

Washington County Budget Ordinance

Fiscal Year Beginning July 1, 2023 & Ending June 30th, 2024 (FY24)

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 indicated above, to finance the appropriations set forth in Section 2 below, and in accordance with the chart of accounts established for Washington County:

1	GENERAL FUND (10)	\$17,793,138
	Taxes Ad-Valorem Current Year	\$7,437,184
	Tax Discounts	(\$55,000)
	Ad-Valorem Taxes-Motor Vehicle	\$940,800
	NCVTS, Contra, Refunds	(\$30,000)
	Prior Year Taxes	\$384,000
	Tax Penalties & Interest Current Year	\$30,500
	Tax Penalties & Interest Prior Years	\$71,000
	Prepayment Property Taxes	\$52,000
	Article 39 One Cent Sales Tax	\$1,100,000
	Article 40 1/2 Cent Sales Tax (Unrestricted 70%)	\$778,000
	Article 42 1/2 Cent Sales Tax (Unrestricted 60%)	\$235,000
	SL 2015-241 Sales Tax Redistribution	\$400,000
	ABC Taxes & Profit Distribution	\$63,800
	Leased Vehicles Gross Tax	\$500
	Detention Fees & Concessions	\$144,000
	Fees & Licenses	\$180,600
	Rents & Concessions	\$12,600
	Interest Earned on Investments	\$250,000
	Misc Revenues & Sale of Fixed Assets	\$0
	Public Assistance Grants & Reimbursements	\$3,091,013
	Emergency Management Grants & Reimbursements	\$40,000
	DOT Grants & Reimbursements	\$417,848
	Other Misc Grants (Drug Recovery & Rec Volkswagen)	\$199,336
	Other Intergovernmental	\$79,845
	JCPC	\$88,940
	SRO Reimbursement	\$151,241
	Cost Allocation from Water/Sanitation	\$100,000
	Loan Proceeds - Installment Financing Vehicles	NA
	Appropriated Fund Balance	\$1,629,931

2	SCHOOL CAPITAL OUTLAY FUND (21)	\$69,734,777
	Article 40 1/2 Cent Sales Tax (Restricted 30%)	\$320,000
	Article 42 1/2 Cent Sales Tax (Restricted (40%))	\$335,000
	GRANT-NEEDS BASED PUBLIC SCHOOL CAP FUND	\$49,140,219
	TRUIST PK12 FINANCING 4.02%	\$19,763,500
	Transfer from General Fund	\$0
	Appropriated Fund Balance	\$176,058
3	DRAINAGE FUND (30)	\$123,000
	Watershed Improvement Tax	\$87,000
	Watershed Improvement Tax Prior Yrs/Penalties/Interest	\$7,775
	Tax Discounts	(\$750)
	Appropriated Watershed Reserve/Fund Balance	\$22,828
	Eddie Smith Drainage Assessment	\$6,147
	Stream Debris Removal Allocation from State	\$0
4	SANITATION FUND (33)	\$1,663,189
	Construction Contractor Disposal Fees	\$75,000
	Metal/White Goods	\$5,000
	Electronics Mgmt. Fund	\$0
	NC DENR GRANT	\$3,500
	Solid Waste User Fee County	\$1,258,099
	Rural Solid Waste Tipping Fees Billed	\$50,000
	White Goods Disposal Fee/Grants	\$6,000
	Solid Waste Disposal Tax	\$7,200
	State Tire Tax Revenues	\$17,500
	State Tire Tax Revenues Billed	\$0
	Town Solid Waste Availability Fee Billed	\$125,974
	TRANSFER FROM GENERAL FUND	\$50,000
	FUND BALANCE APPROPRIATION*	\$64,916
5	WATER FUND (35)	\$8,542,228
	Interest Earned on Investments	\$7,500
	Utility Base Charges	\$900,000
	Utility Consumption Charges	\$530,000
	TAP & Connection Fees	\$8,500
	Reconnection Fees	\$18,000
	Penalties & Interest Utility Bills	\$5,000
	NC DOT Utility Relocation Reimbursements	\$0
	NC DEQ Grants	\$6,679,000
	Allocated Fund Balance	\$394,228
	Transfer from General Fund	\$0

6	EMS FUND (37)	\$2,360,811
	NCACC Cost Reimbursements	\$150,000
	EMS Revenues	\$675,000
	Transport Revenues	\$330,000
	EMS Standby Revenues	\$0
	Tyrrell County EMS Contract	\$675,000
	Transfer from General Fund	\$398,952
	Appropriated Fund Balance	\$131,859
	Sale of Fixed Assets & Donations	\$0
7	AIRPORT GRANTS FUND (38)	\$666,668
8	AIRPORT OPERATIONS FUND (39)	\$265,693
	Fuel Sales	\$100,000
	Hangar Rentals	\$16,000
	Timber Sales	\$0
	Transfer from General Fund	\$99,738
	CRF/ARP Grant Funds	\$0
	Appropriated Fund Balance	\$49,955
9	WC HOSP PENSION FUND (40)	\$450,000
10	OPIOID SETTLEMENT FUND (50)	\$89,201
	^(Provided for informational purposes only, see Project Ordinance/Budget)	
11	DSS TRUST & FC DEPOSITS FUND (51)	\$180,000
12	ARPA - AMERICAN RESCUE PLAN ACT FUND (55)	\$0
	^(Provided for informational purposes only, see Project Ordinance/Budget)	
13	SPECIAL PROJECTS/GRANTS FUND (58)	\$4,473,423
14	TRAVEL & TOURISM FUND (63)	\$278,635
	Motel Occupancy Tax	\$160,000
	Interest Earned on Investments	\$0
	Appropriated Fund Balance	\$118,635
15	EMERGENCY 911 FUND (69)	\$118,952
	911 Surcharge	\$118,952
	Appropriated Fund Balance	\$0

16

TAX REVALUATION FUND (70)	\$40,000
Transfer from General Fund	\$40,000
Appropriated Fund Balance	\$0
Interest on Investments	\$0

TOTAL REVENUES - ALL FUNDS	\$106,690,514
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^ (Not including informational only fund totals)

Section 2.

APPROPRIATIONS/EXPENSES

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 indicated above, and in accordance with the chart of accounts established for Washington County.

1

GENERAL FUND (10)	\$17,793,138
Governing Board	\$145,372
Manager's Office	\$526,851
Finance	\$468,486
Tax Administration	\$659,069
Professional Services	\$0
Board of Elections	\$176,704
Register of Deeds	\$162,997
Information Technology	\$171,395
Buildings	\$245,652
Facility Services	\$643,450
Sheriff's Office	\$1,669,552
Washington Union SRO	\$79,051
Creswell SRO	\$71,727
Plymouth High SRO	\$78,375
Pines SRO	\$0
Detention Center	\$1,218,987
Emergency Management	\$131,353
COVID-19 CRF Funds	\$0
Fire Protection	\$438,952
Forestry	\$94,891
Planning	\$239,118
GIS	\$11,017

Health Department	\$308,519
Senior Center	\$231,617
Veteran Services	\$600
Social Services Admin	\$3,969,038
Social Services Economic Support	\$602,564
Social Services Transportation	\$458,834
JCPC/Juvenile Service	\$96,743
Board of Education Current Exp	\$1,735,000
Communications	\$577,629
Mental Health	\$43,240
Medical Examiner	\$10,000
Cooperative Extension	\$161,804
Soil & Water	\$76,551
Library	\$205,000
Recreation	\$339,753
Community Alternative	\$5,000
Central Services	\$649,557
Debt Service	\$0
Transfers	
Sanitation Fund (33)	\$50,000
Water Fund (35)	\$0
EMS Fund (37)	\$398,952
Airport Grant Fund (38)	\$0
Airport Operations Fund (39)	\$99,738
Drainage Fund (30)	\$0
TRANSFER TO WCH PENSION FUND	\$450,000
Transfer to Spec. Projects & Grants Fund (58)	\$10,000
Tax Re-Valuation Fund (70)	\$40,000
School System Capital Outlay Fund (21)	\$0
Sales Tax Redistribution	\$0
Contingency	\$40,000

2	SCHOOL CAPITAL OUTLAY FUND (21)	\$69,734,777
	Capital Outlay	\$400,000
	NBPSC Grant (PK12 School)	\$49,140,219
	Truist Funding (PK12 School)	\$19,763,500
	TRUIST INTEREST (Starts in FY24)	\$431,058
	Designated for Future Appropriation	\$0
3	DRAINAGE FUND (30)	\$123,000
4	SANITATION FUND (33)	\$1,663,189
5	WATER FUND (35)	\$8,542,228
	Water Operations Expenses	\$950,469.71
	NC DEQ Grants	\$6,679,000
	Water Treatment Expenses	\$588,043
	Water Debt Expenses	\$324,715
6	EMS FUND (37)	\$2,360,811
	EMS Expenses	\$2,019,204
	Transport Expenses	\$341,607
	Debt Service	\$0
7	AIRPORT GRANTS FUND (38)	\$666,668
8	AIRPORT OPERATIONS FUND (39)	\$265,693
9	WC HOSP PENSION FUND (40)	\$450,000
10	OPIOID SETTLEMENT FUND (50)	\$89,201
	^(Provided for informational purposes only, see Project Ordinance/Budget)	
11	DSS TRUST & FC DEPOSITS FUND (51)	\$180,000
12	ARPA - AMERICAN RESCUE PLAN ACT FUND (55)	\$0
	^(Provided for informational purposes only, see Project Ordinance/Budget)	
13	SPECIAL PROJECTS/GRANTS FUND (58)	\$4,473,423
	AvEOC Bldg	\$4,150,000
	Econ Dev Motorsports Grant	\$179,153
	DPS-WCSO DIR APPROP SL 2021-180	\$84,270
	HB103 LPR DIR APPROPRIATION	\$10,000
	PARTF GRANT LOCAL MATCH*	\$50,000

14	TRAVEL & TOURISM FUND (63)	\$278,635
	TTA Operations	\$173,060
	TTA Admin	\$105,575
15	EMERGENCY 911 FUND (69)	\$118,952
	PSAP Expenses	\$83,094
	Capital Outlay (Backup PSAP)	\$35,858
16	TAX REVALUATION FUND (70)	\$40,000

TOTAL APPROPRIATIONS - ALL FUNDS	106,690,514
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^ (Not including informational only fund totals)

Section 3.

TAX LEVIES

AN AD-VALOREM PROPERTY TAX, IS HEREBY LEVIED, at the rate of EIGHTY-FOUR CENTS (\$0.840) per one hundred dollars (\$100) valuation on all real and personal property and motor vehicles listed for taxes as of January 1, 2023 for the specific purpose of generating the revenues referred to as Taxes Ad-Valorem Current Year and Ad-Valorem Taxes-Motor Vehicle in Section 1 of this Ordinance.

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, 2023 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.

THESE LEVIES, and the corresponding estimate for revenues generated therefrom are based on the following projected tax base and collection rates.

Tax Base	Value	Rate
Motor Vehicles	\$112,000,000.00	100.00%
Public Utilities	\$82,800,000.00	95.36%
All other Real & Personal Property	\$845,659,553.00	95.36%
Total Value/Combined Rate:	\$1,040,459,555.91	95.86%

Section 4.**FEE SCHEDULE**

Any updated Washington County Fee Schedule attached to this Ordinance, shall be considered a part hereof, and shall be deemed adopted upon the approval of this Ordinance. The terms and provisions thereof shall supersede, replace, and control over any and all inconsistent terms or provisions of any previously adopted fee schedules. If no updated schedule is actually attached hereto, the most recent Washington County Fee Schedule actually approved by the Board of Commissioners is hereby ratified and reapproved, and shall be deemed to continue to apply with full force and effect, unless or until it is actually revised, replaced, or repealed by the Board of Commissioners.

Section 5.**PAY PLAN & SALARY SCHEDULE**

Any updated Washington County Salary Schedule attached to this Ordinance, shall be considered a part hereof, and shall be deemed adopted upon the approval of this Ordinance. The terms and provisions thereof shall supersede, replace, and control over any and all inconsistent terms or provisions of any previously adopted Salary Schedules. If no such updated schedule is actually attached hereto, the most recent Washington County Salary Schedule actually approved by the Board of Commissioners is hereby ratified and reapproved, and shall be deemed to continue to apply with full force and effect, unless or until it is actually revised, replaced, or repealed by the Board of Commissioners.

Section 6.**MISCELLANEOUS**

- a. Use of electronic or facsimile signature is authorized for use on County checks to the fullest extent permitted by law.
- b. Reimbursement for mileage will be .50 cent per mile.
- c. Additional detailed breakdowns by line item are provided for informational purposes in the attached spreadsheets reflecting the projected revenues and allocated expenditures by Fund/Department. In keying the budget, the Finance Officer is authorized to make minor adjustments via of not more than \$10 per fund to correct for rounding errors in order to maintain balance between revenues and expenses within the County Financial System Software.
- 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.
 - i. Purchase Order Policy: Unless otherwise required by applicable law or the County Finance Officer, a standardized purchase order system shall be utilized to pre-obligate all individual purchases/contractual obligations exceeding: \$999.99. The County Manager is also authorized to delegate the authority to the County Finance Officer to unilaterally approve increases to initially approved Purchase Orders within available funding limits by not more than an additional 20% not to exceed an additional \$999.99 whenever deemed necessary and advisable to expedite the processing and administration of such purchase orders modifications.

- 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 Art. 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 general stipend of \$ 575.00 per month, whereas the Chair of the Board will receive \$ 650.00 per month.
 - ii. Due to the demands of the office, the Chair 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 \$ 50.00 per month will be provided to all Commissioners.
- g. All outside agencies or other parties that receive county funding shall submit financial statements to the county each year at the end of any of their respective annual budget cycles in which such funding was received, and shall provide a written report to the Budget Officer regarding how such funds were actually used for the benefit of Washington County or its citizens if not otherwise disclosed within such financial statements or other regularly provided or publicly available reports. Approved county payments may be delayed pending receipt of such information. All such agencies or parties shall also submit a written request to the Budget Officer for the continuation of any such funding or for any new or revised funding no later than 90 days prior to the start of any fiscal year in which Washington County will be asked to provide such funding
- h. ^(March 31st) Copies of this Budget Ordinance shall be furnished by the Clerk to the Board 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 in the Office of the Clerk to the Board.

Section 7.

BUDGET OFFICER AUTHORITY:

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

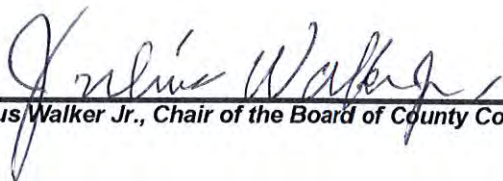
- a. To make any changes to the Approved Salary Schedule, or to an Employee's Salary, after first consulting with the Board either collectively or individually.
- b. To make transfers between line items in the same department, or between department budgets supervised by one department head, or the Finance Officer without limitation.
- c. To otherwise make transfers within any individual fund of up to \$10,000 between individual departments, including contingency/designated for future purposes lines. In emergency or special circumstances warranting a larger immediate transfer for good cause approved by both the Budget Officer and Finance Officer, this standard monetary cap may be exceeded, subject to subsequent Board ratification/approval.

- d. To apply for and accept grant funding unless application or acceptance directly by the Board is required by any applicable grantor source, provided any local match required must be approved by the Board if not otherwise allocated within the approved Budget, and to execute any necessary grant agreements to facilitate the same. All grant funds must be budgeted before being spent.
 - i. To the extent deemed necessary by the Budget Officer or County Finance Officer, the Board Chair is also hereby authorized without further consent being required, to execute grant applications and/or grant agreements on behalf of the County to the same extent, and subject to the same limitations upon such authority provided to the Budget Officer hereinabove.
- 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.
- g. To approve change orders for contracts approved by the Board up to \$30,000 per occurrence without exceeding the total allocated budget for any project. Any such approvals shall be reported to the Board at or before its next regular meeting.

Section 8.

ADOPTION

The Washington County Board of Commissioners, having first conducted a public hearing in accordance with applicable law, prior to the adoption of its annual budget ordinance (this Budget Ordinance) for the upcoming fiscal year; which hearing was held at: 4:00 pm on or about the 5th day of June, 2023, does hereby adopt this Budget Ordinance this 5th day of June, 202023.


 Julius Walker Jr., Chair of the Board of County Commissioners

ATTEST:


 Julie J. Bennett, Clerk to the Board, MMC, NCMCC



WASHINGTON COUNTY
FEE SCHEDULE
 (Revised/Effective: July 1st, 2023)

ANIMAL CONTROL FEE SCHEDULE:

ADOPTION	
Dog/each	\$ 35.00
Cat/each	\$ 35.00
Other/each	\$ 10.00
PICK-UP/SURRENDER	
Pick-up/Surrender dog	\$ 25.00
Pick-up/Surrender puppy	\$ 10.00
Pick-up/Surrender cat	\$ 35.00
ANIMAL REDEMPTIONS	
Impoundment	\$35.00 + 5.00 per day per animal
PENALTIES	
First offense	\$ 25.00
Second offense	\$ 50.00
Third offense	\$ 150.00
COLLECTION FOR RESALE PERMIT	
Annual permit fee	\$ 250.00
OTHER	
Owner request pick-up	\$ 35.00

***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

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 5A. SOLAR PANELS (Adopted August 20, 2012)

Residential	\$ 75.00
Commercial	\$0.50 per panel (with a <u>minimum</u> fee of \$250)

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 \$ N/A

SECTION 13. SHINGLES / RE-ROOF \$ N/A

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
<i>(FIRE / BUILDING INSPECTIONS)</i>	
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
	<i>(plus building permit, if required)</i>
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
SECTION 24. GAS PERMIT	\$ 35.00
SECTION 25. SUBDIVISION DEVELOPMENT FEE	\$ 200.00
SECTION 26. ASBESTOS (Base Rate including 3 samples)	\$ n/a
Additional samples \$n/a each	
SECTION 27. MOLD INSPECTION	\$ n/a
Additional samples \$n/a each	
SECTION 28. ZONING FEES	
Zoning Permit	\$25.00
Zoning Permit Amendments	\$37.50
Conditional Use/Special Use Permits	\$150.00
Variance Request	\$200.00
Zoning Ordinance/Map Amendments	\$150.00
Site Plan Review Fee	\$50.00
Appeals to the Board of Adjustment	\$150.00

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	\$350
BLS Emergency	\$450
ALS Non-Emergent	\$425.00
ALS 1 Emergent	\$670
ALS 2 Emergent	\$975
ALS Treat (No Transport)	\$175.00
Mileage	\$12.50/per mile

2) STANDBY AMBULANCE SERVICES: \$80 per hour

MISCELLANEOUS FEE SCHEDULE:

Copies of documents	\$ 0.25 per page
Maps (larger than ledger size)	\$ 5.00 each
Notaries (for personal or non-county purposes)	\$ 5.00 each
Returned Check Fee	\$ 25.00 each

RECREATION FEE SCHEDULE:

*NOTE: Due to impacts of the Coronavirus pandemic on the recreation department and the desire to encourage participation, recreation fees are intended to be waived unless and until otherwise directed by the County Manager.

1) **INSURANCE:** Per person per year for all sports in addition to program fees...\$15.00

2) **PROGRAMS FEES:** Per person, per program, per year, per sport

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

SENIOR CENTER FEE SCHEDULE:

- | | |
|--|---------------------------------|
| 1. Yoga, Chair Exercise, Line Dancing, Art Class | \$5.00 per month plus materials |
| 2. Dance Fitness | \$10 per month |
| 3. Other activities: | \$TBD/As Advertised |

SOLID WASTE FEE SCHEDULE:

The term household/account includes churches or other non-profits for purposes of this schedule.

1. ANNUAL SOLID WASTE USER FEE (SWUF): **Per Account: \$335**

Billed per household/account & includes residential curbside garbage pickup/hauling to Bertie County Landfill, limited curbside pickup/hauling of limb/leaf other debris to in-county C&D landfill, and in-county C&D landfill availability for additional waste.

- a. County Residents (*est. 3755 accounts – Billed & Collected by County via Tax Bill*)
- b. Town of Creswell (*est. 159 accounts for FY23 – Billed & Collected by County via Tax Bill*)
- c. Town of Roper (*est. 221 accounts for FY23 – Billed Directly to Town*)

2. TOWN OF PLYMOUTH:

a. REGIONAL LF TIPPING FEES: **Per Ton: \$56.60***

Billed by County to Town of Plymouth to reimburse it for paying the Town's actual tipping fees charged to the County by the Bertie County Landfill. **(or at actual cost if different, plus any applicable taxes/fees charged by BCLF/incurred by County)*

b. LOCAL LANDFILL AVAILABILITY FEE: **Per Account: \$44.00**

Billed to per household/account for availability of in-county C&D landfill for Town of Plymouth residents. DOES NOT include residential curbside pickup/hauling services.

5. IN-COUNTY C&D LANDFILL CHARGES:

Only material generated in Washington County may be brought to the local C&D Landfill.

a. Private Commercial Landfill Tipping Fees: **(PER TON)**

Tires	\$104.00
C&D (construction/demolition/leaf/limb/metal/etc)	\$60.00
Inert Debris/Clean Fill*	\$35.00

**(All Other Non-Contaminated-bricks, mortar, concrete & non-org building debris)*

- b. **Commercial Use:** Material delivered by a contractor regardless of its source will be charged at the applicable Private Commercial Landfill Tipping Fees.

- c. **Residential Use Credit:** The owner of each parcel of residential property having a household/account which pays an annual SWUF, or which is within the Town of Plymouth, and listed by the County Tax Administrator for Landfill Availability Fee purposes, may deposit limb, leaf, and/or construction & demolition debris otherwise normally accepted by the landfill weighing up to ONE (1) combined ton per account/parcel, per fiscal year at no charge.

- i. The debris must originate from the specific parcel/account to which the account credit is associated, and customers may not combine credits from multiple parcels/accounts to avoid paying applicable charges related to such debris in excess of the single credit associated with each specific account/parcel.
- ii. Any unused portion of any account's applicable credit shall expire at the end of each fiscal year, and not rollover for use in any future fiscal years.
- iii. This policy is intended to balance the needs of the landfill to generate sufficient revenues from its operations to sustain its own expenses, while also encouraging all county residents to properly and regularly dispose of normal household waste materials that may be generated during each fiscal year within the local landfill not only for their convenience, but also to help preserve the positive safety and health benefits which our community receives as a result of having a central and locally convenient location to dispose of such waste.
- iv. This policy subject to modification/repeal by the Board of Commissioners.

WATER SYSTEM FEE SCHEDULE:

MONTHLY WATER RATES

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

3/4 inch	\$ 26.00
1 inch	\$ 38.00
1 ½ inch	\$ 63.00
2 inch	\$ 101.00
3 inch	\$ 171.00
4 inch	\$ 249.00
6 inch	\$ 488.00
8 inch	\$ 728.00

Consumption charge \$ 13.00

(per each 1000 gallons over the 2000 gallons included in the base charge)

Water Service Deposit & Collection Fees

Renter	\$120.00
Owner	\$60.00
Returned Check Fee	\$25.00
Late/Collection Fee	\$35.00
Late Payment Finance Charge	1.5% per month

Hydrant charge \$ 13.00

for each 1000 gallons

RE-READ FEE (If Requested by Customer & No Error/Mistakes Found) \$35.00

METER HISTORY FEE \$35.00

(If Requested by Customer without leak or other unusual activity)

METER BOX RELOCATION (If requested by customer) \$TBD

Customer to be charged at actual estimated cost of labor/equipment not to exceed \$400 unless customer is notified in advance and consents in writing to higher actual amount.

