

Washington County's
Approved Budget
Fiscal Year 2018
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Washington County Budget Ordinance
Fiscal Year 2017-2018

In accordance with G.S. 159.13, be it ordained by the Board of Commissioners of Washington County, North Carolina as follows:

Section 1. REVENUES

It is estimated that the revenues and Fund Balances of the funds hereafter listed will be available for the fiscal year beginning July 1, 2017, and ending June 30, 2018, to finance the appropriations set forth in Section 2 below, and in accordance with the chart of accounts established for Washington County:

REVENUES	
GENERAL FUND (10)	\$14,184,308.00
Taxes Ad-Valorem Current Year	\$6,664,657.00
Ad-Valorem Taxes-Motor Vehicle	\$747,520.00
Tax Discounts	(\$50,000.00)
Prior Year Taxes	\$403,000.00
Tax Penalties & Interest Current Year	\$40,000.00
Tax Penalties & Interest Prior Years	\$91,000.00
Creswell Tax Admin Fee	\$4,250.00
Article 39 One Cent Sales Tax	\$716,000.00
Article 40 1/2 Cent Sales Tax (Unrestricted 70%)	\$565,000.00
Article 42 1/2 Cent Sales Tax (Unrestricted 60%)	\$167,000.00
SL 2015-241 Sales Tax Redistribution	\$235,000.00
Wine & Beer Tax	\$36,500.00
ABC Bottle Tax	\$3,000.00
Detention Fees & Concessions	\$176,500.00
Fees & Licenses	\$262,860.00
Rents & Concessions	\$11,900.00
Interest Earned on Investments	\$13,000.00
Misc Revenues & Sale of Fixed Assets	\$10,000.00
Public Assistance Grants & Reimbursements	\$3,322,781.00
Intergovernmental	\$232,056.00
JCPC	\$75,336.00
SRO Reimbursement	\$211,670.00
Cost Allocation from Water/Sanitation	\$190,335.00
Appropriated Fund Balance	\$54,943.00

SCHOOL CAPITAL OUTLAY FUND (21)	\$1,188,813.00
Article 40 1/2 Cent Sales Tax (Restricted 30%)	\$242,142.00
Article 42 1/2 Cent Sales Tax (Restricted (40%))	\$250,500.00
Transfer from General Fund	\$390,671.00
Appropriated Fund Balance	\$305,500.00
DRAINAGE FUND (30)	\$86,718.00
Watershed Improvement Tax	\$87,718.00
Tax Discounts	(\$1,000.00)
SANITATION FUND (33)	\$1,254,693.00
Construction Contractor Disposal Fees	\$50,000.00
Metal/White Goods	\$5,000.00
Electronics Mgmt. Fund	\$1,000.00
Solid Waste User Fee County	\$1,000,250.00
Rural Solid Waste Tipping Fees Billed	\$65,000.00
White Goods Disposal Fee/Grants	\$3,279.00
Solid Waste Disposal Tax	\$5,000.00
State Tire Tax Revenues	\$10,000.00
State Tire Tax Revenues Billed	\$1,500.00
Town Solid Waste Availability Fee Billed	\$113,664.00
WATER FUND (35)	\$1,375,650.00
Interest Earned on Investments	\$150.00
Utility Base Charges	\$763,000.00
Utility Consumption Charges	\$560,000.00
TAP & Connection Fees	\$4,000.00
Reconnection Fees	\$30,000.00
Penalties & Interest Utility Bills	\$6,000.00
Sale of Surplus Property	\$5,000.00
NC DOT Utility Relocation Reimbursements	\$7,500.00
EMS FUND (37)	\$2,114,503.00
NCACC Cost Reimbursements	\$170,000.00
EMS Revenues	\$636,340.00
Transport Revenues	\$210,000.00
EMS Standby Revenues	\$5,000.00
Tyrrell County EMS Contract	\$525,000.00
Transfer from General Fund	\$306,215.00
Appropriated Fund Balance	\$30,403.00
Loan Proceeds for Cardiac Monitors	\$231,545.00
AIRPORT GRANTS FUND (38)	
NPE Grants	\$600,000.00

AIRPORT OPERATIONS FUND (39)	\$165,892.00
Fuel Sales	\$100,000.00
Hangar Rentals	\$6,760.00
Timber Sales	\$30,000.00
Appropriated Fund Balance	\$29,132.00
COMM CENTER W&S PROJECT FUND (57)	\$1,364,973.63
IDF Grant	\$1,216,246.00
Appropriated Fund Balance	\$148,727.63
CDBG (SFR) FUND (61)	\$0.00
CDBG (URP) FUND (62)	\$0.00
TRAVEL & TOURISM FUND (63)	\$119,297.00
Motel Occupancy Tax	\$116,803.00
Interest Earned on Investments	\$20.00
Appropriated Fund Balance	\$2,474.00
EMERGENCY 911 FUND (69)	\$544,000.00
911 Surcharge	\$144,000.00
Appropriated Fund Balance	\$400,000.00
TAX REVALUATION FUND (70)	
Transfer from General Fund	\$33,000.00
TOTAL REVENUES - ALL FUNDS	\$23,031,847.63

Section 2. APPROPRIATIONS

Based upon the revenue estimates described in Section 1 above, the following amounts are hereby appropriated in the funds hereafter listed, and within any functions designated therein, to fund the operations of Washington County government and its activities for the fiscal year beginning July 1, 2017, and ending June 30, 2018, and in accordance with the chart of accounts established for Washington County.

APPROPRIATIONS/EXPENSES	
GENERAL FUND (10)	\$14,184,308.00
Governing Board	90,421.00
Manager's Office	259,603.00
Finance	309,246.00
Tax Administration	286,018.00
Professional Services	162,549.00

Board of Election	109,884.00
Register of Deeds	139,488.00
Information Technology	101,456.00
Buildings	77,552.00
Facility Services	576,450.00
Sheriff's Office	1,326,089.00
Washington Union SRO	49,148.00
Creswell SRO	55,783.00
Plymouth High SRO	53,868.00
Pines SRO	52,871.00
Detention Center	899,610.00
Emergency Management	261,486.00
Fire Protection	350,872.00
Forestry	85,071.00
Planning	134,018.00
GIS	62,068.00
Health Department	197,905.00
Senior Center	194,248.00
Veteran Services	13,324.00
Social Services Admin	2,992,498.00
Social Services Economic Support	1,249,173.00
Social Services Transportation	87,520.00
JCPC/Juvenile Service	82,739.00
Board of Education Current Exp	1,603,000.00
Communications	503,995.00
Mental Health	30,000.00
Medical Examiner	10,000.00
Cooperative Extension	131,477.00
Soil & Water	48,123.00
Library	177,970.00
Recreation	132,192.00
Community Alternative	55,500.00
Central Services	248,487.00
Debt Service	86,445.00
Transfers	
EMS Fund (37)	\$306,215.00
Airport Grant Fund (38)	\$0.00
Airport Operations Fund (39)	\$0.00
Drainage Fund (30)	\$0.00
Tax Re-Valuation Fund (70)	\$33,000.00
School System Capital Outlay Fund (21)	\$390,671.00
Sales Tax Redistribution	\$161,275.00
Contingency	\$5,000.00

SCHOOL CAPITAL OUTLAY FUND (21)	\$1,188,813.00
Capital Outlay	\$400,000.00
Designated for Future Appropriation	\$788,813.00
DRAINAGE FUND (30)	
Drainage Expenses	\$86,718.00
SANITATION FUND (33)	
Sanitation Expenses	\$1,254,693.00
WATER FUND (35)	\$1,375,650.00
Water Operations Expenses	\$1,057,639.00
Water Treatment Expenses	\$318,011.00
EMS FUND (37)	\$2,114,503.00
EMS Expenses	\$1,815,523.00
Transport Expenses	\$298,980.00
AIRPORT GRANTS FUND (38)	
NPE Grant Expenses	\$600,000.00
AIRPORT OPERATIONS FUND (39)	
Airport Operations Expenses	\$165,892.00
COMM CENTER W&S PROJECT FUND (57)	\$1,364,973.63
Project Admin	\$83,573.63
Construction	\$1,281,400.00
CDBG (SFR) FUND (61)	\$0.00
CDBG (URP) FUND (62)	\$0.00
TRAVEL & TOURISM FUND (63)	\$119,297.00
TTA Operations	\$65,000.00
TTA Admin	\$54,297.00
EMERGENCY 911 FUND (69)	\$544,000.00
PSAP Expenses	\$100,139.00
Capital Outlay (Backup PSAP)	\$443,861.00
TAX REVALUATION FUND (70)	
Reserved for Future Appraisal	\$33,000.00
TOTAL APPROPRIATIONS - ALL FUNDS	\$23,031,847.63

Section 3. TAX LEVIES

<p>AN AD-VALOREM PROPERTY TAX, IS HEREBY LEVIED, at the rate of EIGHTY-FOUR and ONE-HALF CENTS (\$0.845) per one hundred dollars (\$100) valuation on all real and personal property and motor vehicles listed for taxes as of January 1, 2017 for the specific purpose of generating the revenues referred to as Taxes Ad-Valorem Current Year in Section 1 of this Ordinance.</p>		
<p>A SPECIAL WATERSHED IMPROVEMENT TAX, IS HEREBY LEVIED, at the rate of ONE CENT (\$0.01) per one hundred dollars (\$100) valuation on all real and personal property and motor vehicles listed for taxes as of January 1, 2017 for the specific purpose of generating the revenues referred to as "Watershed Improvement Tax" in Section 1 of this Ordinance, which revenues shall be deposited within the Drainage Fund of Washington County and used for the prevention of flood water and sedimentation damages, and for furthering the conservation, utilization, and disposal of water and the development of water resources. This tax was authorized by referendum election held May 6, 1972.</p>		
<p>THESE LEVIES, and the corresponding estimate for revenues generated therefrom are based on the following projected tax base and collection rates.</p>		
Tax Base	Value	Rate
Motor Vehicles	\$91,200,000.00	97.00%
Public Utilities	\$57,500,000.00	100%
All other Real & Personal Property	\$763,274,431.00	95.80%
Total Value/Combined Rate:	\$911,974,431.00	96.18%

Section 4. FEE SCHEDULE

The Washington County Fee Schedule for Fiscal Year 2017-2018 is attached hereto and incorporated herein by reference.

Section 5. PAY PLAN & SALARY SCHEDULE

The Washington County Job Classification Schedule and Salary Schedule as of July 1st, 2017, and the DSS-Job Classification Schedule and Salary Schedule as of July 1, 2017, are attached hereto and incorporated herein by reference.

Section 6. MISCELLANEOUS:

- a. Use of facsimile signature is authorized for the use on County checks.
- b. Reimbursement for mileage will be .50 cent per mile
- c. Further Fund & Departmental details are provided in the attached copy of Washington County's Approved FY '18 Budget
- d. Departments must abide by the pre-audit procedures found in G.S. 159.28 together with any and all applicable county purchasing policies or laws when purchasing goods and services.

- e. Property acquired by Washington County or any department through purchase, gifts, or other legal acquisitions will be disposed of in accordance with NCGS 160A Article 12, or if applicable NCGS 15-11.1, and otherwise in accordance with applicable county policies or law.

- f. Governing Board:
 - i. In accordance with Washington County policy, members of the Board of Commissioners will receive a fee of \$ 575.00 per month, whereas the Chairman of the Board will receive \$ 650.00 per month.

 - ii. Due to the demands of the office, the Chairman will receive an in-county travel stipend of \$ 275.00 per month, whereas other Commissioners will receive \$ 225.00 per month. In-County travel for this section is defined as being within thirty (30) miles of the individual Commissioners' home.

 - iii. A cellular telephone stipend of \$ 25.00 per month will be provided to all Commissioners.

- g. All agencies that are not part of county government and receive county funding are required to submit financial statements to the county each year at the end of their budget cycle. Approved payments may be delayed pending receipt of this financial information. They are also required to provide by March 31, 2018 a report detailing how funds were used for the citizens of Washington County, unless regular reports are otherwise submitted.

- h. Copies of this Budget Ordinance shall be furnished to the County Manager, Finance Officer, Tax Administrator, and Board of Education for direction in the carrying out of their duties, and are available for public inspection.

Section 7. BUDGET OFFICER:

The Budget Officer (County Manager) is hereby granted the following authority:

- a. To make any changes to the Approved Pay Plan, or to an Employee's Salary, only after prior consultation with the Board of Commissioners.

- b. To make transfers between operational line items within the same department, or between departmental budgets supervised by the same department head, without limitation.

- c. To otherwise make transfers up to \$5,000 between departments, including contingency, within the same fund.

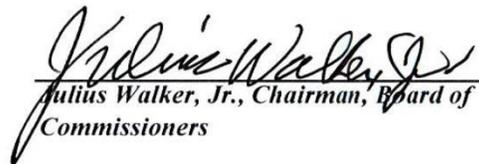
- d. To accept grant funding which has been previously approved for application by the Board of Commissioners, including any local match involved, and to execute any resulting grant documents.

- e. During the month of June only, the Budget Officer may make any necessary inner-departmental and/or inter-departmental budget transfers/amendments within any single fund, and in any amount deemed reasonably necessary, to complete year end spending and close out the fiscal year. Nothing herein shall authorize the Budget Officer to increase or decrease the overall budgeted amount for any fund without prior approval of the Board.

- f. All Budget Amendments and/or Transfers made by the Budget Officer hereunder shall be reported to the Board of Commissioners at their next regular meeting following such transfers, or as soon thereafter as possible, and shall be deemed ratified by the Board unless action is taken by the Board to nullify any such transfer.

Section 8. ADOPTION:

The Washington County Board of Commissioners does hereby adopt this Budget Ordinance for the 2017-18 fiscal year on the 26th day of June 2017.


Julius Walker, Jr., Chairman, Board of
Commissioners

ATTEST:


Ms. Julie Bennett, Clerk to the Board



WASHINGTON COUNTY
FEE SCHEDULES
 FISCAL YEAR 2017 – 2018

ANIMAL CONTROL FEE SCHEDULE:

ADOPTION	
Dog/each	\$ 35.00
Cat/each	\$ 35.00
Other/each	\$ 10.00
PICK-UP/SURRENDER	
Pick-up/Surrender dog	\$ 15.00
Pick-up/Surrender puppy	\$ 10.00
Pick-up/Surrender cat	\$ 15.00
ANIMAL REDEMPTIONS	
Impoundment	\$ 5.00 / day / animal
PENALTIES	
First offense	\$ 25.00
Second offense	\$ 50.00
Third offense	\$ 150.00
COLLECTION FOR RESALE PERMIT	
Annual permit fee	\$ 250.00
OTHER	
Euthanasia and disposal fee	
1. Small animal (under 50 pounds)	\$ 10.00
2. Large animal (over 50 pounds)	\$ 15.00
3. Owner request pick-up	\$ 5.00 (max. \$ 25.00)

***Fees to be collected by the Animal Control Officer, Sheriff's Department, or Finance Office.

BUILDING INSP. & ZONING PERMITS FEE SCHEDULE:

The fee for all permits required by this Code shall be paid at the time of filing the application in accordance with the following schedule.

SECTION 1. AUTHORITY

The authority for this Ordinance is found at G.S. 153-A-354.

The building inspector is authorized to assign all construction to one of the categories contained herein. The assignment will be to the category, which in his discretion, is the one most closely related to the proper construction category.

SECTION 2. MOBILE HOMES AND MODULAR HOUSING

Camper	\$ 125.00
Single wide mobile homes	\$ 150.00
Double wide mobile homes	\$ 175.00
Triple wide mobile homes	\$ 200.00

SECTION 3. LIGHT CONSTRUCTION — UTILITY BUILDING, STORAGE, PRIVATE, GARAGES, ETC.

0 — 200 square feet	\$ 100.00
201 — 600 square feet	\$ 150.00
601 — no limit	\$.20 per additional sq. ft.

SECTION 4. NEW CONSTRUCTION — RESIDENTIAL AND COMMERCIAL

Per Square foot (heated and unheated)	\$.20
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SECTION 5. ALTERATIONS, REPAIRS, PIERS, BULKHEADS, WATERWAY STRUCTURES, GREENHOUSE INSTALLATIONS

For a valuation under \$5,000.00 no fee shall be required.
 For a valuation over \$5,000.00 and without limit the fee shall be \$10.00 per thousand dollars or a fraction thereof (minimum of \$25.00)

SECTION 6. SWIMMING POOLS \$ 100.00

SECTION 7. ELECTRICAL

New construction — residential and commercial	\$.08 per square foot
Alterations	\$ 75.00
Temporary service pole	\$ 75.00

SECTION 8. RESTORATION OF ELECTRICAL SERVICES \$ 75.00

SECTION 9. MECHANICAL PERMITS

New Construction- residential and commercial	\$.08 per square foot
Alterations	\$ 75.00

SECTION 10. DUAL FUEL PERMITS \$ 150.00

SECTION 11. INSULATION

New Construction – residential and commercial	\$.06 per square foot
Alterations	\$ 75.00

SECTION 12. VINYL SIDING PERMITS \$ 75.00

SECTION 13. SHINGLES / RE-ROOF \$ 75.00

SECTION 14. SIGN PERMITS

Up to 100 square feet	\$ 60.00
Over 100 square feet	\$ 120.00
Electricity to sign	\$ 75.00

SECTION 15. BEER/WINE \$ 100.00

(FIRE / BUILDING INSPECTIONS)

SECTION 16. DAYCARE INSPECTION \$ 75.00

SECTION 17. PLUMBING PERMITS

New construction	\$.08 per square foot
Alterations	\$ 75.00

SECTION 18. COURTESY OR CHANGE OF OCCUPANCY INSP \$ 75.00

SECTION 19. DEMOLITIONS \$ 50.00

SECTION 20. COMMUNICATIONS TOWER \$ 6.00 per foot of height
(plus building permit, if required)

SECTION 21. RE-INSPECTIONS *(per re-inspections)* \$ 25.00

SECTION 22. G.S. 87-15.6

(1991) Homeowners Recovery Fund Fee of \$10.00 (State \$9.00, County \$1.00) charged to licensed general contractors for construction or alteration of any single family residential dwelling.

SECTION 23. FEMA DEVELOPMENT PERMIT

RESIDENTIAL AND COMMERCIAL	\$ 25.00
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SECTION 24. NATURAL GAS PERMIT \$ 35.00

SECTION 25. SUBDIVISION DEVELOPMENT FEE	\$ 200.00
SECTION 26. ASBESTOS (Base Rate including 3 samples)	\$ 300.00
Additional samples \$15.00 each	
SECTION 27. MOLD INSPECTION	\$ 150.00
Additional samples \$50.00 each	
SECTION 28. ZONING FEES	
Zoning Permit	\$25.00
Zoning Permit Amendments	\$37.50
Conditional Use/Special Use Permits	\$50.00
Variance Request	\$50.00
Zoning Ordinance/Map Amendments	\$100.00
Site Plan Review Fee	\$50.00
Appeals to the Board of Adjustment	\$40.00
Yard Sale Zoning Permit (Max of 3 sales within 6 months issuance)	\$25.00

SECTION 29. ENFORCEMENTS

A \$50.00 fine for commencement of construction, alterations, additions, repair or other work requiring a permit, will be added to the fees due. Payment of such penalty shall not relieve the violator of criminal prosecution. Other penalties may apply as provided in the North Carolina State Building Codes and National Electrical Code as amended or failure to comply with any of the requirements thereof shall be guilty of a misdemeanor punishable by a fine of not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00) for each day's violation.

SECTION 30. APPEALS

Any appeals as to the existing ordinance shall be made to the County Building Inspector within ten (10) days of written notice from the Inspections Department. Further appeals will be conducted by the County Board of Commissioners. The County Manager shall affix a reasonable time and hearing as to the appeal with the Board. The Board may conduct a full and complete hearing as to the matters in controversy, after which shall, within a reasonable amount of time, give written decision setting forth its finding of fact and its conclusions.

SECTION 31. SEVERABILITY

Should any section or provision of this ordinance be declared null and void by the courts, such decisions shall not affect the validity of the ordinance as a whole, or any other independent part thereof.

SECTION 32. EXEMPTIONS

No fee shall be required for the County of Washington, State of North Carolina, the United States of America, the Towns of Creswell, Plymouth and Roper, or the Washington County Board of Education.

