

January 16, 2024

The Washington County Board of Commissioners met in a recessed meeting on Tuesday, January 16, 2024, at 9:00 AM in the Commissioner’s Room, 116 Adams Street, Plymouth, NC. Commissioners Tracey A. Johnson, Ann C. Keyes, Carol V. Phelps, John C. Spruill and Julius Walker, Jr. were present. Also, present were County Manager/County Attorney Curtis Potter, Clerk to the Board Julie J. Bennett, Finance Officer Missy Dixon, and Assistant County Manager Jason Squires

Chair Keyes called the recessed meeting to order.

BUDGET WORKSESSION: Mr. Curtis Potter, County Manager/County Attorney went over the following FY25 Budget Workshop Agenda Detailed.

FY25 Budget Workshop Agenda
Detailed
January 16th, 2024 @ 9AM

Agenda Items:

- Item 1 9:00 AM Call to Order—Chair Keyes
9:01 AM Invocation/Pledge
- Item 2 9:05 AM FYE 25 Budget Planning Workshops – Curtis S. Potter, County Manager
 - A. Budget Workshop Introduction & Overview
 - B. Overview of Annual Budget Process
- ITEM 3 9:45 AM Current Fiscal Year (FYE 24) Financial Performance Review – Missy Dixon, County Finance Officer
- ITEM 4 10:15AM Current Fiscal Year (FYE 24) Fund Balances Review & Projections – Curtis S. Potter, County Manager
- ITEM 5 10:45AM Major Recurring Annual Budget Considerations & Discussions
 - A. Taxation Review
 - B. Economic Forecasts/Indicators & Impacts on Future Operating Costs
 - C. Capital Improvement Plan (CIP) / Major Capital Projects Overview
 - D. Grants Overview
 - E. EMS System Financial Performance Review & Tyrrell County Contract Discussion
 - F. Proprietary Funds/Services (Water/Landfill) Financial Performance Review
 - G. Other Major Recurring Contracts (Court Security, Mowing, Central Services)
 - H. Major Intergovernmental Partner Funding (Schools, MTW, Library, VFDs, Forestry)

- I. Debt Service:
- J. Other Transfers:
- K. Economic Development Opportunities & Goals
- L. County Personnel Discussion
- M. Additional revenue sources or ideas
- N. Additional cost saving measures or ideas

Item 6 2:30 PM Departmental Workshops

- A. 2:30PM EMS?
- B. 3:30PM EM

Item 7 Other Budget Items/Discussions:

- A. Budget Guideline Revisions & Other Specific Board Directives/Priorities/Objectives/Projects to Budget Officer:
- B. Strategic Plan Process & Discussion
- C. Other Items:
- D. Closed Session Closed session as permitted by NCGS 143-318.11(a) (3) to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege; and NCGS 143-318.11(a)(6) to consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee

ADDITIONAL NOTES/RESOURCES FOR WASHINGTON COUNTY BUDGET PLANNING WORKSHOP:

1. The NCACC provides a wide variety of information available at their web page:
2. <https://www.ncacc.org/research-and-publications/research/county-budget-and-tax/>
3. A hard copy of the County Audit is provided to each Commissioner, & maintained by the Clerk for Public Inspection. A digital copy is posted online: <https://washconc.org/budget-and-finances/>
4. Chapter 20 (Budgeting for Operating and Capital Expenditures) of the 2014 UNC School of Government's County Administration Manual is available for your reference and review from the Budget Officer, or can be ordered for you by the Clerk.
5. "Budgeting in NC Local Governments" <https://www.sog.unc.edu/publications/books/budgeting-north-carolina-local-governments-2nd-edition> is available for your reference and review from the Budget Officer, or can be ordered for you by the Clerk.
6. Local Government Commission: Financial Reports & Analysis Tools: <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/financial-analysis-tools-and-reports>
7. NC Water Rates Dashboard: <https://efc.sog.unc.edu/resource/north-carolina-water-and-wastewater-rates-dashboard/>
8. Top 10 Questions About Local Public School Budgeting Process: <https://canons.sog.unc.edu/top-ten-questions-about-the-local-public-school-budgeting-process/>
9. US Energy Pricing Forecast Data: <https://www.eia.gov/>

Budget Calendar
Washington County, North Carolina
Fiscal Year July 1, 2024 - June 30, 2025 (aka FY25)

SCHEDULE		BUDGET PROCEDURES/TASKS	RESPONSIBLE PARTY	
			<i>Responsible Party</i>	<i>Statute Reference</i>
Mon*	12/4/23	Presentation of Proposed Budget Calendar & Discussion/Scheduling of Budget Workshop	CM/Board	
2024 DATES				
Tues/Wed**	1/16-1/17	Budget Planning Workshop Date/Time (TBD)	CM/CFO/Board	
Wed	2/7	Dept. Head Budget Kickoff Meeting Distribution of Budget Forms & Instructions	CM/CFO DHs (MANDATORY)	
	2/7-3/1	Departmental Budget Consultations/Assistance Ask for Assistance if needed	CM/CFO DHs (MANDATORY)	
Fri	3/1	Departmental Budget Request Submission Deadline Includes: Revenues, Expenses, All Supporting Docs/Materials	DHs	159-10 (4/30)
	TBD - 3/1-4/11	Departmental & External Budget Request Meetings CM/CFO mtgs with Dept Heads, MTW, Library, Fire, other partners/agencies CM/CFO mtgs with School Admin	CM/CFO/DHs/Misc other partners/agencies	Budget Ord (3/31) 115C-429(a) (5/15)
Mon	4/15	Update of tax valuation due from Tax Department	Tax	
Fri	4/26	Working Draft Expense Budgets to DHs	CM	
Fri	4/26	Final of tax valuation from Tax Department	Tax	
Thur	5/2	Balancing of Draft Recommended Budget	CM/CFO	
Mon*	5/6	Recommended Budget Published w/ CM's Budget Message		159-11 (6/1)
		Presented to Board	CM	159-11(b)
		Filed with Clerk to the Board	Clerk	159-12(a)
		Board to Confirm Public Hearing Date	Board	
Fri	5/3 deadline for Wed 5/8 publication	Publish notice in newspaper stating that budget has been filed and is open for public inspection & setting time & place for public hearing on budget	Clerk	159-12(a)
TBD**	May TBD	Commissioners work sessions to review budget with departments, agencies, school board as desired	Board CM/CFO/Various	
Mon**	5/20	Official public hearing on the budget	Board/Public	159-12(b)
Mon*	6/3	Adoption of Budget Ordinance <i>Budget Ordinance may not be adopted until (a) ten days have elapsed from date budget is filed & (ii) public hearing is held.</i>	Board	159-13 (7/1)

NOTES:

* = Reg Board Mtg Date

** = Extra or Non-Regular Board Mtg Date

All dates are subject to changes or adjustment as deemed necessary by the Board or County Management

Revised v20231130

FY25 Budget Preparation Guidelines
For the Budget Officer
From the Washington County Board of Commissioners:

1. Formatting Guidelines: Present a balanced recommended budget to the Board of Commissioners using the same general format used to present recent budgets over the last few years including a consolidated budget book divided into sections, with budget requests and supporting info behind an itemization of each fund and/or department generally divided into three columns reflecting the originally requested allocation amount, Manager’s recommendation, and final Board allocation.

2. General Guidelines: In balancing the overall budget, maintain compliance with applicable federal, state, and local laws including the Local Government Budget and Fiscal Control Act and Washington County Fund Balance Policy. Generally attempt to achieve the following:
 - a. Fully fund required annual allocations and/or full pro-rated portions of multi-year allocations, rather than deferring those allocations to future fiscal years.
 - b. Develop and maximize available revenue sources and minimize unnecessary expenditures while meeting reasonably required expenses anticipated for the upcoming budget year, and recommend allocating reasonably sufficient funds to provide for anticipated future capital improvements and/or capital reserve expenses.
 - c. Maintain the integrity of each separately designated fund including without limitation the proprietary/enterprise funds, and minimize unjustified and unnecessary inter-fund transfers between separately designated fund budgets.
 - d. Limit the establishment of new services, or expansion of existing services, unless new revenue sources are identified to offset additional related expenses.

3. Tax Guidelines: Limit any unnecessary or significant increases in the recommended ad-valorem or other tax rates unless otherwise directed by the Board and attempt to:
 - a. Maintain the same 2%/July-1%/Aug early tax payment discount as the current fiscal year.
 - b. Maintain the same .01 cent collected special watershed improvement tax (SWIT) revenue to fund countywide drainage related expenses as recommended by the County Drainage Advisory Board.
 - c. Maintain the same .04 cents collected ad-valorem tax revenue for funding fire services pursuant to the County Fire Commission Ordinance and Commission recommendations.

FY25 Budget Kickoff Agenda

Wednesday February 7th, 2024

*Denote

1.
2.
3.
4.

4. Personnel Guidelines: For personnel budgeting purposes, attempt to:

- a. Avoid creating new positions unless funded by a specific new revenue source, unless the position was previously cut for expense reduction purposes and the benefits of its restoration are considered to outweigh the additional expenses.
- b. Identify and propose corrections for any major irregularities or inequities in the Washington County Salary Schedule & YORE Progressive Pay Plan, and evaluate the potential need for countywide adjustments to compensate for wage inflation factors.
- c. Pass through to employees the cost of any premium increases for spousal/family benefits such as health, dental, vision, etc.

5.

5. Other Specific Board Guidance or Initial Requests from Individual Board Members:

- a. Continue developing a comprehensive capital improvement plan (CIP) to more proactively evaluate and budget for major future capital improvements and/or maintenance/reserve expenses.
- b. Maintain the recurring annual allocation of \$10,000 per year toward a future PARTF recreation grant match, and consider including the Senior Center and its outdoor facilities as part of future potential PARTF grant considerations.
- c. Continue allocating at least the full recommended annual contribution for the Washington County Hospital Pension Plan as recommended by the most recent actuarial report, and recommend ways to utilize budget allocations to proactively manage and address the growing future pension plan liability.

ADOPTED this ___ day of _____, 20__

6.
7.
8.
9.

Ann Keyes, Chair
Washington County Board of Commissioners

ATTEST: _____
Julie J. Bennett, MMC, NCMCC
Clerk to the Board

Mr. Potter asked the Board to look at the Table of Contents for the recommended budget (pg 008).

Washington County's
Recommended Budget

Fiscal Year 25

TABLE OF CONTENTS

Budget Message	1
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<u>GENERAL FUND</u> <u>FUND (10)</u>		<u>OTHER FUNDS</u>	
Board of Commissioners	5	Airport (Funds 38 &39)	38
Buildings Maint. & Facility Services	12	DSS/Fiduciary (Fund 51)	41
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Mr. Potter presented and discussed a three-page revised budget request form entitled "Dept Planning & Misc Q&A" and discussed the concept and potential strategic benefits of

asking departments to identify their own central missions as well as to conduct a simple written strengths, weaknesses, opportunities, and threats (SWOT) analysis during the annual budget process.

STOP!!! & READ the "Directions" tab/Sheet BEFORE MAKING ANY CHANGES TO THIS SHEET

Prepared/Updated: ENTER DATE PREPARED/ or LAST UPDATED*	For: ENTER THE DEPT./FUND NAME HERE
QUESTION	NARRATIVE RESPONSES DO NOT LEAVE BLANK
1 Describe your department or organization's CORE MISSION or essential purpose: (Take the time to carefully consider what it is your department actually does and create a departmental mission statement)	Do Not Leave Blank
2 List and describe the major STRENGTHS of your department in its ability to fulfill its core mission or purpose: (<u>What is already working well?</u>) (Examples to consider: staffing structure/capacity/training/safety/retention; facilities & equipment including vehicles/computer hardware/software; internal or external regulatory compliance; fiscal performance; measurable service delivery results; customer service or other feedback; multi-year planning practices, etc.)	Do Not Leave Blank
3 List and describe the main WEAKNESSES or AREAS WHERE IMPROVEMENT WOULD HELP your department better fulfill its core mission or purpose: (<u>What is not working well right now?</u>) (Examples to consider: staffing structure/capacity/training/safety/retention; facilities & equipment including vehicles/computer hardware/software; internal or external regulatory compliance; fiscal performance; measurable service delivery results; customer service or other feedback; multi-year planning practices, etc.)	Do Not Leave Blank
4 List and describe any currently available or potential future OPPORTUNITIES or OPTIONS that could be pursued to better help your department fulfill its mission or purpose: (<u>What could we do to make things work better?</u>) (In addition to listing obvious alternative options for existing service delivery, this is your opportunity to be creative and innovative and suggest for further discussion new ideas and options that could be explored to improve or expand services to better fulfill your department's core mission)	Do Not Leave Blank
5 List and describe the primary THREATS or CHALLENGES to your department's ability to fulfill its mission or purpose better: (<u>What could happen that would make it harder to accomplish your core mission or purpose?</u>) (Examples include sudden economic or regulatory changes; resource shortages; new unfunded mandates; etc)	Do Not Leave Blank