***METER TAMPERING OR PROPERTY DESTRUCTION FEE TO BE DETERMINED BY THE UTILITIES DIRECTOR AT THE TIME OF DISCOVERY.**

TAP FEES (NO BORE)	5/8"-3/4"	1"	2"
Connection	\$1,016.00	\$1,100.00	\$1,745.00

TAP FEES (WITH BORE)	5/8"-3/4"	1"	2"
Connection	\$1,266.00	\$1,350.00	\$1,995.00

HYDRANT METER

Connection	\$ 705.00
Deposit	\$1,000.00

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

WASHINGTON COUNTY BUDGET (FY24)

FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
TAX SUBTOTAL FOR INFO ONLY, (NOT ALLOCATED)		8,333,023	7,980,979	7,272,464		8,719,946	8,676,984	8,676,984
10-3010-000	TAXES-AD VALOREM CURRENT YEAR	7,164,743.05	6,889,383.00	6,490,180.04		7,478,646	7,437,184	7,437,184
10-3010-010	CURRENT YEAR TAX DISCOUNTS	-63,252.11	-62,000.00	-50,042.26		-55,200	-55,000	-55,000
10-3011-000	TAXES-AD VALOREM 1ST PRIOR YR	168,147.12	210,000.00	210,316.64		252,000	252,000	252,000
10-3012-000	TAXES-AD VALOREM ALL PRIOR YRS	142,270.79	133,596.00	92,672.48		132,000	132,000	132,000
10-3018-000	NCVTS-WASHINGTON CO MOTOR VEH TAX	952,972.37	840,000.00	529,336.97		912,500	940,800	940,800
10-3018-001	NCVTS-WASH CO BILL/CC CONTRA REV	-31,858.11	-30,000.00	0		journal Adj	-30,000	-30,000
10-3018-002	NCVTS-WASH CO REFUNDS-CONTRA REVENUE	-5,502.45	0.00	0		Journal Adj	Journal Adj	Journal Adj
10-3018-003	NCVTS-WASH CO INTEREST	7,226.74	0.00	0		Journal Adj	Journal Adj	Journal Adj
10-3030-000	PREPAYMENT-PROPERTY TAXES	78,479.33	42,000.00	26,556.39		52,000	52,000	52,000
10-3080-000	GROSS TAX REC LEASED VEHICLES	688.69	800.00	352.73			500	500
10-3090-000	PAYMENTS IN LIEU OF TAXES	12,704.00	13,000.00	0		13,500	13,500	13,500
10-3120-000	REFUNDS-AD VALOREM TAXES	-13,046.59	0.00	-591.13		BAR	BAR	BAR
10-3170-000	CURRENT YEAR TAX PENALTIES	7,540.44	7,500.00	9,094.92		8,250	8,500	8,500
10-3170-010	PRIOR YEAR TAX PENALTIES	747.78	1,000.00	1,508.91		1,000	1,000	1,000
10-3180-000	CURRENT YEAR TAX INTEREST	24,926.64	22,000.00	8,248.58		22,000	22,000	22,000
10-3180-010	PRIOR YEAR TAX INTEREST	76,889.66	70,000.00	50,922.71		70,000	70,000	70,000
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-3250-000	PRIVILEGE AND BEER LICENSES	705.00	600.00	110.00			700	700
10-3260-000	ANIMAL ADOPTION FEES & FINES	53.00	0.00	80.00		BAR	BAR	0
10-3270-000	MOTEL OCCUPANCY TAX -6%	162,692.60	0.00	0		Journal Adj	Journal Adj	0
10-3280-000	FRANCHISE FEES-CABLE TV	10,198.03	10,000.00	2,338.22			10,000	10,000
10-3290-000	INTEREST EARNED ON INVESTMENTS	29,797.13	149,852.00	198,570.83		300,000	250,000	250,000
10-3310-000	RENTS AND CONCESSIONS	12,499.20	12,000.00	9,829.20			12,300	12,300
10-3312-000	JAIL CONCESSIONS	37,708.49	25,000.00	10,392.17		18,000	25,000	25,000
10-3350-000	MISCELLANEOUS REVENUES	64,777.78	11,385.00	11,608.89		NA	NA	NA
10-3350-001	JURY DUTY PAY	138.00	0.00	32.00		NA	NA	0
10-3352-000	ELECTIONS-TOWN REIMB & FILING	20,330.78	0.00	0			18,000	18,000
10-3352-002	NC COMMUNITY FOUNDATION-ELECTIONS GRANT					NA	NA	NA
10-3352-003	CTR FOR TECH/CIVIC LIFE (CTCL) GRT-ELECT					NA	NA	NA
10-3352-004	2020 HAVA FUNDS-NC CFDA# 90-404	34,574.00	0.00	0		NA	NA	NA
10-3353-000	INSURANCE PROCEEDS	19,128.01	58,319.00	58,318.57		BAR	BAR	BAR
10-3354-000	CRESWELL LEVY ADMINISTRATION FEE	4,037.48	4,000.00	0			4,000	4,000
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-3360-000	RECREATION-DONATIONS	2,072.34	1,275.00	1,275.00		BAR	BAR	BAR
10-3360-002	RECREATION-BASKETBALL FEES						0	0
10-3360-005	RECREATION-FOOTBALL FEES						0	0
10-3360-007	RECREATION-CHEERLEADING						0	0
10-3360-013	RECREATION-VENDOR RENTS AND CONCESSIONS	200.00	250.00	350.00		300	300	300
10-3361-013	NCDEQ GRANT - RECREATION-VOLKSWAGON S	0	110,098.00	0			110,098	110,098
10-3370-000	RECREATION-PARTICIPANT INSURANCE						0	0

WASHINGTON COUNTY BUDGET (FY24)

FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-3410-000	WINE AND BEER TAX	27,567.28	40,000.00	0			35,000	35,000
10-3415-000	ABC PROFIT DISTRIBUTION	0	25,000.00	103,117.00			25,000	25,000
10-3430-000	SALES TAX-ONE HALF CENT-ST-A42 (40%)	229,332.86	220,000.00	93,997.93			235,000	235,000
10-3440-000	SALES TAX-ONE-HALF CENT-ST-A40 (70%)	733,471.73	700,000.00	321,418.41			778,000	778,000
10-3450-000	SALES TAX ONE CENT LOCAL	1,070,649.43	1,020,000.00	438,131.99			1,100,000	1,100,000
10-3460-000	SALES TAX - REDISTRIBTUTION	350,720.55	345,000.00	166,727.10			400,000	400,000
TAX SUBTOTAL FOR INFO ONLY, (NOT ALLOCATED)		2,384,175	2,285,000	1,020,275			2,513,000	2,513,000
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-3470-020	ABC ALCOHOLISM BOTTLE TAX	3,867.22	3,800.00	2,307.28		NA	3,800	3,800
10-3480-013	RAP LEPC TIER II GRANT	1,000.00	0.00	0		NA	1,000	1,000
10-3480-020	EMERGENCY MANAGEMENT PROG FUND	39,285.88	39,000.00	20,625.00		38,500	39,000	39,000
10-3480-027	HAZARD MITIGATION - GENERATOR GRANT					ROLL FORW	ROLL FORW	ROLL FORW
10-3480-028	EMPG-ARPA	0.00	11,068.00	11,067.51		11,068	BAR	BAR
10-3480-029	GRANT-EM CAPACITY BLDG COMPETITIVE GRT	0	77,812.00	0		0	0	0
10-3480-080	EM DONATIONS-EMERGENCY RESPONSE BANQUET					BAR	BAR	BAR
10-3480-081	DONATIONS - EMERGENCY MANAGEMENT	0	1,000.00	1,000.00		ROLL FORW	ROLL FORW	ROLL FORW
10-3480-087	ARPA REVENUE REPLACEMENT	1,361,099.67	450,096.00	450,096.97			0	0
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-3490-000	DSS-ADMINISTRATION REIMBURSE	2,640,199.34	2,804,702.00	1,563,441.27			2,680,229	2,631,729
10-3500-050	DSS-FOSTER CARE/ADOPTIONRETURN	102,972.71	146,128.00	74,797.32			143,122	143,122
10-3500-080	DSS-COMMUNITY DONATIONS-MEDICAL	188.00	0.00	0		BAR	BAR	BAR
10-3500-081	DSS COMMUNITY DONATIONS-CHRISTMAS	942.00	2,065.00	2,065.00		BAR	BAR	BAR
10-3500-082	DSS COMMUNITY DONATIONS-FOSTER CHILDRI	0	109.00	109.01		BAR	BAR	BAR
10-3500-090	DSS-CERTIFICATION FEES	0	2,500.00	0		2,500	2,500	2,500
10-3500-120	DSS-TITLE IV-D CHILD SUPPORT	45,350.46	19,593.00	19,874.29		15,400	15,400	15,400
10-3500-130	HOME & CC BLOCK GRANT-ALB COMM	48,237.87	78,133.00	32,910.97		78,133	78,133	78,133
10-3500-140	DSS-TYRRELL IV-D CONTRACT	60,000.00	60,000.00	40,000.00		60,000	60,000	60,000
10-3500-190	DSS-MEDICAID CAP	234,828.00	150,000.00	128,700.00		150,000	150,000	150,000
10-3500-191	DSS-MODIVCARE & ONECALL CONTRACTS	3,436.14	3,600.00	2,588.42		2,500	2,500	2,500
10-3500-200	DOT - ROAP & CTS GRANTS	160,190.00	117,288.00	157,357.00		417,848	417,848	417,848
10-3500-202	DSS-RDC CONTRACT/TRANSPORTATION	0	500.00	0				0
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-3500-270	SHIIP-SENIOR HEALTH INS INF	3,700.00	5,129.00	5,129.00		5,129	5,129	5,129
10-3500-280	MIPPA GRANT-MEDICAID IMPROVEMENT FOR P	100.00	0.00	0		2,500	2,500	2,500
10-3500-290	WASH CO PESTICIDE CONTAINER RECYC GRAN	3,106.00	2,500.00	0		NA	NA	NA
10-3508-000	ALB COMM NUTRITION SITE DIRECTOR	0	7,882.00	0		7,882	7,882	7,882
10-3508-001	ALB COMM GENERAL PURPOSE GRANT	10,693.00	10,963.00	0		10,963	10,963	10,963
10-3508-002	ALB COMM TITLE III D GRANT	482.00	2,421.00	0		1,100	1,000	1,000
10-3509-000	SENIOR CITIZENS FUNDS	1,648.50	1,500.00	790.00		1,500	1,500	1,500
10-3509-010	SENIOR CENTER TRIPS	3,347.00	185.00	184.78		BAR	BAR	BAR
10-3509-020	SENIOR CENTER DONATIONS	1,989.00	751.00	751.50		BAR	BAR	BAR
10-3509-030	SUBARU DONATIONS-MEALS ON WHEELS					BAR	BAR	BAR

WASHINGTON COUNTY BUDGET (FY24)

FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-3510-010	COURT COST, FEES AND CHARGES	15,367.61	20,000.00	11,372.19		20,000	18,000	18,000
10-3510-020	OFFICERS FEES	7,842.45	9,000.00	9,110.11		9,000	9,000	9,000
10-3530-000	RAP LEPC-HYPERREACH					NA	NA	0
10-3540-000	SHERIFF FEES	2,447.64	3,500.00	1,669.12		2,500	2,500	2,500
10-3540-010	DRUG/DONATIONS/GRANT LEO	807.51	0.00	398.80		0	0	0
10-3540-020	GUN PERMITS DISCRETIONARY-COUNTY PORTI	7,790.00	5,090.00	5,420.00		BAR	BAR	0
10-3540-030	GUN PERMITS-STATE PORTION	9,430.00	6,090.00	6,485.00		BAR	BAR	0
10-3540-040	FINGER PRINTING	2,170.00	980.00	1,090.00		BAR	BAR	BAR
10-3540-061	SHERIFF GRANT- ICAC	0	19,286.00	18,683.73		NA	NA	0
10-3540-070	DONATIONS-ANIMAL CONTROL	122.00	580.00	2,562.98		BAR	BAR	BAR
10-3540-080	SHERIFF GRANT - BODY CAMS	21,326.44	0.00	0		0	0	0
10-3540-081	SHERIFF JAG GRANTS	0	0.00	19,609.95		0	0	0
10-3540-082	SHERIFF ANKLE MONITORING FEES	1,037.25	0.00	0		BAR	BAR	BAR
10-3541-000	SHERIFF'S SERVICE FEES	13,803.19	12,000.00	7,057.55		10,000	10,000	10,000
10-3541-010	SHERIFF-DONATIONS	1,547.50	1,505.00	1,506.85		BAR	BAR	BAR
10-3541-030	SHERIFF DONATIONS-PURCHASE OF K-9					BAR	BAR	BAR
10-3542-000	SHERIFF-ABC BOARD FUNDING	12,360.00	3,800.00	2,600.00		2,400	2,400	2,400
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-3550-000	BUILDING PERMIT FEES - (GC)	42,401.42	42,500.00	20,459.50		40,000	40,500	40,500
10-3550-010	PLANNING CONTRACTED SERVICES-BLDG INSP	8,294.50	0.00	0			0	0
10-3550-030	ZONING FEES	1,225.00	1,500.00	675.00		3,500	3,500	3,500
10-3560-000	REGISTER OF DEEDS FEES	74,986.89	70,000.00	59,118.50		75,000	80,000	80,000
10-3560-010	MARRIAGE LICENSES	2,640.00	2,500.00	1,920.00		2,500	2,500	2,500
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-3580-000	JAIL FEES/STATE REIMBURSEMENTS	6,229.31	5,000.00	2,426.15		5,000	4,000	4,000
10-3590-000	JAIL HOUS/TRANS/CO/US MARSHALL	87,218.84	50,000.00	85,645.83		85,000	115,000	115,000
10-3600-001	GRANT - DHHS CORRECTIONS COVID19	0	85,564.00	0		Roll Forward	Roll Forward	0
10-3830-000	SALE OF FIXED ASSETS	53,252.34	625,000.00	533,877.11			0	0
10-3830-001	SALE OF FORECLOSED PROPERTIES	40,237.39	0.00	4,550.00			0	0
10-3850-000	OTHER FINANCING-GOVT CAPITAL	33,085.51	0.00	0			0	0
10-3900-000	NC EDUCATION LOTTERY					BAR	BAR	BAR
10-3970-020	M-T-W COURT COORDINATOR GRANT	69,390.72	87,011.00	31,454.05			89,238	89,238
10-3970-030	STATE AID VETERANS OFFICE	2,108.69	2,000.00	2,083.33			0	0
10-3970-040	JCPC-ROANOKE AREA YOUTH	53,124.00	66,816.00	44,544.00			69,257	69,257
10-3970-041	JCPC-WASHINGTON COUNTY YOUTH	23,182.00	19,124.00	12,752.00			8,773	8,773
10-3970-042	JCPC-ADMINISTRATION	3,188.00	3,000.00	2,000.00			10,910	10,910
10-3970-050	SCHOOL REIMB-WCU/CHS SRO	77,914.87	120,590.00	58,557.91			151,241	151,241
10-3970-060	BALLGAME REIMBURSEMENTS FROM SCHOOLS	2,023.00	0.00	1,676.50		BAR	BAR	BAR
10-3970-090	CONTRI FROM SOIL & WATER DIST	23,562.00	21,136.00	0			20,000	20,000

WASHINGTON COUNTY BUDGET (FY24)

FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-3970-120	COST ALLOCATION-WATERWORKS	90,000.00	108000	108,000.00			100,000	100,000
10-3970-130	COST ALLOCATION-SANITATION	0.00	0	0.00			0	0
10-3980-020	TOURISM DEVELOP AUTHOR 3% ADMN	3,500.00	3500	3,500.00		4,500	4,500	4,500
10-3980-061	TRANSFER FROM SINGLE FAMILIY REHAB (SFR)	25,293.12	0	0				0
10-3990-000	APPROPRIATED FUND BALANCE	0	4235598	0			1,589,931	1,629,931

FY24 NOTE: Available Unassigned GF Fund Balance on 6.30.22 = \$6.24M

10-3991-000	REGISTER DDS PRESERVATION FUND							
10-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	1,393.00	1,393.00	1,393.00	####			

\$15,299,080	Audited Actual GF Expenditures For Prior FY22 (compared to \$15.43M in FY21)							
\$5,440,000	Current Est. of Unassigned GF Balance Available for Appropriation in Upcoming Budget Year*(Subject to many variables)							
\$3,059,816	20% Prior Audited Actual Expenditures (Min Reserve to be Maintained per FB Policy)							
\$2,380,184	Est. Available Unassigned GF FB after reserving 20%							
\$1,629,931	Total Allocated Fund Balance for next fiscal year recommended							
\$750,253	Difference between Available & Allocated (SHOULD REMAIN POSITIVE TO AVOID FB POLICY REVIEW)							

OVERVIEW OF LARGER EXPENDITURES/CIP ITEMS ALLOCATED ACROSS ALLOCATED FUND BALANCE								
\$450,000	HOSPITAL PENSION PLAN							
\$280,000	2 Replacement Transit Vehicles (Last Year's was Back Ordered)							
\$230,000	2.5% Countywide COLA							
\$168,768	CIP Tax Software							
\$120,000	Roof Reserves							
\$108,000	2 Sheriff Vehicles							
\$74,000	DSS Roof							
\$50,000	GF Transfer to Landfill to help offset Scrap Tire costs/SWUF inc as well as to keep Fund solvent							
\$54,000	DSS Renovation Completion							
\$50,000	Detention Plumbing							
\$35,000	New fleet vehicle for shared countywide use							
\$35,000	HVAC Reserves							
\$30,000	Rec Handicap Bathrooms/Mobile Unit							
\$30,000	IT Replacement Switches							
\$30,000	Regrade of Detention Officer Positions							
\$25,000	Airport Mower							
\$22,000	Replacement Fence for Animal Shelter							
\$18,000	Landfill Mower							
\$16,546	Local Match for VW New Rec Bus Grant							
\$9,000	911 Staff lockers							
\$10,000	PARTF Grant Match Annual Contribution							
\$6,000	Radio Programmer for Viper Radios							
\$5,800	New Pitney Bows Postal Machine for USPS Compliance							
\$1,857,114	Total of items above							
	GENERAL FUND REVENUE TOTAL	16,881,250	20,500,846	12,360,849		13,092,770	17,753,138	17,793,138

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4110-000	GOVERNING BOARD							
10-4110-010	SALARIES & WAGES-BOARD	35,400	35,400	23,600		35,400	35,400	35,400
10-4110-020	SALARIES & WAGES-BOARD TRAVEL STIPEND	14,100	14,100	9,400		14,100	14,100	14,100
10-4110-030	SALARIES & WAGES-CELLPHONE STIPEND	3,000	3,000	2,000		3,000	3,000	3,000
10-4110-090	GOVERNING BOARD- FICA TAX EXPENSE	4,059	4,076	2,705			4,016	4,016
10-4110-140	GOVERNING BOARD- WORKMAN'S COMP	1,360	1,540	1,357			1,600	1,600
10-4110-200	GOVERNING BOARD- DEPT SUPPLIES	5,552	2,000	906		2,000	2,000	2,000
10-4110-310	GOVERNING BOARD- TRAVEL	7,646	12,000	6,715		26,479	20,000	20,000
10-4110-320	GOVERNING BOARD- COMMUNICATIONS	600	600	400		600	600	600
10-4110-350	POSTAGE	0	50	0		50	100	100
10-4110-370	GOVERNING BOARD- PRINTING	75	500	150		500	500	500
10-4110-380	ADVERTISING	758	1,750	756		1,750	1,000	1,000
10-4110-390	COMMISSIONERS-SPECIAL SPONSORED	4,044	10,000	5,341		8,900	10,350	10,350
10-4110-391	GOVERNING BOARD- DUES & SUBSCRIPTIONS	5,773	6,000	5,866		6,200	6,200	6,200
10-4110-392	OTHER COMMUNITY CONTRIBUTIONS	4,000	8,000	2,000		8,000	8,000	8,000
10-4110-442	CONTRACTED SERVICES	5,496	2,200	2,200		2,000	2,000	2,000
10-4110-443	CONTRACTED SERVICES - LOBBYING	0	17,004	1,753			36,506	36,506
10-4110-550	CAPITAL OUTLAY-EQUIPMENT							
\$10,350	CommissionerSpecial Sponsored FY24							
\$750	EE of QTR Program incl EE of Year Plaque							
\$3,000	Christmas Employee Appreciation Meal/Event							
\$3,000	Summer Employee Appreciation Meal/Event							
\$3,600	Employee Appreciation Gift Card/Gift							
\$5,968	Dues & Subscriptions FY24							
\$1,905	NCACC							
\$1,638	UNC SOG							
\$800	Southern Albemarle Association							
\$750	Albemarle RC&D							
\$675	NACo (\$450); NC Ass'n Clerks (\$50) IIMC (\$175)							
\$200	PDF							
\$8,000	Other Community Contributions Funding Requests: FY24							
\$2,000	NC Black Bear Festival							
\$2,000	Roper Peanut Festival							
\$2,000	Creswell May Days							
\$2,000	Food Bank of the Albemarle							
10-4110	GOVERNING BOARD	91,861	118,220	65,149		108,979	145,372	145,372

