

COLUMBUS COUNTY BOARD OF COMMISSIONERS

Monday, June 2, 2025

5:00 – Closed Session

6:30 P.M. – Regular Session

The Honorable Columbus County Commissioners met on the above stated date and time at the Columbus County Commissioners Chamber, 127 West Webster Street, Whiteville, North Carolina 28472, for the purpose of conducting the Regular Session.

COMMISSIONERS PRESENT:

Lavern Coleman, **Chairman**
Scott Floyd
Brent Watts
Giles E. Byrd
Ricky Bullard
Barbara Featherson

APPOINTEES PRESENT:

Edwin H. Madden, Jr., **County Manager**
Amanda B. Prince, **Attorney**

APPOINTEES ABSENT:

Jana Nealey, **Clerk to Board**

COMMISSIONERS ABSENT

Chris Smith, **Vice Chairman**

Agenda Item #1: MEETING CALLED to ORDER:

At 5:00 P.M. Chairman Lavern Coleman called the regular meeting to order.

RECESS REGULAR SESSION and enter into CLOSED SESSION in ACCORDANCE with N.C.G.S. § 143-318.11(A)(3) ATTORNEY-CLIENT PRIVILEGE, N.C.G.S. § 143-318.11(A)(6) PERSONNEL and N.C.G.S. § 143-318.11(A)(4) ECONOMIC DEVELOPMENT

MOTION:

Commissioner Watts made a motion to recess regular session and enter into closed session, seconded by Commissioner Bullard. The motion unanimously passed.

Agenda Items #2: CLOSED SESSION IN ACCORDANCE

RECESS CLOSED SESSION and enter into REGULAR SESSION with N.C.G.S. § 143-318.11(A)(3) ATTORNEY-CLIENT PRIVILEGE, N.C.G.S. § 143-318.11(A)(6) PERSONNEL, and N.C.G.S. § 143-318.11(A)(4) ECONOMIC DEVELOPMENT

MOTION:

At 6:17 P.M. Commissioner Bullard made a motion to recess closed session and enter into regular session, seconded by Commissioner Watts. The motion unanimously passed.

GENERAL ACCOUNT:

Attorney Amanda Prince gave the general account as follow:

The Commissioners discussed matters pertaining to attorney-client privilege, personnel, and economic development. No action was taken by the board during this time.

MOTION:

Commissioner Featherson made a motion to approve the General Account, seconded by Commissioner Floyd. The motion unanimously passed.

Chairman Coleman recessed regular session until 6:30 P.M.

Regular Session resumes at 6:30 P.M.

Agenda Items #3 and #4: INVOCATION and PLEDGE of ALLEGIANCE:

Before delivering the invocation, Commissioner Bullard requested everyone to take a moment of silence for Attorney Jim Hill's family.

The invocation was delivered by Commissioner Bullard. Everyone in attendance stood and Pledged Allegiance to the Flag of the United States of America, which was led by Commissioner Floyd.

6:30 PM - PUBLIC HEARING - FY 2025-2026 BUDGET ORDINANCE: The purpose of the public hearing is to receive oral and written comments from the public regarding the proposed Budget Ordinance.

County Manager Eddie Madden- Thank you for the opportunity to present the proposed FY26 budget for your review and consideration. This budget has been prepared in full compliance with state statutes and has been reviewed by the Local Government Commission. As required by the Board, it is a balanced budget with no tax increase.

In total, the proposed budget is approximately \$5 million less than the current year's budget, including enterprise funds, and takes a conservative approach to projected revenues. A significant contributing factor to the overall decrease is the removal of approximately \$2 million in revenue from International Paper.

Most departmental budgets have either remained flat, decreased, or seen only minor increases. A notable exception is the Sheriff's Office, which received a modest increase due to the Board's prior commitment to purchase 10 vehicles for the department at a cost of just over \$500,000.

Regarding Columbus County Schools and Whiteville City Schools, we have maintained the same per-student funding levels as FY25, but we were able to increase their capital budgets thanks to modest growth in sales tax revenue. We have also fully funded the community college's apprenticeship program and included funding for the new construction program introduced at the March budget retreat.

There has been much discussion about the Quick Response Vehicle (QRV) Program, which was initially introduced two years ago following a countywide emergency services study. The annual cost of the program is over \$800,000. Based on previous Board discussions, the proposed FY26 budget did not include full-year funding for the QRV program. However, after further input from the Board and community, we have revised the recommendation to fund the QRV program through January 19th, at a cost of \$443,835.

The Board will receive a financial report at its January 19th meeting, shortly after the property tax due date of January 5th. This will allow the Board to make a well-informed decision on whether to continue funding the program for the remainder of the fiscal year.

Another significant change involves increasing the base pay for telecommunicators to \$44,116, based on a regional compensation study conducted by Ms. Kay Stephens. This adjustment is critical for competitiveness, reducing turnover, and improving recruitment and retention within our Telecommunications Center.

To fund these adjustments without raising taxes, we are recommending additional personnel reductions. Initially, the May 19th budget proposed freezing 11 positions. To accommodate the QRV and telecommunicator pay increases, we must now freeze 24 positions. Of those, only eight are currently filled, within a workforce of nearly 600 employees. Most affected positions are either vacant or expected to become vacant due to retirements.

The cost savings from these position freezes totals \$747,168. The revised total budget across all funds is now \$106,433,146, down from the original \$107,069,235.

Before I conclude, I want to emphasize a few key financial highlights. As I've stated during the budget retreat and in the budget message:

The county remains in a strong financial position. In 2021, our cash and investments totaled \$46 million. As of the latest report, that figure has increased to \$53 million, marking a \$7 million growth over four years.

However, it's important to understand the difference between cash on hand and unassigned fund balance. Fund balance is not determined solely by the cash we have in the bank. Despite the increase in our cash position, our unassigned fund balance has declined. This is due to audit regulations and formulas used to calculate it, primarily affected by expenditures, not revenue or cash.

Our auditors have made it clear: the only way to increase unassigned fund balance is by reducing expenditures. Even when we are fiscally conservative with revenue projections, that does not directly improve the fund balance percentage. We have addressed this by proposing expenditure reductions in this year's budget.

We also want to recognize the outstanding efforts of Heather Woody, Finance Director, and Regina Valenta, Deputy Finance Director. Ms. Woody has long served the county with distinction, and Ms. Valenta, who joined

us from Robeson County, has brought critical expertise in internal auditing. Their leadership and diligence have ensured transparency and accuracy throughout the budgeting process. Governmental budgeting is far more complex than private sector accounting, and they have navigated that complexity with skill.

We continue to benefit from state and federal grants, having received over \$100 million in total over the past four years. While these funds are essential to progress, such as the need for new public facilities, they do increase overall expenditures, which in turn affects the fund balance percentage. We accept this tradeoff because it aligns with long-term needs and priorities.

In summary, this year's budget is:

- Balanced
- Conservative
- Responsive to Board and community priorities
- Free of any tax increases

We appreciate your continued oversight and involvement and look forward to your consideration and adoption of this budget tonight.

PUBLIC HEARING INPUT

Dr. Peter Chambers - Thanks for having me. I want to start by sincerely thanking you for your interest in the paramedic program.

I'm here to speak about the Quick Response Vehicle (QRV) Program, which has been implemented very successfully in our county. I have to admit, when I saw the News Reporter about the potential cut to the QRV Program, I thought, *'Oh boy, we now have a serious deficit in the standard of care in this county.'*

Since becoming your Medical Director, my goal has been for us to be the safest county in the state, in terms of paramedic care, healthcare overall, and CPR training for our citizens. Without the QRV Program, we will not meet that standard of care, and we must meet it.

When I heard about Mr. Madden's proposal to continue the QRV Program through January, I breathed a sigh of relief, and I fully support it. However, we must do everything possible to ensure that the QRV Program continues beyond January.

We have a paramedic shortage, and it's not going away anytime soon. The QRV concept is used statewide. A peer-reviewed, evidence-based study recommended it, and rightly so. The program makes our county safer.

God forbid it's you or me experiencing chest pain in a remote area of the county, you'll want that QRV there, trust me.

As Medical Director, I don't want to be in a position where we cannot provide the best care possible. I appreciate your support and ask that you do whatever you can to continue this vital program.

I'm happy to answer any questions.

Whiteville Rescue Chief Shannon Strickland - Good evening. I'm here tonight to speak in support of restoring funding for the Quick Response Vehicle (QRV) Program. I understand from Mr. Madden's comments that funding has been extended through January, and I appreciate that. However, I want to emphasize the importance of maintaining the program beyond that point to continue serving the citizens of Columbus County.

The QRV was strategically placed on the east end of the county to ensure paramedic-level response for those residents. Since the program launched on February 1, 2023, and through May 2, 2025, we have responded to 1,360 calls in that area.

We operate with five core goals:

1. Improve patient outcomes through excellent clinical care and compassionate providers.
2. Maximize resources and improve systems to meet community needs.
3. Recruit, retain, and develop an effective workforce.
4. Provide efficient, cost-effective emergency medical services as a safety net.
5. Collaborate with the community and healthcare partners to enhance services and improve overall health and well-being.

On Goal #3—recruiting and retaining talent—I want to highlight the success we’ve had in bringing skilled professionals back home to Columbus County. For example:

- Bart Markell came from Fayetteville.
- Cody Walters, who lives at the lake, left Bald Head Island to join us.
- Jennifer Thompson came from Robeson County and lives in Hallsboro.
- Eric Hunt came from Brunswick County and lives in Whiteville.

These paramedics chose to return home, even though they could earn more elsewhere. Why? Because they believe in this program and want to serve their home communities. But if this program loses funding, these professionals will leave, and likely won’t return.

If QRV funding is cut, the citizens of Bolton, Buckhead, and the surrounding East End will lose access to paramedic-level care. That’s a serious step backward for public safety and healthcare access in our county.

If there is any way to secure funding to continue operating the QRV Program, it would be greatly appreciated by both the employees and the citizens of Columbus County’s east end.

Thank you for allowing me the opportunity to speak.

MOTION:

Commissioner Bullard made a motion to close the public hearing, seconded by Commissioner Watts. The motion unanimously passed.

Agenda Item # 5: APPROVAL OF AGENDA:

MOTION:

Commissioner Watts made a motion to approve the agenda, seconded by Commissioner Byrd. The motion unanimously passed.

Agenda Item # 6: BOARD MINUTES APPROVAL:

- a. May 19, 2025 Regular Session and Budget Workshop

Commissioner Byrd - I would like to request some corrections to the Commissioners' comments section of the minutes. During my remarks, I was specifically addressing Captain Creech, and we were discussing the medical costs incurred by the county due to inmates being held in the county jail without timely trials.

Last year, the county paid over \$1 million in accumulated medical expenses for inmates. Captain Creech referenced an additional \$731,000 already accrued, and I want to clarify that this was in reference to medical costs, not general housing costs.

However, in the minutes, it was written as if I was referring solely to the cost of housing inmates. That is not accurate. I was specifically addressing the medical costs, because when inmates are in our custody, the county is responsible for paying all their medical bills.

On two separate occasions, the word 'cost' was used in the minutes, when it should have read 'medical cost'. I want to ensure this distinction is made so it is clear what I was actually addressing.

MOTION:

Commissioner Byrd made a motion to approve the amended Board minutes to read 'medical cost' in both his and Captain Creech’s comments; seconded by Commissioner Floyd. The motion unanimously passed.

Agenda Item #7: PUBLIC INPUT:

John Wood - 105 F Jones Place, Whiteville, North Carolina. Good evening, Commissioners and Board Members.

I recently visited the landscape at the Julie Strickland Fitness Park in Whiteville, and noticed there is no visible marker or sign acknowledging the generous corporate contributions that helped make this project possible.

I believe it would be a great idea for Columbus County to consider installing a thank-you sign that recognizes the Kate B. Reynolds Charitable Trust and the Trillium Foundation for their support in providing the exercise and themed playground equipment at the park.

Doing so may encourage other foundations or organizations to make similar donations for worthy causes in Columbus County. Don’t you agree? I’m sure there are other donors who would also appreciate such a gesture of gratitude.

Johnny Edge - 470 Happy Home Road, Nakina, North Carolina. Good evening. I'm here tonight to reiterate concerns that have been discussed over the past few weeks, specifically, the importance of building stronger relationships between the citizens and the leaders of this county.

I'd like to pause and point out something to everyone here tonight, ladies and gentlemen, we are in the Bible Belt. If we would simply keep that in mind from time to time, it could make a difference in how we act and how we treat one another in this county.

It is difficult to make good, informed decisions if you don't have all the facts. We, as citizens and leaders, need to know what we don't know. Other counties may have ideas or initiatives that could benefit us, but Columbus County needs to be Columbus County. We don't need to model ourselves after Onslow, Brunswick, or Horry County.

Let me be clear: there are 54,000 citizens in Columbus County, not just the seven of you. How can we expect seven people to consistently make the best decisions without the input and support of the people they represent?

I challenge the citizens of this county to become informed and engaged. They need to know what they don't know and make an effort to ask questions and support the positive efforts happening in the county.

At the same time, I believe our leaders need to do more to reach out to the public. Citizens should be encouraged to share their thoughts and know that their voices are not falling on deaf ears. While not every request can be fulfilled, every voice deserves to be heard.

One suggestion I've received from several residents is that each Commissioner consider holding a quarterly or semi-annual meeting in their district. This would allow for better communication and collaboration between the Board and the community.

I've encouraged those I've spoken with to submit written suggestions for how we can improve life here in Columbus County. Tonight, I ask you, our leaders, to do the same, gather input, engage with your constituents, and work to ensure that both the left hand and the right hand know what is expected, and what the people of Columbus County desire.

Chad Smith - 705 Columbia Avenue, Lake Waccamaw, North Carolina. I came tonight intending to briefly address the proposed development north of Lake Waccamaw on Old Lake Town Road. However, after hearing the earlier comments on the budget and Mr. Edge's remarks, I'd like to touch on a few related points.

Personally, I've run into many of you, commissioners and board members in the grocery store, at church, and around the community. It's always been a handshake, a 'How are you?' and a genuine conversation about our families or community matters. I appreciate that deeply. It's one of the best things about moving back home to Columbus County after 30 years in Raleigh, the relationships we have here.

As I listened to the discussion about budget constraints, I couldn't help but think of a scene from *Yellowstone* where John Dutton talks about people treating their land like a playground. We have our own kind of playground here, our lakes and our rural charm, but Columbus County is not a resort community. We're seeing increasing traffic and development, but we're still a small, close-knit area at heart.