SECTION 33. DEFINITIONS

Modular	-	Considered equal to new construction
Construction — trailer	-	Considered as a single wide

EMS FEE SCHEDULE:

1) EMS AND NON-EMERGENCY TRANSPORT FEE SCHEDULE

CHARGE LIST	FEE
BLS Non-Emergency	\$275
BLS Emergency	\$440
ALS Non-Emergent	\$330
ALS 1 Emergent	\$525
ALS 2 Emergent	\$750
ALS Treat (No Transport)	\$175.00
Mileage	\$12.50/per mile

2) STANDBY AMBULANCE SERVICES: \$50 per hour

MISCELLANEOUS FEE SCHEDULE:

Copies of documents	\$.25 per page
Maps	\$ 5.00 each

RECREATION FEE SCHEDULE:

1) INSURANCE

\$15.00 per person per year for all sports in addition to program fee

2) PROGRAMS FEES

-are per person, per program, per year, per sport

Archery	\$ 35.00
Baseball	\$ 30.00
Basketball	\$ 30.00
Boys softball	\$ 30.00
Cheerleading	\$ 15.00
Football	\$ 35.00
Gymnastics	\$ 30.00
Karate	\$ 20.00
Line dancing	\$ 5.00
Swimming	\$ 60.00
Tennis	\$ 30.00
Volleyball	\$ 20.00

SOLID WASTE FEE SCHEDULE:

SOLID WASTE USER FEE

— includes curbside garbage collection and in-county landfill availability

County Residents	\$ 250.00 per household
<i>(est. 3844 Households - Collected by County through Tax Scroll)</i>	
Town of Creswell	\$ 250.00 per household
<i>(est. 157 Households - Collected by County through Tax Scroll)</i>	
Town of Roper	\$ 250.00 per household
<i>(est. 216 Households – Billed to Town and Collected by County)</i>	

IN COUNTY LANDFILL CHARGES

Private Commercial Landfill Tipping Fees

Tires	\$ 104.00 per ton
C&D (construction/demolition/leaf/limb/metal/etc)	\$ 52.00 per ton
Inert Debris/Clean Fill	\$ 30.00 per ton
<i>(All Other Non-Contaminated-bricks, mortar, concrete and non-organic building debris)</i>	

Leaf, limb, and construction and demolition debris up to 4 tons per year are allowed at no charge for a resident of Washington County or residential property owner that pays the annual solid waste user fee per residence.

Commercial users and material delivered by a contractor will be charged at the applicable Private Commercial Landfill Tipping Fee.

Only material generated in Washington County may be brought to the Washington County Landfill.

* NOTE Churches are considered households for fee schedule purposes

Town of Plymouth Landfill Availability Fee	\$ 35.52 per household
<i>(No leaf/limb charge for residents)</i>	

Regional Landfill Charges (billed and paid to County)

Town of Plymouth	\$ 46.32 per ton
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(or at cost if higher, plus any applicable taxes/fees)

WATER SYSTEM FEE SCHEDULE:

MONTHLY WATER RATES

Monthly Base Charge *(includes the first 2000 gallons of water)*

3/4 inch	\$ 24.00
1 inch	\$ 36.00
1 ½ inch	\$ 61.00
2 inch	\$ 99.00
3 inch	\$ 169.00
4 inch	\$ 247.00
6 inch	\$ 486.00
8 inch	\$ 726.00

Consumption charge \$ 13.00
 (per each 1000 gallons over the 2000 gallons included in the base charge)

Water Service Deposit

Renter	\$120.00
Owner	\$60.00

Hydrant charge \$ 13.00
 for each 1000 gallons over the minimum

TAP FEES (NO BORE)	5/8"-3/4"	1"	2"	HYDRANT METER
Connection	\$911.00	\$995.00	\$1,590.00	\$ 700.00
Deposit	\$100.00	\$100.00	\$ 150.00	\$1,000.00
Plumbing Permit	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Reconnect Fee	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
Special Meter Readings	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00

TAP FEES (WITH BORE)	5/8"-3/4"	1"	2"	HYDRANT METER
Connection	\$1,1161.00	\$1,245.00	\$1,840.00	\$ 700.00
Deposit	\$ 100.00	\$ 100.00	\$ 150.00	\$1,000.00
Plumbing Permit	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Reconnect Fee	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
Special Meter Readings	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00

*Connection charges for connections larger than 2" will be charged at actual cost based on quotes to be obtained at the time such request are made. Contact the Public Utilities Director for additional information.

Washington County
Job Classification Schedule
as of July 1st, 2017

Grade	Job Title	Min	Mid	Max
5	Housekeeper I	\$18,287	\$21,702	\$26,427
7	Office Assistant/Floater	\$20,221	\$24,028	\$29,266
8	Senior Center Nutrition Program Manager	\$21,176	\$25,178	\$30,649
10	EMT Basic Maintenance Worker I Property Tax Clerk Utility Customer Service Rep	\$23,134	\$27,492	\$33,465
11	Accounting Technician Asst Communications Supervisor Asst Register of Deeds Detention Officer - Uncertified EMT Intermediate Telecommunicator I Waterworks Technician I	\$24,089	\$28,605	\$34,860
12	Animal Control Officer Code Enforcement Officer/Office Asst Detention Officer - Certified Assistant Lanfill Manager/Landfill Operator	\$25,044	\$29,768	\$36,280
13	Telecommunicator II - EMD Certified Detention Corporal	\$26,010	\$30,943	\$37,700
14	Detention - Lieutenant Soil and Water Supervisor Waterworks Technician II	\$27,014	\$32,082	\$39,058
15	Administrative Asst Administrative Deputy Chief Landfill Operator Deputy I Uncertified Maintenance Worker II Recreation Director	\$27,981	\$33,244	\$40,466
16	Accounting Specialist Deputy I Certified Director of Elections Water Treatment Plant Operator	\$28,936	\$34,383	\$41,874
17	Senior Center Director	\$29,897	\$35,533	\$43,269
18	Assistant Tax Assessor Delinquent Tax Coordinator Financial Analyst	\$30,870	\$36,672	\$44,701

Grade	Job Title	Min	Mid	Max
19	Chief Detention Officer Communications Supervisor Deputy II Sheriff's Department EMT - Compliance / Transport Officer EMT Paramedic EMS Supervisor IT Systems Operator	\$31,861	\$37,847	\$46,072
21	Communications Supervisor - EMD Certified Corporal Sheriff's Department Maintenance Supervisor	\$33,758	\$40,148	\$48,899
22	Clerk to Board/Admin. Asst. Sergeant Sheriff's Department	\$34,762	\$41,286	\$50,307
23	GIS Mapping Director Investigator Sheriff's Department	\$35,729	\$42,437	\$51,690
24	Captain Sheriff's Department Lieutenant Sheriff's Department	\$36,672	\$43,575	\$53,110
25	Register of Deeds	\$37,687	\$44,762	\$54,493
27	Building Inspector Chief Deputy Sheriff's Department Tax Administrator Water Treatment Plant Supervisor	\$39,585	\$47,063	\$57,308
30	Planning and Safety Director	\$42,534	\$50,503	\$61,519
37	EMS Director	\$49,266	\$58,557	\$71,347
38	County Attorney	\$50,270	\$59,719	\$72,731
40	Finance Officer Sheriff	\$52,204	\$62,033	\$75,558
44	Asst. Co. Mgr. / Co. Attorney Utilities Director	\$56,464	\$67,149	\$81,813

Washington County
Salary Schedule
as of July 1, 2017

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16
1	\$14,407	\$14,762	\$15,154	\$15,509	\$15,900	\$16,292	\$16,696	\$17,100	\$17,528	\$17,969	\$18,422	\$18,899	\$19,352	\$19,829	\$20,307	\$20,845
2	\$15,349	\$15,741	\$16,121	\$16,549	\$16,965	\$17,381	\$17,810	\$18,275	\$18,703	\$19,156	\$19,682	\$20,148	\$20,649	\$21,163	\$21,690	\$22,216
3	\$16,353	\$16,757	\$17,149	\$17,602	\$18,030	\$18,495	\$18,948	\$19,132	\$19,903	\$20,392	\$20,894	\$21,408	\$21,947	\$22,498	\$23,036	\$23,636
4	\$17,308	\$17,736	\$18,201	\$18,642	\$19,095	\$19,572	\$20,062	\$20,551	\$21,078	\$21,604	\$22,130	\$22,706	\$23,256	\$23,832	\$24,444	\$25,031
5	\$18,287	\$18,715	\$19,181	\$19,695	\$20,184	\$20,686	\$21,188	\$21,702	\$22,253	\$22,816	\$23,379	\$23,979	\$24,554	\$25,178	\$25,802	\$26,427
6	\$19,266	\$19,744	\$20,221	\$20,735	\$21,261	\$21,751	\$22,314	\$22,877	\$23,428	\$24,040	\$24,615	\$25,252	\$25,851	\$26,476	\$27,186	\$27,822
7	\$20,221	\$20,735	\$21,261	\$21,751	\$22,314	\$22,877	\$23,428	\$24,028	\$24,615	\$25,252	\$25,851	\$26,476	\$27,173	\$27,822	\$28,532	\$29,266
8	\$21,176	\$21,702	\$22,253	\$22,816	\$23,354	\$23,979	\$24,554	\$25,178	\$25,802	\$26,427	\$27,100	\$27,749	\$28,483	\$29,181	\$29,878	\$30,649
9	\$22,143	\$22,718	\$23,269	\$23,856	\$24,468	\$25,044	\$25,704	\$26,329	\$27,002	\$27,651	\$28,373	\$29,034	\$29,768	\$30,515	\$31,274	\$32,045
10	\$23,134	\$23,697	\$24,285	\$24,907	\$25,509	\$26,170	\$26,806	\$27,492	\$28,152	\$28,875	\$29,585	\$30,307	\$31,078	\$31,861	\$32,657	\$33,465
11	\$24,089	\$24,701	\$25,325	\$25,937	\$26,598	\$27,247	\$27,944	\$28,605	\$29,328	\$30,086	\$30,821	\$31,592	\$32,375	\$33,208	\$34,040	\$34,860
12	\$25,044	\$25,704	\$26,329	\$27,002	\$27,651	\$28,373	\$29,034	\$29,768	\$30,515	\$31,274	\$32,045	\$32,840	\$33,660	\$34,517	\$35,374	\$36,280
13	\$26,010	\$26,671	\$27,320	\$28,030	\$28,716	\$29,438	\$30,197	\$30,943	\$31,702	\$32,522	\$33,306	\$34,138	\$34,982	\$35,851	\$36,720	\$37,700
14	\$27,014	\$27,663	\$28,385	\$29,046	\$29,780	\$30,527	\$31,298	\$32,082	\$32,865	\$33,673	\$34,542	\$35,411	\$36,292	\$37,198	\$38,128	\$39,058
15	\$27,981	\$28,654	\$29,376	\$30,123	\$30,858	\$31,641	\$32,436	\$33,244	\$34,077	\$34,909	\$35,778	\$36,647	\$37,577	\$38,556	\$39,499	\$40,466
16	\$28,936	\$29,670	\$30,392	\$31,164	\$31,922	\$32,730	\$33,526	\$34,383	\$35,239	\$36,133	\$37,039	\$37,932	\$38,911	\$39,842	\$40,870	\$41,874
17	\$29,891	\$30,649	\$31,421	\$32,192	\$33,000	\$33,832	\$34,676	\$35,533	\$36,427	\$37,332	\$38,250	\$39,217	\$40,221	\$41,188	\$42,216	\$43,269
18	\$30,870	\$31,665	\$32,436	\$33,257	\$34,089	\$34,921	\$35,802	\$36,672	\$37,577	\$38,556	\$39,511	\$40,478	\$41,482	\$42,559	\$43,563	\$44,701
19	\$31,861	\$32,645	\$33,440	\$34,285	\$35,117	\$35,986	\$36,953	\$37,847	\$38,777	\$39,732	\$40,760	\$41,763	\$42,779	\$43,881	\$44,970	\$46,072
20	\$32,804	\$33,624	\$34,456	\$35,313	\$36,243	\$37,124	\$38,055	\$38,985	\$39,952	\$40,956	\$41,971	\$43,024	\$44,101	\$45,191	\$46,341	\$47,492
21	\$33,758	\$34,615	\$35,496	\$36,378	\$37,284	\$38,202	\$39,132	\$40,148	\$41,139	\$42,155	\$43,232	\$44,273	\$44,982	\$46,537	\$47,700	\$48,899
22	\$34,762	\$35,656	\$36,500	\$37,406	\$38,312	\$39,315	\$40,295	\$41,286	\$42,314	\$43,404	\$44,468	\$45,570	\$46,696	\$47,883	\$49,071	\$50,307
23	\$35,729	\$36,598	\$37,504	\$38,495	\$39,438	\$40,392	\$41,396	\$42,437	\$43,501	\$44,603	\$45,692	\$46,843	\$48,006	\$49,205	\$50,442	\$51,690
24	\$36,672	\$37,590	\$38,569	\$39,511	\$40,478	\$41,482	\$42,559	\$43,575	\$44,701	\$45,803	\$46,941	\$48,104	\$49,291	\$50,539	\$51,812	\$53,110
25	\$37,687	\$38,618	\$39,560	\$40,527	\$41,580	\$42,608	\$43,624	\$44,787	\$45,852	\$46,990	\$48,177	\$49,401	\$50,625	\$51,898	\$53,196	\$54,493
26	\$38,642	\$39,585	\$40,552	\$41,616	\$42,632	\$43,685	\$44,787	\$45,900	\$47,063	\$48,226	\$49,438	\$50,662	\$51,923	\$53,220	\$54,554	\$55,901
27	\$39,585	\$40,552	\$41,629	\$42,632	\$43,685	\$44,799	\$45,900	\$47,063	\$48,226	\$49,438	\$50,662	\$51,935	\$53,232	\$54,554	\$55,913	\$57,308
28	\$40,539	\$41,604	\$42,620	\$43,648	\$44,774	\$45,888	\$47,051	\$48,214	\$49,426	\$50,650	\$51,910	\$53,208	\$54,517	\$55,888	\$57,284	\$58,704
29	\$41,543	\$42,583	\$43,612	\$44,725	\$45,839	\$46,978	\$48,165	\$49,364	\$50,588	\$51,861	\$53,159	\$54,468	\$55,839	\$57,222	\$58,642	\$61,666
30	\$42,534	\$43,538	\$44,664	\$45,766	\$46,904	\$48,067	\$49,254	\$50,503	\$51,788	\$53,061	\$54,395	\$55,766	\$57,137	\$58,557	\$60,013	\$61,519
31	\$43,465	\$44,554	\$45,656	\$46,794	\$47,969	\$49,181	\$50,393	\$51,641	\$52,914	\$54,273	\$55,607	\$57,002	\$58,434	\$59,891	\$61,384	\$62,914
32	\$44,419	\$45,546	\$46,672	\$47,847	\$49,058	\$50,282	\$51,519	\$52,804	\$54,114	\$55,472	\$56,868	\$58,275	\$59,732	\$61,237	\$62,767	\$64,334
33	\$45,399	\$46,537	\$47,700	\$48,899	\$50,099	\$51,360	\$52,657	\$53,967	\$55,325	\$56,696	\$58,116	\$59,560	\$61,029	\$62,571	\$64,126	\$65,717
34	\$46,378	\$47,541	\$48,740	\$49,915	\$51,164	\$52,437	\$53,746	\$55,105	\$56,488	\$57,896	\$59,340	\$60,821	\$62,339	\$63,893	\$65,497	\$67,149
35	\$47,345	\$48,520	\$49,719	\$50,980	\$52,265	\$53,563	\$54,897	\$56,280	\$57,675	\$59,107	\$60,588	\$62,106	\$63,648	\$65,227	\$66,868	\$68,544
36	\$48,312	\$49,524	\$50,760	\$52,020	\$53,318	\$54,652	\$55,998	\$57,382	\$58,850	\$60,319	\$61,800	\$63,355	\$64,958	\$66,562	\$68,238	\$69,952
37	\$49,266	\$50,515	\$51,788	\$53,085	\$54,395	\$55,766	\$57,137	\$58,557	\$60,038	\$61,519	\$63,073	\$64,628	\$66,268	\$67,896	\$69,597	\$71,347
38	\$50,270	\$51,506	\$52,792	\$54,101	\$55,460	\$56,855	\$58,263	\$59,719	\$61,225	\$62,755	\$64,297	\$65,901	\$67,553	\$69,230	\$70,980	\$72,731
39	\$51,225	\$52,473	\$53,808	\$55,154	\$56,537	\$57,932	\$59,364	\$60,858	\$62,376	\$63,954	\$65,546	\$67,198	\$68,850	\$70,576	\$72,339	\$74,138
40	\$52,204	\$53,514	\$54,823	\$56,219	\$57,602	\$59,022	\$60,491	\$62,033	\$63,575	\$65,154	\$66,782	\$68,459	\$70,160	\$71,898	\$73,967	\$75,558
41	\$53,232	\$54,566	\$55,937	\$57,333	\$58,801	\$60,246	\$61,776	\$63,330	\$64,909	\$66,549	\$68,226	\$69,940	\$71,690	\$73,465	\$75,313	\$77,198
42	\$54,297	\$55,644	\$57,063	\$58,483	\$59,964	\$61,458	\$63,000	\$64,591	\$66,207	\$67,859	\$69,585	\$71,335	\$73,134	\$74,970	\$76,868	\$78,777
43	\$55,374	\$56,757	\$58,189	\$59,658	\$61,139	\$62,669	\$64,224	\$65,852	\$67,480	\$69,181	\$70,907	\$72,682	\$74,505	\$76,366	\$78,288	\$80,234
44	\$56,464	\$57,896	\$59,328	\$60,821	\$62,339	\$63,893	\$65,484	\$67,149	\$68,814	\$70,527	\$72,290	\$74,101	\$75,950	\$77,859	\$79,793	\$81,813

Washington County
DSS - Job Classification Schedule
as of July 1, 2017

Grade	Job Title	Min	Max
52	Housekeeper Human Resources Aide	\$15,912	\$23,465
53	Vehicle Operator I	\$16,659	\$24,627
54	Community SS Assistant	\$17,516	\$25,864
57	Office Assistant III	\$20,294	\$29,927
59	IM Technician Processing Assistant IV Public Information Assistant IV	\$22,363	\$32,424
61	Accounting Technician II IM Caseworker I	\$24,627	\$36,439
63	Administration Assistant I IM Caseworker II Social Worker I	\$27,173	\$40,099
65	Child Support Agent II IM Investigator II IM Caseworker III	\$29,927	\$44,346
67	Administrative Officer I Child Supervisor I IM Supervisor II Paralegal I Social Worker II	\$33,073	\$48,924
68	Administrative Assistant II - Senior Center Computer System Administrator I	\$34,676	\$51,396
69	Social Worker III	\$36,439	\$54,003
70	Social Worker Inv/Ass/Tr Social Worker Supervisor II	\$38,238	\$56,757
73	Social Worker Supervisor III	\$44,346	\$65,729
80	Social Services Director III	\$62,633	\$92,853