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4120-000	MANAGERS OFFICE:							
10-4120-010	MANAGERS OFFICE- S & W- REGULAR	217,456	284,135	188,062			288,014	288,014
10-4120-040	SALARIES & WAGES-LONGEVITY	2,066	2,325	2,325			2,259	2,259
10-4120-090	MANAGERS OFFICE- FICA TAX EXPENSE	16,427	21,424	14,240			22,206	22,206
10-4120-100	MANAGERS OFFICE- RETIREMENT	39,180	54,558	36,269			58,055	58,055
10-4120-101	MANAGERS OFFICE 401 (K) CONTRIB	6,524	8,524	5,642			8,708	8,708
10-4120-130	MANAGERS OFFICE- UNEMPLOYMENT INS.	0	1,400	0			1,480	1,480
10-4120-140	MANAGERS OFFICE- WORKMAN'S COMP	680	1,586	1,586			1,768	1,768
10-4120-180	MANAGERS OFFICE- GROUP INS.	32,014	43,014	28,607			42,211	42,211
10-4120-190	LEGAL SERVICES	26	10,000	921		10,000	10,000	10,000
10-4120-191	MANAGERS OFFICE-UNCSOG LFNC INTERN PROG	12,100	10,000	5,000		14,000	14,000	14,000
10-4120-260	MANAGERS OFFICE- DEPARTMENTAL SUPPLIES	9,598	11,500	8,094		12,000	11,000	11,000
10-4120-270	MANAGERS OFFICE - SERVICE AWARDS	0	75	75			0	0
10-4120-310	MANAGERS OFFICE- TRAVEL	678	2,500	383		2,000	2,000	2,000
10-4120-315	TRAINING	2,814	9,140	5,123		10,760	10,000	10,000
10-4120-320	MANAGERS OFFICE- COMMUNICATIONS	1,322	3,500	1,473		3,300	3,300	3,300
10-4120-330	POSTAGE	30	100	26		100	100	100
10-4120-355	MAINT & REPAIR-VEHICLE	261	1,500	178		1,500	1,500	1,500
10-4120-370	MANAGERS OFFICE- PRINTING	0	250	0		250	250	250
10-4120-380	ADVERTISING	3,016	3,500	1,565		6,000	5,000	5,000
10-4120-381	MANAGERS OFFICE-LOST REF-EDUCATION	0	0			0	0	0
10-4120-390	MANAGERS OFFICE- DUES AND SUBSCRIPTIONS	5,497	2,000	1,576		2,000	2,000	2,000
10-4120-440	CONTRACTED SERVICES-ECONOMIC DEVELOPMENT	0	10,000	0		10,000	8,000	8,000
10-4120-540	MANAGERS OFFICE - CAPITAL OUTLAY-VEHICLE ^{CIP-CMO4}					70,000	35,000	35,000
*CIP NOTE:	2 New economic fleet vehicles for shared countywide general use							
10-4120	MANAGER'S OFFICE	349,687	481,031	301,144		141,910	526,851	526,851

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4130-000	FINANCE OFFICE:							
10-4130-010	FINANCE OFFICE- S & W- REGULAR	178,370	181,800	122,722			228,029	228,029
10-4130-031	FINANCE OFFICE-PARTTIME						0	0
10-4130-040	SALARIES & WAGES-LONGEVITY	1,507	2,069	2,068			2,524	2,524
10-4130-090	FINANCE OFFICE- FICA TAX EXPENSE	13,002	13,973	9,066			17,637	17,637
10-4130-100	FINANCE OFFICE- RETIREMENT	32,079	35,604	23,773			46,111	46,111
10-4130-101	FINANCE OFFICE- 401(K) CONTRIB.	5,351	5,545	3,682			6,917	6,917
10-4130-130	FINANCE OFFICE- UNEMPLOYMENT INS.	0	1,120	0			1,480	1,480
10-4130-140	FINANCE OFFICE- WORKMAN'S COMP	1,044	1,060	1,060			1,404	1,404
10-4130-150	FINANCE OFFICE-BANK FEES	8,114	0	0			0	0
10-4130-180	FINANCE OFFICE- PROFESSIONAL SERVICES	81,990	94,175	79,028		102,000	101,000	101,000
10-4130-181	FINANCE OFFICE- GROUP INS.	30,620	32,646	21,813			40,034	40,034
10-4130-260	FINANCE OFFICE- DEPARTMENTAL SUPPLIES	4,860	7,500	4,784		8,700	7,500	7,500
10-4130-270	FINANCE OFFICE-SERVICE AWARDS	50	175	175		50	50	50
10-4130-280	FINANCE OFFICE- POSTAGE	1,849	2,500	1,316		2,500	2,500	2,500
10-4130-310	FINANCE OFFICE- TRAVEL	28	1,200	59		1,064	500	500
10-4130-315	TRAINING	1,018	2,000	355		1,289	2,000	2,000
10-4130-320	FINANCE OFFICE- COMMUNICATIONS	1,498	2,500	884		2,560	2,600	2,600
10-4130-355	REPAIR & MAINTENANCE-VEHICLES		0			1,000	1,000	1,000
10-4130-390	FINANCE OFFICE- DUES & SUBSCRIPTIONS	1,048	700	444		712	750	750
10-4130-410	FINANCE OFFICE- LEASE EQUIPMENT	555	600	278		648	650	650
10-4130-540	FINANCE OFFICE - CAPITAL OUTLAY EQUIP*					5,775	5,800	5,800
*CAP OUTLAY is for new postage machine to meet USPS compliance standards by June 24'								
\$101,167	Professional Services Breakdown: FY23							
\$700	Cavanaugh McDonal Consulting (LEO Sep Allowance)							
\$111	Specialty Underwriters LLC (Maint on Sprint Phone Sys)							
\$4,000	Maximus (Annual Cost Allocation Plan)							
\$165	Vecmar Computing (CheckScanner Maint)							
\$50,850	Thompson, Price, Scott, Adams (Audit-AFIR, DSS Compliance, Fin Stats)							
\$14,837	Edmunds & Assoc (Software Maint)							
\$875	Acom Solutions Inc (Check Printer Maint)							
\$429	Independing Mailitng (Postage Machine Maint)							
\$2,200	State Treasurer (ACA Reporting)							
\$14,000	Jeff Best CPA (Year-end Closeout, Review of Fin Stats)							
\$13,000	Est. for GASB87 Compliance Program w/ Debt Book							
\$648	Pitney Bowes							
10-4130	FINANCE	362,983	385,167	271,505		126,298	468,486	468,486

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4140-000	TAX ADMIN:							
10-4140-010	TAX ADMIN.- S & W- REGULAR	182,741	185,245	120,290		1Promo;2NewFTB	254,472	254,472
10-4140-030	TAX ADMIN.- S & W PARTTIME	0	6,031	1,135			5,371	5,371
10-4140-031	TAX ADMIN - S & W OVERTIME							0
10-4140-040	SALARIES & WAGES-LONGEVITY	2,130	2,071	2,070			2,074	2,074
10-4140-090	TAX ADMIN.- FICA TAX EXPENSE	13,072	14,807	8,786			20,037	20,037
10-4140-100	TAX ADMIN.- RETIREMENT	32,970	35,000	23,310			52,383	52,383
10-4140-101	TAX ADMIN.- 401(K) CONTRIB.	4,524	4,860	2,955			7,858	7,858
10-4140-130	TAX ADMIN.- UNEMPLOYMENT INS.	0	1,400	0			1,480	1,480
10-4140-140	TAX ADMIN.- WORKMAN'S COMP	6,285	3,349	2,946			3,616	3,616
10-4140-180	TAX ADMIN.- GROUP INS.	40,137	45,835	27,135			57,881	57,881
10-4140-260	TAX ADMIN.- OFFICE & DEPTAL SUPPLIES	7,356	9,000	4,963		15,000	13,000	13,000
10-4140-270	SERVICE AWARDS	100	0	0			150	150
10-4140-310	TAX ADMIN.- TRAVEL	0	500	112		500	500	500
10-4140-315	TRAINING	1,052	4,000	974		5,000	5,000	5,000
10-4140-320	TAX ADMIN.- COMMUNICATIONS	1,906	2,000	1,094		2,000	2,000	2,000
10-4140-325	TAX ADMIN-POSTAGE	9,328	13,000	7,464		15,000	15,000	15,000
10-4140-341	ADVERTISING	2,453	3,000	1,035		3,000	3,000	3,000
10-4140-355	TAX ADMIN-MAINTENANCE & REPAIR-VEHICLE	1,296	1,500	38		0	0	0
10-4140-370	PRINTING	4,651	7,000	4,236		8,000	8,000	8,000
10-4140-390	TAX ADMIN.- DUES & SUBSCRIPTIONS	4,690	5,000	3,890		6,540	6,500	6,500
10-4140-410	TAX ADMIN - COPIER RENTAL						0	0
10-4140-500	TAX ADMIN - CONTRACTED SERVICES	19,513	25,000	7,425		25,000	25,000	25,000
10-4140-510	CONTRACTED SERVICES-ZACCHAEUS	9,626	6,500	1,203		6,500	6,500	6,500
10-4140-511	TAX ADMIN - CONTRACTED SERV FILE STORAGE	480	480	120		480	480	480
10-4140-550	TAX ADMIN - CAPITAL OUTLAY ^{CIP}	0	195,000	0		168,768	168,768	168,768
CIP NOTES:	Replacement Tax Software Pending Quotes (Orig Est. 195k; Actual Cost \$227,881)							
\$59,113	First Installment to be paid in FY23							
\$168,768	Remainder to be paid in FY24							
\$227,881								
10-4140	TAX ADMINISTRATION	344,311	570,578	221,180		255,788	659,069	659,069

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4170-000	BOARD OF ELECTIONS:							
10-4170-010	BOARD OF ELECTIONS- S & W - REGULAR	43,347	44,900	29,897			45,545	45,545
10-4170-011	SALARIES & WAGES-BOARD*	5,280	4,360	3,560		6,720	4,480	4,480
10-4170-030	BOARD OF ELECTIONS- SALARIES- PART-TIME*	25,304	21,351	15,487		37,836	27,000	27,000
10-4170-031	BOARD OF ELECTIONS - S & W-OVERTIME*	7,545	5,009	5,008		17,300	6,245	6,245
10-4170-040	SALARIES & WAGES-LONGEVITY	856	900	900			900	900
10-4170-090	BOARD OF ELECTIONS- FICA TAX EXPENSE	6,249	5,765	4,160			6,630	6,630
10-4170-100	BOARD OF ELECTIONS- RETIREMENT EXPENSE	9,221	9,671	6,809			17,334	17,334
10-4170-101	BOARD OF ELECTIONS- 401(K) CONTRIB.	1,528	1,496	1,045			2,600	2,600
10-4170-130	BOARD OF ELECTIONS- UNEMPLOYMENT INS.	0	280	0			296	296
10-4170-140	BOARD OF ELECTIONS- WORKMANS COMP	603	437	437			528	528
10-4170-180	BOARD OF ELECTIONS- GROUP INS. EXPENSE	7,655	8,272	5,448			8,007	8,007
10-4170-260	BOARD OF ELECTIONS- DEPART SUPPLIES	12,015	14,121	12,148		4,000	5,000	5,000
10-4170-270	BOARD OF ELECTIONS-SERVICE AWARDS						0	0
10-4170-310	BOARD OF ELECTIONS- TRAVEL	1,267	2,000	925		2,600	2,600	2,600
10-4170-315	TRAINING	550	5,810	475		15,297	10,000	10,000
10-4170-320	BOARD OF ELECTIONS- COMMUNICATIONS	955	2,610	1,803		3,940	4,000	4,000
10-4170-330	POSTAGE	1,139	2,500	942		2,500	2,500	2,500
10-4170-350	BOARD OF ELECTIONS- MAINT & REPAIR- EQUI	462	1,500	537		1,500	1,500	1,500
10-4170-360	CONTRACTED SERVICES	0	16,858	16,858		14,028	19,360	19,360
10-4170-370	BOARD OF ELECTIONS- PRINTING	9,545	7,000	6,013		18,000	11,000	11,000
10-4170-380	ADVERTISING	956	1,000	644		1,600	1,000	1,000
10-4170-390	BOARD OF ELECTIONS- DUES & SUBSCRIPTIONS	93	180	60		180	180	180
10-4170-410	BOARD OF ELECTIONS- BUILDINGS						0	0
10-4170-420	LEASE-EQUIPMENT						0	0
10-4170-550	CAPITAL OUTLAY-EQUIPMENT	59,622	0	0			0	0
10-4170-700	2020 HAVA FUNDS-NC CFDA# 90-404	34,574	0	0			0	0
*FY24 NOTES:								
CM does not recommend including potential 2nd primary costs into initial salary, trng, printing budget lines and has reduced accordingly								
Current PT budget already includes a 2nd PT person for 150hrs; FY24 recommendation to incr. to 450-500hrs								
OT budget reduced by 2nd primary amt & additional \$2500 to be saved from additional PT help.								
10-4170	BOARD OF ELECTION	228,767	156,020	113,154		125,501	176,704	176,704

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4180-000	REGISTER OF DEEDS:							
10-4180-010	REGISTER- OF- DEEDS- S & W- REGULAR	77,519	79,971	53,045			82,612	82,612
10-4180-030	REGISTER OF DEEDS- S & W- PART-TIME	0	8,000	3,149		8,000	8,000	8,000
10-4180-040	SALARIES & WAGES-LONGEVITY	1,008	1,034	1,034			1,059	1,059
10-4180-090	REGISTER- OF- DEEDS- FICA TAX EXPENSE	5,790	6,318	4,243			6,914	6,914
10-4180-100	REGISTER- OF- DEEDS- RETIREMENT	14,007	15,432	10,302			18,077	18,077
10-4180-101	REGISTER OF DEEDS- 401(K) CONTRIB.	2,325	2,406	1,591			2,712	2,712
10-4180-102	REGISTER OF DEEDS- REG DS SUPPLEMENTAL R	745	1,000	542			1,000	1,000
10-4180-130	REGISTER OF DEEDS- UNEMPLOYMENT INS.	0	560	0			592	592
10-4180-140	REGISTER OF DEEDS- WORKMAN'S COMP	503	502	502			550	550
10-4180-180	REGISTER- OF- DEEDS- GROUP INS.	15,256	16,029	10,869			15,981	15,981
10-4180-260	REGISTER-OF-DEEDS-DEPARTMENTAL SUPPLIES	2,626	5,500	4,190		6,500	6,000	6,000
10-4180-270	SERVICE AWARDS						0	0
10-4180-310	REGISTER- OF- DEEDS- TRAVEL	0	200	0		200	200	200
10-4180-315	TRAINING	1,039	3,000	522		3,000	2,500	2,500
10-4180-320	REGISTER- OF- DEEDS- COMMUNICATIONS	525	600	265		600	600	600
10-4180-330	POSTAGE	59	200	69		200	200	200
10-4180-350	REGISTER- OF- DEEDS- MAINT AND REPAIR EQ	203	2,500	361		2,500	2,500	2,500
10-4180-390	REGISTER- OF- DEEDS- DUES AND SUBSCRIPTI	423	425	375		500	500	500
10-4180-540	REGISTER OF DEEDS- CAPITAL OUTLAY-EQUIP							
10-4180-600	REGISTER OF DEEDS- CONTRACTED SERVICES	11,500	13,000	0		13,000	13,000	13,000
10-4180-611	ROD AUTOMATION FUND - CAPITAL OUTLAY	6,209	0	0		0	0	0
10-4180-612	ROD AUTOMATION FUND - DEPARTMENTAL SUPP							
	\$0 CAPITAL OUTLAY BREAKDOWN: FY24							
	\$0							
10-4180	REGISTER OF DEEDS	139,738	156,677	91,060		34,500	162,997	162,997

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4210-000	INFORMATION TECHNOLOGY:							
10-4210-010	INFO. TECH- S & W- REGULAR	52,596	53,896	35,831			53,911	53,911
10-4210-040	SALARIES & WAGES-LONGEVITY	1,578	1,618	1,617			1,617	1,617
10-4210-090	INFO. TECH- FICA TAX EXPENSE	3,522	3,645	2,450			4,248	4,248
10-4210-100	INFO. TECH- RETIREMENT	9,666	10,563	7,134			11,106	11,106
10-4210-101	INFO. TECH- 401(K) CONTRIB.	1,578	1,625	1,075			1,666	1,666
10-4210-130	INFO. TECH- UNEMPLOYMENT INS.	0	280	0			296	296
10-4210-140	INFO. TECH- WORKMAN'S COMP	314	314	314			338	338
10-4210-180	INFO. TECH- CONTRACTED SERVICES	0	22,471	1,179		2,000	22,000	22,000
10-4210-181	INFO. TECH- GROUP INS.	9,666	10,062	6,803			10,013	10,013
10-4210-200	INFO. TECH- DEPARTMENTAL SUPPLIES	1,327	1,500	360		1,177	1,500	1,500
10-4210-270	INFO. TECH-SERVICE AWARDS						0	0
10-4210-310	INFO. TECH- TRAVEL	37	100	0		100	100	100
10-4210-315	TRAINING	0	2,000	0		2,000	2,000	2,000
10-4210-320	INFO. TECH- COMMUNICATIONS	2,865	3,200	1,949		4,708	500	500
10-4210-330	POSTAGE	46	100	46		100	100	100
10-4210-350	INFO. TECH- MAINT. & REPAIR- EQUIP (&Soundside K)	24,578	32,000	20,575		31,856	32,000	32,000
10-4210-550	INFO. TECH- CAPITAL OUTLAY EQUIPMENT	48,817	25,608	14,622		30,000	30,000	30,000
\$30,000	CAPITAL OUTLAY BREAKDOWN: FY24							
\$30,000	Upgrade system switches which reach end of life/support in 2023							
*MGR REC for Contracted Services includes additional \$20,000 to continue transitioning toward modernization/cyber security/ and contracting out more IT services in order to free up IT Directors Time								
10-4210	INFORMATION TECHNOLOGY	156,589	168,982	93,956		71,941	171,395	171,395

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4260-000	BUILDINGS:	0	0					
10-4260-440	CONTRACT SERVICES-COURTHOUSE SECURITY	63,009	62,000	40,680		80,400	74,000	74,000
10-4260-550	BUILDINGS- PUBLIC DEFENDER HOUSING	4,452	4,452	0		4,452	4,452	4,452
10-4260-554	PROBATION & PAROLE-FORBES	1,754	16,900	12,939		Moving to old EM Bldg	8,000	8,000
10-4260-555	SMART START LEASE ASSISTANCE	4,200	4,200	2,100		4,200	4,200	4,200
10-4260-556	CIP ROOF REPAIRS/REPLACEMENT RESERVE	0	80,000	0			120,000	120,000
10-4260-557	CAPITAL OUTLAY-ROOF REPAIRS/REPLACEMENT	166,534	0	0			0	0
10-4260-558	CIP HVAC REPAIRS/REPLACEMENTS RESERVES	0	40,000	0			35,000	35,000
10-4260-559	CAPITAL OUTLAY-HVAC REPAIRS/REPLACEMENT	0	0	0			0	0
RENAMED560	NON-CAPITAL OUTLAY-HVAC REPAIRS/REPLACEMENT	0	90,000	0		New FY23 line orig for paving (reassigning line code for FY24		
10-4260-561	CAPITAL OUTLAY - GENERATORS		34,474				0	0
10-4260-562	CAP OUTLAY - OTHER CIP BUILDING PROJECTS						0	0
10-4260-563	EXPENDITURE: LEASE (GASB Req Entries)	33,086	0	0		Journal Adj	Journal Adj	Journal Adj
10-4260-564	EXPENDITURE: LEASE FINANCING PRINCIPAL (GASB R	14,484	0	0		Related to Parole - Forbes Lease		Journal Adj
10-4260-565	EXPENDITURE: INTEREST (GASB Req Entries)	141	0	0		Journal Adj	Journal Adj	Journal Adj
10-4260	BUILDINGS	287,660	332,026	55,719		89,052	245,652	245,652

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND			FY24 NOTE: Due to staff turn over, there is not a formal request or supporting documentation attached to this sheet					
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4265-000	FACILITY SERVICES:							
10-4265-010	FACILITY SERVICES- S & W- REGULAR	161,859	194,346	125,783			194,952	194,952
10-4265-030	FACILITY SERVICES- S & W PART-TIME	0	0	0		n/a	n/a	n/a
10-4265-031	FACILITY SERVICES - S&W-OVERTIME	0	0	0		n/a	n/a	n/a
10-4265-040	SALARIES & WAGES-LONGEVITY	2,128	2,608	2,607			0	0
10-4265-090	FACILITY SERVICES- FICA TAX EXPENSE	11,249	13,504	9,128			14,914	14,914
10-4265-100	FACILITY SERVICES- RETIREMENT	29,220	37,067	24,458			38,990	38,990
10-4265-101	FACILITY SERVICES- 401(K) CONTRIB.	3,602	5,296	2,873			5,849	5,849
10-4265-130	FACILITY SERVICES- UNEMPLOYMENT INS.	0	1,446	0			1,776	1,776
10-4265-140	FACILITY SERVICES- WORKMAN'S COMP	6,804	12,467	9,735			15,170	15,170
10-4265-181	FACILITY SERVICES- GROUP INS.	45,165	50,393	33,249			47,781	47,781
10-4265-200	FACILITY SERVICES- DEPT SUPPLIES & MATER	17,192	20,000	14,837			18,000	18,000
10-4265-201	CLERK OF COURT DEPARTMENTAL SUPPLIES	2,017	1,700	1,554		1,700	1,700	1,700
10-4265-202	CLERK OF COURT-MAINT & REPAIR-BUILDING	354	2,500	0		3,000	3,000	3,000
10-4265-203	CLERK OF COURT-CAPITAL OUTLAY	0	7,647	7,258			0	0
10-4265-215	FACILITY SERVICES- MAINT AND REPAIR BLDG	82,259	53,193	33,063			80,000	80,000
10-4265-230	FACILITY SERVICES- DEPT SUPPLIES-SAFETY	1,442	4,000	1,272			4,000	4,000
10-4265-250	FACILITY SERVICES-SUPPLIES-VEHICLE	2,766	4,000	1,297			4,000	4,000
10-4265-256	FACILITY SERVICES- INSURANCE CLAIMS	4,996	71,952	40,796		BAR	BAR	BAR
10-4265-270	SERVICE AWARDS	100	0	0			0	0
10-4265-320	FACILITY SERVICES- COMMUNICATIONS	7,561	8,000	3,798			8,000	8,000
10-4265-325	POSTAGE	0	50	0			100	100
10-4265-330	FACILITY SERVICES- UTILITIES-ELECTRICITY	95,263	110,000	66,918			100,000	100,000
10-4265-331	UTILITIES-FUEL/GAS	11,861	16,000	8,186			13,000	13,000
10-4265-332	UTILITIES-WATER	29,748	30,000	23,458			35,000	35,000
10-4265-355	MAINT & REPAIR-VEHICLES	197	2,000	685			2,000	2,000
10-4265-440	CONTRACTED SERVICES-MOWING	22,987	26,500	10,856		16,536	17,000	17,000
10-4265-540	FACILITIES- CAPITAL OUTLAY - EQUIPMENT	22,834	18,240	18,240			0	0
10-4265-551	MAINT AGREEMENTS-COMMANDER SOFTWARE	1,533	1,533	1,533		1,790	1,800	1,800
10-4265-601	CONTRACTED SERVICES-SECURITY SYSTEM	1,895	2,300	1,631			2,500	2,500
10-4265-602	CONTRACTED SERVICES-EXTERMINATING	6,685	7,144	6,859			7,200	7,200
10-4265-603	CONTRACTED SERVICES-ELEVATOR	12,625	51,146	48,639		11,218	11,218	11,218
10-4265-604	CONTRACTED SERVICES-REPUBLIC	9,084	11,571	5,090			12,000	12,000
10-4265-605	CONTRACTED SERVICES-FIRE EXT	3,127	5,709	1,123			3,500	3,500
10-4265-606	CONTRACTED SERVICES-HOUSE KEEPING	1,675	0	0			0	0
10-4265	FACILITY SERVICES	598,427	772,312	504,927		34,244	643,450	643,450

