

**MINUTES**  
**WILKES COUNTY BOARD OF COMMISSIONERS**  
**December 20, 2016**

**PUBLIC CONCERNS – NONE**

The Wilkes County Board of Commissioners met on Tuesday, December 20, 2016 at 7:00 P.M. with the following members present: Chairman Greg Minton, Vice Chairman Gary D. Blevins, Commissioner Keith Elmore, Commissioner David Gambill, and Commissioner Eddie Settle.

Also present for the meeting were Tony Triplett, County Attorney; John Yates, County Manager; and Sarah Call, Clerk to the Board.

Chairman Greg Minton welcomed everyone to the meeting.

**INVOCATION** – Commissioner David Gambill led the Invocation.

**PLEDGE OF ALLEGIANCE** – Chairman Greg Minton led the Pledge of Allegiance.

Chairman Greg Minton stated there is one item that needs to be removed at the request of Wilkesboro which is item G. – Tyson Greenway Trailhead. Consensus from the Board is to remove item G. from the Agenda, as requested.

**APPROVAL OF MINUTES** – Motion was made by Vice Chairman Gary D. Blevins, seconded by Commissioner Keith Elmore and unanimously adopted to approve the Minutes of the Board meeting held on December 5, 2016.

**BUDGET AMENDMENTS/TRANSFERS** – Motion was made by Commissioner David Gambill to approve Budget Amendment No. 11 (Health Programs – STD – The Health Department received funds from Epidemiology/Communicable Disease Branch to assist the Local Health Department with their identifying, treating, and reporting Chlamydia trachomatis for Fiscal Year 2017. No County money involved); and Budget Amendment No. 12 (General Fund – Sheriff – The Sheriff’s Department received a donation from Crossroads Harley-Davidson in the amount of \$750 to purchase one tactical ballistic vest.) The motion was seconded by Commissioner Keith Elmore and unanimously approved.

**FINANCE – FINAL AUDIT REPORT** – Chairman Minton welcomed Joseph Haney, CPA with Martin Starnes & Associates, CPAs, P.A. Mr. Haney stated he had the pleasure of working with Jerry and the finance department this year on the County’s June 30, 2016 Audit. He said they would like to thank Wilkes County, Jerry Shepherd, and everyone involved, they value and appreciate the relationship. Mr. Haney said he is happy to report they have an Unmodified

Opinion on the County's Financials. He added this means it is a clean opinion and the best opinion there is for an Audit Report. Mr. Haney said the report was submitted and approved by the LGC and a copy is before the Board. He presented the below slide show to the Board.

### Audit Highlights

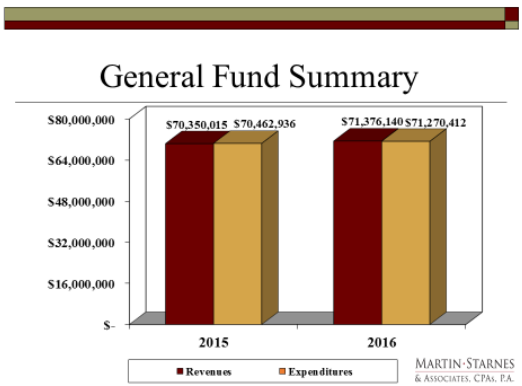
- Unmodified opinion
- No questioned costs
- Cooperative staff

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### Audit Highlights

2016 Property tax revenues	\$ 37,323,789
2015 Property tax revenues	\$ 36,508,753
2016 Collection Rate	96.32%
2015 Collection Rate	95.76%

