July 14, 2026

The Washington County Board of Commissioners met in a Recessed Meeting on Tuesday, July 14, 2026 at 6:00 PM in the Washington County Schools Auxiliary Gym 3177 US Hwy 64 East, Plymouth, NC, 27962. Commissioners Tracey A. Johnson, Ann C. Keyes, 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, and County Finance Officer Missy Dixon. Clerk to the Board Julie J. Bennett was unable to attend the meeting,

Chair Spruill called the Board of Commissioners' meeting to order. Board of Education Chair Gilliam called the Board of Education to order.

INTRODUCTION OF NEW CHIEF FINANCE OFFICER FOR WCS: WCS Superintendent Dr. White introduced Ms. Tracy Taylor as WCS's new Finance Officer.

DISCUSSION OF PHASE ONE SCHOOL PROJECT: Mr. Potter provided historical information on the funding for the construction of the new PK-12 school project. Final billing is in process and will be completed within two months to close out fiscal year '26.

Dr. White added that HVAC balancing and door through bolts are still outstanding punch list items.

Chair Spruill asked Mr. Potter to confirm that the final payment will not take place until those punch items are completed.

DISCUSSION OF PHASE TWO SCHOOL PROJECT: Mr. Potter stated that funding applications for Phase Two of the project, the outdoor athletic fields, will be opening shortly.

WINDOWS ON THE WORLD PROJECT UPDATE - NEW WASHINGTON COUNTY EARLY COLLEGE HIGH SCHOOL: Dr. White stated that the construction is complete, with some finishing touches required before the start of the new school year. WCS is pursuing a safety grant that would provide access control and surveillance.

SENIOR CENTER PROJECT UPDATE - NEW WCHS JROTC: Dr. White stated that construction is mostly complete. He is confident the facility will be ready for use by the first day of school on August 17.

Mr. Potter added that WCS currently holds a licensing agreement for facility use and renovation but added that a formal lease agreement will be coming soon.

FUND 21 STATUS: Mr. Potter discussed the history and creation of Fund 21. A handout was distributed, featuring Fund 21 budget information dating from 2023 to present. He is estimating that we should expect a future arbitrage payment of $40k-$130k due to interest earned on the PK-12 school loan.

Commissioner Johnson asked for additional explanation on the arbitrage payment.

Mr. Potter explained that the arbitrage mechanism is in place to deter government entities from taking loans solely to gain from the interest earned. He added that we would be engaging with a firm to assist with the arbitrage process.

OPERATIONAL FUNDS: No discussion.

Mr. Potter provided an update to our new strategic plan and specifically listed the action items regarding the strong educational opportunities portion of the plan.

Commissioner Johnson made a motion to adjourn the Board of Commissioners' meeting. Commissioner Phelps seconded. Motion carried unanimously.

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Jason Squires	John Spruill
Deputy Clerk to the Board	Chair