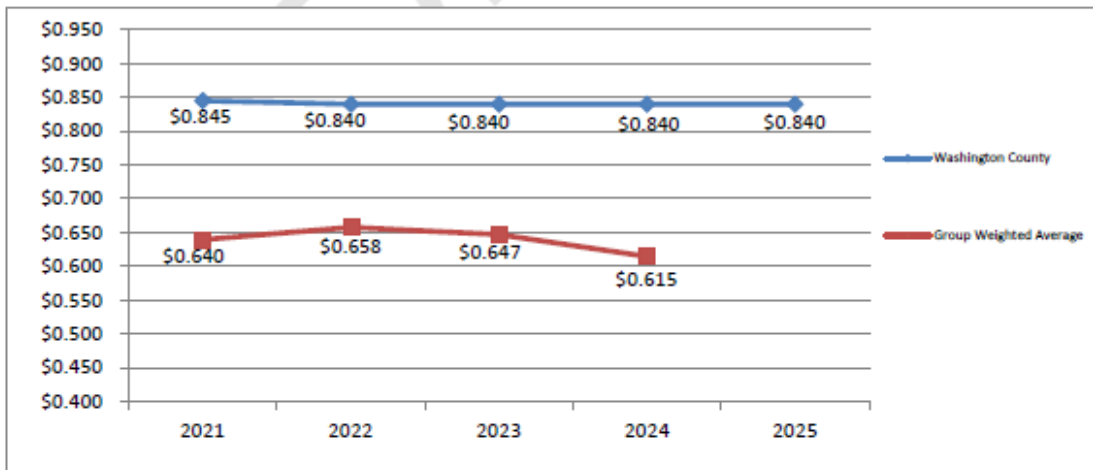
Washington County Analysis of Cash and Fund Balances at June 30, 2025



	2025 Cash Balances	Fund Balances
General Fund	\$ 12,755,030	\$ 13,984,574
Other Governmental Funds	12,236,218	5,725,528
Sanitation Fund	1,068,975	785,664
Water Fund	2,425,254	4,477,416
Total	\$ 28,485,477	\$ 24,973,182

Washington County Property Tax Rates

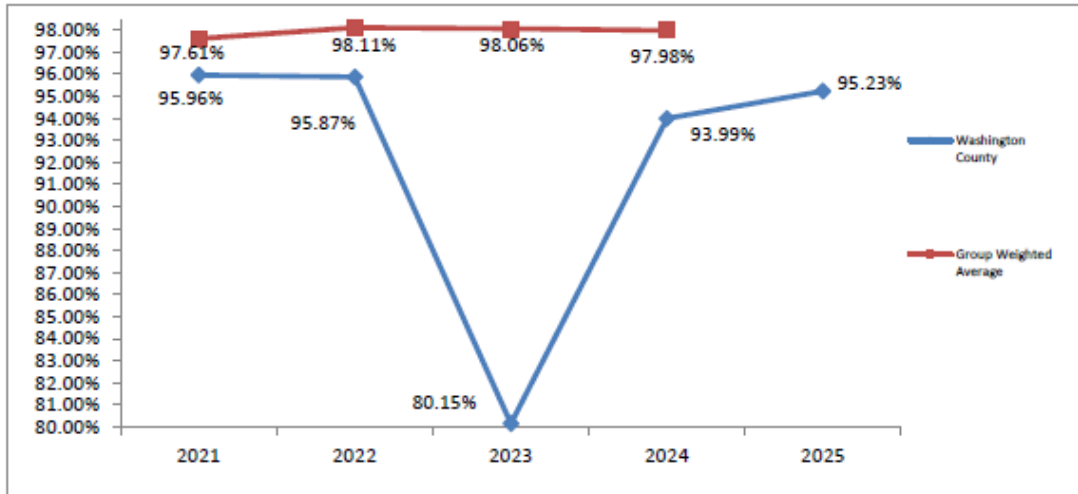
(Note - 2025 Group Weighted Average Not Available at Date of Presentation)