That said, maybe it's time to consider implementing a tourism tax on things like food and lodging. Many other areas do it, including resort towns like Myrtle Beach, and it's one way to generate revenue without overburdening our local citizens. For example, we could consider a local discount card or exemption for residents, which is something many golf courses and attractions offer elsewhere.

Now, regarding the proposed development on the north side of Lake Waccamaw, I urge the Board to consider the importance of controlled growth. Growth is inevitable, it's already happening to the south and east. Our roads are congested, and our law enforcement, fire, and EMS personnel are already stretched thin.

We have to think ahead. If we're talking about the possibility of adding 10,000 homes in the next 20 years, that's a massive strain on infrastructure, especially if those homeowners are not spending locally. Many will likely shop and dine in Brunswick or Horry counties, meaning Columbus County would only benefit from their property taxes, while still being responsible for providing services.

I appreciate yall's time, efforts, all that you do, and your friendships.

Agenda Item #8: EMPLOYEE SPOTLIGHT:

County Manager Eddie Madden recognized Donald Bryant from Public Utilities as the Employee Spotlight.

Tonight, we recognize Mr. Donald Bryant of the Public Utilities Department as our Employee Spotlight honoree. Donald is described as a great employee, a tremendous asset to his department, and someone truly deserving of this recognition.

He has been employed by Columbus County since 2021 and currently serves as the Utility System Operator for the Columbus County Public Utilities Department. His responsibilities include connecting and disconnecting water services, reading meters, inspecting services for leaks, flushing hydrants, and locating water lines for contractors and other utilities.

Donald is passionate about his work, resourceful, and consistently performs at a high level. He is a dedicated employee who completes his daily tasks efficiently and on time. He uses his time wisely and accurately provides the necessary information required for billing and account management.

For these reasons, and many more, we are proud to recognize Mr. Donald Bryant as tonight's Employee Spotlight honoree.

Agenda Item #9: PROCLAMATION – ADOPTION of the ELDER ABUSE AWARENESS MONTH PROCLAMATION:

DSS Director Dwella Hall requested adoption of the Proclamation declaring June 2025 as Elder Abuse Awareness Month.

MOTION:

Commissioner Byrd made a motion to approve the Proclamation, seconded by Commissioner Watts. The motion unanimously passed.

PROCLAMATION

WHEREAS, North Carolina ranks eighth nationally in the number of people ages 65 and older; and

WHEREAS, elder abuse is a growing concern as the number of adults over age 65 in North Carolina grows; in 2025, one in five residents will be over age 65, and with greater longevity there will be more opportunities for older adults to experience maltreatment, whether physical, emotional, or financial; and

WHEREAS, elder abuse is under-reported, overlooked, and often ignored, and each resident has a legal responsibility to report any suspicion of abuse, neglect, or exploitation without fear of reprisal to their local county social services department; and

WHEREAS, in the state Fiscal Year 2022-2023, there were around 35,400 reports of abuse, neglect, or exploitation of vulnerable and older adults made to North Carolina's 100 county departments of social services; and

WHEREAS, encouraging, strengthening, and increasing support to prevent abuse allows vulnerable and older adults to exercise their independence and their right to self-determination; and

WHEREAS, we must utilize every tool available to ensure our older adults live with confidence and security in their later years, free from fear, harassment, and harm; and

WHEREAS, the State of North Carolina joins the world in recognizing June 15 as World Elder Abuse Awareness Day by taking a stand and making it known that it is not acceptable for any older adult to live in fear, be mistreated, or experience intentional harm;

NOW, THEREFORE, I, _____,

_____ of Columbus County North Carolina, do hereby proclaim June 15, 2025, as "WORLD ELDER ABUSE AWARENESS DAY" in Columbus County, and commend its observance to all citizens.

Agenda Item #10: ADMINISTRATION– ADOPTION of the FY 25/26 BUDGET ORDINANCE and FY 25/26 FEE SCHEDULE:

County Manager Eddie Madden requested adoption of the FY 25/26 Budget Ordinance and FY 25/26 Fee Schedule. This action item is associated with the previously held public hearing.

1st MOTION:

Commissioner Bullard made a motion to adopt the FY 25/26 Budget Ordinance and FY 25/26 Fee Schedule as presented to include the QRV program and the increased base pay for telecommunicators, seconded by Commissioner Floyd. Chairman Coleman then called for a roll call vote, directing the request to Madam Attorney Prince.

A roll-call vote was taken with the following results:

AYES: Commissioner Featherson, Commissioner Floyd, Commissioner Bullard, and Chairman Coleman;
and NAYS: Commissioner Byrd, and Commissioners Watts.

The motion passed by a vote of 4-2.

Commissioner Byrd - I'd just like to clarify that I support the budget and the way it has been put together. However, there are too many "ifs" involved. We're funding the QRV program only through January 19th, and in order to achieve a balanced budget, we're relying on too many projections.

I don't like spending money based on projections, and that's what we're doing here to some degree. We're anticipating certain revenues from various sources, and I believe we should have a solid, fully funded budget from the start.

Funding something for only six months, with the hope of reassessing later, is not the best approach in my opinion. And let me be clear, I fully support the QRV program. I even donated the office space in Bolton that you're using now. I support it 100%.

But I feel that funding it for just six months is not what we need. We should go ahead and lock in funding for the full year. Again, my concern lies in relying on uncertain projections to make this budget work. That's where I respectfully disagree.

Commissioner Watts - I'd also like to say that I agree with what Commissioner Bullard said. I'm 100% in support of the QRVs and everything we've agreed on regarding the program.

That said, I believe there are a few areas in the budget where cuts could have been made to extend the QRV funding beyond what we currently have planned, and potentially save more money overall. I'm a very conservative person by nature, so I tend to be frugal, and I've consistently pushed for that approach since joining the board.

I would also love to see more funding for Parks and Recreation. I know funding is tight, but as a parent of young children, I believe we just don't do enough in that area. That's one of the reasons why I'm voting no tonight.

Commissioner Bullard - I'd like to express why I'm a "yes" vote, and first, I want to say that I respect everyone's opinion.

Initially, I didn't see the need for QRVs in my district because we had other services in place, and frankly, I didn't fully understand their importance. But when the issue came up, I started receiving calls from fire and rescue departments across the county, even from my own hometown and departments in Whiteville and other areas. They told me just how critical QRVs are to the success of our rescue squads, even in areas that don't currently have a QRV unit.

I said, "Maybe I don't understand it fully, explain it to me." And we sat down and had a conversation. They explained their concerns and emphasized that QRVs play a role in life saving situations. That matters deeply to me, and I believe it should matter to each one of us.

We probably could fund the QRV program for an entire year, but I felt it was wise to monitor the numbers closely. By January, more tax revenue will come in, which may free things up. So I supported funding the program on a six-month basis if it meant we could keep it intact during that time.

My decision was driven by safety. In areas like Mount Olive and Silver Spoon Road, what we sometimes call "dead zones", the need is even greater. I live in the Cerro Gordo area, where we don't have as many of those dead zones, but I recognize that other commissioners' districts do.

So for me, it came down to this: if supporting the QRV program could help save even one life, then I'm in full support. That's why I voted "yes" to fund it for six months.

Commissioner Byrd - Mr. Chairman, I'd just like to follow up by saying that I don't believe there's a single commissioner on this Board who doesn't support the QRVs. I think all seven of us were in favor of the QRV program. I want to make it clear to everyone that every member of this Board supported keeping the QRVs in the budget and ensuring they remained funded.

Commissioner Watts - I do want to commend the administration and the finance department. They've done a great job and worked very hard. I truly feel they've done excellent work. This is nothing against them, Heather and the entire team have put in tremendous effort, and I commend them for what they've accomplished with this budget.

Commissioner Bullard - I do too.

Chairman Coleman - I want to commend the administrative staff for all they've done, every one of them. They've worked countless hours. While most of us come to work, put in our eight or ten hours, and go home, some of these folks take their work home with them, even on weekends, to try to put together a workable budget for the county.

You think you have a budget figured out, and then, bam, something unexpected happens. How do you budget for the unexpected? You can't.

QRVs are priceless. What price can you put on your life if you're in a car accident on Highway 211 near the Brunswick County line? These are necessary things.

It's bittersweet to have to cut items. It's tough when we can't give everything we want to every need. But I thank the administration for what they've done, for working on the budget, and for giving us something we can live with. I truly appreciate it.

Commissioner Featherson - I do want to thank the administration for getting this budget to a point where we can approve it.

My area, District I, is basically a dead zone, and I definitely want those QRVs in place. I had a personal friend who lost his life a year or so ago because we did not have a QRV available. As Dr. Chambers just said, it's something we truly need.

So yes, again, I vote yes for the QRVs, as well as for the 911 Center being properly funded. And I sincerely thank the administration for making that possible.

Commissioner Bullard - I'd like to thank our rescue squads and fire departments for coming to me, and to the other commissioners, to explain the importance of the QRVs and the need to retain our 911 telecommunicators. Their pay absolutely needs to be increased.

Thank you for helping me serve as your commissioner.

County Manager Eddie Madden - I do have one thing to add, and it is a technical matter that the Local Government Commission has requested of you. They are asking that you approve the fee schedule by a separate motion.

It is currently included under Item 10 and is listed as being adopted with the budget. However, we need a motion, a second, and an approval of the fee schedule as a separate action.

Commissioner Byrd - I thought we were going to revisit that issue before it came to the Board?

County Manager Eddie Madden - Fee schedule, no sir it's in your budget.

Commissioner Byrd - I know it's in there, but some questions came up. I thought we were going to revisit it, including some of the things I mentioned to you.

County Manager Eddie Madden - Yes, sir. Typically, we can amend the fee schedule later, but it is usually done at the time of budget adoption. Historically, throughout my career, the fee schedule has been adopted as part of the budget ordinance, which makes it binding. However, for some reason, the Local Government Commission now wants it to be voted on separately and not included in the ordinance. This approach gives you some flexibility, and we will bring it back to you when we review those recommendations.

2nd MOTION:

After discussion and as requested by the Local Government Commission (LGC), a second motion was made by Commissioner Bullard to approve the Fee Schedule separately for the ordinance; seconded by Commissioner Byrd. The motion was unanimously passed.

A COPY OF THE APPROVED BUDGET ORDINANCE, FY 26 BUDGET AND FEE SCHEDULE IS HOUSED IN THE CLERK'S OFFICE AND AVAILABLE ONLINE*

Agenda Item #11: BOARD of ELECTIONS – UPDATE on RECENT CHANGES with the BOARD of ELECTIONS:

Board of Elections Director Ashley Collins discussed recent changes with the Board of Elections.

I want to give you a notification regarding our precinct consolidation. We previously had 10 precincts, and we have now consolidated them down to five.

- North Lees and Southeast Lees have been consolidated into Lees, which will be located at the Old Dock Community Center.
- The Pleasant Plains precinct will be closed.
- Bogue and Welches Creek have been merged. The Welches Creek Fire Department will be closed, and the Hallsboro Fire Department will remain open. This new precinct will now be called Bogue Creek.
- Bug Hill and Nakina have been consolidated. The Guideway precinct will be closed, and voting will take place at the Nakina Fire Department. This new precinct will be called Nakina Hill Peak.
- Williams 1 and Williams 2 have been consolidated. Lebanon Church will be closed, and Beaverdam Church will remain open. The new precinct will be called Williams.
- West Whiteville and Whiteville 2 have been consolidated. They will go to Vineland and Legion will be closed, and the new location will be called Whiteville Mid.

These changes will take effect in November 2025. However, since our upcoming elections are municipal elections, these new precincts will not be used until the May election. The Whiteville 2 precinct will not be open for the municipal election, as there are no voters within that municipality.

Commissioner Byrd - Is that when the primaries are going to be held in May this year, rather than in March?

Board of Election Director Ashley Collins - I'm sorry, I meant March.

Commissioner Bullard - Why did they do this for lack of poll workers?

Board of Election Director Ashley Collins - Some of the precincts are not in the condition they need to be, and we're having a very hard time finding poll workers. That is why we have now consolidated.

Commissioner Feathersen – Who will be the chief judges?

Board of Election Director Ashley Collins - The chief judges will be appointed for a two-year term by the party chairs.

Commissioner Watts – Ms. Collins, your board is the one that decided to do this, correct?

Board of Election Director Ashley Collins – Yes.

Commissioner Watts - And then you all sent it to the State Board of Elections?

Board of Election Director Ashley Collins - We had to send it to the state, and the state approved it on May 6th.

Commissioner Watts - So, when we decided which building to shut down and move to the other one, how was that decision made?

Board of Election Director Ashley Collins - That was determined by the geographical area and which building was better maintained.

Commissioner Watts - So, you chose the most central location?

Board of Election Director Ashley Collins – Yes, sir.

Commissioner Watts – Okay.

Board of Election Director Ashley Collins - Our requirement is to have no more than 5,000 registered voters per precinct. The one that has increased the most is Williams, which is now at 3,389. All the others are well below that threshold.

Commissioner Watts - That's Williams One and Williams Two?

Board of Election Director Ashley Collins – Yes, sir.

Commissioner Watts - Do you know how much savings this will be for the county?

Board of Election Director Ashley Collins - Well, that will be in savings for reduced workers. It's estimated, though I don't have the exact costs with me, that we are saving based on the pay rates. We've increased our pay, and I believe it's now \$210 per day for our Chief Judges. There are five Chief Judge positions. I think it's around \$180 per day for Judges, with two Judges at each of those five locations, so that would be 10 positions. And I believe it's \$160 per day for Assistants. That will reduce the number of workers by three for each precinct, since we typically try to staff six workers at each precinct.

Commissioner Bullard - So, you'll have to add some workers to the precincts that are being consolidated into, correct?

Board of Election Director Ashley Collins - Our state requirement, by statute, is to have only four workers per precinct. We've typically staffed five to six workers, and for the busier precincts, we will try to keep seven. However, we plan to maintain at least six workers at all precincts on Election Day.

Commissioner Bullard - But you don't know the total amount of savings this consolidation is going to generate?

Board of Election Director Ashley Collins - I can give it to you, if you don't mind. I have it at the office, but I don't have it in this folder right now.

Commissioner Byrd - What it really boils down to is that early voting, resulting in very low turnout at the precincts on Election Day because many people have already voted.

Board of Election Director Ashley Collins - Our early voting sites will still be open.

Commissioner Byrd - We understand that this was your decision, but it would have been better if the Board had been informed beforehand rather than finding out through the newspaper. People are calling us, and we don't know any more than what's already been in the paper.