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4310-000	SHERIFF:							
10-4310-010	SHERIFF- S & W- REGULAR	699,758	776,213	496,363			825,286	825,286
10-4310-030	SHERIFF- SALARIES AND WAGES PART-TIME*	6,399	13,000	8,444		23,000	23,000	23,000
*FY24 Note: Request includes 10k additional PT for Animal Shelter						n/a	n/a	n/a
10-4310-031	SALARIES & WAGES-OVERTIME	128	6,500	5,826		20,000	0	0
10-4310-040	SALARIES & WAGES-LONGEVITY	2,870	3,403	3,385			4,566	4,566
10-4310-090	SHERIFF- FICA TAX EXPENSE	50,834	61,012	37,233			64,365	64,365
10-4310-100	SHERIFF- RETIREMENT	127,127	145,257	98,890			175,543	175,543
10-4310-101	SHERIFF- 401K CONTRIB.	32,535	37,501	23,698			40,874	40,874
10-4310-102	SHERIFF-SUPPLEMENTAL PENSION FUND	1,746	2,400	645		1,700	1,700	1,700
10-4310-130	SHERIFF- UNEMPLOYMENT INS.	4,988	5,600	0			5,328	5,328
10-4310-140	SHERIFF- WORKMAN'S COMP	41,262	50,996	44,882			54,697	54,697
10-4310-180	SHERIFF- PROFESSIONAL SERVICES	4,297	12,000	4,048		12,000	10,000	10,000
10-4310-181	SHERIFF- GROUP INS.	144,262	177,416	87,903			146,079	146,079
10-4310-210	SHERIFF- UNIFORMS	12,329	8,740	5,021		10,000	10,000	10,000
10-4310-250	SHERIFF- SUPPLIES-VEHCILE	72,114	65,000	41,878		65,000	65,000	65,000
10-4310-260	SHERIFF- DEPARTMENTAL SUPPLIES	37,312	12,000	10,348		16,500	16,500	16,500
10-4310-270	SERVICE AWARDS	50	50	50			235	235
10-4310-310	SHERIFF- TRAVEL	6,654	5,074	2,241		2,500	2,500	2,500
10-4310-315	TRAINING	911	1,426	1,425		3,000	3,000	3,000
10-4310-320	SHERIFF- COMMUNICATIONS	11,753	13,400	7,875		13,400	13,400	13,400
10-4310-330	POSTAGE	1,644	2,500	1,332		1,500	2,000	2,000
10-4310-350	SHERIFF- MAINT. & REPAIR EQUIPMENT	1,076	1,000	205		2,000	2,000	2,000
10-4310-355	SHERIFF- MAINT.- VEHICLE	30,816	30,000	14,987		30,000	30,000	30,000
10-4310-370	SHERIFF- PRINTING	0	200	0		200	200	200
10-4310-380	ADVERTISING	0	200	0		200	200	200
10-4310-390	SHERIFF- DUES & SUBSCRIPTIONS	370	400	218		400	400	400
10-4310-392	SHERIFF- UNDERCOVER INVESTIGATIONS	0	4,000	3,000		7,000	7,000	7,000
10-4310-412	LEASE/MAINTENANCE-FINGERPRINT	3,473	3,750	3,647		3,750	3,750	3,750
10-4310-413	LEASE-BUILDING	825	840	825		840	840	840
10-4310-414	MAINT AGREEMENTS-HRMS & QTR MASTER	1,298	1,298	1,298		1,310	1,310	1,310
10-4310-415	MAINT AGREEMENTS-RMS & RAMBLER	4,878	4,878	4,878		4,878	4,878	4,878
10-4310-417	LEASE - ANKLE MONITORING DEVICES	3,969	3,000	901		3,000	3,000	3,000
10-4310-540	CAPITAL OUTLAY VEHICLES ^{CIP- 2 NEW VEHICLES & UPFIT}	195,429	125,000	0		90,000	108,000	108,000
10-4310-550	SHERIFF- CAPITAL OUTLAY - EQUIPMENT ^{CIP}	9,225	172,400	0		46,000	28,000	28,000
CIP NOTE: \$28k incl \$22k repl fence Anim Control; \$6k radio programmer						n/a	n/a	n/a
10-4310-600	SHERIFF- ANIMAL CONTROL	3,352	8,000	6,045		12,000	12,000	12,000
10-4310-601	DONATIONS-ANIMAL CONTROL	0	1,391	0		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-602	SHERIFF-ABC BOARD FUNDING	0	21,288	0		2,400	2,400	2,400
10-4310-603	SHERIFF DONATIONS-PURCHASE OF K-9	0	3,601	2,827		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-604	SHERIFF-COUNTY CONTRIB-PURCHASE OF K-9	875	1,500	375		1,500	1,500	1,500
10-4310-611	GUN PERMITS DISCRETIONARY-COUNTY PORTION	0	39,950	0		Rolls Forward	Rolls Forward	Rolls Forward

GENERAL FUND (10) EXPENSES

10-4310-612	GUN PERMITS-STATE PORTION	9,565	7,225	6,220		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-613	FINGERPRINTING	0	5,185	0		0	0	0
10-4310-650	SHERIFF-DONATIONS	3,412	2,271	465		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-899	GRANT - ICAC	0	19,286	18,684		0	0	0
10-4310	SHERIFF'S OFFICE	1,527,535	1,856,151	946,062		374,078	1,669,552	1,669,552

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4311-000	SRO - WASHINGTON COUNTY UNION:							
10-4311-010	SRO- WASH CO UNION-S & W- REGULAR	35,618	40,194	25,257			45,123	45,123
10-4311-030	SRO- SALARIES & WAGES-OVERTIME							
NL4311-040	LONGEVITY						446	446
10-4311-090	SRO- WASH CO UNION- FICA TAX EXPENSE	2,679	3,091	1,902			3,486	3,486
10-4311-100	SRO- WASH CO UNION- RETIREMENT EXPENSE	6,569	8,024	5,034			9,537	9,537
10-4311-101	SRO- WASH CO UNION- 401(K) CONTRIB.	1,781	2,025	1,263			2,278	2,278
10-4311-130	SRO - WASH CO UNION- UNEMPLOYMENT INS.	0	280	0			296	296
10-4311-140	SRO- WASH CO UNION- WORKMAN'S COMP EXPEN	2,330	2,388	2,388			3,130	3,130
10-4311-180	SRO- WASH CO UNION- GROUP INS.	7,641	8,069	5,446			8,005	8,005
10-4311-210	SRO- WASH CO UNION- UNIFORMS	276	500	0		500	500	500
10-4311-250	MAINTENANCE & REPAIR-VEHICLE	3,516	3,500	1,653		3,500	3,500	3,500
10-4311-260	SRO- WASH CO UNION-DEPARTMENTAL SUPPLIES	0	200	0		200	200	200
NL4311-270	SERVICE AWARD						50	50
10-4311-310	SRO- WASH CO UNION- TRAVEL	0	2,552	1,251		2,000	2,000	2,000
10-4311-315	TRAINING	0	33	0		500	500	500
10-4313-000	SRO- CRESWELL:							
10-4313-010	SRO- CRESWELL-S & W- REGULAR	0	33,460	0			40,400	40,400
10-4313-030	SRO- CRESWELL- SALARIES & WAGES-OVERTIME	0	0	0				
10-4313-040	LONGEVITY	0	0	0			0	0
10-4313-090	SRO- CRESWELL- FICA TAX EXPENSE	0	2,560	0			3,091	3,091
10-4313-100	SRO- CRESWELL- RETIREMENT	0	6,303	0			8,456	8,456
10-4313-101	SRO- CRESWELL- 401K CONTRIB.	0	1,673	0			2,020	2,020
10-4313-130	SRO - CRESWELL- UNEMPLOYMENT INS.	0	280	0			296	296
10-4313-140	SRO- CRESWELL- WORKMAN'S COMP	2,390	2,487	2,388			2,775	2,775
10-4313-180	SRO- CRESWELL- GROUP INS.S	0	8,759	0			7,990	7,990
10-4313-210	SRO- CRESWELL- UNIFORMS	0	500	0		500	500	500
10-4313-250	MAINTENANCE & REPAIR-VEHICLE	0	3,500	0		3,500	3,500	3,500
10-4313-260	SRO- CRESWELL- DEPARTMENTAL SUPPLIES	0	200	0		200	200	200
10-4313-270	SERVICE AWARDS	0	0	0			0	0
10-4313-310	SRO- CRESWELL- TRAVEL	0	500	0		2,000	2,000	2,000
10-4313-315	TRAINING	0	500	0		500	500	500
10-4311	WASHINGTON UNION SRO	60,410	70,856	44,192		6,700	79,051	79,051
10-4313	CRESWELL SRO	2,390	60,722	2,388		6,700	71,727	71,727
TOTAL		62,800	131,578	46,580		13,400	150,778	150,778

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4314-000	SRO- PLYMOUTH HIGH:							
10-4314-010	SRO - PLYMOUTH HIGH-S & W- REGULAR	31,808	40,194	25,257			45,123	45,123
10-4314-030	SRO- PLYMOUTH HIGH- S & W OVERTIME	0	0	0				
10-4314-040	SALARIES & WAGES-LONGEVITY	0	0	0			0	0
10-4314-090	SRO - PLYMOUTH HIGH- FICA TAX	2,385	3,091	1,902			3,452	3,452
10-4314-100	SRO - PLYMOUTH HIGH- RETIREMENT MATCH	5,856	8,024	5,034			9,444	9,444
10-4314-101	SRO - PLYMOUTH HIGH- 401K CONTRIBUTIONS	1,590	2,025	1,263			2,256	2,256
10-4314-130	SRO - PLYMOUTH HIGH- UNEMPLOYMENT INS.	0	280	0			296	296
10-4314-140	SRO - PLYMOUTH HIGH- WORKMAN'S COMP	2,274	2,189	2,189			3,099	3,099
10-4314-180	SRO - PLYMOUTH HIGH- GROUP INS.	7,076	8,069	5,446			8,005	8,005
10-4314-200	SRO - PLYMOUTH HIGH- VEHICLES SUPPPLIES	0	0	0				
10-4314-210	SRO - PLYMOUTH HIGH- UNIFORMS	0	500	0		500	500	500
10-4314-250	MAINT & REPAIR - VEHICLE	3,357	3,500	1,277		3,500	3,500	3,500
10-4314-260	DEPARTMENTAL SUPPLIES	0	190	0		200	200	200
10-4314-270	SERVICE AWARDS	0	0	0			0	0
10-4314-310	SRO- TRAVEL	0	2,595	1,286		2,000	2,000	2,000
10-4314-315	TRAINING	0	0	0		500	500	500
10-4314	PLYMOUTH HIGH SRO	54,345	70,657	43,654		6,700	78,375	78,375
TOTAL		54,345	70,657	43,654		6,700	78,375	78,375

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4320-000	DETENTION CNTR: (Info Only: Subtotal of all 3 salary lines)	367,656	438,027	244,072		0	471,354	471,354
10-4320-010	DETENTION CENTER- S & W - REGULAR	283,250	357,027	186,041			390,354	390,354
10-4320-030	SALARIES & WAGE - OVERTIME	50,062	50,000	41,950			50,000	50,000
10-4320-031	DETENTION CENTER - S&W PARTTIME	34,343	31,000	16,081			31,000	31,000
10-4320-040	SALARIES & WAGES - LONGEVITY	1,807	2,349	2,349			2,714	2,714
10-4320-090	DETENTION CENTER- FICA TAX EXPENSE	27,234	32,834	18,103			36,266	36,266
10-4320-100	DETENTION CENTER- RETIREMENT	58,886	72,261	43,880			94,814	94,814
10-4320-101	DETENTION CENTER- 401(K) CONTRIB.	6,086	10,730	4,431			14,222	14,222
10-4320-130	DETENTION CENTER- UNEMPLOYMENT INS.	369	3,640	0			3,848	3,848
10-4320-140	DETENTION CENTER- WORKMAN'S COMP	29,931	29,846	21,634			32,559	32,559
10-4320-181	DETENTION CENTER- GROUP INS.	71,608	103,633	48,847			103,421	103,421
10-4320-185	TRAVEL	0	1,000	389		3,000	2,500	2,500
10-4320-190	DETENTION CENTER- TRAINING	937	7,000	2,056		7,500	5,000	5,000
10-4320-200	DETENTION CENTER- DEPARTMENTAL SUPPLIES	11,039	15,000	9,997		30,000	15,000	15,000
10-4320-210	DETENTION CENTER- UNIFORMS	5,600	3,500	0		10,000	7,500	7,500
10-4320-244	CONTRACTED SERVICES-SOUTHERN HEALTH PART	125,031	140,000	96,586			145,000	145,000
10-4320-247	DETENTION CENTER- FOOD & PROVISIONS	74,496	85,000	46,289		95,000	85,000	85,000
10-4320-270	SERVICE AWARDS	0	125	125			175	175
10-4320-290	SUPPLIES & MATERIALS-HYGIENE	1,091	3,000	1,172		10,000	3,000	3,000
10-4320-299	DETENTION CENTER- LAUNDRY & DRY CLEANING	6,344	6,500	4,291		7,500	7,500	7,500
10-4320-320	DETENTION CENTER- COMMUNICATIONS	681	1,000	430		2,500	1,200	1,200
10-4320-330	POSTAGE	121	200	61		400	300	300
10-4320-350	DETENTION CENTER- MAINT & REPAIR- EQUIP	5,734	20,000	6,930		25,000	20,000	20,000
10-4320-550	DETENTION CENTER- CAPITAL OUTLAY- EQUIPM	0	70,000	19,347		70,000	50,000	50,000
10-4320-600	DETENTION CENTER- CONTRACTED SERVICES	58,498	92,000	26,360		80,000	110,000	110,000
10-4320-601	CONTRACTED SERVICES-OPTUM	3,200	2,938	2,938			3,700	3,700
10-4320-602	MAINTENANCE AGREEMENTS-SOUTHERN SOFTWARE	3,742	3,800	3,778		3,815	3,815	3,815
10-4320-603	MAINTENANCE AGREEMENTS-TOP GUARD	99	100	99		99	99	99
10-4320-604	MAINTENANCE AGREEMENTS-FED LOCKING SERVI	0	0	0			0	0
10-4320-900	GRANT - DHHS CORRECTIONS COVID19	0	85,564	5,299		Roll Forward	Roll Forward	Roll Forward
\$50,000	CAPITAL OUTLAY BREAKDOWN FY23							
\$50,000	Plumbing							
\$30,000	Vehicle Requested							
	Additional requests were referred to in CIP Form but estimates were not provided. Mgr Rec Jail Audit/CIP Planning Process							
10-4320	DETENTION CENTER	860,188	1,230,047	609,463		344,814	1,218,987	1,218,987

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4330-000	EMERGENCY MANAGEMENT:							
10-4330-010	EMERGENCY MGMT - S & W- REGULAR	54,272	55,522	36,972			55,628	55,628
10-4330-040	SALARIES & WAGES - LONGEVITY						0	0
10-4330-090	EMERGENCY MGMT - FICA TAX EXPENSE	3,403	3,652	2,329			4,256	4,256
10-4330-100	EMERGENCY MGMT - RETIREMENT	9,679	10,601	7,043			11,126	11,126
10-4330-101	EMERGENCY MGMT - 401(K) CONTRIB.	1,628	1,578	1,109			1,669	1,669
10-4330-130	EMERGENCY MGMT - UNEMPLOYMENT INS.	0	280	0			296	296
10-4330-140	EMERGENCY MGMT - WORKMAN'S COMP	2,596	2,741	2,073			2,752	2,752
10-4330-180	EMERGENCY MGMT - GROUP INS.	7,687	8,128	5,484			8,040	8,040
10-4330-250	MAINTENANCE & REPAIR - VEHICLE	238	1,000	747		2,000	2,000	2,000
10-4330-260	EMERGENCY MGMT - DEPARTMENTAL SUPPLIES	7,572	7,500	1,816		7,500	5,000	5,000
10-4330-270	EMERGENCY MGMT - GENERATOR FUEL	0	2,584	2,559		2,400	2,400	2,400
10-4330-310	EMERGENCY MGMT - TRAVEL	3,355	2,500	1,880		2,500	2,500	2,500
10-4330-315	TRAINING	1,259	3,000	528		3,000	3,000	3,000
10-4330-320	EMERGENCY MGMT - COMMUNICATIONS	2,687	3,100	1,314		4,750	4,750	4,750
10-4330-330	POSTAGE	94	150	17		150	150	150
10-4330-350	EMER MGMT - MAINT. & REPAIR- EQUI ^{FY24 Incl Roper Tower}	3,121	4,500	4,371		9,000	9,000	9,000
10-4330-370	EMERGENCY MGMT - PRINTING	298	300	236		350	350	350
10-4330-380	ADVERTISING	220	300	156		350	350	350
10-4330-390	EMERGENCY MGMT - DUES & SUBSCRIPTIONS	2,084	2,800	1,700		3,000	2,200	2,200
10-4330-400	EM DONATIONS-EMERGENCY RESPONSE BANQUET	0	5,442	0		5,442	5,442	5,442
10-4330-401	DONATIONS - EMERGENCY MANAGEMENT	0	1,000	0		Roll Forward	Roll Forward	Roll Forward
10-4330-540	EMERGENCY MGMT - CAPITAL OUTLAY- VEHIC ^{CIP}	0	5,000	0		0	0	0
10-4330-600	EMERGENCY MGMT - CONTRACTED SERVICES	0	1,200	0		8,500	8,500	8,500
10-4330-705	HAZARD MITIGATION - GENERATOR GRANT	33,700	0	0		n/a	n/a	n/a
10-4330-706	EMPG-ARPA	0	11,068	0		11,068	BAR	BAR
10-4330-707	GRANT-EM CAPACITY BLDG COMPETITIVE GRT	0	77,812	798		500,000	BAR	BAR
10-4330-995	MAINTENANCE AGREEMENTS - HYPER REACH	1,945	1,945	1,945		1,945	1,945	1,945
10-4330-996	MAINT AGREEMENTS - GENERATOR	853	875	0		Due to EM's move to CMO, this will move to maint/facilities		
10-4330	EMERGENCY MGMT	136,689	214,578	73,078		561,955	131,353	131,353

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4340-000	FIRE PROTECTION:							
10-4340-582	FIRE PROTECTION - ROPER FIRE TRUCK						398,952	398,952
10-4340-991	PLYMOUTH VFD-OPERATIONAL	122,182	122,182	81,455		TBD	TBD	TBD
10-4340-992	ROPER VFD-OPERATIONAL	78,170	78,170	52,113		TBD	TBD	TBD
10-4340-993	CRESWELL VFD-OPERATIONAL	50,909	50,909	33,939		TBD	TBD	TBD
10-4340-994	MCVFD-OPERATIONAL	58,270	58,270	38,847		TBD	TBD	TBD
10-4340-995	LAKE PHELPS VFD-OPERATIONAL	45,996	45,996	30,664		TBD	TBD	TBD
10-4340-996	PUNGO VFD-OPERATIONAL	20,282	20,282	13,521		TBD	TBD	TBD
10-4340-997	PINETOWN/LONG ACRE VFD	8,178	8,178	5,452		TBD	TBD	TBD
10-4340-998	CRESWELL VFD-WELL-CIP	0	40,000	0			0	40,000
10-4345-000	FORESTRY:							
10-4345-991	FORESTRY MATCH (35%)	77,016	107,700	66,608		94,891	94,891	94,891
10-4340	FIRE PROTECTION	383,987	423,987	255,991		0	398,952	438,952
10-4345	FORESTRY	77,016	107,700	66,608		94,891	94,891	94,891
TOTAL		461,003	531,687	322,599		94,891	493,843	533,843

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4350-000	INSPECTIONS & PLANNING:							
10-4350-121	SALARIES & WAGES-REGULAR	97,545	99,950	66,493			100,228	100,228
10-4350-127	SALARIES & WAGES-LONGEVITY	690	708	707			707	707
10-4350-181	FICA TAX	6,102	6,515	4,202			7,722	7,722
10-4350-182	RETIREMENT	17,521	19,286	12,802			20,187	20,187
10-4350-183	GROUP INSURANCE	17,270	18,599	12,212			18,023	18,023
10-4350-184	401(K) CONTRIBUTIONS	2,926	3,000	1,995			3,028	3,028
10-4350-185	UNEMPLOYMENT INSURANCE	0	560	0			592	592
10-4350-186	WORKMAN'S COMP	4,183	4,520	274			4,881	4,881
10-4350-260	DEPARTMENTAL SUPPLIES	8,178	4,000	2,203		4,000	4,000	4,000
10-4350-270	INSPECTIONS - SERVICE AWARDS	0	0	0			0	0
10-4350-311	TRAVEL	905	1,000	463		1,000	1,000	1,000
10-4350-320	COMMUNICATIONS	1,818	2,500	1,272		2,500	2,500	2,500
10-4350-330	POSTAGE	0	250	0		250	250	250
10-4350-341	PRINTING	435	500	0		500	500	500
10-4350-352	MAINT & REPAIR-EQUIPMENT	0	1,000	0		1,000	1,000	1,000
10-4350-353	MAINT & REPAIR-VEHICLE	70	1,000	0		1,000	1,000	1,000
10-4350-370	ADVERTISING	183	1,000	176		500	500	500
10-4350-395	TRAINING	932	3,000	1,609		3,000	2,500	2,500
10-4350-439	LEASE-EQUIPMENT	0	0	0		0	0	0
10-4350-491	DUES & SUBSCRIPTIONS	822	0	0		0	500	500
10-4350-500	DECOMMISSIONING BOND-SOLAR FARMS	0	50,000	0			50,000	50,000
10-4350-540	CAPITAL OUTLAY-VEHICLE <small>CIP-P1: Permitting Software</small>	0	10,000	0		0	0	0
10-4350-600	CONTRACTED SERV-ABANDONED PROPERTY DEMO	0	5,000	0		10,000	10,000	10,000
10-4350-601	CONTRACTED SERVICES-BUILDING INSPECTOR	0	1,000	0		0	0	0
10-4350-602	CONTRACTED SERVICES-LEGAL	0	10,000	0		10,000	10,000	10,000
10-5350	PLANNING DEPARTMENT	159,581	243,388	104,408		33,750	239,118	239,118

