

**AGENDA ITEM 2:**

**APPROVAL OF MINUTES:**

December 2, 2024, Regular Meeting

**MINUTES**  
**WATAUGA COUNTY BOARD OF COMMISSIONERS**  
**MONDAY, DECEMBER 2, 2024**

The Watauga County Board of Commissioners held a regular meeting, as scheduled, on Monday, December 2, 2024, at 5:30 P.M. in the Commissioners' Board Room located in the Watauga County Administration Building, Boone, North Carolina.

Chairman Turnbow called the meeting to order at 5:31 P.M. The following were present:

PRESENT:            Larry Turnbow, Chairman  
                      Charlie Wallin, Vice-Chairman  
                      Todd Castle, Commissioner  
                      Braxton Eggers, Commissioner  
                      Ray Russell, Commissioner  
                      Deron Geouque, County Manager  
                      Anita J. Fogle, Clerk to the Board

Chairman Turnbow called for a moment of silence in memory of former Sheriff, Red Lyons, who passed earlier in the day.

Chairman Turnbow opened with a prayer and Chairman Turnbow led the Pledge of Allegiance.

**APPROVAL OF MINUTES**

Chairman Turnbow called for additions and/or corrections to the November 19, 2024, regular meeting and closed session minutes.

Vice-Chairman Wallin, seconded by Commissioner Russell, moved to approve the November 19, 2024, regular meeting minutes as presented.

VOTE: Aye-5  
       Nay-0

Vice-Chairman Wallin, seconded by Commissioner Russell, moved to approve the November 19, 2024, closed session minutes as presented.

VOTE: Aye-5  
       Nay-0

**RECESS MEETING FOR SWEARING IN OF NEW COMMISSIONERS**

At 5:34 P.M. Vice-Chairman Wallin, seconded by Commissioner Russell, moved to recess the meeting to allow for Commissioners-Elect Todd Castle, Braxton Eggers, and Ronnie Marsh to take their oath of office.

VOTE: Aye-5  
       Nay-0

## **RECONVENE**

County Manager Geouque reconvened the meeting at 5:43 P.M. in the Commissioners' Board Room with Commissioners Castle, Eggers, and Marsh present.

## **BOARD ORGANIZATIONAL MATTERS**

### ***A. Election of Officers***

County Manager Geouque called for nominations for Chairman.

Commissioner Marsh, seconded by Commissioner Castle, moved to nominate Commissioner Eggers for Chairman of the Watauga County Board of Commissioners.

VOTE: Aye-3  
Nay-0

The meeting was turned over to Chairman Eggers.

Chairman Eggers called for nominations for Vice-Chairman.

Commissioner Marsh, seconded by Chairman Eggers, moved to nominate Commissioner Castle for Vice-Chairman of the Watauga County Board of Commissioners.

VOTE: Aye-3  
Nay-0

### ***B. Staff Appointments***

#### ***1. Staff***

Vice-Chairman Castle, seconded by Commissioner Marsh, moved to reappoint Deron Geouque as the County Manager.

VOTE: Aye-3  
Nay-0

Vice-Chairman Castle, seconded by Commissioner Marsh, moved to reappoint Anita Fogle as Clerk to the Board.

VOTE: Aye-3  
Nay-0

Vice-Chairman Castle, seconded by Commissioner Marsh, moved to reappoint both Monica Harrison and Macy Chirco as Substitute Clerks to the Board.

VOTE: Aye-3  
Nay-0

***B. Staff Appointments***

***2. County Attorney***

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to appoint Miller & Johnson, PLLC, as the Law Firm representing Watauga County as legal counsel and approve the proposed contract for services.

VOTE: Aye-3  
Nay-0

***B. Staff Appointments***

***3. Resolution to Allow the County Attorney to Act on the Behalf of the County***

Chairman Eggers presented a proposed Resolution to Allow the County Attorney to Act on the Behalf of the County.

Vice-Chairman Castle, seconded by Commissioner Marsh, moved to adopt the resolution as presented.

VOTE: Aye-3  
Nay-0

***C. Fidelity Bonds***

The following individual fidelity bonds were presented for approval:

<u>Position</u>	<u>Bond Amount</u>	<u>Statutory Requirement</u>
Finance Director	\$50,000	No less than \$50,000, per NCGS 159-29
Deputy Finance Director (County Manager)	\$50,000	<i>As the County Manager was currently the Finance Director this was not needed.</i>
Tax Collector	\$50,000	Amount considered reasonable by BCC, NCGS 105-349-c
Register of Deeds	\$50,000	At least \$10,000 but no more than \$50,000, NCGS 161-4
Sheriff	\$25,000	Amount considered reasonable by BCC, but no more than \$25,000 max, NCGS 162-8

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to approve the individual fidelity bonds as presented.

VOTE: Aye-3  
Nay-0

***D. Appointment of Commissioner Vacancies***

County Attorney Miller explained that, in accordance with General Assembly of North Carolina Session 2023, Session Law 2023-147, Senate Bill 759, newly elected Commissioners Braxton Eggers and Todd Castle won new four-year terms and upon being sworn in, their two former seats were vacated. The vacated seats must be filled in accordance with the Consent Order in 23-CVS-591 and G. S. 153A-27. Mr. Miller stated that in the Consent Order the districts with seats to be filled were defined as Residency Districts with appointments to be made from Old Residency District 1 and Old Residency District 3 and from the same political party as the vacating commissioners.

After giving a brief biography of Mr. Hodges, Commissioner Marsh, seconded by Vice-Chairman Castle, moved to nominate Tim Hodges to be appointed to the Old Residency District 3 seat.

VOTE: Aye-3  
Nay-0

After giving a brief biography of Ms. Greene, Vice-Chairman Hodges, seconded by Commissioner Marsh, moved to nominate Emily Greene to be appointed to the Old Residency District 1 seat.

VOTE: Aye-3  
Nay-0

**RECESS MEETING FOR SWEARING IN OF NEW COMMISSIONERS**

At 5:55 P.M. Chairman Eggers recessed the meeting to allow for newly appointed Commissioners Tim Hodges and Emily Greene to take their oath of office.

**RECONVENE**

Chairman Eggers reconvened the meeting at 6:01 P.M. in the Commissioners’ Board Room with Chairman Eggers, Vice-Chairman Castle, as well as Commissioners Greene, Hodges, and Marsh present.