Board of Election Director Ashley Collins - I followed the statutes and the requirements that the state sent us. This was not a notification for me; I simply had to comply. I did put a public notice on our agenda stating that we were considering consolidating precincts.

Commissioner Featherson - Will there be adequate parking at the new precincts?

Commissioner Byrd - Yeah, well, that's not new, that's where it's been for years and years.

Board of Election Director Ashley Collins - That's not new. I didn't add any precincts, I just closed one and left it at one of the precincts that was already open. I didn't change any of my precinct locations.

Commissioner Byrd - Over the years, I've kept the parking lot up. Sammy Black owns the property, but he won't do a thing. But on election day, I always make sure it looks nice and presentable.

Commissioner Bullard - I'd like to express my appreciation for the work the election board does. They have their hands full when it comes to election time.

Commissioner Byrd - Oh, yes.

Agenda Item #12: EMERGENCY SERVICES – APPROVAL of 911 CENTER VIPER RADIO and INTERNET CONNECTIVITY CONTRACT:

Emergency Services Director Kay Stephens requested approval of the new 911 Center VIPER Radio and internet connectivity contract with Focus Broadband for emergency dispatch procedures.

Commissioner Watts - Ms. Stephens, is there a final count of what it's going to cost us to go through Focus?

County Manager Eddie Madden - Would you like to hear from me on the latest conversation with them? They said they're waiting on the third-party vendor to provide that amount. They're supposed to communicate it to me. They were hoping to have it today, but it didn't come in.

Commissioner Watts - But is it going to be cheaper than the other option?

County Manager Eddie Madden - If it is not we will bring it back to this Board.

Commissioner Byrd - I thought it was going to be cheaper.

Commissioner Watts - Because my understanding was that it would be a whole lot cheaper.

County Manager Eddie Madden –Well, we don't have that information yet, So we won't know for certain until we get it.

Commissioner Watts – So, do we need to table this?

County Manager Eddie Madden – I think what we're asking for is authorization for the attorney to review the agreement and for me to approve it. If the cost is higher than what we were provided last time, I'll bring it back to you. If not, we'll move forward.

Commissioner Bullard - I even called Kris Ward this afternoon and asked him, because you and I talked, and he did say he would waive the fee.

Commissioner Watts – That's what I thought.

Commissioner Bullard - But, the third party involved may charge for some of the connections.

County Manager Eddie Madden – That's correct.

Commissioner Bullard – And that's why Kris doesn't know what's going.

County Manager Eddie Madden - I think the hard cost is connecting to the Highway Patrol's VIPER system out of Farmville. As for the fees from Focus Broadband, I believe they're prepared to waive those.

Commissioner Watts - That was my main point, because I know Focus is going to waive them.

County Manager Eddie Madden - There's a fee coming. Well, I'll move forward with it if you're okay with it.

Commissioner Watts - I'm good with it.

County Manager Eddie Madden - Provided that it's less than what you were previously quoted.

Commissioner Watts - I'm just glad we're dealing with a local bid.

MOTION:

Commissioner Bullard made a motion to approve, seconded by Commissioner Byrd. The motion unanimously passed.

Agenda Item #13: TRANSPORTATION – APPROVAL of the AMENDED CONTRACT with COLUMBUS REGIONAL HEALTHCARE SYSTEM to INCLUDE a BUSINESS ASSOCIATE AGREEMENT:

Transportation Director Joy Jacobs requested approval of the amended contract with Columbus Regional to include a Business Associate Agreement.

MOTION:

Commissioner Byrd made a motion to approve, seconded by Commissioner Bullard. The motion unanimously passed.

**COMMUNITY TRANSPORTATION AGREEMENT
Amendment #1**

THIS AGREEMENT is made and entered into as of the first day of July, 2023 by and between Columbus Regional Healthcare System, a North Carolina nonprofit corporation, with its principle office located at 500 Jefferson Street, Whiteville, NC 28472 (hereinafter referred to as **AGENCY**), Columbus County, 127 W Webster St. Whiteville, NC 28472 (hereinafter referred to as **COUNTY**), and First Transit, Inc., 720 E Butterfield Rd, Suite 300, Lombard, IL 60148 (hereinafter referred to as **FIRST TRANSIT**).

WITNESSETH:

WHEREAS, **AGENCY** has selected **FIRST TRANSIT** to provide transportation services described herein with vehicles leased from **COUNTY** by **FIRST TRANSIT** for the purpose of providing a coordinated community transportation system; and

WHEREAS, **COUNTY**'s contract with **FIRST TRANSIT**, dated July 1, 2023 (hereinafter referred to as **SYSTEM CONTRACT**), (1) provides for the delivery of a unified, coordinated, community transportation system by **FIRST TRANSIT** through June 30, 2026 and any mutually agreed extension periods; and (2) requires **COUNTY** to authorize any use of the **COUNTY**-provided vehicles, including the use sought by **AGENCY**; and

WHEREAS, the parties agree that the terms of the **SYSTEM CONTRACT**, as amended from time to time, shall govern the relationship between **AGENCY** and **FIRST TRANSIT**, except expressly provided otherwise herein.

NOW, THEREFORE, in consideration of the covenants hereinafter contained, the parties agree as follows:

1. **TERM:** The term of this Agreement shall commence on July 1, 2023 and continue through June 30, 2026, or until this Agreement is canceled or terminated pursuant to paragraph 6. herein. The term of this Agreement may be extended for additional 2 one-year periods, upon such terms as the parties may agree to in writing.
2. **SERVICES:** **FIRST TRANSIT** shall provide transportation services as specified in the **SYSTEM CONTRACT**, as the same may be modified from time to time, to **AGENCY** on an as-needed basis.
3. **COMPENSATION AND BILLING:** In consideration for services rendered hereunder, **AGENCY** shall pay to **FIRST TRANSIT** all sums due and owing as calculated in accordance with the rates set forth in the **SYSTEM CONTRACT**, as such rates may be adjusted from time to time as provided therein. **FIRST TRANSIT** shall invoice **AGENCY**

monthly upon the same schedule and provide the same documentation as provided under the **SYSTEM CONTRACT**.

4. **COUNTY APPROVAL:** **COUNTY** approves and authorizes the use of the **COUNTY**-provided vehicles for the performance of these services and the participation of **AGENCY** in the coordinated transportation system subject to the terms of the **SYSTEM CONTRACT** with the understanding that **AGENCY** shall be invoiced by **FIRST TRANSIT** and that **AGENCY** shall pay **FIRST TRANSIT** directly. Upon request, the **COUNTY** may receive copies of any invoices, payments, or other documentation concerning the services provided by **FIRST TRANSIT** to **AGENCY**.
5. **INDEMNIFICATION AND INSURANCE:** The parties agree that **FIRST TRANSIT** shall, to the extent specified in the **SYSTEM CONTRACT**, ensure that specified insurance is in force on all vehicles and hold **AGENCY**, its officers, employees and agents harmless to the extent specified in **SYSTEM CONTRACT**.
6. **TERMINATION:** This Agreement may be terminated by any party upon thirty (30) days prior written notice.
7. **NOTICE TO PARTIES:** All notices to be given by the parties to this Agreement shall be in writing and served by depositing same in the United States Postal Service and addressed to the appropriate party as listed hereinabove.
8. **ENTIRE AGREEMENT:** This Agreement and any amendments thereto sets forth the entire agreement between **AGENCY**, **COUNTY** and **FIRST TRANSIT** concerning the subject matter hereof. There are no representations, either oral or written, between **AGENCY**, **COUNTY** or **FIRST TRANSIT** other than those contained in this Agreement and any amendments thereto.
9. **EXHIBIT A:** The Terms and conditions presented in Exhibit A are incorporated herein as of June 2, 2025.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement in duplicate the day and year first hereinabove written.

**COLUMBUS REGIONAL HEALTHCARE
SYSTEM**

BY: _____

TITLE: _____
Date: _____

COLUMBUS COUNTY

BY: _____
TITLE: Chairman, Columbus County
Commissioners

Date: _____

COLUMBUS REGIONAL HEALTHCARE SYSTEM

500 Jefferson Street Whiteville, North Carolina 28472

BUSINESS ASSOCIATE AGREEMENT

Columbus Regional Healthcare System ("Covered Entity") and Columbus County ("Business Associate") have entered into agreement(s) for services ("Services Agreement"), pursuant to which Business Associate may create, receive, maintain, or transmit individually identifiable health information, including electronic protected health information, as defined under the Health Insurance Portability and Accountability Act of 1996, and the regulations promulgated thereunder, as amended, including the Privacy, Security, Administrative, Enforcement, and Breach Notification Rules (collectively, "HIPAA"), for, from, or on behalf of, Covered Entity (collectively, "Protected Health Information" or "PHI"). As such, the parties enter into this Business Associate Agreement ("BAA"), and each party will comply with its obligations hereunder, as well as the requirements and obligations of HIPAA. Any ambiguity in this BAA is to be interpreted to permit the parties to comply with HIPAA.

AGREEMENT

1. **Terms.** The terms used in this BAA shall have the same meaning as those set forth in HIPAA, including, but not limited to, business associate, breach, breach of unsecured PHI, covered entity, data aggregation, designated record set, discovery, electronic protected health information, individual, minimum necessary, Notice of Privacy Practices, Privacy Rule (Subpart E of 45 C.F.R. Part 164), protected health information, required by law, Secretary, security incident, Security Rule (Subpart C of 45 C.F.R. Part 164), subcontractor, and unsecured PHI.
2. **General Obligation.** Business Associate will comply with the applicable requirements of HIPAA, including the Privacy, Security, Enforcement, and Breach Notification Rules.
3. **Permitted and Prohibited Uses and Disclosures of PHI.**
 - a. Business Associate is permitted to use and disclose PHI only as follows: (i) as set forth in this BAA or the Services Agreement; (ii) as required to perform its obligations under the Services Agreement including, if applicable, to perform data aggregation services relating to the health care operations of the Covered Entity; and (iii) as required by law.
 - b. To the extent permitted by other state and federal confidentiality laws, Business Associate may use and disclose to a third party PHI received under this BAA as necessary for the proper management and administration of the Business Associate or as necessary to carry out the legal responsibilities of Business Associate, provided that for any such disclosures: (i) the disclosures are required by law; or (ii) Business Associate has received written reasonable assurances from the receiving third party that (a) the PHI will be handled confidentially as required by HIPAA, (b) the PHI will only be used or further disclosed as required by law or in keeping with the purposes for which it was disclosed, and (c) the third party will notify Business Associate promptly of any instances of which it is aware that the confidentiality of the PHI has been breached. For avoidance of doubt, the use or disclosure of PHI to train any artificial intelligence tool, software, or platform owned or controlled by Business Associate is not a use or disclosure of PHI that is permitted

pursuant to this Section 3.b, and any such use or disclosure is prohibited unless Business Associate first obtains Covered Entity's signed, written permission specifying the extent of PHI that may be used or disclosed for such training purposes.

c. Except as set forth in this BAA or in the Services Agreement, Business Associate is prohibited from otherwise using or disclosing PHI. Business Associate is likewise prohibited from using or disclosing PHI in any manner that would violate HIPAA if so used or disclosed by the Covered Entity, including any sale of PHI in violation of 45 C.F.R. § 164.502.

4. **Disclosures Required by Law.** If Business Associate believes it has a legal obligation to disclose any PHI, it will notify Covered Entity as soon as reasonably practical after it learns of such obligation, and at least ten (10) business days prior to the proposed release whenever possible. Except as prohibited by law, Business Associate will allow Covered Entity to exercise any legal rights or remedies Covered Entity might have to object to the release of the PHI. Business Associate agrees to provide such assistance to Covered Entity, at Covered Entity's expense, as Covered Entity may reasonably request.

5. **Minimum Necessary.** When using or disclosing PHI, or when requesting PHI from another covered entity or business associate, Business Associate will make reasonable efforts to limit PHI to the minimum amount necessary to accomplish the intended purpose of the use, disclosure, or request. Should the amount of PHI needed by Business Associate change over the course of the Services Agreement, the parties will make the necessary adjustments.

6. **Security Obligations and Safeguards.**

a. **Security Rule Obligations.** Business Associate will implement and use appropriate safeguards, including comply with the applicable requirements of the Security Rule for electronic PHI, to prevent the use or disclosure of PHI that it creates, receives, maintains, or transmits in any manner other than as specifically permitted by this BAA or the Services Agreement. Such safeguards shall be reasonably designed, at a minimum, to: (a) ensure the security and confidentiality of all of Covered Entity's PHI; (b) protect against any unauthorized access to or use of such PHI; (c) protect against any anticipated threats or hazards to the security or integrity of such PHI; (d) limit access to Covered Entity's PHI to only Business Associate's personnel or Subcontractors who have a reasonable need for such information; (e) instruct all persons who have access to Covered Entity's PHI of the necessity to maintain the confidentiality of the PHI; (f) ensure the proper, secure, and lawful disposal of Covered Entity's PHI within Business Associate's possession or control in accordance with all laws and regulations applicable to the storage, disposal and retention of individually identifiable health information; and (g) implement and maintain appropriate information security measures designed to comply with applicable law.

b. **Risk Identification and Management.** To comply with the obligations described above, Business Associate shall: (i) designate an employee to coordinate Business Associate's information security program; and (ii) regularly identify reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of PHI maintained by Business Associate that could result in the unauthorized access, disclosure, misuse, alteration, destruction, or other compromise of such information, and regularly assess the sufficiency of any safeguards in place to continue to control these risks. The foregoing risk assessment ("HIPAA Security Risk Analysis") which may be

conducted internally or by an independent auditor, shall include consideration of risks in each relevant area of Business Associate's operations, including: (a) training and management; (b) information systems, including system design, as well as information processing, storage, transmission, and disposal; and (c) detecting, preventing and responding to attacks, intrusions, or other system failures. In addition, within thirty (30) days of identifying any such risks, Business Associate shall design and implement administrative and technical safeguards to control the risks identified through the risk assessment, and Business Associate shall regularly test or otherwise monitor the effectiveness of the safeguards' key controls, systems and procedures. Business Associate shall perform a new HIPAA Security Risk Analysis following any changes to the HIPAA Security Rule and following any material changes in Business Associate's information systems environment (including, without limitation, acquisition of another site, another company, or adoption of new software modules). Business Associate represents and warrants that it has recently conducted a HIPAA Security Risk Analysis or obtained HITRUST certification and has taken appropriate measures to assess and manage identified security risks and vulnerabilities. Upon Covered Entity's request, Business Associate will provide Covered Entity with a summary of Business Associate's most recent HIPAA Security Risk Analysis or HITRUST certification.