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-4915-000	GEOGRAPHIC INFORMATION SYSTEMS:							
10-4915-010	GEOGRAPHIC INFO SYST-S & W- REGULAR	40,102	4,446	4,445			0	0
10-4915-040	GEOGRAPHIC INFO SYST - LONGEVITY	509	232	232			0	0
10-4915-090	GEOGRAPHIC INFO SYST- FICA TAX EXPENSE	3,053	355	355			0	0
10-4915-100	GEOGRAPHIC INFO SYST- RETIREMENT EXPENSE	7,295	896	896			0	0
10-4915-101	GEOGRAPHIC INFO SYST- 401(K) CONTRIB.	1,214	142	141			0	0
10-4915-130	GEOGRAPHIC INFO SYST- UNEMPLOYMENT INS.	0	0	0			0	0
10-4915-140	GEOGRAPHIC INFO SYST- WORKMAN'S COMP	1,519	0	0			0	0
10-4915-180	GEOGRAPHIC INFO SYST- GROUP INS.	7,650	698	698			0	0
10-4915-181	GIS-PROFESSIONAL SERVICES	0	0	0		9,240	9,240	9,240
10-4915-190	GEOGRAPHIC INFO SYST- TRAINING	94	860	860			0	0
10-4915-260	DEPARTMENTAL SUPPLIES	124	1,000	485		0	0	0
10-4915-270	GIS-SERVICE AWARDS	0	0	0			0	0
10-4915-320	GIS- COMMUNICATIONS	603	630	78		0	0	0
10-4915-330	POSTAGE	0	0	0		0	0	0
10-4915-350	MAINT AGREEMENTS-ESRI SOFTWARE	1,500	2,500	0		1,777	1,777	1,777
10-4915-351	MAINT AGREEMENTS-ATLAS DATA WEBSITE	4,800	4,800	4,800		0	0	0
*FY24 NOTE: For FY24 Core GIS functions will be contracted out for monthly updates; Public mapping inquiries will be handled in Tax; Planning; CMO								
10-4915	GEOGRAPHICAL INFORMATION SYSTEMS (GIS)	68,463	16,559	12,989		11,017	11,017	11,017
10-5110*	Code Sequence Note: HEALTH DEPT HAS BEEN MOVED TO COMBINED SHEET BELOW							

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-5155-000	VETERAN SERVICE:							
10-5155-030	SALARIES & WAGES-PARTTIME	7,887	9,963	0			0	0
10-5155-090	VETERAN SERVICE OFFC- FICA TAX EXPENSE	622	750	0			0	0
10-5155-130	VETERAN SERVICE OFF- UNEMPLOYMENT INS.	0	100	0			0	0
10-5155-140	WORKMAN'S COMP	58	75	58			0	0
10-5155-260	DEPARTMENTAL SUPPLIES	61	500	0			0	0
10-5155-310	VETERAN SERVICE OFFC- TRAVEL	50	600	0			0	0
10-5155-320	VETERAN SERVICE OFFC- COMMUNICATIONS	678	900	148			600	600
<i>*Presently being served by Pitt County VSO on appointment basis</i>								
10-5155	VETERAN SERVICES	9,356	12,888	206		0	600	600

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-5310-000	SOCIAL SERVICES - ADMIN							
10-5310-010	SALARIES & WAGES-BOARD	1,250	1,500	850		1,500	1,500	1,500
10-5310-011	SS ADMIN.- S & W- REGULAR	2,002,383	2,129,479	1,360,447		2,235,156	2,194,520	2,194,520
10-5310-013	SALARIES & WAGES-LONGEVITY	16,237	16,847	16,846		19,754	19,351	19,351
10-5310-030	LEGAL - IV-D	21,785	25,000	10,288		25,000	25,000	25,000
10-5310-090	SS ADMIN.- FICA TAX	147,373	164,430	100,866		170,989	169,361	169,361
10-5310-100	SS ADMIN.- RETIREMENT	358,727	391,064	262,314		398,875	442,774	442,774
10-5310-101	SS ADMIN.- 401(K) CONTRIB.	50,659	64,271	36,761		66,479	66,416	66,416
10-5310-130	HUMAN SERVICES- UNEMPLOYMENT INS.	0	15,944	0		15,944	16,512	16,512
10-5310-140	SS ADMIN.- WORKMAN'S COMP	48,907	50,705	43,634		50,000	52,715	52,715
10-5310-180	LEGAL-PROTECTIVE SERVICES	46,987	45,000	20,076		45,000	45,000	45,000
10-5310-181	SS ADMIN.- GROUP INS.	407,133	511,974	286,180		435,420	466,869	466,869
10-5310-250	MAINT & REPAIR - VEHICLE	12,853	7,500	5,356		7,500	7,500	7,500
10-5310-257	SS ADMIN.- COUNTY GENERAL ASSISTANCE	8,604	15,000	6,587		5,000	5,000	5,000
10-5310-258	DSS COMMUNITY DONATIONS-CHRISTMAS	2,051	3,084	1,296		1,788	Roll forward	Roll forward
10-5310-259	DSS COMMUNITY DONATIONS-FOSTER CHILDREN	36	307	295		13	Roll forward	Roll forward
10-5310-260	DEPARTMENTAL SUPPLIES	53,682	47,182	40,004		45,000	45,000	45,000
10-5310-268	FOOD STAMPS DIRECT CHARGE	2,464	5,500	2,680		5,500	5,500	5,500
10-5310-270	SERVICE AWARDS	670	885	885		650	600	600
10-5310-310	TRAVEL	5,395	10,500	2,268		10,000	8,000	8,000
10-5310-311	SS ADMIN - VEHICLE FUEL	7,726	10,000	4,904		9,000	9,000	9,000
10-5310-315	TRAINING	5,162	15,000	8,592		15,000	15,000	15,000
10-5310-320	SS ADMIN.- COMMUNICATIONS	21,128	25,000	13,730		25,000	25,000	25,000
10-5310-330	UTILITITES	23,063	25,000	16,471		25,000	25,000	25,000
10-5310-340	SS ADMIN.- POSTAGE	9,742	12,000	11,612		17,000	12,000	12,000
10-5310-350	SS ADMIN.- MAINT AND REPAIR- BLDG.	38,465	37,000	10,075		15,000	15,000	15,000
10-5310-351	SS ADMIN.- REPAIR AND MAINT- EQUIP.	2,260	2,500	538		2,500	2,500	2,500
10-5310-370	SS ADMIN.- ADVERTISING	2,718	3,250	1,186		2,000	2,000	2,000
10-5310-390	SS ADMIN.- DUES AND SUBSCRIPTION	16,144	14,500	5,567		15,000	15,000	15,000
10-5310-403	DSS BENEFIT FUND					NA	NA	NA
10-5310-410	LEASE-EQUIPMENT	2,339	3,000	1,752		3,000	3,000	3,000
10-5310-550	SOCIAL SERVICES- CAPITAL OUTLAY ^{CIP} -EQUIPMENT	0	106,500	18,401		223,000	128,000	128,000
FY24 CIP Note: REQ incl: \$54k finish renovations; \$74k shingle roof replacement; \$5k pitney bowes & -\$84k generator; \$11k generator line/fence (MGR Rec - Fund all but G								
10-5310-600	SOCIAL SERVICES- CONTRACTED SERVICES	101,208	98,542	83,205		95,710	95,710	95,710
10-5310-601	MAINT AGREEMENTS-NC CORRELS	1,217	1,300	0		1,300	1,300	1,300
10-5310-602	MAINT AGREEMENTS-INFO INC.	4,328	4,589	3,441		4,910	4,910	4,910
10-5310-605	SS ADMIN - SECURITY CONTRACT	0	25,000	4,202		25,000	25,000	25,000
10-5310-610	SS ADMIN.- VENDOR FEES	2,039	8,000	2,067		9,000	9,000	9,000
10-5310-611	SS FAMILY REUNIFICATION (PSYCH EVALS)	4,281	10,000	3,739		10,000	10,000	10,000
10-5310	SOCIAL SERVICE ADMIN	3,429,017	3,907,353	2,387,112		4,036,988	3,969,038	3,969,038

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-5380-000	SOCIAL SERVICES-ECONOMIC SUPPORT:							
10-5380-011	IN-HOME SERVICES (100%)	57,544	81,922	41,563		81,922	81,922	81,922
10-5380-030	SS ECONOMIC SUPPORT- CRISIS INTERVENTION	30,946	68,837	63,705		71,992	71,992	71,992
10-5380-190	WF EMPLOYMENT SERVICES (100%LOCAL/MOE-PART C	1,601	20,000	4,927		30,000	10,000	10,000
10-5380-370	TANF-EMERGENCY ASSISTANCE (100%LOCAL/MOE-PAF	14,795	25,000	20,600		45,000	20,000	20,000
10-5380-375	DSS COMMUNITY DONATIONS-MEDICAL SUPPORT	690	380	64		316	Rolls forward	Rolls forward
10-5380-376	TITLE IV-FOSTER CARE	107,340	140,385	36,904		135,000	135,000	135,000
10-5380-377	STATE FOSTER HOME CARE	42,782	50,000	13,726		50,000	50,000	50,000
10-5380-379	SS ECONOMIC SUPPORT- SPECIAL ASSISTANCE	71,281	80,000	50,205		97,500	97,500	97,500
10-5380-381	TITLE IV-E ADOPTION	14,774	17,876	9,934		24,150	24,150	24,150
10-5380-383	SPECIAL LINKS (100% REIMB)	40,706	5,500	3,095		5,000	5,000	5,000
10-5380-384	CHILD CARE (100%LOCAL/MOE-PART OF 65K MIN)	18,737	5,000	2,132		23,000	20,000	20,000
10-5380-403	SS ECONOMIC SUPPORT- BLIND COMMISSION	1,903	2,100	2,005		2,500	2,500	2,500
10-5380-405	LIHWAP-LOW INCOME HOUSEHOLD WATER ASSISTANC	49,267	66,808	33,476		0	0	0
10-5380-406	LIEAP PAYMENTS	356,930	52,745	23,900		50,000	50,000	50,000
10-5380-407	ADOPTION PROMOTIONS	10	74,057	1,087		68,690	Rolls forward	Rolls forward
10-5380-408	SS ECON SUPPORT - MEDICAID PAYBACKS	0	12,500	0		12,500	12,500	12,500
10-5380-409	SS ECON SUPPORT - STATE PROGRAM RETURNS	0	12,500	0		12,500	12,500	12,500
NL-5380-410	GENERAL ASSISTANCE - FOSTER CARE CHILDREN					9,500	9,500	9,500
10-5380	SOCIAL SERVICES-ECONOMIC SUPPORT	809,304	715,610	307,322		719,570	602,564	602,564

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-5400-000	SOCIAL SERVICES TRANSPORTATION:							
10-5400-200	DOT GRANT - OFFICE SUPPLIES (85% REIMB)	3,688	13,171	4,728		6,000	6,000	6,000
10-5400-202	DOT GRANT-CLEANING/OTHER SUPPLIES (85%)	4,215	7,500	2,671		6,000	6,000	6,000
10-5400-250	MAINT & REPAIR-VEHICLE	29,230	35,000	4,887		35,000	35,000	35,000
10-5400-260	- TRANSIT ADVERTISING	3,082	6,248	4,054		5,000	5,000	5,000
10-5400-310	SS TRANSPORTATION- WF TRANSPORTATION	2,037	9,040	8,958		23,000	15,000	15,000
10-5400-311	RIVERLIGHT TRANSIT VEHICLE FUEL	39,899	34,000	17,854		37,500	37,500	37,500
10-5400-315	DOT GRANT - TRAVEL/TRAINING (85% REIMB)	2,094	5,000	1,161		4,500	4,500	4,500
10-5400-320	SS TRANSPORTATION- COMMUNICATIONS	10,854	5,950	4,971		6,500	6,500	6,500
10-5400-347	GRANT-RDC TRANSPORTATION	3,941	6,000	0		6,000	6,000	6,000
10-5400-372	VOLUNTEER TRANSPORTATION-MEDICAID	30,215	40,000	12,030		35,000	35,000	35,000
10-5400-390	DOT-DUES AND SUBSCRIPTIONS (85% REIMB)	400	750	400		750	750	750
10-5400-540	CAPITAL OUTLAY-VAN REPLACEMENT ^{CIP - 2 REPL TRANSIT VE}	0	0	0		280,000	280,000	280,000
10-5400-600	SS TRANSPORTATION- WORK FIRST DOT	1,996	3,354	3,354		3,354	3,354	3,354
10-5400-601	MAINT AGREEMENTS-CTS SOFTWARE	10,095	10,930	8,174		11,230	11,230	11,230
10-5400-603	DRUG TEST CONTRACT	0	1,000	215		1,000	1,000	1,000
10-5400-610	SENIOR CENTER TRANSPORTATION	0	6,000	0		6,000	6,000	6,000
10-5400-615	ROAP GRANT - CARRYOVER	0	0	0				
10-5400-998	SS TRANS- PR YR CARES GRANT REIMBURSEMENT	14,635	960	960				
10-5400-999	SS TRANSPORTATION- PR YR GRANT REIMBURSE							
10-5400	SOCIAL SERVICES TRANSPORTATION	156,383	184,903	74,417		466,834	458,834	458,834

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-5830-000	JUVENILE SERVICE:							
10-5830-200	JCPC-WASHINGTON COUNTY YOUTH	24,997	21,036	2,676		9,650	9,650	9,650
10-5830-250	JCPC - CBA	3,188	3,000	266		10,910	10,910	10,910
10-5830-299	JCPC - ROANOKE AREA YOUTH	58,436	73,498	39,243		76,183	76,183	76,183
10-5830	JCPC/JUVENILE SERVICE	86,621	97,534	42,185		96,743	96,743	96,743

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION							
10-5910-000	EDUCATION-SCHOOLS/COMMUNITY COLLEGE:							
10-5910-991	CURRENT EXPENSE - BOE	1,735,000	1,735,000	1,156,667		1,735,000	1,735,000	1,735,000
	NOTE: Includes approx \$78,000 for teacher supplements							
10-5910-995	PURCHASE OF EQUIPMENT-COMMUNITY COLLEGE	0	13,299	13,298				
10-5911-000*	*Communications Budget has been relocated below/on the next budget page after Education							
10-5912-000	EDUCATION: (Lottery Funds)							
	NOTE: (Lottery funds are booked as they are received and spent throughout the fiscal year as requested and approved by BOE/BOCC)							
	NOTE: Note: See Fund 21 for the majority of Capital Outlay Restricted Revenues and Expenditures							
	NOTE: The following summarizes recent prior year operational budgeting discussions/decisions:							
	FY15-FY18 \$1,603,000 annually							
	FY19 \$1,723,000 (Request for additional \$120k to cover the 1st year transportation exp incurred from partial school consolidation w/ state to pickup exp in all future fiscal years)							
	FY20 \$1,805,006 (approved as continuation for 1 year of extra 120k, plus 102k for dual language program) BOE requested \$120k from FY19 remain 1 more year to cover similar one time expenses incurred from early college/BCCC w/ state to pick up these expenses in future fiscal years BOE requested additional \$145,697 for FY20 (24k for board stipends from 600 to 1k; 31k for teacher/TA supplement increases offset by fewer overall teacher/TAs to supplement) 102k - Dual Language Program - New Program/Request							
	FY21 \$1,735,000 (BOE requested no reduction from FY20) However, WCS is concerned about the state cutting transportation dollars even before addressing possible need for double routes due to COVID Continue 78K Teacher Supplements, and additional TA Supplements of \$100 authorized in FY20 Additional supplements are also paid from these local funds under PRC 09 per school policy/discretion. A revised Coaching Supplement Schedule has been submitted for BOE approval and use in equitably determining supplement amounts in the future MGR REC of \$1,705,000 based on prior explanations/understanding that the FY19 requests for a \$120k inc would be for 1 year only, was again promised when extended again in FY20 Board Approved MGR REC with an Additional \$30k for Coaching Supplmeents							
	FY22 For FY22, BOE is requesting to continue funding at current levels pending further review and decision regarding COVID19, ARP Funding Sources, and Pines Elementary Superintendent emphasizes the need to review our Teacher/TA supplement amounts in light of surrounding counties which MGR has agreed to review in FY22 and req info on use of local supplements to create full transparency which Superintendent has agreed to provide.							
	FY23 BOE is requesting funding be held at same level as FY22 pending additional state budgeting info. NBPSF Grant and New Facility Project Pending. MGR notes that ADM is steadily decreasing and it should be possible for BOE to begin aggressively reducing certain operational expenses due to lower ADMs, fewer buildings (PINES), etc.							
	FY24 BOE & County entered into a Funding Agreement related to undertaking the construction of a new school facility and agreed to hold both operational and capital funding at same level for FY24 as FY23.							
10-5910	BOARD OF EDUCATION CURRENT EXP	1,735,000	1,748,299	1,169,965		1,735,000	1,735,000	1,735,000
10-5912	CAPITAL OUTLAY (SEE ALSO - FUND 21)	0	0	0		0	0	0
TOTAL		1,735,000	1,748,299	1,169,965		1,735,000	1,735,000	1,735,000

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-5911-000	COMMUNICATIONS: (Info only - sum of all 3 salary lines)	280,874	333,516	193,416		115,000	343,127	343,127
10-5911-010	COMMUNICATIONS-S & W- REGULAR	186,267	223,516	131,206			228,127	228,127
10-5911-030	SALARIES & WAGES-OVERTIME	47,587	40,000	35,644		50,000	65,000	65,000
10-5911-031	SALARIES & WAGES-PARTTIME	47,019	70,000	26,566		65,000	50,000	50,000
10-5911-040	SALARIES & WAGES-LONGEVITY	293	308	308			316	316
10-5911-090	COMMUNICATIONS- FICA TAX	21,117	25,537	14,625			26,273	26,273
10-5911-100	COMMUNICATIONS- RETIREMENT	42,169	48,034	32,415			68,688	68,688
10-5911-130	COMMUNICATIONS- 401(K) CONTRIB.	3,893	7,915	2,159			10,303	10,303
10-5911-131	COMMUNICATIONS - UNEMPLOYMENT	2,016	2,240	0			2,368	2,368
10-5911-140	COMMUNICATIONS- WORKERS' COMP	1,910	2,201	1,483			2,092	2,092
10-5911-180	COMMUNICATIONS- GROUP INS.	36,153	69,925	25,112			63,604	63,604
10-5911-210	UNIFORMS	2,414	1,500	350		3,000	3,000	3,000
10-5911-260	DEPARTMENTAL SUPPLIES	5,834	10,000	4,235		7,000	7,000	7,000
10-5911-270	SERVICE AWARDS	50	0	0			0	0
10-5911-310	TRAVEL	0	2,000	201		1,500	1,500	1,500
10-5911-315	TRAINING	568	5,000	368		5,000	5,000	5,000
10-5911-320	COMMUNICATIONS	14,576	17,000	1,266		17,000	17,000	17,000
10-5911-330	POSTAGE	30	100	17		100	100	100
10-5911-412	MAINT AGREEMENTS-DCI/OMINIX	1,500	1,500	1,500		1,500	1,500	1,500
10-5911-413	MAINT AGREEMENTS-SOUTHERN SOFTWARE	2,166	2,187	2,187		2,208	2,208	2,208
10-5911-414	MAINT & REPAIR-EQUIPMENT	10,921	0	0			0	0
10-5911-415	MAINTENANCE AGREEMENT - MOTOROLA	0	15,000	0		14,551	14,551	14,551
10-5911-540	CAPITAL OUTLAY EQUIPMENT-PRIMARY PSAP ^{CIP - Lockers}	57,151	57,151	57,151		9,000	9,000	9,000
10-5911	COMMUNICATIONS	483,635	601,114	336,791		175,859	577,629	577,629

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-5110-000*	DISTRICT HEALTH							
10-5110-990	2ND JUDICIAL DIST DRUG RECOVERY COURT	5,000	0	0		Moved to Opioid Settlement Fund 50		
10-5110-991	MTW HEALTH DEPARTMENT	219,281	219,281	146,187			219,281	219,281
10-5110-993	2ND DIST DRUG COURT COORDINATOR POSITION	69,391	87,011	31,454			89,238	89,238
10-5940-000	REHABILITATION:							
10-5940-991	TRILLIUM-LOCAL FUNDING	27,000	27,000	13,500			27,000	27,000
10-5940-992	TRILLIUM-ABC BOTTLE TAX	3,000	3,000	1,500			3,000	3,000
10-5940-993	ALBEMARLE TIDELAND RET OPEB ⁵ yearly pmts w/ last in FY27	0	13,240	13,240			13,240	13,240
10-6000-000	MEDICAL EXAMINER:							
10-6000-180	CONTRACT-MEDICAL EXAMINER	15,500	8,000	2,950			10,000	10,000
10-5110*	DISTRICT HEALTH	293,672	306,292	177,641		0	308,519	308,519
10-5940	MENTAL HEALTH	30,000	43,240	28,240		0	43,240	43,240
10-6000	MEDICAL EXAMINER	15,500	8,000	2,950		0	10,000	10,000
TOTAL		339,172	357,532	208,831		0	361,759	361,759

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-6050-000	COOPERATIVE EXT SERVICE:							
10-6050-010	COOPERATIVE EXT SERV- S & W - REGULAR	88,680	92,050	60,367		92,050	95,050	95,050
10-6050-090	COOPERATIVE EXT SERV- FICA TAX EXPENSE	6,481	7,042	4,422		7,042	7,271	7,271
10-6050-100	COOPERATIVE EXT SERV- RETIREMENT	20,298	24,855	14,790		24,855	25,664	25,664
10-6050-130	COOPERATIVE EXT SERV- UNEMPLOYMENT INS.	0	922	0		922	951	951
10-6050-140	COOPERATIVE EXT SERV- WORKMAN'S COMP	0	110	0		110	110	110
10-6050-180	COOPERATIVE EXT SERV- GROUP INS.	13,414	16,200	9,187		17,010	17,010	17,010
10-6050-260	DEPARTMENTAL SUPPLIES	1,776	1,800	984		1,800	1,800	1,800
10-6050-310	TRAVEL	0	200	175		1,200	1,200	1,200
10-6050-315	TRAINING	0	0	0		NCSU	NCSU	NCSU
10-6050-320	COOPERATIVE EXT SERV- COMMUNICATIONS	1,182	1,550	643		1,550	1,550	1,550
10-6050-340	COOPERATIVE EXT SERV- POSTAGE	75	150	23		150	150	150
10-6050-350	MAINT & REPAIR-EQUIPMENT	40	250	250		300	300	300
10-6050-390	DUES & SUBSCRIPTIONS	441	875	578		995	995	995
10-6050-410	LEASE-EQUIPMENT	2,125	2,125	2,125		2,125	2,125	2,125
10-6050-998	MIPPA GRANT-MEDICAID IMPROVEMENT FOR PAT	3,106	2,500	0		2,500	2,500	2,500
10-6050-999	GRANT - SHIIP	3,700	5,129	5,129		5,129	5,129	5,129
10-6050	COOPERATIVE EXTENSION	141,418	155,758	98,673		157,738	161,804	161,804