<p>6 Describe any MAJOR CHANGES that already occurred or are occurring during <u>THIS CURRENT FISCAL YEAR</u> to the services, programs, or staffing in your department. Explain why (ex. statutory mandate, board/admin mandate, departmental service improvement goal, tech upgrades, etc.) and impacts on your department:</p>	Do Not Leave Blank
<p>7 Describe any MAJOR CHANGES EXPECTED OR REQUESTED <u>NEXT FISCAL YEAR OR BEYOND</u> to the services, programs, or staffing in your department. Explain why (ex. statutory mandate, board/admin mandate, departmental service improvement goal, tech upgrades, etc.) and impacts on your department:</p>	Do Not Leave Blank
<p>8 Describe any MAJOR CURRENT FACILITIES NEEDS OR SAFETY CONCERNS & any potential solutions or ideas you suggest to address them:</p>	Do Not Leave Blank
<p>9 Describe any specific <u>IT/Technology</u> equipment or upgrade needs you currently have or expect in the near future, & any potential solutions or ideas you suggest to address them: (Remember department heads are responsible for assessing and managing their own department's technology equipment and infrastructure needs. Do not rely on the county IT Department to monitor, project replacement, or budget the necessary funds to make upgrades to your department's IT equipment)</p>	Do Not Leave Blank
<p>10 Describe your major departmental development & service improvement GOALS for your department next year or the next several years: (Be specific & Do Not Skip this Section) (Think about your department from a citizen's perspective, what would improve their experience with your department and staff?)</p>	Do Not Leave Blank

<p>11 With regard to the goals identified above, <u>what resources do you need to accomplish them</u>, <u>what obstacles</u> do you expect to be most difficult to overcome, and <u>how can administrative staff assist</u> with either? (Be specific & Do Not Skip this Section)</p>	<p>Do Not Leave Blank</p>
<p>12 Describe any ideas you have for improving the annual budget preparation process or the forms used this year for seeking budget requesting information:</p>	<p>Do Not Leave Blank</p>
<p>13 Describe any other misc thoughts, ideas, comments, suggestions you would like for administrative staff or the Board of Commissioners to consider related to your department or its budgetary request at this time:</p>	<p>Do Not Leave Blank</p>

Commissioner Johnson said she is interested in seeing Core Missions from departments to make sure that they know what they should be doing according to the County.

CURRENT FISCAL YEAR (FYE24) FINANCIAL PERFORMANCE REVIEW:

Ms. Missy Dixon, Finance Officer, stated that the Audit was discussed at the January 8th Commissioner's meeting. The monthly financial report summary as of December 31, 2023, is below.

Monthly Financial Summary
as of December 31, 2023

	<u>Budget</u>	<u>YTD Activity</u>		<u>Budget</u>	<u>YTD Activity</u>
<u>General Fund (10):</u>			<u>EMS Fund (37):</u>		
Revenues	18,431,588.00	8,658,029.74	Revenues	2,385,964.00	821,227.98
Expenditures	(18,431,588.00)	(7,457,350.44)	Expenditures	(2,385,964.00)	(993,242.52)
Balance:	-	1,200,679.30	Balance:	-	(172,014.54)
<i>*Fund Balance Appropriation</i>		<i>1,953,322.00</i>	<i>*Fund Balance Appropriation</i>		<i>151,737.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>	<i>*Transfer from General Fund</i>		<i>-</i>
<u>Capital Outlay-Washington Co Schools (21):</u>			<u>Airport Taxi Lane Grant Fund (38):</u>		
Revenues	67,608,973.59	14,605,236.14	Revenues	666,471.00	9,376.00
Expenditures	(67,608,973.59)	(16,630,275.47)	Expenditures	(666,471.00)	(9,375.57)
Balance:	-	(2,025,039.33)	Balance:	-	0.43
<i>*Fund Balance Appropriation</i>		<i>18,077,739.49</i>	<i>*Fund Balance Appropriation</i>		<i>16,667.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>	<i>*Transfer from General Fund</i>		<i>-</i>
<u>Drainage Fund (30):</u>			<u>Airport Fund (39):</u>		
Revenues	123,000.00	70,508.94	Revenues	265,693.00	58,960.05
Expenditures	(123,000.00)	(18,788.08)	Expenditures	(265,693.00)	(87,304.67)
Balance:	-	51,720.86	Balance:	-	(28,344.62)
<i>*Fund Balance Appropriation</i>		<i>22,828.00</i>	<i>*Fund Balance Appropriation</i>		<i>49,955.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>	<i>*Transfer from General Fund</i>		<i>-</i>
<u>Sanitation Fund (33):</u>			<u>WC Hospital Pension Fund (40):</u>		
Revenues	1,663,189.00	1,020,874.32	Revenues	450,000.00	51,052.46
Expenditures	(1,663,189.00)	(695,417.86)	Expenditures	(450,000.00)	(232,959.00)
Balance:	-	325,456.46	Balance:	-	(181,906.54)
<i>*Fund Balance Appropriation</i>		<i>64,916.00</i>	<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>-</i>	<i>*Transfer from General Fund</i>		<i>-</i>
<u>Water Fund (35):</u>			<u>Opioid Settlement Distribution Fund (50):</u>		
Revenues	8,720,518.00	774,568.52	Revenues	93,661.10	93,532.71
Expenditures	(8,720,518.00)	(551,622.41)	Expenditures	(93,661.10)	(5,000.00)
Balance:	-	222,946.11	Balance:	-	88,532.71
<i>*Fund Balance Appropriation</i>		<i>394,228.00</i>	<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>-</i>	<i>*Transfer from General Fund</i>		<i>-</i>

FYE25 Washco Budget Workshop020

Commissioner Johnson asked what the process is for recouping the money from the solar farm. Mr. Potter said Ms. Wilkins, Tax Administrator, is in conversation with the company about a payment plan, but they have not made a payment plan yet. Mr. Potter said he can ask Ms. Wilkins to come this afternoon to discuss it.

Missy and Curtis discussed various things in the latest Financial Summary. Discussion ensued.

The Board asked for E911 to break out the calls per town in their statistics report.

Chair Keyes stated that the County might get an EM grant for the helipad at the OBX Speedway. OBX Speedway has agreed to have the helipad on their property.

CURRENT FISCAL YEAR (FYE24) FUND BALANCES REVIEW & PROJECTIONS: Mr. Curtis Potter, CM/CA spoke to the Board on the abovementioned topic. Discussion ensued.

A. Fund 10 - General Fund ("GF") FB Policy (20% Unassigned General Fund - Fund Balance aka "UGFFB").

Estimate of UGFFB available for potential future allocation (next fiscal year)

	Audit confirmed UGFFB @ end of prior fiscal year		\$7.83M
-	Subtract any UGFFB currently allocated for the current fiscal year	-\$0.4M =	\$7.43M
-	Subtract 20% of this current fiscal year's budgeted GF expenses as a reserve to maintain minimum FB per GF FB policy	(\$18.44 x 0.2 = \$3.69) -\$3.69M =	\$3.74M
+/-	est. total year-end estimated net gain or loss in GF (rev – exp)	+/- TBD	\$3.74M?
+	any additional/new revenues, grant funds, debt proceeds, unbudgeted transfers from other funds, etc.	+?	?
-	any additional/new expenses (including major capital improvement expenses), grant expenses, debt service, unbudgeted transfers to other funds, etc.	-?	???

Specific Long-Term GF FB Considerations:

-	Recent FY23 loss of annual tax revenues from Gas Pipeline Inventory removed from county. (-\$357k for FY24)		
+	ABSolarTaxBase (FY23 non-exempt value \$1.5M vs exempt \$300k*) (Neither paid)	+1.5M*	
-	Recent FY23 increase in employer costs for State BCBS Health Ins. (-138k in FY24)	-138k	
-	Estimated annual cost increase of YORE progression	-125k	
+	Inc. Sales Tax Rev (See Comparison Chart) (FY21 \$2.9M; FY22 \$3M; FY23 \$3.2M; FY24 Bdgt: \$3.15M Currently \$90k ahead of FY23)	+100k to 200k	
-	Unfunded WCH Pension Liab (\$4.75M – \$2.5M = \$2.25M)	-2.25M	-2.28M*
-	Inc. costs of any major salary/personnel pay modifications	TBD	
+	Special appropriations from state budget for capital outlay	TBD	

Fund	Description	Audited Balances 6/30/21	Audited Balances 6/30/22	Audited Balances 6/30/23	6/30/24 Estimates/Notes
10	Total General Fund Balances	\$9,781,691	\$12,093,361	\$13,571,403	TBD
10	Unassigned (Available) GF Balance	\$7,089,712	\$6,240,780	\$7,838,661	\$7M

FYE25 Washco Budget Workshop021

Mr. Potter noted that the UGFFB currently allocated figure in the first table above (original) was inaccurately stated in the package. The corrected figure is pasted below.

	Audit confirmed UGFFB @ end of prior fiscal year		\$7.83M
-	Subtract any UGFFB currently allocated for the current fiscal year	-\$2M =	\$5.83M
-	Subtract 20% of this current fiscal year's budgeted GF expenses as a reserve to maintain minimum FB per GF FB policy	(\$18.44 x 0.2 = \$3.69) -\$3.69M =	\$2.14M
+/-	est. total year-end estimated net gain or loss in GF (rev – exp)	+/- TBD	\$2.14M?

B. Other Fund - Fund Balances (Proprietary/Special Revenue Funds)

Fund	Description	Audited Balances 6/30/21	Audited Balances 6/30/22	Audited Balances 6/30/23	6/30/24 Estimates/Notes
21	School Capital Outlay	\$1,075,969	\$1,259,314	\$19,796,283	TBD (Likely + a few Million depending on cash flow and payment timing)
30	Drainage	\$171,800	\$224,793	\$270,800	+\$35k = \$300k
33	Sanitation (Enterprise Fund)	(\$388,012)	\$162,345	\$54,855	\$1.35M – \$1.4M = 0/Break Even FB
35	Water (Enterprise Fund)	\$3,046,482	\$3,366,223	\$3,638,505	+\$400k = \$4M
37*	EMS (Technically part of the GF that is shown separately on the Audited Balance Sheet in most years depending on GASB regs and other activities)	\$919,394	\$901,647	\$1,048,083	\$2M Rev - \$2M = \$1M
38	Airport Grants	\$459,983	\$347,502	\$47,502	About same
39	Airport Operations	\$77,256	\$94,679	\$115,815	+40k or more = \$150k+/-
40*	Hospital Pension Fund (Part of Assigned GF Balance)	n/a	n/a	\$2,318,150	+150k = \$2.45M +/-
51	Fiduciary/DSS	\$43,455	\$27,618	\$108,358	About the same
55	ARP Fund	\$1,124,640	\$550,097	0	0 (rev replace extra \$72k in FY24)
58	Special Projects Grants	\$20,000	\$49,936	\$959,936	\$3M+ (EMTOC)
60	CRF Pandemic Recovery	\$0	\$0	\$0	\$0
61	CDBG	\$25,293	\$0	\$0	\$0
63	TTA	\$175,763	\$193,081	\$199,614	- much lower
69	E911	\$557,708	\$406,253	\$339,711	
70	Tax Revaluation	\$45,703	\$85,839	\$130,363	
	Opioid		0	\$164	\$50k (88k – 18k – 18k for MTW)

Property Tax Collections

FY	Tax Rate	Net FY Tax Levy	FY Total Tax Collections	FY Collection Rate	Main Ad Valorem Tax Revenue Line 10-3010-000 Collected by 1/31/FY	Discount Costs
17	.81	\$7.6M	\$7,652,805	95.61	not available	not available
18	.845+.01	\$7.79M	\$7,923,125	95.58	\$6M	-25,882
19	.845+.01	\$8.37	\$8,522,387	95.84	\$6.66M	-46,498
20	.84+.01	\$8.27	\$8,305,317	95.71	\$6.49M	-55,580
21	.84+.01	\$8.47M	\$8,533,130	95.96	\$6.63M	-61,935
22	.84+.01	\$8.49M	\$8,506,117	95.87	\$6.70M	-63,252
23	.84+.01	\$9.9M*(-\$1.3M)	\$7,951,221	80.15* (96.51)	\$6.37M	-50,042
24	.84+.01	\$1.04M*(-\$1.3M)	TBD \$6.6M ^(1/13/24)	TBD	\$6.26M ^(1/13/24)	-47,232 ^(1/13)

*Levy included a single large \$1.6M discovery for Sun Energy due to late solar exemption request.

Collection rate for FY23 dropped solely due to non-payment of that account. If paid, rate would have been 96.51%

Taxable Property Per Capita

This table shows each county's total assessed property valuation on a per capita basis; a rank of 1 indicates the highest level of taxable property per capita. Data source: Calculated by NCACC using data from the North Carolina Department of Revenue and North Carolina State Demographer's Office.