7. **Business Associate Subcontractors.** Business Associate will require any subcontractor who creates, receives, maintains, or transmits PHI, including electronic PHI, on behalf of the Business Associate to agree in writing to: (i) follow the same restrictions and requirements as those that apply to Business Associate under this BAA, including reporting of any security incident or breach of unsecured PHI; (ii) comply with the applicable requirements of the Privacy and Security Rules; and, (iii) implement reasonable and appropriate safeguards and security measures to protect the PHI, including electronic PHI. Business Associate agrees to disclose to subcontractors who create, receive, maintain, or transmit PHI on behalf of the Business Associate only that PHI which is necessary to perform the services required under the Services Agreement. Business Associate will monitor compliance by its subcontractors and, if necessary, terminate the arrangements as required under 45 C.F.R. § 164.504(e)(1)(ii).

8. **Reporting Breach/Security Incident.** Business Associate will report to Covered Entity, both orally and in writing, any use or disclosure of PHI or electronic PHI that is not permitted or required under this BAA or the Services Agreement, including any security incident or breach of unsecured PHI as required by 45 C.F.R. § 164.410, within five (5) business days of Business Associate's discovery of such unauthorized use and/or disclosure. The parties agree that this Section 8 satisfies any notice requirements by Business Associate of the ongoing existence and occurrence of attempted but Unsuccessful Security Incidents (as defined below) for which no additional notice to Covered Entity shall be required. For purposes of this Agreement, "Unsuccessful Security Incidents" include activity such as pings and other broadcast attacks on Business Associate's firewall, port scans, unsuccessful log-on attempts, denials of service and any combination of the above, so long as no such incident results in unauthorized access, use or disclosure of PHI. In the event Business Associate discovers that PHI has been stolen, is illegally compromised, or is otherwise in jeopardy of causing immediate harm to Covered Entity or the individual, Business Associate will notify Covered Entity no later than within three (3) calendar days of discovery to inform Covered Entity of the situation. The following apply:

a. When notifying Covered Entity, Business Associate will provide Covered Entity with all relevant information relating to the breach, including, but not limited to, the information required under 45 C.F.R. § 164.410.

b. Business Associate will fully investigate all breaches as soon as possible, but in no event more than thirty (30) days after discovering the breach, unless the parties agree to an extension. If Business Associate suspects a breach but has not yet been able to substantiate it, it will immediately begin its investigation and notify Covered Entity of its suspicion within the five (5) business day notification period. Business Associate will keep Covered Entity apprised of the status of the investigation and provide Covered Entity the information required under 45 C.F.R. § 164.410 as it becomes available.

c. The parties will cooperate with each other in conducting the risk assessment and in determining whether notification will be required under the Breach Notification Rules. If notification is required, the parties will cooperate in issuing any required notices, including determining who should give the notice, and will comply with the notification requirements relating to affected individuals, the media, and the Secretary. In any case, Business Associate will not issue any notices relating to a breach of PHI without first notifying and permitting Covered Entity to review and approve or modify the notice at least five (5) business days in advance of issuing such notices.

d. Business Associate will mitigate, to the greatest extent possible, any harmful effect that is known to Business Associate of any breach of unsecured PHI, security incident, or any other improper use and/or disclosure of PHI.

These duties are in addition to any duties that Business Associate may have directly under HIPAA for breach.

9. **Requests for Restrictions.** Business Associate agrees to comply with an individual's requests for restrictions on certain disclosures of PHI to which Covered Entity has agreed in accordance with 45 C.F.R. § 164.522 and of which Business Associate has been notified by Covered Entity.

10. **Access by Individuals.** In accordance with 45 C.F.R. § 164.524 and within fifteen (15) days of the request, Business Associate will make available to Covered Entity (or to the individual at Covered Entity's direction) an individual's PHI that is maintained in a designated record set by Business Associate in the format requested, including provide an electronic copy of the PHI as requested, to the extent possible. If Business Associate receives a request for access from an individual, Business Associate will forward such request to Covered Entity within five (5) days.

11. **Amendment of PHI.** In accordance with 45 C.F.R. § 164.526 and within thirty (30) days of the request, Business Associate will make available to Covered Entity for amendment, and amend as requested, an individual's PHI that is maintained by Business Associate in a designated record set in such manner as Covered Entity may from time to time request, or as otherwise required under 45 C.F.R. § 164.526. If Business Associate receives a request for amendment from an individual, Business Associate will forward such request to Covered Entity within five (5) days.

12. **Accounting of Disclosures.** In accordance with 45 C.F.R. § 164.528 and within thirty (30) days of the request, Business Associate will maintain and make available to Covered Entity an

accounting of disclosures of PHI, including the date of the disclosure, the name and address of the recipient of the PHI, a brief description of the PHI disclosed, and the purpose of the disclosure. If Business Associate receives a request for an accounting from an individual, Business Associate will forward such request to Covered Entity within ten (10) days.

13. **Privacy Obligations.** To the extent Business Associate is charged with carrying out the Covered Entity's obligations under the Privacy Rule, Business Associate will comply with the requirements of the Privacy Rule that apply to the Covered Entity in the performance of such obligations.

14. **Reproductive Health Care.** Business Associate shall comply with the requirements at 45 C.F.R. § 164.502(a)(5)(iii), and shall obtain valid attestations where required by 45 C.F.R. § 164.509 for those purposes specified in 45 C.F.R. §§ 164.512(d), (e), (f), or (g)(1) (purposes of health oversight activities, judicial and administrative proceedings, law enforcement purposes, or to coroners or medical examiners), before sharing PHI potentially related to reproductive health care.

15. **Covered Entity's Obligations.** Covered Entity will make available to Business Associate the Notice of Privacy Practices which Covered Entity produces. To the extent any individuals' restrictions, changes or revocations may affect Business Associate's use or disclosure of PHI, Covered Entity also will notify Business Associate of, and Business Associate will abide by: (i) any changes in, or revocation of, an individual's permission to use or disclose PHI; and (ii) any restriction on the use or disclosure of PHI to which Covered Entity has agreed or by which it is required to abide. Without limiting Business Associate's ability to conduct data aggregation or to use PHI for the management, administration and legal responsibilities of Business Associate, Covered Entity will not request Business Associate to use or disclose PHI in any manner that would not be permissible under the Privacy Rule if done by the Covered Entity.

16. **Disclosures to United States Department of Health and Human Services.** Business Associate will make available to the Secretary its internal practices, books and records relating to the use and disclosure of PHI received from, or created or received by Business Associate on behalf of, Covered Entity, for purposes of determining Covered Entity's or the Business Associate's compliance with the applicable sections of HIPAA, including the Privacy and Security Rules.

17. **Domestic Restriction.** Neither Business Associate, nor its subcontractors or agents, will maintain, transfer, or otherwise locate PHI outside of the United States without the express prior written consent of Covered Entity. Business Associate's personnel outside of the United States, if any, may access Covered Entity's PHI only through a virtual private network or other similarly secure methodology, and Business Associate shall employ technology that prohibits Covered Entity's PHI and other data from being printed, copied, transferred, or downloaded by Business Associate and any of its personnel outside of the United States. Business Associate, on behalf of itself and its subcontractors and agents, acknowledges that it is subject to the laws of the United States, to the jurisdiction of the Secretary of Health and Human Services, and to the jurisdiction and venue of the courts and agencies of the United States.

18. **Ownership.** Any PHI provided by Covered Entity to Business Associate, and any PHI created, received, maintained, transmitted, used, requested, disclosed, or accessed by Business Associate

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in Covered Entity's name or on Covered Entity's behalf, will be the sole property of Covered Entity at all times.

19. **Breach; Termination.** Without limiting any other rights or remedies of the parties, if Covered Entity determines that Business Associate has engaged in an act, omission, or pattern of activity or practice that constitutes a material breach or violation of Business Associate's obligations under the BAA or the Services Agreement, then Covered Entity will notify Business Associate in writing and afford Business Associate an opportunity to cure the breach or end the violation in a time period determined by Covered Entity not to exceed thirty (30) days. If Business Associate is unable to cure the breach or end the violation within such period, then the BAA and the Services Agreement will immediately terminate, except as set forth below. Notwithstanding the foregoing, if Covered Entity determines in good faith that cure is not possible or that delay for cure poses significant harm to Covered Entity and/or the individual, then Covered Entity may immediately terminate this BAA and the Services Agreement.

20. **Procedure upon Termination.** Upon the termination or expiration of the Services Agreement for any reason, Business Associate will: (i) recover all PHI in the possession of Business Associate's workforce, contractors, subcontractors or agents, if any; (ii) return or destroy (in accordance with a process approved in advance by and acceptable to Covered Entity) all PHI that Business Associate received from, or created or received on behalf of, Covered Entity that Business Associate maintains in any form, including electronic PHI; and (iii) not retain any copies of such PHI. If return or destruction of some or all of the PHI is not feasible, then, for so long as it retains such PHI, Business Associate will: (i) continue to abide by this BAA and extend its protections to the PHI; (ii) continue to comply with HIPAA, including the Security Rule, as they relate to the PHI, including electronic PHI, to prevent unauthorized use or disclosure thereof; and (iii) limit further use of the PHI to those purposes that make the return or destruction of the PHI infeasible. The rights and obligations of the parties outlined in this BAA will survive termination as so required by the foregoing.

21. **Indemnification.** Business Associate agrees to defend, indemnify and hold Covered Entity and its affiliates, and each of their partners, directors, officers, managers, representatives, employees and agents, harmless from and against any third-party losses, liabilities, damages, awards, judgments, settlements, claims, suits, proceedings, costs, fees and expenses (including without limitation reasonable attorney's fees and disbursements and costs of investigation, litigation, expert witness fees, settlement, judgment, interest, and penalties) resulting from or relating to a breach of unsecured PHI caused by Business Associate or its Subcontractors or a breach by Business Associate or its Subcontractors of any provision of this Agreement. This indemnification is separate and apart from any indemnifications set forth in the Services Agreement, and is not affected by any limitations or restrictions set forth therein. Covered Entity shall notify Business Associate promptly in writing of the claim or threat thereof; provided, however, that notification at any time by Covered Entity to Business Associate of the claim shall be considered prompt enough to meet the foregoing condition if any delay in providing Business Associate with notice of the claim is not materially prejudicial to Business Associate. Covered Entity shall permit Business Associate to have sole control over the defense and, subject to the terms of this paragraph, the settlement of the claim. Business Associate shall keep Covered Entity informed of its efforts and shall not settle the claim without Covered Entity's prior written consent, such consent not to be unreasonably withheld. No withholding of such consent by Covered Entity shall be deemed unreasonable if such settlement

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involves any remedy aside from immediate payment of money or does not include a full and unconditional release of Covered Entity from any liability.

22. **Injunction.** Business Associate agrees that violation of its obligations under the BAA may cause irreparable harm to Covered Entity, and that Covered Entity is entitled to seek an injunction without bond. Nothing in this Section 23 will be deemed to limit or abridge any other remedy available to Covered Entity at law or in equity.

23. **Assistance in Litigation or Administrative Proceedings.** Business Associate shall make itself, and any subcontractors and employees assisting Business Associate in the performance of its obligations under this BAA, reasonably available to Covered Entity to testify as witnesses, or otherwise, in the event of litigation, administrative proceedings, or investigations being commenced against Covered Entity, its directors, officers, or employees based upon a claimed violation of this BAA, HIPAA, or other laws relating to security and privacy related to Business Associate's actions or inactions under this BAA, except where Business Associate (or its employee or subcontractor) is named as an adverse party.

24. **Independent Contractor.** Notwithstanding any other designations in the Services Agreement or otherwise, Business Associate is an independent contractor to Covered Entity for purposes of HIPAA, and nothing in this BAA is intended to create any other relationship between the parties. The parties acknowledge that Business Associate is not an "agent" of Covered Entity as that term is defined in the federal common law, and that any security incidents or breaches attributable to Business Associate or its subcontractors shall be considered to be independent acts or omissions of Business Associate or its subcontractors and outside of the scope of services being furnished to Covered Entity under the Services Agreement.

25. **Amendment.** This BAA is intended to comply with the requirements of HIPAA. If the applicable laws and regulations should be amended, then the parties will amend this BAA accordingly, provided that if the change in law or regulations causes any paragraph or provision of this BAA to be invalid, incomplete, void, in any manner unlawful, or subjects either party to penalty, then the BAA will be deemed to be amended by operation of law, regardless of whether the parties document such changes in the law by written amendment.

26. **Survival.** The rights and obligations of this BAA will survive the termination of the Services Agreement and this BAA as required to continue to protect any PHI that is required to be maintained, created, received or transmitted by Business Associate or its subcontractors after termination for whatever reason.

27. **Scope.** This BAA applies to any and all Services Agreements entered into by the parties, whether in effect now or in the future. This BAA also amends, restates, and supersedes any existing business associate agreements that the parties may have in existence between them.

28. **Miscellaneous.** Neither party may assign its rights or obligations under this BAA without mutual agreement. To the extent state law applies, the laws of the state of the Covered Entity's location will control. Any illegal or unenforceable provisions in this BAA shall be deemed to be severed without affecting the remaining provisions. Covered Entity's remedies under this BAA and any other provisions of the Services Agreement will be cumulative, and failure to exercise any remedy

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will not constitute a waiver. If this BAA is attached to the Services Agreement and is not executed below, it is deemed executed by incorporation.

29. **Data Use Agreement Obligations.** The obligations set out in this section apply only to uses or disclosures of Limited Data Set Information, which may be shared with Business Associate to assist Covered Entity with research, public health, or health care operations activities.

a. Business Associate agrees to not use or further disclose Limited Data Set Information other than as permitted by this BAA, or as otherwise required by law.

b. Business Associate agrees to use appropriate safeguards to prevent use or disclosure of the Limited Data Set Information other than as permitted by this BAA.

c. Business Associate will report promptly, but in no case later than five (5) business days after discovery, any use or disclosure of the Limited Data Set Information not permitted by this BAA of which Business Associate becomes aware.

d. Business Associate will not attempt to identify the individuals to whom the Limited Data Set Information pertains, or attempt to contact such individuals, provided that this restriction will not be interpreted to prevent Business Associate from conducting such activities under the Business Associate Contract provisions of this Agreement. Under no circumstances will Business Associate attempt to contact individuals except with Covered Entity's prior written consent.

e. Business Associate agrees to require that any subcontractor to whom it, directly or indirectly, provides Limited Data Set Information will agree in writing to comply with the same restrictions and conditions that apply through this Section 31 to Business Associate.

f. Business Associate agrees to enter into a written agreement with each third party to which it discloses Limited Data Set Information that includes the terms and provisions required by HIPAA for such disclosures.