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND			FY24 NOTE: Due to staff turn over, there is not a formal request or supporting documentation attached to this sheet					
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-6060-000	SOIL & WATER:							
10-6060-030	SALARIES & WAGES-REGULAR	33,660	34,085	13,572			31,251	31,251
NEWLINE031	SALARIES & WAGES-PART TIME						13,000	13,000
10-6060-040	SOIL & WATER - LONGEVITY	0	0	0			0	0
10-6060-090	SOIL & WATER- FICA TAX	2,575	2,633	1,036			3,385	3,385
10-6060-100	SOIL & WATER- RETIREMENT	6,003	6,268	2,585			8,850	8,850
10-6060-101	SOIL AND WATER- 401(K) CONTRIB.	1,010	1,033	407			1,328	1,328
10-6060-130	SOIL & WATER- UNEMPLOYMENT INS.	0	280	0			280	280
10-6060-140	SOIL & WATER- WORKMAN'S COMP	1,281	1,487	1,309			1,248	1,248
10-6060-180	SOIL & WATER CONSERV- GROUP INS.	7,641	8,761	3,482			7,959	7,959
10-6060-200	SOIL & WATER- DEPTAL SUPPLIES	1,101	1,000	19		1,500	1,500	1,500
10-6060-270	SOIL & WATER- SERVICE AWARD	0	0	0			0	0
10-6060-310	SOIL & WATER- TRAVEL	731	1,200	47		1,200	1,200	1,200
10-6060-315	TRAINING	220	2,400	0		2,400	2,400	2,400
10-6060-320	SOIL & WATER- COMMUNICATIONS	1,918	1,900	1,242		2,000	2,000	2,000
10-6060-330	SOIL & WATER - POSTAGE	9	250	2		250	250	250
10-6060-350	MAINT & REPAIR - EQUIPMENT	433	750	0		750	750	750
10-6060-380	SOIL & WATER - ADVERTISING	91	741	592		350	350	350
10-6060-390	DUES & SUBSCRIPTIONS	761	800	200		800	800	800
10-6060	SOIL & WATER	57,434	63,588	24,494		9,250	76,551	76,551

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-6110-000	CULTURAL/LIBRARY:							
10-6110-991	REGIONAL LIBRARY	192,479	199,183	132,789		206,270	205,000	205,000
*NOTE: Library funding is paid to PRL in equal monthly installments of full allocation amount, and is not tracked internally by line item								
	WASHINGTON COUNTY LIBRARY							
	DESCRIPTIONS	FY22	FY23BDGT					
		Approved	Approved					
	Utilities	10,000	10,000			10,500	10,500	10,500
	Telecommunications	3,650	3,670			4,388	4,388	4,388
	Salaries	94,462	102,685			93,675	97,879	97,879
	Benefits	37,237	41,562			41,503	41,503	41,503
	Contracted Services (Found better cleaning bid for FY24)	4,704	4,822			15,600	10,000	10,000
	County Maintenance							
	Materials (Books and AV)	8,424	13,162			12,351	12,351	12,351
	Technology							
	Cataloging & Acquisition	1,670	1,725			1,900	1,900	1,900
	Periodicals	1,500	1,600			1,700	1,700	1,700
	Online Resources	325	350			375	375	375
	Postage	600	600			600	600	600
	Lease - Equipment	4,000	4,000			4,000	4,000	4,000
	Supplies -- Office	2,875	3,000			2,900	2,900	2,900
	Office Printing					150	150	
	Dues & Subscriptions					320	320	
	Programming	1,500	2,350			2,350	2,350	2,350
	Insurance & Bonds	1,000	1,000			1,000	1,000	1,000
	Hardware/Software Support	7,308	7,308			5,808	5,808	5,808
	Software Licenses					5,500	5,500	
	Interlibrary Loan Searches	125	350			150	150	150
	Travel-Outreach \$200	1,500	1,000			1,500	1,500	1,500
	Totals	<u>180,880</u>	<u>199,183</u>			<u>206,270</u>	<u>204,874</u>	
	FY20 Fund Balance: 415,900							
	FY21 Fund Balance: 586,171: (Only \$300k available) FBPolicy is 10%							
	FY22 Fund Balance: 519,063 (Only \$270k available)							
10-6110	LIBRARY	192,479	199,183	132,789		206,270	205,000	205,000

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND									
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD	
10-6120-000	RECREATION:								
10-6120-010	RECREATION-S & W- REGULAR	43,060	44,722	29,558			42,638	42,638	
10-6120-030	SALARIES & WAGES-PARTTIME	12,443	14,400	8,554		22,600	20,000	20,000	
10-6120-031	SALARIES & WAGES-OVERTIME	0	0	0					
10-6120-040	SALARIES & WAGES-LONGEVITY	1,077	1,104	1,103			1,131	1,131	
10-6120-090	RECREATION- FICA TAX EXPENSE	4,119	4,520	2,861			5,077	5,077	
10-6120-100	RECREATION- RETIREMENT	7,874	8,716	5,833			13,274	13,274	
10-6120-101	RECREATION- 401(K) CONTRIB.	1,292	1,341	886			1,991	1,991	
10-6120-130	RECREATION- UNEMPLOYMENT INS.	0	280	0			296	296	
10-6120-140	RECREATION- WORKMAN'S COMP	30	4,136	3,222			3,691	3,691	
10-6120-180	RECREATION- GROUP INS.	7,622	8,079	5,430			8,006	8,006	
10-6120-200	SUPPLIES & MATERIALS	4,957	5,000	3,299		7,000	6,000	6,000	
10-6120-250	SUPPLIES - VEHICLES	3,216	5,000	1,487		7,600	5,000	5,000	
10-6120-260	OFFICE SUPPLIES	2,544	2,500	1,658		3,500	3,000	3,000	
10-6120-270	SPORTS EQUIPMENT	6,856	7,500	919		9,000	9,000	9,000	
10-6120-271	RECREATION-SERVICE AWARDS	0	0	0			200	200	
10-6120-310	TRAVEL	5,891	5,000	0		5,000	5,000	5,000	
10-6120-315	TRAINING	0	500	0		1,500	750	750	
10-6120-320	RECREATION- COMMUNICATIONS	2,417	3,000	1,828		4,000	3,250	3,250	
10-6120-325	POSTAGE	49	100	17		50	100	100	
10-6120-330	RECREATION- COUNTY RECREATION- UTILITIES	14,633	15,000	11,524		17,000	16,000	16,000	
10-6120-350	MAINT & REPAIR - BUILDINGS	7,399	16,000	10,308		16,270	16,000	16,000	
10-6120-355	MAINT & REPAIR - VEHICLE	1,814	4,000	1,397		7,000	5,000	5,000	
10-6120-390	DEPARTMENTAL SUPPLIES - AWARDS	1,406	1,500	79		2,000	2,000	2,000	
10-6120-450	INSURANCE AND BONDS	2,202	2,202	2,202		2,203	2,203	2,203	
10-6120-491	DUES & SUBSCRIPTIONS-TOURNAMENT FEES	1,459	1,500	390		2,000	2,000	2,000	
10-6120-550	CAPITAL OUTLAY - EQUIPMENT ^{CIP-RECT}	0	80,000	0		72,000	46,548	46,548	
10-6120-553	MAINTENANCE/EQUIPMENT - SKINNERS	3,900	4,000	0		4,000	4,000	4,000	
10-6120-610	CONTRACTED SERVICES-LEAD/ASST/OFFICIALS	3,100	7,500	4,810		7,500	7,500	7,500	
10-6120-650	RECREATION-DONATIONS	696	4,187	533		0	Rolls Forward	Rolls Forward	
10-6120-660	RECREATION-PARTF GRANT MATCH (MGR NOTE: Not incl in Rec Total; See Transfers Section of Budget)						10,000	10,000	
10-6120-692	GRANT-WEYERHAEUSER REC SECURITY CAMERAS								
10-6120-693	NCDEQ GRANT-RECREATION-VOLKSWAGON SETTLE	0	110,098	0			110,098	110,098	
\$88,548.00	Additional Capital Outlay Requests:								
\$30,000.00	Handicap Bathroom Access Modifications/Mobile Unit								
\$15,000	Washington St. 8' Fence								
\$10,000	General Gym Renovations								
\$9,500	Back Hole Digger								
\$7,500	Sand for Building up Fields								
\$16,548.00	Volkswagen Grant Match								
MGR's REC is based on refunding ADA bathrooms and volkswagen grant match for new bus									
10-6120	RECREATION	140,056	361,885	97,898		190,223	339,753	339,753	

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-6180-600	CONTRACTED SERVICES - IN HOME (100%)	2,715	5,000	1,980		5,000	5,000	5,000
10-6180	COMMUNITY ALTERNATIVE	2,715	5,000	1,980		5,000	5,000	5,000

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-8300-000	CENTRAL SERVICES:	0						
10-8300-120	(PLACEHOLDER FOR 2.5%COLA) - ADDITIONAL SALARY/BENEFIT EXP-C		196,802				230,000	230,000
	PLACE HOLDER FOR ADDITIONAL REGRADE RECOMMENDATIONS						30,000	30,000
10-8300-130	ADDITIONAL UNEMPLOYMENT INSURANCE	0	4,550	0			5,000	5,000
10-8300-140	TOSHIBA COPIER MAINTENANCE AGREEMENT	0	9,900	0			10,000	10,000
10-8300-141	COPIER PURCHASE/LEASE	8,576	20,000	6,426			0	0
10-8300-321	CENTRAL SERVICES-COMMUNICATIONS-TELECOM	0	23,921	0		4,500	23,000	23,000
10-8300-391	CENTRAL SERVICES-SOFTWARE LICENSES	0	5,900	4,374		15,790	16,000	16,000
10-8300-451	INSURANCE-PROPERTY & LIABILITY	183,660	212,950	210,471		306,824	310,849	310,849
10-8300-452	INSURANCE-TRANSPORTATION (15 PASSENGER)	9,504	11,420	11,420		12,500	12,500	12,500
10-8300-456	INSURANCE-WORKMAN'S COMP	0	0	0			0	0
10-8300-491	APPROP-ALBEMARLE COMMISSION	11,513	12,487	9,683			12,208	12,208
\$30,000	Additional Equity/Regrade Recommendations:							
\$30,000	Regrade Detention Officers from 13 to 15; Corporals from 14 to 15; Lt from 17 to 18							
\$15,790	Software Licenses Breakdown							
\$1,200	Basecamp Project Mgmt Softare 12/10/YY							
\$450	County Zoom Mtgs License 5/7/YY							
\$1,500	Veh Fleet Tracking Bounce Lic							
\$1,440	DocuSign (3x480) 11/1/YY							
\$1,200	Adobe Pro (6 x 200) October YY							
\$10,000	Add 9500 per yr for MS365 transition							
\$12,208	Albemarle Commission Dues Breakdown:							
\$7,552	Alb Comm: County Dues: \$7,654							
\$2,029	Alb Comm RPO: \$2,029							
\$1,627	Alb Comm: HCCBG: \$8,803.8 (10% match of \$16,268 for Coastal Home Care Match)							
\$1,000	Anticipated Match for Increased Funding: \$1000							
	Senior Nutrition Overmatch - \$47,807* Senior Center Budget							
	Senior Center Games - \$300* Senior Center Budget							
\$4,025	Bonds: \$1180 (added into 10-8300-451):							
	Sheriff: \$305, paid once every 4 years, renews 12/3/22							
\$4,025	Register of Deeds/Tax/Finance: \$4025 per year (Inc from 875 in FY23 due to new law related to min \$1M bond for Finance)							
10-8000/8300	CENTRAL SERVICES	213,253	521,851	242,373		339,614	649,557	649,557

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-9100-000	DEBT PRINCIPAL:						0	0
10-9100-002	DEBT PRINCIPAL-COMMERCE CENTER						0	0
10-9100-710	DEBT PRINCIPAL-LGFCU/2013 DODGE & F150						0	0
10-9200-000	DEBT INTEREST:						0	0
10-9200-710	DEBT INTEREST-LGFCU/2013 DODGE & F150						0	0
10-9200-721	DEBT INTERST-COMMERCE CENTER						0	0
10-9100/9200	DEBT SERVICE	0	0	0		0	0	0

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY24) GENERAL FUND								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
10-9800-000	TRANSFERS:							
10-9800-033	TRANSFER TO SANITATION						50,000	50,000
10-9800-035	TRANSFER TO WATER	0	525,000	525,000			0	0
10-9800-039	TRANSFER TO AIRPORT FUND	95,997	92,016	92,016			99,738	99,738
NEWLINE-040	TRANSFER TO WCH PENSION FUND						450,000	450,000
10-9800-058	TRANSFER TO PROJECTS/GRANTS FUND	30,000	610,000	610,000		PARTF	10,000	10,000
10-9800-070	TRANSFER TO RE-VAL FUND	40,000	40,000	40,000			40,000	40,000
10-9800-982	TRANSFER TO WASH CO EMS	45,905	468,066	468,066			398,952	398,952
10-9800-987	TRANSFER TO LIBRARY PROJECT					Journal Adj	Journal Adj	Journal Adj
10-9990-000	CONTINGENCY		127,218				40,000	40,000
10-9999-999	OCCUPANCY TAXES REMITTED TO TTA-EXPEND	0			0	Journal Adj	Journal Adj	Journal Adj
10-9800/9990	TRANSFERS	211,902	1,862,300	1,735,082	0	0	1,088,690	1,088,690
	GENERAL FUND REVENUE TOTAL	16,881,250	20,500,846	12,360,849	0	13,092,770	17,753,138	17,793,138
	TOTAL EXPENDITURES	14,426,155	20,523,374	11,147,547	0	10,652,386	17,753,138	17,793,138
	ANNUAL SURPLUS/DEFICIT	2,455,095	-22,528	1,213,302				
	BALANCE	2,455,095	-22,528	1,213,302	0	2,440,384	0	0

WASHINGTON COUNTY BUDGET (FY24)

Fund 21: CAPITAL OUTLAY - WASHINGTON CO. SCHOOLS

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
21-3230-320	SALES TAX-ARTICLE 40 (30%)	314,345.03	300,000.00	137,750.75			320,000	320,000
21-3230-321	SALES TAX-ARTICLE 42 (60%)	343,999.29	320,000.00	140,996.88			335,000	335,000
21-3230-400	GRANT-NEEDS BASED PUBLIC SCHOOL CAP F	0	50,000,000.00	859,781.22			49,140,219	49,140,219
NL3230-401	TRUIST PK12 FINANCING 4.02%					19,796,000	19,763,500	19,763,500
21-3980-000	TRANSFER FROM GENERAL FUND							
21-3990-000	APPROPRIATED FUND BALANCE* -WC SCHO	0	1,000,000.00	0			176,058	176,058
*Fund 21 Fund Balance on 6.30.22 = 1,259,314								
Est. at \$581,942.39 on 5/12/23								
	TOTAL REVENUES	658,344	51,620,000	1,138,529		19,796,000	69,734,777	69,734,777
Expenditures:								
21-5912-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOLS:							
21-5912-690	CAPITAL OUTLAY-LEGAL SERVICES	4,905.50	55,000.00	26,760.50			0	0
21-5912-691	CAPITAL OUTLAY-WASHINGTON COUNTY SCH	400,000.00	400,000.00	266,666.64			400,000	400,000
21-5912-693	CAPITAL OUTLAY-ENGINEERING SERVICES	83,150.00	59,913.00	59,681.08			0	0
21-5912-694	CAPITAL OUTLAY-PURCHASE OF PROPERTY/L	0	494,629.00	494,628.03			0	0
21-5912-695	GRANT-NEEDS BASED PUB SC-PLANNING/DES	0	5,328,663.00	0			2,000,000	2,000,000
21-5912-696	GRANT-NEEDS BASED PUB SC-CONSTRUCTIO	0	44,661,417.00	625,313.43			47,000,000	47,000,000
21-5912-697	GRANT-NEEDS BASED PUB SC-LEGAL SERV/ADMIN						0	0
21-5912-698	GRANT-NEEDS BASED PUB SC-ENGINEERING						140,219	140,219
NL5912-700	TRUIST PK12 FUNDED CONSTRUCTION					19,796,000	19,763,500	19,763,500
21-8000-600	DESIGNATED FOR FUTURE APPROP-BOE CO							0
NL9100-001	TRUIST PRINCIPAL (Starts in FY25)					0	0	0
NL9200-001	TRUIST INTEREST (Starts in FY24)					431,058	431,058	431,058
NOTE: In FY25, Total Debt Service Payment of \$1,837,800								
	TOTAL EXPENDITURES	488,056	50,999,622	1,473,050		20,227,058	69,734,777	69,734,777
FUND 21 BALANCES:		170,289	620,378	-334,521		-431,058	0	0

WASHINGTON COUNTY BUDGET (FY24)

Fund 30 - DRAINAGE

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
30-3290-000	INTEREST ON INVESTMENTS							
30-3920-000	WATERSHED IMPROVEMENT TAX .01							
30-3920-010	WATERSHED 1972 REFERENDUM TAX-CUR	84,739.59	92,016.00	76,490.23		85,000	87,000	87,000
30-3920-020	WATERSHED 1972 REF TAX-CURR YR DISC	-744.39	-725.00	-597.78		-625	-750	-750
30-3920-030	WATERSHED 1972 TAX REF-CURR YR PEN	86.27	80.00	99.48		115	115	115
30-3920-040	WATERSHED 1972 REF TAX-CURR YR INTE	1,248.13	1,000.00	89.15		500	750	750
30-3921-010	WATERSHED 1972 REF TAX-1ST PRIOR YR	2,156.50	2,400.00	1,624.68		2,400	2,400	2,400
30-3921-020	WATERSHED 1972 REF TAX-OTHER PRIOR	949.02	1,000.00	764.95		1,000	1,000	1,000
30-3921-030	WATERSHED 1972 REF TAX-PRIOR YR PEN	8.12	10.00	6.00		10	10	10
30-3921-040	WATERSHED 1972 TAX REF-PRIOR YR INTE	3,850.29	3,500.00	2,560.33		3,500	3,500	3,500
30-3930-000	DRAINAGE ASSESSMENT-EDDIE SMIT	0	6,147.00	0			6,147	6,147
30-3940-000	EDDIE SMITH-RECAP ASSESSMENT04							0
30-3950-000	PENALTIES ON ASSESSMENTS							0
30-3951-000	STREAM DEBRIS REMOVAL ALLOC FROM STATE							0
30-3951-001	WATERSHED RESTORATION PROJECT							0
30-3960-000	TRANSFER FROM GENERAL FUND							0
30-3990-000	APPROP FUND BALANCE/WATERSHED RES	0	18,733.00	0			22,828	22,828
*Available Fund Balance on 6/30/22 of \$224,793 of which \$22,900 is est. to be reserved for Eddie Smith District								
TOTAL REVENUES		92,294	124,161	81,037		91,900	123,000	123,000
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures:								
30-0000-000	DRAINAGE FUND:							
30-7140-000	EDDIE SMITH CANAL:							
30-7140-040	PROFESSIONAL SERVICES-EDDIE SMITH C	0	2,000.00	0		2,000	2,000	2,000
30-7140-600	EDDIE SMITH CANAL- DRAINAGE- CON SVC	260.00	15,000.00	0		15,000	15,000	15,000
30-7140-991	EDDIE SMITH CANAL- CONTRIB. TO GENER	0	0.00	0				0
30-7140-995	DESIGNATED FOR FUTURE APPR-EDDIE SM	0	6,161.00	0				0
30-8000-000	WATERSHED IMPROVEMENT:							
30-8000-340	BEAVER CONTROL	27,070.00	30,000.00	18,610.00		35,000	35,000	35,000
30-8000-350	STREAM DEBRIS REMOVAL ALLOC FROM STATE							0
30-8000-600	AQUATIC WEED SPRAYING	11,970.00	30,000.00	11,827.50		30,000	30,000	30,000
30-8000-610	CLEARING & SNAGGING	0	30,000.00	0		30,000	30,000	30,000
30-8000-611	MAUL 7 KENDRICKS CREEKS PROJECT	0	11,000.00	0		11,000	11,000	11,000
30-8000-612	DESIGNATED FOR FUTURE APPROPRIATION							0
TOTAL EXPENSES		39,300	124,161	30,438		123,000	123,000	123,000
TOTAL REVENUES		92,294	124,161	81,037		91,900	123,000	123,000
FUND 30 BALANCES:		52,994	0	50,600		-31,100	0	0

WASHINGTON COUNTY BUDGET (FY24)

Fund 33 - SANITATION

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:		BASED ON PROJECTED SOLID WASTE USER FEE OF:					\$335	
33-3350-001	CONSTR CONTRACTERS DISPOSAL FEES(E	61,040	75,000	72,092		75,000	75,000	75,000
33-3400-000	METAL/WHITE GOODS REVENUE	0	5,000	0		5,000	5,000	5,000
33-3400-001	NCDENR GRANT	3,723	2,500	1,423		3,500	3,500	3,500
33-3501-000	RURAL SOLID WASTE FEE-COUNTY	1,151,359	1,127,232	1,008,806		1,173,600	1,258,099	1,258,099
Rename-001	RSW FEE MUNICIPAL TIPPING REIMB	57,816	65,000	30,541		65,000	50,000	50,000
33-3503-000	WHITE GOODS DISP FEE & GRANTS	5,772	6,000	2,913		6,000	6,000	6,000
33-3504-000	SOLID WASTE DISPOSAL TAX	6,969	7,200	3,803		7,200	7,200	7,200
33-3670-010	STATE TIRE TAX REVENUES	18,285	17,500	10,491		17,500	17,500	17,500
33-3670-020	STATE TIRE TAX REVENUES(BILLED)	0	500	0		0	0	0
33-3970-075	TOWN SOLID WASTE	125,974	125,974	94,480		125,974	125,974	125,974
33-3980-000	TRANSFER FROM GENERAL FUND						50,000	50,000
33-3990-000	FUND BALANCE APPROPRIATION*						64,916	64,916
33-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	0	0	951		Journal Adj	Journal Adj	0
*Unrestricted Net Position of Fund 33 on 6.30.22 = \$162,344 (Net System Performance for FY22 = -\$62,776)(FY23 Perf est +100k)								
FY24 Note: Includes SWUF Increase of \$35 per account to \$335 per year; Equates to 11%; Last increase was \$25 in FY21								
	TOTAL REVENUES	1,430,937	1,431,906	1,225,502		1,478,774	1,663,189	1,663,189