**BOARD ORGANIZATIONAL MATTERS (CONTINUED)**

***E. Commissioner Appointments to Boards & Commissions***

Chairman Eggers presented a list of proposed appointments to various Boards and Commissions as below:

Board/Commission	Member
Appalachian District Health Department	Castle
Appalachian Theatre Board of Trustees Ex-Officio Member	Greene
AppalCART Authority	Marsh

<b>Board/Commission</b>	<b>Member</b>
<b>Blue Ridge Resource Conservation &amp; Development Area</b>	Eggers
<b>Children's Council</b>	Greene
<b>Child Protection Team</b>	Greene
<b>Cooperative Extension Advisory Leadership Board</b>	Castle
<b>Economic Development Commission (EDC)</b>	Hodges
<b>Educational Planning Committee (2 appointees)</b>	Eggers & Castle
<b>EMS Advisory Committee</b>	Marsh
<b>High Country Council of Governments Executive Board Rural Transportation Advisory Committee</b>	Eggers
<b>Juvenile Crime Prevention Council (JCPC)</b>	Marsh
<b>Humane Society</b>	Castle
<b>Library Board</b>	Greene
<b>Motor Vehicle Valuation Review Committee</b>	BCC
<b>New River Service Authority Board</b>	Marsh
<b>Northwest Regional Housing Authority (five-year term expires Dec. 13, 2029)</b>	Pat Vines
<b>POA Advisory Committee (Home &amp; Community Care Block Grant)</b>	Eggers
<b>Sheriff's Office Liaison</b>	Marsh & Eggers
<b>Vaya Regional Board (Region 3)</b>	Eggers & Castle
<b>Social Services Advisory Board</b>	Hodges
<b>Watauga County Arts Council (added February 2020)</b>	Greene
<b>Watauga County Fire Commission</b>	Marsh
<b>Watauga County Personnel Advisory Committee</b>	Chair or Vice-Chair
<b>Watauga County Recreation Commission</b>	Eggers & Castle
<b>Watauga Medical Center Board of Trustees</b>	Castle
<b>W.A.M.Y. Community Action</b>	Hodges
<b>Watauga Opportunities, Inc.</b>	Hodges
<b>Workforce Development Board (WDB)</b>	Chairman

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to approve the appointments as presented by Chairman Eggers.

VOTE: Aye-5  
Nay-0

Chairman Eggers stated that each Commissioner nominates a representative to the Boone Rural Fire Protection Service District Board and the Watauga County Planning Board whose terms run concurrent with the term of the appointing Commissioner. Planning Board members must live within the appointing Commissioner's District and action must be taken by the entire Board of Commissioners to make these appointments. Boone Rural Fire Service District Board members must own property and reside within the Fire Service District.

Chairman Eggers tabled the appointments to the Planning Board and Boone Rural Fire Service District Board to the December 17, 2024, meeting.

#### ***F. Regular Meeting Schedule***

Chairman Eggers stated that the Board of Commissioners' regular meetings were currently scheduled for the first and third Tuesdays of each month at 5:30 P.M.

Vice-Chairman Castle, seconded by Commissioner Hodges, moved to retain the regular meeting schedule for the Watauga County Board of Commissioners as follows: the first Tuesday and third Tuesday of each month at 5:30 P.M.

VOTE: Aye-5  
Nay-0

#### **APPROVAL OF AGENDA**

Chairman Eggers called for additions and/or corrections to the December 2, 2024, agenda.

County Manager Geouque requested the proposed interior and exterior signage for the new Valle Crucis Elementary School be removed from the agenda as State contract pricing would be requested prior to consideration.

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to approve the December 2, 2024, agenda as amended.

VOTE: Aye-5  
Nay-0

#### **PUBLIC COMMENT**

North Carolina Association of County Commissioners' (NCACC) Second Vice President Todd McNeill, from Ashe County, introduced himself to the Board and stated that he looks forward to working with Commissioners and encouraged each to join NCACC Committees.

## **MISCELLANEOUS ADMINISTRATIVE MATTERS**

### ***A. January Meeting Schedule***

County Manager Geouque stated that the Board has traditionally cancelled one of the meetings in either December or January depending on how the holidays have fallen. Due to where Christmas and New Year's fall during the week, staff recommended the Board cancel the first meeting in January as there would be insufficient time to prepare the Board packets. Historically, December and the first weeks in January have few issues requiring Board action. Mr. Geouque stated that a special meeting could be called if necessary.

Commissioner Hodges, seconded by Commissioner Greene, moved to cancel the first meeting in January 2025.

VOTE: Aye-5  
Nay-0

### ***B. Announcements***

County Manager Geouque announced the following:

The Annual Employee Christmas Lunch will be held at Dan'l Boone Inn on Tuesday, December 10, 2024, from 11:30 A.M. to 2:00 P.M. The first lunch group will begin at 11:30 A.M. and the second lunch group will begin at 1:00 P.M.

The Essentials of County Government course (including Ethics Training) will be held on the following dates:

- January 16-17, 2025, in New Bern (8:30 A.M. – 4:30 P.M. on Thursday and Friday)
- January 23-24, 2025, in Winston Salem (8:30 A.M. – 4:30 P.M. on Thursday and Friday)
- February 19-20, 2025, in Asheville (8:30 A.M. – 4:30 P.M. on Wednesday and Thursday)

There is also a Pre-Session Zoom presentation this year entitled "From Campaigning to Governing: What a Newly Elected Commissioner Needs to Know in the First 30 Days." This will take place on Thursday December 5, 2024, from 8:30-9:30 A.M.

County Manager Geouque stated that an online Ethics course was typically available later in the year as well.

## **ADJOURN**

Commissioner Marsh, seconded by Commissioner Greene, moved to adjourn the meeting at 6:10 P.M.

VOTE: Aye-5  
Nay-0

Braxton Eggers, Chairman

ATTEST: Anita J. Fogle, Clerk to the Board



**AGENDA ITEM 3:**

**APPROVAL OF THE DECEMBER 17, 2024, AGENDA**







**AGENDA ITEM 5:**

**RESOLUTION HONORING THE LIFE AND SERVICE OF JAMES CARLTON “RED”  
LYONS**

**MANAGER’S COMMENTS:**

A resolution is attached honoring former Sheriff Red Lyons upon his passing. Board action is requested to approve the resolution as presented.

STATE OF NORTH CAROLINA  
COUNTY OF WATAUGA

**RESOLUTION HONORING THE LIFE AND SERVICE OF  
JAMES CARLTON “RED” LYONS**

**WHEREAS**, James Carlton “Red” Lyons, a beloved member of the community, passed away on December 2, 2024, leaving behind a legacy of kindness, service, and dedication to his family, friends, and community; and

**WHEREAS**, he demonstrated unwavering commitment and love as a devoted husband, father, and grandfather, deeply touching the lives of those around him with his compassion and support; and

**WHEREAS**, he was a member of Friendship Church where he served as music director and in many other offices of the church; and

**WHEREAS**, he and his family blessed the community and spread the love of God through singing gospel music with The Red Lyons and The Combs Quartet and later forming the Lyons Family Quartet with his wife and two sons; and

**WHEREAS**, Red Lyons faithfully contributed to his community through his lifelong career as a public servant during which time he served as a Watauga County Commissioner, Chief of Police for the Town of Boone, Watauga County Manager, Watauga County Tax Supervisor and was elected as Watauga County Sheriff for five consecutive terms; and

**WHEREAS**, his integrity, hard work, and dedication served as an inspiration to all who had the privilege of knowing him; and

**WHEREAS**, the loss of Red Lyons is deeply felt by his family, friends, and the community at large, who will cherish the many memories and lessons he left behind; and

**NOW, THEREFORE, BE IT RESOLVED, THAT THE WATAUGA COUNTY BOARD OF COMMISSIONERS** expresses its heartfelt condolences and extends its deepest sympathy to the family of Red Lyons during this time of mourning; and

**BE IT FURTHER RESOLVED**, that the Board of Commissioners stands with the citizens of Watauga County, as they pay tribute to James Carlton “Red” Lyons, commemorating his life, his service, and the positive impact he had on everyone he met.