Washington County

Collection Percentages

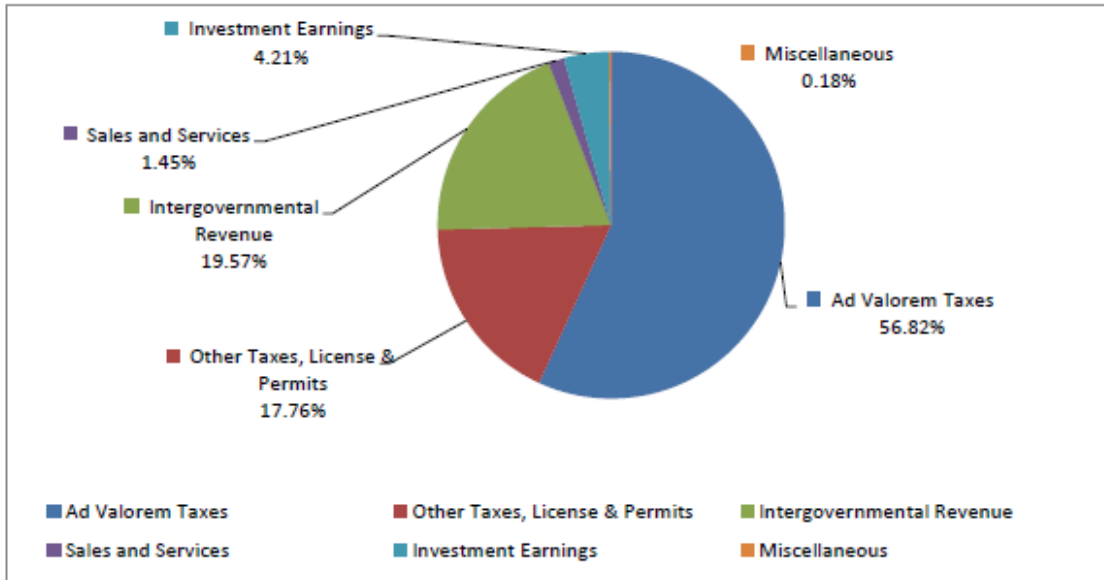
(Note - 2025 Group Weighted Average Not Available at Date of Presentation)



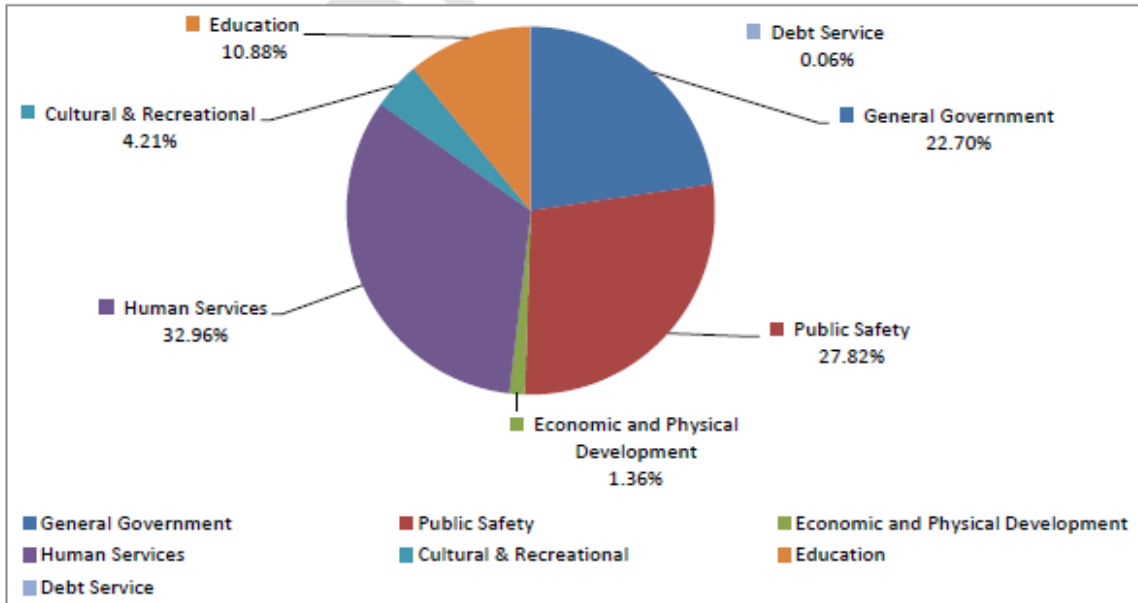
2023 Collection % significantly off as a result of the Solar Farm Discovery that is being paid on a payment plan over several years.

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Washington County
Break Down of General Fund Revenue
FYE June 30, 2025



Washington County
Break Down of General Fund Expenditures
FYE June 30, 2025



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

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.

Name	Formula	2023	2024	2025
Capital Assets Condition Ratio	$1 - \frac{((523+524+525+526)/(515+516+517+518))}{1}$	48.24%	46.43%	44.55%

This capital assets condition ratio formula calculates the remaining useful life. A remaining useful asset value less than 0.50 may signal the need to replace the assets in the near future.

Commissioner Johnson asked about the assets ratio. Mr. Zeng said on the TPSA website there is a special template that can be used to keep everything in check regarding the assets ratio in the coming years.

Commissioner Walker said he wanted to comment that he likes the format of the audit. It was concise and easy to follow. Mr. Zeng said TPSA strives to give the Board a better visual.

Mr. Potter talked about the fund balance and the LGC's recommendation of it being at least 8%. The County has a policy that says we will not fall below 20%. Mr. Potter also noted the additional net position with the sanitation fund is new for this year and warrants keeping a close eye on.

Chair Spruill asked about the % dropping in 2024 and 2025--was it due to the school. Mr. Potter said yes, some of it was due to the new school and the County had some expenditures that did not get completed last year. We made a sizeable allocation this year to some of those expenditures.