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures:								
33-7400-010	LANDFILL & COLLECT-S & W- REGULAR	41,603	59,634	37,753			58,598	58,598
33-7400-030	LANDFILL & COLLECT- S & W OVERTIME	0	0	0			0	0
33-7400-031	LANDFILL & COLLECT - S & W PART TIME	11,935	7,000	2,016			4,000	4,000
33-7400-040	LANDFILL & COLLECT- PROFESSIONAL SER	15,726	22,500	12,644		25,000	25,000	25,000
33-7400-050	SALARIES & WAGES-LONGEVITY	0	0	0			0	0
33-7400-090	LANDFILL & COLLECT- FICA TAX EXPENSE	4,040	4,776	3,002			4,789	4,789
33-7400-100	LANDFILL & COLLECT- RETIREMENT EXPEN	-5,088	10,993	7,192			12,520	12,520
33-7400-101	LANDFILL & COLLECT- 401(K) CONTRIB.	351	1,263	526			1,878	1,878
33-7400-130	LANDFILL & COLLECTIO- UNEMPLOYMENT	0	560	0			592	592
33-7400-140	LANDFILL & COLLECT- WORKMAN'S COMP	3,178	7,062	6,146			7,435	7,435
33-7400-180	LANDFILL & COLLECT- GROUP INS.	4,321	13,481	5,775			15,906	15,906
Rename-200	MAINTENANCE SUPPLIES & MATERIALS	4,030	1,700	727		4,609	1,500	1,500
33-7400-210	LANDFILL & COLLECT - UNIFORMS	0	900	395		600	800	800
33-7400-250	SUPPLIES & MATERIALS-VEHICLE	4,104	9,000	4,677		6,000	6,000	6,000
33-7400-260	DEPARTMENTAL SUPPLIES	1,456	1,200	511			3,000	3,000
33-7400-270	SERVICE AWARDS	0	0	0			0	0
33-7400-310	TRAVEL	109	250	0		250	300	300
33-7400-315	TRAINING	563	0	0		2,000	2,500	2,500
33-7400-320	LANDFILL & COLLECT- COMMUNICATIONS	1,722	3,000	1,777		2,000	2,300	2,300
33-7400-330	LANDFILL & COLLECT- UTILITIES	1,323	1,800	984		1,750	2,000	2,000
33-7400-340	LANDFILL & COLLECT- POSTAGE	134	225	117		150	250	250
33-7400-350	MAINTENANCE AND REPAIR-EQUIPMENT	11,803	15,000	6,985		15,000	15,000	15,000
33-7400-370	LANDFILL & COLLECT- ADVERTISING	26	1,500	197		500	1,500	1,500
33-7400-390	LANDFILL & COLLECT-DUES & SUBSCRIPTIO	0	6,000	5,813		6,000	6,000	6,000
NEW-550	CAPITAL OUTLAY - EQUIPMENT					14,000	18,000	18,000
33-7400-600	CONTRACTED SERVICES	74,850	17,188	960		75,000	75,000	75,000
33-7400-991	LANDFILL & COLLECTIO- NC DOR ASSESSM	1,772	2,600	856		0	3,000	3,000
33-7400-998	COST ALLOCATION - GENERAL FUND	0	0	0		0	0	0
33-7400-999	LANDFILL POSTCLOSURE COSTS	151,721	0	0		Journal Adj	50,000	50,000
33-7401-600	CONTRACT-SCRAP TIRE	50,662	81,077	64,798		105,000	130,000	130,000
33-7402-600	CONTRACT-GARBAGE COLLECTIONS	824,575	859,320	513,936			905,000	905,000
33-7402-606	ARSWMA ADM FEES	3,782	3,877	3,877		3,974	3,974	3,974
33-7402-610	CONTRACT-REGIONAL LANDFILL	278,662	300,000	169,164		300,000	300,000	300,000
33-7500-000	LANDFILL - DEPRECIATION	6,348	0	0		Journal Adj	6,348	6,348
33-8100-000	CAPITAL PROJECTS:						0	0
33-8100-600	CAPITAL PROJECT- C&D LANDFILL EXPANSION						0	0
33-8100-601	DESIGNATED FOR FUTURE APPROPRIATION						0	0
	TOTAL EXPENDITURES	1,493,710	1,431,906	850,830		561,833	1,663,190	1,663,190
	TOTAL REVENUES	1,430,937	1,431,906	1,225,502		1,478,774	1,663,189	1,663,189
FUND 33 BALANCES:		-62,773	0	374,672		916,941	0	0

WASHINGTON COUNTY BUDGET (FY24)

Fund 35 - WATER

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
35-3290-000	INTEREST EARNED ON INVESTMENTS	7,224	2,000	6,726		5,000	7,500	7,500
35-3354-000	Cost of Issuance Revenue Bond							0
35-3710-000	UTILITY BASE CHARGES	843,203	835,000	562,816		845,000	900,000	900,000
35-3710-010	UTILITY CONSUMPTION CHARGES	521,408	535,000	370,855		550,000	530,000	530,000
35-3730-000	TAP & CONNECTION FEES	10,478	7,200	6,846		8,500	8,500	8,500
35-3750-000	RECONNECTION FEES	18,340	18,000	13,510		18,000	18,000	18,000
35-3790-000	PENALTIES & INTEREST-UTIL BILL	5,250	4,500	3,769		4,500	5,000	5,000
35-3790-020	NCDEQ GRANT-ASSET INVENTORY ASSES	0	237,000	0		237,000	237,000	237,000
NEWLINE	NCDEQ VUR PEA RIDGE TRANS GRANT						5,472,000	5,472,000
NEWLINE	NCDEQ VUR ROPER CONNECTION GRANT						970,000	970,000
35-3810-000	DOT UTILITY RELOCATION REIMBURSEMENTS					0	0	0
35-3820-000	MISCELLAEIOUS - EMPLOYEE THEFT							0
35-3821-000	FEES COLLECTED FOR METER TAMPERING	10	0	0				0
35-3830-000	SALE OF SURPLUS PROPERTY	0	0	450		0	0	0
35-3980-000	TRANSFER FROM GENERAL FUND (NEW N	0	525,000	525,000		0		0
35-3990-990	FUND BALANCE APPROPRIATED*						394,228	394,228
*Unrestricted Net Position for Fund 35 on 6.30.22 = \$962,139 (per edmunds) FY22 System Performance = \$319,741								0
FY24 NOTE: Includes Increase of \$2 per month to all account base rates to offset rising chemical costs, last rate increase was FY16								0
TOTAL REVENUES		1,405,914	2,163,700	1,489,549		1,668,000	8,542,228	8,542,228

WASHINGTON COUNTY BUDGET (FY24)

Fund 35 - WATER

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures: Op	OPERATIONS & MAINTENANCE:							
35-7130-010	OPERATION&MAINT.-S & W- REGULAR	205,378	216,670	135,140			200,827	200,827
35-7130-040	OPERATION&MAINT.- PROFESSIONAL SER	3,347	82,000	10,338		6,500	56,500	56,500
35-7130-050	SALARIES & WAGES-LONGEVITY	1,290	1,122	1,121			1,801	1,801
35-7130-090	OPERATION&MAINT.- FICA TAX EXPENSE	14,898	15,912	9,979			15,501	15,501
35-7130-100	OPERATION&MAINT.- RETIREMENT EXPEN	-15,670	40,400	26,110			40,526	40,526
35-7130-101	OPERATION- 401(K) CONTRIB.	5,254	5,740	3,522			6,079	6,079
35-7130-130	OPERATION&MAINT.- UNEMPLOYMENT INS	0	1,680	0			1,776	1,776
35-7130-140	OPERATION&MAINT.- WORKMAN'S COMP	13,281	11,254	11,254			11,187	11,187
35-7130-180	OPERATION&MAINT.- GROUP INS.	44,926	50,575	30,218			49,780	49,780
35-7130-200	SUPPLIES & MATERIALS	9,968	32,500	10,403		32,000	25,000	25,000
35-7130-210	OPERATION&MAINT.- UNIFORMS	1,323	2,000	991		2,500	2,200	2,200
35-7130-250	VEHICLE SUPPLIES	15,673	16,500	11,957		16,500	17,500	17,500
35-7130-260	DEPARTMENTAL SUPPLIES	946	1,400	228		4,400	4,500	4,500
35-7130-270	SERVICE AWARDS	0	0	0			0	0
35-7130-298	MAINT & REPAIR-TANK	61,230	64,300	47,071		65,908	66,000	66,000
35-7130-315	TRAINING	526	4,000	335		4,000	4,000	4,000
35-7130-320	OPERATION&MAINT.- COMMUNICATIONS	2,720	3,800	1,214		3,800	3,800	3,800
35-7130-330	UTILITIES-ELECTRICITY	9,964	13,000	7,052		14,000	12,500	12,500
35-7130-340	OPERATION&MAINT.- POSTAGE	19,533	22,000	15,585		22,000	24,000	24,000
35-7130-350	MAINT & REPAIR-EQUIPMENT	17,815	24,900	5,427		26,000	25,000	25,000
35-7130-370	OPERATION&MAINT.- ADVERTISING	208	800	52		800	500	500
35-7130-390	OPERATION&MAINT.- DUES & SUBSCRIPTIO	1,048	8,250	4,799		8,300	8,500	8,500
35-7130-410	LEASE COPIER FEES-CUSTOMER SERVICE	780	900	584		950	1,000	1,000
35-7130-540	NEW LINE CAPITAL OUTLAY - VEHICLE					40,000	40,000	40,000
35-7130-550	CAPITAL OUTLAY-EQUIPMENT	0	250,000	0		164,101	184,000	184,000
35-7130-580	DEBT SERVICE-NCDENR - 2034Payoff	0	27,993	0		27,993	27,993	27,993
35-7130-600	CONTRACTS-MOWING	15,427	25,542	10,856		22,000	20,000	20,000
35-7130-690	NCDEQ GRANT-ASSET INVENTORY ASSES	0	237,000	0			237,000	237,000
NEWLINE	NCDEQ VUR PEA RIDGE TRANS GRANT						5,472,000	5,472,000
NEWLINE	NCDEQ VUR ROPER CONNECTION GRANT						970,000	970,000
35-7130-800	DEPRECIATION-OTHER EQUIPMENT	258,924	0	0		Journal Adj	Journal Adj	Journal Adj
35-7130-998	COST ALLOCATION-GENERAL FUND	60,000	72,000	72,000			100,000	100,000
\$184,101	CAPITAL OUTLAY BREAKOUT:							
\$20,000	Meter Reading Hardware (Tremble) 4							
\$164,101	Replacement Meters (20% each year)(may target grant funding)							
	DEPT EXPENDITURE SUB-TOTAL	748,789	1,232,238	416,234		461,752	7,629,470	7,629,470

WASHINGTON COUNTY BUDGET (FY24)

Fund 35 - WATER (Cont'd)								
CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures: Tr								
TREATMENT PLANT:								
35-7135-010	TREATMENT PLANT-S & W- REGULAR	74,752	68,557	31,652			69,111	69,111
35-7135-040	SALARIES & WAGES-LONGEVITY	667	16	0			0	0
35-7135-090	TREATMENT PLANT- FICA TAX EXPENSE	5,273	5,830	2,374			5,287	5,287
35-7135-100	TREATMENT PLANT- RETIREMENT EXPENS	13,450	13,873	6,086			13,822	13,822
35-7135-101	TREATMENT PLANT- 401(K) CONTRIB.	2,243	2,286	958			2,073	2,073
35-7135-130	TREATMENT PLANT- UNEMPLOYMENT INS.	0	560	0			592	592
35-7135-140	TREATMENT PLANT- WORKMAN'S COMP	5,373	5,426	5,426			5,167	5,167
35-7135-180	TREATMENT PLANT- GROUP INS.	17,234	19,525	7,201			15,941	15,941
35-7135-200	SUPPLIES & MATERIALS	9,815	9,000	2,019		9,000	7,500	7,500
35-7135-210	TREATMENT PLANT- UNIFORMS	1,023	2,000	1,429		2,500	2,000	2,000
35-7135-250	TREATMENT PLANT- FUEL	2,931	5,000	902		5,000	5,000	5,000
35-7135-270	SERVICE AWARDS	0	100	100			0	0
35-7135-298	CONTRACTS	18,027	18,000	16,116		20,000	22,000	22,000
35-7135-299	WATER TREATMENT CHEMICALS	30,062	35,000	24,422		57,479	60,000	60,000
35-7135-315	TRAINING	1,210	2,000	1,388		2,310	2,500	2,500
35-7135-320	TREATMENT PLANT- COMMUNICATIONS	2,179	2,700	1,800		2,800	2,800	2,800
35-7135-330	TREATMENT PLANT- UTILITIES	26,288	30,000	18,875		31,000	30,000	30,000
35-7135-340	TREATMENT PLANT- POSTAGE	50	250	0		250	250	250
35-7135-350	MAINT & REPAIR-EQUIPMENT	18,499	28,096	8,381		50,000	45,000	45,000
35-7135-370	TREATMENT PLANT- ADVERTISING	0	500	0		500	500	500
35-7135-390	TREATMENT PLANT- DUES & SUBSCRIPTIO	760	3,200	2,549		3,360	3,500	3,500
35-7135-540	TREATMENT PLANT- CAPITAL OUTLAY- VEHICLE					0	0	0
35-7135-541	CAPITAL OUTLAY-EQUIPMENT	0	271,904	84,153		57,877	295,000	295,000
35-7135-600	DESIGNATED FOR FUTURE APPROPRIATIO	0	46,511	0				0
35-7135-998	COST ALLOCATION-GENERAL FUND	30,000	36,000	36,000			0	0
	DEPT EXPENDITURE SUB-TOTAL	259,835	606,334	251,831		242,076	588,043	588,043
35-9100-000	DEBT PRINCIPAL							
35-9100-030	2021 WATER REV REFUNDING BOND-PRINC	0	259,000	0		264,000	264,000	264,000
35-9200-000	DEBT INTEREST:							
35-9200-030	2021 WATER REV REFUNDING BOND-INTER	63,268	66,128	0		60,715	60,715	60,715
\$295,000	CAPITAL OUTLAY BREAKOUT:							
\$225,000	SCADA System Replacement/Upgrades							
70,000	Well 1 Rehab							
	DEBT EXPENDITURE SUB-TOTAL	77,510	325,128	0		324,715	324,715	324,715
	TOTAL EXPENDITURES	1,086,134	2,163,700	668,065		1,028,543	8,542,228	8,542,228
	TOTAL REVENUES	1,405,914	2,163,700	1,489,549		1,668,000	8,542,228	8,542,228
FUND 35 BALANCES:		319,780	0	821,485		639,457	0	0

WASHINGTON COUNTY BUDGET (FY24)

Fund 37 - EMS REVENUES (Includes Combined Revenues for EMS & Transport Division)

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
37-3290-000	INTEREST	2,073	0	1,907				
37-3300-000	MISCELLANEOUS REVENUE							
37-3350-000	NCACC WASHINGTON EMS	0	150,000	13,341		150,000	150,000	150,000
37-3490-000	EMS REVENUE	640,953	601,000	525,793		650,000	675,000	675,000
37-3490-020	DUKE RACE-CARS GRANT	7,100	5,800	5,800		BAR	BAR	BAR
37-3490-021	UNC PECC+ PROGRAM GRANT	3,000	1,800	1,800		BAR	BAR	BAR
37-3491-000	COVID-19 CARES ACT REVENUES							
37-3491-001	ARPA REVENUE REPLACEMENT	338,082	0	0				
37-3500-000	TRANSPORT SERVICE REVENUE	384,490	355,000	209,568		300,000	330,000	330,000
37-3830-000	SALE OF FIXED ASSETS							
37-3833-840	EMS DONATIONS	200	0	0				
37-3901-000	TYRRELL-EMS CONTRACT	675,000	675,000	450,000		675,000	675,000	675,000
37-3902-000	FUND BALANCE APPROPRIATED*	0	524,336	0			131,859	131,859
37-3980-010	TRANSFER FROM GENERAL FUND**	45,905	468,066	468,066			398,952	398,952
*Available Fund 37 FB on 6.30.22 = \$901,647 of which several hundred \$k may be used during FY23								
** Transfer est. based on transfer of 4 cents ad valorem tax revenue								
TOTAL SYSTEM REVENUES		2,096,803	2,781,002	1,676,275		1,775,000	2,360,811	2,360,811

WASHINGTON COUNTY BUDGET (FY24)

Fund 37 - EMS EXPENSES (Excluding Transport & Debt Service)

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
37-4330-000	WASHINGTON COUNTY EMS:	1,045,441	1,033,144	647,997		330,000	1,044,214	1,044,214
37-4330-010	SALARIES & WAGES-REGULAR	704,007	697,144	445,093			714,214	714,214
37-4330-030	SALARIES & WAGES-OVERTIME	309,305	300,000	188,761		300,000	300,000	300,000
37-4330-040	SALARIES & WAGES-PARTTIME	32,128	36,000	14,142		30,000	30,000	30,000
37-4330-050	SALARIES & WAGES-LONGEVITY	3,512	4,396	4,395			4,384	4,384
37-4330-090	FICA TAXES	74,483	79,364	46,637			80,218	80,218
37-4330-100	- RETIREMENT EXPENSE	181,069	182,333	121,580			203,720	203,720
37-4330-101	- 401K CONTRIB.	25,408	30,043	16,801			30,558	30,558
37-4330-130	EMS OPERATIONS- UNEMPLOYMENT INS.	0	5,600	0			5,920	5,920
37-4330-140	- WORKMAN COMP	75,865	98,030	84,822			99,577	99,577
37-4330-180	GROUP INSURANCE	147,921	177,162	84,819			159,484	159,484
37-4330-190	TRAINING	3,945	6,000	1,256		6,800	6,000	6,000
37-4330-200	SUPPLIES & MATERIALS	44,957	55,000	31,339		55,000	55,000	55,000
37-4330-210	UNIFORMS	4,617	4,000	2,342		4,000	4,000	4,000
37-4330-250	FUEL	66,130	85,000	46,010		85,000	75,000	75,000
37-4330-260	DEPARTMENTAL SUPPLIES	9,950	15,000	5,565		15,000	15,000	15,000
37-4330-270	SERVICE AWARDS	0	425	425			75	75
37-4330-295	PORTABLE COMM HARDWARE	431	5,000	0		2,500	2,500	2,500
37-4330-320	- COMMUNICATIONS	5,245	5,100	3,504		5,100	5,100	5,100
37-4330-350	POSTAGE	24	100	28		75	100	100
37-4330-355	MAINT & REPAIR-EQUIPMENT	26,496	35,000	25,416		45,000	42,000	42,000
37-4330-390	WASH EMS - DUES & SUBSCRIPTIONS	6,786	8,000	5,347		8,100	8,100	8,100
37-4330-396	EMS-MEDICAID COST REPORT	21,820	12,000	1,000		12,000	12,000	12,000
37-4330-399	QUARTERLY INTERGOVERNMENTAL TRANSFER F	0	44,000	3,418		44,000	44,000	44,000
37-4330-540	CAPITAL OUTLAY-VEHICLES	0	203,792	203,791		54,133	54,000	54,000
37-4330-550	WASH CO EMS- CAPITAL OUTLAY- EQUIPMENT	0	140,885	137,908			0	0
37-4330-600	CONTRACTS-MEDICAL DIRECTOR	23,248	23,250	15,500		23,250	23,250	23,250
37-4330-610	CONTRACTS-BILLING	36,350	35,459	24,814		38,350	39,825	39,825
37-4330-611	WASH EMS-CONTRACTS-DRUG SCREENING	0	5,180	0		5,180	5,180	5,180
37-4330-650	EMS DONATIONS	22	328	0				
37-4330-652	DUKE RACE-CARS GRANT	0	12,900	0				
37-4330-653	UNC PECC+ PROGRAM GRANT	0	4,800	0				
37-4330-670	DESIGNATED FOR FUTURE APPROPRIATION						0	0
\$54,000	CAPITAL OUTLAY BREAKOUT:							
\$54,000	Replace 1 QRV/SUV							
	(NON-TRANSPORT) EMS EXPENSE TOTAL	1,803,719	2,311,291	1,514,714		733,488	2,019,204	2,019,204
	Estimated EMS System Performance	-137,311	-353,355	-48,007		n/a	-387,345	11,607

WASHINGTON COUNTY BUDGET (FY24)

Fund 37 - TRANSPORT EXPENSES, DEBT SERVICE, & TOTAL EMS SYSTEM BALANCES

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
37-4376-000	TRANSPORT SERVICE: -	103,055	138,472	55,992	0	0	140,726	140,726
37-4376-010	SALARIES & WAGES-REGULAR	67,897	102,472	36,936			104,726	104,726
37-4376-030	SALARIES & WAGES-OVERTIME	14,418	18,000	9,808			18,000	18,000
37-4376-040	SALARIES & WAGES-PARTTIME	20,739	18,000	9,249			18,000	18,000
37-4376-090	FICA TAXES	7,561	10,593	4,216			10,766	10,766
37-4376-100	TRANSPORT SERVICE- RETIREMENT EXPENSE	14,388	21,934	8,903			28,145	28,145
37-4376-101	TRANSPORT SERVICE- 401K CONTRIB.	2,424	3,614	1,402			3,682	3,682
37-4376-130	TRANSPORT- UNEMPLOYMENT INS.	0	1,120	0			1,184	1,184
37-4376-140	TRANSPORT SERVICE- WORKMAN'S COMP	12,478	14,230	5,598			13,364	13,364
37-4376-180	GROUP INSURANCE	22,240	34,934	11,032			31,771	31,771
37-4376-200	SUPPLIES & MATERIALS	17,363	20,000	11,508		20,000	20,000	20,000
37-4376-210	TRANSPORT SERVICE- UNIFORMS	1,348	2,000	524		2,500	2,500	2,500
37-4376-250	FUEL	14,658	15,000	6,116		16,500	15,000	15,000
37-4376-260	DEPARTMENTAL SUPPLIES	2,472	6,000	168		6,000	6,000	6,000
37-4376-295	PORTABLE COMM HARDWARE	0	2,500	0		1,500	1,500	1,500
37-4376-320	TRANSPORT SERVICE- COMMUNICATIONS	1,664	1,700	826		1,700	1,700	1,700
37-4376-355	MAINT & REPAIR-EQUIPMENT	9,613	15,000	1,330		15,000	10,000	10,000
37-4376-370	ADVERTISING	0	2,500	1,304		2,500	2,500	2,500
37-4376-390	TRANSPORT - DUES & SUBSCRIPTIONS	4,576	4,700	3,311		4,800	4,800	4,800
37-4376-540	CAPITAL OUTLAY-VEHICLE	0	110,276	0			0	0
37-4376-550	CAPITAL OUTLAY-EQUIPMENT	0	0	0		28,500	28,500	28,500
37-4376-610	CONTRACTS-BILLING	23,169	20,946	10,962		17,700	19,470	19,470
\$27,647	CAPITAL OUTLAY BREAKOUT:							
\$4,500	Stair Chair Pro							
\$23,147	Transport Portion of P25 Viper Radio Upgrades (Mgr Rec funding in FY24)							
	TRANSPORT EXPENSE TOTAL	237,006	425,519	123,193		116,700	341,607	341,607
	TRANSPORT SYSTEM PERFORMANCE	147,484	-70,519	86,375	n/a		-11,607	-11,607
COMBINED EMS/TRANSPORTATION SYSTEM DEBT SERVICE								
37-9100-000	DEBT PRINCIPAL:							
37-9100-003	DEBT PRINC - 2017 HEART MONITORS(LGFCU)	42,262	43,216	43,215			0	0
37-9200-003	DEBT INT - 2017 HEART MONITORS (LGFCU)	1,923	976	970			0	0
	DEPT SERVICE EXPENSE TOTAL	73,826	44,192	44,185		0	0	0
	TOTAL COMBINED SYSTEM EXPENSE TOTAL	2,114,551	2,781,002	1,682,091	n/a		2,360,811	2,360,811
	TOTAL SYSTEM REVENUES	2,096,803	2,781,002	1,676,275			2,360,811	2,360,811
TOTAL COMBINED EMS/TRANSPORT/DEBT BALANCES		-17,748	0	-5,817	n/a		0	0

WASHINGTON COUNTY BUDGET (FY24)