**ADOPTED** this the 17<sup>th</sup> day of December, 2024.

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Braxton Eggers, Chairman  
Watauga County Board of Commissioners

**ATTEST:**

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Anita J. Fogle, Clerk to the Board



## **AGENDA ITEM 6:**

### **FY 2024 AUDIT PRESENTATION**

#### **MANAGER'S COMMENTS:**

Ms. Cindy Randolph with C. Randolph, CPA, PLLC will present the Fiscal Year 2024 County audit. The County's financial position remains strong due to direction provided by the Commissioners and through execution of that direction by County staff. Below are some of the financial highlights:

- ❖ The total assets of the County exceeded its liabilities at the close of the fiscal year by \$276,919,079, primarily due to an increase in investment earnings and local options sales tax.
- ❖ The County's unassigned fund balance for the General Fund was \$55,290,273 at the end of the year, representing 61% of total General Fund expenditures. This is an increase of \$6,575,583 in the unassigned fund balance from the previous year.
- ❖ The current year collection rate for property taxes was 98.83% a slight decrease from last year's 98.95%.
- ❖ Outstanding debt principal decreased by \$6,615,000. Total outstanding debt principal at June 30, 2024 is \$55,390,000. Watauga County's legal debt limit is \$1,082,807,440 so the County continues to be well below the state limits.

The audit is presented for information only; and therefore, no action is required. However, due to strong fiscal management and the increase in the unassigned fund balance, staff is recommending to transfer to the Capital Projects Fund \$6,575,583 for future Emergency Communications. The transfer would allow for the expansion and improvements of the County's emergency communications network and infrastructure with no financing required.

Board action is required to authorize the transfer of the \$6,575,583 increase from unassigned balance to the Capital Reserve Account.















































**Watauga County, North Carolina**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds  
For the Year Ended June 30, 2024

	Major Funds				Non-Major Funds	Total Governmental Funds
	General Fund	Capital Projects Fund	Valle Crucis Project Fund	Opioid Settlement Funds	Other Governmental Funds	
<b>REVENUES</b>						
Ad valorem taxes	\$ 45,337,052	\$ -	\$ -	\$ -	\$ 5,039,041	\$ 50,376,093
Other taxes and licenses	22,065,809	-	-	-	4,508,487	26,574,296
Unrestricted intergovernmental	6,543,765	-	-	-	-	6,543,765
Restricted intergovernmental	6,993,485	-	-	830,326	2,905,327	10,729,138
Permits and fees	945,385	-	-	-	46,040	991,425
Sales and services	3,611,678	-	-	-	240,067	3,851,745
Investment earnings	3,995,550	1,287,378	1,950,097	-	87,581	7,320,606
Donations	304,981	-	-	-	-	304,981
Miscellaneous	1,652,120	-	-	-	151,539	1,803,659
<b>Total revenues</b>	<b>91,449,825</b>	<b>1,287,378</b>	<b>1,950,097</b>	<b>830,326</b>	<b>12,978,082</b>	<b>108,495,708</b>
<b>EXPENDITURES</b>						
Current:						
General government	15,808,683	-	-	-	3,126,950	18,935,633
Public safety	17,179,492	-	-	-	6,237,645	23,417,137
Transportation	272,481	-	-	-	-	272,481
Economic and physical development	779,904	-	-	-	4,391,198	5,171,102
Environmental protection	612,041	-	-	-	-	612,041
Human services	8,468,344	-	-	372,294	116,485	8,957,123
Cultural and recreational	2,580,547	-	-	-	-	2,580,547
Education	17,549,001	-	21,888,675	-	-	39,437,676
Debt service:						
Principal	6,615,000	-	-	-	-	6,615,000
Interest	2,633,607	-	-	-	-	2,633,607
<b>Total expenditures</b>	<b>72,499,100</b>	<b>-</b>	<b>21,888,675</b>	<b>372,294</b>	<b>13,872,278</b>	<b>108,632,347</b>
Revenues over (under) expenditures	18,950,725	1,287,378	(19,938,578)	458,032	(894,196)	(136,639)
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of capital assets	-	-	-	-	-	-
Transfers from other funds	6,726,053	17,510,030	1,686,964	-	-	25,923,047
Transfers to other funds	(17,510,030)	(8,413,017)	-	-	-	(25,923,047)
<b>Total other financing sources and uses</b>	<b>(10,783,977)</b>	<b>9,097,013</b>	<b>1,686,964</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>8,166,748</b>	<b>10,384,391</b>	<b>(18,251,614)</b>	<b>458,032</b>	<b>(894,196)</b>	<b>(136,639)</b>
<b>Fund balance, beginning of year</b>	<b>65,187,285</b>	<b>24,032,699</b>	<b>45,139,875</b>	<b>-</b>	<b>1,037,139</b>	<b>135,396,998</b>
<b>Prior period adjustment/Restatement</b>	<b>17,225</b>	<b>-</b>	<b>-</b>	<b>352,147</b>	<b>(17,225)</b>	<b>-</b>
<b>Fund balance, beginning, restated</b>	<b>65,204,510</b>	<b>24,032,699</b>	<b>45,139,875</b>	<b>352,147</b>	<b>1,019,914</b>	<b>135,396,998</b>
<b>Fund balance, end of year</b>	<b>\$ 73,371,258</b>	<b>\$ 34,417,090</b>	<b>\$ 26,888,261</b>	<b>\$ 810,179</b>	<b>\$ 125,718</b>	<b>\$ 135,612,506</b>

**Watauga County, North Carolina**  
 Reconciliation of the Statement of Revenues,  
 Expenditures, and Changes in Fund Balance of Governmental Funds  
 To the Statement of Activities  
 For the Year Ended June 30, 2024

Amounts reported for governmental activities in the Statement of Activities are different because:

Net changes in fund balances - total governmental funds	\$	(136,639)
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlay expenditures which were capitalized	\$ 28,710,867	
Sale of assets not fully depreciated	(1,745)	
Depreciation expense for governmental assets	<u>(4,253,546)</u>	
		24,455,576

Contributions to the pension plans in the current fiscal year are not included on the Statement of Activities.		2,441,079
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OPEB benefit payments and administrative costs made in the current fiscal year are not included on the Statement of Activities.		100,704
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Benefit payments paid and administrative expense for the LEOSSA in the current fiscal year are not included on the Statement of Activities.		264,958
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Expenses reported on fund statements that are capitalized on government-wide statements - refunding costs		(277,620)
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Revenues in the statement of activities that do not provide current financial resources are not recorded as revenues in the funds	(834,464)	(834,464)
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Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Change in unavailable revenue for tax revenues	<u>63,925</u>	63,925

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

OPEB plan expense	490,411	
Pension expense-LGERS and ROD	(3,480,650)	
Compensated absences	(134,662)	
Pension expense-LEOSSA	(328,926)	
Amortization of bond premiums	<u>407,840</u>	
Combined adjustment		(3,045,987)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal payments on long term debt	6,615,000	
Change in accrued interest payable	<u>12,796</u>	
		<u>6,627,796</u>

Total changes in net position of governmental activities	\$	<u><u>29,659,328</u></u>
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**Watauga County, North Carolina**  
Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - General Fund  
For the Year Ended June 30, 2024