[Signature Page Follows]

Agenda Item #14: FINANCE – APPROVAL of the 2nd READING of the AMENDED DEPRECIATION SCHEDULE:

Finance Director Heather Woody requested approval of the 2nd reading of the amended depreciation schedule.

At the last meeting, we presented the depreciation schedule and our fixed assets policy. This is the second reading. We're primarily focusing on Appendix A, which outlines the different types of assets we have. What

we're aiming to do is extend the useful life of our assets, mostly infrastructure items that primarily impact our enterprise funds. This recommendation came from our auditor, who noted that we may have been depreciating some assets too quickly.

MOTION:

Commissioner Watts made a motion to approve the 2nd Reading of the Amended Depreciation Schedule, seconded by Commissioner Featherson. The motion unanimously passed.

Chapter 24: Budget and Finance Fixed Asset

Chapter 24: Budget and Finance Fixed Assets

§24.1 Purpose

The purpose is to establish and maintain complete and accurate records accounting for fixed assets.

Local governments are required by N.C.G.S. § 159-26(b)(8) to maintain “a ledger or group of accounts in which to record the details relating to the general fixed assets of the unit.”

Fixed assets records are required under GAAP and are necessary for the local government’s auditor to render an unqualified opinion on its financial statements. Also, fixed asset information is required for an Annual Comprehensive Financial Report to qualify for the Government Finance Officers Association’s Certificate of Achievement for Excellence in Financial Reporting.

§24.2 Definition

Fixed assets may be tangible or intangible in nature, have a value of \$5,000 or more, \$100,000 or more for infrastructure, and have a useful life of longer than one year. They are classified as land, improvements other than buildings, buildings, equipment, vehicles, infrastructure, software, and construction in progress. Intangible assets include certain right to use assets such as leases and subscription based IT arrangements (SBITSs). Columbus County has determined an individual SBITA and lease liability threshold of \$50,000. This individual capitalization threshold applies to all SBITAs and leases with a maximum possible term of more than one year. Fixed assets can be both movable and immovable. Items of insignificant value, while they may meet the above criteria, are normally expensed instead of being considered fixed assets.

An item is considered a capital purchase subject to depreciation or amortization if it meets the following conditions:

- ◆ The equipment is a major end use item. The item meets the dollar and life criteria and is designed to stand alone in its normal function.
- ◆ The item enhances, upgrades, expands, or increases the life of an existing capital equipment item. A major repair would qualify to be capitalized if it does extend the life and enhances the value of a capital asset.

Items that are not capitalized are those that function alone but do not meet the dollar and life criteria. These items must be expensed:

- ◆ Individually purchased component items costing less than \$5,000.
- ◆ A replacement item that replaces part of a system but does not significantly enhance the life of the system. If an item is purchased as replacement for a system component or repair part, it is not a capital expenditure, regardless of the cost. Examples are a dump body for a truck, a bush hot for a tractor or a front-end loader for a tractor.

Fixed assets containing separate physical parts (i.e., CPU, monitor and keyboard) are not considered one asset having one or more component parts. Each separate physical part is considered to be a separate asset and is individually evaluated to determine if capitalization criteria are met.

§24.3 Responsibility

It is the responsibility of each Department Director to accurately maintain the Asset Register for their respective departments and to maintain secure control of their assets. Individual departments are also responsible for maintaining non-capitalized assets at their level. Non-capitalized assets are frequently portable and/or subject to theft or loss. Therefore, it is important to maintain accountability for them. The Finance Department is responsible for maintaining the computerized fixed asset system.

Department directors who acquire capital assets with grant monies are responsible for tracking and managing them in a manner consistent with Federal, State, or grant agreement requirements regarding accountability and stewardship of grant-funded capital assets. If ownership of a grant-funded asset transfers to the County and the asset is valued at \$5,000 or more, the procedures in this policy for tracking and reporting the asset will apply.

§24.4 Classifications

Fixed assets owned by Columbus County are recorded in the accounting records. Accounting classifications of fixed assets are:

- ◆ **Land** – A fixed asset account that reflects the acquisition value of land and the rights to land owned by the County. It includes all land held in fee simple and all rights to land that have no termination date.

If the land is purchased, the valuation includes such costs as purchase price, legal fees, filling and excavation, and other costs directly related to the acquisition of the land and its preparation for use. Rights-of-way and easements are recorded at purchase cost plus legal costs. If land is acquired by a gift, the valuation recorded should be the appraised value at the time of acquisition. Proceeds from the salvaging of any assets removed from the land reduce the land's cost. (i.e., funds received from the sale of the components of an existing building on the land).

- ◆ **Improvements Other than Buildings** – A fixed asset account that reflects the acquisition value of permanent improvements (other than buildings) that add value to the land or improve the use of the land, but do not have an indefinite life. Examples of such improvements are fences, retaining walls, sidewalks, parking lots, driveways, most landscaping, etc.

An improvement provides additional value to an existing asset. Such added value is achieved by either lengthening the asset's estimated useful life or increasing the asset's ability to provide service (greater effectiveness or efficiency).

If purchased or constructed, the valuation includes such costs as the purchase price, acquisition legal fees, and other professional fees (related to design or construction). If acquired by gift, the valuation recorded should be the appraised value at the time of acquisition.

- ◆ **Buildings** – A fixed asset account that reflects the acquisition value of permanent structures owned by the County used to house persons and property. Permanently installed fixtures to or within these structures are considered parts of the structures. The costs of major improvements to structures are included in this account.

If purchased or constructed, the valuation includes such costs as the purchase price, acquisition legal fees, and other professional fees (related to design or construction). If acquired by gift, the valuation recorded should be the appraised value at the time of acquisition.

- ◆ **Equipment** – A fixed asset account that reflects the value of tangible property not permanently affixed to real property, used in carrying out the operation of the County.

The basis of valuation of purchased equipment includes the net contract price, transportation charges, and the cost of installing special devices or other preparations required to ready the asset for its intended use. The basis of valuation of donated equipment is the appraised value at the date acquired.

- ◆ **Vehicles** – A fixed asset account that reflects the value of motor vehicles owned by the County.

The basis of valuation of purchased vehicles includes the net contract price, transportation charges, and the cost of installing special devices or other preparations required to ready the asset for its intended use. The basis of valuation of donated vehicles is the appraised value at the date acquired.

- ◆ **Infrastructure** – A fixed asset account that reflects the value of road or public utility networks. These assets are long-lived assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure include roads, bridges, drainage systems and water and sewer systems.

If purchased or constructed, the valuation includes such costs as the purchase price, acquisition legal fees, and other professional fees (related to design or construction).

- ◆ **Software** – A fixed asset account that reflects the value of software used by the County to conduct daily business and deliver goods and services to the citizens.

The basis of valuation of purchased software includes the net contract price, transportation charges, and the cost of installing special devices or other preparations required to ready the asset for its intended use.

- ◆ **Construction in Progress** – A fixed asset account used when a government reports amounts expended on an uncompleted building or other capital construction project. When the project is complete, the cumulative costs are transferred to another appropriate fixed asset account. These subclasses such as buildings, improvements, and equipment might be used.

If purchased or constructed, the valuation includes such costs as the purchase price, acquisition legal fees, and other professional fees (related to design or construction). If acquired by gift, the valuation recorded should be the appraised value at the time of acquisition.

- ◆ **Right to Use Assets (SBITS, Lease)** – Assets that arise in association with agreements where the County is a lessee in a lease agreement or has entered into an agreement related to and IT subscription.

The basis of valuation includes the initial measurement of the liability plus any payments made at or prior to the start of the term less any incentives from the lessor at or prior to the start of the lease, and plus any additional costs to place the lease asset into service.

§24.5 Depreciation and Amortization

Fixed assets will be depreciated or amortized using Straight-line depreciation/amortization. The first year of depreciation will be calculated for six months only, regardless of when the asset was added during this year. Amortization will be calculated for SBITAs or leases over the contract term.

Depreciation/amortization will be calculated annually based on asset type. As a matter of policy, the County will use a range approach, with specific estimated useful lives attached to specific assets when recorded in order to facilitate depreciation.

The following ranges are to be used as a guideline in setting estimated useful lives for asset reporting:

- **Land** – Non depreciable
- **Improvements Other than Buildings** – 10 – 30 years
- **Buildings** – 25 – 50 years
- **Equipment** – 3 – 20 years
- **Vehicles** – 5 – 20 years
- **Infrastructure** – 15 – 60 years
- **Software** – 3 years
- **Construction in Progress** – Non depreciable
- **Right to Use Assets (SBITA, Lease)** – contract term

For detailed information on useful lives of specific assets within the various asset classes, see Appendix A.

§24.6 Maintenance

The Finance department will maintain a comprehensive Asset Register for each individual Department. Semi-annually, a copy of the asset register will be given to the departments for their review.

The departments will notify Finance immediately of any donations, transfers and/or disposals. The Department Director(s) should also be made aware of such changes. Only those assets meeting the fixed asset criteria need to be reported.

§24.7 Inventory

Government Finance Officers Association recommends a physical inventory of tangible fixed assets. A periodic evaluation of the County's inventory insures the integrity of the amounts reported in the County's financial statements, maintains current insurance evaluations, and assists in loss detection.

a. Fixed Assets Inventory

The inventory process shall include, among other things, verifying the physical presence of an asset in its recorded location and comparing capital assets against the capital asset register maintained by Finance. Each department will check their inventory semi-annually to verify the accuracy of the asset register provided by Finance. The inventory process will not be considered complete until discrepancies between actual and recorded assets have been reconciled. In order to facilitate reconciliation, the following steps should be taken:

- Examine inventory list to determine if inventory noted during the count as unrecorded is listed on another portion of the inventory;
- Enter unrecorded assets into the inventory system as soon as possible after discovery;
- Conduct a search to locate missing assets.

After completion of the inventory, each department director shall sign the capital asset register listing the assets under his/her control. By affixing a signature, the director verifies the asset location and that the count is accurate. Signed forms shall be submitted to Finance.

Independent or contracted auditing firms may from time to time conduct a review or inventory of the capital records. This audit may include a physical inventory of the assets within a department or particular budgetary organization or unit.

b. Non-capitalized Assets Inventory

For certain non-capitalized tangible items, departments should establish and maintain adequate control procedures. Assets of a sensitive or highly marketable nature should be inventoried regardless of the threshold limitation established by the governing board. These include items such as handguns and computer equipment that fall below the capital asset thresholds.

APPENDIX A ESTIMATED USEFUL LIVES OF

CAPITAL ASSETS

Examples but not limited to:

	<u>Useful Life</u>
Buildings	
Permanent Structures	50 years
Portable Structures	25 years
Equipment	
Audio/Visual Equipment	05 years
Computer Equipment	03 years
Construction Equipment	12 years
Heat & Air Equipment	20 years
Lawn Equipment	08 years
Machinery	05 years
Mainframes/Servers	05 years
Office Furniture	05 years
Office Equipment	05 years
Police Equipment, Special	05 years
Recreation Equipment	05 years
Tools	05 years
Vehicles	
Boats	08 years
Dump & other Heavy Duty Trucks	12 years
Garbage Hauling Vehicles	10 years
Motorcycles	10 years
Trailer w/tags	15 years
Passenger Cars	10 years
Pickup Trucks	10 years
Police Vehicles	05 years
Cargo Vans	10 years
Buses	08 years

Useful Life**Improvements**

Park Improvements (park enhancements, added fields, etc.)	10 – 30 years
Building Improvements (renovations, roof replacements, etc.)	10 – 30 years
Land Improvements (fencing, retaining walls, landscaping, etc.)	20 years

Infrastructure

Bike/Jogging Path (dirt, gravel, asphalt)	30 years
Parking Lot (gravel, asphalt, concrete)	30 years
Sidewalks (concrete)	50 years
Water / Sewer Lines	50 years
Water / Sewer Stations (structure)	50 years
Water / Sewer Tanks (elevated, ground, underground storage)	60 years

Agenda Item #15: FINANCE – APPROVAL of the 1st READING of the UPDATED PURCHASE ORDER POLICY:

Finance Director Heather Woody requested approval of the 1st reading of the amended Blanket Purchase Order Policy.

MOTION:

Commissioner Watts made a motion to approve the first reading of the amended Blanket Purchase Order Policy, seconded by Commissioner Floyd. The motion unanimously passed.

Our purchasing and finance policies have not been updated since 2011, and our auditor has referenced this in the most recent audit. She identified certain items that affect our financial standing, as well as other areas that don't directly impact finances but reflect best practices.

Here are the key updates in this policy revision:

- Purchase Order (PO) Threshold: The PO threshold remains at \$200. Any purchase over this amount will require a PO.
- Fixed Asset Threshold: The fixed asset capitalization threshold stays at \$5,000.
- Unified Approval Levels: We are standardizing the most common approval amounts. Previously, there were four types of common purchases, each with four different approval levels. This change will streamline the process for both the finance department and other departments.
- Alignment with Federal Guidelines: Currently, we operate under separate purchasing policies depending on the funding source (federal, state, or local). This revision brings all purchases under the more restrictive federal guidelines. This ensures consistency and reduces confusion, regardless of the funding source.
- PO Exemptions: The policy clarifies when a PO is not required, mostly for payroll-related expenses and specific human services purchases, primarily within DSS.
- Blanket POs: The list of allowable blanket POs is expanded.
- Emergency POs: The policy defines what constitutes an emergency PO.
- PO Overages: We are eliminating the current allowance for overages. For example, if a PO was issued for \$5,000 and the final cost is \$5,100, we used to allow a 10% overage. However, our new software does not support this functionality, so we're phasing it out.

We are currently revamping all related financial policies. What you have tonight represents the first seven chapters. You've already approved the Budget Amendment Policy and the Travel Policy, which will become Chapters 8, 9, and 10. The Fixed Asset Policy will become Chapter 24.