	FY 2022-23		FY 2021-22			FY 2022-23		FY 2021-22			FY 2022-23		FY 2021-22	
	\$	Rank	\$	Rank		\$	Rank	\$	Rank		\$	Rank	\$	Rank
Alamance	90,806	78	89,600	74	Graham	151,149	24	149,100	23	Polk	186,577	12	180,284	12
Alexander	78,323	94	77,345	91	Granville	86,380	87	85,978	81	Randolph	86,906	86	84,652	85
Alleghany	180,812	15	175,883	16	Greene	65,232	100	63,263	100	Richmond	88,320	84	84,711	84
Anson*	100,290	66	100,290	61	Gulford	127,794	45	101,715	59	Robeson	68,100	99	65,694	99
Ashe	161,278	20	158,140	19	Halifax	87,705	85	85,282	82	Rockingham	91,178	77	87,401	75
Avery	329,217	2	238,675	5	Harnett	95,259	72	70,920	97	Rowan	98,690	67	96,303	65
Beaufort	141,743	33	136,913	32	Haywood	157,377	22	154,282	21	Rutherford	125,207	47	124,377	43
Bertie	84,412	89	82,221	87	Henderson	150,507	25	146,251	25	Sampson	88,372	83	86,180	79
Bladen	117,695	50	104,998	52	Hertford	90,366	79	87,069	76	Scotland	76,315	95	72,924	94
Brunswick	217,228	8	218,626	7	Hoke	84,362	90	74,403	93	Stanly	102,930	61	95,767	66
Buncombe	180,804	16	177,299	15	Hyde	211,714	10	203,890	10	Stokes	107,205	57	104,204	53
Burke	89,511	81	86,216	78	Iredell	146,675	28	145,512	26	Surry	101,852	64	97,851	63
Cabarrus	130,004	43	128,890	41	Jackson	275,921	4	269,113	3	Swain	142,164	32	139,671	30
Caldwell	105,165	59	103,775	55	Johnston	110,750	54	105,775	51	Treasury	212,212	9	208,617	9
Camden	115,099	51	114,907	47	Jones	121,627	49	102,813	57	Tyrrell	138,988	35	139,686	29
Carteret	249,605	6	245,515	4	Lee	109,635	55	103,277	56	Union	154,690	23	150,687	22
Caswell	78,936	93	78,461	89	Lenoir	80,764	91	77,677	90	Vance	71,094	98	68,442	98
Catawba	124,519	48	120,140	45	Lincoln	137,964	37	133,536	35	Wake	170,305	18	168,015	18
Chatham	183,156	14	178,723	14	Macon	226,298	7	224,351	6	Warren	145,431	29	134,713	33
Cherokee	138,007	36	133,027	36	Madison	132,247	42	130,364	39	Washington	92,362	76	94,285	68
Chowan	139,475	34	112,812	48	Martin	96,574	71	94,665	67	Watauga	277,015	3	178,826	13
Clay	184,720	13	183,720	11	McDowell	111,971	53	106,596	50	Wayne	80,099	92	78,858	88
Cleveland	107,245	56	104,195	54	Mecklenburg	177,473	17	174,205	17	Wilkes	93,733	73	92,088	71
Columbus	85,841	88	85,222	83	Mitchell	164,659	19	125,460	42	Wilson	102,773	62	99,330	62
Craven	102,240	63	100,494	60	Montgomery	143,346	31	139,323	31	Yadkin	88,606	82	86,092	80
Cumberland	72,183	97	71,154	96	Moore	145,012	30	142,912	28	Yancey	132,672	40	129,827	40
Currituck	271,854	5	273,810	2	Nash	90,008	80	86,839	77					
Dare	454,294	1	454,732	1	New Hanover	209,301	11	209,256	8	Statewide	\$136,253		\$130,874	
Davidson	104,865	60	102,665	58	Northampton	132,603	41	133,878	34					
Davie	126,149	46	122,959	44	Onslow	97,465	69	74,915	92					
Duplin	100,876	65	96,599	64	Orange	148,805	26	148,309	24					
Durham	148,188	27	143,516	27	Pamlico	160,032	21	156,410	20					
Edgecombe	72,688	96	72,637	95	Pasquotank	106,791	58	83,873	86					
Forsyth	114,744	52	112,200	49	Pender	134,896	38	133,007	37					
Franklin	97,836	68	93,844	69	Perquimans	128,874	44	119,261	46					
Gaston	92,382	75	90,721	72	Person	133,912	39	130,557	38					
Gates	97,216	70	93,751	70	Pitt	92,855	74	90,326	73					

* FY23 data not available; both columns show FY 2021-22.

Taxable Property Per Capita

This map shows each county's total assessed property valuation on a per capita basis for FY 2022-23.
 Data source: Calculated by NCACC using data from the North Carolina Department of Revenue and North Carolina State Demographer's Office.

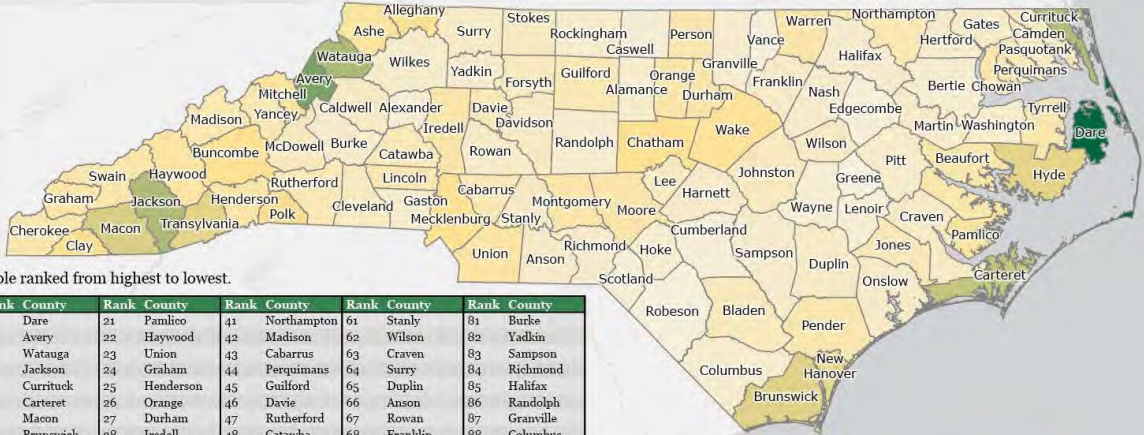


Table ranked from highest to lowest.

Rank	County	Rank	County	Rank	County	Rank	County	Rank	County
1	Dare	21	Pamlico	41	Northampton	61	Stanly	81	Burke
2	Avery	22	Haywood	42	Madison	62	Wilson	82	Yadkin
3	Watauga	23	Union	43	Cabarrus	63	Craven	83	Sampson
4	Jackson	24	Graham	44	Perquimans	64	Surry	84	Richmond
5	Currituck	25	Henderson	45	Guilford	65	Duplin	85	Halifax
6	Carteret	26	Orange	46	Davie	66	Anson	86	Randolph
7	Macon	27	Durham	47	Rutherford	67	Rowan	87	Granville
8	Brunswick	28	Iredell	48	Catawba	68	Franklin	88	Columbus
9	Transylvania	29	Warren	49	Jones	69	Onslow	89	Bertie
10	Hyde	30	Moore	50	Bladen	70	Gates	90	Hoke
11	New Hanover	31	Montgomery	51	Camden	71	Martin	91	Lenoir
12	Polk	32	Swain	52	Forsyth	72	Harnett	92	Wayne
13	Clay	33	Beaufort	53	McDowell	73	Wilkes	93	Caswell
14	Chatham	34	Chowan	54	Johnston	74	Pitt	94	Alexander
15	Alleghany	35	Tyrrell	55	Lee	75	Gaston	95	Scotland
16	Buncombe	36	Cherokee	56	Cleveland	76	Washington	96	Edgecombe
17	Mecklenburg	37	Lincoln	57	Stokes	77	Rockingham	97	Cumberland
18	Wake	38	Pender	58	Pasquotank	78	Alamance	98	Vance
19	Mitchell	39	Person	59	Caldwell	79	Hertford	99	Robeson
20	Ashe	40	Yancey	60	Davidson	80	Nash	100	Greene

\$65,232 \$454,294



North Carolina Association of County Commissioners

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 NCACC County Map Book, 2023

Tax Levy Per Capita

This table shows each county's total tax levy per capita at a 100% collection rate. A rank of 1 indicates the highest tax levy per capita. Data source: Calculated by NCAAC using data from the North Carolina Department of Revenue and North Carolina State Demographer's Office.

	FY 2022-23		FY 2021-22		FY 2022-23		FY 2021-22		FY 2022-23		FY 2021-22			
	\$	Rank	\$	Rank	\$	Rank	\$	Rank	\$	Rank	\$	Rank		
Alamance	590	89	591	84	Graham	982	19	969	19	Polk	960	22	927	23
Alexander	619	84	611	79	Granville	726	65	722	59	Randolph	550	97	536	95
Alleghany	1,079	12	1,050	13	Greene	513	99	497	100	Richmond	733	62	703	65
Anson	782	51	779	42	Gulford	934	24	743	50	Robeson	524	98	506	98
Ashe	823	42	807	37	Halifax	667	72	648	74	Rockingham	634	80	607	82
Avery	1,317	4	1,313	4	Harnett	563	95	532	96	Rowan	649	76	633	76
Beaufort	886	31	856	31	Haywood	842	39	825	34	Rutherford	747	59	743	51
Bertie	730	63	711	62	Henderson	844	38	820	35	Sampson	729	64	711	63
Bladen	924	27	861	28	Hertford	759	55	731	53	Scotland	756	56	729	54
Brunswick	1,054	15	1,060	12	Hoke	616	86	558	91	Stanly	628	82	584	85
Buncombe	882	32	865	27	Hyde	1,895	1	1,621	2	Stokes	708	67	688	68
Burke	622	83	599	83	Iredell	788	48	782	41	Surry	562	96	540	94
Cabarrus	962	21	954	21	Jackson	1,048	16	969	20	Swain	512	100	503	99
Caldwell	663	73	654	72	Johnston	808	44	772	44	Transylvania	1,280	5	1,259	6
Camden	1,001	17	1,000	16	Jones	876	35	771	45	Tyrrell	1,320	3	1,327	3
Carteret	824	41	810	36	Lee	800	45	785	40	Union	910	29	886	26
Caswell	580	91	577	87	Lenoir	682	71	656	71	Vance	633	81	609	80
Catawba	716	66	691	66	Lincoln	854	37	827	33	Wake	1,055	14	1,008	15
Chatham	1,218	8	1,189	9	Macon	905	30	897	25	Warren	1,178	10	1,091	10
Cherokee	842	40	665	70	Madison	661	75	652	73	Washington	785	50	801	38
Chowan	928	25	852	32	Martin	782	52	767	46	Watauga	881	34	721	60
Clay	794	47	790	39	McDowell	647	77	616	78	Wayne	595	88	558	92
Cleveland	737	61	716	61	Mecklenburg	1,095	11	1,075	11	Wilkes	619	85	608	81
Columbus	691	69	686	69	Mitchell	922	28	728	56	Wilson	750	57	725	58
Craven	573	93	563	90	Montgomery	882	33	857	30	Yadkin	585	90	568	89
Cumberland	577	92	569	88	Moore	703	68	729	55	Yancey	796	46	779	43
Currituck	1,251	6	1,260	5	Nash	603	87	582	86					
Dare	1,819	2	1,821	1	New Hanover	952	23	994	17	Staterwide	\$854		\$821	
Davidson	566	94	554	93	Northampton	1,193	9	1,212	8					
Davie	925	26	901	24	Onslow	638	78	528	97					
Duplin	741	60	710	64	Orange	1,237	7	1,214	7					
Durham	1,070	13	1,036	14	Pamlico	1,000	18	978	18					
Edgecombe	691	70	690	67	Pasquotank	662	74	646	75					
Forsyth	778	53	760	47	Pender	870	36	858	29					
Franklin	768	54	746	49	Perquimans	786	49	727	57					
Gaston	748	58	753	48	Person	964	20	940	22					
Gates	817	43	741	52	Pitt	635	79	618	77					

Tax Levy Per Capita

This map shows each county's total tax levy per capita for FY 2022-23 at 100% collection.
 Data source: Calculated by NCACC using data from the North Carolina Department of Revenue and North Carolina State Demographer's Office.