	<b>General Fund</b>			
	Budget		Actual Amounts	Variance with Final Budget-
	Original	Final		
<b>Revenues:</b>				
Ad valorem taxes	\$ 43,566,817	\$ 43,566,817	\$ 45,337,052	\$ 1,770,235
Other taxes and licenses	18,054,553	18,756,053	22,065,809	3,309,756
Unrestricted intergovernmental	6,321,737	4,747,000	6,543,765	1,796,765
Restricted intergovernmental	5,128,415	5,778,132	6,993,485	1,215,353
Permits and fees	769,297	802,486	945,385	142,899
Sales and services	2,251,516	3,116,253	3,611,678	495,425
Investment earnings	55,000	56,000	3,995,550	3,939,550
Donations	20,000	30,500	304,981	274,481
Miscellaneous	663,625	1,712,125	1,652,120	(60,005)
Total revenues	<u>76,830,960</u>	<u>78,565,366</u>	<u>91,449,825</u>	<u>12,884,459</u>
<b>Expenditures:</b>				
General government	12,695,573	19,636,032	15,808,683	3,827,349
Public safety	20,275,246	23,034,647	17,179,492	5,855,155
Transportation	77,495	272,481	272,481	-
Economic and physical development	729,955	968,505	779,904	188,601
Environmental protection	515,861	666,800	612,041	54,759
Human services	9,648,637	9,823,328	8,468,344	1,354,984
Cultural and recreation	2,966,289	2,973,882	2,580,547	393,335
Education	17,628,511	20,273,442	17,549,001	2,724,441
Debt service:	-	-	-	-
Principal retirement	6,617,000	6,617,000	6,615,000	2,000
Interest and other charges	2,633,607	2,633,607	2,633,607	-
Total expenditures	<u>73,788,174</u>	<u>86,899,724</u>	<u>72,499,100</u>	<u>14,400,624</u>
Revenues over (under) expenditures	<u>3,042,786</u>	<u>(8,334,358)</u>	<u>18,950,725</u>	<u>27,285,083</u>
<b>Other financing sources (uses):</b>				
Transfers from other funds	20,980,150	7,664,438	6,726,053	(938,385)
Transfers to other funds	(24,852,562)	(17,510,030)	(17,510,030)	-
Fund balance appropriated	829,626	18,179,950	-	(18,179,950)
Total other financing sources (uses)	<u>(3,042,786)</u>	<u>8,334,358</u>	<u>(10,783,977)</u>	<u>(19,118,335)</u>
Net change in fund balance	\$ <u>-</u>	\$ <u>-</u>	\$ 8,166,748	\$ <u>8,166,748</u>
Fund balance, beginning of year			65,187,285	
Prior period adjustment			<u>17,225</u>	
Fund balance, beginning, restated			<u>65,204,510</u>	
Fund balance, end of year			<u>\$ 73,371,258</u>	

















































































































































































































































## **AGENDA ITEM 7:**

### **COVE CREEK PARK PROJECT**

#### **MANAGER'S COMMENTS:**

Tim Johnson and Eric Woolridge (Designation by Design) will request the Board approve the Water Resources Development Grant Study Resolution as presented. The purpose of the grant is to provide engineering services for the redevelopment of the Cove Creek park area damaged by Hurricane Helene. The grant would provide \$50,000 or 50% of nonfederal project costs, whichever is the lesser amount. The Watauga County TDA will be considering covering the cost at their next Board meeting. In addition, the Board would need to approve the No Conflict of Interest Certification, and Attachment E State Grant Certification – No Overdue Tax Debts.

Staff would recommend the Board approve the request contingent upon the Watauga County TDA providing the funds as required by the grant.

Board action is required.

STATE OF NORTH CAROLINA

COUNTY OF WATAUGA

**WATER RESOURCES DEVELOPMENT GRANT  
STUDY RESOLUTION**

**WHEREAS**, the Watauga County Board of Commissioners desires to sponsor, Cove Creek Park Engineering Study, which will address redevelopment of an existing park that was significantly damaged by Hurricane Helene and stream restoration of Cove Creek. Park amenities under consideration include a greenway trail loop, shelter, restroom, event stage and lawn, pickleball and tennis courts, playground, basketball court, and expanded parking. Nature-based stormwater control measures will also be considered to protect water quality and stream restoration work.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

- 1) The Board requests the State of North Carolina to provide financial assistance to Watauga County for Cove Creek Park Engineering Study in the amount of \$50,000 or 50 percent of nonfederal project costs, whichever is the lesser amount;
- 2) The Board assumes full obligation for payment of the balance of the study costs (or non-federal portion);
- 3) The Board will comply with all applicable laws governing the award of contracts and the expenditure of public funds by local governments.

**ADOPTED** by the Watauga County Board of Commissioners this the 17<sup>th</sup> day of December, 2024.

---

Braxton Eggers, Chairman  
Watauga County Board of Commissioners

ATTEST:

---

Anita J. Fogle, Clerk to the Board

**No Conflict of Interest Certification**

Watauga County hereby certifies that, to the best of its knowledge and belief, there are no present or currently planned interests (financial, contractual, organizational, or otherwise) relating to the work to be performed as part of the Cove Creek Park project that would create any actual or potential conflicts of interest (or apparent conflicts of interest) for any of its employees, contractors, subcontractors, designees or other entities or individuals involved in the Cove Creek Park project (including conflicts of interest for immediate family members: spouses, parents, or children) that would impinge on its ability to render impartial, technically sound, and objective assistance or advice or result in it being given an unfair competitive advantage.

In this certification, the term "potential conflict" means reasonably foreseeable conflicts of interest. Watauga County further certifies that it has and will continue to exercise due diligence in identifying and removing or mitigating, to the NC Department of Environmental Quality's satisfaction, any such conflict of interest (or apparent conflict of interest).

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**ATTACHMENT E**  
**State Grant Certification – No Overdue Tax Debts<sup>1</sup>**

**Instructions:** ... should complete this certification for all state funds received. Entity should enter appropriate data in the yellow highlighted areas. The completed and signed form should be provided to the state agency funding the grant to be attached to the contract for the grant funds. A copy of this form, along with the completed contract, should be kept by the funding agency and available for review by the Office of State Budget and Management.

**Watauga County**

**December 17, 2024**

To: State Agency Head and Chief Fiscal Officer

**Certification:**

We certify that the County of Watauga does not have any overdue tax debts, as defined by N.C.G.S. 105-243.1, at the federal, State, or local level. We further understand that any person who makes a false statement in violation of N.C.G.S. 143C-6-23(c) is guilty of a criminal offense punishable as provided by N.C.G.S.) 143C-10-1b.

**Sworn Statement:**

Braxton Eggers and Deron Geouque being duly sworn, say that we are the Board Chair and County Manager, respectively, of the County of Watauga of Watauga County in the State of North Carolina; and that the foregoing certification is true, accurate and complete to the best of our knowledge and was made and subscribed by us. We also acknowledge and understand that any misuse of State funds will be reported to the appropriate authorities for further action.

\_\_\_\_\_  
Board Chair Signature

\_\_\_\_\_  
Second Authorizing Official Signature

\_\_\_\_\_  
Board Chair Printed Name

\_\_\_\_\_  
Second Authorizing Official Printed Name

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Date Signed

**Notary:** Sworn to and subscribed before me on the day of the date of said certification.

\_\_\_\_\_  
(Notary Signature and Seal)

My Commission Expires: \_\_\_\_\_

<sup>1</sup> G.S. 105-243.1 defines: Overdue tax debt. – Any part of a tax debt that remains unpaid 90 days or more after the notice of final assessment was mailed to the taxpayer. The term does not include a tax debt, however, if the taxpayer entered into an installment agreement for the tax debt under G.S. 105-237 within 90 days after the notice of final assessment was mailed and has not failed to make any payments due under the installment agreement.”