If tonight's policy is approved, it will go to a second reading on June 16th, and if approved then, all changes will take effect July 1st

Agenda Item #16: FINANCE - APPROVAL of the FINANCE REPORT for APRIL 2025, BUDGET AMENDMENTS, and PROJECT ORDINANCES:

Finance Director Heather Woody requested approval of the following Finance Report for April 2025, Budget Amendment and Project Ordinances:

- a. Finance Report April 2025
- b. Budget Amendment - Facility Services - \$0
- c. Budget Amendment - Facility Services & Detention Medical- \$0
- d. Budget Amendment - Teen Court - \$ 2,563
- e. Budget Amendment - Health - \$0
- f. Budget Amendment - Close Out Fund 29 - \$375,595
- g. Budget Amendment - Municipal Taxes - \$313,399
- h. Budget Amendment - Sheriff - M & R Vehicle - \$13,628
- i. Budget Amendment - Fire Dist. - \$ 206,956
- j. Project Ordinance Revised - Riegelwood Sanitary Dist. - \$0
- k. Project Ordinance Revised - Livingston Chapel - \$0

1st MOTION:

Commissioner Bullard made a motion to approve item A, seconded by Commissioner Floyd. The motion unanimously passed.

2nd MOTION:

Commissioner Bullard made a motion to approve items B-K, seconded by Commissioner Floyd. The motion unanimously passed.

50 HUD SECTION 8 RENTAL ASSISTANCE		FY 24/25 BUDGET	ACTUAL YTD TOTALS	BALANCE REMAINING	% COLLECTED YTD	AUDITED FY 23/24 BUDGET	ACTUAL YTD TOTALS AS OF 4/30/2024	% COLLECTED YTD	DIFFERENCE OF BUDGETS	DIFFERENCE OF YTD TOTALS	DIFFERENCE OF % COLLECTED YTD
REVENUES		2,318,493	1,839,439	379,054	83.7%	2,333,209	1,794,291	76.9%	\$ (14,716.00)	\$ 145,177.58	6.7%
EXPENDITURES		2,318,493	1,854,592	463,831	80.0%	2,333,209	1,893,010	81.1%	\$ (14,716.00)	\$ (38,447.65)	-1.1%
Excess revenue over/(under) expenditures			84,877				(98,749)				

68 TRANSPORTATION		FY 24/25 BUDGET	ACTUAL YTD TOTALS	BALANCE REMAINING	% COLLECTED YTD	AUDITED FY 23/24 BUDGET	ACTUAL YTD TOTALS AS OF 4/30/2024	% COLLECTED YTD	DIFFERENCE OF BUDGETS	DIFFERENCE OF YTD TOTALS	DIFFERENCE OF % COLLECTED YTD
REVENUES		1,692,332	656,718	1,035,614	39.5%	1,309,188	839,058	64.1%	\$ 353,148.00	\$ (182,339.84)	-24.9%
EXPENDITURES		1,692,332	797,494	894,898	48.0%	1,309,188	803,805	61.4%	\$ 353,148.00	\$ (9,341.44)	-13.4%
Excess revenue over/(under) expenditures			(140,746)				35,252				

30 DEBT SERVICE		FY 24/25 BUDGET	ACTUAL YTD TOTALS	BALANCE REMAINING	% COLLECTED YTD	AUDITED FY 23/24 BUDGET	ACTUAL YTD TOTALS AS OF 4/30/2024	% COLLECTED YTD	DIFFERENCE OF BUDGETS	DIFFERENCE OF YTD TOTALS	DIFFERENCE OF % COLLECTED YTD
REVENUES		4,750,651	2,795,966	1,954,685	58.9%	32,642,244	3,965,238	12.2%	\$ (27,891,593.00)	\$ (1,199,282.00)	46.6%
EXPENDITURES		4,750,651	2,795,966	1,954,685	58.9%	32,642,244	2,371,796	7.3%	\$ (27,891,593.00)	\$ 424,170.04	51.6%

WATER DISTRICTS I-IV		FY 24/25 BUDGET	ACTUAL YTD TOTALS	BALANCE REMAINING	% COLLECTED YTD	AUDITED FY 23/24 BUDGET	ACTUAL YTD TOTALS AS OF 4/30/2024	% COLLECTED YTD	DIFFERENCE OF BUDGETS	DIFFERENCE OF YTD TOTALS	DIFFERENCE OF % COLLECTED YTD
REVENUES											
60	WATER DISTRICT I	890,800	800,629	89,771	89.9%	871,210	734,099	84.3%	\$ 19,390.00	\$ 66,730.23	5.7%
01	WATER DISTRICT II	1,484,761	1,171,192	313,599	78.9%	1,456,143	1,129,002	77.5%	\$ 28,618.00	\$ 42,159.80	1.3%
62	WATER DISTRICT III	820,724	670,121	150,603	81.6%	783,195	636,458	81.3%	\$ 37,559.00	\$ 33,862.30	0.4%
63	WATER DISTRICT IV	1,420,082	852,219	567,863	60.0%	927,325	773,307	83.4%	\$ 492,757.00	\$ 78,912.07	-23.4%
64	WATER DISTRICT V	882,571	859,071	23,500	97.3%	1,124,292	924,094	82.2%	\$ (241,721.00)	\$ (65,023.19)	15.1%
COMBINED WATER DISTRICT TOTALS		5,498,738	4,353,401	1,145,337	N/A	5,192,135	4,196,960	N/A	\$ 336,603.00	\$ 156,441.21	N/A
EXPENDITURES											
60	WATER DISTRICT I	890,800	576,482	314,118	64.7%	871,210	590,458	67.8%	\$ 19,390.00	\$ (13,976.13)	-3.0%
01	WATER DISTRICT II	1,484,761	777,200	707,561	52.3%	1,456,143	796,961	54.7%	\$ 28,618.00	\$ (19,760.26)	-2.4%
62	WATER DISTRICT III	820,724	517,129	303,595	63.0%	783,195	453,062	57.9%	\$ 37,559.00	\$ 64,046.45	5.2%
63	WATER DISTRICT IV	1,420,082	792,607	627,475	55.8%	927,325	381,934	41.2%	\$ 492,757.00	\$ 410,872.48	14.6%
64	WATER DISTRICT V	882,571	476,997	405,674	54.0%	1,124,292	503,495	44.8%	\$ (241,721.00)	\$ (26,597.96)	9.3%
COMBINED WATER DISTRICT TOTALS		5,498,738	3,140,315	2,358,423	N/A	5,192,135	2,725,930	N/A	\$ 336,603.00	\$ 414,384.53	N/A

69 SOLID WASTE		FY 24/25 BUDGET	ACTUAL YTD TOTALS	BALANCE REMAINING	% COLLECTED YTD	AUDITED FY 23/24 BUDGET	ACTUAL YTD TOTALS AS OF 4/30/2024	% COLLECTED YTD	DIFFERENCE OF BUDGETS	DIFFERENCE OF YTD TOTALS	DIFFERENCE OF % COLLECTED YTD
REVENUES		7,028,329	5,554,539	1,471,790	79.1%	6,750,052	5,413,596	80.2%	\$ 278,277.00	\$ 140,952.78	-1.1%
EXPENDITURES		7,028,329	4,960,544	2,067,785	70.8%	6,750,052	4,008,180	59.4%	\$ 278,277.00	\$ 652,384.60	11.2%
Excess revenue over/(under) expenditures			593,995				1,405,427				

28 FIRE DEPARTMENTS		FY 24/25 BUDGET	ACTUAL YTD TOTALS	BALANCE REMAINING	% COLLECTED YTD	AUDITED FY 23/24 BUDGET	ACTUAL YTD TOTALS AS OF 4/30/2024	% COLLECTED YTD	DIFFERENCE OF BUDGETS	DIFFERENCE OF YTD TOTALS	DIFFERENCE OF % COLLECTED YTD
REVENUES		2,072,807	2,143,775	(70,968)	103.4%	2,295,702	2,127,748	92.7%	\$ (222,895.00)	\$ 16,027.33	10.7%
EXPENDITURES		2,072,807	2,087,656	(15,049)	100.7%	2,295,702	2,054,516	89.5%	\$ (222,895.00)	\$ 33,339.89	11.2%
Excess revenue over/(under) expenditures			55,919				73,232				

26 AMBULANCE AND RESCUE UNITS		FY 24/25 BUDGET	ACTUAL YTD TOTALS	BALANCE REMAINING	% COLLECTED YTD	AUDITED FY 23/24 BUDGET	ACTUAL YTD TOTALS AS OF 4/30/2024	% COLLECTED YTD	DIFFERENCE OF BUDGETS	DIFFERENCE OF YTD TOTALS	DIFFERENCE OF % COLLECTED YTD
REVENUES		859,754	728,432	131,322	84.7%	851,090	800,892	94.1%	\$ 8,664	\$ (72,220)	-9.3%
EXPENDITURES		859,754	592,178	267,576	68.9%	851,090	870,902	102.3%	\$ 8,664	\$ (278,725)	-33.5%
Excess revenue over/(under) expenditures			136,256				(70,249)				

CASH & INVESTMENTS		TOTALS AS OF 4/30/2025	CASH & INVESTMENTS		TOTALS AS OF 4/30/2024
Cash:					
Central Depository - Truist		2,618,566	Central Depository - Truist		14,562,809
Central Depository - NCCMT		29,978,268	Central Depository - NCCMT		34,962,143
Water Districts - \$ 8,266,179			Water Districts - \$8,537,638		
Solid Waste - \$ 9,368,017			Solid Waste - \$9,550,798		
		<u>32,594,834</u>			<u>49,524,951</u>
Investments:					
Truist		5,109,839	Truist		5,082,421
First Citizens Wealth Management		6,532,311	First Citizens Wealth Management		6,234,041
United Bank - CD		340,708	United Bank - CD		339,858
Multi Bank Securities		798,031	Multi Bank Securities		1,025,119
First Bank - CDs		5,366,317	First Bank - CDs		2,172,344
Total Investments		<u>18,137,007</u>	Total Investments		<u>14,853,783</u>
TOTAL CASH & INVESTMENTS		\$ 50,731,840.55	TOTAL CASH & INVESTMENTS		\$ 64,378,734.76

Columbus County, North Carolina

BUDGET AMENDMENT

FY 24/25

Name of Department: FINANCE

Agency Head Signature: _____

Date Prepared: May 26, 2025 Date Received in Finance: _____

Budget Code			EXPENDITURES	Requested
Fund	Dept	Category	Classification	Increase or (Decrease)
010	4265	512100	SALARIES & WAGES - REGULAR	\$10,038
010	4265	512201	OVERTIME	(\$2,500)
010	4265	518100	FICA	\$1,300
010	4265	518200	RETIREMENT	\$2,700
010	4265	518300	INSURANCE CONTRIBUTION	(\$2,000)
010	4265	518301	INSURANCE CONTRIBUTION - RETIREES	\$1,062
010	4265	518910	CHRISTMAS BONUS	(\$120)
010	4265	525105	GAS	\$3,000
010	4265	598007	INDIRECT COST	(\$13,480)
010	4160	512100	SALARIES & WAGES - REGULAR	(\$12,000)
010	4160	518100	FICA	(\$1,800)
010	4160	518200	RETIREMENT	(\$3,000)
010	4160	518300	INSURANCE	(\$500)
010	4160	518910	CHRISTMAS BONUS	(\$80)
010	4160	519001	CONTRACTED SERVICES	\$400
010	4160	532100	TELEPHONE	\$100
010	4160	535200	M&R EQUIPMENT	\$100
010	4160	543000	RENT - EQUIPMENT	(\$400)
010	4160	550000	CAPITAL OUTLAY	(\$1,000)
010	4160	550010	NON CAPITAL OUTLAY	\$13,315
010	4160	598007	INDIRECT COST	\$4,845
Total Net Expense				\$0

Columbus County, North Carolina

BUDGET AMENDMENT

FY 24/25

Name of Department: FINANCE

Agency Head Signature: _____

Date Prepared: May 26, 2025 Date Received in Finance: _____

Budget Code			EXPENDITURES	Requested
Fund	Dept	Category	Classification	Increase or (Decrease)
010	4160	539000	UTILITIES	\$79,000
010	4160	598007	INDIRECT COST	\$6,649
010	4201	512107	SALARIES & WAGES - COLA	(\$300,033)
010	4201	518900	UNEMPLOYMENT INSURANCE	\$20,766
010	4201	544001	INSURANCE - WORKERS COMP	(\$62,299)
010	4201	544002	INSURANCE - PROF LIAB & PROPERTY	\$17,330
010	4201	598007	INDIRECT COST	\$80,357
010	4320	519301	MEDICAL SVCS - HOSP EXPENSE INMATES	\$158,240
Total Net Expense				\$0

Budget Code			REVENUES	Requested
Fund	Dept	Category	Classification	Increase or (Decrease)
Total Net Revenue				\$0

Columbus County, North Carolina

BUDGET AMENDMENT

FY 24/25

Name of Department: TEEN COURT

Agency Head Signature: _____

Date Prepared: May 26, 2025 Date Received in Finance: _____

Budget Code			EXPENDITURES	Requested
Fund	Dept	Category	Classification	Increase or (Decrease)
010	4155	512100	SALARIES & WAGES - REGULAR	(\$10,700)
010	4155	518100	FICA	(\$800)
010	4155	519001	CONTRACTED SERVCIES	\$6,500
010	4155	522000	FOOD SVCS - PROVISIONS	(\$200)
010	4155	526000	OFFICE SUPPLIES	\$5,415
010	4155	531100	TRAVEL	\$2,500
010	4155	532000	COMMUNICATIONS	(\$78)
010	4155	537000	ADVERTISING	(\$200)
010	4155	539000	OTHER SERVICES	(\$2,936)
010	4155	545000	INSURANCE & BONDING	(\$49)
010	4155	549100	DUES & SUBSCRIPTIONS	\$548
010	4155	549900	MISCELLANEOUS EXPENSE	\$2,563
Total Net Expense				\$2,563

Budget Code			REVENUES	Requested
Fund	Dept	Category	Classification	Increase or (Decrease)
010	3416	499101	FUND BALANCE APPROPRIATED	\$2,563
Total Net Revenue				\$2,563

Columbus County, North Carolina

BUDGET AMENDMENT

FY 24/25

Name of Department: Columbus County Health

Agency Head Signature: Samuel Buck

Date Prepared / Submitted to Admin: May 21, 2025 Date Received in Admin: July 29, 2024

Budget Code			EXPENDITURES	Requested
10	5188	512100	Salaries and Wages	(\$10,000)
10	5188	512700	Longevity	(\$500)
10	5188	518100	FICA	(\$2,000)
10	5188	518200	Retirement Contribution	(\$2,000)
10	5188	518300	Insurance Contribution	(\$2,000)
10	5188	526001	Departmental Supplies	\$51,500
10	5188	531100	Travel	(\$35,000)
Total Net Expense				\$0