Chair Spruill referenced the weighted #'s on page 10. What would help the tax collection rate increase? Mr. Potter said our tax foreclosure attorney Mark Bardill is talking about a pilot program of working with a few other counties on how to help the tax collection rate increase.

RESO 2026-006 RECOGNIZING THE SEMIQUINCENTENNIAL OF THE US AND THE WASHINGTON COUNTIES' NATIONAL COLLABORATION: Ms. Chris Barber, 250th Celebration Chair spoke to the Board and introduced Ms. Jill Manning and the quilt project.

Ms. Barber noted that there are thirty-one (31) Washington County's in the US, therefore, Washington Unite has been created. As a result of this, the Quilt Project was born. Ms. Manning said each County was asked to make a square with something relevant to their County and make it red, white, and blue. She made it of our lighthouse. She showed the actual quilt square. The squares will be collected in Arkansas and the quilt assembled, then it will travel from Washington County to Washington County across the US.

Ms. Sonoma Jefferson, Washington County's 4-H Agent, said she had some 4-Hrs to help with the quilt. Josiah Fleshma, 4-H student, spoke about how fun it was to work on this project.

Ms. Barber spoke of the 2nd part of project---the proclamation and asked for the Commissioners approval of the Resolution below.



RESOLUTION 2026-006

RECOGNIZING THE SEMIQUINCENTENNIAL OF THE UNITED STATES AND THE WASHINGTON COUNTIES' NATIONAL COLLABORATION

WHEREAS, July 4, 2026, marks the 250th Anniversary of the signing of the Declaration of Independence, a milestone in history that gave birth to the United States of America; and

WHEREAS, George Washington, Commander-in-Chief of the Continental Army and the first President of the United States, exemplified the qualities of leadership, integrity, vision, and dedication to the principles of liberty and democracy; and

WHEREAS, his enduring legacy is honored by communities across the United States that bear his name, including thirty counties and one parish; and

WHEREAS, the year 2026 offers an opportunity to celebrate our nation's founding, reflect upon our shared values and renew our commitment to building a stronger and more united future for all Americans; and

WHEREAS, counties named for George Washington across the nation are joining together through the Washingtons Unite collaboration to commemorate the 250th Anniversary, share in common recognition of our namesake and contribute to the national celebration; and

WHEREAS, as part of the Washingtons Unite collaboration, counties named for George Washington are contributing individual quilt squares to a collectively assembled, handcrafted quilt that symbolizes local identity, shared history, and national unity in commemoration of the United States' Semiquincentennial; and

WHEREAS, this collaboration highlights the unique role of counties and cities as the level of government closest to the people and demonstrates the power of partnership in honoring our history and strengthening our democracy.

NOW, THEREFORE, BE IT RESOLVED, that the County Commissioners of Washington County, North Carolina hereby recognize the 250th Anniversary of the United States of America, honors the legacy of George Washington, and expresses its support for the Washingtons Unite initiative bringing together Washington Counties across the nation; and

BE IT FURTHER RESOLVED, that copies of this Resolution shall be shared with the National Association of Counties, fellow Washington Counties and other partners engaged in the America250 celebration.

ADOPTED this the ___ day of _____, 2026.

John C. Spruill, Chair
Washington County Board of Commissioners

ATTEST: _____
Julie J. Bennett, MMC, NCMCC
Clerk to the Board

Commissioner Phelps made a motion to approve RESO 2026-006 Recognizing the Semiquincentennial of the US and the Washington Counties' National Collaboration. Commissioner Keyes seconded; motion carried unanimously.

DEPARTMENTAL INFORMATION UPDATE— UTILITIES: Mr. Lee Sasser, Director, gave a presentation to the Board that showed the five (5) elevated water tanks around the county along

with the actual facilities at the water plant. Discussion ensued regarding water for the Towns of Roper and Creswell.

TAX COLLECTOR'S REPORT: Ms. Julie Bennett, Clerk to the Board gave the following report from Ms. Sherri Wilkins, Tax Administrator since she was unable to attend tonight's meeting.

"In accordance with NCGS 105-369(a) the following represents the total of unpaid 2025 taxes that are liens on Real Property as of January 31, 2026 - \$831,567.53.

In accordance with NCGS 105-369 (b1) letters will be mailed the week of March 16th to notify the taxpayers of their delinquencies and that the delinquent taxes will be advertised in April. The letters will include the Debt Set-off information and the Notice of Lien Advertisement information (also referred to as the 2nd Notice letter). The taxes have to be delinquent 60 days to send the Debt Set-off letter (the date of delinquency is January 6th), that is why the letters will be mailed in March. After 30 days from the date of the letter, we will advertise the delinquent taxes in April.

Taxpayers are contacting our office to set up monthly payments. We are setting up payment agreements to have the taxes paid by June 2026. If they default on their monthly payment we will enforce collections through wage garnishment, bank attachment, or foreclosure.