## **AGENDA ITEM 8:**

### **TAX MATTERS**

#### ***A. Monthly Collections Report***

### **MANAGER'S COMMENTS:**

Mr. Larry Warren, Tax Administrator, will present the Monthly Collections Report and be available for questions and discussion.

The report is for information only; therefore, no action is required.


**Monthly Collections Report**

**Watauga County**

Bank deposits of the following amounts have been made and credited to the account of Watauga County. The reported totals do not include small shortages and overages reported to the Watauga County Finance Officer

Monthly Report November 2024

	<u>Current Month</u> <u>Collections</u>	<u>Current FY</u> <u>Collections</u>	<u>Current FY</u> <u>Percentage</u>	<u>Previous FY</u> <u>Percentage</u>
<b><u>General County</u></b>				
Taxes 2024	12,769,542.93	23,657,960.02	53.32%	56.98%
Prior Year Taxes	34,379.47	235,504.05		
Solid Waste User Fees	1,075,383.97	1,845,195.46	53.49%	55.61%
Total County Funds	<b>\$13,879,306.37</b>	<b>\$25,738,659.53</b>		
<b><u>Fire Districts</u></b>				
Foscoe Fire	201,290.96	402,509.73	57.52%	60.55%
Boone Fire	468,529.15	762,086.80	56.20%	60.30%
Fall Creek Service Dist.	4,649.41	7,534.97	53.03%	58.70%
Beaver Dam Fire	38,253.02	77,986.83	54.43%	54.71%
Stewart Simmons Fire	111,138.57	239,198.01	53.25%	61.72%
Zionville Fire	52,539.57	85,831.42	53.26%	58.21%
Cove Creek Fire	115,107.72	191,496.36	52.93%	58.04%
Shawneehaw Fire	45,700.61	94,171.02	56.37%	62.90%
Meat Camp Fire	119,509.29	184,045.94	55.92%	59.94%
Deep Gap Fire	96,287.87	156,802.94	54.80%	58.98%
Todd Fire	22,582.08	44,528.69	56.74%	60.29%
Blowing Rock Fire	204,821.58	416,919.23	57.51%	62.42%
M.C. Creston Fire	2,635.46	4,062.18	52.55%	48.52%
Foscoe Service District	37,983.98	62,428.23	56.30%	62.40%
Beech Mtn. Service Dist.	59.35	550.35	19.78%	12.88%
Cove Creek Service Dist.	0.00	36.45	10.83%	91.33%
Shawneehaw Service Dist	2,584.85	4,464.12	52.11%	54.67%
Total Fire Districts	<b>1,523,673.47</b>	<b>2,734,653.27</b>		
<b><u>Towns</u></b>				
Boone	2,065,183.96	4,124,476.63	44.35%	44.39%
Municipal Services	30,528.67	109,466.89	38.13%	26.51%
Total Town Taxes	<b>\$2,095,712.63</b>	<b>\$4,233,943.52</b>		
Total Amount Collected	<b>\$17,498,692.47</b>	<b>\$32,707,256.32</b>		

 Tax Collections Director

 Tax Administrator

**AGENDA ITEM 8:**

**TAX MATTERS**

*B. Refunds and Releases*

**MANAGER'S COMMENTS:**

Mr. Larry Warren will present the Refunds and Releases Reports. Board action is required to accept the Refunds and Releases Reports.

RELEASES - 11/01/2024 TO 11/30/2024

OWNER NAME AND ADDRESS	CAT YEAR PROPERTY REASON	BILL	EFF DATE	JUR	REF NO	VALUE CHARGE	AMOUNT
1422468 ELLIS, TERRY LEN (LIFE ESTATE) P.O. BOX 1966  BOONE, NC 28607-1966	RE 2024	22156	11/19/2024			0 F06	22.50
	1993-07-2940-000			F06		G01	143.10
	TAX RELEASES				12060		-----
	VET EXEMPTION DIDNT CALCULATE						165.60
1824093 HALLMAN INVESTMENTS, LLC 285 TIMBERWALK DR  BLOWING ROCK, NC 28605	RE 2024	38698	11/27/2024			20,700 C02	80.73
	2910-27-1811-000			C02		G01	65.82
	TAX RELEASES				12063		-----
	INCORRECT SQUARE FOOTAGE IN LOWER LEVEL						146.55
1641843 HURLEY, NANCY PO BOX 340  DEEP GAP, NC 28618	PP 2024	3301	11/04/2024			0 SWF	102.87
	641843999			F10		F10	2.08
	TAX RELEASES				12052	G01	13.23
	sold mh to Jimmy Brown					F10L	.21
						G01L	1.32
						-----	119.71
1596887 LOPP FAMILY LTD PARTNERSHIP 608 KIMBERLY DR  GREENSBORO, NC 27408	RE 2019	31410	11/07/2024			52,500 F12	26.25
	2838-06-0588-000			F12		G01	211.58
	REFUND RELEASE				12057		-----
	INCORRECT DATA AS TO SQUARE FOOTAGE						237.83
1596887 LOPP FAMILY LTD PARTNERSHIP 608 KIMBERLY DR  GREENSBORO, NC 27408	RE 2020	46202	11/07/2024			52,500 F12	26.25
	2838-06-0588-000			F12		G01	211.58
	REFUND RELEASE				12056		-----
	INCORRECT DATA AS TO SQUARE FOOTAGE						237.83
1596887 LOPP FAMILY LTD PARTNERSHIP 608 KIMBERLY DR  GREENSBORO, NC 27408	RE 2021	31234	11/07/2024			52,500 F12	26.25
	2838-06-0588-000			F12		G01	211.58
	REFUND RELEASE				12055		-----
	INCORRECT DATA AS TO SQUARE FOOTAGE						237.83
1596887 LOPP FAMILY LTD PARTNERSHIP 608 KIMBERLY DR  GREENSBORO, NC 27408	RE 2022	31236	11/07/2024			92,700 F12	46.35
	2838-06-0588-000			F12		G01	294.79
	REFUND RELEASE				12054		-----
	INCORRECT DATA AS TO SQUARE FOOTAGE						341.14
1596887 LOPP FAMILY LTD PARTNERSHIP 608 KIMBERLY DR  GREENSBORO, NC 27408	RE 2023	31140	11/07/2024			92,700 F12	46.35
	2838-06-0588-000			F12		G01	294.79
	REFUND RELEASE				12053		-----
	INCORRECT DATA AS TO SQUARE FOOTAGE						341.14
1554349 MOODY, RANDY C/O JOSEPH MOODY 888 BAMBOO RD BOONE, NC 28607	RE 2024	15729	11/18/2024			69,000 F04	34.50
	1965-44-0245-001			F04		G01	219.42
	TAX RELEASES				12059		-----
	OVER ASSESSED						253.92