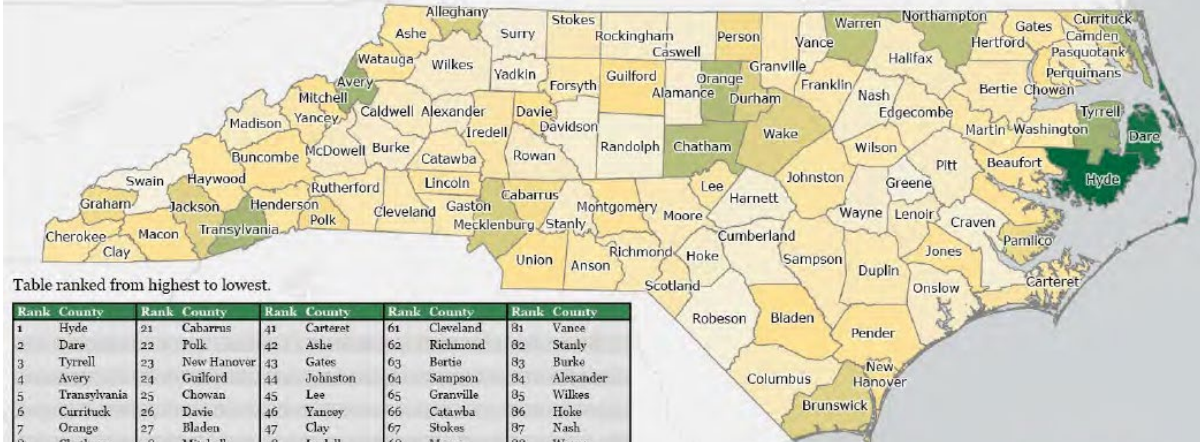
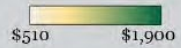
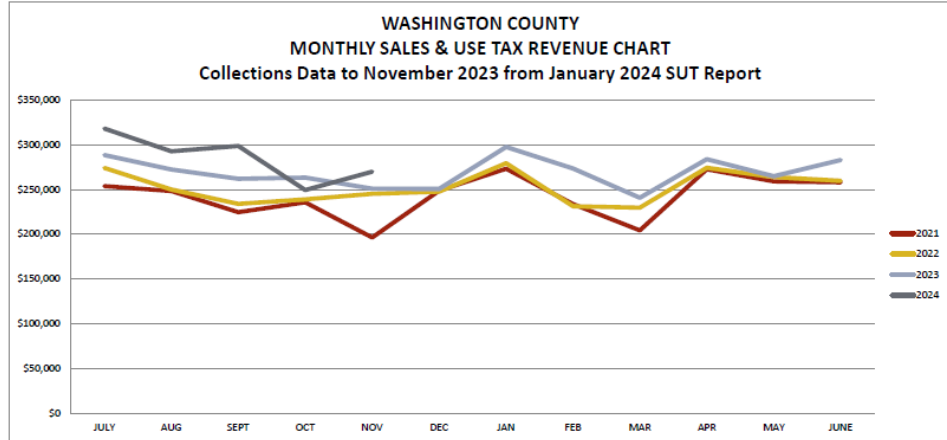


Table ranked from highest to lowest.

Rank	County	Rank	County	Rank	County	Rank	County	Rank	County
1	Hyde	21	Cabarrus	41	Carteret	61	Cleveland	81	Vance
2	Dare	22	Polk	42	Ashe	62	Richmond	82	Stanly
3	Tyrrell	23	New Hanover	43	Gates	63	Bertie	83	Burke
4	Avery	24	Guilford	44	Johnston	64	Sampson	84	Alexander
5	Transylvania	25	Chowan	45	Lee	65	Granville	85	Wilkes
6	Currituck	26	Davie	46	Yancey	66	Catawba	86	Hoke
7	Orange	27	Bladen	47	Clay	67	Stokes	87	Nash
8	Chatham	28	Mitchell	48	Iredell	68	Moore	88	Wayne
9	Northampton	29	Union	49	Perquimans	69	Columbus	89	Alamance
10	Warren	30	Macon	50	Washington	70	Edgecombe	90	Yadkin
11	Mecklenburg	31	Beaufort	51	Anson	71	Lenoir	91	Caswell
12	Alleghany	32	Buncombe	52	Martin	72	Halifax	92	Cumberland
13	Durham	33	Montgomery	53	Forsyth	73	Caldwell	93	Craven
14	Wake	34	Watauga	54	Franklin	74	Pasquotank	94	Davidson
15	Brunswick	35	Jones	55	Hertford	75	Madison	95	Harnett
16	Jackson	36	Pender	56	Scotland	76	Rowan	96	Surry
17	Camden	37	Lincoln	57	Wilson	77	McDowell	97	Randolph
18	Pamlico	38	Henderson	58	Gaston	78	Onslow	98	Robeson
19	Graham	39	Haywood	59	Rutherford	79	Pitt	99	Greene
20	Person	40	Cherokee	60	Duplin	80	Rockingham	100	Swain



North Carolina Association of County Commissioners
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 FYE25 Washco Budget Workshop029



FISCAL YEAR SUMMARIES

MONTH	2019	2020	2021	2022	2023	2024	23-24 Diff
JULY	\$221,611	\$233,602	\$253,861	\$274,059	\$288,450	\$318,130	\$29,680
AUG	\$207,740	\$196,887	\$248,156	\$249,997	\$272,392	\$292,681	\$20,289
SEPT	\$170,071	\$218,380	\$224,524	\$233,859	\$261,960	\$298,605	\$36,645
OCT	\$207,508	\$212,492	\$235,694	\$238,889	\$263,201	\$249,244	-\$13,957
NOV	\$201,953	\$211,975	\$196,170	\$245,133	\$250,813	\$270,026	\$19,213
DEC	\$191,990	\$191,846	\$248,704	\$247,678	\$250,657		
JAN	\$230,869	\$230,262	\$273,098	\$279,392	\$297,435		
FEB	\$181,104	\$194,308	\$233,715	\$231,183	\$273,399		
MAR	\$188,214	\$210,830	\$204,234	\$229,649	\$240,736		
APR	\$220,915	\$226,419	\$272,618	\$274,445	\$283,832		
MAY	\$211,117	\$203,731	\$259,016	\$263,996	\$264,729		
JUNE	\$219,292	\$232,298	\$258,059	\$259,799	\$282,886		
Total CY	\$2,452,384	\$2,563,030	\$2,907,849	\$3,028,079	\$3,230,490		\$91,870

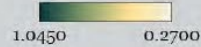
Property Tax Rates

This map shows county property tax rates per \$100 valuation for FY 2023-24.
 Rates do not include any municipal property tax rates.
 Data source: NC Department of Revenue.



Table ranked from lowest rate to highest.

Rank	County	Rank	County	Rank	County	Rank	County	Rank	County
1	Macon	21	Iredell	39	Stanly	61	Johnston	81	Greene
2	Watauga	21	Madison	42	Montgomery	62	Rockingham	82	Cumberland
3	Moore	21	Randolph	43	Pasquotank	63	Person	83	Columbus
4	Carteret	24	Polk	44	Beaufort	64	Camden	84	Martin
5	Brunswick	25	Davidson	44	Pamlico	64	Hoke	84	Warren
6	Swain	26	Haywood	46	Caldwell	64	Wilson	86	Sampson
7	Jackson	27	Surry	47	Perquimans	67	Guilford	87	Richmond
8	Catawba	28	Burke	48	Lee	68	Caswell	88	Northampton
9	Avery	28	Currituck	48	Yadkin	68	Duplin	89	Orange
10	Dare	28	Mitchell	50	Onslow	70	Pender	90	Gates
11	Clay	31	McDowell	51	Wake	71	Cabarrus	90	Granville
12	Henderson	32	Rowan	52	Stokes	71	Jones	90	Hertford
13	Alamance	33	Union	53	Wilkes	73	Wayne	93	Lenoir
14	Ashe	34	Graham	54	Chowan	74	Durham	94	Washington
15	Craven	35	Harnett	55	Alexander	75	Halifax	95	Bertie
16	New Hanover	36	Alleghany	55	Nash	76	Robeson	96	Vance
17	Rutherford	37	Yancey	57	Forsyth	77	Davie	97	Edgecombe
18	Mecklenburg	38	Transylvania	58	Pitt	78	Anson	97	Tyrrell
19	Buncombe	39	Cherokee	59	Chatham	79	Bladen	99	Scotland
20	Lincoln	39	Gaston	60	Cleveland	79	Franklin	100	Hyde



**North Carolina Association
of County Commissioners**

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Local Option Sales Taxes

This table summarizes the local sales and use taxes available to counties under G.S. 105 Articles 39 through 46.

Article	Rate	Distribution	Restrictions	Shared with Towns	Notes
Article 39	1% (1¢)	Point of Sale	None.	Yes	Jointly called "the first 2¢," these 3 taxes are levied by all 100 counties.
Article 40	0.5% (1/2¢)	Per Capita	Counties must use 30% on school capital.	Yes	
Article 42	0.5% (1/2¢)	Point of Sale	Counties must use 60% on school capital.	Yes	
Article 43	0.25% (1/4¢) or 0.5% (1/2¢)	Point of Sale	100% to Transit.	Yes, if a city runs a transit system.	Rate is 0.5% for Durham, Forsyth, Guilford, Mecklenburg, Orange & Wake; 0.25% in all other counties.
Article 46	0.25% (1/4¢)	Point of Sale	None.	No	

This table summarizes sales tax rates across the state. Including the State's 4.75% tax, total sales taxes range from 6.75% to 7.50%.

Tax Rate	Counties
6.75% 4.75% State 2.00% The First 2¢	51 counties: Alamance, Avery, Beaufort, Bladen, Brunswick, Burke, Caldwell, Camden, Carteret, Caswell, Chowan, Cleveland, Columbus, Craven, Currituck, Dare, Davie, Franklin, Gates, Granville, Guilford, Henderson, Hoke, Hyde, Iredell, Johnston, Lenoir, Macon, McDowell, Mitchell, Nash, Northampton, Pamlico, Pender, Perquimans, Person, Polk, Richmond, Scotland, Stokes, Transylvania, Tyrrell, Union, Vance, Warren, Washington, Watauga, Wayne, Wilson, Yadkin, Yancey
7.00% 4.75% State 2.00% The First 2¢ 0.25% Art. 46	45 counties: Alexander, Alleghany, Anson, Ashe, Bertie, Buncombe, Cabarrus, Catawba, Chatham, Cherokee, Clay, Cumberland, Davidson, Duplin, Edgecombe, Forsyth, Gaston, Graham, Greene, Halifax, Harnett, Haywood, Hertford, Jackson, Jones, Lee, Lincoln, Madison, Martin, Montgomery, Moore, New Hanover, Onslow, Pasquotank, Pitt, Randolph, Robeson, Rockingham, Rowan, Rutherford, Sampson, Stanly, Surry, Swain, Wilkes
7.25% 4.75% State 2.00% The First 2¢ 0.50% Art. 43	Mecklenburg and Wake
7.50% 4.75% State 2.00% The First 2¢ 0.50% Art. 43 0.25% Art. 46	Durham and Orange

NCACC County Map Book, 2023
FY23 Washington Budget

Mr. Potter noted that \$300,000 is what would come to Washington County if the referendum passed.

Local Option Sales Taxes

This map shows total sales and use tax rates as of July 1, 2023. All counties levy the first 2¢ of local option sales taxes. Some also levy Article 43 (the transit tax) and/or Article 46 (the optional quarter cent).
Data source: North Carolina Department of Revenue.



Rates shown include all State and local sales taxes.

County	Rate	County	Rate	County	Rate	County	Rate	County	Rate
Alamance	6.75%	Chowan	6.75%	Guilford	6.75%	Mitchell	6.75%	Rutherford	7.00%
Alexander	7.00%	Clay	7.00%	Halifax	7.00%	Montgomery	7.00%	Sampson	7.00%
Allegany	7.00%	Cleveland	6.75%	Harnett	7.00%	Moore	7.00%	Scotland	6.75%
Anson	7.00%	Columbus	6.75%	Haywood	7.00%	Nash	6.75%	Stanly	7.00%
Ashe	7.00%	Craven	6.75%	Henderson	6.75%	New Hanover	7.00%	Stokes	6.75%
Avery	6.75%	Cumberland	7.00%	Hertford	7.00%	Northampton	6.75%	Surry	7.00%
Beaufort	6.75%	Currituck	6.75%	Hoke	6.75%	Onslow	7.00%	Swain	7.00%
Bertie	7.00%	Date	6.75%	Hyde	6.75%	Orange	7.25%	Transylvania	6.75%
Bladen	6.75%	Davidson	7.00%	Iredell	6.75%	Pamlico	6.75%	Tyrrell	6.75%
Brunswick	6.75%	Davie	6.75%	Jackson	7.00%	Pasquotank	7.00%	Vance	6.75%
Buncombe	7.00%	Duplin	7.00%	Johnston	6.75%	Pender	6.75%	Wake	7.25%
Burke	6.75%	Durham	7.50%	Jones	7.00%	Perquimans	6.75%	Warren	6.75%
Cabarrus	7.00%	Edgecombe	7.00%	Lee	7.00%	Person	6.75%	Washington	6.75%
Caldwell	6.75%	Forsyth	7.00%	Lenoir	6.75%	Pitt	7.00%	Watauga	6.75%
Camden	6.75%	Franklin	6.75%	Lincoln	7.00%	Polk	6.75%	Wayne	6.75%
Carteret	6.75%	Gaston	7.00%	Macon	6.75%	Randolph	7.00%	Wilkes	7.00%
Caswell	6.75%	Gates	6.75%	Madison	7.00%	Richmond	6.75%	Wilson	7.00%
Catawba	7.00%	Graham	7.00%	Martin	7.00%	Robeson	7.00%	Yadkin	6.75%
Chatham	7.00%	Granville	6.75%	McDowell	6.75%	Rockingham	7.00%	Yancey	6.75%
Cherokee	7.00%	Greene	7.00%	Mecklenburg	7.25%	Rowan	7.00%		



North Carolina Association of County Commissioners

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Commissioner Johnson talked about grants for charging stations and how it might be beneficial to have them in the County. She also noted that at the February 9 -15, NACo/RAC meeting they will be discussing this.