Our Delinquent Tax Coordinator, Christal Watkins, will be using enforced collection – wage garnishment, bank attachment, debt setoff, and foreclosure – to collect delinquent taxes."

Commissioner Phelps made a motion to approve the Tax Collector's Report. Commissioner Walker seconded; motion carried unanimously.

NON-GOVERNMENTAL GRANT FUNDING POLICY: Mr. Kelly Chesson, Economic Development Director talked to the Board about the following policy. Pursuant to discussions during the January FY27 Budget Planning Workshops, the Policy and Application below was prepared to be used in standardizing and reviewing NGO funding requests starting this budget year.



NGO Grant Funding Policy

Purpose

The purpose of this policy is to promote partnerships between Washington County and nonprofit/private partner agencies (collectively referred to herein as “nongovernmental organizations” or “NGOs”) by setting parameters, guidelines, and eligibility criteria for NGOs seeking county funding support. This policy seeks to maximize transparency, accountability, and efficiency in service delivery through consistent adherence to best practices to improve the quality of life for its citizens.

NGO Grant Funding Policy

Washington County Government has no statutory requirement to fund NGOs but is required to ensure that any such funding provided meets certain legal requirements creating certain administrative overhead costs associated with each grant awarded. Accordingly, the County’s general policy is to attempt to limit unnecessary NGO grant funding, particularly undefined annually recurring funding requests which are not tied to a transparent justifiable specific goal or object to establish and measure the County’s expected return on its investment in grant funding support. Funding requests to subsidize general administrative, overhead or operational costs of an NGO without more detail are not encouraged or typically granted.

NGO funding should be reserved for those limited circumstances in which the public benefits to be potentially received by the County or its citizens from the NGO can fairly and transparently be determined to exceed the value of any County funding support to be provided, and those circumstances which otherwise adhere to the intent and guidelines of this policy.

In each case, the programs or services provided by the NGO must do all the following:

- Provide a specific service to citizens for a public purpose the County could legally provide itself.
- Not duplicate services already provided by the County unless proposing to replace them.
- Use means more cost effective or operationally expedient than the County currently uses.
- Fill a critical gap existing between currently provided County services and community needs.
- Ensure the service is always provided for its public purpose and in a non-discriminatory manner.

Funding is typically provided as a reimbursement style grant pursuant to a written agreement executed after funding is tentatively awarded and budgeted. All NGOs receiving any County funding support must strictly adhere to all applicable accountability standards including compliance with all financial and/or performance measurement requirements, and all terms and conditions of all written agreements.

Eligibility Criteria

- Must be a tax-exempt organization and be able to provide a determination letter from IRS or other proof of tax-exempt status acceptable to the satisfaction of the County Finance Officer or Board of Commissioners
- Must be operational (determined from date on IRS exemption letter) and active (determined by documented history of providing actual services) within Washington County for at least one year
 - Must use 100% of all Washington County funding on the provision of services within Washington County or otherwise exclusively for Washington County citizens

Application Evaluation Criteria

Completed applications will be reviewed by staff and recommended for board review and potential funding considerations based on the following non-exclusive criteria:

- Completeness of Application
- Written description of public purpose/community need for funding
- Written description of how the request meets the policy statement above
- Written definition of specific, measurable, achievable, realistic, time-oriented goals
- Written description/outline of a plan to achieve said goals using the requested funding
- NGO's demonstrated financial stability, accountability, and diverse use of funding sources

Other Potential Evaluation Criteria

- Alignment to County's strategic plans, goals and service priorities
 - Impact and cost-effectiveness of service to be provided
 - Type of service to be provided, estimated number of residents to be served, outcomes to be achieved, and availability of specific metrics to transparently and efficiently monitor/measure delivery/success
 - Demonstrated ability to complete or provide the proposed service
 - Availability of other revenue/funding sources to support the proposed service
 - Availability/provision of current financial statements or annual certified audit or financial review
 - Availability/provision of current board member roster to ensure compliance with applicable laws
 - Availability/provision of NGO mission statement
- Any other specific criteria established or uniformly applied from time to time by the County

*This policy is intended for internal guidance purposes only, to help facilitate best practices review and processing of NGO funding requests. The Board of Commissioners reserves the right to modify, waive, or deviate from any portion of this policy at any time and within its sole discretion. No vested rights are intended to be created for the benefit of any NGO or any other party, nor shall any cause of action be deemed to arise from the adoption or use of this policy.