RELEASES - 11/01/2024 TO 11/30/2024

OWNER NAME AND ADDRESS	CAT YEAR PROPERTY REASON	BILL	EFF DATE	JUR	REF NO	VALUE	CHARGE	AMOUNT
1858902 NARSI DEVELOPMENT BOONE, LLC 10020 SELLONA ST STE 100 RALEIGH, NC 27617	RE 2024 2910-28-0027-000 TAX RELEASES From CAMA Integration	38755	11/25/2024	C02	12061	169,700	C02 G01	661.83 539.65 ----- 1,201.48
1858902 NARSI DEVELOPMENT BOONE, LLC 10020 SELLONA ST STE 100 RALEIGH, NC 27617	RE 2024 2910-28-0027-000 REFUND RELEASE SHOULD NOT CARRY A SWF	38755	11/25/2024	C02	12062	0	SWF	102.87
1145911 SHORE, ROBERT JR 262 SHORE DRIVE BLOWING ROCK, NC 28605-9402	RE 2024 2818-87-1675-000 TAX ADJUSTMENTS	27332	11/08/2024	F12	12058	-1,300	F12 G01	.70 4.45 ----- 5.15
DETAIL SUMMARY	COUNT: 12	RELEASES - TOTAL				601,000		3,391.05

RELEASES - 11/01/2024 TO 11/30/2024

RELEASES - CHARGE SUMMARY FOR ALL CLERKS

YEAR	CAT	CHARGE	AMOUNT	
2019	RE	F12	BLOWING ROCK FIRE RE	26.25
2019	RE	G01	WATAUGA COUNTY RE	211.58
2019 TOTAL			237.83	
2020	RE	F12	BLOWING ROCK FIRE RE	26.25
2020	RE	G01	WATAUGA COUNTY RE	211.58
2020 TOTAL			237.83	
2021	RE	F12	BLOWING ROCK FIRE RE	26.25
2021	RE	G01	WATAUGA COUNTY RE	211.58
2021 TOTAL			237.83	
2022	RE	F12	BLOWING ROCK FIRE RE	46.35
2022	RE	G01	WATAUGA COUNTY RE	294.79
2022 TOTAL			341.14	
2023	RE	F12	BLOWING ROCK FIRE RE	46.35
2023	RE	G01	WATAUGA COUNTY RE	294.79
2023 TOTAL			341.14	
2024	RE	C02	BOONE RE	742.56
2024	RE	F04	BEAVER DAM FIRE RE	34.50
2024	RE	F06	ZIONVILLE FIRE RE	22.50
2024	RE	F12	BLOWING ROCK FIRE RE	.70
2024	RE	G01	WATAUGA COUNTY RE	972.44
2024	RE	SWF	SANITATION USER FEE	102.87
2024	PP	F10	DEEP GAP FIRE PP	2.08
2024	PP	F10L	DEEP GAP FIRE LATE LIST	.21
2024	PP	G01	WATAUGA COUNTY PP	13.23
2024	PP	G01L	WATAUGA COUNTY LATE LIST	1.32
2024	PP	SWF	SANITATION USER FEE	102.87
2024 TOTAL			1,995.28	
SUMMARY TOTAL			3,391.05	

RELEASES - 11/01/2024 TO 11/30/2024

RELEASES - JURISDICTION SUMMARY FOR ALL CLERKS

JUR	YEAR	CHARGE	AMOUNT	
C02	2024	C02	BOONE RE	742.56
C02	2024	G01	WATAUGA COUNTY RE	605.47
C02	2024	SWF	SANITATION USER FEE	102.87
		C02	TOTAL	1,450.90
F04	2024	F04	BEAVER DAM FIRE RE	34.50
F04	2024	G01	WATAUGA COUNTY RE	219.42
		F04	TOTAL	253.92
F06	2024	F06	ZIONVILLE FIRE RE	22.50
F06	2024	G01	WATAUGA COUNTY RE	143.10
		F06	TOTAL	165.60
F10	2024	F10	DEEP GAP FIRE PP	2.08
F10	2024	F10L	DEEP GAP FIRE LATE LIST	.21
F10	2024	G01	WATAUGA COUNTY PP	13.23
F10	2024	G01L	WATAUGA COUNTY LATE LIST	1.32
F10	2024	SWF	SANITATION USER FEE	102.87
		F10	TOTAL	119.71
F12	2019	F12	BLOWING ROCK FIRE RE	26.25
F12	2019	G01	WATAUGA COUNTY RE	211.58
F12	2020	F12	BLOWING ROCK FIRE RE	26.25
F12	2020	G01	WATAUGA COUNTY RE	211.58
F12	2021	F12	BLOWING ROCK FIRE RE	26.25
F12	2021	G01	WATAUGA COUNTY RE	211.58
F12	2022	F12	BLOWING ROCK FIRE RE	46.35
F12	2022	G01	WATAUGA COUNTY RE	294.79
F12	2023	F12	BLOWING ROCK FIRE RE	46.35
F12	2023	G01	WATAUGA COUNTY RE	294.79
F12	2024	F12	BLOWING ROCK FIRE RE	.70
F12	2024	G01	WATAUGA COUNTY RE	4.45
		F12	TOTAL	1,400.92
		SUMMARY	TOTAL	3,391.05



## **AGENDA ITEM 8:**

### **TAX MATTERS**

#### *C. Appointment of Tax Administrator*

### **MANAGER'S COMMENTS:**

Larry Warren will retire December 31, 2024 as the County's Tax Administrator. A committee consisting of Chairman Turnbow, Commissioner Eggers, County Manager Geouque, and Human Resources Director Monica Harrison interviewed candidates to replace Mr. Warren. Upon completion of the interviews, the committee recommended John Tyler Rash as the new Tax Administrator. His appointment will be from January 1, 2025 to December 31, 2027.

Board action is requested to appoint John Tyler Rash as Tax Administrator to be effective January 1, 2025 through December 31, 2027. Mr. Rash will be sworn in by the Clerk to the Board.

STATE OF NORTH CAROLINA

COUNTY OF WATAUGA

**TO THE TAX ADMINISTRATOR OF THE COUNTY OF WATAUGA**

Effective January 1, 2025, you are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of the Watauga County Tax Administrator and in the tax bills herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Watauga, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and seal this 17<sup>th</sup> day of December, 2024.

\_\_\_\_\_  
Braxton Eggers, Chairman  
Watauga County Board of Commissioners

(SEAL)

ATTEST:

\_\_\_\_\_  
Anita J. Fogle, Clerk to the Board

## **AGENDA ITEM 8:**

### **TAX MATTERS**

#### *D. Oath to Collect Taxes*

### **MANAGER'S COMMENTS:**

Due to the vacancy created by the retirement of Larry Warren and the appointment of John Tyler Rash, the Board of County Commissioners needs to authorize John Tyler Rash as the new Tax Administrator of Watauga County to continue collecting taxes for the current and previous years effective January 1, 2025.

Board action is requested to authorize the new Tax Administrator to continue the process of tax collections effective January 1, 2025.

STATE OF NORTH CAROLINA

COUNTY OF WATAUGA

TAX ASSESSOR/ADMINISTRATOR/COLLECTOR'  
OATH OF OFFICE

I, John Tyler Rash, do solemnly swear that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as county tax administrator, assessor, and collector for Watauga, and that I will not allow my actions as assessor to be influenced by personal or political friendships, or obligations, so help me God.

---

John Tyler Rash

SWORN TO AND SUBSCRIBED BEFORE ME  
THIS \_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

---

NOTARY PUBLIC

MY COMMISSION EXPIRES \_\_\_\_\_



**AGENDA ITEM 9:**

**HURRICANE HELENE UPDATE**

**MANAGER'S COMMENTS:**

Mr. Will Holt, Emergency Services Director, will update the Board on the current recovery efforts from Hurricane Helene. The report is for information only; therefore, no action is required at this time.