Washington County
DSS Salary Schedule
as of July 1, 2017

Grade	Step A1	Step A2	Step B1	Step B2	Step B3	Step C1	Step C2	Step C3	Step D1	Step D2	Step D3	Step E1	Step E2	Step E3	Step F1	Step F2	Step F3
52	\$15,912	\$16,292	\$16,659	\$17,100	\$17,516	\$17,932	\$18,373	\$18,838	\$19,327	\$19,805	\$20,294	\$20,808	\$21,347	\$21,788	\$22,363	\$22,902	\$23,465
53	\$16,659	\$17,100	\$17,516	\$17,932	\$18,373	\$18,838	\$19,327	\$19,805	\$20,294	\$20,808	\$21,347	\$21,788	\$22,363	\$22,902	\$23,465	\$24,089	\$24,627
54	\$17,516	\$17,932	\$18,373	\$18,838	\$19,327	\$19,805	\$20,294	\$20,808	\$21,347	\$21,788	\$22,363	\$22,902	\$23,465	\$24,089	\$24,627	\$25,264	\$25,864
55	\$18,373	\$18,838	\$19,327	\$19,805	\$20,294	\$20,808	\$21,347	\$21,788	\$22,363	\$22,902	\$23,465	\$24,089	\$24,627	\$25,264	\$25,864	\$26,525	\$27,173
56	\$19,327	\$19,805	\$20,294	\$20,808	\$21,347	\$21,788	\$22,363	\$22,902	\$23,465	\$24,089	\$24,627	\$25,264	\$25,864	\$26,525	\$27,173	\$27,822	\$28,520
57	\$20,294	\$20,808	\$21,347	\$21,788	\$22,363	\$22,902	\$23,465	\$24,089	\$24,627	\$25,264	\$25,864	\$26,525	\$27,173	\$27,822	\$28,520	\$29,205	\$29,927
58	\$21,347	\$21,788	\$22,363	\$22,902	\$23,465	\$24,089	\$24,627	\$25,264	\$25,864	\$26,525	\$27,173	\$27,822	\$28,520	\$29,205	\$29,927	\$30,662	\$31,445
59	\$22,363	\$22,902	\$23,465	\$24,089	\$24,627	\$25,264	\$25,864	\$26,525	\$27,173	\$27,822	\$28,520	\$29,205	\$29,927	\$30,662	\$31,445	\$32,216	\$33,073
60	\$23,465	\$24,089	\$24,627	\$25,264	\$25,864	\$26,525	\$27,173	\$27,822	\$28,520	\$29,205	\$29,927	\$30,662	\$31,445	\$32,216	\$33,073	\$33,869	\$34,676
61	\$24,627	\$25,264	\$25,864	\$26,525	\$27,173	\$27,822	\$28,520	\$29,205	\$29,927	\$30,662	\$31,445	\$32,216	\$33,073	\$33,869	\$34,676	\$35,545	\$36,439
62	\$25,864	\$26,525	\$27,173	\$27,822	\$28,520	\$29,205	\$29,927	\$30,662	\$31,445	\$32,216	\$33,073	\$33,869	\$34,676	\$35,545	\$36,439	\$37,345	\$38,238
63	\$27,173	\$27,822	\$28,520	\$29,205	\$29,927	\$30,662	\$31,445	\$32,216	\$33,073	\$33,869	\$34,676	\$35,545	\$36,439	\$37,345	\$38,238	\$39,144	\$40,099
64	\$28,520	\$29,205	\$29,927	\$30,662	\$31,445	\$32,216	\$33,073	\$33,869	\$34,676	\$35,545	\$36,439	\$37,345	\$38,238	\$39,144	\$40,099	\$41,127	\$42,155
65	\$29,927	\$30,662	\$31,445	\$32,216	\$33,073	\$33,869	\$34,676	\$35,545	\$36,439	\$37,345	\$38,238	\$39,144	\$40,099	\$41,127	\$42,155	\$43,318	\$44,346
66	\$31,445	\$32,216	\$33,073	\$33,869	\$34,676	\$35,545	\$36,439	\$37,345	\$38,238	\$39,144	\$40,099	\$41,127	\$42,155	\$43,318	\$44,346	\$45,362	\$46,537
67	\$33,073	\$33,869	\$34,676	\$35,545	\$36,439	\$37,345	\$38,238	\$39,144	\$40,099	\$41,127	\$42,155	\$43,318	\$44,346	\$45,362	\$46,537	\$47,688	\$48,924
68	\$34,676	\$35,545	\$36,439	\$37,345	\$38,238	\$39,144	\$40,099	\$41,127	\$42,155	\$43,318	\$44,346	\$45,362	\$46,537	\$47,688	\$48,924	\$50,074	\$51,396
69	\$36,439	\$37,345	\$38,238	\$39,144	\$40,099	\$41,127	\$42,155	\$43,318	\$44,346	\$45,362	\$46,537	\$47,688	\$48,924	\$50,074	\$51,396	\$52,632	\$54,003
70	\$38,238	\$39,144	\$40,099	\$41,127	\$42,155	\$43,318	\$44,346	\$45,362	\$46,537	\$47,688	\$48,924	\$50,074	\$51,396	\$52,632	\$54,003	\$55,374	\$56,757
71	\$40,099	\$41,127	\$42,155	\$43,318	\$44,346	\$45,362	\$46,537	\$47,688	\$48,924	\$50,074	\$51,396	\$52,632	\$54,003	\$55,374	\$56,757	\$58,165	\$59,609
72	\$42,155	\$43,318	\$44,346	\$45,362	\$46,537	\$47,688	\$48,924	\$50,074	\$51,396	\$52,632	\$54,003	\$55,374	\$56,757	\$58,165	\$59,609	\$61,078	\$62,633
73	\$44,346	\$45,362	\$46,537	\$47,688	\$48,924	\$50,074	\$51,396	\$52,632	\$54,003	\$55,374	\$56,757	\$58,165	\$59,609	\$61,078	\$62,633	\$64,138	\$65,729
74	\$46,537	\$47,688	\$48,924	\$50,074	\$51,396	\$52,632	\$54,003	\$55,374	\$56,757	\$58,165	\$59,609	\$61,078	\$62,633	\$64,138	\$65,729	\$67,418	\$69,120
75	\$48,924	\$50,074	\$51,396	\$52,632	\$54,003	\$55,374	\$56,757	\$58,165	\$59,609	\$61,078	\$62,633	\$64,138	\$65,729	\$67,418	\$69,120	\$70,821	\$72,584
76	\$51,396	\$52,632	\$54,003	\$55,374	\$56,757	\$58,165	\$59,609	\$61,078	\$62,633	\$64,138	\$65,729	\$67,418	\$69,120	\$70,821	\$72,584	\$74,407	\$76,256
77	\$54,003	\$55,374	\$56,757	\$58,165	\$59,609	\$61,078	\$62,633	\$64,138	\$65,729	\$67,418	\$69,120	\$70,821	\$72,584	\$74,407	\$76,256	\$78,153	\$80,111
78	\$56,757	\$58,165	\$59,609	\$61,078	\$62,633	\$64,138	\$65,729	\$67,418	\$69,120	\$70,821	\$72,584	\$74,407	\$76,256	\$78,153	\$80,111	\$82,106	\$84,150
79	\$59,609	\$61,078	\$62,633	\$64,138	\$65,729	\$67,418	\$69,120	\$70,821	\$72,584	\$74,407	\$76,256	\$78,153	\$80,111	\$82,106	\$84,150	\$86,268	\$88,422
80	\$62,633	\$64,138	\$65,729	\$67,418	\$69,120	\$70,821	\$72,584	\$74,407	\$76,256	\$78,153	\$80,111	\$82,106	\$84,150	\$86,268	\$88,422	\$90,613	\$92,853

COUNTY OF WASHINGTON

BOARD OF COMMISSIONERS

COMMISSIONERS:

JULIUS WALKER, JR., CHAIR
TRACEY A. JOHNSON, VICE-CHAIR
D. COLE PHELPS
JENNIFER C. RIDDICK
WILLIAM "BILL" R. SEXTON, JR.



ADMINISTRATION STAFF:

CURTIS S. POTTER
INTERIM COUNTY MANAGER/
COUNTY ATTORNEY
cpotter@washconc.org

JULIE J. BENNETT, CMC, NCCCC
CLERK TO THE BOARD
jbennett@washconc.org

POST OFFICE BOX 1007
PLYMOUTH, NORTH CAROLINA 27962
OFFICE (252) 793-5823 FAX (252) 793-1183

TO: Julius Walker, Jr., Chairman
Tracey Johnson, Vice-Chair
Bill Sexton, Commissioner
Cole Phelps, Commissioner
Jennifer Riddick, Commissioner

FROM: Curtis S. Potter, Interim County Manager

RE: Washington County Recommended Budget for FY17-18

DATE: May 17, 2017

In accordance with North Carolina General Statutes, I respectfully submit for your review and consideration the recommended FY17-18 budget for Washington County. This recommended budget was prepared in accordance with the North Carolina Local Government and Budget Fiscal Control Act. The budget identifies revenue and expenditure estimates for the fiscal year that begins on July 1, 2017. The FY17-18 general fund budget totals \$14,540,208 for all county operations, capital improvements and debt service requirements. This amount represents an increase of \$916,172 (6.7%) from the FY16-17 budget of \$13,624,036.

Major highlights of the budget include the following:

- An increase of \$.07 cents per \$100 of assessed value for a recommended ad valorem tax rate of \$.88 per \$100 of assessed value is proposed in order to adequately fund the operational requirements of the county without further depleting its dwindling fund balance.
- An additional Special Tax of \$.01 cent per \$100 of assessed value is recommended to be levied in addition to the general ad valorem tax rate for Watershed Improvement, to be used exclusively for adequately funding and proactively managing drainage systems and projects throughout the county. This tax was authorized by voter referendum held on May 6, 1972 and to the best of my knowledge last levied in FY08-09.
- \$.04 cents per \$100 of assessed value is allocated to Fire Departments per Board direction.
- \$.035 cents per \$100 of assessed value is allocated to support the continuation of paramedic level EMS operations.

- \$.01 cent per \$100 of assessed value is allocated to pay for non-reimbursable capital outlay costs associated with installing the state mandated backup PSAP in Roper, North Carolina.
- Just over \$.01 cent per \$100 of assessed value is allocated for contingency which is particularly important this budget year given the relatively low available fund balance and lack of excess funding available within other areas of this budget to cover unexpected emergencies.
- A solid waste user fee increase is proposed from \$215 to \$260 per household to adequately fund the solid waste enterprise fund and cover cost increases associated with curbside pickup.
- Funding for the Washington County Schools operations budget is allocated at the same level as FY16-17 which is \$1,603,000. A significant increase in capital outlay funding is proposed to properly account for prior year sales tax restricted to school capital outlay purposes as more particularly described in this document below.
- \$279,097 representing approximately \$0.32 cent per \$100 of assessed value is allocated to the Washington County Hospital Pension Plan which has not been adequately funded in recent years and is approximately 2 years away from depleting pension plan assets. This amount represents the first of 20 annual projected installments according to the actuarially determined plan liability needed to adequately fund this plan.
- Other major county capital outlay expenses include the purchase of two replacement vehicles for the Sheriff's Department, finishing the upgrade of control consoles in the detention center, and entering into an installment purchase agreement loan for the purchase of new cardiac monitors for EMS.
- No new county-funded positions have been added to the recommended budget.
- No salary increases are proposed with the exception of a handful of minor adjustments to approximately nine (9) lower level staff members totaling less than \$3,500 which are proposed to correct pay plan compliance issues discovered during the budget process.

Budget Development Process:

The budget development process began on February 6, 2017 with the presentation of a proposed budget calendar followed by a Budget Planning Retreat held by the Board of Commissioners on February 17th, 2017. A budget kickoff message and budget preparation forms and instructions were distributed to all county departments, groups and agencies that receive funding from Washington County on March 1st, 2017, and departments and other agencies were required to submit their proposed budgets for consideration by March 17, 2017 although this deadline was extended for a number of parties. The County Manager and Finance Officer met with county department heads beginning in early April and reviewed departmental budget requests. The budget calendar was amended on May 1st, 2017 and the recommended budget was balanced on May 15th, 2017. A public hearing regarding the budget is scheduled for June 5th, 2017. Final adoption of the FY17-18 budget is anticipated to occur between June 5th, 2017 and June 15th, 2017.

Budget Development Preparation Guidelines:

The following preparation guidelines, approved by the Washington County Commissioners on March 6th, 2017 were utilized in developing the budget:

1. Mandatory statutory funding requirements should be met each year, or for those that are typically spread over multiple years, the pro-rated portion thereof should be funded each year rather than deferring expenses to later fiscal years.
2. Attempt to prevent the expansion of existing services or the establishment of new services unless a new revenue stream can be established to fund the expanded or new services.
3. Any premium increases in spousal or family health/dental/vision coverages should be passed through to employees.

4. Attempt not to layoff or furlough any current employees, and no new positions should be created unless funded by a grant or specific new revenue stream.
5. Continue to offer the same tax discount program initiated last fiscal year, but advertise the discounts in advance and more publicly before they are due to prevent confusion and enable citizens to take advantage of the discount even if tax bills are sent out behind schedule.
6. Attempt to restore the full .04 cents of collected tax revenue for funding fire services, and itemize this separately on the tax bill for the upcoming year.
7. Attempt to fund the full recommended annual contribution for the WCH Pension Plan.
8. Attempt to identify and propose corrections for any major irregularities or inequities in the Washington County Pay Plan during the budget process.
9. Present a balanced budget to the Board of Commissioners, which may include if absolutely necessary the presentation of a budget calling for a proposed tax increase. To lower such proposed tax increase required to balance the budget, consider reducing or eliminating discretionary services for which the estimated costs of providing such services outweigh the estimated value. If possible attempt to provide multiple balanced budget columns as follows:
 - a. A budget column reflecting a tax increase if required to fund all recommended requests.
 - b. A budget column reflecting no tax increase, and if required to balance, service reductions.
 - c. A recommended budget column based on trying to balance the competing priorities of the two foregoing budget columns.

Recommended Budget Overview:

The budget seeks to meet the needs of county citizens in a manageable and cost effective manner. The recommended budget holds any increases in expenditures within individual departments to a minimal level.

According to the Washington County Tax Department, the county's tax base for FY17-18 is projected to be \$911,974,431 including motor vehicles. The ad valorem tax collection rate has been determined to be \$87,230 per each one-cent of tax collected. The tax rate is based on collecting 95.5% of real and personal property and public utility values, as well as 97% of motor vehicle values.

The recommended general fund budget totals \$14,540,208 with an ad valorem tax rate of \$.88 per \$100 of assessed value. The effective tax collection rate excluding motor vehicles for FY15-16 was 95.5% representing an increase over last year's effective rate of 93.34%.

General Fund Revenues:

General fund revenues are generated from ad valorem tax collections, sales tax receipts, motor vehicle tax receipts, various fees, fines, grants and limited shared revenue with the State of North Carolina generated by the sale of wine and beer. Total general fund revenues for the FY17 general fund budget are projected to be \$14,540,208.

The FY17-18 ad valorem tax levy is estimated to be \$6,897,788 which is a \$722,099 (11.7%) increase from the current year estimate of \$6,175,689. The increase is due to the identification of additional taxable properties, a higher tax collection rate, and the proposed increase in the overall tax rate which accounts for \$611,240 of this amount alone. Total prior years' tax collections are estimated to be \$403,000 and prior year tax interest is estimated to be \$90,000. Interest earned on investments is projected to be \$13,000. Total unrestricted sales tax revenues from all sources of sales tax are projected to be \$1,399,000, and additional sales tax revenues of \$471,000 restricted to school capital outlay, and of \$235,000 restricted to economic development or education are also anticipated.

Other significant budget revenue estimates include:

- Payment in Lieu of Taxes is projected at \$15,000 (\$2,500 more than CY).
- Prior year tax interest is estimated at \$90,000 (\$10,000 less than CY).
- Wine and Beer Tax is projected at \$35,000 (\$5,000 more than CY).
- Elections Reimbursement estimated at \$15,000 (\$15,000 more than CY).
- Hazardous Mitigation Grant estimated at \$124,814 (same as CY).
- Hazard Emergency Preparedness Grant estimated at \$20,000 (same as CY).
- Emergency Management Program Fund is projected at \$38,583 (\$1,875.5 less than CY).
- Recreation Fees and Donations are estimated at \$6,300 (\$1,200 less than CY).
- Department of Social Services revenues are estimated at \$3,075,514 (\$305,762 less than CY).
- Court cost, fees and charges are estimated to be \$23,000 (\$5,500 more than the CY).
- Sheriff fees and service fees are estimated to be \$21,600 (\$13,300 less than the CY).
- Building Permit Fees are projected at \$47,000 (\$2,000 more than CY).
- Register of Deeds Fees are estimated at \$97,500 (\$9,032 more than CY).
- Jail Fees and Jail Housing Fees are estimated at \$155,500 (\$500 more than CY).
- Sheriff Grants estimated at \$48,486 (same as CY).
- Planning Dept. Contracted Services estimate at \$7,560 (new source of revenue)
- Sale of Fixed Assets (Surplus) estimated at \$5000 (\$5000 more than CY).
- JCPC Funds estimated at \$75,063 (same as CY).
- School SRO Reimbursement estimated at \$211,670 (\$4,044 more than CY).
- Soil & Water District Contribution estimated at \$21,136 (\$8,136 more than CY).
- Cost Allocation-Waterworks is estimated is to be \$155,000 (\$105,000 more than CY). This account represents ongoing allocations of indirect costs from various other departments (County Manager, Finance, and IT for example) that provide administrative support for the operations of the Waterworks Department.
- Cost Allocation-Sanitation is projected to be \$50,000 (same as CY). This account also has various indirect costs similar to the waterworks department.
- Fund Balance Appropriation estimated at \$183,068 representing the reallocation of funds not spent from FY17 budget as follows: \$128,125 in unspent sales tax redistribution proceeds, and \$54,943 in unspent funds for completion of the Jail Consoles upgrade project currently under contract.

General Fund Expenditures:

General fund expenditures encompass several major areas of Washington County Government including education, public health, human services, law enforcement, debt and general government. Total general fund expenditures for the recommended FY17-18 budget are projected to be \$14,540,208.

General fund expenditures are broken down in more detail and shown by department/category within the “Fiscal Year 2017-2018 Budgetary Comparison” spreadsheet attached to this document and incorporated herein by reference for your comparison of the FY17-18 budgeted totals against the FY16-17 and FY15-16 original budgets. A brief note about potential reasons for major differences is included in the right hand column of this document.

Enterprise Fund Revenues:

- Waterworks Enterprise Fund revenues are projected to be \$1,375,650 which is an increase of \$33,656 from the current estimate of \$1,341,994. This revenue project is based on a total of approximately 2,800 customers with an average usage of 3,600 gallons per month. Total charges for water consumption are estimated to be \$1,404,520.
- Solid Waste Fund revenues are projected to be \$1,303,539 which is an increase of \$65,999 from the current estimate of \$1,239,540. Revenue is derived from household solid waste user fees, town solid waste user fees, regional commercial landfill disposal fees, construction contractors' disposal fees, penalties and interest, white goods and scrap tire disposal fees.
- Emergency Medical Services (EMS) and Medical Transport Services for Washington County are projected to generate \$2,114,503 in revenues from Medicare, Medicaid, private insurance and self-pay as well as \$231,545 in projected loan proceeds to purchase new cardiac monitors.

Enterprise Fund Expenditures:

Enterprise fund expenditures encompass several areas of Washington County Government including water, sanitation and emergency medical services. Enterprise fund expenditures include the following areas:

- Water Operations and Treatment Plant: Water operations proposed expenditures total \$1,375,650 which is an increase of \$33,656 from the current appropriation of \$301,579. Treatment plant proposed expenditures total \$1,082,162 which is \$41,747 more than the current appropriation of \$1,040,415.
- Solid Waste Fund: These expenditures total \$1,303,539 which is an increase of \$65,999 from the current appropriation of \$1,239,540. During FY17 the projected revenues for solid waste user fees were over budgeted which will most likely result in loss of fund balance at the end of that year. The projected increase in solid waste user fees from \$215 per household to \$260 per household are required in order to pay for increased contract rates for curbside trash and recycling services, and does not resolve the ongoing fund balance concerns related to this proprietary fund. Those concerns are amplified by the post closure landfill costs that must be booked at the end of each fiscal year. Additional revenue sources need to be identified and developed in order to restore a healthier fund balance to this proprietary fund.
- Emergency Medical Services (EMS): Expenditures for Washington County EMS and Washington County Medical Transport are projected to be \$1,815,523 and \$298,980 respectively which are substantial increases over prior years due to the fact that in FY17-18 what had been four separate departments will be merged into two (emergent and non-emergent). Overall the total amount budgeted across all departments for all EMS services in FY17-18 is \$187,949 less than FY16-17.

Washington-Tyrrell Emergency Medical Services (EMS)

Washington County EMS continues to successfully fulfill its emergency medical services mission to the county's citizens. Washington County operates emergent and non-emergent (transport) services to the county's residents. Washington County EMS also operates emergent services through a contractual agreement with Tyrrell County for its citizens.

The primary sources of revenues for emergent and non-emergent services are Medicare, Medicaid, private insurance and private pay patients. Tyrrell County currently reimburses Washington County for its EMS operating expenses and Washington County receives additional funds from Tyrrell County for operating its EMS program. These revenue sources do not provide enough revenue to fully cover all county EMS operational expenses. For that reason, the county has been compelled during previous fiscal years, as well as the current fiscal year, to use county general funds to compensate for expenses not reimbursed by the sources cited above. The county is unable to sustain reliance on the county general fund as a revenue source for the EMS program in future years.