Mr. Potter discussed Tier designations.



2024 North Carolina Development Tier Designations

Raleigh, N.C. – Since 2007, North Carolina has used a three-level system for designating county development tiers. The designations, which are mandated by state law, determine a variety of state funding opportunities to assist in economic development. This report documents the process for calculating tiers and lists counties that have changed tiers since 2023. A statewide county tier map and tier calculations are included for reference.

How Tier Rankings Are Calculated

The Development Tier Designation statute ([§143B-437.08](#)) provides specific guidelines for calculating annual tier rankings. This process assigns each county to a designation of Tier One (most distressed), Tier Two, or Tier Three (least distressed). Assuming no ties in rankings, the statute requires **40 Tier One, 40 Tier Two, and 20 Tier Three** counties each year. In the event of a tie for the final position as a Tier One or Tier Two county, both counties will be placed in the lower tier.

Tier Rankings use Four Factors

- **Average unemployment rate** for the most recent twelve months for which data are available (October 2022 – September 2023, NC Dept. of Commerce, LAUS)
- **Median household income** for the most recent twelve months for which data are available (2021, U.S. Census, Small Area Income & Poverty Estimates)
- **Percentage growth in population** for the most recent 36 months for which data are available (July 2019 – July 2022, NC Office of State Budget & Management)
- **Adjusted property tax base per capita** for the most recent taxable year (FY 2023-24, NC Dept. of Public Instruction)

Each county is ranked from 1 to 100 on each variable, making the highest possible *County Rank Sum* 400, and the lowest 4. After calculating the *County Rank Sum*, counties are then ranked from most distressed (1) to least distressed (100) in order to determine their *Economic Distress Rank*. Note that the 2018 Appropriations Act ([S.L. 2018-5](#), Section 15.2.(a)) eliminated several “adjustment factors” that will no longer be used to calculate the final tier ranks, adjustments that previously factored small population sizes and poverty rates into the calculations. In addition, [§143B-437.07.\(d\)](#) calls for the Department of Commerce to publish the state performance statistic for each of the four factors, alongside the county values. Any county underperforming the state average on any of the four factors may request assistance from the

Department to improve their performance on the given factor. A ranked list of each county's performance by indicator, as well as the statewide value, is provided at the end of this document. For comparison, counties may also wish to access [historical tier designations](#). For assistance, please contact David Rhoades at drhoades@nccommerce.com.

County Tier Changes in 2024

Eight counties will change tiers in 2024. Counties moving to a **less distressed** tier include Burke, Davie, Randolph, and Surry. Counties moving to a **more distressed** tier include Avery, Beaufort, Gates, and Pasquotank.

Avery County

For 2024, Avery County is shifting from Tier Three to Tier Two. The county's economic distress rank is #77 (it was #91 in 2023). This shift was largely driven by a change in the county's population growth rate rank, which moved from #81 last year to #54 this year.

Beaufort County

For 2024, Beaufort County is shifting from Tier Two to Tier One. The county's economic distress rank is #34 (it was #45 in 2023). This shift was largely driven by a change in the county's unemployment rate rank, which moved from #43 last year to #34 this year.

Burke County

For 2024, Burke County is shifting from Tier One to Tier Two. The county's economic distress rank is #50 (it was #33 in 2023). Compared to last year, the county's population growth rank and median household income rank both improved.

Davie County

For 2024, Davie County is shifting from Tier Two to Tier Three. The county's economic distress rank is #81 (it was #77 in 2023). This shift was largely driven by a change in the county's unemployment rate rank, which moved from #74 last year to #82 this year.

Gates County

For 2024, Gates County is shifting from Tier Two to Tier One. The county's economic distress rank is #38 (it was #41 in 2023). This shift was largely driven by a change in the county's unemployment rate rank, which moved from #73 last year to #60 this year.

Pasquotank County

For 2024, Pasquotank County is shifting from Tier Two to Tier One. The county's economic distress rank is #31 (it was #43 in 2023). This shift was largely driven by a change in the county's median household income rank, which moved from #73 last year to #45 this year.

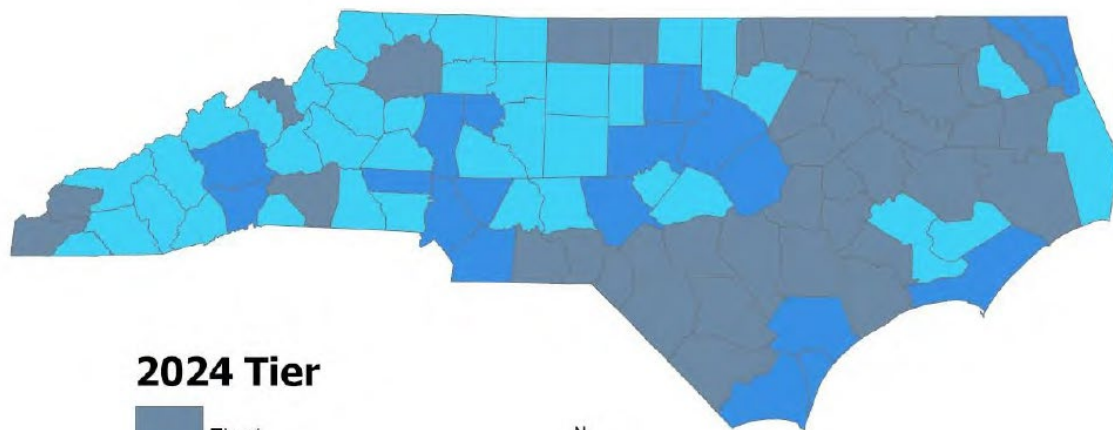
Randolph County

For 2024, Randolph County is shifting from Tier One to Tier Two. The county's economic distress rank is #44 (it was #39 in 2023). This shift was largely driven by a change in the county's median household income rank, which moved from #38 last year to #66 this year.

Surry County

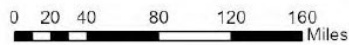
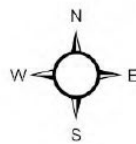
For 2024, Surry County is shifting from Tier One to Tier Two. The county's economic distress rank is #45 (it was #38 in 2023). This shift was largely driven by a change in the county's median household income rank, which moved from #30 last year to #48 this year.

2024 County Tier Designations



2024 Tier

- Tier 1
- Tier 2
- Tier 3



Map Created November 2023

2024 COUNTY DEVELOPMENT TIER RANKINGS (§ 143B-437.08)

NEW TIER	COUNTY	Adjusted Property Tax Base Per Capita FY 2023-2024		Population Growth July 2019-July 2022		Median Household Income 2021		Unemployment 12 Mth Avg Oct 22-Sept 23		County Rank Sum	ECONOMIC DISTRESS RANK (#1 = most distressed)	2024 TIERS
		Value	Rank	% Change	Rank	Income	Rank	Rate	Rank			
	ALAMANCE	\$99,209	34	4.98%	84	\$58,847	71	3.53%	49	238	62	2
	ALEXANDER	\$92,866	22	-0.19%	35	\$52,989	52	3.11%	84	193	46	2
	ALLEGHANY	\$172,829	84	3.71%	80	\$45,239	24	4.21%	23	211	53	2
	ANSON	\$108,078	47	-1.80%	22	\$40,773	6	4.05%	28	103	15	1
	ASHE	\$167,022	81	0.63%	49	\$45,551	25	3.11%	85	240	64	2
↓	AVERY	\$319,230	99	1.28%	54	\$48,470	34	3.04%	89	276	77	2
↓	BEAUFORT	\$144,900	69	-1.97%	19	\$50,312	41	3.91%	34	163	34	1
	BERTIE	\$90,701	20	-5.80%	2	\$41,280	9	4.45%	19	50	7	1
	BLADEN	\$110,192	49	-3.23%	9	\$42,398	11	4.21%	24	93	13	1
	BRUNSWICK	\$221,887	93	14.15%	100	\$67,286	85	4.30%	21	299	83	3
	BUNCOMBE	\$178,312	86	2.42%	68	\$63,838	82	2.75%	100	336	94	3
↑	BURKE	\$93,616	24	1.31%	55	\$53,758	55	3.30%	66	200	50	2
	CABARRUS	\$129,140	58	7.57%	93	\$79,148	94	3.26%	74	319	90	3
	CALDWELL	\$105,011	41	0.91%	52	\$44,705	20	3.37%	61	174	41	2
	CAMDEN	\$128,718	57	5.42%	89	\$79,162	95	3.42%	56	297	82	3
	CARTERET	\$266,156	97	2.76%	70	\$63,146	80	3.32%	64	311	85	3
	CASWELL	\$82,965	12	-1.97%	20	\$50,879	44	3.68%	42	118	18	1
	CATAWBA	\$128,134	56	3.12%	73	\$59,841	73	3.28%	69	271	73	2
	CHATHAM	\$177,577	85	4.99%	85	\$82,764	98	2.97%	96	364	98	3
	CHEROKEE	\$133,939	61	0.06%	38	\$44,211	17	3.88%	35	151	32	1
	CHOWAN	\$118,869	53	0.12%	40	\$48,568	35	3.72%	40	168	37	1
	CLAY	\$185,456	88	3.24%	75	\$51,537	46	3.67%	43	252	69	2
	CLEVELAND	\$106,388	42	1.38%	57	\$49,009	37	3.54%	48	184	43	2
	COLUMBUS	\$89,800	16	-2.40%	13	\$41,206	8	3.74%	38	75	11	1
	CRAVEN	\$108,597	48	2.16%	64	\$57,628	68	3.58%	46	226	58	2
	CUMBERLAND	\$76,589	5	1.82%	59	\$52,463	50	4.87%	11	125	23	1
	CURRITUCK	\$266,474	98	12.77%	99	\$82,759	97	3.20%	79	373	100	3
	DARE	\$446,844	100	3.48%	77	\$68,682	86	4.07%	26	289	80	2
	DAVIDSON	\$100,980	37	3.57%	78	\$53,473	53	3.35%	63	231	60	2
↑	DAVIE	\$124,415	55	3.21%	74	\$67,224	84	3.14%	82	295	81	3
	DUPLIN	\$103,023	39	-1.57%	23	\$45,149	23	3.42%	57	142	29	1
	DURHAM	\$156,398	78	3.85%	81	\$71,436	91	3.07%	88	338	95	3
	EDGECOMBE	\$74,323	2	-2.03%	18	\$41,157	7	5.91%	3	30	1	1
	FORSYTH	\$110,365	50	2.59%	69	\$60,228	74	3.52%	52	245	67	2
	FRANKLIN	\$99,258	35	11.32%	98	\$63,687	81	3.52%	51	265	72	2
	GASTON	\$99,037	33	5.06%	87	\$56,017	62	3.44%	54	236	61	2
↓	GATES	\$93,952	25	-2.47%	12	\$59,762	72	3.38%	60	169	38	1
	GRAHAM	\$165,336	80	-2.40%	14	\$43,647	15	4.59%	17	126	25	1
	GRANVILLE	\$99,730	36	2.32%	66	\$62,715	79	3.03%	90	271	73	2
	GREENE	\$74,799	3	-2.71%	11	\$42,884	13	2.98%	95	122	20	1
	GUILFORD	\$114,020	51	1.89%	61	\$60,915	76	3.92%	33	221	56	2
	HALIFAX	\$90,665	19	-3.57%	8	\$38,944	2	5.22%	6	35	3	1
	HARNETT	\$77,787	6	4.63%	83	\$61,701	77	3.95%	31	197	49	2
	HAYWOOD	\$157,308	79	2.19%	65	\$51,817	47	3.01%	92	283	78	2
	HENDERSON	\$154,021	77	2.85%	72	\$60,384	75	2.96%	97	321	91	3
	HERTFORD	\$85,193	13	-3.67%	6	\$40,461	4	4.82%	12	35	3	1
	HOKE	\$76,506	4	5.66%	90	\$54,948	57	4.62%	14	165	35	1
	HYDE	\$263,098	95	-6.49%	1	\$44,880	22	5.94%	2	120	19	1
	IREDELL	\$150,601	76	7.63%	95	\$69,734	89	3.26%	75	335	92	3
	JACKSON	\$265,530	96	0.30%	44	\$50,652	43	3.74%	39	222	57	2