# Watauga County Emergency Services

184 Hodges Gap Rd, Suite D  
Boone, NC 28607  
Phone 828-264-4235  
Fax 828-265-7617



**Fire Marshal ♦ Emergency Management ♦ Communications**

December 17<sup>th</sup>, 2024

**To:** Board of Commissioners

**CC:** Deron Geouque, County Manager  
Anita Fogle, Clerk to the Board

**Subject:** Emergency Generator Repair

Board of Commissioners,

I would like to offer a brief update on the status of recovery in Watauga County from the Emergency Services perspective. Before going any further, I would like to personally express my deep gratitude to the multitude of individuals and organizations that have stepped up to lead the way in various aspects of recovery including rebuilding of our citizen's personal property and businesses. A few key points:

- County staff have submitted damage estimates of \$1.5 million to our insurance company. Insurance adjusters have visited damaged County facilities. The insurance provider is in the process of determining policy limits and coverage.
- Right-of-way debris removal continues. Total estimated cost is \$6,077,281 (\$5,027,281 debris removal and \$1,050,000 monitoring). Staff successfully submitted and received expedited funding in the amount of \$3,038,640.50 (50% of the estimate).
- Waterway and private property debris removal operations with the Corps of Engineers (USACE) has been approved, but the mechanics of mobilization and right of entry support are still to be determined. We have requested timelines and next steps multiple times with limited success on determining when assessments will begin. Initial estimate for waterway debris removal is \$55 million. Utilizing USACE places the contract between them and the State of North Carolina, eliminating any financial responsibility for the County.
- The State is still reviewing the contract for providing technical assistance to county and municipal governments. The assistance requested is primarily aimed at recouping financial losses and ensuring opportunities are not missed due to workload on local staff. As of last week, this was in the NCDPS legal office.
- NRCS announced that the Emergency Watershed Protection (EWP) program will cover 100% of the costs for projects. While this is good news, the County would be responsible to front the full amount of the projects and then wait for reimbursement. Staff is conducting assessments of potential projects but this process will remain fluid until the full mission of USACE is determined. Additionally, staff anticipates all EWP projects will need to be ranked due to the availability of funds.



# Watauga County Emergency Services

184 Hodges Gap Rd, Suite D

Boone, NC 28607

Phone 828-264-4235

Fax 828-265-7617



## ***Fire Marshal ♦ Emergency Management ♦ Communications***

- As a point of success, DSA teams have completed their work in Watauga County but will have staff available for any issues that arise. Teams registered thousands of individuals and helped put more than \$11M, at time of report, into the hands of our citizens to begin their recovery.

The Emergency Services Department is grateful for the partnership with our local, State, and Federal partners specifically as they focus efforts to get money flowing into our community to restore what was lost and also build an even more resilient future.

Respectfully,

Will Holt  
ES Director

## Debris Removal Report

Date	Trucks in Operation	Avg. Loads Per Truck	Today's Debris Production Volume (CY)	Average Daily Debris Production Volume (CY)	Total Loads		Total Cubic Yards	
					Today	To-Date	Today	To-Date
10/22/2024	2	3.5	296.6	227.1	7	69	296.6	2497.7
10/23/2024	2	5.5	466.6	247	11	80	466.6	2964.3
10/24/2024	1	5	221.9	245.1	5	85	221.9	3186.2
10/25/2024	2	5	387.7	255.3	10	95	387.7	3573.9
10/26/2024	5	3.2	497.1	271.4	16	111	497.1	4071
10/27/2024	3	6	475.3	284.1	18	129	475.3	4546.3
10/28/2024	5	5	617.1	303.7	25	154	617.1	5163.4
10/29/2024	3	4	339.5	305.7	12	166	339.5	5502.9
10/30/2024	2	3.5	175.6	298.9	7	173	175.6	5678.5
10/31/2024	2	4	193.8	293.6	8	181	193.8	5872.3
11/1/2024	3	5	359	296.7	15	196	359	6231.3
11/2/2024	9	4.3	1381.8	346.1	39	235	1381.8	7613.1
11/3/2024	8	5	1282.8	386.8	40	275	1282.8	8895.9
11/4/2024	11	4.5	1722.7	442.4	50	325	1722.7	10618.6
11/5/2024	10	4.8	1703.6	492.9	48	373	1703.6	12322.2
11/6/2024	10	5	1819.8	543.9	50	423	1819.8	14142
11/7/2024	11	3.6	1440.6	577.1	40	463	1440.6	15582.6
11/8/2024	8	4.8	1213.9	599.9	38	501	1213.9	16796.5
11/9/2024	8	5.1	1281.7	623.4	41	542	1281.7	18078.2
11/10/2024	6	6	1193.2	642.4	36	578	1193.2	19271.4
11/11/2024	0	0	0	642.4	0	578	0	19271.4
11/12/2024	11	4	1336.6	664.8	44	622	1336.6	20608
11/13/2024	9	4.2	1207	681.7	38	660	1207	21815
11/14/2024	8	2.3	581.5	678.7	18	678	581.5	22396.5
11/15/2024	7	4.4	908	685.4	31	709	908	23304.5
11/16/2024								
11/17/2024	6	4.3	872.2	694.8	26	760	872.2	25011.4
11/18/2024	6	5	1044.4	704.2	30	790	1044.4	26055.8
11/19/2024	6	4.5	915.7	709.8	27	817	915.7	26971.5
11/20/2024	6	4	868.5	713.8	24	841	868.5	27840
11/21/2024	8	3.1	765.2	715.1	25	866	765.2	28605.2
11/22/2024	0	0	0	715.1	0	866	0	28605.2
11/23/2024	6	3.7	755.4	716.1	22	888	755.4	29360.6
11/24/2024	5	4	690.3	715.5	20	908	690.3	30050.9
11/25/2024	5	4	693.9	715	20	928	693.9	30744.8
11/26/2024	5	4	769.4	716.2	20	948	769.4	31514.2
11/27/2024								
11/28/2024								
11/29/2024								
11/30/2024								
12/1/2024	6	5.5	1197.1	711.1	33	981	1197.1	32711.3
12/2/2024	3	3	364.5	703.7	9	990	364.5	33075.8
12/3/2024	7	2.1	474.5	699	15	1005	474.5	33550.3
12/4/2024	7	3.7	853.8	702.1	26	1031	853.8	34404.1
12/5/2024	6	3	707.8	702.2	18	1049	707.8	35111.9
12/6/2024	4	4	611	700.4	16	1065	611	35722.9

## **AGENDA ITEM 10:**

### **MISCELLANEOUS ADMINISTRATIVE MATTERS**

#### *A. Boards and Commissions*

### **MANAGER'S COMMENTS:**

#### *Appalachian Regional Library*

The Watauga County Library Board recommends Ms. Mary Stolberg be appointed to the Appalachian Regional Library Board for a first term. Ms. Roberta Jackson went off the Board after two terms. This is a first reading and, therefore, no action is required.

#### *Recreation Commission*

The Recreation Commission recommends the appointment of Principal Scott Carter to serve as the representative of Cove Creek Elementary School. This is a first reading and, therefore, no action is required.

#### *Commissioner Appointments to Boards & Commissions*

Each Commissioner nominates a representative to the Boone Rural Fire Protection Service District Board and the Watauga County Planning Board whose terms run concurrent with the term of the appointing Commissioner.