Considerable review and evaluation of current EMS operations have been performed over the past several years in an effort to lower expenditures and lessen reliance on county general funds. After implementing a fluctuating workweek schedule for staff to reduce overtime costs, changing billing companies to improve collection rates, and franchising point to point non emergent medical transport, the EMS system has undergone a noticeable improvement over the last two years but still requires a regular transfer of general fund revenues. For FY17-18 a transfer of \$306,215 (\$0.35 cents) from the general fund is proposed which is a decrease from the \$429,789 budgeted in FY16-17. Additionally, no allocation of the EMS fund balance has been made which is an improvement over the \$50,000 of EMS fund balance appropriated in FY16-17.

In FY17-18, Washington County anticipates modifying its contract with Tyrrell County to discontinue the provision of non-emergency transport services, and to charge Tyrrell County a set flat fee for the provision of services to lessen the administrative burden of separately tracking and accounting for expenses within different EMS departments and to further streamline and increase the profitability of EMS operations overall.

Waterworks

Washington County residents currently pay \$24 per month for the first 2,000 gallons consumed and \$13 for each 1,000 gallons thereafter. Generally, revenues from water sales have not kept pace with expenditures. The water rates were raised in FY15-16 in response to a letter of concern received from the Local Government Commission regarding the sustainability of the fund balance in this proprietary water fund. In FY16-17 the cost allocations paid from the water system to the general fund were substantially reduced after internal restructuring of some water department staff and due to the concerns about fund balance which presently appears to have stabilized. For FY17-18 the cost allocations have been increased again based on the most recent cost allocation report available. An updated report is expected within the month, and may be ready before the final budget is approved.

Washington County Schools: Washington County Schools submitted its working budget to the county on May 10th, 2017. The school system requested a continuation of the same level of current expense funding it received in FY16-17 which was \$1,603,000 and includes approximately \$78,000 in locally funded teacher supplements. For Capital Outlay, the school system requested an increase from the \$300,000 it has received regularly over the last several fiscal years, to \$450,000 as well as a onetime payment of \$696,171 in sales tax revenues the county is holding that are restricted for use toward school capital outlay projects. The recommended budget allocates \$400,000 to the school system for capital outlay immediately this year, while designating the remaining \$767,171 balance of restricted funds for future appropriation to educational capital outlay pending the review and determination of a plan of action determined for repairs needed at Pines Elementary School.

Plymouth Municipal Airport: Revenues are projected to be \$165,892 which is almost the same as the CY, and which includes an Airport Fund Balance appropriation of \$29,132. Revenues are generated from airplane fuel sales and airplane hangar rentals. Expenditures are expected to decrease slightly from \$169,423 to \$165,892. For FY17-18, the 10% County Match required to utilize NPE grant funding has been waived which has resulted in a windfall to Washington County of approximately \$50,000.

E911 Fund: For FY17-18 total revenues and expenditures are estimated to be \$544,000 which is a substantial increase over the \$206,722 budgeted in this current year. Most of the available fund balance has been appropriated to be available to pay for capital outlay associated with installing a backup PSAP in the Beaufort County Community College Washington County Center building in Roper. Additional grant funds are being applied for to hopefully offset the financial burden of this unfunded mandate, but the overall fund balance and annual performance of this fund will need to be monitored and managed closely in the coming years as the reimbursement rules and amounts constantly change leaving little certainty about reliable revenue streams.

TTA: The TTA's total revenues and expenses for FY17-18 are estimated to be \$119,297 which is approximately \$10,000 less than the amount budgeted in the current year. Due to a very small remaining fund balance, and the instability of occupancy driven revenues, this fund balance and annual operations should also be monitored carefully to ensure that a negative fund balance is not inadvertently created.

Other Pending Amendments to FY16-17 Adopted Funds: In the FY16-17 Budget Ordinance the previous Budget Officer with the approval of the Board of Commissioners created a number of new Funds in anticipation of merging certain line items within the general fund, or merging certain entire existing funds along with the associated histories for each of the affected line items or funds, into the new funds as established and described within the Budget Ordinance to more closely reflect the recommended chart of account codes desired to be put in place by the previous Budget Officer. The conversion of the chart of accounts has been delayed and is not expected to take place before the end of this fiscal year. Therefore, the current Budget Officer and Finance Officer will be working with the County Auditor to ensure that any budget amendments that need to be brought before the Board to clean up any lingering issues from the attempted but not yet completed creation or merger of existing funds as described in the Budget Ordinance are adequately addressed and resolved.

Summary: This recommended budget attempts to manage expenses and utilize revenues in order to meet all current mandated funding requirements and ongoing needs. The NC General Assembly may pass along other costs or change revenues that may alter the budget once it's adopted. The county will need to monitor and evaluate the effects of any legislative changes on the budget during the fiscal year.

As the Budget Officer, I determined that recommending the substantial increase in tax rate was regrettably necessary in order to adequately fund the various operational requirements of continuing to provide the same level of county services and meet our ongoing and additional financial obligations in a fiscally responsible way. Of particular concern is the falling fund balance following the substantial appropriation of those funds in this current year. Our fund balance was determined by the LGC to be at around 25% at the end of FY14-15, 20% at the end of FY15-16, and following the appropriations made from it this year is anticipated to be somewhere between 11% and 15% at the end of this current FY16-17.

It was also regrettable that due to the overall financial state of the county, no substantive increases in salaries were able to be recommended for FY17-18 despite what I believe to be a general overall need to adjust salaries across the board for all staff in order to stay competitive with surrounding counties, and to fairly and equitably compensate our employees which are for all intents and purposes are the most valuable asset which Washington County has.

In addition to the perceived need for an overall increase, there are also several categories of employees within specific departments which have already or are currently at significant risk of falling particularly behind surrounding counties pay rates within certain occupational fields. This has or will lead to significant problems faced by Washington County in trying to recruit and retain quality employees in these fields to provide certain services including several services which are considered essential to maintaining public safety and welfare.

It is my hope and suggestion that in the next FY18-19 with the county hopefully having passed this year's one time hurdle of appropriating a significant sum of prior year sales tax revenues restricted to school capital outlay which accounts for approximately 3.5 cents of this current FY16-17 tax rate, and approximately 4.5 cents of the increased recommended tax rate for FY17-18, that barring any major unexpected liabilities or emergencies, any excess revenues remaining could be used to address this concern regarding employee salaries, and to potential lower the overall tax rate at that time.

Thank you for your time and consideration of this recommended budget.

Respectfully Yours,



Curtis S. Potter, Interim County Manager



Washington County's
APPROVED BUDGETARY COMPARISON
 Fiscal Year 2018

FUND	DEPARTMENT	ORIGINAL BUDGET 2017	RECOMM BUDGET 2018	APPROVED BUDGET 2018	DIFF BETW ORIG & RECOMM	DIFF BETW ORIG & APPROVED	DIFF BETW RECOMM & APPROVED
GENERAL FUND							
10-4110	GOVERNING BOARD	85,822.00	91,661.00	90,421.00	5,839.00	4,599.00	(1,240.00)
10-4120	MANAGER'S OFFICE	342,713.00	260,349.70	259,603.00	(82,363.30)	(83,110.00)	(746.70)
10-4130	FINANCE	324,761.00	310,244.71	309,246.00	(14,516.29)	(15,515.00)	(998.71)
10-4140	TAX ADMINISTRATION	279,960.00	286,016.73	286,018.00	6,056.73	6,058.00	1.27
10-4155	PROFESSIONAL SERVICES	25,000.00	304,097.00	162,549.00	279,097.00	137,549.00	(141,548.00)
N/A	COURT SYSTEM (INCL IN FAC. SERV	16,200.00	0.00	0.00	(16,200.00)	(16,200.00)	0.00
10-4170	BOARD OF ELECTION	105,310.00	109,884.00	109,884.00	4,574.00	4,574.00	0.00
10-4180	REGISTER OF DEEDS	142,179.00	139,488.00	139,488.00	(2,691.00)	(2,691.00)	0.00
10-4210	INFORMATION TECHNOLOGY	117,062.00	101,956.00	101,456.00	(15,106.00)	(15,606.00)	(500.00)
10-4260	BUILDINGS	0.00	77,552.00	77,552.00	77,552.00	77,552.00	0.00
10-4265	FACILITY SERVICES	594,595.00	585,250.00	576,450.00	(9,345.00)	(18,145.00)	(8,800.00)
10-4310	SHERIFF'S OFFICE	1,293,113.00	1,328,747.00	1,326,089.00	35,634.00	32,976.00	(2,658.00)
10-4311	WASHINGTON UNION SRO	51,804.00	49,148.00	49,148.00	(2,656.00)	(2,656.00)	0.00
10-4313	CRESWELL SRO	51,781.00	55,783.00	55,783.00	4,002.00	4,002.00	0.00
10-4314	PLYMOUTH HIGH SRO	52,737.00	53,868.00	53,868.00	1,131.00	1,131.00	0.00
10-4317	PINES SRO	51,304.00	52,871.00	52,871.00	1,567.00	1,567.00	0.00
10-4320	DETENTION CENTER	840,497.00	904,869.00	899,610.00	64,372.00	59,113.00	(5,259.00)
10-4330	EMERGENCY MGMT	117,065.00	261,486.00	261,486.00	144,421.00	144,421.00	0.00
10-4331	HURRICANE MATTHEW	0.00	0.00	0.00	0.00	0.00	0.00
10-4340/434	FIRE PROTECTION	238,567.00	348,921.00	350,872.00	110,354.00	112,305.00	1,951.00
	FORESTRY	94,297.00	85,071.00	85,071.00	(9,226.00)	(9,226.00)	0.00
10-4350	PLANNING	121,047.00	135,218.00	134,018.00	14,171.00	12,971.00	(1,200.00)
10-4915	GIS	65,491.00	62,315.11	62,068.00	(3,175.89)	(3,423.00)	(247.11)
10-5110	HEALTH DEPARTMENT	197,905.00	201,747.00	197,905.00	3,842.00	0.00	(3,842.00)
10-5150	SENIOR CENTER	192,233.00	192,748.00	194,248.00	515.00	2,015.00	1,500.00
10-5155	VETERAN SERVICES	13,832.00	13,324.00	13,324.00	(508.00)	(508.00)	0.00
10-5310	SOCIAL SERVICE ADMIN	2,927,941.00	2,993,409.00	2,992,498.00	65,468.00	64,557.00	(911.00)
10-5300	SOCIAL SERVICES-ECONOMIC SUPP	1,223,696.00	1,250,672.17	1,249,173.00	26,976.17	25,477.00	(1,499.17)
10-5400	SOCIAL SERVICES TRANSPORTATI	117,183.00	87,520.00	87,520.00	(29,663.00)	(29,663.00)	0.00
10-5830	JCPC/JUVENILE SERVICE	82,739.00	82,739.00	82,739.00	0.00	0.00	0.00
10-5910	BOARD OF EDUCATION CURRENT E	1,603,000.00	1,603,000.00	1,603,000.00	0.00	0.00	0.00
10-5911	COMMUNICATIONS	413,974.00	503,507.00	503,995.00	89,533.00	90,021.00	488.00
10-5912	EDUCATION (CAP OUTLAY)	0.00	0.00	0.00	0.00	0.00	0.00
10-5940	MENTAL HEALTH	30,000.00	30,000.00	30,000.00	0.00	0.00	0.00
10-6000	MEDICAL EXAMINER	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00
10-6050	COOPERATIVE EXTENSION	127,730.00	131,475.45	131,477.00	3,745.45	3,747.00	1.55
10-6060	SOIL & WATER	53,728.00	48,121.35	48,123.00	(5,606.65)	(5,605.00)	1.65
10-6110	LIBRARY	175,000.00	175,000.00	177,970.00	0.00	2,970.00	2,970.00
10-6120	RECREATION	203,242.00	132,191.74	132,192.00	(71,050.26)	(71,050.00)	0.26
10-6180	COMMUNITY ALTERNATIVE	55,500.00	55,500.00	55,500.00	0.00	0.00	0.00
10-8300	CENTRAL SERVICES	273,253.00	228,485.25	248,487.00	(44,767.75)	(24,766.00)	20,001.75
10-9100	DEBT SERVICE	145,087.00	86,445.00	86,445.00	(58,642.00)	(58,642.00)	0.00
10-9800	TRANSFERS				0.00	0.00	0.00
	School Capital Outlay (21)	0.00	390,671.00	390,671.00	390,671.00	390,671.00	0.00
	911	0.00	0.00	0.00	0.00	0.00	0.00
	EMS FUND	429,789.00	306,215.00	306,215.00	(123,574.00)	(123,574.00)	0.00
	AIRPORT GRANT	50,001.00	0.00	0.00	(50,001.00)	(50,001.00)	0.00
	AIRPORT FUND	23,003.00	0.00	0.00	(23,003.00)	(23,003.00)	0.00
	DRAINAGE	63,895.00	0.00	0.00	(63,895.00)	(63,895.00)	0.00
	RE-VAL	0.00	40,750.00	33,000.00	40,750.00	33,000.00	(7,750.00)
	SALES TAX REDIST (ECON / EDUC)	200,000.00	278,125.00	161,275.00	78,125.00	(38,725.00)	(116,850.00)
	CONTINGENCY	0.00	93,765.79	5,000.00	93,765.79	5,000.00	(88,765.79)
GENERAL FUND (10)		13,624,036.00	14,540,208.00	14,184,308.00	916,172.00	560,272.00	(355,900.00)
COUNTY CAPITAL OUTLAY FUND (20)		0.00	0.00	0.00	0.00	0.00	0.00
SCHOOL CAPITAL OUTLAY FUND (21)		460,500.00	1,167,171.00	1,188,813.00	706,671.00	728,313.00	21,642.00
SPSBF / LOTTERY FUND (22) (n/a part of GF)		125,000.00	0.00	0.00	(125,000.00)	(125,000.00)	0.00
E-911 FUND (69)		206,722.49	544,000.00	544,000.00	337,277.51	337,277.51	0.00
RE - VALUATION FUND (70)		0.00	41,250.00	33,000.00	41,250.00	33,000.00	(8,250.00)
COMMERCE CENTER FUND (57)		0.00	1,364,973.63	1,364,973.63	1,364,973.63	1,364,973.63	0.00
AIRPORT GRANTS FUND (38)		669,424.00	600,000.00	600,000.00	(69,424.00)	(69,424.00)	0.00
AIRPORT OPERATIONS FUND (39)		0.00	165,892.00	165,892.00	165,892.00	165,892.00	0.00
CDBG (SFR) FUND (61)		669,424.00	0.00	0.00	(669,424.00)	(669,424.00)	0.00
CDBG (URP) FUND (62)		0.00	0.00	0.00	0.00	0.00	0.00
DRAINAGE FUND (50)		63,895.00	92,813.63	86,718.00	28,918.63	22,823.00	(6,095.63)
TRAVEL & TOURISM FUND (59)		116,828.00	119,297.00	119,297.00	2,469.00	2,469.00	0.00
WATER SYSTEM FUND (61)		1,331,009.00	1,375,650.00	1,375,650.00	44,641.00	44,641.00	0.00
SANITATION FUND (66)		1,239,540.00	1,303,539.00	1,254,693.00	63,999.00	15,153.00	(48,846.00)
WASHINGTON COUNTY EMS FUND (67)		1,429,789.00	2,114,503.00	2,114,503.00	684,714.00	684,714.00	0.00
TYRRELL COUNTY EMS FUND (68)		872,663.00	0.00	0.00	(872,663.00)	(872,663.00)	0.00

Washington County
ESTIMATED TAX REVENUES

Fiscal Year 2018

Description	0.845
Real & Personal Property	763,274,431.00
per \$ 100.00 of value	/ 100
Taxable Value	7,632,744.31
Collection Rate (excl MV)	95.80%
Collectable R & P Tax Value	7,312,169.05
Tax Rate	0.845
Taxable Revenues	6,178,782.85

Public Utilities Assessed Values	57,500,000.00
per \$ 100.00 of value	/ 100
Taxable Value	575,000.00
Collection Rate	100.00%
Collectable Tax Utility Value	575,000.00
Tax Rate	0.845
Taxable Revenues	485,875.00

Total Revenues Excluding MV: **6,664,657.85**

MV Assessed Value	91,200,000.00
per \$ 100.00 of value	/ 100
Taxable Value	912,000.00
Collection Rate	97.00%
MV Collectable Tax Value	884,640.00
Tax Rate	0.845
Taxable Revenues	747,520.80

TOTAL REVENUES: **7,412,178.65**

911,974,431.00

Fiscal Year 2017

Description	0.810
Real & Personal Property	756,407,444.00
per \$ 100.00 of value	/ 100
Taxable Value	7,564,074.44
Collection Rate (excl MV)	93.34%
Collectable Tax Value	7,060,307.08
Tax Rate	0.8100
Taxable Revenues	5,718,848.74

Public Utilities Assessed Values	56,400,000.00
per \$ 100.00 of value	/ 100
Taxable Value	564,000.00
Collection Rate	100.00%
Collectable Tax Utility Value	564,000.00
Tax Rate	0.8100
Taxable Revenues	456,840.00

Total Revenues Excluding MV: **6,175,688.74**

MV Assessed Value	89,500,000.00
per \$ 100.00 of value	/ 100
Taxable Value	895,000.00
Collection Rate	100.00%
MV Collectable Tax Value	895,000.00
Tax Rate	0.8100
Taxable Revenues	724,950.00

TOTAL REVENUES: **6,900,638.74**

A Collected Penny: **87,718.09**

Fire Commission (.04): **350,872.36**
Emer. Med. Serv (.35): **307,013.32**
Watershed (.01): **87,718.09**

GENERAL FUND (10) REVENUES
WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
10-3010-000	TAXES-AD VALOREM CURRENT YEAR	6,205,615.12	6,175,689.00	6,284,354.99	6,380,347.49	6,897,788.00	6,664,657.00
10-3010-010	CURRENT YEAR TAX DISCOUNTS	0	0.00	-25,881.65	-26,000.00	-50,000.00	-50,000.00
10-3011-000	TAXES-AD VALOREM 1ST PRIOR YR	226,763.25	250,000.00	134,253.77	150,000.00	153,000.00	153,000.00
10-3012-000	TAXES-AD VALOREM ALL PRIOR YRS	252,714.77	267,000.00	220,626.72	250,000.00	250,000.00	250,000.00
10-3018-000	NCVTS-WASHINGTON CO MOTOR VEH TAX	719,154.54	724,950.00	547,582.92	716,558.40	778,483.00	747,520.00
10-3030-000	PREPAYMENT-PROPERTY TAXES	0.00	0.00	63,866.67	0.00	0.00	0.00
10-3080-000	GROSS TAX REC LEASED VEHICLES	647.72	0.00	696.76	675.00	700.00	0.00
10-3090-000	PAYMENTS IN LIEU OF TAXES	14,872.00	12,500.00	0	12,500.00	15,000.00	15,000.00
10-3120-000	REFUNDS-AD VALOREM TAXES	-6,711.41	0.00	-334.79	0.00	0.00	0.00
10-3170-000	CURRENT YEAR TAX PENALTIES	7,713.99	10,000.00	28,613.76	10,000.00	15,000.00	15,000.00
10-3170-010	PRIOR YEAR TAX PENALTIES	1,806.55	10,000.00	637.23	1,000.00	1,000.00	1,000.00
10-3180-000	CURRENT YEAR TAX INTEREST	38,284.50	35,000.00	21,143.34	25,000.00	25,000.00	25,000.00
10-3180-010	PRIOR YEAR TAX INTEREST	105,178.82	100,000.00	75,036.50	90,000.00	90,000.00	90,000.00
10-3230-000	SALES TAX-ARTICLE 40 (30%)/\$735,000 \$770,000	0	220,500.00	135,334.43	0.00	0.00	0.00
10-3231-000	SALES TAX-ARTICLE 42 (60%)/\$400,000	0	240,000.00	139,239.25	0.00	0.00	0.00
10-3250-000	PRIVILEGE AND BEER LICENSES	0	0.00	565.00	500.00	500.00	500.00
10-3260-000	ANIMAL ADOPTION FEES & FINES	907.00	750.00	495.00	750.00	750.00	750.00
10-3280-000	FRANCHISE FEES-CABLE TV	18,135.03	12,500.00	7,138.57	14,000.00	14,000.00	14,000.00
10-3290-000	INTEREST EARNED ON INVESTMENTS	7,512.32	6,250.00	12,197.62	13,000.00	13,000.00	13,000.00
10-3310-000	RENTS AND CONCESSIONS	10,850.00	10,200.00	7,850.00	11,100.00	11,100.00	11,900.00
10-3312-000	JAIL CONCESSIONS	4,482.57	4,000.00	5,100.46	5,300.00	6,000.00	6,000.00
10-3315-000	ROPER FIRE DEPARTMENT PAYBACK TO COUNTY	0	0.00	12,663.16	0.00	0.00	0.00
10-3350-000	MISCELLANEOUS REVENUES	39,208.86	17,500.00	7,758.06	0.00	5,000.00	5,000.00
10-3352-000	ELECTIONS-TOWN REIMB & FILING	1,054.87	0.00	0	15,937.00	15,000.00	15,000.00
10-3353-000	INSURANCE PROCEEDS	29,372.77	59,650.00	59,803.12	0.00	0.00	0.00
10-3354-000	CRESWELL LEVY ADMINISTRATION FEE	4,056.79	0.00	0	4,250.00	4,250.00	4,250.00
10-3360-000	RECREATION-DONATIONS	7,845.35	7,500.00	1,300.50	1,500.00	1,500.00	1,500.00
10-3360-001	RECREATION-ARCHERY FEES	0	0.00	0	0.00	0.00	0.00
10-3360-002	RECREATION-BASKETBALL FEES	0	0.00	2,767.50	2,800.00	2,800.00	2,800.00
10-3360-003	RECREATION-BASEBALL FEES	0	0.00	90.00	0.00	0.00	0.00
10-3360-004	RECREATION-SOFTBALL FEES	0	0.00	0	0.00	0.00	0.00
10-3360-005	RECREATION-FOOTBALL FEES	0	0.00	1,593.50	1,578.00	1,600.00	1,600.00
10-3360-006	RECREATION-LINE DANCING FEES	0	0.00	0	0.00	0.00	0.00
10-3360-007	RECREATION-CHEERLEADING	0	0.00	412.50	400.00	400.00	400.00
10-3360-008	RECREATION-KARATE FEES	0	0.00	0	0.00	0.00	0.00
10-3360-009	RECREATION-GYMNASTICS FEES	0	0.00	0	0.00	0.00	0.00
10-3360-010	RECREATION-TENNIS FEES	0	0.00	0	0.00	0.00	0.00
10-3360-011	RECREATION-VOLLEYBALL FEES	0	0.00	0	0.00	0.00	0.00
10-3360-012	GRANT-ATLANTIC COAST PIPELINE	0	2,500.00	2,500.00	0.00	0.00	0.00