Budget Code			REVENUES	Requested
Fund	Dept	Category	Classification	Increase or (Decrease)

Columbus County, North Carolina

BUDGET AMENDMENT

FY 24/25

Name of Department: FINANCE

Agency Head Signature: _____

Date Prepared: May 26, 2025 Date Received in Finance: _____

Budget Code			EXPENDITURES	Requested
Fund	Dept	Category	Classification	Increase or (Decrease)
029	5900	598000	TRANSFER TO GENERAL FUND	\$375,595
Total Net Expense				\$375,595

Budget Code			REVENUES	Requested
Fund	Dept	Category	Classification	Increase or (Decrease)
029	3200	499101	FUND BALANCE APPROPRIATED	\$375,595
Total Net Revenue				\$375,595

BUDGET AMENDMENT

FY 24/25

Name of Department: MUNICIPAL TAXES

Agency Head Signature: _____

Date Prepared: May 26, 2025 Date Received in Finance: _____

Budget Code			REVENUES	Requested
Fund	Dept.	Category	Classification	Increase or (Decrease)
027	3441	411037	BRUNSWICK	\$6,500
027	3441	416152	RELEASES - BRUNSWICK	(\$36)
027	3441	416237	TAX REFUNDS	\$100
027	3441	416337	STATE FEE - BRUNSWICK	(\$66)
027	3441	418120	INTEREST - BRUNSWICK	(\$157)
027	3441	411038	BOLTON	\$17,000
027	3441	416153	RELEASES - BOLTON	(\$99)
027	3441	416238	TAX REFUNDS - BOLTON	(\$205)
027	3441	416338	STATE FEE - BOLTON	(\$200)
027	3441	418121	INTEREST - BOLTON	\$500
027	3441	411043	CERRO GORDO	\$7,000
027	3441	416154	RELEASES - CERRO GORDO	\$140
027	3441	416343	STATE FEE - CERRO GORDO	(\$50)
027	3441	418122	INTEREST - CERRO GORDO	(\$90)
027	3441	411044	CHADBOURN	\$4,500
027	3441	416156	RELEASES - CHADBOURN	(\$2,700)
027	3441	416244	TAX REFUNDS	(\$2,600)
027	3441	416344	STATE FEE - CHADBOURN	(\$300)
027	3441	418123	INTEREST - CHADBOURN	(\$1,000)
027	3441	419001	TAX DISCOUNTS - CHADBOURN	(\$4,229)
027	3441	411045	FAIR BLUFF	(\$1,000)
027	3441	416156	RELEASES - FAIR BLUFF	(\$3,700)
027	3441	416345	STATE FEE - FAIR BLUFF	(\$200)
027	2441	418124	INTEREST - FAIR BLUFF	(\$2,600)
027	3441	411046	LAKE WACCAMAW	\$3,000
027	3441	416157	RELEASES - LAKE WACCAMAW	(\$3,648)
027	3441	416246	TAX REFUNDS - LAKE WACCAMAW	(\$350)
027	3441	416346	STATE FEE - LAKE WACCAMAW	(\$300)
027	3441	418125	INTEREST - LAKE WACCAMAW	(\$1,138)
027	3441	416158	RELEASES - TABOR CITY	(\$4,000)
027	3441	416247	TAX REFUNDS - TABOR CITY	(\$2,777)
027	3441	416347	STATE FEE - TABOR CITY	(\$300)
027	3441	418126	INTEREST - TABOR CITY	(\$1,800)
027	3441	411048	WHITEVILLE	\$270,000
027	3441	416159	RELEASES - WHITEVILLE	(\$4,000)
027	3441	416248	TAX REFUNDS - WHITEVILLE	(\$2,500)
027	3441	416348	STATE FEE - WHITEVILLE	(\$1,000)
027	3441	418127	INTEREST - WHITEVILLE	(\$4,000)
027	3441	419002	TAX DISCOUNTS - WHITEVILLE	(\$28,582)
027	3441	411050	WHITEVILLE - STORM WATER	\$50,000
027	3441	416160	RELEASES - WHITEVILLE STORM WATER	\$1,100
027	3441	419003	DISCOUNTS - WHITEVILLE STORM WATER	(\$3,496)
027	3441	411051	WHITEVILLE - DOWNTOWN	\$3,500
027	3441	418131	INTEREST - WHITEVILLE DOWNTOWN	\$500
027	3441	419004	TAX DISCOUNTS - WHITEVILLE DOWNTOWN	(\$132)
027	3441	411041	SANDY FIELD	\$18,000
027	3441	416161	RELEASES - SANDY FIELD	(\$80)
027	3441	416341	STATE FEE - SANDY FIELD	(\$40)
027	3441	418129	INTEREST - SANDY FIELD	(\$395)
027	3441	411042	DRAINAGE/DUNN SWAMP	\$5,050
027	3441	411049	BOARDMAN	\$1,600
027	3441	416162	RELEASES - BOARDMAN	(\$25)

027	3441	416249	TAX REFUNDS - BOARDMAN	(\$11)
027	3441	411040	RWOOD SANITARY DISTRICT	\$3,000
027	3441	416340	STATE FEE - RWOOD SANITARY DISTRICT	(\$70)
027	3441	419023	DISCOUNTS - RWOOD SANITARY DISTRICT	(\$235)
Total Net Expense				\$313,399

Budget Code			EXPENDITURES	Requested
Fund	Dept.	Category	Classification	Increase or (Decrease)
027	5403	569900	BRUNSWICK	\$6,341
027	5402	569900	BOLTON	\$16,996
027	5404	569900	CERRO GORDO	\$7,000
027	5405	569900	CHADBOURN	(\$6,329)
027	5406	569900	FAIR BLUFF	(\$7,500)
027	5407	569900	LAKE WACCAMAW	(\$2,436)
027	5408	569900	TABOR CITY	(\$8,877)
027	5409	569900	WHITEVILLE	\$229,918
027	5409	569901	WHITEVILLE - STORM WATER	\$47,604
027	5409	569902	WHITEVILLE - DOWNTOWN	\$3,868
027	5410	569900	SANDY FIELD	\$17,505
027	5401	569900	DRAINAGE/DUNN SWAMP	\$5,050
027	5411	569900	BOARDMAN	\$1,564
027	5400	569900	RWOOD SANITARY DISTRICT	\$2,695.00
Total Net Revenue				\$313,399

Explanation of Increase or Decrease:
 ADJUST REVENUES AND EXPENSES BASED ON CURRENT YEAR COLLECTIONS

This budget revision has been reviewed by the Columbus County Finance Officer.
 Signature: Heather M. Woody Date: 5/27/25

This budget revision has been reviewed by the Columbus County Budget Manager/County Manager.

028	3434	416108	TAX REFUNDS - WHITE MARSH	(\$70)
028	3434	416109	TAX RELEASES - WHITE MARSH	(\$110)
028	3434	416308	STATE FEE - WHITE MARSH	(\$80)
028	3434	419009	DISCOUNTS - WHITE MARSH	(\$227)
028	3434	411107	SPECIAL FIRE TAX - NAKINA	\$12,000
028	3434	416110	TAX RELEASES - NAKINA	(\$255)
028	3434	416111	TAX REFUNDS - NAKINA	(\$230)
028	3434	416311	STATE FEE - NAKINA	(\$70)
028	3434	419020	DISCOUNTS - NAKINA	(\$447)
028	3434	411108	SPECIAL FIRE TAX - OLD DOCK	\$8,000
028	3434	416312	STATE FEE - OLD DOCK	(\$45)
028	3434	419018	DISCOUNTS - OLD DOCK	(\$257)
028	3434	411109	SPECIAL FIRE TAX - HALLSBORO	\$7,500
028	3434	416114	TAX REFUNDS - HALLSBORO	(\$100)
028	3434	416115	TAX RELEASES - HALLSBORO	\$150
028	3434	416314	STATE FEE - HALLSBORO	(\$100)
028	3434	419017	DISCOUNTS - HALLSBORO	(\$303)
028	3434	411110	SPECIAL FIRE TAX - ROSELAND	\$10,500
028	3434	416116	TAX REFUNDS - ROSELAND	(\$130)
028	3434	416117	TAX RELEASES - ROSELAND	(\$165)
028	3434	416316	STATE FEE - ROSELAND	(\$70)
028	3434	419016	DISCOUNTS - ROSELAND	(\$385)
Total Net Expense				\$206,956

Budget Code			EXPENDITURES	Requested
Fund	Dept	Category	Classification	Increase or (Decrease)
028	4349	569900	BUCKHEAD FIRE DISTRICT	\$1,495
028	4348	569900	BOLTON FIRE DISTRICT	\$4,605
028	4340	569900	YAM CITY FIRE DISTRICT	\$17,438
028	4341	569900	ACME DELCO FIRE DISTRICT	\$67,245
028	4342	569900	KLONDYKE FIRE DISTRICT	\$12,199
028	4333	569900	EVERGREEN FIRE DISTRICT	\$7,421
028	4334	569900	ST JAMES FIRE DISTRICT	\$1,890
028	4335	569900	NORTH WHITEVILLE FIRE DISTRICT	\$16,993

028	4343	569900	COLES SERVICE DISTRICT	\$7,715
028	4344	569900	CERRO GORDO FIRE DISTRICT	\$8,277
028	4345	569900	WILLIAMS TOWNSHIP FIRE DISTRICT	\$9,043
028	4347	569900	BRUNSWICK FIRE DISTRICT	\$13,343
028	4346	569900	WHITE MARSH- WELCHES CREEK FIRE DISTRICT	\$4,713
028	4336	569900	NAKINA FIRE DISTRICT	\$10,998
028	4337	569900	OLD DOCK FIRE DISTRICT	\$7,698
028	4338	569900	HALLSBORO FIRE DISTRICT	\$7,147
028	4339	569900	ROSELAND FIRE DISTRICT	\$9,730
Total Net Revenue				\$206,956

Explanation of Increase or Decrease:
 ADJUST REVENUES AND EXPENSES BASED ON CURRENT YEAR COLLECTIONS

This budget revision has been reviewed by the Columbus County Finance Officer.
 Signature: *Heather M. Woody* Date: *5/27/25*

This budget revision has been reviewed by the Columbus County Budget Manager/County Manager.
 Signature: *Theresa M. [unclear]* Date: *5-27-25*

COLUMBUS COUNTY, NORTH CAROLINA
Ordinance making appropriations to Riegelwood Sanitary District Capital Project Fund
for the Fiscal Year beginning July 1, 2024

BE IT ORDAINED by the Board of Commissioners of Columbus County, North Carolina as follows:

Section 1: The following amounts are hereby made to the Riegelwood Sanitary District Capital Project as of June 2, 2025 pursuant to G.S. 159-13.2 for the fiscal year beginning July 1, 2024.

Source of Revenue		Current Budget	Changes	New Budget
52-3737-432330	SEID GRANT	\$ 500,000	\$ -	\$ 500,000
52-3737-449120	NCDEQ Loan Proceeds	\$ 2,074,639	\$ -	\$ 2,074,639
Total Estimated Revenues		\$ 2,574,639	\$ -	\$ 2,574,639
Project Appropriations		Current Budget	Changes	New Budget
52-7209-524000	Construction	\$ 1,909,126	\$ -	\$ 1,909,126
52-7209-599100	Contingency	\$ 190,913	\$ (47,500)	\$ 143,413
52-7209-519067	Engineering Report	\$ 45,000	\$ -	\$ 45,000
52-7209-519927	Design, Permitting, Bid Services	\$ 197,600	\$ -	\$ 197,600
52-7209-548025	Construction Observation	\$ 166,000	\$ -	\$ 166,000
52-7209-519106	Planning	\$ 25,000	\$ -	\$ 25,000
52-7209-519101	Legal Services	\$ 6,000	\$ -	\$ 6,000
52-7209-519983	Project Administration	\$ 35,000	\$ 47,500	\$ 82,500
Total Project Appropriations		\$ 2,574,639	\$ -	\$ 2,574,639

SEID allocation for Water System Improvements in Columbus County Water and Sewer District IV.

Section 2: The project undertaken pursuant to this ordinance is in accordance with the Recommended Budget and any changes made during the County Commissioners' budget work sessions.

Section 3: The Finance Director is hereby directed to maintain within the Project Fund sufficient specific detailed accounting records to satisfy all applicable regulations. The terms of any financing agreement also shall be met.

Section 4: The County desires to expend its own funds for the purpose of paying certain costs of various projects, for which expenditures the County reasonably expects to reimburse itself from the proceeds of debt to be incurred by the County.

Section 5: All expenditures relating to obtaining any bond referendum and or installment purchase will be reimbursed from bond proceeds and installment purchase proceeds in accordance with the requirements of the United States Treasury Regulations Section 1.150-2.

Section 6: This declaration of official intent is made pursuant to Section 1.150-2 of the Treasury Regulations to expressly declare the official intent of the County to reimburse itself from the proceeds of debt to be hereinafter incurred by the County for certain expenditures paid by the County on or after the date which is sixty (60) days prior to the date hereof.

Section 7: The County intends to seek Federal, State, and/or other grant funding to reduce the amount of loan proceeds. The adoption of this ordinance authorizes the County Manager and/or his representative to apply for and accept such funding if awarded.

Section 8: This project ordinance shall be entered in the minutes of the Board of Commissioners of Columbus County. Within five days hereof, copies of this ordinance shall be filed with the finance office in Columbus County, and with the Clerk to the Board of Commissioners of Columbus County. Copies of the Project Ordinance shall be made available to the Budget Officer, the Project Manager, and the Finance Officer for direction in carrying out this project.

ADOPTED, this 2nd day of June 2025

Lavern Coleman, Chairman
Columbus County Board of Commissioners

Jana Nealey, Clerk to the Board
Columbus County Board of Commissioners

COLUMBUS COUNTY, NORTH CAROLINA
Ordinance making appropriations to Livingston Chapel Road Capital Project Fund
for the Fiscal Year beginning July 1, 2024

BE IT ORDAINED by the Board of Commissioners of Columbus County, North Carolina as follows:

Section 1: The following amounts are hereby made to the Livingston Chapel Road Capital Project as of June 2, 2025 pursuant to G.S. 159 -13.2 for the fiscal year beginning July 1, 2024.