JOHNSTON	\$107,473	46	10.69%	97	\$69,889	90	3.20%	78	311	85	3
JONES	\$107,236	45	-2.36%	15	\$47,616	29	3.30%	65	154	33	1
LEE	\$106,749	43	5.06%	86	\$56,679	65	3.94%	32	226	58	2
LENOIR	\$80,586	9	-2.07%	17	\$44,244	18	3.48%	53	97	14	1
LINCOLN	\$140,537	65	7.62%	94	\$73,319	92	3.01%	91	342	96	3
MACON	\$228,319	94	2.37%	67	\$49,406	39	3.28%	72	272	75	2
MADISON	\$139,526	64	0.76%	50	\$51,849	49	3.25%	77	240	64	2
MARTIN	\$94,822	28	-4.30%	5	\$43,261	14	4.32%	20	67	10	1
MCDOWELL	\$116,886	52	-0.64%	30	\$50,476	42	3.28%	71	195	47	2
MECKLENBURG	\$183,689	87	3.24%	76	\$75,138	93	3.37%	62	318	87	3
MITCHELL	\$136,259	62	-0.38%	34	\$49,086	38	3.75%	37	171	40	1
MONTGOMERY	\$148,167	74	-1.19%	26	\$52,897	51	3.61%	44	195	47	2
MOORE	\$145,462	71	7.43%	92	\$69,373	87	3.52%	50	300	84	3
NASH	\$94,583	27	2.13%	63	\$55,956	61	4.61%	15	166	36	1
NEW HANOVER	\$204,471	90	4.59%	82	\$66,212	83	3.19%	80	335	92	3
NORTHAMPTON	\$140,986	66	-5.57%	3	\$40,524	5	4.73%	13	87	12	1
ONSLOW	\$81,833	11	2.83%	71	\$55,645	60	4.05%	27	169	38	1
ORANGE	\$149,795	75	0.62%	48	\$79,814	96	2.93%	99	318	87	3
PAMLICO	\$171,315	83	0.39%	46	\$53,732	54	3.29%	68	251	68	2
↓ PASQUOTANK	\$94,016	26	1.35%	56	\$51,365	45	4.24%	22	149	31	1
PENDER	\$142,308	67	8.98%	96	\$69,555	88	3.30%	67	318	87	3
PERQUIMANS	\$123,344	54	0.25%	43	\$53,760	56	4.12%	25	178	42	2
PERSON	\$133,556	60	0.30%	45	\$55,287	59	3.56%	47	211	53	2
PITT	\$93,141	23	1.94%	62	\$48,116	32	3.96%	30	147	30	1
POLK	\$185,585	89	0.11%	39	\$58,064	70	3.40%	59	257	71	2
↑ RANDOLPH	\$91,826	21	0.94%	53	\$57,088	66	3.58%	45	185	44	2
RICHMOND	\$86,888	14	-1.53%	24	\$42,158	10	4.61%	16	64	9	1
ROBESON	\$68,212	1	-1.28%	25	\$38,613	1	5.11%	8	35	3	1
ROCKINGHAM	\$90,106	17	0.88%	51	\$46,868	28	4.00%	29	125	23	1
ROWAN	\$101,588	38	3.58%	79	\$56,441	63	3.41%	58	238	62	2
RUTHERFORD	\$132,576	59	-0.81%	28	\$44,477	19	4.59%	18	124	22	1
SAMPSON	\$89,732	15	-0.63%	31	\$48,267	33	3.43%	55	134	28	1
SCOTLAND	\$78,104	7	-2.90%	10	\$44,060	16	6.30%	1	34	2	1
STANLY	\$96,685	31	1.87%	60	\$57,465	67	3.14%	83	241	66	2
STOKES	\$103,432	40	1.49%	58	\$57,763	69	3.10%	86	253	70	2
↑ SURRY	\$98,335	32	-0.04%	37	\$51,820	48	3.27%	73	190	45	2
SWAIN	\$143,813	68	-2.23%	16	\$47,838	30	2.96%	98	212	55	2
TRANSYLVANIA	\$211,721	92	-0.59%	32	\$61,737	78	3.28%	70	272	75	2
TYRRELL	\$147,905	73	-1.83%	21	\$39,970	3	5.21%	7	104	16	1
UNION	\$145,961	72	6.62%	91	\$87,553	99	3.01%	93	355	97	3
VANCE	\$78,404	8	-3.65%	7	\$45,557	26	5.53%	5	46	6	1
WAKE	\$169,515	82	5.16%	88	\$91,558	100	2.99%	94	364	98	3
WARREN	\$144,989	70	-0.07%	36	\$44,794	21	5.56%	4	131	26	1
WASHINGTON	\$96,012	29	-5.06%	4	\$42,582	12	4.89%	10	55	8	1
WATAUGA	\$209,660	91	0.50%	47	\$55,183	58	3.07%	87	283	78	2
WAYNE	\$81,795	10	-0.93%	27	\$49,955	40	3.81%	36	113	17	1
WILKES	\$96,295	30	-0.75%	29	\$47,891	31	3.68%	41	131	26	1
WILSON	\$106,868	44	-0.45%	33	\$48,777	36	4.93%	9	122	20	1
YADKIN	\$90,121	18	0.22%	42	\$56,547	64	3.17%	81	205	51	2
YANCEY	\$138,393	63	0.14%	41	\$46,299	27	3.25%	76	207	52	2
NORTH CAROLINA	\$136,274		3.20%		\$61,997		3.48%				

2024 COUNTY DEVELOPMENT TIER ECONOMIC INDICATORS

Adjusted Property Tax Base Per Capita FY 2023-2024				Population Growth July 2019-July 2022				Median Household Income 2021				Unemployment Rate, 12 Mth Avg October 2022-September 2023												
Rank	County	Value	Rank	County	Value	Rank	County	% Chg	Rank	County	% Chg	Rank	County	Income	Rank	County	Income	Rank	County	Rate	Rank	County	Rate	
100	Dare	\$446,844	50	Forsyth	\$110,365	100	Brunswick	14.15%	50	Madison	0.76%	100	Wake	\$91,558	50	Cumberland	\$52,463	100	Buncombe	2.75%	50	Moore	3.52%	
99	Avery	\$319,230	49	Bladen	\$110,192	99	Currituck	12.77%	49	Ashe	0.63%	99	Union	\$87,553	49	Madison	\$51,849	99	Orange	2.93%	49	Alamance	3.53%	
98	Currituck	\$266,474	48	Craven	\$108,597	98	Franklin	11.32%	48	Orange	0.62%	98	Chatham	\$82,764	48	Surry	\$51,820	98	Swain	2.96%	48	Cleveland	3.54%	
97	Carteret	\$266,156	47	Anson	\$108,078	97	Johnston	10.69%	47	Watauga	0.50%	97	Currituck	\$82,759	47	Haywood	\$51,817	97	Henderson	2.96%	47	Person	3.56%	
96	Jackson	\$265,530	46	Johnston	\$107,473	96	Pender	8.98%	46	Pamlico	0.39%	96	Orange	\$79,814	46	Clay	\$51,537	96	Chatham	2.97%	46	Craven	3.58%	
95	Hyde	\$185,098	45	Jones	\$107,236	95	Iredell	7.63%	45	Person	0.30%	95	Camden	\$79,162	45	Pasquotank	\$51,365	95	Greene	2.98%	45	Randolph	3.58%	
94	Macon	\$228,319	44	Wilson	\$106,868	94	Lincoln	7.62%	44	Jackson	0.30%	94	Cabarrus	\$79,148	44	Caswell	\$50,879	94	Wake	2.99%	44	Montgomery	3.61%	
93	Brunswick	\$221,887	43	Lee	\$106,749	93	Cabarrus	7.57%	43	Perquimans	0.25%	93	Mecklenburg	\$75,138	43	Jackson	\$50,652	93	Union	3.01%	43	Clay	3.67%	
92	Transylvania	\$211,721	42	Cleveland	\$106,388	92	Moore	7.43%	42	Yadkin	0.22%	92	Lincoln	\$73,319	42	McDowell	\$50,476	92	Haywood	3.01%	42	Caswell	3.68%	
91	Watauga	\$209,660	41	Caldwell	\$105,011	91	Union	6.62%	41	Yancey	0.14%	91	Durham	\$71,436	41	Beaufort	\$50,312	91	Lincoln	3.01%	41	Wilkes	3.68%	
90	New Hanover	\$204,474	40	Stokes	\$103,492	90	Hoke	5.66%	40	Chowan	0.12%	90	Johnston	\$69,869	40	Wayne	\$49,955	90	Granville	3.03%	40	Chowan	3.72%	
89	Polk	\$185,585	39	Duplin	\$103,023	89	Camden	5.42%	39	Polk	0.11%	89	Iredell	\$69,734	39	Macon	\$49,406	89	Avery	3.04%	39	Jackson	3.74%	
88	Clay	\$185,456	38	Rowan	\$101,588	88	Wake	5.16%	38	Cherokee	0.06%	88	Pender	\$69,555	38	Mitchell	\$49,086	88	Durham	3.07%	38	Columbus	3.74%	
87	Mecklenburg	\$183,689	37	Davidson	\$100,900	87	Gaston	5.06%	37	Surry	-0.04%	87	Moore	\$69,373	37	Cleveland	\$49,009	87	Watauga	3.07%	37	Mitchell	3.75%	
86	Buncombe	\$178,312	36	Granville	\$99,730	86	Lee	5.06%	36	Warren	-0.07%	86	Dare	\$68,682	36	Wilson	\$48,777	86	Stokes	3.10%	36	Wayne	3.81%	
85	Chatham	\$177,577	35	Franklin	\$99,258	85	Chatham	4.99%	35	Alexander	-0.19%	85	Brunswick	\$67,286	35	Chowan	\$48,568	85	Ashe	3.11%	35	Cherokee	3.88%	
84	Allegany	\$172,829	34	Alamance	\$99,209	84	Alamance	4.98%	34	Mitchell	-0.38%	84	Davie	\$67,224	34	Avery	\$48,470	84	Alexander	3.11%	34	Beaufort	3.91%	
83	Pamlico	\$171,215	33	Gaston	\$99,037	83	Harnett	4.63%	33	Wilson	-0.45%	83	New Hanover	\$66,212	33	Sampson	\$48,267	83	Stanly	3.14%	33	Gulford	3.92%	
82	Wake	\$169,515	32	Surry	\$98,335	82	New Hanover	4.59%	32	Transylvania	-0.59%	82	Buncombe	\$63,838	32	Pitt	\$48,116	82	Davie	3.14%	32	Lee	3.94%	
81	Ashe	\$167,022	31	Stanly	\$96,685	81	Durham	3.85%	31	Sampson	-0.63%	81	Franklin	\$63,687	31	Wilkes	\$47,891	81	Yadkin	3.17%	31	Harnett	3.95%	
80	Graham	\$165,336	30	Wilkes	\$96,295	80	Allegany	3.71%	30	McDowell	-0.64%	80	Carteret	\$63,146	30	Swain	\$47,838	80	New Hanover	3.19%	30	Pitt	3.96%	
79	Haywood	\$157,308	29	Washington	\$96,012	79	Rowan	3.58%	29	Wilkes	-0.75%	79	Granville	\$62,715	29	Jones	\$47,616	79	Currituck	3.20%	29	Rockingham	4.00%	
78	Durham	\$156,398	28	Martin	\$94,822	78	Davidson	3.57%	28	Rutherford	-0.81%	78	Rockingham	\$46,868	28	Johnston	\$46,868	78	Johnston	3.20%	28	Anson	4.05%	
77	Henderson	\$154,021	27	Nash	\$94,583	77	Dare	3.48%	27	Wayne	-0.93%	77	Transylvania	\$61,737	27	Yancey	\$46,299	77	Madison	3.25%	27	Onslow	4.05%	
76	Iredell	\$150,601	26	Pasquotank	\$94,016	76	Mecklenburg	3.24%	26	Montgomery	-1.19%	76	Harnett	\$61,701	26	Vance	\$45,557	76	Yancey	3.25%	26	Dare	4.07%	
75	Orange	\$149,795	25	Gates	\$93,952	75	Clay	3.24%	25	Robeson	-1.28%	75	Gulford	\$60,915	25	Ashe	\$45,551	75	Iredell	3.26%	25	Perquimans	4.12%	
74	Montgomery	\$148,167	24	Burke	\$93,616	74	Davie	3.21%	24	Richmond	-1.53%	74	Henderson	\$60,384	24	Allegany	\$45,239	74	Cabarrus	3.26%	24	Bladen	4.21%	
73	Tyrrell	\$147,905	23	Pitt	\$93,141	73	North Carolina	3.20%	23	Duplin	-1.57%	73	Forsyth	\$60,228	23	Duplin	\$45,149	73	Surry	3.27%	23	Allegany	4.21%	
72	Union	\$145,961	22	Alexander	\$92,866	72	Catawba	3.12%	22	Anson	-1.80%	72	Catawba	\$59,841	22	Hyde	\$44,880	72	Macon	3.28%	22	Pasquotank	4.24%	
71	Moore	\$145,462	21	Randolph	\$91,826	71	Henderson	2.85%	21	Tyrrell	-1.83%	71	Gates	\$59,762	21	Warren	\$44,794	71	McDowell	3.28%	21	Brunswick	4.30%	
70	Warren	\$144,989	20	Bertie	\$90,701	70	Onslow	2.83%	20	Caswell	-1.97%	70	Alamance	\$58,847	20	Caldwell	\$44,705	70	Transylvania	3.28%	20	Martin	4.32%	
69	Beaufort	\$144,900	19	Halifax	\$90,665	69	Carteret	2.76%	19	Beaufort	-1.97%	70	Polk	\$58,064	19	Rutherford	\$44,477	69	Catawba	3.28%	19	Bertie	4.45%	
68	Swain	\$143,813	18	Yadkin	\$90,121	68	Forsyth	2.59%	18	Edgecombe	-2.03%	68	Stokes	\$57,763	18	Lenoir	\$44,244	68	Pamlico	3.29%	18	Rutherford	4.59%	
67	Pender	\$142,308	17	Rockingham	\$90,106	67	Buncombe	2.42%	17	Lenoir	-2.07%	67	Craven	\$57,628	17	Cherokee	\$44,211	67	Pender	3.30%	17	Graham	4.59%	
66	Northampton	\$140,986	16	Columbus	\$89,800	66	Macon	2.37%	16	Swain	-2.23%	66	Stanly	\$57,465	16	Scotland	\$44,060	66	Burke	3.30%	16	Richmond	4.61%	
65	Lincoln	\$140,537	15	Sampson	\$89,732	65	Granville	2.32%	15	Jones	-2.36%	65	Randolph	\$57,088	15	Graham	\$43,647	65	Jones	3.30%	15	Nash	4.61%	
64	Madison	\$139,526	14	Richmond	\$88,888	64	Haywood	2.19%	14	Graham	-2.40%	64	Lee	\$56,679	14	Martin	\$43,261	64	Carteret	3.32%	14	Hoke	4.62%	
63	Yancey	\$138,393	13	Hertford	\$85,193	63	Craven	2.16%	13	Columbus	-2.40%	63	Yadkin	\$56,547	13	Greene	\$42,884	63	Davidson	3.35%	13	Northampton	4.73%	
62	North Carolina	\$136,274	12	Caswell	\$82,965	63	Nash	2.13%	12	Gates	-2.47%	64	Rowan	\$56,441	12	Washington	\$42,582	62	Mecklenburg	3.37%	12	Hertford	4.82%	
61	Mitchell	\$136,259	11	Onslow	\$81,833	62	Pitt	1.94%	11	Greene	-2.71%	61	Greene	\$56,017	11	Bladen	\$42,398	61	Caldwell	3.37%	11	Cumberland	4.87%	
60	Cherokee	\$133,939	10	Wayne	\$81,795	61	Gulford	1.89%	10	Scotland	-2.90%	61	Nash	\$55,956	10	Richmond	\$42,158	60	Gates	3.38%	10	Washington	4.89%	
59	Person	\$133,556	9	Lenoir	\$80,586	60	Stanly	1.87%	9	Bladen	-3.23%	60	Onslow	\$55,645	9	Bertie	\$41,280	59	Polk	3.40%	9	Wilson	4.93%	
58	Rutherford	\$132,578	8	Vance	\$79,404	59	Cumberland	1.92%	8	Halifax	-3.57%	59	Person	\$55,287	8	Columbus	\$41,206	58	Rowan	3.41%	8	Robeson	5.11%	
57	Cabarrus	\$129,140	7	Scotland	\$78,104	58	Stokes	1.49%	7	Vance	-3.65%	58	Watauga	\$55,183	7	Edgecombe	\$41,157	57	Duplin	3.42%	7	Tyrrell	5.21%	
56	Camden	\$128,718	6	Harnett	\$77,787	57	Cleveland	1.38%	6	Hertford	-3.67%	57	Hoke	\$54,948	6	Anson	\$40,773	56	Camden	3.42%	6	Halifax	5.22%	
55	Davie	\$128,134	5	Cumberland	\$76,589	56	Pasquotank	1.35%	5	Martin	-4.30%	56	Perquimans	\$53,760	5	Northampton	\$40,524	55	Sampson	3.43%	5	Vance	5.53%	
54	Perquimans	\$123,344	3	Hoke	\$76,506	55	Burke	1.31%	4	Washington	-5.00%	55	Burke	\$53,758	4	Hertford	\$40,461	54	Gaston	3.44%	4	Warren	5.56%	
53	Chowan	\$118,869	2	Greene	\$74,799	54	Avery	1.28%	3	Northampton	-5.57%	54	Pamlico	\$53,732	3	Tyrrell	\$39,970	53	Lenoir	3.48%	3	Edgecombe	5.91%	
52	McDowell	\$116,886	1	Edgecombe	\$74,223	53	Randolph	0.94%	2	Bertie	-6.80%	53	Davidson	\$53,473	2	Halifax	\$39,944	52	North Carolina	3.48%	2	Hyde	5.94%	
51	Gulford	\$114,020		1	Robeson	\$68,212	52	Caldwell	0.91%	1	Hyde	-4.49%	52	Alexander	\$52,989	1	Robeson	\$38,613	51	Forsyth	3.52%	1	Scotland	6.30%
				2024 Tiers State Value	\$136,274			3.20%		2024 Tiers State Value	\$61,997			52	Montgomery	\$52,897			51	Franklin	3.52%		2024 Tiers State Value	3.48%