GENERAL FUND (10) REVENUES

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
10-3370-000	RECREATION-PARTICIPANT INSURANCE	0	0.00	1,930.00	2,000.00	2,000.00	2,000.00
10-3370-001	RECREATION-COACHES CLINIC FEES	0	0.00	80.00	100.00	100.00	100.00
10-3370-002	RECREAT-DONATION FOR S.I.M.P. YOUTH CTR	0	1,000.00	1,000.00	0.00	0.00	0.00
10-3410-000	WINE AND BEER TAX	35,636.01	30,000.00	75.00	35,000.00	35,000.00	36,500.00
10-3415-000	ABC PROFIT DISTRIBUTION	24,839.00	0.00	0	20,000.00	20,000.00	0.00
10-3420-000	SALES TAX-ONE HALF CENT-ART 44	0.01	0.00	137.69	0.00	0.00	0.00
10-3430-000	SALES TAX-ONE HALF CENT-ST-A42 (40%)\$417,500	414,470.68	160,000.00	92,826.17	160,000.00	160,000.00	167,000.00
10-3440-000	SALES TAX-ONE-HALF CENT-ST-A40 (70%)\$807,143	768,950.79	514,500.00	315,780.37	539,000.00	539,000.00	565,000.00
10-3450-000	SALES TAX ONE CENT LOCAL	731,915.54	575,000.00	397,367.37	700,000.00	700,000.00	716,000.00
10-3460-000	SALES TAX - REDISTRIBTUTION	19,762.21	200,000.00	138,317.59	235,000.00	235,000.00	235,000.00
10-3470-020	ABC ALCOHOLISM BOTTLE TAX	3,012.24	3,000.00	2,268.11	3,000.00	3,000.00	3,000.00
10-3470-030	VOLUNTARY AGRICULTURAL DISTRIC	0	0.00	0	0.00	0.00	0.00
10-3480-010	HOMELAND SECURITY GRANTS	372.64	0.00	0	0.00	0.00	0.00
10-3480-011	HSGP-CREDENTIALING SYSTEM	0	85,989.20	0	0.00	0.00	0.00
10-3480-012	HAZARD MITIGATION-PROPERTY ACQUISITION	0	124,814.00	0	753,575.00	124,814.00	124,814.00
10-3480-013	RAP LEPC TIER II GRANT	0	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-3480-014	HAZARD MAT EMERGENCY PREPAREDNESS GRANT	0	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
10-3480-020	EMERGENCY MANAGEMENT PROG FUND	38,542.25	40,458.50	38,583.50	38,542.25	38,583.00	38,583.00
10-3480-025	COURTHOUSE SECURITY GRANT	0	11,030.00	11,030.00	0.00	0.00	0.00
10-3480-030	LEPC REGIONAL MITIGATION PLAN	13,435.25	47,412.71	0	0.00	0.00	0.00
10-3480-080	EM DONATIONS-EMERGENCY RESPONSE BANQUET	0	4,330.00	4,330.00	0.00	0.00	0.00
10-3480-090	HURR MATTHEW-INSUR PYMT-RECREATION ROOF	0	8,834.45	8,834.45	0.00	0.00	0.00
10-3480-091	HURR MATTHEW-INSR PYMT-REC TENNIS TABLE	0	240.00	240.00	0.00	0.00	0.00
10-3480-092	HURR MATTHEW-INSUR PYMT-DENT CLINIC ROOF	0	250.94	250.94	0.00	0.00	0.00
10-3480-093	HURR MATTHEW-INSUR PYMT-STOTESBERRY ROOF	0	3,553.90	3,553.90	0.00	0.00	0.00
10-3480-094	HURR MATTHEW-INSUR PYMT-HD PHONE/VACCINE	0	7,075.20	7,075.20	0.00	0.00	0.00
10-3480-095	HURR MATTHEW-FEMA REIMB-SALARIES/BENEFIT	0	0.00	0	0.00	0.00	0.00
10-3480-096	HURRICANE MATTHEW-2010 CHARGER	0	10,442.73	10,442.73	0.00	0.00	0.00
10-3480-100	COPS FEDERAL GRANT	0	0.00	0	0.00	0.00	0.00
10-3490-000	DSS-ADMINISTRATION REIMBURSE	2,120,834.09	2,121,286.00	1,555,941.99	2,182,223.00	2,136,548.00	2,133,177.00
10-3500-000	DSS-DAY CARE - DCD	618,089.20	594,247.00	361,698.35	473,853.00	473,853.00	473,853.00
10-3500-030	DSS-DAY CARE-SMART START GRANT	93,568.30	111,744.00	64,017.70	111,744.00	111,744.00	111,744.00
10-3500-040	DAYCARE FRAUD REPAYMENTS	0	2,200.00	2,200.00	7,500.00	5,000.00	5,000.00
10-3500-050	DSS-FOSTER CARE/ADOPTIONRETURN	73,333.42	60,360.00	70,644.48	79,968.00	71,405.00	70,160.00
10-3500-060	DSS-STATE FOSTER CARE	0	7,608.00	0	0.00	0.00	0.00
10-3500-070	DSS-ADOPTION ASSISTANCE/VENDORS	0	1,125.00	0	750.00	750.00	750.00
10-3500-080	DSS-COMMUNITY DONATIONS-MEDICAL	3,009.00	916.95	919.95	1,300.00	0.00	0.00
10-3500-081	DSS COMMUNITY DONATIONS-CHRISTMAS	0	3,452.00	3,452.00	3,000.00	0.00	0.00
10-3500-090	DSS-CERTIFICATION FEES	3,540.00	2,000.00	1,700.00	2,300.00	2,300.00	2,300.00
10-3500-120	DSS-TITLE IV-D CHILD SUPPORT	49,673.96	17,898.00	17,557.98	17,898.00	25,000.00	25,000.00
10-3500-121	DSS-SPECIAL LINKS	0	0.00	0	500.00	500.00	500.00

GENERAL FUND (10) REVENUES

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
10-3500-130	HOME & CC BLOCK GRANT-ALB COMM	72,013.20	60,000.00	63,056.00	60,000.00	60,000.00	60,000.00
10-3500-140	DSS-TYRRELL IV-D CONTRACT	0	52,500.00	43,750.00	52,500.00	52,500.00	52,500.00
10-3500-150	DSS-HYDE IV-D CONTRACT	0	52,500.00	43,750.00	52,500.00	52,500.00	52,500.00
10-3500-190	DSS-MEDICAID CAP	93,259.06	70,000.00	81,773.89	70,000.00	70,000.00	70,000.00
10-3500-200	DOT - ROAP & CTS GRANTS	228,596.00	173,440.00	110,360.86	191,228.00	185,920.00	185,920.00
10-3500-201	TRILLIUM PLAYGROUND GRANT	15,743.00	334,257.00	290,505.78	0.00	0.00	0.00
10-3500-202	DSS-RDC CONTRACT/TRANSPORTATION	0	15,000.00	5,360.01	10,000.00	10,000.00	10,000.00
10-3500-220	SENIOR CTR GRANTS & CLASS FEES	3,314.21	3,500.00	0.00	0.00	0.00	0.00
10-3500-221	GRANT-VIDANT HOSPITAL	0	1,060.00	1,060.00	0.00	0.00	0.00
10-3500-250	DSS TRANSPORTATION SERVICES-TYRRELL	93,270.13	35,000.00	13,229.75	0.00	0.00	0.00
10-3500-270	SHIP-SENIOR HEALTH INS INF	3,584.00	2,768.14	2,414.00	2,414.00	2,414.00	2,414.00
10-3500-280	MIPPA GRANT-MEDICAID IMPROVEMENT FOR PAT	0	0.00	0	1,000.00	1,000.00	1,000.00
10-3508-000	AC NUTRITION SITE DIRECTOR	12,251.50	12,500.00	11,879.00	6,500.00	6,500.00	6,500.00
10-3509-000	SENIOR CITIZENS FUNDS	23,173.95	25,000.00	2,440.75	2,000.00	2,000.00	2,000.00
10-3509-010	SENIOR CENTER TRIPS	0	9,045.45	9,095.45	0.00	0.00	0.00
10-3509-020	SENIOR CENTER DONATIONS	0	101.50	127.50	0.00	0.00	0.00
10-3510-010	COURT COST, FEES AND CHARGES	18,433.40	17,500.00	19,454.66	21,000.00	23,000.00	23,000.00
10-3510-020	OFFICERS FEES	15,408.16	13,500.00	11,569.04	13,500.00	13,500.00	13,500.00
10-3530-000	RAP LEPC (Hyperreach)	14,048.00	0.00	10,275.00	13,000.00	13,000.00	13,000.00
10-3540-000	SHERIFF FEES	13,203.62	12,500.00	2,749.84	0.00	3,200.00	3,200.00
10-3540-010	DRUG/DONATIONS/GRANT LEO	1,564.24	0.00	171.03	0.00	250.00	250.00
10-3540-020	GUN PERMITS DISCRETIONARY-COUNTY PORTION	0	3,225.00	3,345.00	0.00	0.00	0.00
10-3540-030	GUN PERMITS-STATE PORTION	0	3,975.00	4,110.00	0.00	0.00	0.00
10-3540-040	FINGER PRINTING	0	890.00	960.00	0.00	0.00	0.00
10-3540-050	SHERIFF GRANT-COMMUNITIES UNITE DRUG GRT	0	24,000.00	0	24,000.00	24,000.00	24,000.00
10-3540-060	SHERIFF GRANT-MOBILE DATE TERMINALS GRT	0	24,486.00	0	24,486.00	24,486.00	24,486.00
10-3540-070	DONATIONS-ANIMAL CONTROL	0	160.00	160.00	0.00	0.00	0.00
10-3541-000	SHERIFF'S SERVICE FEES	20,846.18	20,000.00	13,144.73	0.00	16,000.00	16,000.00
10-3541-010	SHERIFF-DONATIONS	0	25.00	25.00	0.00	0.00	0.00
10-3542-000	SHERIFF-ABC BOARD FUNDING	0	2,400.00	1,800.00	2,400.00	2,400.00	2,400.00
10-3550-000	BUILDING PERMIT FEES - (GC)	43,749.06	45,000.00	39,111.81	45,500.00	47,000.00	47,000.00
10-3550-030	ZONING FEES	1,575.84	1,500.00	1,536.00	1,200.00	1,800.00	1,800.00
NEW LINE	PLANNING DEPARTMENT CONTRACTED SERVICES	0.00	0.00	0.00	7,560.00	7,560.00	7,560.00
10-3560-000	REGISTER OF DEEDS FEES	73,133.34	85,718.00	100,842.85	75,000.00	95,000.00	105,000.00
10-3560-010	MARRIAGE LICENSES	2,700.00	2,750.00	2,040.00	2,500.00	2,500.00	2,500.00
10-3580-000	JAIL FEES/STATE REIMBURSEMENTS	6,542.52	5,000.00	4,429.05	5,300.00	5,500.00	5,500.00
10-3590-000	JAIL HOUS/TRANS/CO/US MARSHALL	159,284.02	150,000.00	132,267.00	150,000.00	150,000.00	165,000.00
10-3600-000	SCAAP GRANT	0	794.00	794.00	0.00	0.00	0.00
10-3830-000	SALE OF FIXED ASSETS	0	0.00	0	5,000.00	5,000.00	5,000.00
10-3850-000	OTHER FINANCING-GOVT CAPITAL	0	0.00	0	0.00	0.00	0.00
10-3900-000	NC EDUCATION LOTTERY	257,826.63	187,689.00	187,688.13	0.00	0.00	0.00

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
10-4140-000	TAX ADMINISTRATION						
10-4140-010	TAX ADMIN.- S & W- REGULAR	159,935.52	159,771.00	131,989.40	167,592.00	158,914.00	158,914.00
10-4140-030	TAX ADMIN.- S & W PARTTIME	0	0.00	0	0.00	0.00	0.00
10-4140-031	TAX ADMIN - S & W OVERTIME	0	0.00	0.00	0.00	0.00	0.00
10-4140-040	SALARIES & WAGES-LONGEVITY	0	2,145.00	2,144.86	1,868.70	1,746.00	1,746.00
10-4140-090	TAX ADMIN.- FICA TAX EXPENSE	11,011.78	12,384.00	9,105.09	12,963.74	12,291.00	12,291.00
10-4140-100	TAX ADMIN.- RETIREMENT	19,756.61	20,048.00	17,625.36	23,080.55	21,882.00	21,882.00
10-4140-101	TAX ADMIN.- 401(K) CONTRIB.	4,750.56	4,857.00	3,959.59	5,083.82	4,820.00	4,820.00
10-4140-130	TAX ADMIN.- UNEMPLOYMENT INS.	0.00	108.00	107.33	1,155.00	1,155.00	1,155.00
10-4140-140	TAX ADMIN.- WORKMAN'S COMP	2,067.96	1,775.00	1,775.00	2,130.00	2,130.00	2,130.00
10-4140-180	TAX ADMIN.- GROUP INS.	33,137.97	34,760.00	28,709.19	35,703.73	35,703.73	35,705.00
10-4140-260	TAX ADMIN.- OFFICE & DEPTAL SUPPLIES	3,331.85	3,500.00	2,998.41	3,675.00	3,675.00	3,675.00
10-4140-270	SERVICE AWARDS	0	240.00	233.25	0.00	0.00	0.00
10-4140-310	TAX ADMIN.- TRAVEL	3,337.72	1,600.00	1,182.48	2,835.00	1,500.00	1,500.00
10-4140-315	TRAINING	0	1,719.00	648.61	7,350.00	3,500.00	3,500.00
10-4140-320	TAX ADMIN.- COMMUNICATIONS	2,104.27	2,560.00	1,732.63	2,400.00	2,400.00	2,400.00
10-4140-325	TAX ADMIN-POSTAGE	0	9,050.00	8,529.79	12,600.00	11,000.00	11,000.00
10-4140-341	ADVERTISING	0	2,450.00	778.44	2,500.00	2,250.00	2,250.00
10-4140-370	PRINTING	5,293.59	4,800.00	4,786.13	5,200.00	5,200.00	5,200.00
10-4140-390	TAX ADMIN.- DUES & SUBSCRIPTIONS	3,719.37	3,486.00	2,814.96	4,050.00	4,050.00	4,050.00
10-4140-410	TAX ADMIN - COPIER RENTAL	2,312.13	2,495.00	1,881.43	4,200.00	2,350.00	2,350.00
10-4140-500	TAX ADMIN - CONTRACTED SERVICES	11,297.50	7,450.00	6,368.75	8,400.00	8,400.00	8,400.00
10-4140-510	CONTRACTED SERVICES-ZACCHAEUS	0	3,050.00	1,992.37	3,050.00	3,050.00	3,050.00
10-4140-550	TAX ADMIN - CAPITAL OUTLAY	0	0.00	0	98,650.00	0.00	0.00
10-4140-600	TAX ADMIN - CONTRACTED SERVICES	0	0.00	0	0.00	0.00	0.00
	CAPITAL OUTLAY BREAKDOWN:						
	CAPITAL OUTLAY COLOR COPIER (\$3,650)						
	CAPITAL OUTLAY TAX SOFTWARE (\$95,000)						
10-4140	TAX ADMINISTRATION	262,056.83	278,248.00	229,363.07	404,487.54	286,016.73	286,018.00