NGO Grant Application Instructions

- ❖ Review the Washington County NGO Grant Funding Policy in its entirety before proceeding.
- ❖ Applications must be signed and completed in their entirety to be considered for grant funding.
- ❖ Please be sure all supporting documents are provided with application when submitted.
- ❖ Successful grant applicants must execute an NGO Funding Contract with the County, which will be prepared once the appropriation is approved and adopted in the County Budget. A draft template example is provided for your review online at: <https://washconc.org/budget-and-finances/>
- ❖ Return the application & all supporting documentation by the deadline as follows:
 1. Electronically via email to gpmanger@washconc.org using "FY27 NGO Grant Application" in your subject line; or
 2. Physical Hard Copy by mail or hand delivery to Washington County Budget Officer:

Attn: Washington County Budget Officer
NGO Grant Application
116 Adams St.
Plymouth, NC 27962
252-793-5823

- ❖ NGOs are responsible for ensuring complete applications are received by the County.
 - ❖ Questions should be addressed to the Grants & Procurement Manager at the email address above at least ten (10) days before the final submission deadline.
-

APPLICATION CHECKLIST

Please ensure that the following required attachments are included.

- Article of Incorporation and Corporate Bylaws
- Copy of IRS tax-exempt status determination letter* (a notarized copy of IRS Form 1023 will be accepted from organizations that have completed the form and submitted to the IRS but have not yet received a determination letter)
- Copy of most recently filed IRS Form 990
- Copy of most recent independent audit or financial report (if no audit or financial report is available there must be an explanation as to why one is not available.)
- Agency organization chart
- List of all board members (name, address, term, office)
- Schedule of Board Meeting dates and time for fiscal year
- Copy of the Agency's Mission Statement



WASHINGTON COUNTY
NGO GRANT FUNDING APPLICATION
Fiscal Year Ending June 30th, 2027 (2026-2027)
Application Due: April 10th, 2026 by 5:00 p.m.

NGO's LEGAL NAME: _____

TAX ID NUMBER: _____ NGO's Fiscal Year Ends (MM/DD): _____

PRIMARY CONTACT PERSON: _____

TITLE: _____ PHONE #: _____

CELL #: _____ EMAIL ADDRESS: _____

SECONDARY CONTACT PERSON: _____

TITLE: _____ PHONE #: _____

CELL #: _____ EMAIL ADDRESS: _____

TOTAL COUNTY FUNDS REQUESTED FOR FY27 (7/1/26-6/30/2027): \$ _____

Have you ever received County funding? NO ___ YES ___

Have you received any County funding since 6/30/21? NO ___ YES ___

Did you request County funding this FY25-26? NO ___ YES ___ (Amount?: \$ _____)

Did you receive County funding this FY25-26? NO ___ YES ___ (Amount?: \$ _____)

(If YES, attach summary statement of how it was or is being used)

Is the funding you are requesting to:

Start a NEW project or service? NO ___ YES ___

Support an EXISTING project or service? NO ___ YES ___

Only serve Washinton County residents? NO ___ YES ___

Did you read and understand both the Instructions cover page to the application, & NGO Grant Funding Policy? NO ___ YES ___

Is there any reason County grant funds cannot be provided on a reimbursement basis? NO ___ YES ___

If YES, explain: _____

1. Description of project. Description must include public purpose, community need, type of program(s), service(s), or project(s) provided, estimated number of Washington County residents to be served, impact and cost effectiveness of program(s), service(s), or project(s) provided, intended results, and how results will be measured based on specific, measurable, achievable, realistic, time oriented goals.

Attach additional sheets if necessary.

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2. Summary of revenue sources and funding of project for the past three fiscal years ending:

	2023	2024	2025
Federal			
State			
County			
Other			
Total			

3. Summary of expenditures for the project for the past three fiscal years ending:

Summary of Expenditures by Type			
Fiscal Year Ending _____ (Month & Day)			
Actual Estimated Budget			
	2023	2024	2025
Salaries & Benefits			
Operating Expenses			
Capital Outlay			
Other			
Total			

4. Will the project be annually recurring? NO ___ YES ___

5. Detail your Budget for FY26-27 ending (6/30/27) (for event funding, provide a complete detailed budget, including income, expenditures, and anticipated revenue. For capital/administrative/operational grants, provide total operating budget for the organization)

Budget			
Revenues		Expenditures	
Source	Amount	Use of Funds	Amount
Tourism Grant		Salaries & Fringe Benefits:	
State Grant			
Federal Grant		Operating Expenses:	
Other (specify)		Advertising	
		Supplies	
		Professional Services	
		Other (specify):	
		Capital Outlay:	
		New Equipment	
Total Revenues		Total Expenditures	

6. Does the NGO receive any government funding? NO ___ YES (Amount: \$ _____)
7. Does the NGO receive any foundation funding? NO ___ YES (Amount: \$ _____)
8. Total NGO annual operating budget? \$ _____
9. Number of Board Members & Employees:
 _____ Board Members (attach list of all current board members and/or officers)
 _____ Full-Time Employees _____ Part-Time _____ Temporary
 (Attach Articles of Incorporation & Bylaws as well as most recent Audit
 or Financial Statements/Review)

10. Name & Address to appear on reimbursement check:

11. Please provide the names and titles of personnel in your organization responsible for authorizing disbursement of funds.