Note: 2024 Tiers State Values are provided as required by G.S. 143B-437.07(d). Both adjusted property tax base per capita and median household income are presented in nominal terms.

Mr. Potter discussed the Capital Improvement Project list.

Status	CODE	Department	Completion %	FUND	Project Title	Score	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total
Canceled	D1	Detention	0%	General Fund	Detention Plumbing	2	\$ 31,000.00	\$ 40,000.00					\$ 71,000.00
Canceled	REC1	Recreation	0%	General Fund	ADA Upgrades	2	\$ 80,000.00	\$ 90,000.00					\$ 170,000.00
Canceled	W3	Water	0%	Water Fund	Pea Ridge Pump Station Remediation	3				\$ 150,000.00			\$ 150,000.00
Canceled	REC2	Recreation	0%	General Fund	Consolidation of Power Sources at Gym	3	\$ 15,000.00						\$ 15,000.00
Complete	A3	Airport	100%	General Fund	Fuel Master	1	\$ 15,000.00						\$ 15,000.00
Complete	A4	Airport	100%	General Fund	Kubota Zero-Turn Mower with 72" deck	2	\$ 25,400.00						\$ 25,400.00
Complete	CMO1	County Manager's Office	100%	General Fund	CMO Generator	2	\$ 75,000.00						\$ 75,000.00
Complete	CMO2	County Manager's Office	100%	General Fund	BOCWCC Repairs	1							\$ 75,000.00
Complete	D2	Detention	100%	General Fund	Detention Camera	1	\$ 35,000.00						\$ 35,000.00
Complete	EM1	Emergency Management	100%	General Fund	Distributable Emergency Network	2	\$ 14,000.00						\$ 14,000.00
Complete	EM2	Emergency Management	100%	General Fund	EM Viper Radio Update	1	\$ 4,911.00	\$ 13,750.00	\$ 13,750.00				\$ 32,411.00
Complete	EM3	Emergency Management	100%	General Fund	Creswell Fire Department Well	2	\$ 39,390.00						\$ 39,390.00
Complete	EM52	Emergency Medical Services	100%	General Fund	P23 Compliant Radios (Emergency)	1	\$ 62,318.00	\$ 4,633.00					\$ 108,951.00
Complete	EM53	Emergency Medical Services	100%	General Fund	Power Pro Stretchers	2	\$ 20,501.64	\$ 20,501.64					\$ 41,003.28
Complete	EM54	Emergency Medical Services	100%	General Fund	Lucas Devices	3	\$ 19,349.61	\$ 19,349.61	\$ 19,349.61				\$ 58,048.83
Complete	EM55	Emergency Medical Services	100%	General Fund	Transport Ambulance	2	\$ 54,133.00						\$ 54,133.00
Complete	EM56	Emergency Medical Services	100%	General Fund	BMS Ambulance	1	\$ 153,750.00						\$ 153,750.00
Complete	EM58	Emergency Medical Services	100%	General Fund	Quick Response Vehicle	3	\$ 54,133.00						\$ 54,133.00
Complete	F3	Facilities	100%	General Fund	Window Replacement - Strader Bldg	1	\$ 30,000.00						\$ 30,000.00
Complete	IT2	Information Technology	100%	General Fund	Migration to Office 365	2		\$ 17,000.00	\$ 17,500.00	\$ 18,000.00	\$ 18,500.00	\$ 19,000.00	\$ 90,000.00
Complete	S1	Sheriff	0%	General Fund	Sheriff Viper Radio Update	1	\$ 172,716.25						\$ 172,716.25
Complete	SAN1	Sanitation	100%	Sanitation Fund	Mower Replacement	2		\$ 12,500.00					\$ 12,500.00
Complete	W1	Water	100%	Water Fund	Water Plant Fence	1	\$ 80,000.00						\$ 80,000.00
Complete	24_D033	Department of Social Services	100%	General Fund	Diverge Roof Replacement w/ flat roof tie ins	2	\$ 71,158.00						\$ 71,158.00
In Progress	CMO4	County Manager's Office	50%	General Fund	Admin Vehicle Replacement	2	\$ 35,000.00	\$ 35,000.00					\$ 70,000.00
In Progress	BOE1	Board of Education	35%	General Fund	PK12 School	2		\$ 13,500,000.00	\$ 40,000,000.00				\$ 53,500,000.00
In Progress	D52	Department of Social Services	50%	General Fund	DSS Carpet Replacement	2	\$ 41,000.00	\$ 25,000.00					\$ 66,000.00
In Progress	EM4	Emergency Management	5%	General Fund	EM Building	2	\$ 375,000.00	\$ 375,000.00					\$ 750,000.00
In Progress	EM51	Emergency Medical Services	25%	General Fund	P23 Compliant Radios (Transport)	3	\$ 23,148.50						\$ 23,148.50
In Progress	IT1	Information Technology	90%	General Fund	VOIP Upgrade	2	\$ 30,000.00						\$ 30,000.00
In Progress	IT3	Information Technology	25%	General Fund	Replace IT switches	2	\$ 25,000.00						\$ 25,000.00
In Progress	S2	Sheriff	75%	General Fund	Patrol Cars	2	\$ 125,000.00	\$ 128,125.00	\$ 131,328.13	\$ 134,611.33			\$ 519,064.43
In Progress	T1	Tax	20%	General Fund	Tax Software Upgrade	2	\$ 100,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00			\$ 190,000.00
In Progress	W2	Water	10%	Water Fund	Interconnection Repairs	2	\$ 250,000.00						\$ 250,000.00
In Progress	W3	Water	25%	Water Fund	SCADA System Upgrades	1	\$ 150,000.00						\$ 150,000.00
In Progress	W4	Water	25%	Water Fund	Asset Management Software	2	\$ 35,000.00	\$ 10,000.00	\$ 10,000.00				\$ 55,000.00
In Progress	W6	Water	10%	Water Fund	Pea Ridge Main Expansion	2	\$ 2,000,000.00	\$ 3,000,000.00					\$ 7,000,000.00
In Progress	W8	Water	50%	Water Fund	Water Department Trucks	2	\$ 76,000.00						\$ 76,000.00
In Progress	W7	Water	5%	Water Fund	Meter Replacements	2	\$ 149,060.00	\$ 162,250.00	\$ 175,440.00	\$ 188,630.00	\$ 201,820.00	\$ 215,010.00	\$ 992,070.00

In Progress	A6	Airport	10%	Grant	Airfield Lighting Improvements	2		\$ 1,858,600.00					
In Progress - Partially	A7	Airport	2%	Grant	Obstruction Removal Project	1.5		\$ 1,244,900.00					
In Progress - Partially	ED1	Economic Development	1%	General Fund	New Commercial/Industrial ED Site	2		\$ 10,000,000.00					\$ 10,000,000.00
In Progress - Partially	EM5	Emergency Management	0%	General Fund	Helipad	3	\$ 30,000.00						\$ 30,000.00
State-24	F1	Facilities	0%	General Fund	HVAC Replacements	2	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 100,000.00
State-24	W9	Water	0%	Water Fund	Well Rehabilitation Project	1		\$ 57,877.00					\$ 57,877.00
Unfunded	A1	Airport	0%	General Fund	Automated Weather Observation Station	2	\$ 300,000.00		\$ 250,000.00				\$ 550,000.00
Unfunded	A2	Airport	0%	General Fund	Utility Vehicle	2	\$ 20,500.00						\$ 20,500.00
Unfunded	A3	Airport	0%	Grant	S-Unit T-hanger Building	3			\$ 2,100,000.00				\$ 2,100,000.00
Unfunded	CMO3	County Manager's Office	0%	General Fund	Courthouse Stormwater Repair	1	\$ 120,000.00						\$ 120,000.00
Unfunded	EM6	Emergency Management	0%	General Fund	Search & Rescue Boat	2	\$ 65,000.00						\$ 65,000.00
Unfunded	EM7	Emergency Medical Services	0%	General Fund	Creswell EMS Substation Renovation	3		\$ 750,000.00					\$ 750,000.00
Unfunded	F2	Facilities	0%	General Fund	Parking Lot Resurfacing	3		\$ 528,000.00					\$ 528,000.00
Unfunded	F4	Facilities	0%	General Fund	Strader Building - Duoco Exterior East Wall	1	\$ 30,000.00						\$ 30,000.00
Unfunded	F5	Facilities	0%	General Fund	Courthouse Window Replacement	3		\$ 60,000.00					\$ 60,000.00
Unfunded	F6	Facilities	0%	General Fund	Courthouse Elevator Major Alteration (Upgrade)	2	\$ 300,000.00						\$ 300,000.00
Unfunded	MTW1	Health Department	0%	General Fund	Paving	2	\$ 250,000.00						\$ 250,000.00
Unfunded	REC3	Recreation	0%	General Fund	Think Tank/Alliance CD Projects	3	\$ 250,000.00						\$ 250,000.00
Unfunded	SAN2	Sanitation	0%	Sanitation Fund	Landfill Truck	2.5	\$ 40,000.00						\$ 40,000.00
Unfunded	SAN3	Sanitation	0%	Sanitation Fund	Landfill Dump Truck	2	\$ 50,000.00						\$ 50,000.00
Unfunded	W10	Water	0%	Water Fund	Well Insulation Project	3	\$ 15,000.00						\$ 15,000.00
Unfunded	W11	Water	0%	Water Fund	Water Plant Paving	3	\$ 90,000.00						\$ 90,000.00
Unfunded	W12	Water	0%	Grant	Mini Excavator	2.5	\$ 85,000.00						\$ 85,000.00

The Commissioners discussed possible additions to the CIP. Chair Keyes asked about a dedicated piece of equipment to offload equipment or help during mass food drops.