	Current Revenue	Changes	Proposed Revenue
52-3736-498094 Transfer from SCIF Grant 20165	\$2,490,590	-	\$2,490,590
52-3736-398600 Transfer from WD IV	\$454,840	-	\$454,840
Total Revenues	\$2,945,430	-	\$2,945,430

	Current Expenditures	Changes	Proposed Expenditures
52-7208-524000 Construction	\$2,510,338		\$2,510,338
52-7208-599100 Contingency	\$62,759	-\$700	\$62,759
52-7208-548012 Preliminary	\$18,500		\$18,500
52-7208-519927 Design, Permitting, Bid Services	\$213,832	+\$700	\$213,832
52-7208-519906 Inspection Fees	\$110,000		\$110,000
52-7208-519983 Project Administration	\$30,000		\$30,000
Total Expenditures	\$2,945,430		\$2,945,430

State allocation for Water System Improvements in Columbus County Water and Sewer District IV.

Section 2: The project undertaken pursuant to this ordinance is in accordance with the Recommended Budget and any changes made during the County Commissioners' budget work sessions.

Section 3: The Finance Director is hereby directed to maintain within the Project Fund sufficient specific detailed accounting records to satisfy all applicable regulations. The terms of any financing agreement also shall be met.

Section 4: The County desires to expend its own funds for the purpose of paying certain costs of various projects, for which expenditures the County reasonably expects to reimburse itself from the proceeds of debt to be incurred by the County.

Section 5: All expenditures relating to obtaining any bond referendum and or installment purchase will be reimbursed from bond proceeds and installment purchase proceeds in accordance with the requirements of the United States Treasury Regulations Section 1.150 -2.

Section 6: This declaration of official intent is made pursuant to Section 1.150-2 of the Treasury Regulations to expressly declare the official intent of the County to reimburse itself from the proceeds of debt to be hereinafter incurred by the County for certain expenditures paid by the County on or after the date which is sixty (60) days prior to the date hereof.

Section 7: The County intends to seek Federal, State, and/or other grant funding to reduce the amount of loan proceeds. The adoption of this ordinance authorizes the County Manager and/or his representative to apply for and accept such funding if awarded.

Section 8: This project ordinance shall be entered in the minutes of the Board of Commissioners of Columbus County. Within five days hereof, copies of this ordinance shall be filed with the finance office in Columbus County, and with the Clerk to the Board of Commissioners of Columbus County. Copies of the Project Ordinance shall be made available to the Budget Officer, the Project Manager, and the Finance Officer for direction in carrying out this project.

ADOPTED, this 2nd day of June 2025

Lavern Coleman, Chairman
Columbus County Board of Commissioners

Jana Nealey, Clerk to the Board
Columbus County Board of Commissioners

RECESS REGULAR SESSION and enter into COLUMBUS COUNTY WATER and SEWER DISTRICTS I, II, III, IV AND V.

At 7:42 P.M., A motion was made by Commissioner Byrd and seconded by Commissioner Floyd to recess regular session and enter into Columbus County Water and Sewer Districts I, II, III, IV and V. The motion unanimously passed.

Agenda Item #17: APPROVAL of WATER and SEWER DISTRICTS I, II, III, IV AND V COMBINATION MINUTES:

a. May 19, 2025 Regular Session

MOTION:

Commissioner Watts made a motion to approve, seconded by Commissioner Bullard. The motion unanimously passed.

ADJOURN COMBINATION MEETING of Columbus County Water and Sewer Districts I, II, III, IV and V BOARD MEETING.

MOTION:

At 7:43 P.M., Commissioner Floyd made a motion to approve, seconded by Commissioner Featherson. The motion unanimously passed.

Commented [1]: Jana, can you delete this line?

Commented [JN2R1]:

Agenda Item #18: COMMENTS:

A. Board of Commissioners

Commissioner Floyd – To go back to what Mr. Johnny Edge said earlier, my phone is always open for anyone who has needs or concerns. Hearing from residents really helps us make informed decisions on the Board. I had people from other districts call me today, and it gave me a better understanding of how they're feeling and what they need. So, please feel free to reach out, anyone in the county is welcome to give me a call.

Commissioner Featherson - I actually don't have any additional comments, except to say that we are one Board, seven members, but one unified body. So whenever we receive a request from anyone in the county, we should make an effort to help or refer it to the commissioner representing that area, which I've done myself. I agree with Commissioner Floyd, we're here to serve the public. No matter what district you're in, we are one Board, and any resident is welcome to contact any of us.

Commissioner Byrd – I'll concur with that. Honestly, I usually get more calls from outside my district than from within. But ever since the newspaper printed the projected 4,500 homes on Old Lake Road, or I should say, homes that are in the planning stages, I've been overwhelmed. I'm telling you, I just about need to hire someone to help me answer emails. The phone calls and messages have been constant.

I try to reassure folks that we're making sure every *T* is crossed and every *I* is dotted. We know there's a serious issue here, and we have to do what we can to protect Lake Waccamaw, the largest natural lake from Florida to Maine. This proposed development sits right between two of the main arteries that feed into the lake.

Without the proper infrastructure, water, sewer, and so on, it looks like they've got an uphill battle.

I also want to mention that I voted against the budget, mainly because of the uncertainty around where the money is projected to come from. When I spend money, I like to either have it in hand or know exactly where it's coming from. That was my sole reason for voting no.

That said, I do support the QRV program, and I fully support the Sheriff's Department. In fact, I actually thought we were buying 13 vehicles, you mentioned 10, but I was under the impression it was 13.

County Manager Eddie Madden - Three of them are in the current year.

Commissioner Byrd - So anyhow, that was my reason, and it wasn't because I'm against it. I fully support the 911 Call Center getting an increase; we absolutely need it. I've supported the QRV program from the beginning, and I still do.

But my concern is this: I just don't want us to get halfway through the year and look back, saying, *"We've come this far, but we're out of money. Where are we going to get it from now?"* Yes, if things free up, we'll have the funds. But if they don't, we'll have to find it elsewhere.

When you pass a budget as lean as the one we've done this year, there's always that possibility that we'll come up short. Just like we are this year. I don't know the exact number yet, but we're probably going to be short by two or three million. Can you give me an idea Mr. Madden?

County Manager Eddie Madden – Heather, I think our current projections show that we're about a million dollars short.

Finance Director Heather Woody – Yes, Sir.

Commissioner Byrd - That's what I'm saying, if we go in with an iron budget with no wiggle room at all, we could easily come up two or three million dollars short next year. And that's what concerns me. I don't like to spend money I don't have, or that I don't have a clear way of paying back.

Commissioner Bullard - a Madam Attorney, at the last meeting, I believe Commissioner Watts and I were discussing writing guidelines, specifically, how many people should be involved. Were you able to come up with some standards or options for us to consider in terms of enforcement?

Attorney Prince - Last week was short, and I had Continuing Legal Education in Chapel Hill that I had to attend, so that was my plan for this week. I've spoken with both the Health Department and the Sheriff. The Sheriff is more than willing to assist me and help enforce any type of civil penalty related to this matter. Since it involves health and safety, I also spoke with Mr. Daniel Buck about it, and we're currently looking into the situation.

Commissioner Bullard – Do you think you will have us something ready for the next meeting?

Attorney Prince – Yes, Sir. I will try, too.

Commissioner Bullard – Sounds good.

Commissioner Watts - I want to circle back to the budget. I am pleased with the QRV program, and we fully support them, especially the telecommunicators, we all know they deserve it. There are some things I might have taken out and placed elsewhere, but everyone has their opinions. I do want to give Ms. Heather Woody and her staff a lot of credit. I know they've worked hard, and it's been tough on everyone. It's a tough rodeo, especially when you're cutting that much money.

Secondly, this week is graduation week for all our county high schools, and I want to wish the Class of 2025 a very successful graduation.

Now, going back to what Commissioner Floyd said about Mr. Johnny Edge: I make my living in this community. I stop at the same stores every day. This is about the third time I've heard we need to "get into the community." Well, I eat vienna sausages every day at the same store I've gone to for years. I truly believe that many of us, probably all of us, are doing our part.

I'm very involved in my community. I attend local baseball games almost every night. So please don't criticize me for not being present, I am. And people are more than welcome to call me. Just this morning, I was at the store, and there were folks there who don't even live in the community, so how can anyone say I wasn't there?

Commissioner Bullard - I'm like you. I'm in Tabor City at the ball games, I'm at Lake Waccamaw. I go everywhere.

Commissioner Watts - People from all over the different districts reach out to me, and I'm open to hearing from anyone who calls. I do my best to return every call, it might not be the same day, but I will get back to you.

Commissioner Featherson - And my phone number is on the website.

Commissioner Watts – I think all of ours are.

Commissioner Featherson - And I get calls from that too.

Commissioner Watts – I do try.

B. County Manager:

County Manager Eddie Madden – The Board observed a moment of silence earlier for Mr. Jim Hill. I want to take a moment to highlight that Mr. Hill served as the County Attorney for 29 years, a significant tenure marked by dedication, institutional knowledge, and many strong relationships within our organization. We extend our deepest sympathies to his family and friends.

On a positive note, we've completed the selection process for our new Emergency Management Director. This process involved a panel of peers, including representatives from fire, rescue, law enforcement, county commissioners, staff, a representative from State Emergency Management, and a current Emergency Management Director from another county. After thorough vetting, I personally interviewed the candidates.

I'm pleased to announce that Ms. Kay Stephens has been selected as our Emergency Management Director. Kay previously served in this role and later transitioned to HR Director, where she did a fantastic job for four years. When this position became available, she expressed her interest in returning. Her deep knowledge, experience, and longstanding reputation within the organization made her the right choice. Congratulations to Kay.

In addition, we've hired Ms. Brandy Nance as Deputy Director over Fire and EMS. She will begin in July. This position was funded through the approved budget. Brandy, a certified paramedic, will assist in strengthening our QRV services. With her addition, we now have two paramedics on staff to help supplement the two existing QRVs and improve emergency coverage, particularly in underserved areas with longer response times.

Kay's move left a vacancy in HR. As of today, Ms. Amanda Stanley has officially been promoted to HR Director. She brings excellent experience and leadership to the role. Congratulations to Amanda. She will do a terrific job.

We will not be filling Kay's previous HR position, resulting in a net staffing increase of one. This unfilled HR position is among the 24 we discussed earlier that remain frozen.

We will need to hold an end-of-year budget amendment meeting before June 30. Heather is already working on ensuring we have the necessary budget coverage to avoid any audit violations.

I will be attending the Association of County Commissioners' Advocacy Days on June 10–11 and a Risk Pool Board meeting on June 12. All associated expenses are covered by the association and will not impact our local budget.

As mentioned by your Finance Director earlier, we are anticipating a shortfall. Some of these items are simply unpredictable. For example, we expect a significant inmate medical bill this year, last year's total was nearly \$1 million, and there is no reliable way to budget that in advance.

We're also facing a nearly \$2 million shortfall in DSS due to reduced reimbursement for adoption and foster care. DSS has had to place children in non-licensed foster homes, and those expenses are not being fully reimbursed.

Looking ahead to FY27, potential federal Medicaid cuts, particularly in the SNAP program, could cost North Carolina counties over \$65 million. If allocated evenly across the 100 counties, we're looking at an additional \$650,000 burden, one we must be prepared for.

The takeaway is clear: unexpected costs will arise, and the board must be prepared to amend the budget to prevent violations.

Regarding the proposed development mentioned by Chad Smith, unlike prior projects such as The DRG tract or McGill Meadows, we have not yet been invited to the table for this one. We are in the very early stages, water and sewer service plans haven't even been proposed. Budget considerations, engineering, timing, and system development fees all need to be explored before this board is asked to make a decision. We are not at the approval stage, and a lot of due diligence is still required.

That concludes my report.

Commissioner Bullard - Years ago, I remember when this Board was only required to keep \$6–7 million in the bank, and at that time, we also had to fund our own Medicaid expenses. The situation today is essentially the same, the game hasn't changed, just the numbers.

Our financial position is stronger now. We have more money in the bank and have built up more equity over time. So while the challenges are similar, we're in a much better place than we were 15 years ago.

I appreciate the work everyone has done. I just wanted to point out that it has nearly caused Mr. Madden to lose every bit of his hair!

County Manager Eddie Madden - Yes sir, that's true.

Commissioner Byrd- Mr. Chairman, I have one more thing I forgot to mention earlier in my comments.

I have a letter I intended to present to Mr. Charlie and Ms. Cynthia Lytle tonight. I was hoping they would be here so I could give it to them personally. Since they aren't, I'll go ahead and read it into the record.

To: Mr. Charlie Lytle and Ms. Cynthia Lytle,

On behalf of Columbus County, I want to extend our heartfelt gratitude for your generous in-kind donation of sod for the historic courthouse.

Your in-kind contribution has made a meaningful impact on the beautification and preservation of this treasured site, which holds great significance for our community. Your support helps us continue our mission to maintain and enhance the historic courthouse for public enjoyment and heritage preservation.

Please note that no goods or services were provided in exchange for this contribution. This letter serves as your official acknowledgment of the donation.

Thank you, Charlie and Cynthia, for your generosity. The sod around the courthouse was a significant cost saving to the county, and we want to publicly recognize and appreciate your support.

Chairman Coleman commented before the meeting ended that I want to extend my condolences to Jess Hill's family. Our heartfelt prayers go out to him and his loved ones.

School is officially out, well unofficially it's out, and that means there will be a lot more children on the roads. Keep them busy, folks! Get out there and get them involved. Vacation Bible Schools are starting all over the county right now. Maybe I shouldn't have said that, but I'm going to say it anyway, take your children to Bible school and get them involved in something positive. It's a great thing.

Every Baptist church and every church in the county has a Bible school. Get your children out there; they'll enjoy it. Be part of the community and participate.

We often hear people say that commissioners are not available, but it's up to you. You put something out there, and you come to us, just like we come to you. There isn't a person here who won't listen or take seriously what you're saying. Don't always put the responsibility on us. We are available; come to us with any concerns, and we'll help if we can. If we can't, we'll try to point you in the right direction.

Congratulations to Ms. Stephens, proud of you and I hope you're the best. And Ms. Brandy, I hope all the best for you too and Ms. Amanda Stanley.

To all the county employees who put in the extra effort to keep this county operating, you are the unsung heroes. EMS, everyone working together, it takes all of us to help this county grow and function.

I just hope we can continue to work together and pull together. There will be tough times now and then, but we need to come together and make things happen. Don't be negative. Good things happen when we work as one.

Agenda Item #19: ADJOURNMENT:

At 8:33 P.M., Commissioner Bullard made a motion to adjourn; seconded by Commissioner Watts. The motion unanimously passed.

JANA NEALEY, Clerk to the Board

LAVERN COLEMAN, Chairman