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
10-4265-000	FACILITY SERVICES						
10-4265-010	FACILITY SERVICES- S & W- REGULAR	160,641.23	150,348.00	121,740.96	159,538.00	157,188.00	157,188.00
10-4265-030	FACILITY SERVICES- S & W PART-TIME	2,087.53	0.00	0	0.00	0.00	0.00
10-4265-031	FACILITY SERVICES - S&W-OVERTIME	0	42,500.00	41,149.50	2,500.00	2,000.00	2,000.00
10-4265-040	SALARIES & WAGES-LONGEVITY	0	2,175.00	2,174.59	2,369.82	2,301.00	2,301.00
10-4265-090	FACILITY SERVICES- FICA TAX EXPENSE	10,650.83	12,582.00	11,081.03	12,385.95	12,201.00	12,201.00
10-4265-100	FACILITY SERVICES- RETIREMENT	21,640.03	20,224.00	21,641.60	22,051.84	21,723.00	21,723.00
10-4265-101	FACILITY SERVICES- 401(K) CONTRIB.	3,929.08	4,876.00	4,652.77	4,857.23	4,785.00	4,785.00
10-4265-130	FACILITY SERVICES- UNEMPLOYMENT INS.	0.00	123.00	122.62	1,386.00	1,386.00	1,386.00
10-4265-140	FACILITY SERVICES- WORKMAN'S COMP	9,808.84	8,585.00	8,585.00	10,300.00	10,300.00	10,300.00
10-4265-180	FACILITY SERVICES- CONTRACTED SERVICES	0	0.00	0	0.00	0.00	0.00
10-4265-181	FACILITY SERVICES- GROUP INS.	42,206.77	42,800.00	32,973.00	43,930.00	43,930.00	43,930.00
10-4265-200	FACILITY SERVICES- DEPT SUPPLIES & MATER	16,223.99	16,922.00	9,018.50	17,000.00	14,000.00	14,000.00
10-4265-201	CLERK OF COURT DEPARTMENTAL SUPPLIES	10,566.94	1,500.00	446.24	1,500.00	1,500.00	1,500.00
10-4265-202	CLERK OF COURT-MAINT & REPAIR-BUILDING	0	7,000.00	0	0.00	0.00	0.00
10-4265-215	FACILITY SERVICES- MAINT AND REPAIR BLDG	59,098.23	75,000.00	37,022.09	75,000.00	70,000.00	65,000.00
10-4265-230	FACILITY SERVICES- DEPT SUPPLIES-SAFETY	1,800.00	1,800.00	767.35	1,800.00	1,800.00	1,800.00
10-4265-249	FACILITY SERVICES- VENDING PROCEEDS	0	0.00	0	0.00	0.00	0.00
10-4265-250	FACILITY SERVICES-VEHICLE SUPPLIES/FUEL	2,893.79	0.00	0	3,000.00	3,000.00	3,000.00
10-4265-256	FACILITY SERVICES- INSURANCE CLAIMS	14,550.66	27,465.00	579.00	0.00	0.00	0.00
10-4265-270	SERVICE AWARDS	0	78.00	77.75	75.00	75.00	75.00
10-4265-320	FACILITY SERVICES- COMMUNICATIONS	4,667.42	6,000.00	4,871.87	6,000.00	6,600.00	6,600.00
10-4265-325	POSTAGE	0	100.00	0	100.00	100.00	100.00
10-4265-330	FACILITY SERVICES- UTILITIES-ELECTRICITY	195,384.46	128,000.00	97,206.71	145,000.00	130,000.00	124,200.00
10-4265-331	BUILDING UTILITIES-FUEL/GAS	0	25,000.00	6,610.01	8,000.00	8,000.00	9,000.00
10-4265-332	BUILDING UTILITIES-WATER	0	30,000.00	27,489.18	30,000.00	33,000.00	34,000.00
10-4265-340	FACILITY SERVICES- POSTAGE- ALL DEPTS	0	0.00	0	0.00	0.00	0.00
10-4265-350	MAINT & REPAIR-BUILDING ROOFS	0	0.00	0	0.00	0.00	0.00
10-4265-355	MAINT & REPAIR-VEHICLES	2,528.77	5,500.00	1,953.98	5,000.00	3,000.00	3,000.00
10-4265-390	FACILITY SERVICES- DUES AND SUBSCRIPTION	0	100.00	0	100.00	100.00	100.00
10-4265-410	FACILITY SERVICES- LEASE BUILDINGS	23,101.67	3,600.00	2,700.00	0.00	0.00	0.00
10-4265-440	CONTRACTED SERVICES-MOWING	0	35,000.00	4,588	28,440.00	28,440.00	28,440.00
10-4265-450	FACILITY SERVICES- INS. & BONDS	158,282.00	0.00	0	0.00	0.00	0.00
10-4265-540	FACILITIES- CAPITAL OUTLAY - EQUIPMENT	0	0.00	0	0.00	0.00	0.00
10-4265-551	MAINT AGREEMENTS-COMMANDER SOFTWARE	0	1,700.00	1,533.00	1,533.00	1,533.00	1,533.00
10-4265-600	FACILITY SERVICES- CONTRACTED SERVICES	0	0.00	0	0.00	0.00	0.00
10-4265-601	CONTRACTED SERVICES-SECURITY SYSTEM	0	2,800.00	1,580.16	1,585.82	1,586.00	1,586.00
10-4265-602	CONTRACTED SERVICES-EXTERMINATING	0	7,500.00	6,509.80	7,500.00	6,750.00	6,750.00
10-4265-603	CONTRACTED SERVICES-ELEVATOR	0	9,862.00	9,000.00	9,862.00	9,000.00	9,000.00
10-4265-604	CONTRACTED SERVICES-REPUBLIC	0	9,357.00	0	8,750.00	8,750.00	8,750.00
10-4265-605	CONTRACTED SERVICES-FIRE EXT	0	2,202.00	2,101.15	2,202.00	2,202.00	2,202.00
10-4265	FACILITY SERVICES	740,062.24	680,699.00	458,175.86	611,766.66	585,250.00	576,450.00

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
10-4310-010	SHERIFF- S & W- REGULAR	762,294.57	684,269.00	557,429.23	727,182.00	692,058.00	692,058.00
10-4310-030	SHERIFF- SALARIES AND WAGES PART-TIME	2,127.38	2,500.00	1,432.50	5,000.00	2,000.00	2,000.00
10-4310-031	SALARIES & WAGES-OVERTIME	0	7,924.00	7,923.67	0.00	0.00	0.00
10-4310-040	SALARIES & WAGES-LONGEVITY	0	2,046.00	1,593.92	1,644.00	1,566.00	1,566.00
10-4310-090	SHERIFF- FICA TAX EXPENSE	50,067.12	53,110.00	41,908.43	55,756.00	53,063.00	53,063.00
10-4310-100	SHERIFF- RETIREMENT	87,094.83	94,416.00	77,734.00	103,813.00	98,799.00	98,799.00
10-4310-101	SHERIFF- 401K CONTRIB.	31,498.31	34,712.00	27,040.87	35,855.00	34,123.00	34,123.00
10-4310-130	SHERIFF- UNEMPLOYMENT INS.	189.44	13,014.00	13,013.36	4,620.00	4,620.00	4,620.00
10-4310-131	SHERIFF- SEPARATION ALLOWANCE	23,419.00	5,000.00	0	0.00	0.00	0.00
10-4310-140	SHERIFF- WORKMAN'S COMP	35,058.68	32,013.00	32,013.00	37,669.00	37,669.00	37,669.00
10-4310-180	SHERIFF- PROFESSIONAL SERVICES	1,999.36	3,450.00	2,800.84	2,700.00	2,700.00	2,700.00
10-4310-181	SHERIFF- GROUP INS.	120,417.68	127,223.00	98,485.36	129,141.00	129,141.00	129,141.00
10-4310-210	SHERIFF- UNIFORMS	9,201.78	10,000.00	4,315.91	10,000.00	10,000.00	9,500.00
10-4310-250	SHERIFF- SUPPLIES-VEHICLE	58,424.62	61,986.00	34,553.33	73,500.00	60,000.00	58,842.00
10-4310-260	SHERIFF- DEPARTMENTAL SUPPLIES	9,829.99	10,869.00	7,216.23	11,619.00	11,000.00	10,000.00
10-4310-270	SERVICE AWARDS	0	131.00	130.50	50.00	50.00	50.00
10-4310-310	SHERIFF- TRAVEL	4,996.06	2,500.00	517.42	3,000.00	2,000.00	2,000.00
10-4310-315	TRAINING	0	3,000.00	1,783.76	3,000.00	3,000.00	3,000.00
10-4310-320	SHERIFF- COMMUNICATIONS	9,174.50	10,000.00	8,655.77	10,000.00	10,000.00	10,000.00
10-4310-330	POSTAGE	0	1,500.00	1,003.56	1,000.00	1,000.00	1,000.00
10-4310-350	SHERIFF- MAINT. & REPAIR EQUIPMENT	17,981.98	12,000.00	3,365.16	12,000.00	10,000.00	10,000.00
10-4310-355	SHERIFF- MAINT.- VEHICLE	25,825.19	27,500.00	20,401.81	27,500.00	25,000.00	25,000.00
10-4310-370	SHERIFF- PRINTING	90.00	250.00	0	250.00	250.00	250.00
10-4310-380	ADVERTISING	0	250.00	0	250.00	250.00	250.00
10-4310-390	SHERIFF- DUES & SUBSCRIPTIONS	469.39	900.00	514.19	900.00	900.00	900.00
10-4310-392	SHERIFF- UNDERCOVER INVESTIGATIONS	2,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10-4310-410	SHERIFFS DEPT- LEASE EQUIPMENT	3,815.41	0.00	0	0.00	0.00	0.00
10-4310-411	LEASE-COPIER	0	2,467.00	2,100.83	3,815.00	2,700.00	2,700.00
10-4310-412	LEASE-FINGERPRINT	0	3,258.00	0	4,000.00	4,000.00	4,000.00
10-4310-413	LEASE-BUILDING	0	840.00	630.00	840.00	840.00	840.00
10-4310-414	MAINT AGREEMENTS-HRMS & QTR MASTER	0	1,248.00	1,248.00	1,248.00	1,248.00	1,248.00
10-4310-415	MAINT AGREEMENTS-RMS & RAMBLER	0	4,735.00	4,735.00	4,735.00	4,735.00	4,735.00
10-4310-416	MAINT AGREEMENTS-BIOMETRIC SCANNING	0	624.00	624.00	624.00	624.00	624.00
10-4310-540	CAPITAL OUTLAY VEHICLES	48,996.74	89,297.00	89,087.99	79,500.00	51,525.00	51,525.00
10-4310-550	SHERIFF- CAPITAL OUTLAY - EQUIPMENT	7,855.40	18,500.00	11,785.72	18,250.00	11,000.00	11,000.00
10-4310-600	SHERIFF- ANIMAL CONTROL	6,894.42	8,000.00	4,176.43	8,000.00	7,000.00	7,000.00
10-4310-601	DONATIONS-ANIMAL CONTROL	0	160.00	0	0.00	0.00	0.00
10-4310-602	SHERIFF-ABC BOARD FUNDING	0	2,400.00	0	2,400.00	2,400.00	2,400.00
10-4310-610	SHERIFF- ASSESSED FEES & PERMITS	2,440.00	1,500.00	475.00	1,500.00	0.00	0.00
10-4310-611	GUN PERMITS DISCRETIONARY-COUNTY PORTION	0	3,225.00	0	1,950.00	0.00	0.00
10-4310-612	GUN PERMITS-STATE PORTION	0	3,975.00	3,400.00	2,420.00	0.00	0.00
10-4310-613	FINGERPRINTING	0	890.00	0	520.00	0.00	0.00
10-4310-650	SHERIFF-DONATIONS	0	25.00	0	0.00	0.00	0.00
10-4310-900	SHERIFF GRANT-COMMUNITIES UNITE DRUG GRT	0	24,000.00	0	24,000.00	24,000.00	24,000.00
10-4310-901	SHERIFF GRANT-MOBILE DATA TERMINALS GRT	0	24,486.00	0	24,486.00	24,486.00	24,486.00
10-4310	SHERIFF'S OFFICE	1,322,161.85	1,395,193.00	1,067,095.79	1,439,737.00	1,328,747.00	1,326,089.00

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
10-4320-000	DETENTION CENTER						
10-4320-010	DETENTION CENTER- S & W - REGULAR	357,471.23	341,994.00	280,342.82	388,533.00	338,186.00	338,186.00
10-4320-030	SALARIES & WAGE - OVERTIME	40,298.64	10,000.00	6,062.35	0.00	10,000.00	10,000.00
10-4320-031	DETENTION CENTER - S&W PARTTIME	0	25,000.00	26,393.68	35,000.00	30,000.00	30,000.00
10-4320-040	SALARIES & WAGES - LONGEVITY	0	1,442.00	1,441.35	1,696.00	1,709.00	1,709.00
10-4320-090	DETENTION CENTER- FICA TAX EXPENSE	28,832.67	26,320.13	23,425.43	29,853.00	26,002.00	26,002.00
10-4320-100	DETENTION CENTER- RETIREMENT	44,078.50	44,657.36	38,452.38	53,150.00	46,814.00	46,814.00
10-4320-101	DETENTION CENTER- 401(K) CONTRIB.	6,487.77	10,321.27	5,505.64	11,707.00	10,197.00	10,197.00
10-4320-126	DETENTION - S&W BONUS	0	642.24	642.24	0.00	0.00	0.00
10-4320-130	DETENTION CENTER- UNEMPLOYMENT INS.	0.00	5,483.00	5,482.81	3,465.00	3,003.00	3,003.00
10-4320-140	DETENTION CENTER- WORKMAN'S COMP	17,181.32	16,182.00	16,182.00	21,382.00	21,382.00	21,382.00
10-4320-180	DETENTION CENTER- PROFESSIONAL SERVICES	0	0.00	0	0.00	0.00	0.00
10-4320-181	DETENTION CENTER- GROUP INS.	76,605.44	79,852.00	59,561.75	94,933.00	82,286.00	82,286.00
10-4320-185	TRAVEL	0	0.00	0	2,500.00	1,500.00	1,500.00
10-4320-190	DETENTION CENTER- TRAINING	3,037.98	5,000.00	1,132.62	8,000.00	5,000.00	4,000.00
10-4320-200	DETENTION CENTER- DEPARTMENTAL SUPPLIES	12,043.66	13,447.00	9,131.37	17,000.00	13,000.00	13,000.00
10-4320-210	DETENTION CENTER- UNIFORMS	957.69	5,000.00	411.83	7,000.00	3,000.00	3,000.00
10-4320-244	CONTRACTED SERVICES-SOUTHERN HEALTH PART	105,134.23	125,000.00	105,418.86	125,000.00	125,000.00	122,500.00
10-4320-247	DETENTION CENTER- FOOD & PROVISIONS	85,071.20	84,768.00	71,598.15	115,000.00	90,000.00	90,000.00
10-4320-270	SERVICE AWARDS	0	53.00	52.75	100.00	100.00	100.00
10-4320-290	SUPPLIES & MATERIALS-HYGIENE	2,319.22	3,940.00	961.32	6,000.00	3,000.00	3,000.00
10-4320-299	DETENTION CENTER- LAUNDRY & DRY CLEANING	6,333.82	6,000.00	4,697.36	8,000.00	6,000.00	6,000.00
10-4320-320	DETENTION CENTER- COMMUNICATIONS	581.94	1,000.00	424.19	1,260.00	800.00	800.00
10-4320-330	POSTAGE	0	260.00	138.65	500.00	250.00	250.00
10-4320-350	DETENTION CENTER- MAINT & REPAIR- EQUIP	10,559.83	20,000.00	6,244.33	30,000.00	15,000.00	14,000.00
10-4320-550	DETENTION CENTER- CAPITAL OUTLAY- EQUIPM	11,797.20	82,293.00	16,400.00	82,293.00	54,943.00	54,943.00
10-4320-600	DETENTION CENTER- CONTRACTED SERVICES	10,026.94	10,000.00	6,881.71	30,000.00	10,000.00	10,000.00
10-4320-601	CONTRACTED SERVICES-OPTUM	0	4,626.00	4,625.28	4,626.00	4,626.00	3,867.00
10-4320-602	MAINTENANCE AGREEMENTS-SOUTHERN SOFTWARE	0	2,914.00	2,914.00	2,972.00	2,972.00	2,972.00
10-4320-603	MAINTENANCE AGREEMENTS-TOP GUARD	0	90.00	0	99.00	99.00	99.00
	CAPITAL OUTLAY BREAKDOWN:						
	FACILITY RENOVATION				30,000.00	0.00	0.00
	CONSOLE UPGRADES (\$54,943 remaining of \$82,293 total currently under contract)						
10-4320	DETENTION CENTER	818,819.28	926,285.00	694,524.87	1,110,069.00	904,869.00	899,610.00

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
10-4330-000	EMERGENCY MGMT						
10-4330-010	EMERGENCY MGMT - S & W- REGULAR	131,602.08	58,557.00	48,797.50	58,557.00	58,557.00	58,557.00
10-4330-030	EMERGENCY MGMT - PART- TIME SALARIES	0	0.00	0	0.00	0.00	0.00
10-4330-031	EMERGENCY MGMT - S & W OVERTIME	0	0.00	0	0.00	0.00	0.00
10-4330-040	SALARIES & WAGES - LONGEVITY	0	1,757.00	1,756.71	1,757.00	1,757.00	1,757.00
10-4330-090	EMERGENCY MGMT - FICA TAX EXPENSE	9,198.65	4,784.00	3,741.73	4,614.00	4,614.00	4,614.00
10-4330-100	EMERGENCY MGMT - RETIREMENT	16,256.71	7,685.00	6,643.92	8,215.00	8,215.00	8,215.00
10-4330-101	EMERGENCY MGMT - 401(K) CONTRIB.	3,669.10	1,809.00	1,463.91	1,810.00	1,810.00	1,810.00
10-4330-130	EMERGENCY MGMT - UNEMPLOYMENT INS.	0.00	0.00	0	231.00	231.00	231.00
10-4330-140	EMERGENCY MGMT - WORKMAN'S COMP	4,184.00	1,589.00	1,589.00	1,975.00	1,975.00	1,975.00
10-4330-180	EMERGENCY MGMT - GROUP INS.	20,268.57	6,220.00	5,246.20	6,438.00	6,438.00	6,438.00
10-4330-250	MAINTENANCE & REPAIR - VEHICLE	4,265.75	1,475.00	47.39	1,475.00	1,200.00	1,200.00
10-4330-260	EMERGENCY MGMT - DEPARTMENTAL SUPPLIES	2,985.36	2,958.00	696.16	3,000.00	3,000.00	3,000.00
10-4330-310	EMERGENCY MGMT - TRAVEL	2,826.17	1,500.00	1,363.20	1,500.00	1,500.00	1,500.00
10-4330-315	TRAINING	0	1,000.00	580.62	1,000.00	1,000.00	1,000.00
10-4330-320	EMERGENCY MGMT - COMMUNICATIONS	3,598.55	3,200.00	1,911.02	3,200.00	1,800.00	1,800.00
10-4330-330	POSTAGE	0	300.00	144.39	300.00	250.00	250.00
10-4330-350	EMERGENCY MGMT - MAINT. & REPAIR- EQUI	2,852.20	2,900.00	1,598.52	2,900.00	2,500.00	2,500.00
10-4330-370	EMERGENCY MGMT - PRINTING	422.80	0.00	0	0.00	0.00	0.00
10-4330-380	ADVERTISING	0	0.00	0	0.00	0.00	0.00
10-4330-390	EMERGENCY MGMT - DUES & SUBSCRIPTIONS	509.67	300.00	191.88	300.00	300.00	300.00
10-4330-400	EM DONATIONS-EMERGENCY RESPONSE BANQUET	0	4,330.00	3,470.59	0.00	0.00	0.00
10-4330-410	EMERGENCY MGMT - LEASE-COPIER	4,627.03	2,275.00	2,194.21	2,275.00	2,275.00	2,275.00
10-4330-540	EMERGENCY MGMT - CAPITAL OUTLAY- VEHIC	0	0.00	0	0.00	0.00	0.00
10-4330-600	EMERGENCY MGMT - CONTRACTED SERVICES	670.80	400.00	67.72	400.00	250.00	250.00
10-4330-690	EMER MGMT-LEPC REGIONAL MITIAGTION PLAN	49,344.29	47,412.71	17,170.00	0.00	0.00	0.00
10-4330-691	GRANTS- RAP/LEPC HYPERREACH ALERT SYST	9,032.00	0.00	0	0.00	0.00	0.00
10-4330-692	HAZARD MITIGATION-PROPERTY ACQUISITION	0	124,814.00	0	757,000.00	124,814.00	124,814.00
10-4330-693	RAP LEPC TIER II GRANT	0	5,000.00	0	4,000.00	4,000.00	4,000.00
10-4330-694	HAZARD MAT EMERGENCY PREPAREDNESS GRANT	0	37,958.50	20,000.00	20,000.00	20,000.00	20,000.00
10-4330-695	HSGP-CREDENTIALING SYSTEMS	0	85,989.20	0	0.00	0.00	0.00
10-4330-991	EMERGENCY MGMT - NIMS TRAINING GRANT	0	0.00	0	0.00	0.00	0.00
10-4330-992	EMERGENCY MGMT - 2011 EXERCISE GRANT	0	0.00	0	0.00	0.00	0.00
10-4330-993	EMERGENCY MGMT - CITIZEN CORP	0	0.00	0	0.00	0.00	0.00
10-4330-994	MAINTENANCE & REPAIR-BUILDING	0	3,200.00	0	2,000.00	0.00	0.00
10-4330-995	MAINTENANCE AGREEMENTS - HYPER REACH	0	13,000.00	10,275.00	13,000.00	13,000.00	13,000.00
10-4330-996	MAINT AGREEMENTS - PALMER GENERATOR	0	1,942.00	0	2,000.00	2,000.00	2,000.00
10-4330	EMERGENCY MGMT	266,313.73	422,355.41	128,949.67	897,947.00	261,486.00	261,486.00