Commissioner Spruill asked about fire department radio upgrades.

Commissioner Spruill also discussed the grant match for a new fire truck, which is ~\$40,000.

Commissioner Johnson made a motion to recess to 1:15 PM. Commissioner Phelps seconded; motion passed unanimously.

Chair Keyes called the meeting to order after the recess.

Item 5 Major Recurring Annual Budget Considerations & Discussions

- A. Taxation review
- B. Economic Forecasts/Indicators & Impacts on Future Operating Costs
- C. Capital Improvement Plan (CIP)/Major Capital Projects Overview
- D. Grants Overview
- E. EMS System Financial Performance Review & Tyrrell County Contract Discussions
 - 1. Proprietary Funds/Services—Mr. Potter talked about Water Resources. Washington County will most likely pick up billing Town of Roper residents directly for their solid waste user fees via their county tax bills in the same way we already bill Creswell residents. Mr. Potter discussed Sanitation. Currently we have curbside pickup and then it is taken to the Bertie landfill--contact goes through July 2026. Curbside tipping contract through ARSWA--contract goes through 2035. The Scrap Tire Program—there is a potential competitor for the company in Aurora. The County is trying to negotiate a lower rate to properly dispose of our scrap tires due to rising costs under the current contract.
 - F. competitive company out of Aurora--Shavender is their hauler. We are now with Central Carolina.
- G. Other Major Recurring Contracts
 - a. Court Security
 - b. Mowing....mowing contract runs through Feb 2025 and should go out to bid in the fall of 2024 for a new contract to begin in the spring of 2025.
 - c. Central Services--IT
- H. Major Intergovernmental Partner Funding
 - a. Schools
 - b. MTW
 - c. Library
 - d. VFDs
 - e. Forestry
 - f. Commissioner Sponsored Functions
- I. Debt Service
 - a. School
 - b. Water
- J. Other Transfers
 - a. Airport
 - b. EMS 0.4 cent transfer
 - c. Recreation \$10,000 for PARTF grant match
 - d. Contingency

DEPARTMENTAL WORKSHOPS: EMS Director Jennifer O’Neal gave the following presentation.



**WASHINGTON COUNTY
EMS & TRANSPORT**
dba Washington-Tyrrell EMS

FY25 INITIAL BUDGET WORKSHOP PRESENTATION
JENNIFER A. O’NEAL, EMS DIRECTOR
JANUARY 16, 2024



AGENDA

- Performance Review
- Executive Summary
- SWOT Analysis
- Challenges
- Future Goals

PERFORMANCE

- FY 23
- 2439 calls for assistance answered
- 656 in Tyrrell
- 1,783 in Washington
- 247,288 miles driven
- 25,194 gallons fuel used
- 10.5 miles per gallon
- FY24 (to date 1/15/2024)
- 1334 calls for assistance answered
- 356 in Tyrrell
- 978 in Washington
- 110,921 miles driven
- 12,388 gallons fuel used
- 8.42 miles per gallon

EXECUTIVE SUMMARY

- Since 2007, Washington County has provided EMS and Transport Services under the direction of 5 different EMS Directors.
- Over the years, EMS services were added to Tyrrell County by contract.
- EMS utilizes Quick Response Vehicles to assist with calls and provide some basic community paramedicine services.
- EMS services are provided through 4 locations. EMS Station 1 in Plymouth, EMS Station 2 in Creswell, EMS Station 3 in Columbia and EMS Administrative Office on Water Street.

OUR TEAM

- EMS Division
 - Work 24/48 Shift Schedule
 - 3 Shifts
 - 9 Paramedic Positions
 - 3 Intermediate Positions
 - 6 Basic EMT Positions
 - EMS Director
 - EMS Deputy Director
- Transport Division
 - 40 hour Work Week
 - 2 Shifts
 - 4 Basic EMT Positions

SWOT

Clear Direction and Strategic Focus



SWOT ANALYSIS

- EMS is in the process of beginning a SWOT analysis to analyze what our agency does best now and improve our operational efficiency.
- This will be a valuable tool for strategic planning in the fast-paced and critical field of EMS. It offers a comprehensive view of both internal competencies and external environmental factors that impact EMS operations.
- Our analysis has not been completed at the time of this presentation.

CHALLENGES

- Nationwide EMS Shortages
- Current EMS population is aging out with no one to fill our shoes.
- Trends showing less interest in public service as a whole.
- Pay Differences among agencies.
- Hospital Closures/Diversions
- Decrease in facilities (closed or reduced services ie OB, Orthopedics)
- Specialty needs (CT / Dialysis)
- Increased turnaround time for EMS units.

GOALS

- Maintain our fleet with appropriate and timely care.
- Find new ways to engage and recruit/retain employees.
- Improve our employees work spaces.
- Increase the safety of our employees.
- Find ways to help with the delivery of healthcare to citizens challenged by the lack of local services.

MANY THANKS!



- I WANT TO ACKNOWLEDGE THE BOARD OF COMMISSIONERS (PAST AND PRESENT) FOR YOUR COMMITMENT TO AND SUPPORT OF EMS. THIS HELPS US PROSPER AND GROW, INCREASE EFFICIENCY AND OPPORTUNITY, AND ENSURE A POSITIVE INFLUENCE ON QUALITY OF LIFE.

EMS Director O'Neal read an email from Washington Regional Medical Center (WRMC) that their Mobile CT trailer would be leaving WRMC. She does not think the hospital has installed their CT machine yet. WRMC is now on CT diversion.

EMS Director O'Neal said she would like two more of the Lucas 3 Compression Systems, so that there would be one on each ambulance.

Mr. Potter said they would look into buying these before the end of the year. The Board agreed.

Chair Keyes said she appreciated all that the EMS Director does.

EMS Director O'Neal said she has a PO out for all the radios. Her PO is all inclusive. February 2025 is the date they are supposed to be in compliance. Mr. Potter said he'd like to have the ambulances on the CIP (with a 5-year plan) for replacement.

EMS Director O'Neal thanked the Commissioners for their time and for the brainstorming.

EMERGENCY MANAGEMENT: Mr. Lance Swindell, Emergency Management Coordinator, spoke to the Board.

Mr. Swindell explained the Capacity Building Grant. He was able to get the side by side and 24' trailer with that grant.

Mr. Swindell talked about radios. He bought 19 with a grant. He will have a cache of 6 radios in the new upfitted truck for fire fighters to use if needed.

Discussion ensued about various items. Mr. Swindell stated he may need a boat and a trailer. The boat would need to be a deep-V boat that can handle the river and the Albemarle Sound.

Mr. Swindell stated that another Capacity Building grant comes out next year (maybe he can get \$200,000). Mr. Swindell said we might include other close counties so we could get increased funds to share.

K. Economic Development Opportunities and Goals

- a) Agape grant has been closed out
- b) Motorsports Grant has spent at least ½ of the funding
- c) Dedication of sewer line with Plymouth
- d) Lift station
- e) Golden Leaf site grant

Commissioner Spruill asked about better parking for boats/trailers, especially those coming in for bass tournaments. Mr. Potter said Mr. Tom Harrison spoke about this issue also at the TTA mtg. Mayor Roth had a list of the tournaments. Mr. Harrison owns the land between Bill Forbes' building and the museum. There may be plans to renovate those sites.

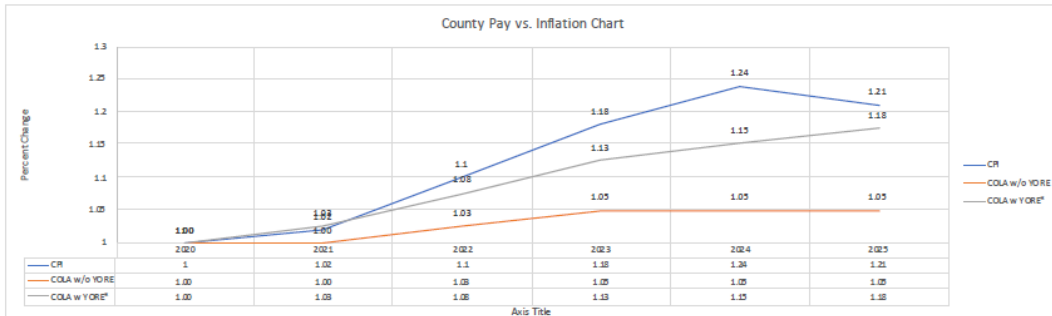
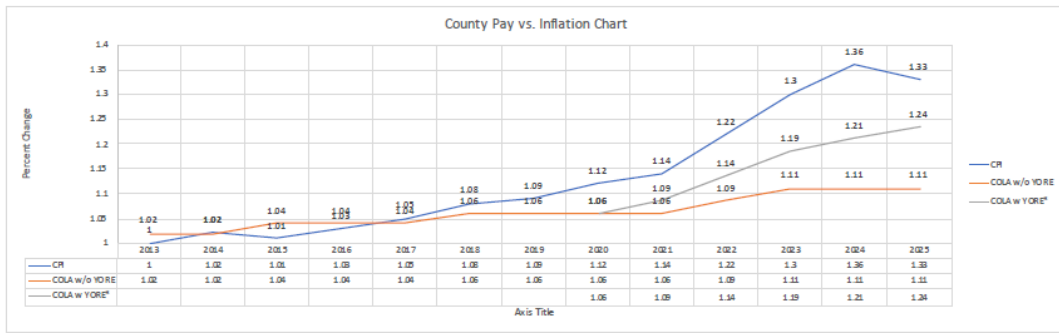
Mr. Potter went over a page from Strategic Plan on Sustainable Economic Growth & Development.

Commissioner Phelps stated that Pocosin Innovative Charter (PIC) school officials may request to move into the Creswell school once it is vacated when those students move into the new school.

Commissioner Spruill mentioned that the County could be looking for a revolving grant.

- L. County Personnel Discussion: Mr. Potter showed a graph of what it would look like if Washington County did not do Years of Relevant Experience (YORE) and then what it looks like with the YORE.

CPI Value	COLA	COLA Value	COLA+Y
2013	1	0.02	1.02
2014	1.02	0	1.02
2015	1.01	0.02	1.04
2016	1.03	0	1.04
2017	1.05	0	1.04
2018	1.08	0.02	1.06
2019	1.09		1.06
2020	1.12	1	1.06
2021	1.14	1.02	1.06
2022	1.22	1.1	1.03
2023	1.3	1.18	1.09
2024	1.36	1.24	1.11
2025	1.33	1.21	1.11
	14.75	13.815	



M. Additional revenue sources or ideas

N. Additional cost saving measures or ideas

Commissioner Spruill asked what the taxation classification of property used for solar farming was, and what impact that has on our tax base compared to the possibility of the land being classified differently. The 80% is their exemption on the taxation of their *personal* property/solar equipment. Mr. Potter said he needs to get Ms. Wilkins in here to talk about it.

The Commissioners feel that the current recreation fee schedule is good as is as. It works well.

Mr. Potter said in years past, they had talked about a fleet vehicle leasing program for vehicles, but that turned out to be an administrative nightmare. Now the County just buys vehicles outright.

Commissioner Johnson made a motion to recess the meeting to 8:00 AM on Monday, January 22, 2024, in the Commissioners' Room to continue the budget workshop. Commissioner Walker seconded; the motion carried unanimously.

Ann C. Keyes
Chair

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