12. Do these individuals sign checks? Yes No
 If No, who does? _____
 Are they bonded? Yes No Bonded amount? \$ _____

I certify that the information provided above or attached is true and correct to the best of my knowledge.

I further certify I have reviewed and can accept the terms of the attached Instructions and NGO Grant Funding Policy referred to therein.

I further certify my understanding that if approved for funding, my NGO will be required to enter into an NGO Funding Agreement with Washington County and comply at all times with the terms and conditions therein.

Signature of NGO Director
Date

Commissioner Johnson made a motion to approve the NGO Funding Policy and Application and proceed with publicizing the new policy, applications, and deadline for the upcoming FY27 budget process. Commissioner Walker seconded; motion carried unanimously.

DRAFT CAPITAL IMPROVEMENT PLAN (CIP): Mr. Jason Squires, ACM spoke to the Board on the draft CIP below for the General Fund and Airport/Utilities.

General Fund CIP Projects													3/28/2024	
CODE	Department	Project Title	Score	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Total	Grant Funding?	Completion %	Relevant SP Items
B002	Board of Education	WCS Athletic Fields	2						\$15,000,000.00		\$15,000,000.00	Yes	0	EDU: 1A, 2, 4
D3	Detention	Detention Shower Replacement	2					\$40,000.00			\$40,000.00		0	
D4	Detention	Detention Flooring Upgrade	2					\$5,000.00			\$5,000.00		0	
DSS10	Social Services	Auto Replacement Plan	2					\$25,000.00	\$15,000.00	\$20,000.00	\$90,000.00		0	
EC02	Economic Development	Industrial Park Land Procurement	2					\$1,500,000.00			\$1,500,000.00		0	ECO: 1, 3, 5
EM7	Emergency Mgmt	Storage Facility at EMTOC	3				\$166,000.00				\$166,000.00		0	SHC2024.1
EM8	Emergency Mgmt	Ambulance Bays at EMTOC	2				\$1,000,000.00				\$1,000,000.00		0	SHC2024.1
EM37	EMS	Substation Relocation	3				\$750,000.00				\$750,000.00		0	
EM510	EMS	Ambulance Replacement Plan - Transportation	2					\$200,000.00			\$200,000.00		0	
EM511	EMS	Medical Equipment Replacement Plan	1					\$138,400.00	\$138,400.00	\$138,400.00	\$830,135.00		0	
EM512	EMS	PSIrax Inventory Management System	3					\$5,300.00	\$4,400.00	\$4,400.00	\$22,900.00		0	
EM513	EMS	Ambulance Replacement	1					\$330,000.00			\$330,000.00		0	
EM514	EMS	Powerload System & Cot	2					\$60,000.00			\$60,000.00		0	
F2	Facilities	Parking Lot Resurfacing	3				\$132,000.00				\$132,000.00		0	
F5	Facilities	Courthouse Window Replacement	3				\$60,000.00				\$60,000.00		0	
F7	Facilities	Custodial Vehicle	2				\$28,000.00				\$28,000.00		0	
F8	Facilities	Service Truck	3					\$65,000.00			\$65,000.00		0	
F9	Facilities	Strader Building Elevator Renovation	1					\$65,000.00			\$65,000.00		0	
F10	Facilities	Courtroom Remodel	3					\$25,000.00			\$25,000.00		0	
F11	Facilities	Cooperative Ext. Carpet Replacement	2					\$11,000.00			\$11,000.00		0	
F12	Facilities	WCCC Office Area Flooring	2					\$8,300.00			\$8,300.00		0	
F13	Facilities	WCCC Conference Room Flooring	3					\$17,000.00			\$17,000.00		0	
F14	Facilities	Mower and Trailer	2					\$17,350.00			\$17,350.00		0	
F15	Facilities	WCCC Restroom Upgrades	2					\$30,000.00	\$30,000.00	\$30,000.00	\$150,000.00		0	
IF4	IT	County Firewall	2					\$0.00	\$14,500.00		\$14,500.00		0	
IF5	IT	County Server Upgrade	2					\$43,000.00			\$43,000.00		0	
IF6	IT	Register of Deeds Server Upgrade	2					\$7,500.00			\$7,500.00		0	
L1	Library	Sidewalk Replacement	1					\$12,000.00			\$12,000.00		0	