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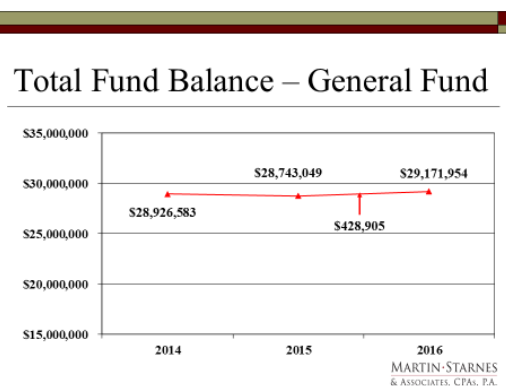
- ### Fund Balance
- Serves as a measure of the County's financial resources available.
    - (Assets + Deferred outflows) - (Liabilities + Deferred inflows) = Fund Balance
  - 5 Classifications:**
    - **Non spendable** - not in cash form
    - **Restricted** - external restrictions (laws, grantors)
    - **Committed** - internal constraints at the highest (Board) level-do not expire, require Board action to undo
    - **Assigned** - internal constraints, lower level than committed
    - **Unassigned** - no external or internal constraints

### Fund Balance

Available fund balance as defined by the Local Government Commission (LGC) is calculated as follows:

Total Fund Balance  
 Less: Non spendable (not in cash form, not available)  
 Less: Stabilization by State Statute (by state law, not available)  
 Available Fund Balance

This is the calculation utilized as the basis for comparing you to other units and calculating your fund balance percentages.

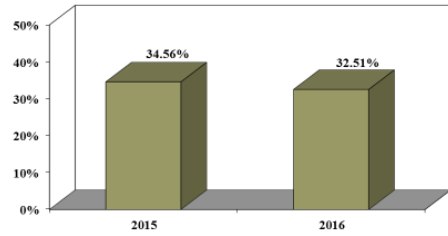


### Fund Balance Position - General Fund

Total Fund Balance - 2016	\$ 29,171,954
Non Spendable	(14,232)
Stabilization by State Statute	<u>(5,985,254)</u>
Available Fund Balance	<u>\$ 23,172,468</u>
Available Fund Balance - 2015	\$ 24,355,200
Decrease in available FB	\$ (1,182,732)

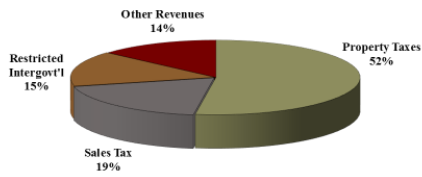
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### Available Fund Balance as a Percent of Expenditures – General Fund



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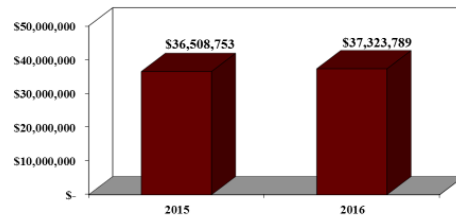
### Top 3 Revenues: General Fund



Total Revenues \$ 71,376,140

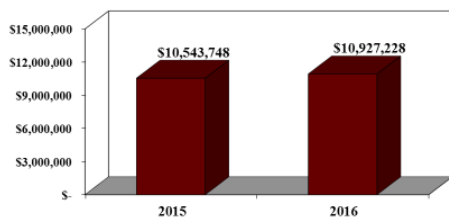
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### Property Taxes



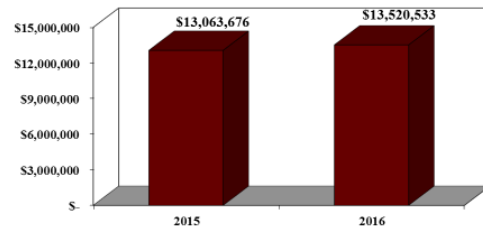
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### Restricted Intergovernmental



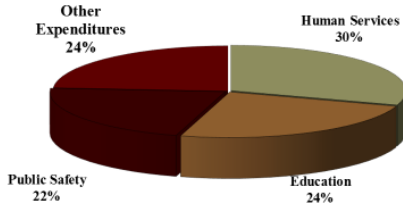
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### Local Option Sales Tax