Planning Board members must live within the appointing Commissioner's District and action must be taken by the entire Board of Commissioners to make these appointments.

Boone Rural Fire Service District Board members must own property and reside within the Fire Service District.



November 18, 2024

Mr. Larry Turnbow, Chair  
Watauga County Board of Commissioners  
Administrative Building, Suite 205  
814 West King Street  
Boone, NC 28607

Dear Mr. Turnbow:

At our regular Watauga County Library Board meeting on November 5, 2024, board members voted unanimously to recommend to Watauga County Commissioners that Mary Stolberg be appointed to the Appalachian Regional Library Board for a first term. Roberta Jackson went off the board after two terms, effective in August. Roberta was on the local and regional board. Mary will be filling this spot with a first term on the regional board, like the local.

Mary retired from Appalachian State University and was an Accounting Professor there for many years.

Please approve this recommendation from the library board and notify Mary and me of this appointment. Thanks to you and all the commissioners for your continued support of the library. Mary resides at 206 Ivan Trivett Road, Vilas, NC 28692.

Sincerely,

A handwritten signature in blue ink that reads "Patty Swartz Couch". The signature is fluid and cursive.

Watauga County Library Board Chair

cc: Monica Caruso  
Watauga County Librarian

Tammy Holston  
Co-Interim Director of Appalachian Regional Libraries



# WATAUGA COUNTY PARKS & RECREATION

231 Complex Drive • Boone, NC 28607  
Phone : (828) 264-9511  
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[www.wataugacounty.org](http://www.wataugacounty.org)

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To: Watauga County Board of Commissioners  
From: Keron J Poteat, Director, Watauga County Parks & Recreation  
Date: Thursday, December 12, 2024  
Subject: Cove Creek Replacement for Recreation Commission

After careful consideration, Mr. Chad Hicks has resigned from the Recreation Commission effective immediately. Mr. Hicks served as the Cove Creek represented. Staff reached out to Cove Creek Principal, Scott Carter for a replacement nominee. Mr. Carter enthusiastically asked if he could assume this role with the Recreation Commission.

This was presented to the Recreation Commission for consideration at the December 11<sup>th</sup>, 2024 meeting, and the motion to accept Mr. Carter as the Cove Creek replacement was unanimously approved.

Pending County Commissioner Board approval, Mr. Carter will fulfill the term which expires in June of 2027.

Staff requests waiving the first reading, and approving Mr. Carter to the Recreation Commission Board.

Thank you in advance for your consideration.

# WATAUGA COUNTY RECREATION COMMISSION

**Watauga County** — Nine (9) members: Eight (8) representatives from each elementary school district, plus one (1) member of the Board of Commissioners.

MEMBER	APPOINTMENT DATE	TERM EXPIRATION	REPRESENTING
Jason Eldreth	5/16/23	2027	Bethel
Pamela Cline	8/20/24	2026	Blowing Rock/Green Valley
Scott Carter (Replacement Nom.)	3/5/24	2027	Cove Creek
Denny Norris	5/16/23	2027	Green Valley
Brittany Bolick	5/16/23	2025	Hardin Park
Elin Reuben	3/5/24	2027	Mabel
Gene Swift	5/16/23	2027	Parkway
Sam Painter	5/16/23	2025	Valle Crucis
Braxton Eggers/Todd Castle	Annually Appointed	Annually Appointed	Watauga County BoC

**Town of Boone** — Four (4) Members: Three (3) Town of Boone at large representatives plus one (1) member of the Boone Town Council.

MEMBER	APPOINTMENT DATE	TERM EXPIRATION	REPRESENTING
Kalie Eppley	5/16/23	2026	Boone At Large
Jeannine Underdown Collins	5/16/23	2026	Boone At Large
Roachel Laney	3/5/24	2027	Boone At Large
Virginia Roseman	Annually/Elected	Annually/Elected	Boone Town Council

**Town of Blowing Rock** — Two (2) members: One (1) Town of Blowing Rock at large member plus one (1) member of the Blowing Rock Town Council.

MEMBER	APPOINTMENT DATE	TERM EXPIRATION	REPRESENTING
Wendell Ellis	8/20/24	2027	Blowing Rock At Large
Doug Matheson	Annually/Elected	Annually/Elected	Blowing Rock Town Council

**Other Municipalities** —Representation is subject to recommendation of the Parks and Recreation Commission and approval by the Watauga County Commissioners. One (1) at large representative per municipality.

MEMBER	APPOINTMENT DATE	TERM EXPIRATION	REPRESENTING
Sean Royall	8/20/24	2027	Town of Beech Mountain
Ron Henries	Annual Appointment	Annual Appointment	Board of Elections
Kevin Roeder	8/20/24	2027	Town of Seven Devils
Joy James	5/16/23	2026	Appalachian State University



Each Commissioner nominates a representative to the Boone Rural Fire Protection Service District Board and Watauga County Planning Board whose terms run concurrent with the term of the appointing Commissioner.

**This year all Commissioners will need to appoint or reappoint their representative due to new Districts and term dates.**

**Boone Rural Fire Protection Service District Board of Directors**

**Boone Rural Fire Service District Board members must own property and reside within that Fire Service District.**

This Board is responsible for overseeing the tax and setting the tax rate on a yearly basis.  
**(Must live in Fire District; Second Thursday of January, April, July, and October at 7:00 PM Boone Fire Station #2)**

Member	Appointment Date	Term Expiration Date	Commissioner
		12/2026	District 1 – Vacant
		12/2026	District 2 – Vacant
		12/2028	District 3 – Eggers
		12/2028	District 4 – Marsh
		12/2028	District 5 - Castle

**Watauga County Planning Board**

**Planning Board members must live within the appointing Commissioners District and action must be taken by the entire Board of Commissioners to make these appointments.**

Develops and recommends policies, ordinances, administrative procedures and other means for carrying out plans in a coordinated and efficient manner.

**(3rd Monday of each month at 5:30 PM in the Commissioners' Board Room at the County Administration Building)**

Member	Appointment Date	Term Expiration Date	Commissioner
		12/2026	District 1 – Vacant
		12/2026	District 2 – Vacant
		12/2028	District 3 – Eggers
		12/2028	District 4 – Marsh
		12/2028	District 5 - Castle
Matt Vincent	01/2024	12/2027	At-Large
Richard Mattar	10/2019	12/2025	At-Large



## **AGENDA ITEM 10:**

### **MISCELLANEOUS ADMINISTRATIVE MATTERS**

#### ***B. Announcements***

#### **MANAGER'S COMMENTS:**

The January 7, 2025, Board of Commissioners meeting has been cancelled and, therefore, the next regular meeting will be held on Tuesday, January 21, 2025 at 5:30 P.M.

The Essentials of County Government course (including Ethics Training) will be held on the following dates:

- January 16-17, 2025, in New Bern (8:30 A.M. – 4:30 P.M. on Thursday and Friday)
- January 23-24, 2025, in Winston Salem (8:30 A.M. – 4:30 P.M. on Thursday and Friday)
- February 19-20, 2025, in Asheville (8:30 A.M. – 4:30 P.M. on Wednesday and Thursday)

## **AGENDA ITEM 11:**

### **BREAK**

**AGENDA ITEM 12:**

**CLOSED SESSION**

Land Acquisition per, G. S. 143-318.11(a)(5)(i)