M2	Maintenance	All Terrain Forklift	3				\$35,000.00				\$35,000.00		0	
MW1	Health Department	Paving	2				\$250,000.00				\$250,000.00		0	
RC3	Recreation	Think Tank/Alliance C.D/Projects	3				\$285,000.00	\$12,000.00			\$297,000.00		0	
RC4	Recreation	Recreation/CAA 12 Passenger Van	3					\$75,000.00			\$75,000.00		0	
S02	Sheriff's Office	Armor Upgrades	1					\$40,000.00			\$40,000.00		0	
S03	Sheriff's Office	Public Safety Equipment Upgrade	2					\$76,220.17	\$45,355.00	\$45,355.00	\$297,638.00		0	
SW1	Soil and Water	Wet- Doo Boat and Associated Supplies	3						\$157,000.00		\$157,000.00		0	
Totals:							\$570,000.00	\$191,220.17	\$16,424,655.00	\$253,155.00	\$21,763,823.00			
F6	Facilities	Courthouse Elevator Replacement	2					\$60,000.00			\$60,000.00	Yes	50%	
IF3	IT	IT Switch Replacement			\$40,000.00						\$40,000.00		50%	
Totals:						\$40,000.00		\$60,000.00			\$60,000.00			
CM01	County Manager's Office	CMO Generator	2		\$ 75,000.00						\$ 75,000.00		100.00%	
CM02	County Manager's Office	BOCWCC Repairs	1	\$ 75,000.00							\$ 75,000.00		100.00%	
CM04	County Manager's Office	Admin Vehicle Replacement											100.00%	
D2	Detention	Detention Cameras	1		\$ 55,000.00						\$ 55,000.00		100.00%	
DSS2	Department of Social S	DSS Carpet Replacement	2		\$ 41,000.00	\$ 25,000.00					\$ 66,000.00		100.00%	
DSS3	Department of Social S	Shingle Roof Replacement w/ flat roof tie ins	2			\$ 71,158.00					\$ 71,158.00		100.00%	
DSS4	Social Services	2010 Ford Fusion Replacement											100.00%	
DSS5	Social Services	Server Replacement	n/a				\$ 10,000.00				\$ 10,000.00		100.00%	
DSS8	Social Services	2019 Jeep Compass Replacement											100.00%	
ED1	Economic Development	Industrial Development Site Study										Yes	100.00%	ECO0024.5
EM1	Emergency Management	Distributable Emergency Network	2		\$ 14,000.00						\$ 14,000.00		100.00%	
EM2	Emergency Management	EM Viper Radio Update	1		\$ 4,911.00	\$ 13,750.00	\$ 13,750.00				\$ 32,411.00		100.00%	SHC2024.6
EM3	Emergency Management	Crosswell Fire Department Well	2		\$ 35,390.00						\$ 35,390.00		100.00%	
EM6	Emergency Management	Search & Rescue Boat	2				\$ 65,000.00				\$ 65,000.00	Yes	100.00%	
EM31	Emergency Medical Ser	P25 Compliant Radios (Transport)	3			\$ 23,146.50					\$ 23,146.50		100.00%	
EM32	Emergency Medical Ser	P25 Compliant Radios (Emergency)	1		\$ 62,318.00		\$ 41,633.00				\$ 103,951.00		100.00%	
EM33	Emergency Medical Ser	Power Pole Stretchers	2		\$ 20,501.64	\$ 20,501.64					\$ 41,003.28		100.00%	
EM34	Emergency Medical Ser	Lucas Devices	3		\$ 19,349.61	\$ 19,349.61	\$ 19,349.61				\$ 58,048.83		100.00%	
EM35	Emergency Medical Ser	Transport Ambulance	2		\$ 54,133.00						\$ 54,133.00		100.00%	
EM36	Emergency Medical Ser	EMS Ambulance	1		\$ 153,750.00						\$ 153,750.00		100.00%	
EM38	Emergency Medical Ser	Quick Response Vehicle	3		\$ 54,133.00						\$ 54,133.00		100.00%	
EM39	Emergency Medical Ser	Ambulance Replacement Plan - EMS											100.00%	
F1	Facilities	HVAC Replacement											100.00%	
IT1	Information Technology	VOIP Upgrade	2		\$ 30,000.00						\$ 30,000.00		100.00%	
IT2	Information Technology	Migration to Office 365	2			\$ 17,000.00	\$ 17,000.00	\$ 18,000.00	\$ 18,500.00	\$ 19,000.00	\$ 90,000.00		100.00%	
IT7	IT	County Phone System Upgrade	n/a				\$ 30,000.00				\$ 30,000.00		100.00%	
S1	Sheriff	Sheriff Viper Radio Update	1		\$ 172,716.25						\$ 172,716.25		100.00%	
Totals:				\$ 75,000.00	\$ 796,202.50	\$ 231,638.75	\$ 165,959.61	\$ 18,000.00	18500	\$ 19,000.00	\$ 1,213,840.86			