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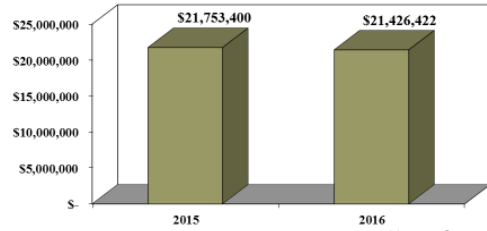
Top 3 Expenditures:  
 General Fund



Total Expenditures \$ 71,270,412

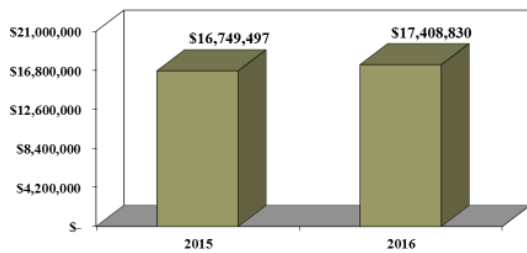
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Human Services



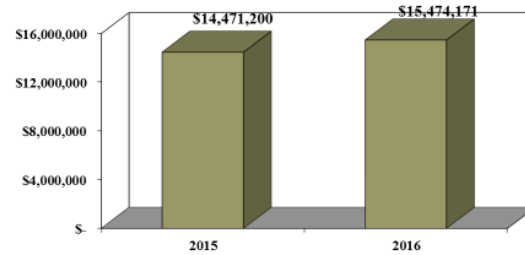
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Education



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Public Safety



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Enterprise Funds

	2015	2016
Net investment in capital assets	\$ 18,188,513	\$ 21,578,961
Unrestricted Net Position	(976,284)	(1,410,801)
Net Position	\$ 17,212,229	\$ 20,168,160

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Enterprise Funds

	2015	2016
<u>Landfill Fund</u>		
Unrestricted Net Position	\$ (791,085)	\$ (867,019)
Cash Flow from Operations	\$ 693,145	\$ 800,712
Change in Net Position (GAAP)	\$ 507,255	\$ 271,456

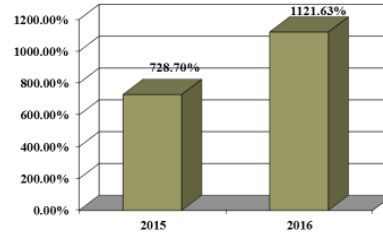
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Enterprise Funds

<u>Airport Fund</u>	<u>2015</u>	<u>2016</u>
Unrestricted Net Position	\$ (185,199)	\$ (543,782)
Cash Flow from Operations	\$ (609,404)	\$ (133,278)
Change in Net Position (GAAP)	\$ 779,074	\$ 2,684,475

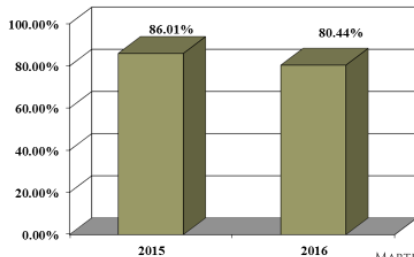
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Landfill Fund  
 Quick Ratio



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Airport Fund  
 Quick Ratio



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Commissioner Settle asked about the decrease of lottery funds the County received for the school system because he thought it was a set amount and the same each year. Mr. Haney said he will double check, but it does show a decrease in what was received and then forwarded to the school system. Commissioner Settle stated \$100 million is the set amount from the lottery funds that is to go to all schools in the state. Chairman Minton added it is only about 17% of the lottery funds the schools actually receive. Commissioner Settle agreed and said it is not the 40% that was originally promised. Mr. Shepherd said that is correct, but the amount received was less. He added he and Mr. Haney will verify this. Chairman Minton asked if he would send the Board the past 5-years history on what has been received. Vice Chairman Blevins stated the county gave 3.9% more to the school system last year, which is 3 times the rate of inflation. Mr. Haney agreed.