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
10-5150-000	SENIOR CITIZENS CENTER						
10-5150-010	SENIOR CITIZENS CENT- S & W- REGULAR	55,490.22	76,144.00	62,958.00	80,455.00	76,587.00	76,587.00
10-5150-011	SENIOR CITIZENS CTR- S & W GRANT	0	0.00	0	0.00	0.00	0.00
10-5150-020	SENIOR CITIZENS CTR- S & W PART- TIME	13,671.07	0.00	0	0.00	0.00	0.00
10-5150-030	SENIOR CITIZEN CTR- NUTRITION S & W PT	0	0.00	0	0.00	0.00	0.00
10-5150-031	SENIOR CITIZEN CTR-S & W OVERTIME	0	0.00	0.00	0.00	0.00	0.00
10-5150-040	SALARIES & WAGES-LONGEVITY	0	521.00	520.14	768.48	728.00	728.00
10-5150-090	SENIOR CITIZENS CENT- FICA TAX EXPENSE	5,170.65	5,865.00	4,766.50	6,213.60	5,915.00	5,915.00
10-5150-091	SENIOR CITIZENS CTR- SOCIAL SECURITY TAX	0	0.00	0	0.00	0.00	0.00
10-5150-100	SENIOR CITIZENS CENT- RETIREMENT	8,543.40	9,492.00	8,346.07	11,062.64	10,531.00	10,531.00
10-5150-101	SENIOR CITIZENS CENT- 401(K) CONTRIB.	1,649.16	2,300.00	1,850.76	2,436.70	2,320.00	2,320.00
10-5150-130	SENIOR CITIZENS CTR- WORKMAN'S COMP	795.60	357.00	357.00	913.00	913.00	913.00
10-5150-131	SENIOR CENTER- UNEMPLOYMENT INS.	0.00	53.00	52.61	693.00	693.00	693.00
10-5150-180	SENIOR CITIZENS CENT- GROUP INS.	12,104.92	18,455.00	15,548.40	18,983.88	18,984.00	18,984.00
10-5150-247	APPROPRIATION-ALBEMARLE NUTRITION	41,533.00	47,807.00	47,757.50	47,807.00	47,807.00	47,807.00
10-5150-257	DEPARTMENT SUPPLIES-CRAFTS/CERAMICS	3,087.87	3,000.00	1,718.76	3,500.00	3,000.00	3,000.00
10-5150-260	DEPARTMENTAL SUPPLIES	7,365.68	3,950.00	2,953.53	4,250.00	3,000.00	3,000.00
10-5150-270	SERVICE AWARDS	0	0.00	0.00	50.00	50.00	50.00
10-5150-280	POSTAGE	0	300.00	126.81	300.00	200.00	200.00
10-5150-310	SENIOR CITIZENS CTR- TRAVEL	3,565.53	2,164.00	1,089.93	2,000.00	1,750.00	1,750.00
10-5150-315	TRAINING	0	2,000.00	901.98	3,600.00	2,000.00	1,500.00
10-5150-320	SENIOR CITIZENS CENT- COMMUNICATIONS	698.03	1,010.00	699.82	1,010.00	1,010.00	1,010.00
10-5150-330	UTILITIES-GAS	3,018.89	6,000.00	5,629.35	6,000.00	7,000.00	7,000.00
10-5150-350	SENIOR CENTER- MAINT & REPAIR- BUILDING	55.00	1,500.00	741.82	1,500.00	1,000.00	1,000.00
10-5150-351	SENIOR CENTER- MAINT & REPAIR - EQUIP	0	500.00	227.35	1,000.00	500.00	500.00
10-5150-370	TRAVEL-SENIOR GAMES	250.00	300.00	300.00	300.00	300.00	300.00
10-5150-380	SENIOR CENTER TRIPS	0	9,045.45	5,681.77	0.00	0.00	0.00
10-5150-381	SENIOR CENTER-PRIOR YEAR TRIPS	0	3,000.00	3,000.00	0.00	0.00	0.00
10-5150-390	SENIOR CENTER - DUES & SUBS	0.00	0.00	0.00	375.00	375.00	375.00
10-5150-410	LEASE-COPIER	2,084.34	2,040.00	1,737.30	4,320.00	2,085.00	2,085.00
10-5150-550	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0	35,178.00	0.00	2,000.00
10-5150-600	SENIOR CITIZENS CTR- CONTRACTED SERVICES	23,709.78	7,886.00	4,509.85	7,152.00	6,000.00	6,000.00
10-5150-650	SENIOR CENTER DONATIONS	0	415.71	0	0.00	0.00	0.00
10-5150-699	GRANT-VIDANT HOSPITAL	805.80	3,254.20	1,420.82	0.00	0.00	0.00
	CAPITAL OUTLAY BREAKDOWN:						
	\$33,000 - NEW VAN (Currently borrowing from Rec or Renting)						
	\$2,178 - LOBBY FURNITURE (Hard for Seniors to use current furniture)						
10-5150	SENIOR CENTER	183,598.94	207,359.36	172,896.07	239,868.30	192,748.00	194,248.00

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
10-5310-000	SOCIAL SERVICES - ADMIN						
10-5310-010	SALARIES & WAGES-BOARD (50% Reimb)	1,085.50	1,500.00	1,000.00	1,500.00	1,250.00	1,250.00
10-5310-011	SS ADMIN.- S & W- REG (Reimb 50%/66%CP/75% Medicaid)	1,609,760.71	1,828,433.00	1,463,658.95	1,914,428.00	1,844,500.00	1,844,027.00
10-5310-012	SS ADMIN.-S & W- REGULAR	0	0.00	0	0.00	0.00	0.00
10-5310-013	SALARIES & WAGES-LONG (Same Reimb% as Salary)	0	15,431.00	15,430.19	17,500.00	16,750.00	16,280.00
10-5310-014	SS ADMIN - S & W OVERTIME	0	8,783.00	8,782.15	0.00	0.00	0.00
10-5310-030	LEGAL - IV-D (66% Reimb)	16,300.75	16,000.00	13,459.93	20,000.00	20,000.00	20,000.00
10-5310-031	PROFESSIONAL SERVICES IV-CRTS	0	0.00	0			0.00
10-5310-090	SS ADMIN.- FICA TAX (Same Reimb% as Salary)	115,960.91	142,285.00	108,759.37	146,377.00	141,105.00	142,212.00
10-5310-100	SS ADMIN.- RETIREMENT (Same Reimb% as Salary)	197,532.36	230,259.00	195,588.22	240,815.00	252,700.00	253,193.00
10-5310-101	SS ADMIN.- 401(K) CONTRIB. (Same Reimb% as Salary)	44,901.84	55,095.00	41,894.06	55,071.00	55,838.00	55,770.00
10-5310-130	HUMAN SERVICES- UNEMPLOY INS. (50%Reimb)	0.00	2,853.00	2,852.64	5,000.00	13,398.00	13,398.00
10-5310-140	SS ADMIN.- WORKMAN'S COMP (50% Reimb)	21,739.07	28,754.00	25,742.00	29,000.00	33,964.00	33,964.00
10-5310-180	LEGAL-PROTECTIVE SERVICES (50% Reimb)	6,076.44	21,300.00	13,615.61	15,000.00	15,000.00	15,000.00
10-5310-181	SS ADMIN.- GROUP INS.	308,373.63	371,233.00	292,267.57	392,578.00	380,092.00	380,092.00
10-5310-200	DEPARTMENTAL SUPPLIES	0	0.00	0	0.00	0.00	0.00
10-5310-250	MAINT & REPAIR - VEHICLE (50% Reimb)	7,471.22	5,500.00	3,940.53	7,500.00	6,500.00	6,500.00
10-5310-257	SS ADMIN.- COUNTY GENERAL ASSISTANCE	2,816.03	2,679.00	2,322.77	4,000.00	3,000.00	2,500.00
10-5310-258	DSS COMM DONATIONS-CHRISTMAS (No Reimb)	1,945.32	3,452.00	2,848.42	3,000.00	0.00	0.00
10-5310-260	DEPARTMENTAL SUPPLIES (50% Reimb)	20,097.03	33,261.00	30,402.41	30,000.00	30,000.00	29,000.00
10-5310-268	FOOD STAMPS DIRECT CHARGE	4,522.86	6,500.00	3,847.56	6,500.00	5,500.00	5,500.00
10-5310-270	SERVICE AWARDS (Same Reimb% as Salary)	0	639.00	638.75	1,000.00	710.00	710.00
10-5310-310	TRAVEL (50% Reimb)	15,706.63	9,500.00	7,078.33	16,000.00	9,000.00	9,000.00
10-5310-315	TRAINING (50% Reimb)	0	18,815.00	16,736.21	30,000.00	20,000.00	20,000.00
10-5310-320	SS ADMIN.- COMMUNICATIONS (Reimb 50%)	20,915.22	22,000.00	18,416.30	24,000.00	24,000.00	24,000.00
10-5310-330	UTILITITES (50% Reimb)	22,171.13	24,000.00	21,714.57	26,000.00	26,000.00	26,000.00
10-5310-340	SS ADMIN.- POSTAGE (50% Reimb)	13,027.41	12,000.00	11,755.79	12,000.00	12,000.00	12,000.00
10-5310-350	SS ADMIN.- MAINT AND REPAIR- BLDG. (50% Reimb)	10,395.91	11,830.00	10,342.84	36,000.00	12,000.00	12,000.00
10-5310-351	SS ADMIN.- REPAIR AND MAINT- EQUIP. (50% Reimb)	8,006.48	17,000.00	14,051.54	20,000.00	17,000.00	17,000.00
10-5310-370	SS ADMIN.- ADVERTISING (50% Reimb)	2,423.34	1,350.00	677.40	1,000.00	1,000.00	1,000.00
10-5310-390	SS ADMIN.- DUES AND SUBSCRIPTION (50% Reimb)	1,149.00	971.00	871.00	1,500.00	1,000.00	1,000.00
10-5310-403	DSS BENEFIT FUND	0	0.00	0	0.00	0.00	0.00
10-5310-410	LEASE-EQUIPMENT (50% Reimb)	14,414.54	16,198.00	11,316.29	14,500.00	14,500.00	14,500.00
10-5310-550	SOCIAL SERVICES- CAP OUTLAY- EQUIP (50% Reimb)	12,732.83	0.00	0	20,000.00	14,000.00	14,000.00
10-5310-600	SOCIAL SERVICES- CONTRACTED SERV (50% Reimb)	6,608.37	12,937.00	8,865.15	14,452.00	14,452.00	14,452.00
10-5310-601	MAINT AGREEMENTS-NC CORRELS	0	4,776.00	4,776.00	1,890.00	1,890.00	1,890.00
10-5310-602	MAINT AGREEMENTS-INFO INC.	0	3,600.00	3,600.00	3,960.00	3,960.00	3,960.00
10-5310-610	SS ADMIN.- VENDOR FEES (Partially 50% Reimb)	417.00	1,000.00	940.00	2,300.00	2,300.00	2,300.00
	CAP OUTLAY: 6 - \$3k Child Serv NCFast Mandatory Computers w/ dual monitors = \$18,000 (\$12,361.12 quote)						
	CAP OUTLAY: \$2,000 to replace sign						
10-5310	SOCIAL SERVICE ADMIN	2,486,551.53	2,929,934.00	2,358,192.55	3,112,871.00	2,993,409.00	2,992,498.00

WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
21-3230-320	SALES TAX-ARITCLE 40 (30%)/\$807,143	0	220,500.00	135,334.43	231,000.00	231,000.00	242,142.00
21-3230-321	SALES TAX-ARTICLE 42 (60%)/\$417,500	0	240,000.00	139,239.25	240,000.00	240,000.00	250,500.00
21-3980-000	TRANSFER FROM GENERAL FUND				390,671.00	390,671.00	390,671.00
21-3990-000	APPROPRIATED FUND BALANCE	0.00	350,000.00	0.00	305,500.00	305,500.00	305,500.00
TOTAL REVENUES		0.00	810,500.00	274,573.68	1,167,171.00	1,167,171.00	1,188,813.00
21-5912-691	CAPITAL OUTLAY - WASH CO SCHOOLS	0.00	300,000.00	250,000.00	450,000.00	400,000.00	400,000.00
21-5912-692	CAPITAL OUTLAY-CHROME BOOKS	0	205,000.00	205,000.00	0.00	0.00	0.00
21-8000-600	DESIGNATED FOR FUTURE APPROP-BOE CO	0	305,500.00	0	717,171	767,171.00	788,813.00
TOTAL EXPENDITURES		0.00	810,500.00	455,000.00	1,167,171.00	1,167,171.00	1,188,813.00
SCHOOL CAPITAL OUTLAY BALANCE		0.00	0.00	-180,426.32	0.00	0.00	0.00

WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
35-7130-010	OPERATION&MAINT.-S & W- REGULAR	136,040.01	200,495.00	168,050.45	210,449.00	202,552.00	202,552.00
35-7130-030	SALARIES & WAGES-OVERTIME	156.01	1,240.00	81.89	0.00	0.00	0.00
35-7130-040	OPERATION&MAINT.- PROFESSIONAL SERVICES	20,316.92	36,745.00	31,570.48	32,000.00	18,000.00	18,000.00
35-7130-050	SALARIES & WAGES-LONGEVITY	0	676.00	675.73	1,140.00	1,065.00	1,065.00
35-7130-090	OPERATION&MAINT.- FICA TAX EXPENSE	9,525.60	15,367.00	12,471.14	16,187.00	15,577.00	15,577.00
35-7130-100	OPERATION&MAINT.- RETIREMENT EXPENSE	7,143.07	26,074.00	22,194.63	28,819.00	27,733.00	27,733.00
35-7130-101	OPERATION- 401(K) CONTRIB.	3,263.44	6,027.00	4,304.34	6,348.00	6,109.00	6,109.00
35-7130-105	PENSION EXPENSE LGERS	7,675.00	0.00	0	0.00	0.00	0.00
35-7130-130	OPERATION&MAINT.- UNEMPLOYMENT INS.	0.00	1,284.00	96.20	1,386.00	1,386.00	1,386.00
35-7130-140	OPERATION&MAINT.- WORKMAN'S COMP	7,455.00	8,112.00	8,112.00	9,247.00	9,247.00	9,247.00
35-7130-180	OPERATION&MAINT.- GROUP INS.	22,761.68	38,918.00	32,818.83	40,112.00	40,112.00	40,112.00
35-7130-200	SUPPLIES & MATERIALS	7,821.78	18,488.00	16,939.56	12,000.00	12,000.00	12,000.00
35-7130-210	OPERATION&MAINT.- UNIFORMS	803.20	2,276.00	1,774.48	1,200.00	1,200.00	1,200.00
35-7130-250	VEHICLE SUPPLIES	21,990.72	9,471.00	4,230.89	12,000.00	12,000.00	12,000.00
35-7130-260	DEPARTMENTAL SUPPLIES	709.59	1,500.00	647.83	1,500.00	1,000.00	1,000.00
35-7130-270	SERVICE AWARDS	0.00	0.00	0.00	125.00	125.00	125.00
35-7130-298	MAINT & REPAIR-TANK	62,321.88	55,129.00	55,128.76	58,000.00	58,000.00	58,000.00
35-7130-310	OPERATION & MAINT.- TRAVEL	1,452.12	200.00	36.93	200.00	200.00	200.00
35-7130-315	TRAINING	0	1,800.00	270.00	2,000.00	1,300.00	1,300.00
35-7130-320	OPERATION&MAINT.- COMMUNICATIONS	2,845.63	4,000.00	2,856.30	4,000.00	3,800.00	3,800.00
35-7130-330	UTILITIES-ELECTRICITY	11,329.40	10,285.00	7,457.80	10,285.00	10,285.00	10,285.00
35-7130-340	OPERATION&MAINT.- POSTAGE	14,759.98	18,350.00	14,626.82	18,500.00	18,500.00	18,500.00
35-7130-350	MAINT & REPAIR-EQUIPMENT	12,092.46	17,500.00	14,781.27	17,500.00	15,000.00	15,000.00
35-7130-370	OPERATION&MAINT.- ADVERTISING	0	250.00	0	250.00	150.00	150.00
35-7130-390	OPERATION&MAINT.- DUES & SUBSCRIPTIONS	502.66	810.00	306.63	915.00	915.00	915.00
35-7130-450	INSURANCE AND BONDS	1,790.00	45,000.00	45,000.00	48,000.00	48,000.00	48,000.00
35-7130-550	CAPITAL OUTLAY-EQUIPMENT	0	63,000.00	8,587.75	18,500.00	18,500.00	18,500.00
35-7130-580	DEBT SERVICE-NCDENR	0	28,000.00	27,992.45	27,993.00	27,993.00	27,993.00
35-7130-600	CONTRACTS-MOWING	0	10,985.00	780.00	12,480.00	12,480.00	12,480.00
35-7130-710	'95 REVENUE BOND-PRINCIPAL	0	29,332.00	0	30,473.00	30,473.00	30,473.00
35-7130-711	'00 REVENUE BOND-PRINCIPAL	0	156,450.00	0	162,536.00	162,536.00	162,536.00
35-7130-720	'95 REVENUE BOND-INTEREST	0	26,785.00	0	25,644.00	25,644.00	25,644.00
35-7130-721	'00 REVENUE BOND-INTEREST	0	142,866.00	0	137,780.00	137,780.00	137,780.00
35-7130-800	DEPRECIATION-OTHER EQUIPMENT	260,010.52	0.00	0	0.00	0.00	0.00
35-7130-810	BAD DEBTS	18,000.00	0.00	0			0.00
35-7130-998	COST ALLOCATION-GENERAL FUND	116,000.00	35,000.00	35,000.00	35,000.00	155,000.00	130,477.00
35-7130-999	20% DEBT RESERVE BOND	0	28,000.00	0	0.00	0.00	0.00
	Additional requested for internal incentive bonuses to employees				2,500.00	0.00	0.00
NEW LINE	DOT UTIL RELOCATION FEES (100% Reimb)				10,000.00	7,500.00	7,500.00
	CAP OUTLAY: GROUND PENETRATING RADAR						
	DEPARTMENTAL TOTAL	746,766.67	1,040,415.00	516,793.16	995,069.00	1,082,162.00	1,057,639.00

WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
35-7135-010	TREATMENT PLANT-S & W- REGULAR	76,373.30	75,607.00	63,005.90	77,000.00	75,607.00	75,607.00
35-7135-030	SALARIES & WAGES-OVERTIME	1,762.49	3,250.00	1,159.35	0.00	2,500.00	2,500.00
35-7135-040	SALARIES & WAGES-LONGEVITY	0	320.00	319.22	495.00	479.00	479.00
35-7135-090	TREATMENT PLANT- FICA TAX EXPENSE	5,141.93	5,808.00	4,274.14	5,929.00	5,821.00	5,821.00
35-7135-100	TREATMENT PLANT- RETIREMENT EXPENSE	4,450.91	9,407.00	8,478.67	10,555.00	10,363.00	10,363.00
35-7135-101	TREATMENT PLANT- 401(K) CONTRIB.	2,334.53	2,279.00	1,925.00	2,325.00	2,283.00	2,283.00
35-7135-130	TREATMENT PLANT- UNEMPLOYMENT INS.	0.00	428.00	49.86	462.00	462.00	462.00
35-7135-140	TREATMENT PLANT- WORKMAN'S COMP	4,285.00	3,877.00	3,673.00	4,665.00	4,665.00	4,665.00
35-7135-180	TREATMENT PLANT- GROUP INS.	16,128.08	16,316.00	13,724.73	16,697.00	16,697.00	16,697.00
35-7135-200	SUPPLIES & MATERIALS	3,412.08	4,000.00	3,558.45	5,500.00	4,500.00	4,500.00
35-7135-210	TREATMENT PLANT- UNIFORMS	967.69	1,443.00	1,313.62	1,000.00	1,000.00	1,000.00
35-7135-250	TREATMENT PLANT- FUEL	6,130.42	6,500.00	4,725.02	6,000.00	6,000.00	6,000.00
35-7135-270	SERVICE AWARDS	0.00	0.00	0.00	75.00	75.00	75.00
35-7135-298	CONTRACTS	14,314.29	16,633.00	10,153.23	18,000.00	18,000.00	18,000.00
35-7135-299	WATER TREATMENT CHEMICALS	17,327.19	22,500.00	12,150.06	22,500.00	18,000.00	18,000.00
35-7135-310	TREATMENT PLANT- TRAVEL	1,317.90	1,405.00	313.81	0.00	0.00	0.00
35-7135-315	TRAINING	0	120.00	0	1,800.00	1,500.00	1,500.00
35-7135-320	TREATMENT PLANT- COMMUNICATIONS	1,404.25	2,267.00	1,296.89	2,040.00	2,040.00	2,040.00
35-7135-330	TREATMENT PLANT- UTILITIES	24,798.86	27,500.00	20,910.36	27,500.00	26,000.00	26,000.00
35-7135-340	TREATMENT PLANT- POSTAGE	0	200.00	0	200.00	150.00	150.00
35-7135-350	MAINT & REPAIR-EQUIPMENT	10,761.09	30,969.00	18,023.20	30,000.00	20,000.00	20,000.00
35-7135-370	TREATMENT PLANT- ADVERTISING	309.00	500.00	0	500.00	500.00	500.00
35-7135-390	TREATMENT PLANT- DUES & SUBSCRIPTIONS	0	250.00	229.00	1,100.00	650.00	650.00
35-7135-540	TREATMENT PLANT- CAPITAL OUTLAY- VEHICLE	0.54	26,584.19	26,584.19	0.00	0.00	0.00
35-7135-541	CAPITAL OUTLAY-EQUIPMENT	0	28,415.81	25,909.14	30,000.00	26,196.00	30,000.00
35-7135-998	COST ALLOCATION-GENERAL FUND	84,000.00	15,000.00	15,000.00	15,000.00	50,000.00	43,492.00
35-9100-000	DEBT PRINCIPAL	0	0	0	0.00	0.00	0.00
35-9100-001	NCDENR PRINCIPAL	-1,396.20	0.00	0	0.00	0.00	0.00
35-9100-010	OPERATION&MAINT.- '95 REV BOND PRIN	28,233.42	0.00	0	0.00	0.00	0.00
35-9100-020	OPERATION&MAINT.- '00 REV BOND PRIN	150,591.91	0.00	0	0.00	0.00	0.00
35-9200-000	DEBT INTEREST:	0	0	0	0.00	0.00	0.00
35-9200-010	OPERATION&MAINT. - '95 REV BOND INT	27,883.12	0.00	0	0.00	0.00	0.00
35-9200-020	OPERATION&MAINT.- '00 REV BOND INT	148,723.50	0.00	0	0.00	0.00	0.00
	Additional requested for internal incentive bonuses to employees				1,650.00	0.00	0.00
NEW LINE	Designated for Future Appropriation					0.00	27,227.00
	CAP OUTLAY: FENCE						
	DEPARTMENTAL TOTAL	629,255.30	301,579.00	236,776.84	280,993.00	293,488.00	318,011.00