Fund 38 - AIRPORT PROJECTS

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
38-3800-090	NPE FEDERAL GRANT-FY 19-20	0	150,000.00	0		0		0
38-3800-091	NPE FEDERAL GRANT-FY 20-21	0	150,000.00	0		0	166,667	166,667
38-3800-092	NPE FEDERAL GRANT-FY 21-22	0	150,000.00	0			166,667	166,667
38-3800-093	NPE FEDERAL GRANT-FY 22-23	0	150,000.00	0			166,667	166,667
NL-3800-094	NPE FEDERAL GRANT-FY 23-24					150,000	150,000	150,000
38-3800-000	APPROPRIATED FUND BALANCE'		345,000.00				16,667	16,667
38-3980-010	TRANSFER FROM GENERAL FUND							
*Est. Available Fund 38 Fund Balance at FYE6.30.22 = \$347,503 (\$300,000 transferred to Fund58 in FY23)								
TOTAL REVENUES		0	945,000	0		150,000	666,668	666,668
Expenses:								
38-8135-670	NPE FEDERAL GRANT-FY 19-20	0	150,000.00	0				
38-8135-671	NPE FEDERAL GRANT FY 20-21	0	165,000.00	0			166,667	166,667
38-8135-672	NPE FEDERAL GRANT FY 21-22	0	165,000.00	0			166,667	166,667
38-8135-673	NPE FEDERAL GRANT FY 22-23	0	165,000.00	0			166,667	166,667
NL-8135-674	NPE FEDERAL GRANT FY 23-24						166,667	166,667
38-9800-058	TRANSFER TO PROJECTS/GRANT FUND		300,000.00					
TOTAL EXPENDITURES		0	945,000	0		0	666,668	666,668
TOTAL REVENUES		0	945,000	0		150,000	666,668	666,668
FUND 38 TOTAL BALANCES		0	0	0		150,000	0	0

WASHINGTON COUNTY BUDGET (FY24)

Fund 39 - AIRPORT OPERATIONS

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
39-3300-000	CARES ACT FUNDING - AIRPORT	0	0.00	31,000.00				
39-3310-000	TIMBER SALES-AVIATION FUNDS	0	10,000.00	0			0	0
39-3570-000	AIRPORT FUEL SALES & HANGERS	53,014.70	55,000.00	50,338.36		124,000	100,000	100,000
39-3600-000	HANGER RENTAL	12,000.00	12,960.00	15,200.00		16,000	16,000	16,000
39-3830-000	SALE OF FIXED ASSETS							0
39-3980-010	TRANSFER FROM GENERAL FUND	95,997.00	92,016.00	92,016.00			99,738	99,738
39-3990-000	APPROPRIATED FUND BALANCE*		40,000.00				49,955	49,955
*Available Fund 39 FB on 6.30.21 = \$97,394								
TOTAL REVENUES		161,012	209,976	188,554		140,000	265,693	265,693
Expenses:								
39-4530-000	AIRPORT:							
39-4530-010	AIRPORT-S & W- REGULAR	40,001.04	41,001.00	27,250.67			41,001	41,001
39-4530-030	SALARIES & WAGES-LONGEVITY	600.02	616.00	615.02			820	820
39-4530-032	SALARIES & WAGES - PARTTIME	5,000.00	4,382.00	0		14,000	14,000	14,000
39-4530-090	FICA TAX	3,504.47	4,023.00	2,100.35			4,270	4,270
39-4530-100	AIRPORT - RETIREMENT	7,242.46	8,442.00	5,308.41			11,164	11,164
39-4530-101	AIRPORT - 401K	1,200.00	1,293.00	817.50			1,675	1,675
39-4530-130	AIRPORT- UNEMPLOYMENT INS.	0	280.00	0			296	296
39-4530-140	AIRPORT- WORKMAN'S COMP	3,382.00	3,596.00	2,580.00			3,526	3,526
39-4530-180	AIRPORT - GROUP INSURANCE	7,577.10	8,781.00	5,392.52			7,992	7,992
39-4530-190	CONTRACTED SERVICES	0	2,535.00	2,535.00		0	3,000	3,000
39-4530-200	AIRPORT- DEPTAL SUPPLIES	1,488.68	2,869.00	259.47		3,000	3,000	3,000
39-4530-250	AIRPORT- AV GAS AND JET FUEL	48,479.75	90,000.00	31,778.35		91,800	90,000	90,000
39-4530-270	AIRPORT - SERVICE AWARDS	0	0.00	0			100	100
39-4530-310	AIRPORT- TRAVEL	1,620.60	2,500.00	602.00		2,500	2,500	2,500
39-4530-320	AIRPORT- COMMUNICATIONS	1,539.51	1,700.00	876.37		1,750	1,750	1,750
39-4530-330	AIRPORT- UTILITIES	6,912.32	9,000.00	4,554.18		9,270	9,000	9,000
39-4530-331	POSTAGE	0	50.00	10.20		0	100	100
39-4530-350	MAINT & REPAIR-BUILDING	1,862.75	3,000.00	1,429.14		3,000	3,000	3,000
39-4530-351	MAINT & REPAIR-EQUIPMENT	4,950.10	7,000.00	5,892.72		14,000	10,000	10,000
39-4530-352	MAINT & REPAIR - FUELMaster/QTPod	550.00	550.00	550.00		995	1,500	1,500
39-4530-390	AIRPORT- DUES AND SUBSCRIPTIONS	279.32	381.00	327.20		600	1,000	1,000
39-4530-450	INSURANCE	3,850.00	3,850.00	3,850.00		3,965	4,000	4,000
39-4530-550	AIRPORT- CAPITAL OUTLAY- EQUIPMENT	0	7,127.00	0		25,000	25,000	25,000
39-4530-997	DESIGNATED FOR FUTURE APPROPRIATION						20,000	20,000
39-4530-998	AIRPORT- SALES TAX ON FUEL	2,949.69	7,000.00	3,610.26		7,685	7,000	7,000
\$25,000	CAPITAL OUTLAY BREAKOUT:							
\$25,000	Kubota 72" mower to replace 15 year old mower and lower maintenance time/costs							
TOTAL EXPENDITURES		143,590	209,976	100,339		177,565	265,693	265,693
TOTAL REVENUES		161,012	209,976	188,554		140,000	265,693	265,693
FUND 39 TOTAL BALANCES		17,422	0	88,215		-37,565	0	0

WASHINGTON COUNTY BUDGET (FY24)

Fund 40 - WC Hospital Pension Fund

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	DEPT REQ	MGR REC	BOARD
Revenues: Projects							
40-3960-000	TRANSFER FROM GENERAL FUND					450,000	450,000
40-3990-000	APPROP FUND BALANCE					0	0
*New for FY24							
FUND Revenue Total		0	0	0	0	450,000	450,000
Expenditures: Projects							
40-4155-190	PROF SERVICE-HOSPITAL PENSION-LEGAL					50,000	50,000
40-4155-215	PROFESSIONAL SERVICES- HOSPITAL					30,000	30,000
40-4155-997	DESIGNATED FOR FUTURE APPROPRIATION					70,000	70,000
40-4155-999	PROFESSIONAL SERVICE- HOSPITAL PENSION -					300,000	300,000
FUND Expenditure Total		0	0	0	0	450,000	450,000
FY24 Notes from 1/1/23 Actuarial Report							
10 Year Funding		\$471,349					
20 Year Funding		\$180,188					
Total Liability:		\$5,199,157					
Total Assets:		\$2,478,488					
Unfunded Total:		\$2,720,669					
FUND 40 Balances		0	0	0	0	0	0

WASHINGTON COUNTY BUDGET (FY24)

Fund 50 - Opioid Settlement Fund

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	0	DEPT REQ	MGR REC	BOARD
Revenues: Projects								
50-3000-001	OPIOID SETTLEMENT DISTRIBUTION		62,428.43	62,428.43			32,201.00	32,201
50-3290-000	INTEREST EARNED		0.67	0.87			0.00	0
NL50-3999-990	APPROPRIATED FUND BALANCE						57,000.00	57,000
FUND Revenue Total		0	62,429	62,429		0	89,201	89,201
Expenditures: Projects								
50-4100-000 OPIOID SETTLEMENT FUND:								
50-4100-001	2ND JUDICIAL DIST DRUG REC COURT CONTRIB		5,000.00	5,000.00			5,000	5,000
50-9990-000	CONTINGENCY		57,429.10	0			84,201	84,201
FUND Expenditure Total		0	62,429	5,000		0	89,201	89,201
FUND 50 Balances		0	0	57,429		0	0	0

WASHINGTON COUNTY BUDGET (FY24)

Fund 51 - DSS Trust & FC Deposits

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Revenues: Projects								
51-3100-001	DSS - Trust Account Revenues	257,102.67	130,000.00	116,563.41			180,000	180,000
FUND Revenue Total		257,103	130,000	116,563		0	180,000	180,000
Expenditures: Projects								
51-4100-001	DSS - Trust Account Expenses	183,573.18	130,000.00	115,519.00			180,000	180,000
FUND Expenditure Total		183,573	130,000	115,519		0	180,000	180,000
FUND 51 Balances		73,529	0	1,044		0	0	0

WASHINGTON COUNTY BUDGET (FY24)

Fund 58 - Special Projects & Grants

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@80%	%	DEPT REQ	MGR REC	BOARD
Revenues: Projects								
58-3100-000	AGAPE - LOCAL MATCH DONATION							
58-3101-000	DEPT OF COMM-AGAPE GRANT #2587	358,769.89	41,231.00	41,230.11				
58-3102-000	DEPT OF COMM-MOTORSPORTS GRANT	0	272,920.00	93,766.86			179,153	179,153
58-3102-000	AGAPE 50% CONTRIBUTION							
58-3290-000	INTEREST EARNED	0.18	0.00	886.19			0	0
58-3300-000	EM BLDG DIRECT APPROP S.L. 2021.180	0	3,000,000.00	3,000,000			0	0
58-3300-001	CAP PROJ DIRE APPROP S.L. 2021.180 40.8 EM Bldg	0	250,000.00	250,000			0	0
58-3300-002	DPS-WCSO DIR APPROP SL 2021-180	0.00	84,270.00	84,269.66				
58-3300-004	HB103 LPR DIR APPROPRIATION	0	126,000.00	126,000.00				
58-3980-010	TRANSFER FROM GENERAL FUND	30,000.00	610,000.00	610,000.00			10,000	10,000
58-3980-038	TRANSFER FROM AIRPORT GRANTS FUND	0	300,000.00	300,000.00			0	0
58-3990-000	APPROPRIATED FUND BALANCE *	0	49,936.00	0			4,284,270	4,284,270
58-3999-900	CANCELLED PRIOR YEAR EXPENDITURES							
*Appropriation is (\$3.25M SCIF & \$900k match for EM Bldg), \$40k for past PARTF; \$10k HB103 (pending reconcil); \$84,270 WCSO and \$15K for closing out HB103 grant at start of FY24 (pending reconciliation)								
PROJECTS/GRANTS FUND Revenue Total		388,770	4,734,357	4,506,153		0	4,473,423	4,473,423
Expenditures: Projects								
58-0000-000 PROJECTS/GRANTS FUND:								
58-4201-001	AGAPE - LOCAL MATCH	64.00	19,936.00	0				
58-4201-002	AGAPE CLINIC PROJECT #2587	358,769.89	41,231.00	41,230.11				
58-4202-000	DEPT OF COMM-MOTORSPORTS GRANT	0	272,920.00	0			179,153	179,153
58-4300-001	EM BLDG DIRECT APPROP S.L. 2021.180	0	3,900,000.00	0			3,900,000	3,900,000
58-4300-002	CAP PROJ DIRE APPROP S.L. 2021.180 40.8 EM Bldg	0	250,000.00	0			250,000	250,000
58-4300-003	DPS-WCSO DIR APPROP SL 2021-180	0	84,270.00	0			84,270	84,270
58-4300-004	HB103 LPR DIR APPROPRIATION	0	126,000.00	81,341.00			10,000	10,000
58-6200-001	PARTF GRANT LOCAL MATCH*	0	40,000.00	0			50,000	50,000
*Budget shown is for prior contributions and another \$10K for FY24								
DEPT EXPENDITURE SUB-TOTAL		358,834	4,734,357	122,571		0	4,473,423	4,473,423
FUND 58 Balances		29,936	0	4,383,582		0	0	0

WASHINGTON COUNTY BUDGET (FY24)

Fund 63 - TRAVEL & TOURISM

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
63-3270-000	MOTEL OCCUPANCY TAX	162,692.60	145,000.00	100,291.14		160,000	160,000	160,000
*\$127K collected through 5/11/23								
63-3290-000	INTEREST EARNED ON INVESTMENT							
63-3960-000	EDPNC TOURISM RECOVERY GRANT-SL 2020-4							
63-3980-010	TRANSFER FROM GENERAL FUND							
63-3990-000	TTA-FUND BALANCE APPROPRIATION *	0	62,504.00	0		118,635	118,635	118,635
*Available FB on 6/30/22 = \$193,081: Appropriation reflects TTA's request to expend \$120K of FB on 1 to 2 year marketing campaign								
TOTAL REVENUES		162,693	207,504	100,291		278,635	278,635	278,635
Expenditures: TTA Projects								
63-4960-010	MUSEUM/HISTORIC SOCIETY	14,000.00	14,000.00	9,333.36		14,000.00	14,000.00	14,000
NL63-4960-020	WASH CO AFRICAN AMERICAN MUSEUM OPER EXP					6,000.00	6,000.00	6,000
63-4960-040	LIVING HISTORY	0	3,500.00	0				0
63-4960-090	WATERWAYS COMM- BANNERS/SIGNNAGE	0	0.00	0				0
63-4960-100	BILLBOARD ADVERTISEMENTS	17,297.88	20,000.00	11,866.62		25,000.00	25,000.00	25,000
63-4960-130	DDA-SIGNAGE, OPEN AIR & XMAS MKTPL & DOG PA	0	0.00	0		3,000.00	3,000.00	3,000
63-4960-140	CIVIL WAR TRAIL SIGNS MAINTENANCE	1,000.00	1,400.00	1,000.00		1,400.00	1,400.00	1,400
63-4960-180	HISTORIC ALBEMARLE TOUR DUES	0	1,000.00	175.00		1,000.00	1,000.00	1,000
63-4960-181	ROANOKE RIVER PARTNERS DUES	1,500.00	1,500.00	1,500.00		1,500.00	1,500.00	1,500
63-4960-200	NORTH CAROLINA BEAR FESTIVAL	25,000.00	30,000.00	0		30,000.00	30,000.00	30,000
63-4960-210	HISTORICAL SOCIETY-FALL PADDLE					2,000.00	2,000.00	2,000
63-4960-220	SPONSORSHIPS & VENDOR FEES-BEAR FEST							0
63-4960-230	BEAR TOUR EXPENSES							0
63-4960-260	HISTORICAL SOCIETY OF WASHINGTON CO	0	2,244.00	0				0
63-4960-341	MARITIME MUSEUM & LIGHTHOUSE	10,000.00	10,000.00	6,666.64		10,000.00	10,000.00	10,000
63-4960-343	TOWN OF PLYMOUTH BOAT RACES	0	10,000.00	0				0
63-4960-344	RUMBLE ON THE ROANOKE	16,553.70	0.00	0				0
63-4960-345	LASER LIGHT SHOW	3,630.47	5,000.00	5,000.00		5,000.00	5,000.00	5,000
63-4960-346	AFRICAN AMERIC EXPERIENCE OF NE NC DUES	0	2,000.00	0		2,000.00	2,000.00	2,000
63-4960-347	WELCOME CENTER MONTHLY RENT							0
63-4960-348	REHOBOTH CHURCH PRESERVATION SOCIETY	0	2,000.00	1,500.00		1,400.00	1,400.00	1,400
NL63-4960-349	ROANOKE RIVER LIGHTHOUSE & MARITIME MUSEUM					1,350.00	1,350.00	1,350
NL63-4960-350	WASH CO AFRICAN AMERICAN MUS-GRANT					725.00	725.00	725
63-4960-370	CONTRACT-WEBSITE HOST & MAINT	1,200.00	1,200.00	800.00		1,200.00	1,200.00	1,200
63-4960-400	CONTRACT-FPIS- BROCHURE DIST							
63-4960-401	TRAVEL- BROCHURE REPRINT	0	10,000.00	8,776.92				
63-4960-991	EDPNC TOURISM RECOVERY GRANT-SL 2020-4							
DEPT EXPENDITURE SUB-TOTAL		90,182	113,844	46,619		105,575	105,575	105,575

WASHINGTON COUNTY BUDGET (FY24)

Fund 63 - TRAVEL & TOURISM (Cont'd)

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures - TTA Operations								
63-4970-010	SALARIES & WAGES-DIRECTOR	15,000.00	25,000.00	16,249.98		25,000.00	25,000	25,000
63-4970-090	TRAVEL- FICA TAX	607.08	1,750.00	882.85		1,750.00	1,750	1,750
63-4970-100	TRAVEL- RETIREMENT	2,675.07	4,750.00	3,095.59		4,750.00	4,750	4,750
63-4970-131	TRAVEL - UNEMPLOYMENT	0	250.00	0		250.00	250	250
63-4970-140	TRAVEL- WORKER'S COMP	87.00	160.00	87.00		160.00	160	160
63-4970-180	TRAVEL- GROUP INS.S	9,562.06	11,500.00	6,707.96		11,500.00	11,500	11,500
63-4970-260	DEPARTMENTAL SUPPLIES	0	0.00	0				0
63-4970-310	TRAVEL- TRAVEL & TRAINING	0	1,300.00	0				0
63-4970-320	TRAVEL- COMMUNICATIONS	0	0.00	0				0
63-4970-340	TRAVEL- POSTAGE	0	200.00	0				0
63-4970-370	MARKETING & ADVERTISING-ADMIN	19,335.79	40,000.00	11,702.16		120,000.00	120,000	120,000
63-4970-390	TRAVEL- DUES & SUBSCRIPTIONS	175.00	1,000.00	175.00		500.00	500	500
63-4970-600	ADMIN FEE 3%- GENERAL FUND	3,500.00	3,500.00	3,500.00		4,500.00	4,500	4,500
63-4970-602	PROFESSIONAL SERVICES-AUDIT	4,250.00	4,250.00	4,250.00		4,650.00	4,650	4,650
63-4970-999	CONTINGENCY							0
	DEPT EXPENDITURE SUB-TOTAL	55,192	93,660	46,651		173,060	173,060	173,060
	TOTAL EXPENDITURES	145,374	207,504	93,269		278,635	278,635	278,635
	TOTAL REVENUES	162,693	207,504	100,291		278,635	278,635	278,635
FUND 63 TOTAL BALANCES:		17,319	0	7,022		0	0	0

WASHINGTON COUNTY BUDGET (FY24)

Fund 69 - EMERGENCY TELECOMMUNICATIONS (911)

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
69-3350-000	E911 MISCELLANEOUS REVENUE							
69-3370-000	E911 TELEPHONE SURCHARGE (1YR)	93,614.23	81,197.00	47,365.43		118,952	118,952	118,952
69-3980-010	TRANSFER FROM GENERAL FUND						0	0
69-3990-000	APPROPRIATED FUND BALANCE*	0	127,823.00	0				0
*Available Fund 69 Balance at 6.30.22 = \$406,253 compared with \$557,669 on 6.30.21								
TOTAL REVENUES		93,614	209,020	47,365		118,952	118,952	118,952
Expenditures:								
NEW9100-180	PROFESSIONAL SERVICES					2,760	2,760	2,760
69-9100-200	DEPARTMENTAL SUPPLIES	22,835.31	15,675.00	449.05		15,000	15,000	15,000
69-9100-310	TRAINING	1,800.00	4,100.00	1,510.00		4,000	4,000	4,000
69-9100-320	COMMUNICATIONS	8,110.06	12,000.00	4,983.16		8,000	8,000	8,000
69-9100-321	COMMUNICATIONS-911 BACKUP							0
69-9100-350	MAINT & REPAIR-EQUIPMENT	153.00	2,100.00	452.00		2,100	2,100	2,100
69-9100-351	CONTRACTED SERVICES-SOUNDSIDE	12,600.00	13,000.00	12,978.00		13,200	13,368	13,368
69-9100-352	MAINT AGREEMENT-SOUTHERN SOFTWARE CA	7,643.00	7,719.00	7,719.00		7,796	7,796	7,796
69-9100-354	MAINT AGREEMENT-SOUTHERN SOFT MAPPING	3,216.00	3,248.00	3,248.00		3,280	3,280	3,280
69-9100-355	MAINT AGREEMENT-SOUTHERN SOFT PAGING	798.00	805.00	805.00		813	813	813
69-9100-356	MAINT AGREEMENT-EDGE ONE RECORDER	0	5,500.00	5,300.00		5,500	5,500	5,500
69-9100-357	MAINT AGREEMENT-WIRELESS COMMUNICATIO	14,603.78	15,000.00	0		15,000	15,000	15,000
69-9100-358	MAINT AGREEMENT-ESRI	1,500.00	2,800.00	0			1,777	1,777
69-9100-359	MAINT AGREEMENT-CENTURYLINK INTRADO							0
69-9100-360	MAINT AGREEMENT-CENTURYLINK CENTURION							0
69-9100-361	MAINT AGREEMENT-EMD	3,600.00	3,700.00	3,600.00		3,700	3,700	3,700
69-9100-550	- CAPITAL OUTLAY- EQUIPMENT	168,169.80	123,373.00	102,822.80		30,000	35,858	35,858
\$40,858	CAPITAL OUTLAY BREAKOUT:							
\$40,858	Netclock & Capital Contingency							
TOTAL EXPENDITURES		245,029	209,020	143,867		111,149	118,952	118,952
TOTAL REVENUES		93,614	209,020	47,365		118,952	118,952	118,952
FUND 69 TOTAL BALANCES:		-151,415	0	-96,502		7,803	0	0

WASHINGTON COUNTY BUDGET (FY24)

Fund 70 - REVALUATION

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY23@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
70-3290-000	INTEREST ON INVESTMENTS	135.26	0.00	2,449.55				
70-3980-000	APPROPRIATED FUND BALANCE	0	0.00	0				
	*FB of \$45,703 on 6/30/21							
70-3980-010	TRANSFER FROM GENERAL FUND	40,000.00	40,000.00	40,000.00			40,000	40,000
	TOTAL REVENUES	40,135	40,000	42,450	0	0	40,000	40,000
Expenditures:								
70-8600-000	RESERVE FOR REAPPRAISAL	0	40,000.00	0			40,000	40,000
70-8600-200	- DEPTAL SUPPLIES							
70-8600-250	REVALUATION- AUTO SUPPLIES							
70-8600-320	COMMUNICATIONS							
70-8600-330	REVAL-POSTAGE							
70-8600-370	REVALUATION- PRINTING							
70-8600-380	REVALUATION - ADVERTISING							
70-8600-390	REVALUATION- DUES AND SUBSCRIPTIONS							
70-8600-540	REVALUATION- CAPITAL OUTLAY- VEHICLE							
70-8600-600	REVALUATION-CONTRACTED SERVICES							
70-8600-601	REVAL-CONTRACTED SERVICES-DYNAMIC DATA							
	TOTAL EXPENDITURES	0	40,000	0	0	0	40,000	40,000
	TOTAL REVENUES	40,135	40,000	42,450		0	40,000	40,000
FUND 70 BALANCES:		40,135	0	42,450	0	0	0	0