Airport/Utilities CIP Projects												2026029	
CODE	Department	Project Title	Score	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY28/29	Total	Grant Funding?	Completion %	Relevant SP Items
U-A5	Airport	T-Hanger	3					\$3,000,000.00		\$3,000,000.00		0	
U-A8	Airport	Tractor	3				\$116,000.00			\$116,000.00		0	
U-W11	Water	Water Plant Parking Paving	3		\$252,000.00					\$252,000.00		0	
U-W12	Water	Misc Excavator	3		\$98,000.00					\$98,000.00		0	
U-W14	Water (new request)	Service Truck Replacement	2				\$70,000.00			\$70,000.00		0	
U-W25	Water (new request)	Lowboy Tilt Trailer	3				\$12,000.00			\$12,000.00		0	
		Totals:				\$350,000.00	\$198,000.00	\$3,000,000.00		\$3,548,000.00			
U-A1	Airport	AWOS	2			\$300,000.00				\$300,000.00	Yes	10%	
U-L1	Landfill	Rotary Cutter & Hydraulic Boom Mower	3			\$37,000.00				\$37,000.00		25%	
U-W2	Water	Roper Interconnect Repair	2			\$337,000.00				\$337,000.00	Yes	40%	ECO2024.RB
U-W6	Water	Pea Ridge Main Expansion	2							\$10,400,000.00	Yes	50%	ECO2024.RB
U-W7	Water	Meter Replacement	2							\$902,070.00		80%	
U-W10	Water	Well Insulation	3			\$15,000.00				\$15,000.00		80%	ECO2024.RB
		Totals:				\$689,000.00				\$11,317,070.00			
U-A2	Airport	Lobby Vehicle	2		\$20,500.00					\$20,500.00		100.00%	
U-A3	Airport	Fuel Master	1		\$15,000.00					\$15,000.00		100.00%	
U-A4	Airport	Kubota Zero Turn Mower with 72" deck	2		\$25,400.00					\$25,400.00		100.00%	
U-A6	Airport	Airfield Lighting Improvements	2			\$1,050,000.00				\$1,050,000.00	Yes	100.00%	
U-A7	Airport	Obstruction Removal project	1			\$1,244,000.00				\$1,244,000.00	Yes	100.00%	
U-SAN1	Landfill	Mower Replacement	2			\$12,500.00				\$12,500.00		100.00%	
U-W3	Utilities - Water	Water Plant Fence	1	\$80,000.00						\$80,000.00		100.00%	
U-W3	Utilities - Water	SCADA System Upgrades	1			\$150,000.00				\$150,000.00		100.00%	ECO2024.RB
U-W5	Water	Truck Replacement	2	\$44,279.00	\$60,000.00					\$104,279.00		100.00%	
U-W9	Water	Well Rehab Project	1			\$57,877.00				\$57,877.00		100.00%	
U-W13	Water	Truck Replacement	2			\$46,000.00				\$46,000.00		100.00%	
		Totals:		\$124,279.00	\$120,000.00	\$3,360,877.00				\$34,019,196.00			

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

Commissioner Phelps made a motion to approve the budget transfers/ amendments BT/BA #2026-062 – 2026-068 as presented. Commissioner Keyes seconded; motion carried unanimously.

OTHER ITEMS BY COMMISSIONERS OR STAFF:

- Commissioner Johnson attended the NACo Legislative Conference in DC last week. It was interesting. She was able to listen to the State of the Union address with other Commissioners across the US and to hear their different views of the address. There are a couple of bills in the House that may be beneficial. One deals with EMS Preparedness Planning and Improving Health Beds covered by Medicaid. They still have to pass through the Senate. She met Mr. Taylor from Loudon County, VA—the data center capital of the world! He has offered to give her a tour of their site. She feels it would be beneficial to see what everyone is talking about. She also met the Ambassador from Japan.
- Commissioner Keyes said the Center for Energy Education is hosting a Solar Public Information Meeting on March 5, 2026 at the WCCC Multi-Purpose Room in Roper at 6:00 PM – 7:30 PM. The meeting is to discuss the proposed solar farm in the area. She also mentioned that she read to kindergarten students today and they invited her to come back on a regular basis.
- Commissioner Walker mentioned he read to 4th graders today.
- Mr. Jason Squires gave a quick update on the Pea Ridge project. There was an issue with fiber lines being laid in the same place as our water lines and that has caused some delays. February 24th was the 1st project meeting. The EMTOC is 67% completed. July 2026 is the expected finish date. He also mentioned the garbage collection contract will be expiring at the end of this year. The County is reaching out to other companies. Curbside recycling an issue. There will be more information to come.

- Mr. Potter reminded everyone that tomorrow is Primary Day. He also said he and Ms. Dixon are working on a list of services that are mandated, and ones that may or may not be needed. There has been a request from a Commissioner for this information. Mr. Potter also noted that the Department budget requests will be coming in at the end of this week. There will also be a Special Board Meeting to deal with a text amendment of the Subdivision Ordinance. We will send the text to you to review before the meeting. He will also get the Board an updated Strategic Plan

- Ms. Bennett reminded the Commissioners that the NCACC District Meeting for District 1, 2, 7, and 8 would be held on Wednesday, March 11th from 10:00 AM – 3:00 PM at Halifax Community College, 100 College Drive, Weldon, NC. She has registered them. They need to discuss among themselves if they want to car pool.

Commissioner Phelps made a motion to adjourn. Commissioner Walker seconded; motion carried unanimously.

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

John Spruill
Chair