	TOTAL EXPENDITURES	1,376,021.97	1,341,994.00	753,570.00	1,276,062.00	1,375,650.00	1,375,650.00
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	WATER BALANCE	39,597.14	0.00	396,318.37	21,588.00	0.00	0.00
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WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
37-4330-010	SALARIES & WAGES-REGULAR	483,490.82	515,936.00	452,623.55	788,190.00	787,406.00	787,406.00
37-4330-030	SALARIES & WAGES-OVERTIME	139,259.06	103,586.00	35,362.80	75,000.00	65,000.00	65,000.00
37-4330-040	SALARIES & WAGES-PARTTIME	0	45,179.00	33,954.58	79,300.00	65,000.00	65,000.00
37-4330-050	SALARIES & WAGES-LONGEVITY	0	1,235.00	1,234.58	3,149.77	3,150.00	3,150.00
37-4330-090	FICA TAXES	44,857.53	50,944.00	37,619.39	60,537.49	60,478.00	60,478.00
37-4330-100	- RETIREMENT EXPENSE	66,318.81	82,569.00	62,137.35	107,780.48	107,674.00	107,674.00
37-4330-101	- 401K CONTRIB.	13,537.89	19,978.00	11,867.20	23,740.19	23,717.00	23,717.00
37-4330-130	EMS OPERATIONS- UNEMPLOYMENT INS.	0.00	4,653.00	502.12	6,006.00	6,006.00	6,006.00
37-4330-140	- WORKMAN COMP	45,174.00	51,875.00	48,962.00	57,416.36	71,671.00	71,671.00
37-4330-180	GROUP INSURANCE	89,151.41	111,978.00	86,930.82	166,925.00	166,925.00	166,925.00
37-4330-190	TRAINING	1,213.23	2,500.00	1,004.74	7,500.00	4,500.00	4,500.00
37-4330-200	SUPPLIES & MATERIALS	33,500.94	31,164.00	17,782.09	49,744.00	45,000.00	45,000.00
37-4330-210	UNIFORMS	1,939.08	2,500.00	226.00	5,000.00	4,000.00	4,000.00
37-4330-250	- DIESEL FUEL	24,156.04	22,859.00	19,612.00	31,000.00	34,000.00	34,000.00
37-4330-260	DEPARTMENTAL SUPPLIES	0	980.00	235.62	900.00	900.00	900.00
NEW LINE	SERVICE AWARDS	0.00	0.00	0.00	425.00	425.00	425.00
37-4330-295	PORTABLE COMM HARDWARE	1,799.99	1,500.00	1,186.85	4,000.00	4,000.00	4,000.00
37-4330-310	- TRAVEL	1,371.95	0.00	0	0.00	0.00	0.00
37-4330-320	- COMMUNICATIONS	5,356.20	6,800.00	3,627.08	5,100.00	5,100.00	5,100.00
37-4330-350	POSTAGE	0	20.00	10.76	20.00	20.00	20.00
37-4330-355	MAINT & REPAIR-EQUIPMENT	20,601.00	23,100.00	22,237.36	45,000.00	40,000.00	40,000.00
37-4330-410	RENT-BUILDING	0	1,300.00	490.00	0.00	0.00	0.00
37-4330-450	PROPERTY & LIABILITY	0	15,306.00	15,306.00	16,500.00	16,500.00	16,500.00
37-4330-540	CAPITAL OUTLAY-VEHICLES	0	142,797.00	142,796.78	190,000.00	0.00	0.00
37-4330-550	CAPITAL OUTLAY-EQUIPMENT	0.00	0.00	0.00	301,699.88	231,545.00	231,545.00
37-4330-600	CONTRACTS-MEDICAL DIRECTOR	19,500.00	15,576.00	12,980.00	23,248.00	23,248.00	23,248.00
37-4330-610	CONTRACTS-BILLING	26,693.43	34,285.00	20,589.88	38,500.00	36,000.00	36,000.00
NEW LINE	EMS - MEDICAID COST REPORT				5,758.00	5,758.00	5,758.00
NEW LINE	CONTRIB TO CRESWELL VFD 1ST RESPONDERS				10,000.00	7,500.00	7,500.00
	CAPITAL OUTLAY BREAKOUT:						
	\$190,000 = 2 New Ambulances (73,503 each), 1 New QRV (\$35,000)						
	\$301,669.88 = New Cardiac Monitors (\$231,545) & Stretchers (\$96,000 est)						
	*** Recommended budget based on combined activities of WC/TC YTD						
	EMS DEPARTMENTAL TOTAL	1,017,921.38	1,288,620.00	1,029,279.55	2,102,440.17	1,815,523.00	1,815,523.00

WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
37-4376-010	SALARIES & WAGES-REGULAR	106,196.21	94,500.00	40,837.09	152,500.00	92,536.00	92,536.00
37-4376-030	SALARIES & WAGES-OVERTIME	26,567.82	16,826.00	3,810.23	14,500.00	12,000.00	12,000.00
37-4376-040	SALARIES & WAGES-PARTTIME	0	2,800.00	746.30	2,500.00	2,500.00	2,500.00
37-4376-090	FICA TAXES	10,051.86	8,750.00	3,258.67	7,079.00	7,079.00	7,079.00
37-4376-100	TRANSPORT SERVICE- RETIREMENT EXPENSE	15,684.83	14,130.00	5,863.58	12,603.40	12,604.00	12,604.00
37-4376-101	TRANSPORT SERVICE- 401K CONTRIB.	2,359.91	3,425.00	112.49	2,776.08	2,777.00	2,777.00
37-4376-130	TRANSPORT- UNEMPLOYMENT INS.	0.00	1,220.00	51.88	924.00	924.00	924.00
37-4376-140	TRANSPORT SERVICE- WORKMAN'S COMP	26,064.00	10,375.00	-6,719.00	6,727.36	8,521.00	8,521.00
37-4376-180	GROUP INSURANCE	20,425.50	31,475.00	10,671.00	25,282.16	25,283.00	25,283.00
37-4376-200	SUPPLIES & MATERIALS	11,645.00	12,000.00	7,477.25	24,000.00	20,000.00	20,000.00
37-4376-210	TRANSPORT SERVICE- UNIFORMS	1,474.98	2,000.00	0	3,000.00	2,000.00	2,000.00
37-4376-250	DIESEL FUEL	1,848.67	3,750.00	2,466.33	10,000.00	7,500.00	7,500.00
37-4376-295	PORTABLE COMM HARDWARE	1,000.00	1,000.00	0	1,000.00	1,000.00	1,000.00
37-4376-310	TRAVEL	50.00	1,500.00	0	0.00	0.00	0.00
37-4376-315	TRAINING	0.00	0.00	0.00	0.00	1,000.00	1,000.00
37-4376-320	TRANSPORT SERVICE- COMMUNICATIONS	3,377.80	3,500.00	1,746.34	3,000.00	3,000.00	3,000.00
37-4376-355	MAINT & REPAIR-EQUIPMENT	6,589.85	6,100.00	5,803.58	15,000.00	14,000.00	14,000.00
37-4376-370	ADVERTISING	1,555.00	1,200.00	50.00	2,500.00	2,500.00	2,500.00
37-4376-610	CONTRACTS-BILLING	13,867.55	10,406.00	4,127.54	15,083.25	12,495.00	12,495.00
37-9100-000	DEBT PRINCIPAL:	0	0	0	0.00	0.00	0.00
37-9100-001	DEBT SERVICE-AMBULANCE (BB&T)(LGFCU)	13,218.00	54,838.00	54,837.02	71,261.00	71,261.00	71,261.00
					0.00	0.00	0.00
	DEBT SERVICE BREAKDOWN:						
	LGFCU Debt: 41,619						
	New BBT Debt for 2 Ambulances: 29,642 (fy18-22)						
	Older BBT Debt of 13,218 per yr paid off				49,312.00	0.00	0.00
	Est. debt service for new monitors @ 2.5% for 5 years = \$49312						
	*** Recommended budget based on combined activities of WC/TC YTD						
	TRANSPORT DEPARTMENTAL TOTAL	261,976.98	279,795.00	135,140.30	419,048.25	298,980.00	298,980.00

	TOTAL EXPENDITURES	1,279,898.36	1,568,415.00	1,164,419.85	2,521,488.42	2,114,503.00	2,114,503.00
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	WASHINGTON COUNTY EMS BALANCE	2,886,350.96	872,663.00	842,966.69	-0.82	0.00	0.00
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WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
57-3010-001	COMMERCE CENTER IDF GRANT	15,130.09	1,216,246.00	0	1,216,246.00	1,216,246.00	1,216,246.00
57-3980-010	TRANSFER FROM GENERAL FUND	186,850.00	0.00	0	0.00	0.00	0.00
57-3990-000	APPROPRIATED FUND BALANCE	0	180,124.00	0	148,727.63	148,727.63	148,727.63
TOTAL REVENUES		201,980.09	1,396,370.00	0.00	1,364,973.63	1,364,973.63	1,364,973.63
57-4000-000	PROJECT ADMINISTRATION	8,517.17	114,970.00	31,396.37	83,573.63	83,573.63	83,573.63
57-4000-001	CONSTRUCTION EXPENDITURES	0	1,281,400.00	0.00	1,281,400.00	1,281,400.00	1,281,400.00
TOTAL EXPENDITURES		8,517.17	1,396,370.00	31,396.37	1,364,973.63	1,364,973.63	1,364,973.63
COMMUNITY PROJECTS BALANCE		193,462.92	0.00	-31,396.37	0.00	0.00	0.00

WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
61-3490-000	CDBG-SCATTERED SITE (SFR) GRANT '14	105,970.00	250,667.20	212,595.00	0.00	0.00	0.00
62-3480-040	NCHFA URP '16 GRANT	0	100,000.00	50,000.00	0.00	0.00	0.00
	CDBG FUND BALANCE APPROPRIATED	0.00	0.00	0.00	0.00	0.00	0.00
62-3990-000	NCHFA FUND BALANCE APPROPRIATED	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUES	105,970.00	350,667.20	262,595.00	0.00	0.00	0.00
61-8300-550	SFR 14- REHAB 14	95,770.55	250,667.20	223,263.00	0.00	0.00	0.00
	DEPARTMENTAL TOTAL	95,770.55	250,667.20	223,263.00	0.00	0.00	0.00
62-6200-610	NCHFA URP '12- NCHFA URP '12 GRANT	47,287.00	0.00	0	0.00	0.00	0.00
62-6200-615	NCHFA URP '16 GRANT	0	100,000.00	4,597.00			
	DEPARTMENTAL TOTAL	47,287.00	100,000.00	4,597.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	143,057.55	350,667.20	227,860.00	0.00	0.00	0.00
	HOUSING BALANCE	-37,087.55	0.00	34,735.00	0.00	0.00	0.00

WASHINGTON COUNTY BUDGET

ACCT CODE	ACCOUNT DESCRIPTION	PY ACTUALS	CY BUDGET	YTD	REQUESTED	RECOMM	APPROVED
69-3290-000	INTEREST ON INVESTMENTS	0	250.00	0	0.00	0.00	0.00
69-3370-000	E911 TELEPHONE SURCHARGE (1YR)	199,236.78	171,640.11	128,730.06	144,000.00	144,000.00	144,000.00
69-3980-010	TRANSFER FROM GENERAL FUND	446,383.65	0.00	0	0.00	0.00	0.00
69-3990-000	APPROPRIATED FUND BALANCE	0	34,832.38	0	400,000.00	400,000.00	400,000.00
TOTAL REVENUES		645,620.43	206,722.49	128,730.06	544,000.00	544,000.00	544,000.00
69-9100-200	DEPARTMENTAL SUPPLIES	1,190.56	27,600.00	1,405.17	27,600.00	27,600.00	4,600.00
69-9100-310	TRAINING	588.38	4,000.00	1,881.66	4,000.00	3,000.00	3,000.00
69-9100-320	COMMUNICATIONS	28,065.41	27,000.00	22,478.99	28,000.00	28,000.00	28,000.00
69-9100-350	MAINT & REPAIR-EQUIPMENT	57,280.25	7,013.00	761.27	1,000.00	1,000.00	1,000.00
69-9100-351	CONTRACTED SERVICES-SOUNDSIDE	0	12,600.00	12,600.00	12,600.00	12,600.00	12,600.00
69-9100-352	MAINT AGREEMENT-SOUTHERN SOFTWARE CA	0	7,492.00	7,492.00	7,492.00	7,492.00	7,492.00
69-9100-353	MAINT AGREEMENT-SOUTHERN HARDWARE	0	4,682.00	4,682.00	0.00	0.00	0.00
69-9100-354	MAINT AGREEMENT-SOUTHERN SOFT MAPPING	0	3,122.00	3,122.00	3,122.00	3,122.00	3,122.00
69-9100-355	MAINT AGREEMENT-SOUTHERN SOFT PAGING	0	782.00	782.00	782.00	782.00	782.00
69-9100-356	MAINT AGREEMENT-EDGE ONE RECORDER	0	4,876.00	4,876.00	4,876.00	4,876.00	4,876.00
69-9100-357	MAINT AGREEMENT-WIRELESS COMMUNICATIO	0	11,885.00	9,903.40	11,885.00	11,885.00	11,885.00
69-9100-358	MAINT AGREEMENT-ESRI	0	5,231.00	0	5,231.00	2,700.00	2,700.00
69-9100-359	MAINT AGREEMENT-CENTURYLINK INTRADO	0	8,374.00	7,974.68	7,975.00	7,975.00	7,975.00
69-9100-360	MAINT AGREEMENT-CENTURYLINK CENTURION	0	8,943.00	8,518.20	8,519.00	8,519.00	8,519.00
69-9100-361	MAINT AGREEMENT-EMD	0	3,588.00	3,588.00	3,588.00	3,588.00	3,588.00
69-9100-550	- CAPITAL OUTLAY- EQUIPMENT	48,378.00	69,534.49	0	417,330.00	420,861.00	443,861.00
	(Backup PSAP)						
TOTAL EXPENDITURES		135,502.60	206,722.49	90,065.37	544,000.00	544,000.00	544,000.00
E 911 BALANCE		510,117.83	0.00	38,664.69	0.00	0.00	0.00

**CONTROL TOTALS FOR
WASHINGTON COUNTY PERSONNEL
FY18**

SOCIAL SECURITY: 7.65%
RETIREMENT: 13.62% 14.27% LE Retirement
401(k) CONTRIBUTION: 3.00% 5.00% LE Requirement
UNEMPLOYMENT: 231.00

GROUP INSURANCE:
Employee or Employee/Child(ren) 479.48 **5,753.76**
Employee/Spouse or Employee/Family 644.41 7,732.92
Dental 31.88 **382.56**
Vision 8.99 **107.88**
6,244.20

WORKERS COMP:
SALARY / 100 *

LIFE INSURANCE:
SALARY / 1000 * 0.275 **18,430.31**

PROPOSED INCREASE:	FTE	CURRENT SALARY	PROPOSED SALARY	LONGEVITY AMT	FICA	RET	401k	GROUP INS	WORKERS COMP	UNEMPL
0.00%										
MANAGER'S OFFICE	3.00	172,211.00	172,211.00	455.70	13,209.00	23,517.20	5,180.00	21,280.06	783.03	693.00
FINANCE OFFICE	4.00	143,529.00	143,528.00	1,213.67	11,072.74	19,713.82	4,342.25	27,428.71	679.00	924.00
TAX OFFICE	5.00	158,914.00	158,914.00	1,745.39	12,290.44	21,881.81	4,819.78	35,703.73	1,990.08	1,155.00
BOARD OF ELECTION	1.00	31,922.00	31,922.00	478.83	2,478.66	4,412.99	972.02	6,349.54	152.28	231.00
REGISTER OF DEEDS	2.00	76,648.00	76,648.00	741.02	5,920.26	10,540.38	2,321.67	12,741.34	363.73	462.00
INFORMATION TECH	1.00	44,970.00	44,970.00	1,349.10	3,543.41	6,308.66	1,389.57	8,371.76	217.70	231.00
FACILITY SERVICES	6.00	156,686.00	157,188.00	2,300.61	12,200.88	21,722.35	4,784.66	43,929.76	9,656.10	1,386.00
SHERIFF'S OFFICE	20.00	690,161.00	689,133.00	1,565.64	52,838.45	98,381.06	33,976.05	129,140.71	35,046.31	4,620.00
SCHOOL RESOURCE OFFICER	4.00	127,200.00	127,200.00	337.58	9,756.62	18,199.61	6,376.88	25,396.56	6,725.65	924.00
DETENTION CENTER	13.00	336,535.00	338,186.00	1,708.48	26,001.93	46,293.63	10,196.83	82,285.17	17,844.90	3,003.00
EMERGENCY MANAGEMENT	1.00	58,557.00	58,557.00	1,756.71	4,614.00	8,214.73	1,809.41	6,437.44	1,845.60	231.00
INSPECTIONS & PLANNING	2.00	82,083.00	82,083.00	471.32	6,315.41	11,243.90	2,476.63	14,738.43	2,941.37	462.00
GIS	1.00	35,729.00	35,729.00	-	2,733.27	4,866.29	1,071.87	6,362.11	1,093.31	231.00
SENIOR CITIZEN CENTER	3.00	76,146.00	76,587.00	727.49	5,914.56	10,530.23	2,319.43	18,983.88	539.17	693.00
SOCIAL SERVICES	58.00	1,830,255.00	1,842,695.00	15,694.57	142,166.80	253,112.66	55,751.69	380,091.70	32,653.82	13,398.00
COMMUNICATIONS	8.00	225,584.00	225,584.00	1,577.87	17,377.88	30,939.45	6,814.86	50,775.23	1,067.64	1,848.00
SOIL & WATER	1.00	27,014.00	27,014.00	-	2,066.57	3,679.31	810.42	6,333.35	826.63	231.00
RECREATION	1.00	40,466.00	40,466.00	809.32	3,157.56	5,621.70	1,238.26	6,377.74	1,506.55	231.00
AIRPORT	1.00	37,332.00	37,332.00	373.32	2,884.46	5,135.46	1,131.16	6,367.40	1,824.94	231.00
WATER SYSTEM	8.00	277,767.00	278,159.00	1,543.37	21,397.23	38,095.46	8,391.07	56,807.71	12,999.51	1,848.00
LANDFILL	2.00	60,723.00	60,895.00	1,051.68	4,738.92	8,437.14	1,858.40	14,667.95	5,621.18	462.00
EMERGENCY MEDICAL SERVICES	30.00	880,726.00	879,942.00	3,149.77	67,556.52	120,277.10	26,492.75	192,206.34	64,143.72	6,930.00
	175.00	5,570,888.00	5,584,943.00	39,051.41	430,235.57	771,124.94	184,525.68	1,152,776.62	200,522.22	40,425.00