Commissioner Settle asked how much the Public Safety salaries increased last year. Mr. Haney replied 6.9% or \$1,200,971.00 overall increase, and when they looked at the line items in public safety one of the larger increases was in the salaries line. Commissioner Settle asked if this was for the Sheriff's Department. Mr. Haney said it is all the departments included in public safety which is Sheriff's Department, Jail, Detention Center, EMS, and many others. Vice Chairman Blevins asked if all the capital spending is included in this number. Mr. Haney replied yes capital outlay is included. Commissioner Settle asked if this included the 3% increase. Vice Chairman Blevins replied the 3% is in this year's budget.

Mr. Haney thanked the Board for their time.

The Board thanked Mr. Haney for the Audit Report.

**WILKES COUNTY RECREATION DEPARTMENT – ADDENDUM TO INTERLOCAL AGREEMENT FOR OPERATION OF BASEBALL AND SOFTBALL PROGRAM –**

County Attorney Tony Triplett stated this matter is before the Board to consider an Addendum to the Interlocal Agreement for operation of baseball and softball programs for another 5-year term. He said all the agreements they have had in the past and a memo with the history is in the packets. Mr. Triplett said since 1999 the County has leased the operations for the baseball and softball leagues and the fields to Wilkesboro and North Wilkesboro and this is an extension of the original agreement. He added the current agreement will expire December 31, 2016 and the request is to renew it for another 5-years. Mr. Triplett said he has the originals that have been approved and signed by Wilkesboro and North Wilkesboro with him tonight.

Vice Chairman Gary D. Blevins made Motion to approve the Addendum to Interlocal Agreement for Operation of Baseball and Softball Program for a 5-year term, as presented. The motion was seconded by Commissioner Keith Elmore and unanimously approved.

**SALE OF CJPP BUILDING TO TOWN OF WILKESBORO –** Tony Triplett stated this matter is before the Board and has been discussed for some time concerning the sale of the CJPP Building and the conveyance of the Old Jail Property to the Town of Wilkesboro. Vice Chairman Blevins stated there are many moving parts, different buildings, different conveyances, and other issues tied into this and it needs to be discussed further.

Vice Chairman Gary D. Blevins made a motion to table the sale of the CJPP Building to Town of Wilkesboro. The motion was seconded by Commissioner Eddie Settle and unanimously approved.

**CONVEYANCE OF OLD JAIL PROPERTY TO TOWN OF WILKESBORO –**

Commissioner David Gambill made a motion to table the conveyance of the Old Jail Property to Town of Wilkesboro. The motion was seconded by Vice Chairman Gary D. Blevins and unanimously approved.

**OLD BUSINESS –** Commissioner David Gambill said the Rescue Review Board did meet and approve Mulberry-Fairplains for Heavy Rescue. They are now waiting on the State inspections for final approval. Chairman Minton stated according to Mr. Triplett the Board does not need to take any action on this. Commissioner Gambill said that is correct he only wanted the Board to know this went very well.

**NEW BUSINESS –** Vice Chairman Gary D. Blevins stated the Board would like to recognize the Health Department and Ann Absher for her work and the tremendous accomplishment of getting a Federally Qualified Health Center. He added he worked on the first one which failed, but the second one was successful, which is very good news.

**CLOSED SESSION** – Motion was made by Commissioner Eddie Settle to go into Closed Session under Section 143-318.11(a)(3) of the North Carolina General Statutes to consult with the County Attorney in order to protect the attorney-client privilege. The motion was seconded by Vice Chairman Gary D. Blevins and unanimously approved.

Motion was made by Commissioner David Gambill, seconded by Chairman Gary D. Blevins and by unanimous vote adopted to adjourn back into regular session. No action was taken in the closed session.

**ADJOURN** – Motion was made by Commissioner David Gambill, seconded by Vice Chairman Gary D. Blevins and by unanimous vote adopted to adjourn the meeting of the Wilkes County Board of Commissioners at 8:19 P. M.

Sarah D. Call, Clerk

Gregory A. Minton, Chairman

WILKES COUNTY BOARD OF COMMISSIONERS

Approved: