

**Board of Commissioners
Meeting
June 3, 2024**



WASHINGTON COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA
JUNE 3, 2024

**COMMISSIONERS' ROOM, 116 ADAMS STREET, PLYMOUTH, NC
LIVESTREAMED ON FACEBOOK**

- 6:00 PM Call to Order—Chair Keyes
6:01 PM Invocation / Pledge
Additions / Deletions
Approval of Meeting Agenda
- Item 1 6:05 PM Consent Agenda
a) Approval of Minutes of May 6 & May 20, 2024
b) Tax Refunds, Releases & Insolvents
c) RESO 2024-021 Approving & Accepting Sale of Real Property, 521 Monroe St.
d) JCPC Certification Standards & Washington County JCPC Membership
e) Facility Use Policy 2024
- Item 2 6:10 PM Public Forum (3-minute limit per speaker)
- Item 3 6:20 PM Employee of the Quarter, Chair Keyes
- Item 4 6:30 PM Departmental Update: Senior Center, Ms. Renee' Collier
- Item 5 6:50 PM Board of Equalization & Review, Ms. Sherri Wilkins, Tax Administrator
- Item 6 7:00 PM Quasi-Judicial Hearing: Special Use Permit, T.F. Nixon Memorial Gardens, Mr. Curtis Potter, CM/CA & Mr. Allen Pittman, Planning/Safety Director
- Item 7 7:30 PM FY25 Budget Ordinance, Mr. Curtis Potter, CM/CA
- Item 8 7:45 PM Finance Officer's Report, Budget Amendments/Budget Transfers, Ms. Missy Dixon, Finance Officer
- Item 9 7:55 PM Other Items by Chair, Commissioners, or Staff
a) ABC Board Budget Amendment FY23-24
b) ABC Board Proposed Budget FY24-25
- Item 10 8:00 PM Closed Session has been scheduled according to NCGS§143-318.11(a)(3)
(attorney-client privilege and NCGS §143-318.11(a)(6) (personnel)
Recess/Adjourn

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 1

DATE: June 3, 2024

ITEM: Consent Agenda

SUMMARY EXPLANATION:

- a) Approval of Minutes of May 6 & May 20, 2024
See attached at the end of the package.
- b) Tax Refunds, Releases & Insolvents
See attached.
- c) RESO 2024-021 Approving & Accepting Sale of Real Property, 521 Monroe St.
See attached.
- d) JCPC Certification Standards & Washington County JCPC Membership
See attached.
- e) Facility Use Policy 2024
See attached.



North Carolina Vehicle Tax System

NCVTS Pending Refund report

May 2024

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Plate Number	Status	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
BAXTER, TRE'SHUN TYREK	BAXTER, TRE'SHUN TYREK		2924 SUSSEX ST	APT 9	GREENVILLE, NC 27834	Adjustment >= \$100	HMY6942	PENDING	Situs error	5/13/2024	W	TAX	(\$12.09)	(\$0.69)	(\$12.78)
											P	TAX	(\$82.76)	(\$4.76)	(\$87.52)
											P	VEHICLE FEE	(\$15.00)	\$0.00	(\$15.00)
											Refund			\$115.30	
BROYLES, JAMES EDWARD	BROYLES, JAMES EDWARD	BROYLES, PHYLLIS SIMPSON	293 WILLIAMS LOOP RD		ROPER, NC 27970	Proration	HD8893F	PENDING	Tag Surrender	5/7/2024	W	TAX	(\$37.87)	\$0.00	(\$37.87)
											Refund			\$37.87	
HART, PAIGE WIXON	HART, PAIGE WIXON		627 N. LAKE DR.		SALEM, SC 29676	Proration	KDV9208	PENDING	Tag Surrender	5/21/2024	W	TAX	(\$79.73)	\$0.00	(\$79.73)
											P	TAX	(\$50.65)	\$0.00	(\$50.65)
											P	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund			\$130.38	
HART, RANDOLPH WILSON	HART, RANDOLPH WILSON		627 N. LAKE DR.		SALEM, SC 29676	Proration	REN6011	PENDING	Tag Surrender	5/21/2024	W	TAX	(\$110.13)	\$0.00	(\$110.13)
											P	TAX	(\$69.96)	\$0.00	(\$69.96)
											P	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund			\$180.09	
LYNN, JAMES JONATHAN	LYNN, JAMES JONATHAN		239 LYNN LN		PLYMOUTH, NC 27962	Proration	RJM2704	PENDING	Tag Surrender	5/7/2024	W	TAX	(\$9.49)	\$0.00	(\$9.49)
											Refund			\$9.49	
PATRICK, TARA MICHELLE	PATRICK, TARA MICHELLE		1210 BACKWOODS RD		ROPER, NC 27970	Adjustment < \$100	PAN7808	PENDING	Situs error	5/9/2024	W	TAX	\$0.00	\$0.00	\$0.00
											P	TAX	(\$35.26)	\$0.00	(\$35.26)
											P	VEHICLE FEE	(\$15.00)	\$0.00	(\$15.00)
											Refund			\$50.26	
ROGERSON, LAUREN ASHLEY	ROGERSON, LAUREN ASHLEY		263 OLD ROPER ROAD LOOP		PLYMOUTH, NC 27962	Adjustment >= \$100	BJZ4434	PENDING	Situs error	5/15/2024	W	TAX	\$0.00	\$0.00	\$0.00
											P	TAX	(\$148.12)	\$0.00	(\$148.12)
											P	VEHICLE FEE	(\$15.00)	\$0.00	(\$15.00)
											Refund			\$163.12	
SEABOARD TIMBER INC	SEABOARD TIMBER INC		1458 MORRATTOCK RD		PLYMOUTH, NC 27962	Proration	TKN6281	PENDING	Tag Surrender	5/1/2024	W	TAX	(\$422.05)	\$0.00	(\$422.05)
											Refund			\$422.05	
SWAIN, EAGLE HARDISON	SWAIN, EAGLE HARDISON		1005 FOLLY RD LOT 2		PLYMOUTH, NC 27962	Proration	FJE3194	PENDING	Tag Surrender	5/16/2024	W	TAX	(\$14.96)	\$0.00	(\$14.96)
											Refund			\$14.96	



North Carolina Vehicle Tax System

NCVTS Pending Refund report

May 2024

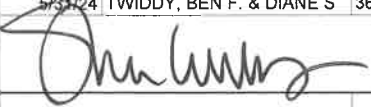
Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Plate Number	Status	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
														Refund Total	\$1123.52

Shervi Wilkins *SW* 5/29/2024
 Requested by Tax Administrator Date

"Approved by the Washington County Board of Commissioners meeting held _____, 2024"

 Clerk to the Board of Commissioners

**WASHINGTON COUNTY
REAL ESTATE, PERSONAL PROPERTY AND MOTOR VEHICLE REFUNDS AND RELEASES
MAY 2024**

DATE	NAME	TICKET YEAR	ACCOUNT #	SITUS	PARCEL #	AMOUNT REL	AMOUNT REF	REASON
5/31/24	BOLLINGER, ADAM BENJAMIN	2019 4307	6589	1		\$9.97		MOVED OUT OF THE COUNTY & ITEM SOLD
5/31/24	BOLLINGER, ADAM BENJAMIN	2019 4307	6589	6		\$0.09		MOVED OUT OF THE COUNTY & ITEM SOLD
5/31/24	BOLLINGER, ADAM BENJAMIN	2020 4327	6589	1		\$9.09		MOVED OUT OF THE COUNTY & ITEM SOLD
5/31/24	BOLLINGER, ADAM BENJAMIN	2020 4327	6589	6		\$0.08		MOVED OUT OF THE COUNTY & ITEM SOLD
5/31/24	BOLLINGER, ADAM BENJAMIN	2021 4391	6589	1		\$8.33		MOVED OUT OF THE COUNTY & ITEM SOLD
5/31/24	BOLLINGER, ADAM BENJAMIN	2021 4391	6589	6		\$0.08		MOVED OUT OF THE COUNTY & ITEM SOLD
5/31/24	BOLLINGER, ADAM BENJAMIN	2022 4391	6589	1		\$7.53		MOVED OUT OF THE COUNTY & ITEM SOLD
5/31/24	BOLLINGER, ADAM BENJAMIN	2022 4409	6589	6		\$0.08		MOVED OUT OF THE COUNTY & ITEM SOLD
5/31/24	BOLLINGER, ADAM BENJAMIN	2023 4725	6589	1		\$5.81		MOVED OUT OF THE COUNTY & ITEM SOLD
5/31/24	BOLLINGER, ADAM BENJAMIN	2023 4725	6589	6		\$0.07		MOVED OUT OF THE COUNTY & ITEM SOLD
5/31/24	TWIDDY, BEN F. & DIANE S	2023 3634	52931	1		\$335.00		NO UTILITIES
								
Requested by Tax Administrator			Date		"Approved by the Washington County Board of			
					Commissioners meeting held _____, 2024"			
					Clerk to the Board of Commissioners			

SITUS CODES:

- 1 - PLYMOUTH
- 2 - LEES MILLS, ROPER
- 3 - SKINNERSVILLE / CRESWELL
- 4 - SCUPPERNONG / CRESWELL
- 6- WATERSHED



North Carolina Vehicle Tax System

NCVTS Pending Refund report

May 2024

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 2	Address 3	Refund Type	Plate Number	Status	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
															\$1123.52

Shevva Wilkins

5/29/2024

Requested by Tax Administrator

Date

"Approved by the Washington County Board of Commissioners meeting held _____, 2024"

Clerk to the Board of Commissioners

COUNTY OF WASHINGTON

BOARD OF COMMISSIONERS:

ANN C. KEYES, CHAIR
 CAROL V. PHELPS, VICE-CHAIR
 TRACEY A. JOHNSON
 JOHN C. SPRUILL
 JULIUS WALKER, JR.



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

ADMINISTRATIVE STAFF:

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 COUNTY MANAGER & COUNTY ATTORNEY
 cpotter@washconc.org
 JASON SQUIRES
 ASSISTANT COUNTY MANAGER
 acm@washconc.org
 CATHERINE "MISSY" DIXON
 FINANCE OFFICER
 mdixon@washconc.org
 JULIE J. BENNETT, MMC, NCMCC
 CLERK TO THE BOARD
 jbennett@washconc.org

RESO 2024-021

APPROVING AND ACCEPTING SALE OF REAL PROPERTY AT PIN# 6767.II-65-4496, 521 MONROE STREET, PLYMOUTH, NC

WHEREAS, the County Manager or their designee was authorized by RESO2024-012 ; and of the Washington County Board of Commissioners to sell by electronic auction at www.govdeals.com the surplus properties described below by advertising such properties for sale from 4/5/24 to 5/4/24 and accepting bids from 5/5/24 to 5/24/24; and

WHEREAS, the County Manger's Office did in fact advertise and solicit bids for the sale of such properties pursuant to the authority and terms of the foregoing Board Resolution authorizing such action; and

WHEREAS, the foregoing Resolution does respectively require that the bid results be reported to the Board at their next regularly scheduled meeting, and provide that the Board shall accept or reject the bid within 30 days of said report; and

WHEREAS, the surplus properties and their respective bid results are hereby reported as follows:

Address/ Deed Ref	Tax PIN/ Value	Taxes Owed @ Foreclosures	High Bid/%Tax Value 93%	Notes/Others
521 Monroe St. – Plymouth Deed Book 540, Page 239	#6767.II-65-4496 \$7200.00	\$6,662.88	\$6,700.00 45% to County \$3,015 55% to Plymouth \$3685	Net of Back Taxes: \$+37.12

NOW THEREFORE, the Board of County Commissioners of Washington County hereby resolves as follows:

1. That the highest bid reported above for the purchase of 521 Monroe St., Plymouth, NC be accepted and approved.
2. That the County Manager or their designated agent is authorized to execute any and all necessary documents including without limitation deeds, settlement statements, or other closing or related legal documents approved by the County Attorney for the purpose of conveying the properties described above to their respective purchasers upon receipt of the purchase funds, or upon adequate legal assurances given by a bona fide settlement agent holding such funds in escrow for the purpose of disbursing such funds to the County upon actual closing.

ADOPTED this ___ day of _____2024.

Ann C. Keyes, Chair
Washington County Board of Commissioners

ATTEST:

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

JUVENILE CRIME PREVENTION COUNCIL CERTIFICATION STANDARDS

G.S. 143B-853 allows for a 2-year funding cycle for programs that meet the requirements of the statute and have been awarded funds in a prior funding cycle. Indicate below if the JCPC plans to allow for a 1-year or 2-year funding cycle.

1-Year Funding: FY 2024-2025

Membership

- | | |
|---|------------|
| A. Have the members of the Juvenile Crime Prevention Council been appointed by county commissioners? | <u>Yes</u> |
| B. Are members appointed for two-year terms and are those terms staggered? | <u>Yes</u> |
| C. Is membership reflective of social-economic and racial diversity of the community? | <u>Yes</u> |
| D. Does the membership of the Juvenile Crime Prevention Council reflect the required positions as provided by N.C.G.S. §143B-846? | <u>Yes</u> |

If not, which positions are vacant and why?

The position of a Business Community member has been open, and a person is interested to fill that position. Also, 2 persons under the age of 21 or 1 person under age 21 and 1 person from the public representing the interests of families of at-risk juveniles are currently open on the Board. Those position are trying to be filled as well. The Juvenile Defense Attorney position has not been able to be filled in several years.

Organization

- | | |
|---|----------------|
| A. Does the JCPC have written Bylaws? | <u>Yes</u> |
| B. Bylaws are | <u>On file</u> |
| C. Bylaws contain Conflict of Interest section per JCPC policy and procedure. | <u>Yes</u> |
| D. Does the JCPC have written policies and procedures for funding and review? | <u>Yes</u> |
| E. These policies and procedures | <u>On file</u> |
| F. Does the JCPC have officers and are they elected annually? | <u>Yes</u> |

Meetings

- | | |
|--|------------|
| A. JCPC meetings are considered open and public notice of meetings is provided. | <u>Yes</u> |
| B. Is a quorum defined as the majority of membership and required to be present in order to conduct business at JCPC meetings? | <u>Yes</u> |
| C. Does the JCPC meet six (6) times a year at a minimum? | <u>Yes</u> |
| D. Are minutes taken at all official meetings? | <u>Yes</u> |
| E. Are minutes distributed prior to or during subsequent meetings? | <u>Yes</u> |

Planning

- | | |
|--|------------|
| A. Does the JCPC conduct a biennial planning process which includes a needs assessment, monitoring of programs and funding allocation process? | <u>Yes</u> |
| B. Is this Biennial Plan presented to the Board of County Commissioners and to DPS? | <u>Yes</u> |
| C. Is the Funding Plan approved by the full council and submitted to Commissioners for their approval? | <u>Yes</u> |

Public Awareness

- | | |
|--|------------|
| A. Does the JCPC communicate the availability of funds to all public and private non-profit agencies which serve children or their families and to other interested community members?
<input checked="" type="checkbox"/> RFP, Distribution List, and Advertisement attached | <u>Yes</u> |
| B. Does the JCPC complete a biennial needs assessment and make that information available to agencies which serve children or their families, and to interested community members? | <u>Yes</u> |

No Overdue Tax Debt

JUVENILE CRIME PREVENTION COUNCIL CERTIFICATION STANDARDS

A. As recipient of the county DPS JCPC allocation, does the County certify that it has no overdue tax debts, as defined by N.C.G.S. §105-243.1, at the Federal, State, or local level?

Yes

Briefly outline the plan for correcting any areas of standards non-compliance.

Working on filling vacant positions on JCPC membership.

JUVENILE CRIME PREVENTION COUNCIL CERTIFICATION STANDARDS

Instructions: N.C.G.S. § 143B-846 specifies suggested members be appointed by county commissioners to serve on local Juvenile Crime Prevention Councils. In certain categories, a designee may be appointed to serve. Please indicate the person appointed to serve in each category and his/her title. Indicate appointed members who are designees for named positions. Indicate race and gender for all appointments.

Specified Members	Name	Title	Designee	Race	Gender
1) School Superintendent or designee	Will White	Superintendent	<input checked="" type="checkbox"/>	White	Male
2) Chief of Police or designee	Willie Williams	Chief of Police		Black or African-American	Male
3) Local Sheriff or designee	Johnny Barnes	Sheriff		White	Male
4) District Attorney or designee	Seth Edwards	District Attorney		White	Male
5) Chief Court Counselor or designee	Stacy Huss	Chief Court Counselor		White	Female
6) Director, Local Management Entity/ Managed Care Organization (LME/MCO), or designee					
7) Director DSS or designee	Clifton Hardison	Director		White	Male
8) County Manager or designee	Curtis Potter	County Manager		White	Male
9) Substance Abuse Professional					
10) Member of Faith Community	Harry White	Minister		Black or African-American	Male
11) County Commissioner	Julius Walker	Commissioner		Black or African-American	Male
12) A Person Under the Age of 21	Ni'chelle Caldwell	Student		Black or African-American	Female
13) A Person Under the Age of 21, or a member of the public representing the interests of families of at-risk juveniles					
14) Juvenile Defense Attorney					
15) Chief District Judge or designee	Regina Parker	Chief District Court Judge		Black or African-American	Female
16) Member of Business Community	Diane White	Local Business Representative		Black or African-American	Female
17) Local Health Director or designee					
18) Rep. United Way/other non-profit	Kay Overton	Director-Partnership for Children		White	Female
19) Representative/Parks and Rec	Randy Fulford	Parks and Recreation		Black or African-American	Male
20) County Commissioner appointee	Dina Brown	School Counselor		Black or African-American	Female
21) County Commissioner appointee	Doretha Garrett	Center for Family Violence		Black or African-American	Female
22) County Commissioner appointee	Lucas Denny	Supervisor Juvenile Justice		Black or African-American	Male
23) County Commissioner appointee	Missy Dixon	Fianance Director Washington County		White	Female

JUVENILE CRIME PREVENTION COUNCIL CERTIFICATION STANDARDS

Specified Members	Name	Title	Designee	Race	Gender
24) County Commissioner appointee	Stephanie Simpson	Police Department		Black or African-American	Female
25) County Commissioner appointee	Tina Singleton	Juvenile Court Counselor		White	Female
26) County Commissioner appointee					



Non-Governmental Facility Use Policy

Washington County attempts to provide a valuable service to the community by occasionally permitting private non-governmental use of certain County owned facilities for civic, cultural, educational, or other approved activities when able to do so without disrupting or interfering with official County operations.

This policy is intended to establish the minimum terms, conditions, and procedures under which such use may be authorized. Requests to use any County owned facility or property must be made at least ten (10) days in advance by contacting the County Manager's Office located at 116 Adams St. Plymouth, NC 27962 by phone (252)793-5823 or email at: cmoassistant@washconc.org

GENERAL RULES

All uses of any County owned or controlled facility by any authorized users (including individuals, groups, agencies, or organizations as well as any and all of their respective employees, volunteers, agents, invitees, or other guests of any kind) shall be governed at all times by the following general rules:

1. Users shall designate one primary person to be held responsible for the activity.
2. The same designated primary person shall also be the ONLY point of contact for the County.
3. Users must request use of the facility at least thirty (30) calendar days, and not more than ninety (90) calendar days before the proposed use date, by submitting a Facility Use Application to the County Manager's Office. Applications may be denied or conditionally approved for any reason, or for no reason, in the sole discretion of the County Manager or their authorized agent. Such reasons may include without limitation: concerns about property condition, activity specific liability concerns, public health and safety concerns, or potential interference with County operations or activities.
4. Users shall only permit the facility to be used for the purpose(s) stated in the signed Application.
5. Users shall not assign or transfer any permitted authorization to use County facilities to any other party without County's written permission.
6. Facility reservations shall be made in the order requested. The County reserves the right to assign available facilities based on its determination of appropriateness for the intended use and convenience to minimize potential disruption to normal County operations. The County may change the assigned room or facility or cancel a reservation if an emergency or urgent need arises although every effort will be made to reasonably accommodate the User in any such an event. The County is not responsible for any financial losses incurred by Users in the event of any cancellation or amendment of the permitted use, or by changing the facility assigned to the user.
7. Entry instructions will be coordinated ONLY with the same designated primary person.
8. No special or reserved parking is provided. All parking is on a first-come, first-served basis.
9. Users are expected to furnish their own supplies (copiers, markers, pens, pencils, paper, flip charts, post-it notes, tape, etc.) Copier services are not provided.
10. No person shall intentionally throw or place litter on the grounds, streets, or parking areas.
11. Users are expected to clean up thoroughly after all events, and to place all food and trash in designated containers if provided, and to empty such containers or otherwise deposit all such food and trash in designated dumpsters located outside of the facility.
12. Users shall NOT restrict attendance or participation in any event at the facility based on race, sex, color, religious affiliation, national origin, disability, political affiliation, or any other protected class.

Audio/Visual and Sound Equipment: Unless otherwise requested and approved in advance, Users are expected to provide their own visual and audio equipment. Access to County owned audio/vision equipment is generally NOT provided or authorized. Open unprotected Wi-Fi may be available in some locations but is not guaranteed or endorsed as secure.

Facility Set-up: Users are responsible for set-up (tables/chairs arrangements) and break-down for each event and must return all furniture to its original location. The County is NOT responsible for furniture arrangement.

Food Services: The County Manager's Office must be notified if food is going to be served.

Responsibility for Supervision & Damage:

The designated primary person (and point of contact) must be physically present at all times during all permitted use of the facility, and together with the User, shall be primarily responsible for supervising the general care, custody and control of the facility and any and all activities and events thereat, including the maintenance of general order and safety of all people present. No County officials or employees shall be deemed or held responsible for any such supervision. Users shall be responsible for any damage to County property, other than normal wear and tear, while the facility is under the User's supervision, care, custody, and control. The following rules shall be observed:

1. Users shall NOT place tape on painted surfaces, or paint, wallpaper, mark, or deface; or drive nails, tacks, or screws into floors, walls, ceilings, desks, or any other County property.
2. Users shall immediately remove their property and equipment from the facility after its use.
3. Users shall leave the County premises arranged as found and in a clean, neat and orderly manner.
4. Users shall comply with all applicable local fire codes and all local, state, and federal laws.
5. Users shall place all trash in the appropriate containers.
6. Users agree to be responsible to the County for any damage to County property, and shall further agree to hold the County harmless and indemnified from any claims, suits, or causes of action arising from the User's use of any County owned facility or property.

Prohibited Activities: The following activities are **prohibited** within County facilities and on County property:

1. **Commercial use** of County facilities or property is not permitted. Users shall NOT sell or permit any vendors to sell any products, goods, or services at any facility.
2. Possession, use, or sale of alcohol or **illegal drugs** or other illegal substances or items.
3. **Smoking, Vaping, or Gambling.**
4. Use of any **open flames** (including candles and burners of any kind) or pyrotechnics of any kind.
5. Any activity violating any local, state, or federal rules, regulations, or laws.
6. Any activity that disrupts or is likely to **disrupt County operations or activities or damage property.**
7. The attachment, placement or display of any exterior signs related to any activity on any County property must be clearly described in the Application and pre-approved in writing by the County.

Fees/Cancellation/Refunds: Users shall pay any applicable security deposit or facility use fees that may be established from time to time by the Board of Commissioners in the County Fee Schedule at the time of submitting a Facility Use Application if requested by the County, or otherwise at least ten (10) working days before the requested use date to avoid cancellation without refund. For good cause shown, Users may cancel with a refund or request modification of a facility use request with a refund if such modification cannot be provided, up to forty eight (48) hours prior to the date and time of the intended use of the facility by providing written notice thereof to the County.

Non-Governmental Facility Use Application

Full Legal Name of Organization: _____

Event Date: _____ Event Time: _____

Full Legal Name of Point of Contact: _____

Email: _____ Cell Number: _____

Desired Facility/Location: (1st Choice): _____ (2nd Choice): _____

Purpose of Event & Description of Intended Activities (be as descriptive as possible): _____

Will food be served? Yes _____ No _____

The following items must be initialed before application is considered for approval:

_____ I have fully read and completely understand the Non-Government Facility Use Policy to which this form is attached, and I further understand that under such policy, I am personally responsible and accountable to Washington County for insuring that the requested use of the facility stays in full compliance with the rules, terms, and conditions stated within such policy, as well as any supplemental terms or conditions that may be added by the County during its review and approval of this request. (Any supplemental terms or conditions will be identified at the bottom of this Application before signature by the County Representative).

_____ I understand that as the Point of Contact, am not to transfer entrance information to any facility to anyone else and I am responsible for unlocking and locking the facility back, for being physically present at the facility at all times during its use, and for making sure all trash and personal items are removed.

Signature of Point of Contact: _____ Date: _____

Submit form to the County Manager's Office: 116 Adams St. Plymouth, NC 27962 cmoassistant@washconc.org

This Box for Internal County Use Only: Application Received On: _____

Facility Location Approved & Description of Any Additional Terms/Conditions: _____

Application Approved or Denied on _____ by: _____ (Sign)

Point of Contact Notified on _____ by: _____ (Sign)

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 2

DATE: June 3, 2024

ITEM: Public Forum (3-5 minute limit per speaker)

SUMMARY EXPLANATION:

As is required by North Carolina General Statute §153A-52.1, time has been allotted for comments from the public.

Public Comment Statements

In December of 2015, the Washington County Board of Commissioners adopted a public comment period. Essentially this policy said that a public comment period shall be set aside at the beginning of each regular monthly Commissioners and it shall be limited to a maximum of thirty (30) minutes.

Additionally, this policy stated that all speakers are required to sign up prior to the meeting at which they wish to speak. The signup sheet must be on the podium 30 mins prior to the meeting. Each speaker shall clearly write their name, address, and the topic upon which they wish to speak on the signup sheet.

This board adopted rules that must be followed. Some of the high points of those rules, which I wish to remind the public is:

1. Speakers shall be acknowledged by the Board Chairperson.
2. Speakers shall address the Board from the lectern at the front of the room, and begin their remarks by stating their name and address.
3. Public comment is not intended to require any Board or staff members to answer any impromptu questions or engage in debate. Speakers shall address all remarks to the Board as a body, and not to any individual board or staff members. Discussions between speakers and members of the audience shall not be allowed.
4. Speakers shall be courteous in their language and presentations, and shall not use profanity, racial slurs, or make any obscene remarks, nor engage in any personal attacks of commissioners.
5. Speakers shall have a maximum of three (3) to five (5) minutes to make their remarks depending on the number of speakers and topics. The Chairperson may limit the number of speakers allowed to make substantially similar comments with respect to the same topic.
6. Speakers who have prepared written remarks or supporting documents are encouraged to leave a copy of such remarks and documents with the County Clerk.
7. Speakers shall not discuss any of the following: matters which are the subject of public hearings set for the same meeting; matters which are closed session matters, including without limitation matters within the attorney-client privilege, anticipated or pending litigation, personnel, property acquisition, and matters which are made confidential by law.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 3

DATE: June 3, 2024

ITEM: Employee of the Quarter, Chair Keyes

SUMMARY EXPLANATION:

Chair Keyes will make a presentation to the Employee of the Quarter. The Employee of the Quarter will receive a Certificate and a check for \$50 and be recognized on the Employee Recognition Board in the County's Administrative Building.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 4

DATE: June 3, 2023

ITEM: Departmental Update: Senior Center, Ms. Renee Collier, Senior Center Director

SUMMARY EXPLANATION:

Each month a different Department Head will give an update on their Department. This month you will hear from Ms. Renee' Collier on the Senior Center.

(Note: As Commissioners, you may request that we invite a certain Department Head to give an update. Please let the Clerk know if you have such a request.)

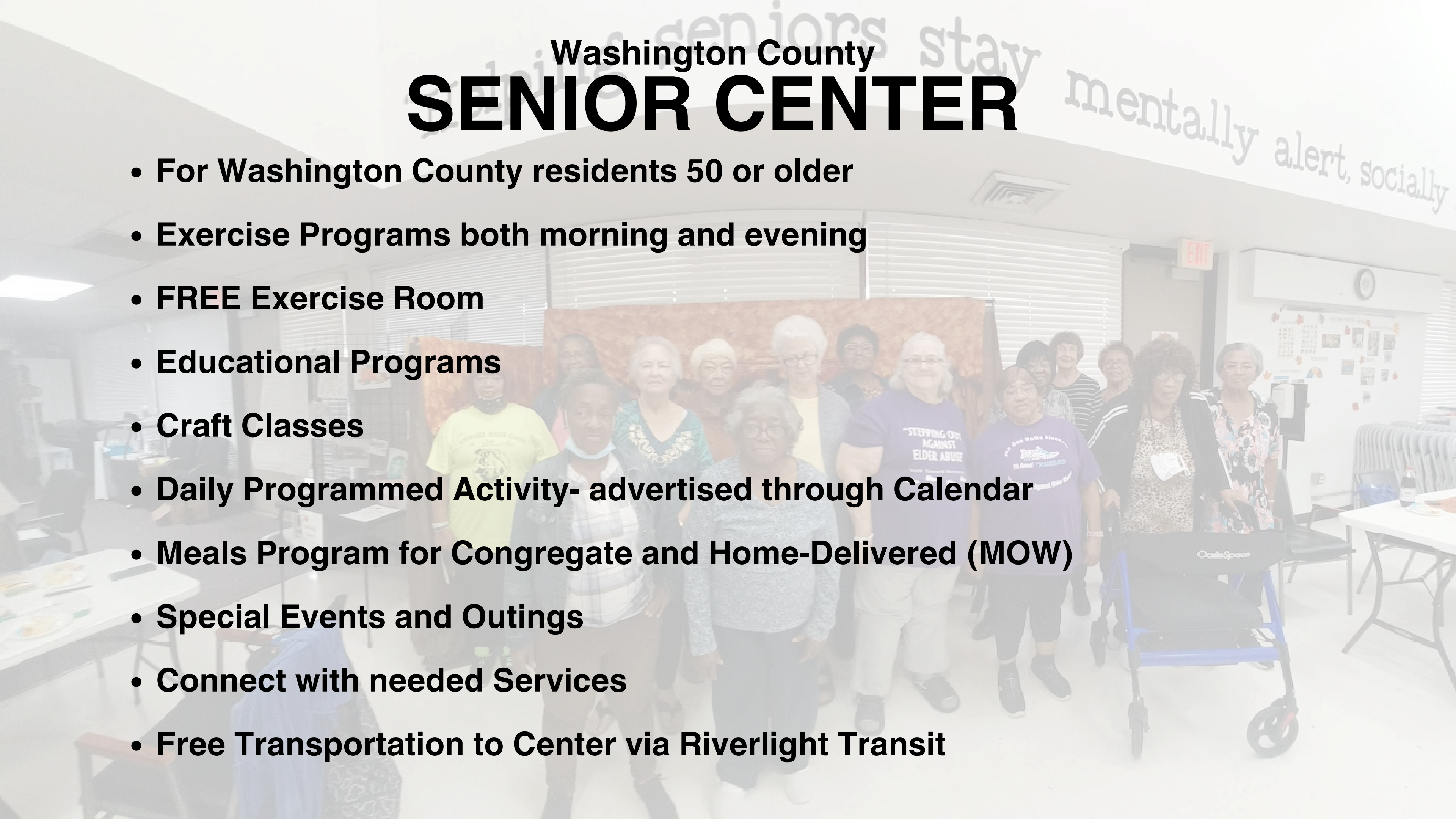
WASHINGTON COUNTY SENIOR CENTER



Board Of Commissioner Update
JUNE 2024

Washington County **SENIOR CENTER**

- For Washington County residents 50 or older
- Exercise Programs both morning and evening
- **FREE Exercise Room**
- Educational Programs
- Craft Classes
- Daily Programmed Activity- advertised through Calendar
- Meals Program for Congregate and Home-Delivered (MOW)
- Special Events and Outings
- Connect with needed Services
- Free Transportation to Center via Riverlight Transit



YEAR IN REVIEW

July 2023 - May 2024

Regular Re-occurring Programming, Exercise Classes & Craft Classes by Staff

But also:

- 14 - Large Events or Programs
- 2 - Education Programs of Younger Generations
- 20 - Education or Enrichment From Outside Groups
- 5 - Volunteer-Led Programs that occurs monthly
- 24 - Day Trips & Monthly Library Visits
- 1 - Overnight Trip to Concord and Zoo
- 4 - Center Sponsored Donation Fundraisers
- 35+ - Meals on Wheels/Facility Bound Seniors Christmas Gifts



CURRENTLY AT THE CENTER

June 2024

JUNE CALENDAR OF EVENTS				
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
3 10am: Games Day	4 10am: Crafts with Staff	5 10am: Hurricane Preparedness Wash. Co. Fire Department	6 10am: Chair Volleyball 3pm: Caregivers Group	7 8:30am: Elder Abuse Walk Elizabeth City
10 9am: Washington Waterfront Underground Railroad Museum	11 10am: Towne Pointe Professional Center Presentation 12:30pm: Edenton Movie Trip	12 10am: Crafts wit Staff Father's Day Cards	13 8:30am: Aquarium Trip	14 9:30am: Walking Trail 10am: Cornhole
17 9:45am: Library Visit	18 10:00am: Juneteenth Celebration	19 Closed	20 10am: Bingo with Annette 12n: Birthday Celebration	21 9:30am: Walking Trail 10am: Cornhole
24 10am: Bullseye Bounce	25 9:45am: Blueberry Picking with Quinterlene 	26 10am: Cooking with Taylor Downtown Plymouth May 31- June 2	27 10am: Coffee Break 10:30am: Nutrition Presentation 	28 9:30am: Walking Trail 10am: Cornhole
9:30-9:45 a.m. Fitter Sitters (Offered Virtually on FB)	9:30-9:45 a.m. Chair Yoga (Offered Virtually on FB)	9:30-9:45 a.m. Fitter Sitters (Offered Virtually on FB)	9:30-9:45 a.m. Chair Yoga (Offered Virtually on FB)	
11:00-11:15 a.m. Education Corner	1:00-2:00 p.m. Chair Exercise	10:00-11:00 a.m. Sewing with Geraldine	1:00-2:00 p.m. Chair Exercise	
1:00 pm: Diamond Art	5:00-6:30 p.m. Beginners Line Dance	11:00-11:15 a.m. Inspirational Studies	5:00-6:30 p.m. Line Dance with Linda	
1:00-2:30 p.m. Pickle Ball (Adam St. Gym)		1:00-2:30 p.m. Pickle Ball (Adams St. Gym)		
5:00-6:00p.m. Fitness Workout		1:00-4:00 p.m. Crafts with Sandra Bridge		
6:00-7:00 pm. Yoga		5:00-6:00 p.m. Fitness Workout		

Planned Trips and Events

- June 7- Elder Abuse Walk
- June 11- Movies with other Center
- June 13- Aquarium Trip
- June 21- Pontoon Cruise
- July 9 - WITN-7 Tour
- July 26- Downtown Trip
- September 25-26: New Bern Trip
- November 12-14: Myrtle Beach Trip



FUTURE FOR OLDER ADULTS IN NC

POTENTIAL UPCOMING ISSUES:

- **Healthcare for Older Adults**
 - Access to Services
 - Need for In-Home Help
 - Rising Costs
- **Family Services - Caregivers**
 - Education alongside Community
 - Need Resources
- **Broadband**
 - Access
 - Education
- **Transportation**

POTENTIAL OPPORTUNITIES:

- **Increase in Older Adults to the Area**
 - 2031, there will be more people aged 65 and older than children under 18 in the state.
- **Hopeful Increase in funding for Older Adults**
 - Executive Order No. 280 - Building Age-Friendly State
 - Response: All Ages, All Stages Campaign



FUTURE FOR THE SENIOR CENTER

OUTREACH

- Caregiver Support Liaison
- Center without Walls
 - Roper & Creswell Programs
- Regular Marketing Campaigns
 - Social Media/ Newspapers/ Radio
- Attend and Host Community Events

NEW PROGRAMS:

- Exercise
 - Town Classes
 - Cardio Drumming
- Digital Champion Grant
 - Waiting on Response

CENTER CHANGES:

- Change in Older Adults Needs/Desires
- Increase in Variety Programming
- Update Center Appearance
- Staff Work Schedule
- Consistent Virtual Programming





LOCATION: 198 Hwy 45 North - Plymouth
(co-located with Health Dept-behind K-12 School)

FACEBOOK:

Washington County Senior Center

WEBPAGE:

www.washconc.org > Departments > Senior Center

PHONE:

(252)793-3816



WASHINGTON COUNTY SENIOR CENTER

Questions?



Elizabeth "Renee" Collier
Board Of Commissioner Update
JUNE 2024

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 5

DATE: June 3, 2024

ITEM: Board of Equalization & Review, Ms. Sherri Wilkins, Tax Administrator

SUMMARY EXPLANATION:

- a) Motion to re-convene as the Board of Equalization and Review (E & R)
- b) Hearing of Appeals
As of the preparation of this agenda package, Sherri Wilkins, Tax Administrator, has informed the County Manager's Office that there are no appeals at this time.
- c) Motion to adjourn the Board of E & R.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 6

DATE: June 3, 2024

ITEM: Quasi-Judicial Public Hearing: Special Use Permit for T.F. Nixon Memorial Gardens, Mr. Curtis Potter, CM/CA & Mr. Allen Pittman, Planning Director

SUMMARY EXPLANATION:

Ms. Bennett will swear the Board of Commissioners in as the Board of Adjustment.

The Board of Adjustment will then convene.

Mr. Potter will preside over the quasi-judicial hearing for the abovementioned subject.

See attached.

Procedures for Quasi-Judicial Hearing for

Special Use Permit (“SUP”):

I. **MOTION** to go into Public Hearing to hold a quasi-judicial hearing on the following case:

SPECIAL USE PERMIT APPLICATION filed by **Mary Smith** on **3/26/24** seeking a Special Use Permit pursuant to **Article 3A, Subsection C(J)** of the Washington County Zoning Ordinance to: **build a proposed 6 grave cemetery on property owned by Shelia Littlejohn located off 1079 Woodlawn Road Roper, NC 27970 (PIN: 6898.00-78-4167).**

II. **INSTRUCTION RE QUASI-JUDICIAL PROCEDURE** (Attorney/Planning Director)

1. Special Use Permits are governed by NCGS 160D and Article 5 of the Washington County Zoning Ordinance. NCGS 160D-406 and 160D-705 require the use of quasi-judicial procedures during public hearings held to consider such matters.
2. Quasi-judicial proceedings are different than other public hearings in that not everyone has the right to present evidence before this Board and to become a party to this proceeding. A Quasi-judicial proceeding is much like a court proceeding where an individual’s rights and interests are being decided under specific rules of procedure. Parties to this case have the right to present evidence and cross examine witnesses. The burden of proof in these cases typically lies with the Applicant. The extent to which the Rules of Evidence used in courts apply is up to the discretion of the Board.
3. Only those who can demonstrate that they will be affected by the outcome of the hearing may become parties. After a description of the person’s interest in this case, the Board will determine whether they will be allowed to present evidence as a party. Please note, you do not have to be a party to testify if someone who is a party calls you as a witness. All parties and witnesses who intend to present evidence or testify before this Board must be sworn in.
4. As a quasi-judicial hearing, by law it must adhere to certain procedures, as there are legal standards that must be followed. To that end please consider the following:
 - A. The Board must base its decisions only on the evidence presented, including testimony given under oath or affirmation by any parties or witnesses called by a party.
 - B. Please limit testimony to facts relevant to the application and applicable legal standards for the Board’s decision, what you know personally; no opinion testimony or hearsay.
 - C. Parties may cross-examine each testifying party or witness after their testimony if there are any questions. Cross-examination shall be limited to the matters testified about during the original testimony.
 - D. If you want the Board to see written evidence such as reports and maps or exhibits, the witness who is familiar with the evidence should ask that it be introduced during or at the end of his/her testimony.

- E. In order for the testimony to be considered as evidence used in making the decision, it can only be given by persons in attendance at the meeting; otherwise, it is considered hearsay.

III. BOARD CONFLICTS OF INTEREST: (Board Chair or designated Speaker)

It is also important that the members of the Board of Adjustment consider and make sure that they do not have any conflicts of interest with serving as a member of the decision-making body for purposes of hearing and ruling on this particular case. Therefore, the following questions should be considered by each member and any potential conflicts should be voiced, discussed, and resolved if possible or otherwise result in recusal of any member with such a conflict by the other members of the Board.

- 1. *does any member of this body have any interest in the property or the application, or do they own property in close proximity to the subject property;***
- 2. *does any member of this body stand to gain or lose any financial benefit as a result of the outcome of this hearing;***
- 3. *does any member of this body feel they cannot hear and consider the application in a fair and objective manner;***
- 4. *has any member of this body engaged in any ex parte communications with either proponents or opponents of the application, and, if so, I ask you to place on the record the substance of any such communications so that interested parties have the opportunity at this hearing to rebut the communications.***
- 5. *Are there any members of the audience who wish to challenge on appearance of fairness grounds participation in the matter by any member of Council, including the reasons for the request?***

IV. INSTRUCTION RE SPECIFIC REVIEW STANDARDS: (Attorney/Planning director)

Article 5 of the Washington County Zoning Ordinance is available online in its entirety for reference. Certain relevant excerpts are pasted below for reference/convenience:

1. Purpose and Intent: Special use permits add flexibility to the Zoning Ordinance by allowing uses which would otherwise be undesirable to be established in designated districts under conditions imposed by the Board of Commissioners. Such permits are authorized under the terms of this article to provide for certain uses which cannot be well adjusted to their environment in particular locations in Washington County with full protection offered to surrounding properties by only the application of the underlying zoning district regulations. Further, special permit uses are those uses which, if not specially regulated, can have an undue impact on or be incompatible with other uses of land within or adjacent to a given zoning district. Based on the recommendation of the Planning Board, and upon the granting of a special use permit by the Board of Commissioners, these uses may be allowed to be located or expanded within given designated zoning districts under the standards, controls, limitations, performance criteria, restrictions and other regulations of this article.

2. General Standards and Criteria for Special Use Permit Review: **All applications for special use permit shall be reviewed using the following criteria:**

1. The proposed use shall be:

A	In harmony with the adopted Land Use Plan and the Growth Opportunities Plan;	
B	In harmony with the intent and purpose of the zoning district in which the use is proposed to be located;	
C	In harmony with the character of adjacent properties and the surrounding neighborhoods and also with existing and proposed development.	

2	The proposed use shall be adequately served by essential public services such as streets, drainage facilities, fire protection and public water, and sewer facilities, where applicable.	
3	The proposed use shall not result in the destruction, loss or damage of any feature determined to be of significant ecological, scenic or historic importance.	
4	The proposed use shall be designed, sited and landscaped so that the use will not hinder or discourage the appropriate development or use of adjacent properties and surrounding neighborhoods.	
5	The proposed use does not affect adversely the general plans for the physical development of the County as embodied in these regulations and in any plan or portion thereof adopted by the Planning Board.	
6	The proposed use will not affect adversely the health and safety of residents and workers in the County.	
7	The proposed use will not be adversely affected by the existing uses.	
8	The proposed use will be placed on a lot of sufficient size to satisfy the space requirements of said use.	
9	The proposed use will not constitute a nuisance or hazard because of the number of persons who will attend or use said facility, vehicular movement, noise or fume generation or any type of physical activity.	
10	The standards set forth for each particular use for which a permit may be granted have been met.	
11	The Planning Board or Board of Commissioners may impose or require such additional restrictions and conditions as may be necessary to protect the health and safety of workers and residents in the community and to protect the value and use of property in the general neighborhood.	
12	The proposed use will not be contrary to the purposes stated for these regulations.	
13	Whenever the Board of Commissioners shall find in the case of any permit granted pursuant to the provisions of the regulations that any of the terms, conditions or restrictions upon which such permit was granted are not being complied with, said Board shall rescind and revoke such permit after giving due notice to all parties concerned and granting full opportunity for a public hearing.	

3. Special Conditions: In granting any special use permit, the Board of Commissioners may impose any reasonable standards or conditions deemed necessary to protect the public interest and welfare. These may include but need not be limited to:
 - a. More restrictive sign standards.
 - b. Additional open space, landscaping or screening requirements.
 - c. Additional yard requirements.
 - d. Special lighting requirements.
 - e. Time limitations on hours of operation.
 - f. Additional off-street parking and loading requirements.
 - g. Additional utility, drainage, and public facility requirements.
 - h. Additional right-of-way and public access requirements.
 - i. Additional requirements to ensure compatibility with the Land Use Plan.
 - j. Conditions for renewal, extension, expiration, and/or revocation of the permit.
 4. Action by Planning Board: No special use permit shall be approved unless the proposal has been reviewed by the Planning Board. The Planning Board shall conduct at least one (1) public hearing in accordance with this Ordinance. Following the public hearing, the Planning Board shall prepare and by motion adopt its recommendations, which may include changes in the applicant's original proposal resulting from the hearing, and shall report such recommendations, together with any explanatory material, to the County Commissioners.
 5. Action by Board of Commissioners: Before approving a special use permit, the Board of Commissioners (acting as the Board of Adjustment) shall hold at least one (1) public hearing in accordance with this Ordinance after which the Board of Commissioners may make appropriate changes to or impose appropriate conditions upon the proposed special use. Nothing herein shall preclude the Board of Commissioners from holding a joint public hearing with the Planning Board.
-
6. Other MISC Procedural Matters:
 - a. Any public hearing conducted on this matter may be continued to a later specific date, time, and location as deemed necessary by the Board.
 - b. If deemed reasonably necessary by the Board, one or more physical site visits may be arranged in accordance with applicable laws and reasonable safeguards to insure no conflicts of interest or unfair advantages are created as a result thereof for any Board member, applicant or any other interested party.
 - c. **A concurring vote of a majority of the members of Board of Commissioners shall be required to approve a special use permit.**
 - d. Unless otherwise directed, staff will prepare a written order within five (5) business days reflecting the relevant findings of fact and conclusions of law supporting and final decision of the Board in this hearing. The Clerk shall circulate a draft for signature approval by a majority of the Board members voting in this matter to grant or deny the permit. After receiving enough signatures, the Order shall be certified and entered in the Board's records as its "Final Order" in this matter. The Clerk shall provide notices thereof as required by applicable law.

V. **PARTY IDENTIFICATION/WITNESSES/OATH:** (Board Clerk)

At this time we will identify and swear in or affirm all of the parties and witnesses.

A. **Call for and ID Parties- name, address, for/against applicant**

B. **Call for and ID Witnesses- name, address, for/against applicant**

C. All parties and witnesses should now stand and/or come forward to be sworn in or to affirm the truth of their testimony *[Administer the oath to all those who may testify, as a group] If anyone refuses to be sworn (or affirm), then inform them their statements must not be treated as evidence on which to base a decision, but merely as arguments]*

VI. **PRESENTATION OF CASE/EVIDENCE:**

A. County Staff Presentation of Case: ***County Planning Department staff please come forward and describe the application being considered; and share the facts gathered and recommendation provided by staff and/or the Planning Board re the application.***

- Planning Department Staff Application Timeline/Summary Info Z032624-01
- 3/26/24 Application from Mary Smith
- Copy of Notice of Public Hearing
- Parcel Map and Aerial Overlay Map for 6798.00-78-4167
- Relevant Materials from Planning Board Public QJ Hearing on 5/16/24
- Planning Board Recommendation re: Land Use Plan Compatibility & Approval of Application
- Parcel overlay maps showing location of flood zones in relation to subj property.

- ***[Commissioners should ask questions at this time]***

- [Cross Examination if applicable]

B. Applicant: ***The applicant may come forward at this time and present their testimony and evidence to support the application if so desired. Any specific written documents, surveys, pictures, or other evidence, and/or any expert witness testimony you would like to have considered should also be clearly identified and presented at this time.***

- ***[Commissioners should ask questions at this time]***
- [Cross Examination if applicable]

C. Other Legitimate Parties with Material Interest in the Case: (if applicable) ***may come forward at this time and present their testimony and evidence to support or oppose the application if so desired at this time. Any specific written documents, surveys, pictures, or other evidence, and/or any expert witness testimony you would like to have considered should also be clearly identified and presented at this time.***

- ***[Commissioners should ask questions at this time]***
- [Cross Examination if applicable]

D. Closing Statements and/or Rebuttals: Are there any closing statements or any last rebuttal comments from:

- *Staff*
- *Applicant*
- *Other Legitimate Parties*

E. Board Q&A: Are there any final questions from the Board for any of the parties, or any additional critical information the Board feels is required before it can begin deliberations on this matter in order to reach a final decision?

VII. DELIBERATION & DECISION: As a reminder, this Board is tasked with deciding if, based on the evidence actually presented, this proposal meets the applicable standards reviewed earlier in this hearing. Your decision should not be based on personal preferences/opinions.

FIRST	Review the applicable specific legal standard(s) again in Article 5(B)		
SECOND	Collectively identify which facts or specific items of evidence (including testimony) were most important to determining whether the proposed special use of property met the applicable legal standard(s). [Specific facts/evidence which impacted your decision should be itemized and described briefly below] - - - - -		
THIRD	Collectively discuss whether any special conditions upon the proposed use of the property should be required for the applicant’s proposed special use to better meet or satisfy the applicable legal standard(s). [Specific conditions, if any, should be itemized and described briefly below] - - -		
FOURTH - VOTE	After careful and deliberate consideration of all the relevant facts and evidence presented in this matter, you may Vote:		
	To Continue or	If you believe a continuance is needed	MOVE TO CONTINUE THE HEARING (Include the specific location, date, and time in the motion)
	To Deny or	If you believe the Applicant generally does NOT meet the applicable legal standards (or would not meet them even under certain conditions)	MOVE TO DENY THE PERMIT
	To Approve	If you believe the Applicant generally meets the applicable legal standards (or would meet them under certain conditions)	MOVE TO APPROVE THE PERMIT* *(if applicable, describe any conditions in the motion)
	To Continue		

VIII. MOTION TO ADJOURN THE PUBLIC/QUASI JUDICIAL HEARING (UNLESS CONTINUED)

**Timeline
Special Use Permit Application
Per Zoning Ordinance**

Applicant: Mary Smith for T.F. Nixon Memorial Garden **Proposed Use:** Cemetery

Address: 1079 Woodlawn Road Roper NC

3/26/2024 Received Special Use Application Permit and payment of fee \$150.00

Article 3A Sec C.j Zoning Reference for this application RES COMM

4/1/2024 Reviewed application with criteria outlined in **ARTICLE 5: Special Use Permits**
And Special Use Permit Review Requirements

n/a Planning Director requested additional information from applicant to include:

- a.
- b.
- c.

n/a Planning Director received all information requested

4/18/2024 Planning Director determined the application is complete and referred to the Planning Board (first scheduled meeting after the receipt of the **complete** application)

5/23/2024 35th day after the first meeting of the Planning Board after the proposal was referred

4/18/2024 Planning Board reviewed Proposal for Special Use – denied _____ **OR**

4/18/2024 Planning Board set date, time, and location for Public Hearing/Quasi-Judicial procedure:

Date: 5/16/2024 Time: noon Location: 116 Adams St Plymouth NC

Advertised once a week for two successive weeks; may publish with Board of Adjustment notice. Hearing shall take place not more than six days or more than twenty-one days after the second advertisement appears in newspaper, with not less than six days elapsing between the first and second publication. Confer with Clerk to the Board prior to publishing.

Week 1: May 1, 2024 Week 2: May 8, 2024 Newspaper: Roanoke Beacon

4/25/2024 Mailed notice to potentially affected parties 5/6/2024 Notice on property

5/16/2024 Planning Board conducts public hearing and determines whether to advance request to Board of Adjustment, based on criteria within the ordinance

5/17/2024 Planning Board's recommendation, adopted by motion, which includes any changes to original proposal, reported in writing to the Clerk of the Board of Commissioners, acting as the Board of Adjustment (RECOMMEND APPROVAL OF SPECIAL USE REQUEST)

Article V – Special Use

Article II: W.- Public Hearings

Article III A.C (Residential) and III.B.C (Commercial)

Washington County Planning and Safety
Application for Variance/Special Use Permit

Date 3/26/2024

Applicant Information

Name: Mary Smith

Address: 235 Purple Martin Ln
Suffolk, VA 23435

Telephone: (804) 221-3283

Owner Information

Name: Shelia Littlejohn

Address: 319 Bendemeer Lane
Rolesville, NC 27571

Telephone: (336) 587-3064

1. The building, or land is located at:

Street Address: 1079 Woodlawn Rd Town: Roger

Zoning District: Residential

2. Application is submitted for a variance/special use permit from Article 3A Section Cj of the Zoning Ordinance.

3. The Board is required to read three conclusions before it may issue a variance/special use permit, noted in A, B, and C, below. In the spaces below each conclusion, indicates the Evidence that is shown and the Arguments that are made to convince the Board that it can properly reach these three required conclusions.

A. There are practical difficulties or unnecessary hardships in the way of carrying out the strict letter of the ordinance.
N/A a. What evidence is presented to indicate that you can secure no reasonable re return or use the property if the ordinance is not complied with. (Rendering the property less valuable is not sufficient).

b. What evidence is presented to indicate that the hardship results from unique circumstances to the land. (Personal or family hardships are irrelevant.) A variance/special use permit runs with the land.

c. What evidence is presented to indicate that the hardship is not a result of your own actions.

B. The variance/special use permit is in harmony with the general purpose and intent of the Ordinance and preserves its spirit.

Family Cemetery per Article 3 Section C. Survey is attached.

**Washington County Planning and Safety
Application for Variance/Special Use Permit**

a. What evidence is presented to Indicate that the variance/special use requested is the least variation from the ordinance that will allow the reasonable use of property and which will not substantially detract from the character of the neighborhood.

C. The granting of the variance/special use permit secures the public and welfare and does substantial justice.

a. What evidence is presented to indicate that if the variance/special use permit is denied the benefit to the public will not substantially outweigh the harm suffered by you.

D. I certify that I, the applicant, have the consent of the owner and act in his behalf in applying for this variance/special use permit. I agree that this variance is granted, is authorized on the presentation made herein and may be revoked in the event of any breached of representation or conditions which may be attached. It is further understood that if said variance/special use permit is not exercised within twelve (12) months from the date of approval, it shall become invalid.

Applicant: Mary Smith Date: 3/26/2024

Fee Paid \$150.00 CK # 418 to planning Board
3/26/24 4-18-24

Date Public Hearing Scheduled: 5-16-2024 Time: 12:00

Date Public Hearing Advertised: 5-1-24 5-8-24 Roanoke Beacon

5-16-24

Planning Board recommends approval

VARIANCE/SPECIAL USE PERMIT

Approved

Denied

Reason:

Approved with the following conditions:

Chairperson: _____

Date: _____

March 26, 2024

Washington County Planning Board:

The family of Mary Nixon is requesting a special use allowance to establish a family cemetery on our family land located at 1079 Woodlawn Road in Roper. The property is our homesite, is in a Rural Area Single Family Detached Residential District, and is not located in an area of environmental concern (flood zone). I do not find any reason based on your Ordinance or your Land Use Plan (provided by the Planning Department) that this cemetery use would affect the neighborhood or county in general in a negative way. According to your zoning Ordinance, Article 3A: Section C., Uses Permitted by Special Use Permit, item j. is cemeteries.

In 2007, my Father, Thomas F. Nixon passed away and was buried in the back yard on this property. At that time, the family utilized Purkett Puckett Funeral Services in Roper, no longer in operation. We discussed with, and were assured that, the family cemetery was registered as T. F. Nixon Memorial Garden and would be available for future immediate family burials. As of today, there is no record of the special use permit, or the designation of a cemetery on this property in the County's GIS or the tax records. It is now my understanding that to establish the cemetery, the family must apply for a special use permit to establish the designation by survey and registration of said survey. My mother, Mary Nixon, is now deceased, and this discovery has taken us aback, as we have no legal grounds to bury her where we had always intended because we did not understand to follow through after we were told everything was taken care of so many years ago. I understand the county cannot give our family permission to bury her at this location until this permit is granted, which I hope you will see fit to do.

I have read and discussed the special use permitting process with the planning office, and I am offering this document, along with a survey by Tim Esolen, the application form, and the application fee of \$150.00 in consideration of establishing the T. F. Nixon Memorial Garden family cemetery at 1079 Woodlawn Road in Roper NC. The following properties adjoin our land for notification during the Public Hearing process.

- ✓ PIN 6798.00-68-8088 Gordon Ray and Jacqueline Price
1357 Woodlawn Road Roper NC 27970

- ✓ PIN 6798.00-88-0101 Albert and Rosie Brown
P.O. Box 698 Roper NC 27970

- ✓ PIN 6798.00-98-1957 Dian S. Williams
292 Jersey Way Morrisville VT 05661

✓ PIN 6798.00-68-8665 Bobby and Linda Dickson
1320 Woodlawn Road Roper NC 27970

I understand the next step is to have the Planning Board review the application, hold a public hearing and determine whether to send the application to the Board of Adjustment for action/approval so that we will be able to put our minds at ease, having followed all procedures to make sure we do not face this issue again in the future.

Please do not hesitate to contact me if there are any questions, or if you need further information. Thank you for your help and consideration.

Mary Smith
235 Purple Martin Lane
Suffolk VA 23435
(804) 221-3283

Shelia Littlejohn
319 Bendemeer Lane
Rolesville NC 27571
(336) 587-3064



WASHINGTON COUNTY

PLYMOUTH, NORTH CAROLINA

P.O. BOX 1007
27962

NOTICE OF PUBLIC HEARING

The Washington County Planning Board will conduct a Public Hearing on the matter of a Special Use Application to establish the T. F. Nixon Memorial Garden, a family cemetery, at 1079 Woodlawn Road in Roper NC. The hearing will be held at 12:00 noon on Thursday May 16, 2024, in the Commissioners' Room at 116 Adams Street in Plymouth NC. The Washington County zoning reference is found in Article 3A, Section C.j. The applicant is:

Mary Smith
235 Purple Martin Lane
Suffolk VA 23435

The application can be viewed at the Washington County Planning Office, 116 Adams Street in Plymouth on Monday through Friday between 8:30am and 5:00pm.

If this application is approved as complete, the Planning Board will recommend to the Board of Commissioners, acting as the Board of Adjustment, to act on the Special Use application. The Public Hearing with the Board of Adjustment will be conducted during the Commissioners' regular meeting on June 3, 2024 at 6:00pm in the Commissioners' Room at 116 Adams Street in Plymouth NC.

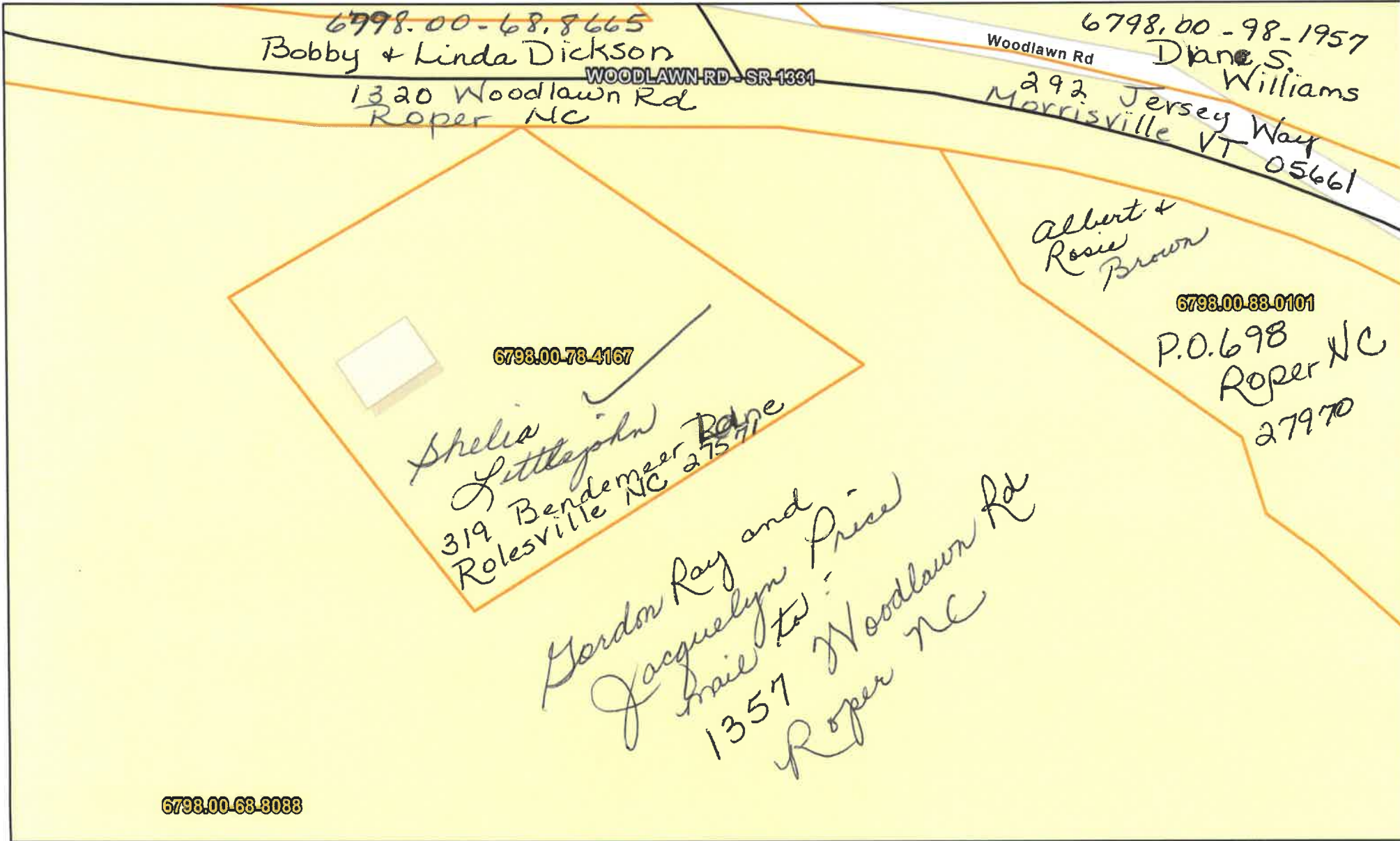
4/25/24
mailed to:

Mary Smith
Shelia Littlejohn
Ray Price + Jackie
Albert Brown + Rosie
Dian S. Williams
Bobby Dickson + Linda

A. Glen R. Pittman

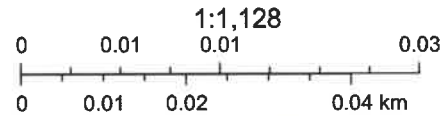
~ Equal Opportunity Employer ~

Washington County, NC

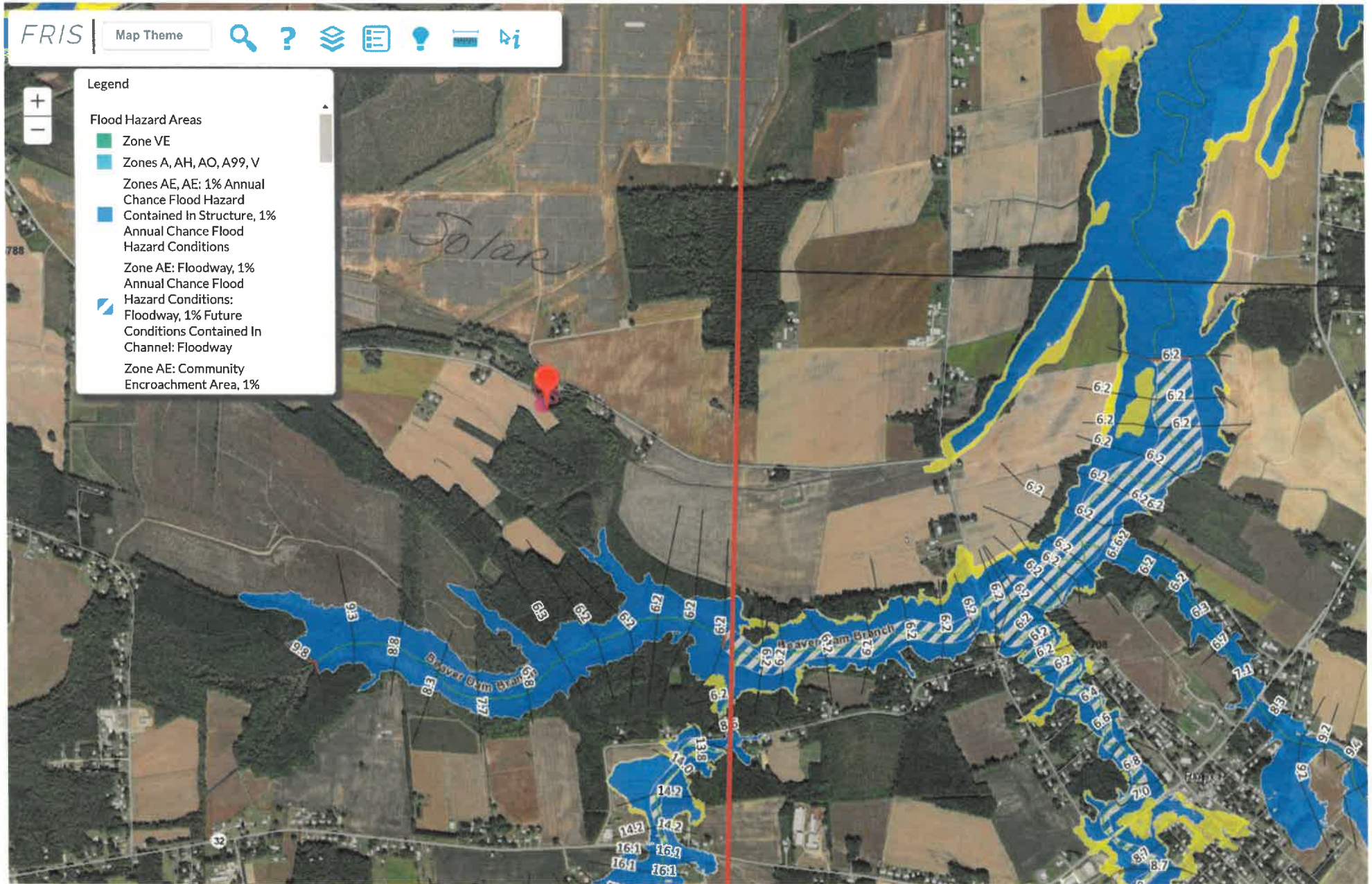


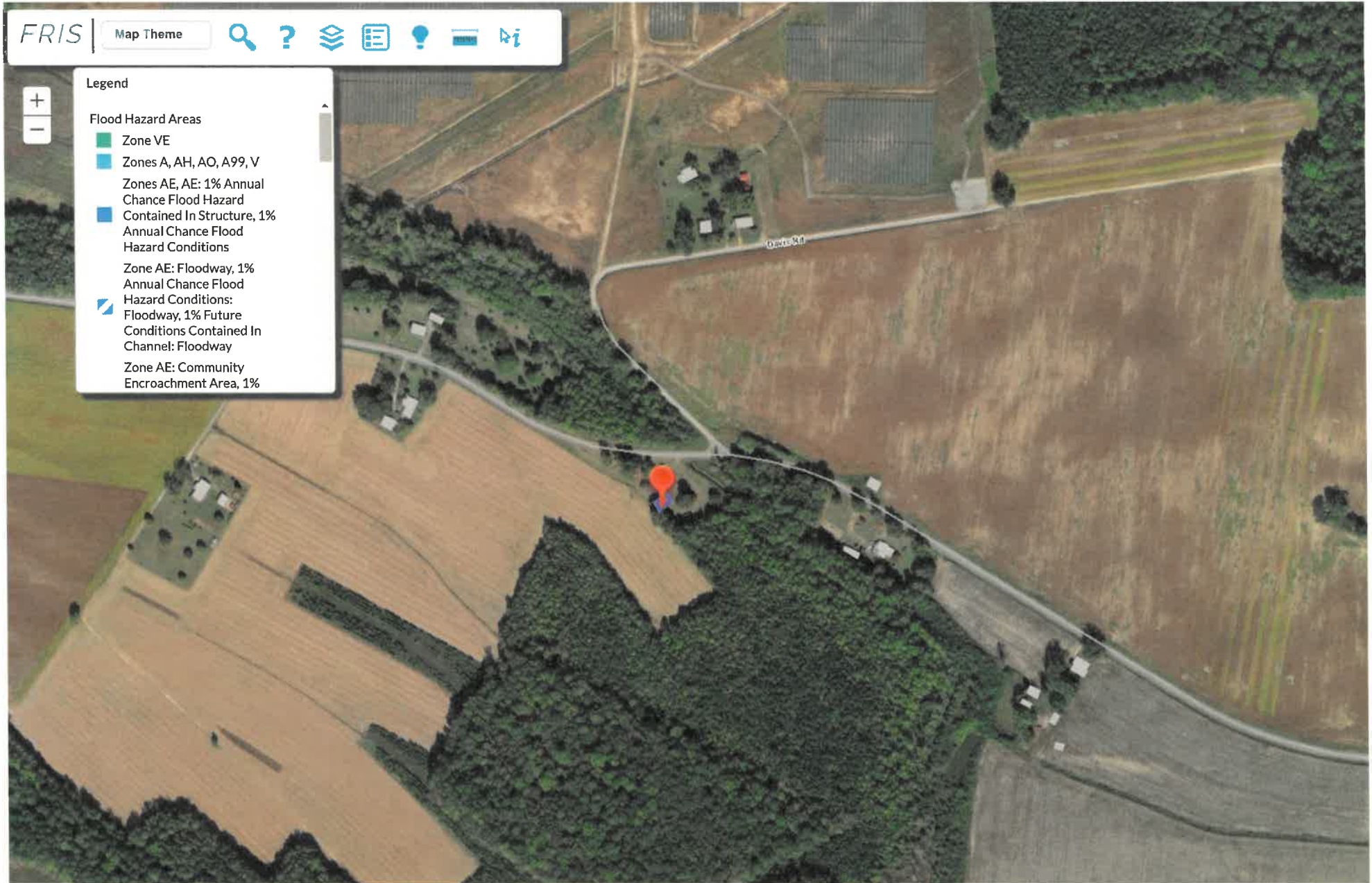
4/16/2024, 11:09:22 AM

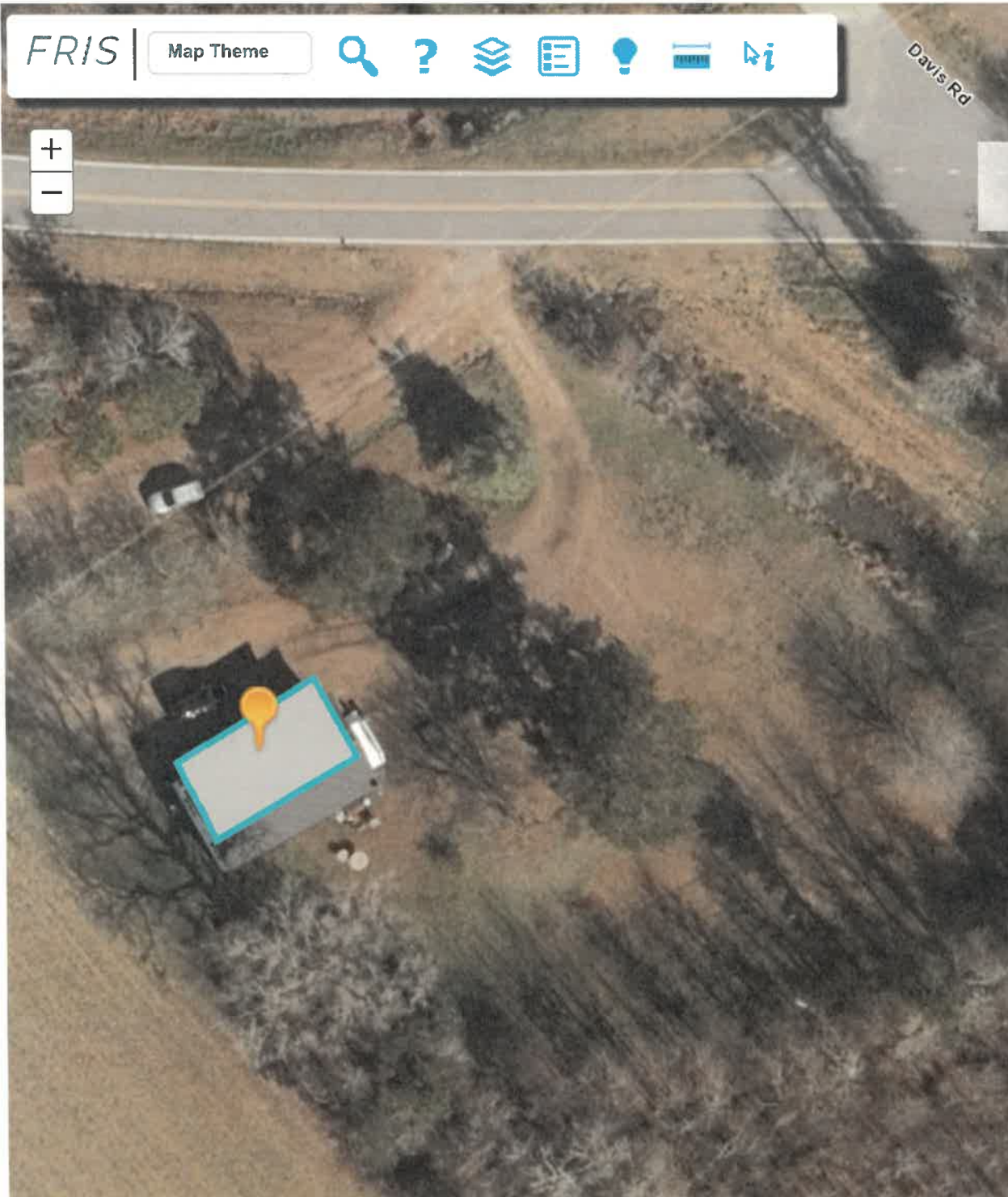
- Parcels
 - washington_nc_anno100
 - washington_nc_anno200
 - washington_nc_anno400
- Roads



Esri Community Maps Contributors, State of North Carolina, OpenStreetMap, Microsoft, Esri, TomTom, Garmin, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS







Effective

Flood Information

Base Flood Elevation: N/A [More](#)

County: Washington

Political Area: Washington County

CID: 370247

Panel: 6788 [Download](#)

Map Number: 3720678800K

Panel Effective Date: 2/4/2009

Latitude: 35.89288

Longitude: -76.64528

Impacted Structure [i](#)

Parcel ID: 6798784167 [i](#)

Intersecting Flood Zone: Out as Shown [i](#)

[i](#) Address locations are approximate.

[i](#) 1079 Woodlawn Road, Roper, North Carolina, 27970

Flood Risk Information

FIS Reports

Engineering Models

Map Export

Data Export

MOTION and VOTE:

CHAIR: Based on the evidence heard today as it relates to the applicable zoning ordinance references and procedures, do I hear a motion to recommend that the Board of Adjustment approve, approve with conditions, or deny the ___ Special Use Permit to establish a family cemetery at 1079 Woodlawn Road on behalf of the T. F. Nixon family by Mary Smith, daughter, ___

Motion as Stated by Thomas Patrick _____:

I move to recommend approval of the Special Use Permit to establish a family cemetery at 1079 Woodlawn Road in Roper on behalf of the T.F. Nixon family. Ordinance references are Article 3, Section C.j. and Article 5.

No issues were noted, procedures were followed by Staff and Board. Planning Director noted no issues with the Land Use Plan or Flood zone.

Seconded by: Cynthia Downing _____

DISCUSSION: MEETS ORDINANCE; staff followed procedure from Article 5; Board followed quasi-judicial procedure. Planning Director/Board found no issue with land use at this location. There is a grave site already on property as noted on plat map. There were no objections from neighboring owners (only one actually touches the property - Ray Price) - only 6 plots requested.

VOTE: Approve X Approve with Conditions _____ Deny _____

CONDITIONS: NO CONDITIONS - Private, small, family cemetery.

Reason for Denial :

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 7

DATE: June 3, 2024

ITEM: FY25 Budget Ordinance

SUMMARY EXPLANATION:

Mr. Curtis Potter, CM/CA presented the Commissioners with the Washington County FY25 Budget recommendation on May 6, 2024. By statute, there has to be a public hearing on the recommended budget before it can be approved. A public hearing was held on May 15th on the recommended budget.

Tonight, Mr. Potter will ask the Board to approve the attached FY25 Budget Ordinance.

ii. E911 Fund (Fund 69) Allocation Amendments:

69-3370-000	E911 Telephone Surcharge	+12,685	Pushed revenue up to full anticipated amount to cover additional Maint. Agmt Expense \$16,811 not incl in original request.
69-3990-000	Appropriated Fund Balance	+4,126	Additional revenues needed to balance total expenses including \$16,811 not incl in original request.
69-9100-357	Maint Agreement – Wireless Communications	\$16,811	Additional expense not included in orig FY25 budget request. Req via email from D. Fikes 5/13/24

C. Additional modifications recommended by Budget Officer after the May 20th, 2024 Public Hearing/Board Meeting. These modifications have been incorporated into the draft FY25 Budget Ordinance.

- General Fund (Fund 10) Allocation Amendments:

10-4340-TBD	New Line: ADDITIONAL RESERVES	+\$99,905	Additional “5 th Cent” reserve added to Fire Department Budget for Future Needs.
10-4110-392	OTHER COMMUNITY CONTRIBUTIONS	+\$4,000	Additional funding for nonprofits which presented requests to the board for \$2k each at 5/20/24 meeting.
10-8300-451	INSURANCE – PROPERTY & LIABILITY	+\$3,850	To update budget based on recent confirmation of actual premiums.
10-3018-001	NCVTS-WASH CO BILL/CC CONTRA REV	-35,000	To pre-book anticipated lost tax revenues from early vehicle tax payments which were not included in the original budget presented.
10-3990-000	APPROPRIATED FUND BALANCE	+155,255	To fund all of the proposed modifications (itemized above) made since the proposed budget was originally presented.

D. FY25 Fee Schedule: The proposed FY25 fee schedule was attached to an earlier Memo/handout at the 5/20/24 Board Meeting and is recommended to be included with the Budget Ordinance upon adoption.

STAFF RECOMMENDATION: Review the updated information described in this Memo, and VOTE to:

- i. Approve the attached FY25 Budget Ordinance (including the additional modifications recommended by the Budget Officer in this Memo) [subject to any final modifications or adjustments made by the Board prior to its approval]; and**
- ii. Authorize and direct the Board Chair to execute the Budget Ordinance once finalized in accordance with any final modifications or adjustments made by the Board prior to its approval; and**
- iii. Authorize and direct staff to prepare and implement an updated Salary Schedule/Pay Table effective July 16th, 2024, reflecting both the recommended 2.5% COLA for all positions (other than County Manager), & all personnel reclassification recommendations made by the Budget Officer in the original Budget Message.**

Washington County Budget Ordinance

Fiscal Year Beginning July 1, 2024 & Ending June 30th, 2025 (FY25)

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)	\$19,297,960
	Taxes Ad-Valorem Current Year	\$7,434,420
	Tax Discounts	(\$50,000)
	Ad-Valorem Taxes-Motor Vehicle	\$957,600
	NCVTS, Contra, Refunds	(\$35,000)
	Prior Year Taxes	\$1,800,000
	Tax Penalties & Interest Current Year	\$38,000
	Tax Penalties & Interest Prior Years	\$281,000
	Prepayment Property Taxes	\$55,000
	Article 39 One Cent Sales Tax	\$1,200,000
	Article 40 1/2 Cent Sales Tax (Unrestricted 70%)	\$770,000
	Article 42 1/2 Cent Sales Tax (Unrestricted 60%)	\$245,000
	SL 2015-241 Sales Tax Redistribution	\$439,500
	SALES TAX - LOCAL 1/4 CENT - ST-A46 (100%)	\$300,000
	ABC Taxes & Profit Distribution	\$71,800
	Leased Vehicles Gross Tax	\$500
	Detention Fees & Concessions	\$145,700
	Fees & Licenses	\$177,150
	Rents & Concessions	\$11,500
	Interest Earned on Investments	\$375,000
	Misc Revenues & Sale of Fixed/Foreclosed Assets	\$10,000
	Public Assistance Grants & Reimbursements	\$3,435,234
	Emergency Management Grants & Reimbursements	\$141,000
	DOT Grants & Reimbursements	\$215,307
	Other Misc Grants (NCDIT Radio Upgrade/Drug Rec Court)	\$203,956
	Other Intergovernmental	\$54,701
	JCPC	\$88,940
	SRO Reimbursement	\$149,146
	Cost Allocation from Water/Sanitation	\$110,000
	Loan Proceeds - Installment Financing Vehicles	NA
	Appropriated Fund Balance	\$672,506

2	SCHOOL CAPITAL OUTLAY FUND (21)	\$23,912,276
	Article 40 1/2 Cent Sales Tax (Restricted 30%)	\$330,000
	Article 42 1/2 Cent Sales Tax (Restricted (40%))	\$360,000
	GRANT-NEEDS BASED PUBLIC SCHOOL CAP FUND	\$2,646,948
	TRUIST Interest Earnings	\$100,000
	PK12 Rental Payment from WCS	\$400,000
	Transfer from General Fund	\$700,000
	Appropriated Fund Balance	\$19,375,328
3	DRAINAGE FUND (30)	\$179,650
	Watershed Improvement Tax	\$85,000
	Watershed Improvement Tax Prior Yrs/Penalties/Interest	\$7,585
	Tax Discounts	(\$600)
	Appropriated Watershed Reserve/Fund Balance	\$81,515
	Eddie Smith Drainage Assessment	\$6,150
	Stream Debris Removal Allocation from State	\$0
4	SANITATION FUND (33)	\$1,680,953
	Construction Contractor Disposal Fees	\$80,000
	Metal/White Goods	\$0
	Electronics Mgmt. Fund	\$0
	NC DENR GRANT	\$3,500
	Solid Waste User Fee County	\$1,403,154
	Rural Solid Waste Tipping Fees Billed	\$51,000
	White Goods Disposal Fee/Grants	\$6,000
	Solid Waste Disposal Tax	\$7,200
	State Tire Tax Revenues	\$20,000
	State Tire Tax Revenues Billed	\$100
	Town Solid Waste Availability Fee Billed	\$60,000
	TRANSFER FROM GENERAL FUND	\$50,000
	FUND BALANCE APPROPRIATION*	\$0
5	WATER FUND (35)	\$1,827,541
	Interest Earned on Investments	\$7,500
	Utility Base Charges	\$900,000
	Utility Consumption Charges	\$550,000
	TAP & Connection Fees	\$12,000
	Reconnection Fees	\$18,000
	Penalties & Interest Utility Bills	\$5,000
	NC DOT Utility Relocation Reimbursements	\$0
	NC DEQ Grants	\$0
	Allocated Fund Balance	\$335,041
	Transfer from General Fund	\$0

6	WATER CAPITAL PROJECTS FUND (36)	\$6,540,918	^
	NCDEQ GRANT-ASSET INVENTORY ASSESSMENT	\$143,718	
	NCDEQ VUR PEA RIDGE TRANS GRANT	\$5,452,000	
	NCDEQ VUR ROPER CONNECTION GRANT	\$945,200	
^(Provided for informational purposes only, see Project Ordinance/Budget)			
7	EMS FUND (37)	\$2,464,368	
	NCACC Cost Reimbursements	\$100,000	
	EMS Revenues	\$840,000	
	Transport Revenues	\$275,000	
	EMS Standby Revenues	\$0	
	Tyrrell County EMS Contract	\$675,000	
	Transfer from General Fund	\$399,620	
	Appropriated Fund Balance	\$174,748	
	Sale of Fixed Assets & Donations	\$0	
8	AIRPORT GRANTS FUND (38)	\$2,866,668	
9	AIRPORT OPERATIONS FUND (39)	\$234,463	
	Fuel Sales	\$75,000	
	Hangar Rentals	\$15,600	
	Farm Lease	\$1,252	
	Transfer from General Fund	\$99,905	
	CRF/ARP Grant Funds	\$0	
	Appropriated Fund Balance	\$42,706	
10	WC HOSP PENSION FUND (40)	\$450,000	
11	OPIOID SETTLEMENT FUND (50)	\$62,790	^
	^(Provided for informational purposes only, see Project Ordinance/Budget)		
12	DSS TRUST & FC DEPOSITS FUND (51)	\$210,000	
13	SPECIAL PROJECTS/GRANTS FUND (58)	\$4,325,726	
14	TRAVEL & TOURISM FUND (63)	\$237,326	
	Motel Occupancy Tax	\$160,000	
	Interest Earned on Investments	\$0	
	Appropriated Fund Balance	\$77,326	
15	EMERGENCY 911 FUND (69)	\$123,078	
	911 Surcharge	\$118,952	
	Appropriated Fund Balance	\$4,126	

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	\$57,850,010
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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)	\$19,297,960
Governing Board	\$129,974
Manager's Office	\$574,068
Finance	\$491,304
Tax Administration	\$575,679
Professional Services	\$0
Board of Elections	\$189,639
Register of Deeds	\$170,221
Information Technology	\$208,583
Buildings	\$583,652
Facility Services	\$697,812
Sheriff's Office	\$1,895,065
Washington Union SRO	\$75,326
Creswell SRO	\$75,326
Plymouth High SRO	\$75,326
Pines SRO	\$0
Detention Center	\$1,252,615
Emergency Management	\$144,443
COVID-19 CRF Funds	\$0
Fire Protection	\$499,525
Forestry	\$129,156
Planning	\$247,722
GIS	\$0
Health Department	\$342,488
Senior Center	\$256,509
Veteran Services	\$0
Social Services Admin	\$4,172,773
Social Services Economic Support	\$528,932

Social Services Transportation	\$187,512
JCPC/Juvenile Service	\$96,743
Board of Education Current Exp	\$1,735,000
Communications	\$673,674
Mental Health	\$43,240
Medical Examiner	\$15,000
Cooperative Extension	\$167,806
Soil & Water	\$63,946
Library	\$216,500
Recreation	\$207,972
Community Alternative	\$5,000
Central Services	\$709,903
Debt Service	\$0
Transfers	
Sanitation Fund (33)	\$50,000
Water Fund (35)	\$0
EMS Fund (37)	\$399,620
Airport Grant Fund (38)	\$0
Airport Operations Fund (39)	\$99,905
Drainage Fund (30)	\$0
TRANSFER TO WCH PENSION FUND	\$450,000
Transfer to Spec. Projects & Grants Fund (58)	\$70,000
Tax Re-Valuation Fund (70)	\$40,000
School System Capital Outlay Fund (21)	\$700,000
Sales Tax Redistribution	\$0
Contingency	\$50,000

2	SCHOOL CAPITAL OUTLAY FUND (21)	\$23,912,276
	Capital Outlay	\$100,000
	NBPSC Grant (PK12 School)	\$9,985,468
	Truist Funding (PK12 School)	\$10,807,629
	TRUIST INTERERST (STARTS IN FY 24)	\$795,800
	TRUIST PRINCIPEL (STARTS IN FY 25)	\$1,042,000
	Designated for Future Appropriation	\$1,181,379

3	DRAINAGE FUND (30)	\$179,650
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4	SANITATION FUND (33)	\$1,680,953
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5	WATER FUND (35)	\$1,827,541
	Water Operations Expenses	\$958,173.45
	NC DEQ Grants	\$0
	Water Treatment Expenses	\$544,171
	Water Debt Expenses	\$325,197

6	WATER CAPITAL PROJECTS FUND (36)	\$6,540,918	^
	NCDEQ GRANT-ASSET INVENTORY ASSESSMENT	\$143,718	
	NCDEQ VUR PEA RIDGE TRANS GRANT	\$5,452,000	
	NCDEQ VUR ROPER CONNECTION GRANT	\$945,200	

^(Provided for informational purposes only, see Project Ordinance/Budget)

7	EMS FUND (37)	\$2,464,368
	EMS Expenses	\$2,147,904
	Transport Expenses	\$316,464
	Debt Service	\$0

8	AIRPORT GRANTS FUND (38)	\$2,866,668
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9	AIRPORT OPERATIONS FUND (39)	\$234,463
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10	WC HOSP PENSION FUND (40)	\$450,000
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11	OPIOID SETTLEMENT FUND (50)	\$62,790	^
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^(Provided for informational purposes only, see Project Ordinance/Budget)

12	DSS TRUST & FC DEPOSITS FUND (51)	\$210,000
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13	SPECIAL PROJECTS/GRANTS FUND (58)	\$4,325,726
	EMTOC Bldg	\$4,096,500
	Econ Dev Motorsports Grant	\$100,000
	ROOF/HVAC Reserves	\$60,000
	PARTF GRANT LOCAL MATCH*	\$69,226

14	TRAVEL & TOURISM FUND (63)	\$237,326
	TTA Operations	\$132,926
	TTA Admin	\$104,400

15	EMERGENCY 911 FUND (69)	\$123,078
	PSAP Expenses	\$78,078
	Capital Outlay (Backup PSAP)	\$45,000

16	TAX REVALUATION FUND (70)	\$40,000
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TOTAL APPROPRIATIONS - ALL FUNDS	57,850,010	^^
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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, 2024 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, 2024 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	\$114,000,000.00	100.00%
Public Utilities	\$82,300,000.00	95.36%
All other Real & Personal Property	\$845,000,000.00	95.36%
Total Value/Combined Rate:	\$1,041,300,002.91	95.87%

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 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 while also expediting the budget process.
- 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 50% (but not exceeding 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.

<p>Governing Board:</p> <ul style="list-style-type: none"> 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. Additionally, 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 also be provided to all Commissioners.
--
- g.

<p>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 (March 31st).</p>
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- h.

<p>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.</p>

Section 7. BUDGET OFFICER AUTHORITY:

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

- a.

<p>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.</p>
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- b.

<p>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.</p>

- c.

<p>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.</p>

- 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 the greater of 5% of the contract amount or \$30,000 per occurrence provided the total allocated budget for any project is not exceeded as a result. Any such approvals shall be reported to the Board at or before its next regular meeting.

Section 8.

Annual Micro-Purchase Threshold & Mini-Brooks Act Authority Statement:

WHEREAS from time to time, the County of Washington, North Carolina (the “County”) purchases goods and services using federal funding subject to the procurement standards in 2 C.F.R. Part 200, Subpart D;

WHEREAS the County’s procurement of such goods and services is subject to certain federal procurement laws including without limitation those commonly known and referred to as “Uniform Guidance”, as well as any specific local policies related to federal procurement adopted and/or amended from time to time, including without limitation the County’s Uniform Guidance Conflicts of Interest Policy adopted November 5th, 2018;

WHEREAS the County is a non-Federal entity under the definition set forth in 2 C.F.R. § 200.1;

WHEREAS pursuant to 2 C.F.R. 200.320(a)(1)(ii), a non-Federal entity may award micro-purchases without soliciting competitive price or rate quotations if the non-Federal entity considers the price to be reasonable based on research, experience, purchase history or other information and documents that the non-Federal entity files accordingly;

WHEREAS pursuant to 2 C.F.R. 200.320(a)(1)(iii), a non-Federal entity is responsible for determining and documenting an appropriate micro-purchase threshold based on internal controls, an evaluation of risk, and its documented procurement procedures;

WHEREAS pursuant to 2 C.F.R. § 200.320(a)(1)(iv), a non-Federal entity may self-certify on an annual basis a micro-purchase threshold not to exceed \$50,000 and maintain documentation to be made available to a Federal awarding agency and auditors in accordance with 2 C.F.R. § 200.334;

WHEREAS pursuant to 2 C.F.R. § 200.320(a)(1)(iv), such self-certification must include (1) a justification for the threshold, (2) a clear identification of the threshold, and (3) supporting documentation, which, for public institutions, may be a higher threshold consistent with State law;

WHEREAS G.S.143-129(a) and G.S. 143-131(a) require the County to conduct a competitive bidding process for the purchase of (1) apparatus, supplies, materials, or equipment where the cost of such purchase is equal to or greater than \$30,000, and (2) construction or repair work where the cost of such purchase is greater than or equal to \$30,000;

WHEREAS North Carolina law does not require a unit of local government to competitively bid for purchase of services other than services subject to the qualifications-based selection process set forth in Article 3D of Chapter 143 of the North Carolina General Statutes (the "Mini-Brooks Act");

WHEREAS G.S.143-64.32 permits units of local government to exercise, in writing, an exemption to the qualifications-based selection process for services subject to the Mini-Brooks Act for particular projects where the aggregate cost of such services does not exceed \$50,000; and

WHEREAS pursuant to 2 C.F.R. 200.320(a)(1)(iv), the Washington County Board of Commissioners now desires to adopt higher micro-purchase thresholds than those identified in 48 C.F.R. § 2.101;

NOW THEREFORE, BE IT RESOLVED BY THE WASHINGTON COUNTY BOARD OF COMMISSIONERS:

1

The County has qualified as a low-risk auditee in accordance with the criteria set forth in 2 C.F.R. § 200.520. Therefore, in accordance with 2 C.F.R. § 200.320(a)(1)(iv)(A) and the applicable provisions of North Carolina law, the County hereby self-certifies the following micro-purchase thresholds:

- a. \$30,000, for the purchase of apparatus, supplies, materials, or equipment;
- b. \$30,000, for the purchase of construction or repair work;
- c. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and

- d. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act, G.S. 143-64.31; provided that such threshold shall apply to a contract only if the County has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. The Board of Commissioners hereby delegates authority to grant such exemptions to the County Manager. If the exemption is not authorized, the micro-purchase threshold shall be \$0;
- 2 The self-certification made herein shall be effective as of July 1st of the current calendar year, and shall be applicable until June 30th of the next succeeding calendar year.
- 3 In the event that the County receives funding from a federal grantor agency that adopts a threshold more restrictive than those contained herein, the County shall comply with the more restrictive threshold when expending such funds;
- 4 The County shall maintain documentation to be made available to a Federal awarding agency, any pass-through entity, and auditors in accordance with 2 C.F.R. § 200.334; and
- 5 The County Manager is hereby authorized to revise, if necessary, the Federal Purchasing Policy of the County to reflect the increased micro-purchase thresholds specified herein, and to take all such actions, individually and collectively, to carry into effect the purpose and intent of the foregoing resolution.

Section 9.

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: _____ on or about the ____ day of _____, 20____, does hereby adopt this Budget Ordinance this ____ day of _____, 20____.

Ann Keyes, Chair of the Board of County Commissioners

ATTEST:

Julie Bennett, Clerk to the Board, MMC, NCMCC

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 8

DATE: June 3, 2024

ITEM: Finance Officer's Report

SUMMARY EXPLANATION:

Ms. Missy Dixon, Finance Officer will discuss the enclosed budget amendments/transfers to the Board for approval/disapproval and information.

See attached.

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: May 21, 2024
RE: SS Economic Support

BT #: 2024 - 133

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-5380-190	SS Economic Support-WF Employment Services	10,000.00	(5,000.00)	5,000.00
10-5380-379	SS Economic Support-Special Assistance	85,000.00	5,000.00	90,000.00
SS Economic Support		95,000.00	-	95,000.00

Justification:

This transfer is to move budgeted funds within the Social Services Economic Support Budget from WF Employment Services to Special Assistance in anticipation of the costs needed for the drafts from the State. Both lines are all county dollar so this movement will not effect revenue.

Budget Officer's Initials CPD

Approval Date: 5/22/24

Initials: MD
Batch #: 2024-133
Date: 5/23/2024

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: May 21, 2024
RE: SS Transit/SS Admin

BT #: 2024 - 134

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-5400-540	SS Transit-Capital Outlay-Van Replacement	280,000.00	(30,000.00)	250,000.00
10-5310-600	SS Admin - Contracted Services	178,090.00	30,000.00	208,090.00
10-5310-320	SS Admin - Communications	25,000.00	(2,500.00)	22,500.00
10-5310-330	SS Admin - Utilities	25,000.00	2,500.00	27,500.00
10-5310-340	SS Admin - Postage	10,500.00	(2,500.00)	8,000.00
10-5310-611	SS Admin - Family Reunification (Psych Evals)	14,000.00	2,500.00	16,500.00
SS Transit/SS Admin		532,590.00	-	532,590.00

Justification:

This transfer is to redistribute budgeted monies within the Social Services Department from Capital Outlay Van Replacement to Contracted Services in order to increase this line to pay for additional contracted services due to a lack of staff and/or experience in the Children's Services Unit; from Communications to Utilities in order to cover expenses through fiscal year end as this line has come in over budget in most county departments; and from Postage to Family Reunification in order to pay for Psychological Evaluations that are needed to complete current cases that DSS is working on with the Court System. These lines are all reimbursable at the same rate therefore there will be no change in revenues.

Budget Officer's Initials CSB

Approval Date: 5/23/24

Initials: MP
Batch #: 2024-134
Date: 5/23/2024

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: May 21, 2024
RE: SS Admin

BT #: 2024 - 135

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-5310-340	SS Admin - Postage	8,000.00	(500.00)	7,500.00
10-5310-370	SS Admin - Advertising	1,200.00	500.00	1,700.00
SS Admin		9,200.00	-	9,200.00

Justification:

This transfer is to move monies within the Social Services Administration budget from Postage line to Advertising line to pay for the continued advertising of vacant positions through fiscal year end.

Budget Officer's Initials CDP

Approval Date: 5/23/24

Initials: CDP
Batch #: 2024-135
Date: 5/23/2024

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2024- 136

From: Curtis Potter, County Manager
Missy Dixon, *Finance Officer*

Date: June 3, 2024

RE: Facility Services/Senior Center/Sheriff/EMS

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-3353-000	Insurance Proceeds	(59,284.00)	(631.00)	(59,915.00)
10-4265-256	Facility Services-Insurance Claims	26,343.00	631.00	26,974.00
Facility Services				
10-3509-010	Senior Center Trips	(6,151.00)	55.00	(6,096.00)
10-5150-380	Senior Center Trips	6,974.00	(55.00)	6,919.00
10-3509-020	Senior Center Donations	(380.00)	(35.00)	(415.00)
10-5150-650	Senior Center Donations	4,994.00	35.00	5,029.00
Senior Center				
10-3540-020	Gun Permits Discretionary-County Portion	(5,355.00)	(330.00)	(5,685.00)
10-4310-611	Gun Permits Discretionary-County Portion	47,785.00	330.00	48,115.00
10-3540-030	Gun Permits-State Portion	(6,345.00)	(375.00)	(6,720.00)
10-4310-612	Gun Permits-State Portion	8,375.00	375.00	8,750.00
10-3540-040	Finger Printing	(1,240.00)	(110.00)	(1,350.00)
10-4310-613	Finger Printing	6,905.00	110.00	7,015.00
Sheriff				
37-3490-021	UNC PECC+ Program Grant	(2,400.00)	(300.00)	(2,700.00)
37-4330-653	UNC PECC+ Program Grant	8,725.00	300.00	9,025.00
EMS				
Balanced:		28,946.00	-	28,946.00

Justification:

This amendment is to budget for additional monies received in the following areas: Insurance Proceeds for a supplement submitted for repair of a Dodge Charger; Senior Center for trip and donation monies collected; Sheriff's Office for Gun Permitting and Finger Printing monies collected; and UNC PECC Grant monies received.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2024- 137

From: Curtis Potter, County Manager
Missy Dixon, *Finance Officer*

Date: June 3, 2024

RE: SS Admin/SS Economic Support

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-3490-000	DSS-Administration Reimbursement	(2,687,492.00)	(6,720.00)	(2,694,212.00)
10-5310-180	SS Admin-Legal-Protective Services	36,500.00	(3,000.00)	33,500.00
10-5380-409	SS Economic Support-State Programs Returns	20,160.00	(8,000.00)	12,160.00
10-5380-376	SS Economic Support-Title IV Foster Care	135,000.00	12,720.00	147,720.00
10-5380-377	SS Economic Support-State Foster Home Care	41,900.00	5,000.00	46,900.00
				-
SS Admin/SS Economic Support				
		Balanced:	(2,453,932.00)	-
				(2,453,932.00)

Justification:

This amendment is being done as a result of reviewing the current lines in the budget and anticipating the necessary costs to provide for the children in DSS Custody. DSS has recently moved several children and taken custody of additional children that has caused an increase in costs of care until a placement could be located. Funds are being moved from non-reimbursable lines to 84% reimbursable lines therefore netting an increase in revenues.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2024- 138

From: Curtis Potter, County Manager
Missy Dixon, *Finance Officer*

Date: June 3, 2024

RE: PK-12 Capital Outlay/Opioid/Projects & Grants

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
21-3230-402	Truist PK-12 Financing-Earned Income	(333,994.68)	(32,667.80)	(366,662.48)
21-5912-701	Truist PK-12 Financing-Earned Income	355,042.36	32,667.80	387,710.16
PK-12				
50-3000-001	Opioid Settlement Distribution	(147,592.97)	(42,020.39)	(189,613.36)
50-3290-000	Interest Earned	(403.22)	(0.46)	(403.68)
50-9990-000	Contingency	121,766.00	42,020.85	163,786.85
Opioid				
58-3290-000	Interest Earned	(10,880.31)	(897.18)	(11,777.49)
58-4100-001	Expenditure of Interest Earned	10,880.49	897.18	11,777.67
Projects & Grants				
Balanced:		(5,182.33)	-	(5,182.33)

Justification:

This amendment is being done to increase interest earned for the Truist PK-12 Loan, the Opioid Fund and the Projects & Grants Fund. We are also increasing the Opioid Fund by additional monies collected from the distribution process.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:

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Batch #:

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Date:

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Monthly Financial Summary as of May 29, 2024

	Budget	YTD Activity
General Fund (10):		
Revenues	18,549,635.00	14,516,818.79
Expenditures	(18,549,635.00)	(14,912,706.32)
Balance:	-	(395,887.53)
<i>*Fund Balance Appropriation</i>		<i>1,953,322.00</i>
<i>*Transfer to General Fund</i>		-

Capital Outlay-Washington Co Schools (21):		
Revenues	67,746,656.95	41,016,089.25
Expenditures	(67,746,656.95)	(39,781,603.75)
Balance:	-	1,234,485.50
<i>*Fund Balance Appropriation</i>		<i>18,937,520.71</i>
<i>*Transfer from General Fund</i>		-

Drainage Fund (30):		
Revenues	123,000.00	117,471.14
Expenditures	(123,000.00)	(66,713.99)
Balance:	-	50,757.15
<i>*Fund Balance Appropriation</i>		<i>22,828.00</i>
<i>*Transfer from General Fund</i>		-

Sanitation Fund (33):		
Revenues	1,703,127.00	1,591,136.07
Expenditures	(1,703,127.00)	(1,326,054.94)
Balance:	-	265,081.13
<i>*Fund Balance Appropriation</i>		<i>54,854.00</i>
<i>*Transfer from General Fund</i>		<i>100,000.00</i>

Water Fund (35):		
Revenues	2,058,318.00	1,261,228.37
Expenditures	(2,058,318.00)	(1,376,216.87)
Balance:	-	(114,988.50)
<i>*Fund Balance Appropriation</i>		<i>394,228.00</i>
<i>*Transfer from General Fund</i>		-

	Budget	YTD Activity
Waterworks Capital Projects Fund (36):		
Revenues	6,664,200.00	89,729.00
Expenditures	(6,664,200.00)	(171,298.00)
Balance:	-	(81,569.00)
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		-

EMS Fund (37):		
Revenues	2,408,192.00	2,074,213.40
Expenditures	(2,408,192.00)	(1,798,002.58)
Balance:	-	276,210.82
<i>*Fund Balance Appropriation</i>		<i>169,215.00</i>
<i>*Transfer from General Fund</i>		<i>398,952.00</i>

Airport Taxi Lane Grant Fund (38):		
Revenues	2,866,471.00	43,457.00
Expenditures	(2,866,471.00)	(43,456.37)
Balance:	-	0.63
<i>*Fund Balance Appropriation</i>		<i>16,667.00</i>
<i>*Transfer from General Fund</i>		-

Airport Fund (39):		
Revenues	265,693.00	175,212.53
Expenditures	(265,693.00)	(184,547.02)
Balance:	-	(9,334.49)
<i>*Fund Balance Appropriation</i>		<i>49,955.00</i>
<i>*Transfer from General Fund</i>		<i>99,738.00</i>

WC Hospital Pension Fund (40):		
Revenues	450,000.00	553,222.19
Expenditures	(450,000.00)	(320,773.00)
Balance:	-	232,449.19
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		<i>450,000.00</i>

	Budget	YTD Activity
Opioid Settlement Distribution Fund (50):		
Revenues	147,996.19	189,853.64
Expenditures	(147,996.19)	(26,230.19)
Balance:	-	163,623.45
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		-

DSS Trust Fund Accounts (51):

Revenues	245,000.00	180,219.73
Expenditures	(245,000.00)	(197,577.99)
Balance:	-	(17,358.26)
<i>*Fund Balance Appropriation</i>		50,000.00
<i>*Transfer from General Fund</i>		-

American Rescue Plan Act (ARPA) of 2021 (55):

Revenues	72,294.14	72,294.14
Expenditures	(72,294.14)	(72,294.14)
Balance:	-	-
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		-

Projects/Grants Fund (58):

Revenues	4,698,019.49	3,758,915.32
Expenditures	(4,698,019.49)	(248,113.01)
Balance:	-	3,510,802.31
<i>*Fund Balance Appropriation</i>		940,000.18
<i>*Transfer from General Fund</i>		166,333.00

	Budget	YTD Activity
Travel & Tourism Fund (63):		
Revenues	278,635.00	140,408.33
Expenditures	(278,635.00)	(164,409.59)
Balance:	-	(24,001.26)
<i>*Fund Balance Appropriation</i>		118,635.00
<i>*Transfer from General Fund</i>		-

E-911 Fund (69):

Revenues	118,952.00	99,127.10
Expenditures	(118,952.00)	(67,371.49)
Balance:	-	31,755.61
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		-

Revaluation Fund (70):

Revenues	40,000.00	46,329.10
Expenditures	(40,000.00)	-
Balance:	-	46,329.10
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		40,000.00

Washington County
Statement of Revenue and Expenditures - Standard

Revenue Account Range: First to zz-zzzz-zzz

Expend Account Range: First to zz-zzzz-zzz

Print Zero YTD Activity: No

Include Non-Anticipated: Yes

Include Non-Budget: No

Year To Date As Of: 05/29/24

Current Period: 05/01/24 to 05/29/24

Prior Year: Thru 06/30/23

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
10-3010-000	TAXES-AD VALOREM CURRENT YEAR	6,925,187.25	7,437,184.00	24,379.70	6,900,720.34	536,463.66 -	93
10-3010-010	CURRENT YEAR TAX DISCOUNTS	50,042.26 -	55,000.00 -	0.00	47,231.56 -	7,768.44	0
10-3011-000	TAXES-AD VALOREM 1ST PRIOR YR	219,989.04	252,000.00	4,239.43	121,663.17	130,336.83 -	48
10-3012-000	TAXES-AD VALOREM ALL PRIOR YRS	115,511.62	132,000.00	4,455.21	72,864.96	59,135.04 -	55
10-3018-000	NCVTS-WASHINGTON CO MOTOR VEH TAX	968,105.77	940,800.00	91,628.37	818,244.92	122,555.08 -	87
10-3018-001	NCVTS-WASH CO BILL/CC CONTRA REV	32,148.19 -	30,000.00 -	0.00	0.00	30,000.00	0
10-3018-002	NCVTS-WASH CO REFUNDS-CONTRA REVEN	4,689.32 -	0.00	0.00	0.00	0.00	0
10-3018-003	NCVTS-WASH CO INTEREST	8,463.02	0.00	0.00	0.00	0.00	0
10-3030-000	PREPAYMENT-PROPERTY TAXES	80,773.54	52,000.00	6,292.13	54,242.44	2,242.44	104
10-3080-000	GROSS TAX REC LEASED VEHICLES	388.68	500.00	49.84	710.81	210.81	142
10-3090-000	PAYMENTS IN LIEU OF TAXES	14,216.00	13,500.00	0.00	0.00	13,500.00 -	0
10-3120-000	REFUNDS-AD VALOREM TAXES	591.13 -	0.00	0.00	0.00	0.00	0
10-3170-000	CURRENT YEAR TAX PENALTIES	12,444.60	8,500.00	85.19	11,926.03	3,426.03	140
10-3170-010	PRIOR YEAR TAX PENALTIES	2,056.00	1,000.00	102.94	1,233.41	233.41	123
10-3180-000	CURRENT YEAR TAX INTEREST	26,597.38	22,000.00	1,696.29	31,902.45	9,902.45	145
10-3180-010	PRIOR YEAR TAX INTEREST	68,274.70	70,000.00	2,708.81	50,440.14	19,559.86 -	72
10-3250-000	PRIVILAGE AND BEER LICENSES	865.00	700.00	245.00	725.00	25.00	104
10-3260-000	ANIMAL ADOPTION FEES & FINES	80.00	0.00	0.00	0.00	0.00	0
10-3270-000	MOTEL OCCUPANCY TAX -6%	171,371.36	0.00	0.00	0.00	0.00	0
10-3280-000	FRANCHISE FEES-CABLE TV	9,229.73	10,000.00	0.00	4,218.27	5,781.73 -	42
10-3290-000	INTEREST EARNED ON INVESTMENTS	370,877.12	320,393.00	0.00	719,134.67	398,741.67	224
10-3310-000	RENTS AND CONCESSIONS	12,924.20	12,300.00	925.00	10,375.00	1,925.00 -	84
10-3312-000	JAIL CONCESSIONS	29,100.86	25,000.00	973.77	18,548.51	6,451.49 -	74
10-3350-000	MISCELLANEOUS REVENUES	11,611.14	0.00	0.00	10,706.10	10,706.10	0
10-3350-001	JURY DUTY PAY	44.00	0.00	0.00	72.00	72.00	0

Washington County
Statement of Revenue and Expenditures

05/29/2024
08:09 AM

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
10-3352-000	ELECTIONS-TOWN REIMB & FILING	3,313.00	24,107.00	0.00	26,913.09	2,806.09	112
10-3353-000	INSURANCE PROCEEDS	60,553.57	59,284.00	631.00	63,207.51	3,923.51	107
10-3354-000	CRESWELL LEVY ADMINISTRATION FEE	5,485.08	4,000.00	0.00	0.00	4,000.00 -	0
10-3360-000	RECREATION-DONATIONS	2,736.52	2,559.00	0.00	2,559.00	0.00	100
10-3360-013	RECREATION-VENDOR RENTS AND CONCES	400.00	300.00	0.00	500.00	200.00	167
10-3361-013	NCDEQ GRANT-RECREATION-VOLKSWAGON	0.00	110,098.00	110,098.00	110,098.00	0.00	100
10-3410-000	WINE AND BEER TAX	31,109.94	35,000.00	32,787.53	32,847.53	2,152.47 -	94
10-3415-000	ABC PROFIT DISTRIBUTION	103,117.00	46,088.00	0.00	46,088.00	0.00	100
10-3430-000	SALES TAX-ONE HALF CENT-ST-A42	242,747.73	235,000.00	22,939.72	172,740.85	62,259.15 -	74
10-3440-000	SALES TAX-ONE-HALF CENT-ST-A40	770,590.10	778,000.00	55,111.65	506,618.32	271,381.68 -	65
10-3450-000	SALES TAX ONE CENT LOCAL	1,148,681.03	1,100,000.00	114,365.71	842,479.56	257,520.44 -	77
10-3460-000	SALES TAX - REDISTRIBTUTION	403,779.61	400,000.00	36,657.94	293,187.12	106,812.88 -	73
10-3470-020	ABC ALCOHOLISM BOTTLE TAX	3,884.91	3,800.00	373.07	3,218.52	581.48 -	85
10-3480-013	RAP LEPC TIER II GRANT	1,000.00	1,000.00	0.00	0.00	1,000.00 -	0
10-3480-020	EMERGENCY MANAGEMENT PROG FUND	39,031.77	39,000.00	19,073.11	39,698.11	698.11	102
10-3480-023	WEYERHAEUSER GIVING GRANT	0.00	2,000.00	0.00	2,000.00	0.00	100
10-3480-027	HAZARD MITIGATION-GENERATOR GRANT	33,700.00	0.00	0.00	0.00	0.00	0
10-3480-028	EMPG-ARPA	11,067.51	0.00	0.00	0.00	0.00	0
10-3480-029	GRANT-EM CAPACITY BLDG COMPETITIVE G	76,791.30	52,000.00	0.00	47,690.00	4,310.00 -	92
10-3480-081	DONATIONS - EMERGENCY MANAGEMENT	1,450.00	0.00	0.00	0.00	0.00	0
10-3480-087	ARPA REVENUE REPLACEMENT	572,391.11	0.00	0.00	72,294.14	72,294.14	0
10-3490-000	DSS-ADMINISTRATION REIMBURSE	2,278,233.07	2,687,492.00	180,322.48	1,987,681.39	699,810.61 -	74
10-3490-001	MEDICAID EXPANSION ADMIN COSTS	0.00	0.00	0.00	120,680.36	120,680.36	0
10-3500-050	DSS-FOSTER CARE/ADOPTIONRETURN	128,495.08	143,122.00	1,503.15	58,315.47	84,806.53 -	41
10-3500-080	DSS-COMMUNITY DONATIONS-EMERGENCY	0.00	200.00	0.00	200.00	0.00	100
10-3500-081	DSS COMMUNITY DONATIONS-CHRISTMAS	2,065.00	790.00	0.00	790.00	0.00	100
10-3500-082	DSS COMMUNITY DONATIONS-FOSTER CHIL	709.01	200.00	0.00	200.00	0.00	100
10-3500-090	DSS-CERTIFICATION FEES	0.00	2,500.00	0.00	0.00	2,500.00 -	0

Washington County
Statement of Revenue and Expenditures

05/29/2024
08:09 AM

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
10-3500-120	DSS-TITLE IV-D CHILD SUPPORT	44,638.97	15,400.00	1,845.00	21,996.21	6,596.21	143
10-3500-130	HOME & CC BLOCK GRANT-ALB COMM	55,569.17	78,133.00	5,258.47	49,313.06	28,819.94 -	63
10-3500-140	DSS-TYRRELL IV-D CONTRACT	60,000.00	60,000.00	0.00	30,000.00	30,000.00 -	50
10-3500-190	DSS-MEDICAID CAP	218,503.25	150,000.00	18,473.00	170,593.00	20,593.00	114
10-3500-191	DSS MODIVCARE & ONECALL CONTRACTS	5,599.93	2,500.00	140.00	5,027.12	2,527.12	201
10-3500-200	DOT - ROAP & CTS GRANTS	186,108.00	418,456.00	220,446.00	395,332.00	23,124.00 -	94
10-3500-270	SHIIP-SENIOR HEALTH INS INF	5,129.00	7,818.00	0.00	7,818.00	0.00	100
10-3500-280	MIPPA GRANT-MEDICAID IMPROVEMENT FOF	2,500.00	3,189.00	0.00	3,189.00	0.00	100
10-3508-000	ALB COMM NUTRITION SITE DIRECTOR	6,280.44	7,882.00	0.00	0.00	7,882.00 -	0
10-3508-001	ALB COMM GENERAL PURPOSE GRANT	3,676.00	10,963.00	0.00	0.00	10,963.00 -	0
10-3508-002	ALB COMM TITLE III D GRANT	0.00	1,000.00	0.00	0.00	1,000.00 -	0
10-3509-000	SENIOR CITIZENS FUNDS	1,230.00	1,500.00	60.00	1,020.00	480.00 -	68
10-3509-010	SENIOR CENTER TRIPS	216.78	6,151.00	55.00 -	6,096.39	54.61 -	99
10-3509-020	SENIOR CENTER DONATIONS	751.50	380.00	35.50	414.80	34.80	109
10-3509-040	SENIOR CTR STIPEND-COOP EXT SHIIP ADM	0.00	999.00	0.00	999.00	0.00	100
10-3510-010	COURT COST, FEES AND CHARGES	17,156.02	18,000.00	1,079.25	12,379.70	5,620.30 -	69
10-3510-020	OFFICERS FEES	13,576.14	9,000.00	188.90	7,915.91	1,084.09 -	88
10-3540-000	SHERIFF FEES	2,291.22	2,500.00	90.44	416.55	2,083.45 -	17
10-3540-010	DRUG/DONATIONS/GRANT LEO	547.45	0.00	0.00	36.25	36.25	0
10-3540-020	GUN PERMITS DISCRETIONARY-COUNTY PO	7,570.00	5,355.00	330.00	5,650.00	295.00	106
10-3540-030	GUN PERMITS-STATE PORTION	9,010.00	6,345.00	380.00	6,680.00	335.00	105
10-3540-040	FINGER PRINTING	1,460.00	1,240.00	130.00	1,350.00	110.00	109
10-3540-061	SHERIFF GRANT - ICAC	18,683.73	0.00	0.00	0.00	0.00	0
10-3540-070	DONATIONS-ANIMAL CONTROL	2,563.43	109.00	0.00	109.00	0.00	100
10-3540-081	SHERIFF JAG GRANTS	19,609.95	0.00	0.00	0.00	0.00	0
10-3540-083	NC ANIMAL SHELTER SUPPORT FUND GRAN	0.00	12,500.00	0.00	12,500.00	0.00	100
10-3541-000	SHERIFF'S SERVICE FEES	11,381.55	10,000.00	1,860.00	14,670.00	4,670.00	147
10-3541-010	SHERIFF-DONATIONS	1,538.35	25.00	0.00	25.00	0.00	100

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10-3542-000	SHERIFF-ABC BOARD FUNDING	6,350.00	6,380.00	0.00	5,780.00	600.00 -	91
10-3550-000	BUILDING PERMIT FEES - (GC)	37,066.04	40,500.00	2,542.00	44,785.06	4,285.06	111
10-3550-030	ZONING FEES	1,125.00	3,500.00	75.00	1,565.00	1,935.00 -	45
10-3560-000	REGISTER OF DEEDS FEES	96,842.30	80,000.00	6,006.20	57,497.60	22,502.40 -	72
10-3560-010	MARRIAGE LICENSES	2,880.00	2,500.00	240.00	2,040.00	460.00 -	82
10-3580-000	JAIL FEES/STATE REIMBURSEMENTS	3,043.41	4,000.00	439.73	2,135.71	1,864.29 -	53
10-3590-000	JAIL HOUS/TRANS/CO/US MARSHALL	157,773.50	115,000.00	0.00	101,298.53	13,701.47 -	88
10-3600-001	GRANT-DHHS CORRECTIONS COVID19	2,865.62	21,190.00	0.00	3,629.42	17,560.58 -	17
10-3700-000	GRANT-NCDIT WASHINGTON CO RADIO UPG	0.00	100,462.00	0.00	0.00	100,462.00 -	0
10-3830-000	SALE OF FIXED ASSETS	629,639.13	0.00	182.00	10,644.72	10,644.72	0
10-3830-001	SALE OF FORECLOSED PROPERTIES	12,600.00	0.00	0.00	27,858.99	27,858.99	0
10-3970-020	M-T-W COURT COORDINATOR GRANT	64,497.75	89,238.00	7,787.72	62,454.16	26,783.84 -	70
10-3970-030	STATE AID VETERANS OFFICE	2,083.33	0.00	0.00	0.00	0.00	0
10-3970-040	JCPC-ROANOKE AREA YOUTH	60,151.00	69,257.00	5,771.00	63,486.00	5,771.00 -	92
10-3970-041	JCPC-WASHINGTON COUNTY YOUTH	4,905.00	8,773.00	731.00	8,042.00	731.00 -	92
10-3970-042	JCPC-ADMINISTRATION	3,000.00	10,910.00	909.00	10,001.00	909.00 -	92
10-3970-050	SCHOOL REIMB-WCU/CHS SRO	86,269.90	151,241.00	0.00	31,674.03	119,566.97 -	21
10-3970-060	BALLGAME REIMBURSEMENTS FROM SCHOI	2,716.00	0.00	0.00	2,524.35	2,524.35	0
10-3970-090	CONTRI FROM SOIL & WATER DIST	18,356.90	20,000.00	0.00	12,837.60	7,162.40 -	64
10-3970-120	COST ALLOCATION-WATERWORKS	108,000.00	100,000.00	0.00	100,000.00	0.00	100
10-3980-020	TOURISM DEVELOP AUTHOR 3% ADMN	3,500.00	4,500.00	0.00	4,500.00	0.00	100
10-3990-000	APPROPRIATED FUND BALANCE	0.00	1,953,322.00	0.00	0.00	1,953,322.00 -	0
10-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	30.00	30.00	0
	GENERAL FUND Revenue Totals	16,881,228.21	18,549,635.00	986,590.25	14,516,818.79	4,032,816.21 -	78

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
10-0000-000	GENERAL FUND:	0.00	0.00	0.00	0.00	0.00	0
10-4110-000	GOVERNING BOARD:	0.00	0.00	0.00	0.00	0.00	0

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
10-4110-010	SALARIES & WAGES-BOARD	35,400.00	35,400.00	2,950.00	32,450.00	2,950.00	92
10-4110-020	SALARIES & WAGES-BOARD TRAVEL STIPEN	14,100.00	14,100.00	1,175.00	12,925.00	1,175.00	92
10-4110-030	SALARIES & WAGES-CELLPHONE STIPEND	3,000.00	3,000.00	250.00	2,750.00	250.00	92
10-4110-090	GOVERNING BOARD- FICA TAX EXPENSE	4,057.41	4,066.00	338.13	3,719.42	346.58	91
10-4110-140	GOVERNING BOARD- WORKMAN'S COMP	1,357.00	1,600.00	0.00	1,272.00	328.00	80
10-4110-200	GOVERNING BOARD- DEPT SUPPLIES	1,701.03	2,000.00	235.92	1,768.49	231.51	88
10-4110-310	GOVERNING BOARD- TRAVEL	12,392.86	18,500.00	1,083.59	11,029.85	7,470.15	60
10-4110-320	GOVERNING BOARD- COMMUNICATIONS	600.00	600.00	50.00	550.00	50.00	92
10-4110-350	POSTAGE	0.00	50.00	0.00	0.00	50.00	0
10-4110-370	GOVERNING BOARD- PRINTING	150.00	500.00	0.00	0.00	500.00	0
10-4110-380	ADVERTISING	867.75	2,500.00	70.00	1,354.00	1,146.00	54
10-4110-390	COMMISSIONERS-SPECIAL SPONSORED	5,016.43	10,350.00	0.00	9,141.09	1,208.91	88
10-4110-391	GOVERNING BOARD- DUES & SUBSCRIPTION	5,866.07	6,200.00	0.00	5,630.00	570.00	91
10-4110-392	OTHER COMMUNITY CONTRIBUTIONS	6,000.00	8,000.00	0.00	4,000.00	4,000.00	50
10-4110-442	CONTRACTED SERVICES	2,200.00	2,000.00	0.00	2,000.00	0.00	100
10-4110-443	CONTRACTED SERVICES - LOBBYING	17,006.00	36,506.00	3,000.00	33,000.00	3,506.00	90
	4110 GOVERNING BOARD:	109,714.55	145,372.00	9,152.64	121,589.85	23,782.15	84
10-4120-000	MANAGERS OFFICE:	0.00	0.00	0.00	0.00	0.00	0
10-4120-010	MANAGERS OFFICE- S & W- REGULAR	284,539.39	289,054.00	25,795.01	263,258.61	25,795.39	91
10-4120-040	SALARIES & WAGES-LONGEVITY	2,324.50	1,925.00	0.00	1,924.71	0.29	100
10-4120-090	MANAGERS OFFICE- FICA TAX EXPENSE	21,472.38	21,990.00	1,951.08	20,038.48	1,951.52	91
10-4120-100	MANAGERS OFFICE- RETIREMENT	54,647.53	58,342.00	5,171.90	53,169.55	5,172.45	91
10-4120-101	MANAGERS OFFICE 401 (K) CONTRIB	8,536.21	8,672.00	773.86	7,897.85	774.15	91
10-4120-130	MANAGERS OFFICE- UNEMPLOYMENT INS.	0.00	1,480.00	0.00	0.00	1,480.00	0
10-4120-140	MANAGERS OFFICE- WORKMAN'S COMP	1,586.00	1,768.00	0.00	1,764.00	4.00	100
10-4120-180	MANAGERS OFFICE- GROUP INS.	41,802.88	40,686.00	3,772.78	36,913.01	3,772.99	91
10-4120-190	LEGAL SERVICES	5,957.00	10,000.00	123.18	4,213.95	5,786.05	42

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10-4120-191	MANAGERS OFFICE-UNC SOG LFNC INTERN I	10,000.00	10,000.00	0.00	5,000.00	5,000.00	50
10-4120-260	MANAGERS OFFICE- DEPARTMENTAL SUPPL	10,880.70	14,034.00	38.99	11,090.64	2,943.36	79
10-4120-270	MANAGERS OFFICE - SERVICE AWARDS	75.00	0.00	0.00	0.00	0.00	0
10-4120-310	MANAGERS OFFICE- TRAVEL	670.41	4,000.00	376.00	3,039.76	960.24	76
10-4120-315	TRAINING	6,985.13	10,000.00	916.14	7,606.66	2,393.34	76
10-4120-320	MANAGERS OFFICE- COMMUNICATIONS	2,830.71	2,550.00	172.39	1,973.33	576.67	77
10-4120-330	POSTAGE	32.88	100.00	0.00	51.95	48.05	52
10-4120-355	MAINT & REPAIR-VEHICLE	253.45	1,500.00	0.00	1,172.39	327.61	78
10-4120-370	MANAGERS OFFICE- PRINTING	0.00	250.00	0.00	0.00	250.00	0
10-4120-380	ADVERTISING	3,970.00	6,000.00	231.00	5,000.75	999.25	83
10-4120-381	MANAGERS OFFICE-LOST REF-EDUCATION	0.00	6,500.00	0.00	6,024.04	475.96	93
10-4120-390	MANAGERS OFFICE- DUES AND SUBSCRIPTI	1,850.85	2,000.00	14.99	1,878.70	121.30	94
10-4120-440	CONTRACTED SERVICES-ECONOMIC DEVEL	0.00	8,000.00	0.00	0.00	8,000.00	0
10-4120-540	MANAGERS OFFICE - CAPITAL OUTLAY-VEHI	0.00	25,959.00	0.00	25,958.32	0.68	100
	4120 MANAGERS OFFICE:	458,415.02	524,810.00	39,337.32	457,976.70	66,833.30	87
10-4130-000	FINANCE OFFICE:	0.00	0.00	0.00	0.00	0.00	0
10-4130-010	FINANCE OFFICE- S & W- REGULAR	185,065.21	220,029.00	18,904.84	199,706.90	20,322.10	91
10-4130-040	SALARIES & WAGES-LONGEVITY	2,068.37	2,588.00	0.00	2,587.45	0.55	100
10-4130-090	FINANCE OFFICE- FICA TAX EXPENSE	13,622.83	17,637.00	1,342.25	14,646.60	2,990.40	83
10-4130-100	FINANCE OFFICE- RETIREMENT	35,648.92	46,111.00	3,790.42	40,560.35	5,550.65	88
10-4130-101	FINANCE OFFICE- 401(K) CONTRIB.	5,552.04	6,917.00	567.15	5,991.31	925.69	87
10-4130-140	FINANCE OFFICE- WORKMAN'S COMP	1,060.00	1,404.00	0.00	1,354.00	50.00	96
10-4130-180	FINANCE OFFICE- PROFESSIONAL SERVICE\$	74,917.33	101,000.00	5,264.86	89,257.21	11,742.79	88
10-4130-181	FINANCE OFFICE- GROUP INS.	31,808.67	38,034.00	3,602.35	33,340.83	4,693.17	88
10-4130-260	FINANCE OFFICE- DEPARTMENTAL SUPPLIE\$	6,836.31	18,330.00	99.30	8,451.57	9,878.43	46
10-4130-270	FINANCE OFFICE-SERVICE AWARDS	175.00	50.00	0.00	50.00	0.00	100
10-4130-280	FINANCE OFFICE- POSTAGE	2,051.15	2,700.00	0.00	1,919.29	780.71	71

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10-4130-310	FINANCE OFFICE- TRAVEL	143.96	500.00	0.00	210.82	289.18	42
10-4130-315	TRAINING	355.00	5,000.00	323.01	3,139.80	1,860.20	63
10-4130-320	FINANCE OFFICE- COMMUNICATIONS	1,433.25	1,600.00	92.26	1,234.91	365.09	77
10-4130-390	FINANCE OFFICE- DUES & SUBSCRIPTIONS	678.00	750.00	0.00	713.00	37.00	95
10-4130-410	FINANCE OFFICE- LEASE EQUIPMENT	555.12	650.00	0.00	368.63	281.37	57
10-4130-540	FINANCE OFFICE - CAPITAL OUTLAY EQUIP	0.00	5,250.00	0.00	5,250.00	0.00	100
	4130 FINANCE OFFICE:	361,971.16	468,550.00	33,986.44	408,782.67	59,767.33	87
10-4140-000	TAX ADMIN:	0.00	0.00	0.00	0.00	0.00	0
10-4140-010	TAX ADMIN.- S & W- REGULAR	182,518.05	253,443.00	17,971.11	180,763.48	72,679.52	71
10-4140-030	TAX ADMIN.- S & W PARTTIME	1,698.60	5,371.00	0.00	0.00	5,371.00	0
10-4140-040	SALARIES & WAGES-LONGEVITY	2,070.06	2,074.00	0.00	1,820.89	253.11	88
10-4140-090	TAX ADMIN.- FICA TAX EXPENSE	13,274.35	20,036.00	1,251.85	12,913.05	7,122.95	64
10-4140-100	TAX ADMIN.- RETIREMENT	35,163.99	52,383.00	3,603.21	36,608.43	15,774.57	70
10-4140-101	TAX ADMIN.- 401(K) CONTRIB.	4,445.05	7,858.00	428.28	4,491.94	3,366.06	57
10-4140-130	TAX ADMIN.- UNEMPLOYMENT INS.	0.00	1,480.00	0.00	0.00	1,480.00	0
10-4140-140	TAX ADMIN.- WORKMAN'S COMP	2,946.00	3,616.00	0.00	2,985.00	631.00	83
10-4140-180	TAX ADMIN.- GROUP INS.	40,292.40	57,881.00	4,478.75	39,756.22	18,124.78	69
10-4140-260	TAX ADMIN.- OFFICE & DEPTAL SUPPLIES	6,945.47	13,000.00	950.95	10,734.80	2,265.20	83
10-4140-270	SERVICE AWARDS	0.00	150.00	0.00	100.00	50.00	67
10-4140-310	TAX ADMIN.- TRAVEL	262.40	250.00	0.00	105.00	145.00	42
10-4140-315	TRAINING	2,329.04	5,000.00	100.00	1,807.08	3,192.92	36
10-4140-320	TAX ADMIN.- COMMUNICATIONS	1,801.76	2,000.00	67.62	1,280.19	719.81	64
10-4140-325	TAX ADMIN-POSTAGE	9,801.50	15,000.00	0.00	9,000.68	5,999.32	60
10-4140-341	ADVERTISING	2,776.25	3,000.00	1,837.50	2,796.50	203.50	93
10-4140-355	TAX ADMIN-MAINTENANCE & REPAIR-VEHICL	37.98	0.00	0.00	0.00	0.00	0
10-4140-370	PRINTING	4,693.59	8,000.00	0.00	5,870.38	2,129.62	73
10-4140-390	TAX ADMIN.- DUES & SUBSCRIPTIONS	5,173.13	6,750.00	66.67	6,491.38	258.62	96

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10-4140-500	TAX ADMIN - CONTRACTED SERVICES	16,800.00	25,000.00	3,000.00	3,600.00	21,400.00	14
10-4140-510	CONTRACTED SERVICES-ZACCHAEUS	5,824.62	6,500.00	0.00	4,141.97	2,358.03	64
10-4140-511	TAX ADMIN - CONTRACTED SERV FILE STOR	480.00	480.00	0.00	360.00	120.00	75
10-4140-550	TAX ADMIN - CAPITAL OUTLAY	65,463.00	168,768.00	0.00	112,301.57	56,466.43	67
	4140 TAX ADMIN:	404,797.24	658,040.00	33,755.94	437,928.56	220,111.44	67
10-4170-000	BOARD OF ELECTIONS:	0.00	0.00	0.00	0.00	0.00	0
10-4170-010	BOARD OF ELECTIONS- S & W - REGULAR	44,981.25	46,745.00	3,938.33	42,651.00	4,094.00	91
10-4170-011	SALARIES & WAGES-BOARD	3,880.00	6,680.00	1,160.00	6,400.00	280.00	96
10-4170-030	BOARD OF ELECTIONS- SALARIES- PART-TIM	18,863.07	37,000.00	5,735.18	34,918.04	2,081.96	94
10-4170-031	BOARD OF ELECTIONS - S & W-OVERTIME	5,008.03	10,245.00	1,145.15	9,340.64	904.36	91
10-4170-040	SALARIES & WAGES-LONGEVITY	899.64	923.00	0.00	922.12	0.88	100
10-4170-090	BOARD OF ELECTIONS- FICA TAX EXPENSE	5,570.99	7,629.00	924.23	7,188.80	440.20	94
10-4170-100	BOARD OF ELECTIONS- RETIREMENT EXPEN	9,674.35	15,314.00	1,019.24	10,609.18	4,704.82	69
10-4170-101	BOARD OF ELECTIONS- 401(K) CONTRIB.	1,496.57	2,300.00	152.50	1,559.75	740.25	68
10-4170-130	BOARD OF ELECTIONS- UNEMPLOYMENT IN:	0.00	296.00	0.00	0.00	296.00	0
10-4170-140	BOARD OF ELECTIONS- WORKMANS COMP	437.00	528.00	0.00	456.00	72.00	86
10-4170-180	BOARD OF ELECTIONS- GROUP INS. EXPENS	7,951.29	8,127.00	721.72	7,401.44	725.56	91
10-4170-260	BOARD OF ELECTIONS- DEPART SUPPLIES	15,619.45	5,000.00	641.32	3,913.87	1,086.13	78
10-4170-310	BOARD OF ELECTIONS- TRAVEL	1,356.37	1,600.00	327.70	1,489.79	110.21	93
10-4170-315	TRAINING	634.50	10,000.00	0.00	8,791.82	1,208.18	88
10-4170-320	BOARD OF ELECTIONS- COMMUNICATIONS	2,609.49	4,000.00	380.35	2,640.32	1,359.68	66
10-4170-330	POSTAGE	1,247.05	1,000.00	0.00	704.23	295.77	70
10-4170-350	BOARD OF ELECTIONS- MAINT & REPAIR- EC	752.20	1,500.00	0.00	774.00	726.00	52
10-4170-360	CONTRACTED SERVICES	16,857.50	19,360.00	0.00	18,523.65	836.35	96
10-4170-370	BOARD OF ELECTIONS- PRINTING	6,012.51	23,300.00	2,363.37	19,648.64	3,651.36	84
10-4170-380	ADVERTISING	643.50	1,500.00	409.50	1,291.50	208.50	86
10-4170-390	BOARD OF ELECTIONS- DUES & SUBSCRIPTI	60.00	180.00	0.00	33.00	147.00	18

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
	4170 BOARD OF ELECTIONS:	144,554.76	203,227.00	18,918.59	179,257.79	23,969.21	88
10-4180-000	REGISTER OF DEEDS:	0.00	0.00	0.00	0.00	0.00	0
10-4180-010	REGISTER- OF- DEEDS- S & W- REGULAR	80,105.98	82,612.00	6,935.58	75,906.63	6,705.37	92
10-4180-030	REGISTER OF DEEDS- S & W- PART-TIME	5,176.37	8,400.00	0.00	8,392.64	7.36	100
10-4180-040	SALARIES & WAGES-LONGEVITY	1,033.74	1,086.00	0.00	1,085.82	0.18	100
10-4180-090	REGISTER- OF- DEEDS- FICA TAX EXPENSE	6,371.47	6,914.00	494.33	6,133.31	780.69	89
10-4180-100	REGISTER- OF- DEEDS- RETIREMENT	15,457.08	18,077.00	1,390.58	15,436.97	2,640.03	85
10-4180-101	REGISTER OF DEEDS- 401(K) CONTRIB.	2,403.20	2,712.00	208.07	2,277.24	434.76	84
10-4180-102	REGISTER OF DEEDS- REG DS SUPPLEMENT	776.71	1,000.00	0.00	542.22	457.78	54
10-4180-130	REGISTER OF DEEDS- UNEMPLOYMENT INS.	0.00	592.00	0.00	0.00	592.00	0
10-4180-140	REGISTER OF DEEDS- WORKMAN'S COMP	502.00	550.00	0.00	458.00	92.00	83
10-4180-180	REGISTER- OF- DEEDS- GROUP INS.	15,860.54	15,981.00	1,436.07	14,723.27	1,257.73	92
10-4180-260	REGISTER-OF-DEEDS-DEPARTMENTAL SUPP	5,565.76	6,000.00	367.21	3,656.94	2,343.06	61
10-4180-310	REGISTER- OF- DEEDS- TRAVEL	0.00	200.00	0.00	0.00	200.00	0
10-4180-315	TRAINING	547.00	2,100.00	0.00	514.00	1,586.00	24
10-4180-320	REGISTER- OF- DEEDS- COMMUNICATIONS	487.91	600.00	42.11	498.94	101.06	83
10-4180-330	POSTAGE	117.65	200.00	0.00	74.07	125.93	37
10-4180-350	REGISTER- OF- DEEDS- MAINT AND REPAIR I	481.20	2,500.00	0.00	385.00	2,115.00	15
10-4180-390	REGISTER- OF- DEEDS- DUES AND SUBSCRI	375.00	500.00	0.00	375.00	125.00	75
10-4180-600	REGISTER OF DEEDS- CONTRACTED SERVIC	12,875.00	13,000.00	0.00	12,875.00	125.00	99
	4180 REGISTER OF DEEDS:	148,136.61	163,024.00	10,873.95	143,335.05	19,688.95	88
10-4210-000	INFORMATION TECHNOLOGY:	0.00	0.00	0.00	0.00	0.00	0
10-4210-010	INFO. TECH- S & W- REGULAR	53,856.17	55,211.00	4,604.92	50,541.78	4,669.22	92
10-4210-040	SALARIES & WAGES-LONGEVITY	1,617.33	1,658.00	0.00	1,657.77	0.23	100
10-4210-090	INFO. TECH- FICA TAX EXPENSE	3,622.14	3,848.00	304.53	3,433.25	414.75	89
10-4210-100	INFO. TECH- RETIREMENT	10,567.74	11,406.00	923.29	10,466.12	939.88	92

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
10-4210-101	INFO. TECH- 401(K) CONTRIB.	1,615.71	1,666.00	138.15	1,516.28	149.72	91
10-4210-140	INFO. TECH- WORKMAN'S COMP	314.00	338.00	0.00	285.00	53.00	84
10-4210-180	INFO. TECH- CONTRACTED SERVICES	14,094.20	20,000.00	0.00	0.00	20,000.00	0
10-4210-181	INFO. TECH- GROUP INS.	9,981.91	10,138.00	887.90	9,229.42	908.58	91
10-4210-200	INFO. TECH- DEPARTMENTAL SUPPLIES	1,378.37	1,990.00	860.45	1,938.51	51.49	97
10-4210-310	INFO. TECH- TRAVEL	91.50	100.00	0.00	0.00	100.00	0
10-4210-315	TRAINING	948.12	20.00	0.00	20.00	0.00	100
10-4210-320	INFO. TECH- COMMUNICATIONS	2,736.76	500.00	20.27	302.51	197.49	60
10-4210-330	POSTAGE	50.22	58.00	0.00	0.00	58.00	0
10-4210-350	INFO. TECH- MAINT. & REPAIR- EQUIPMENT	24,395.30	35,532.00	3,016.68	30,777.36	4,754.64	87
10-4210-550	INFO. TECH- CAPITAL OUTLAY EQUIPMENT	17,502.05	30,000.00	0.00	0.00	30,000.00	0
	4210 INFORMATION TECHNOLOGY:	142,771.52	172,465.00	10,756.19	110,168.00	62,297.00	64
10-4260-000	BUILDINGS:	0.00	0.00	0.00	0.00	0.00	0
10-4260-440	CONTRACT SERVICES-COURTHOUSE SECUF	65,410.30	74,000.00	5,802.93	61,730.31	12,269.69	83
10-4260-550	BUILDINGS- PUBLIC DEFENDER HOUSING	4,452.00	4,452.00	4,452.00	4,452.00	0.00	100
10-4260-554	PROBATION & PAROLE-FORBES	1,764.33	5,100.00	0.00	5,073.24	26.76	99
10-4260-555	SMART START LEASE ASSISTANCE	4,200.00	4,200.00	0.00	3,150.00	1,050.00	75
10-4260-564	EXPENDITURE: LEASE FINANCING PRINCIPA	14,854.86	0.00	0.00	0.00	0.00	0
10-4260-565	EXPENDITURE: INTEREST	70.14	0.00	0.00	0.00	0.00	0
	4260 BUILDINGS:	90,751.63	87,752.00	10,254.93	74,405.55	13,346.45	85
10-4265-000	FACILITY SERVICES:	0.00	0.00	0.00	0.00	0.00	0
10-4265-010	FACILITY SERVICES- S & W- REGULAR	184,250.96	194,152.00	16,779.83	174,587.95	19,564.05	90
10-4265-040	SALARIES & WAGES-LONGEVITY	2,607.44	0.00	0.00	0.00	0.00	0
10-4265-090	FACILITY SERVICES- FICA TAX EXPENSE	13,559.73	14,914.00	1,257.53	13,084.26	1,829.74	88
10-4265-100	FACILITY SERVICES- RETIREMENT	35,596.59	38,990.00	3,364.36	34,994.16	3,995.84	90
10-4265-101	FACILITY SERVICES- 401(K) CONTRIB.	4,182.95	5,549.00	442.28	4,575.84	973.16	82

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
10-4265-140	FACILITY SERVICES- WORKMAN'S COMP	9,735.00	13,919.00	0.00	13,919.00	0.00	100
10-4265-181	FACILITY SERVICES- GROUP INS.	46,885.52	47,281.00	4,311.82	42,323.72	4,957.28	90
10-4265-200	FACILITY SERVICES- DEPT SUPPLIES & MATE	20,793.28	18,000.00	903.59	17,128.55	871.45	95
10-4265-201	CLERK OF COURT DEPARTMENTAL SUPPLIE	1,630.69	2,800.00	3.87	2,606.76	193.24	93
10-4265-202	CLERK OF COURT-MAINT & REPAIR-BUILDING	0.00	1,900.00	0.00	443.46	1,456.54	23
10-4265-203	CLERK OF COURT-CAPITAL OUTLAY	7,258.00	0.00	0.00	0.00	0.00	0
10-4265-215	FACILITY SERVICES- MAINT AND REPAIR BLD	64,381.31	78,430.00	9,254.94	57,617.87	20,812.13	73
10-4265-230	FACILITY SERVICES- DEPT SUPPLIES-SAFET	1,746.05	3,000.00	0.00	2,854.11	145.89	95
10-4265-250	FACILITY SERVICES-SUPPLIES-VEHICLE	2,046.80	4,000.00	158.26	3,160.58	839.42	79
10-4265-256	FACILITY SERVICES- INSURANCE CLAIMS	66,729.55	26,343.00	688.60	22,832.94	3,510.06	87
10-4265-320	FACILITY SERVICES- COMMUNICATIONS	5,304.01	6,000.00	343.21	4,353.56	1,646.44	73
10-4265-325	POSTAGE	0.00	100.00	0.00	19.00	81.00	19
10-4265-330	FACILITY SERVICES- UTILITIES-ELECTRICITY	96,333.96	123,042.00	4,721.01	89,327.77	33,714.23	73
10-4265-331	UTILITIES-FUEL/GAS	9,408.17	13,000.00	139.24	8,898.76	4,101.24	68
10-4265-332	UTILITIES-WATER	38,371.91	35,000.00	1,816.09	24,795.14	10,204.86	71
10-4265-355	MAINT & REPAIR-VEHICLES	685.37	1,000.00	0.00	694.02	305.98	69
10-4265-440	CONTRACTED SERVICES-MOWING	19,444.50	17,000.00	1,206.75	11,927.00	5,073.00	70
10-4265-540	FACILITIES- CAPITAL OUTLAY - EQUIPMENT	25,298.00	670.00	0.00	669.92	0.08	100
10-4265-551	MAINT AGREEMENTS-COMMANDER SOFTWARE	1,533.00	1,800.00	0.00	1,790.00	10.00	99
10-4265-601	CONTRACTED SERVICES-SECURITY SYSTEM	1,816.39	2,500.00	198.57	2,034.75	465.25	81
10-4265-602	CONTRACTED SERVICES-EXTERMINATING	7,284.00	7,477.00	0.00	7,277.00	200.00	97
10-4265-603	CONTRACTED SERVICES-ELEVATOR	51,143.00	10,619.00	0.00	10,618.04	0.96	100
10-4265-604	CONTRACTED SERVICES-REPUBLIC	8,700.11	9,600.00	745.98	7,531.62	2,068.38	78
10-4265-605	CONTRACTED SERVICES-FIRE EXT	4,177.85	3,500.00	147.50	2,866.20	633.80	82
	4265 FACILITY SERVICES:	730,904.14	680,586.00	46,483.43	562,931.98	117,654.02	83
10-4310-000	SHERIFF:	0.00	0.00	0.00	0.00	0.00	0
10-4310-010	SHERIFF- S & W- REGULAR	684,017.09	805,245.00	67,631.54	666,034.30	139,210.70	83

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10-4310-030	SHERIFF- SALARIES AND WAGES PART-TIME	12,843.44	43,000.00	3,688.75	22,033.64	20,966.36	51
10-4310-031	SALARIES & WAGES-OVERTIME	5,697.27	0.00	0.00	0.00	0.00	0
10-4310-040	SALARIES & WAGES-LONGEVITY	3,384.66	4,722.00	0.00	4,721.28	0.72	100
10-4310-090	SHERIFF- FICA TAX EXPENSE	51,097.61	62,732.00	5,215.65	50,348.06	12,383.94	80
10-4310-100	SHERIFF- RETIREMENT	135,327.52	175,543.00	13,698.39	137,521.75	38,021.25	78
10-4310-101	SHERIFF- 401K CONTRIB.	32,375.14	40,874.00	2,983.94	30,293.18	10,580.82	74
10-4310-102	SHERIFF-SUPPLEMENTAL PENSION FUND	644.91	1,700.00	0.00	1,033.05	666.95	61
10-4310-130	SHERIFF- UNEMPLOYMENT INS.	0.00	5,328.00	0.00	1,500.77	3,827.23	28
10-4310-140	SHERIFF- WORKMAN'S COMP	44,882.00	54,697.00	0.00	35,453.00	19,244.00	65
10-4310-180	SHERIFF- PROFESSIONAL SERVICES	7,744.50	13,000.00	210.00	9,584.48	3,415.52	74
10-4310-181	SHERIFF- GROUP INS.	117,012.39	146,079.00	11,716.45	104,508.23	41,570.77	72
10-4310-210	SHERIFF- UNIFORMS	6,355.84	9,600.00	1,332.12	7,488.75	2,111.25	78
10-4310-250	SHERIFF- SUPPLIES-VEHCILE	61,789.54	65,000.00	6,287.91	50,662.05	14,337.95	78
10-4310-260	SHERIFF- DEPARTMENTAL SUPPLIES	12,970.46	16,500.00	119.39	15,965.51	534.49	97
10-4310-270	SERVICE AWARDS	50.00	235.00	0.00	235.00	0.00	100
10-4310-310	SHERIFF- TRAVEL	4,907.64	11,000.00	2,451.52	7,791.76	3,208.24	71
10-4310-315	TRAINING	1,425.23	3,000.00	0.00	1,800.00	1,200.00	60
10-4310-320	SHERIFF- COMMUNICATIONS	11,378.09	14,675.00	1,309.23	11,133.26	3,541.74	76
10-4310-330	POSTAGE	1,858.84	2,600.00	0.00	1,978.48	621.52	76
10-4310-350	SHERIFF- MAINT. & REPAIR EQUIPMENT	232.16	2,000.00	238.14	588.14	1,411.86	29
10-4310-355	SHERIFF- MAINT.- VEHICLE	23,821.48	24,500.00	8,110.10	22,918.93	1,581.07	94
10-4310-390	SHERIFF- DUES & SUBSCRIPTIONS	218.01	200.00	0.00	192.44	7.56	96
10-4310-392	SHERIFF- UNDERCOVER INVESTIGATIONS	3,000.00	7,000.00	0.00	4,000.00	3,000.00	57
10-4310-412	MAINT AGREEMENT-FINGERPRINT MACHINE	3,647.00	4,150.00	0.00	3,829.00	321.00	92
10-4310-413	LEASE-BUILDING	825.00	840.00	0.00	825.00	15.00	98
10-4310-414	MAINT AGREEMENTS-HRMS & QTR MASTER	1,298.00	1,310.00	0.00	1,310.00	0.00	100
10-4310-415	MAINT AGREEMENTS-RMS & RAMBLER	4,878.00	4,878.00	0.00	4,878.00	0.00	100
10-4310-417	LEASE - ANKLE MONITORING DEVICES	1,611.75	3,000.00	117.75	1,222.50	1,777.50	41

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10-4310-540	CAPITAL OUTLAY VEHICLES	0.00	182,922.00	0.00	182,921.56	0.44	100
10-4310-550	SHERIFF- CAPITAL OUTLAY - EQUIPMENT	165,770.76	29,000.00	0.00	22,978.00	6,022.00	79
10-4310-600	SHERIFF- ANIMAL CONTROL	8,854.01	11,000.00	592.89	8,172.09	2,827.91	74
10-4310-601	DONATIONS-ANIMAL CONTROL	0.00	3,484.00	0.00	0.00	3,484.00	0
10-4310-602	SHERIFF-ABC BOARD FUNDING	960.00	26,258.00	0.00	9,433.99	16,824.01	36
10-4310-603	SHERIFF DONATIONS-PURCHASE OF K-9	2,826.76	774.00	0.00	0.00	774.00	0
10-4310-604	SHERIFF-COUNTY CONTRIB-PURCHASE OF I	1,083.85	1,500.00	0.00	1,073.90	426.10	72
10-4310-611	GUN PERMITS DISCRETIONARY-COUNTY PO	0.00	47,785.00	0.00	0.00	47,785.00	0
10-4310-612	GUN PERMITS-STATE PORTION	8,115.00	8,375.00	575.00	7,240.00	1,135.00	86
10-4310-613	FINGERPRINTING	0.00	6,905.00	0.00	0.00	6,905.00	0
10-4310-650	SHERIFF-DONATIONS	465.25	1,864.00	0.00	0.00	1,864.00	0
10-4310-899	GRANT - ICAC	18,683.73	0.00	0.00	0.00	0.00	0
10-4310-904	NC ANIMAL SHELTER SUPPORT FUND GRAN	0.00	12,500.00	0.00	0.00	12,500.00	0
	4310 SHERIFF:	1,442,052.93	1,855,775.00	126,278.77	1,431,670.10	424,104.90	77
10-4311-000	SRO - WASHINGTON COUNTY UNION:	0.00	0.00	0.00	0.00	0.00	0
10-4311-010	SRO- WASH CO UNION-S & W- REGULAR	40,470.63	45,123.00	1,417.92	39,772.78	5,350.22	88
10-4311-040	SRO-UNION-LONGEVITY	0.00	457.00	0.00	456.86	0.14	100
10-4311-090	SRO- WASH CO UNION- FICA TAX EXPENSE	3,050.10	3,486.00	108.47	3,039.28	446.72	87
10-4311-100	SRO- WASH CO UNION- RETIREMENT EXPEN	8,065.81	9,537.00	300.32	8,520.64	1,016.36	89
10-4311-101	SRO- WASH CO UNION- 401(K) CONTRIB.	2,023.53	2,278.00	70.90	1,988.66	289.34	87
10-4311-130	SRO - WASH CO UNION- UNEMPLOYMENT IN	0.00	296.00	0.00	0.00	296.00	0
10-4311-140	SRO- WASH CO UNION- WORKMAN'S COMP E	2,388.00	3,130.00	0.00	2,643.00	487.00	84
10-4311-180	SRO- WASH CO UNION- GROUP INS.	7,947.84	8,005.00	0.00	6,679.72	1,325.28	83
10-4311-210	SRO- WASH CO UNION- UNIFORMS	0.00	500.00	0.00	237.84	262.16	48
10-4311-250	MAINTENANCE & REPAIR-VEHICLE	2,837.40	3,500.00	0.00	1,123.73	2,376.27	32
10-4311-260	SRO- WASH CO UNION-DEPARTMENTAL SUP	182.86	200.00	0.00	0.00	200.00	0
10-4311-270	SRO-WAS CO UNION-SERVICE AWARDS	0.00	50.00	0.00	50.00	0.00	100

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10-4311-310	SRO- WASH CO UNION- TRAVEL	2,420.74	2,000.00	0.00	1,467.59	532.41	73
10-4311-315	TRAINING	0.00	500.00	0.00	0.00	500.00	0
	4311 SRO - WASHINGTON COUNTY UNION:	69,386.91	79,062.00	1,897.61	65,980.10	13,081.90	83
10-4313-000	SRO- CRESWELL:	0.00	0.00	0.00	0.00	0.00	0
10-4313-010	SRO- CRESWELL-S & W- REGULAR	0.00	40,400.00	0.00	0.00	40,400.00	0
10-4313-090	SRO- CRESWELL- FICA TAX EXPENSE	0.00	3,090.00	0.00	0.00	3,090.00	0
10-4313-100	SRO- CRESWELL- RETIREMENT	0.00	8,456.00	0.00	0.00	8,456.00	0
10-4313-101	SRO- CRESWELL- 401K CONTRIB.	0.00	2,020.00	0.00	0.00	2,020.00	0
10-4313-130	SRO - CRESWELL- UNEMPLOYMENT INS.	0.00	296.00	0.00	0.00	296.00	0
10-4313-140	SRO- CRESWELL- WORKMAN'S COMP	2,388.00	2,775.00	0.00	2,617.00	158.00	94
10-4313-180	SRO- CRESWELL- GROUP INS.S	0.00	7,990.00	0.00	0.00	7,990.00	0
10-4313-210	SRO- CRESWELL- UNIFORMS	0.00	500.00	0.00	0.00	500.00	0
10-4313-250	MAINTENANCE & REPAIR-VEHICLE	0.00	3,500.00	0.00	0.00	3,500.00	0
10-4313-260	SRO- CRESWELL- DEPARTMENTAL SUPPLIES	0.00	200.00	0.00	0.00	200.00	0
10-4313-310	SRO- CRESWELL- TRAVEL	0.00	2,000.00	0.00	0.00	2,000.00	0
10-4313-315	TRAINING	0.00	500.00	0.00	0.00	500.00	0
	4313 SRO- CRESWELL:	2,388.00	71,727.00	0.00	2,617.00	69,110.00	4
10-4314-000	SRO- PLYMOUTH HIGH:	0.00	0.00	0.00	0.00	0.00	0
10-4314-010	SRO - PLYMOUTH HIGH-S & W- REGULAR	35,024.55	45,123.00	0.00	0.00	45,123.00	0
10-4314-090	SRO - PLYMOUTH HIGH- FICA TAX	2,643.04	3,452.00	0.00	0.00	3,452.00	0
10-4314-100	SRO - PLYMOUTH HIGH- RETIREMENT MATC	6,980.39	9,444.00	0.00	0.00	9,444.00	0
10-4314-101	SRO - PLYMOUTH HIGH- 401K CONTRIBUTIO	1,751.21	2,256.00	0.00	0.00	2,256.00	0
10-4314-130	SRO - PLYMOUTH HIGH- UNEMPLOYMENT IN	0.00	296.00	0.00	0.00	296.00	0
10-4314-140	SRO - PLYMOUTH HIGH- WORKMAN'S COMF	2,189.00	3,099.00	0.00	2,343.00	756.00	76
10-4314-180	SRO - PLYMOUTH HIGH- GROUP INS.	6,364.67	8,005.00	0.00	0.00	8,005.00	0
10-4314-210	SRO - PLYMOUTH HIGH- UNIFORMS	0.00	500.00	0.00	0.00	500.00	0

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10-4314-250	MAINT & REPAIR - VEHICLE	1,728.47	3,500.00	0.00	0.00	3,500.00	0
10-4314-260	DEPARTMENTAL SUPPLIES	167.38	200.00	0.00	0.00	200.00	0
10-4314-310	SRO- TRAVEL	1,286.48	2,000.00	0.00	0.00	2,000.00	0
10-4314-315	TRAINING	0.00	500.00	0.00	0.00	500.00	0
	4314 SRO- PLYMOUTH HIGH:	58,135.19	78,375.00	0.00	2,343.00	76,032.00	3
10-4320-000	DETENTION CENTER:	0.00	0.00	0.00	0.00	0.00	0
10-4320-010	DETENTION CENTER- S & W - REGULAR	276,270.09	305,354.00	25,712.12	255,178.08	50,175.92	84
10-4320-030	SALARIES & WAGE - OVERTIME	65,940.15	111,400.00	8,309.36	101,514.61	9,885.39	91
10-4320-031	DETENTION CENTER - S&W PARTTIME	28,683.64	54,600.00	3,149.87	49,699.08	4,900.92	91
10-4320-040	SALARIES & WAGES - LONGEVITY	2,348.65	2,908.00	0.00	2,907.15	0.85	100
10-4320-090	DETENTION CENTER- FICA TAX EXPENSE	27,428.62	36,266.00	2,765.91	30,480.25	5,785.75	84
10-4320-100	DETENTION CENTER- RETIREMENT	65,454.58	94,814.00	6,821.31	72,099.74	22,714.26	76
10-4320-101	DETENTION CENTER- 401(K) CONTRIB.	6,586.18	14,222.00	806.60	7,738.82	6,483.18	54
10-4320-130	DETENTION CENTER- UNEMPLOYMENT INS.	0.00	3,848.00	0.00	0.00	3,848.00	0
10-4320-140	DETENTION CENTER- WORKMAN'S COMP	21,634.00	32,559.00	0.00	27,493.00	5,066.00	84
10-4320-181	DETENTION CENTER- GROUP INS.	68,430.63	103,421.00	6,463.26	58,268.96	45,152.04	56
10-4320-185	TRAVEL	502.43	2,500.00	0.00	69.50	2,430.50	3
10-4320-190	DETENTION CENTER- TRAINING	2,462.16	5,000.00	848.40	3,405.02	1,594.98	68
10-4320-200	DETENTION CENTER- DEPARTMENTAL SUPP	18,562.87	17,500.00	100.00	15,135.71	2,364.29	86
10-4320-210	DETENTION CENTER- UNIFORMS	1,706.35	7,500.00	0.00	1,013.29	6,486.71	14
10-4320-244	CONTRACTED SERVICES-SOUTHERN HEALT	128,944.85	145,000.00	11,053.76	132,875.20	12,124.80	92
10-4320-247	DETENTION CENTER- FOOD & PROVISIONS	73,214.40	85,000.00	4,510.00	67,307.70	17,692.30	79
10-4320-270	SERVICE AWARDS	125.00	175.00	0.00	175.00	0.00	100
10-4320-290	SUPPLIES & MATERIALS-HYGIENE	3,363.73	3,000.00	0.00	1,723.40	1,276.60	57
10-4320-299	DETENTION CENTER- LAUNDRY & DRY CLEA	6,314.42	7,500.00	476.00	5,591.88	1,908.12	75
10-4320-320	DETENTION CENTER- COMMUNICATIONS	662.77	1,200.00	92.11	831.62	368.38	69
10-4320-330	POSTAGE	89.49	300.00	0.00	93.38	206.62	31

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10-4320-350	DETENTION CENTER- MAINT & REPAIR- EQUI	12,960.92	17,500.00	0.00	978.53	16,521.47	6
10-4320-550	DETENTION CENTER- CAPITAL OUTLAY- EQU	19,347.36	50,000.00	0.00	0.00	50,000.00	0
10-4320-600	DETENTION CENTER- CONTRACTED SERVIC	105,677.18	110,000.00	5,425.00	88,132.63	21,867.37	80
10-4320-601	CONTRACTED SERVICES-OPTUM	2,937.60	3,700.00	0.00	3,021.84	678.16	82
10-4320-602	MAINTENANCE AGREEMENTS-SOUTHERN SC	3,778.00	3,815.00	0.00	3,815.00	0.00	100
10-4320-603	MAINTENANCE AGREEMENTS-TOP GUARD	99.00	99.00	0.00	99.00	0.00	100
10-4320-900	GRANT-DHHS CORRECTIONS COVID19	2,865.62	21,190.00	0.00	4,628.42	16,561.58	22
	4320 DETENTION CENTER:	946,390.69	1,240,371.00	76,533.70	934,276.81	306,094.19	75
10-4330-000	EMERGENCY MANAGEMENT:	0.00	0.00	0.00	0.00	0.00	0
10-4330-010	EMERGENCY MGMT - S & W- REGULAR	55,571.54	56,928.00	4,751.58	52,151.47	4,776.53	92
10-4330-090	EMERGENCY MGMT - FICA TAX EXPENSE	3,502.85	3,755.00	301.71	3,309.93	445.07	88
10-4330-100	EMERGENCY MGMT - RETIREMENT	10,586.43	11,426.00	952.69	10,456.36	969.64	92
10-4330-101	EMERGENCY MGMT - 401(K) CONTRIB.	1,667.15	1,709.00	142.55	1,564.57	144.43	92
10-4330-140	EMERGENCY MGMT - WORKMAN'S COMP	2,073.00	2,621.00	0.00	2,621.00	0.00	100
10-4330-180	EMERGENCY MGMT - GROUP INS.	8,002.75	8,140.00	722.97	7,415.19	724.81	91
10-4330-250	MAINTENANCE & REPAIR - VEHICLE	1,096.91	800.00	0.00	453.97	346.03	57
10-4330-260	EMERGENCY MGMT - DEPARTMENTAL SUPP	6,763.94	2,018.00	70.83	1,992.67	25.33	99
10-4330-270	EMERGENCY MGMT - GENERATOR FUEL	2,559.01	1,291.00	0.00	0.00	1,291.00	0
10-4330-310	EMERGENCY MGMT - TRAVEL	2,720.06	3,500.00	247.74	2,378.71	1,121.29	68
10-4330-315	TRAINING	780.46	2,200.00	246.39	1,875.51	324.49	85
10-4330-320	EMERGENCY MGMT - COMMUNICATIONS	2,196.50	4,050.00	133.20	1,471.88	2,578.12	36
10-4330-330	POSTAGE	86.90	150.00	0.00	32.23	117.77	21
10-4330-350	EMERGENCY MGMT - MAINT. & REPAIR- EQU	4,596.01	2,493.00	0.00	2,030.05	462.95	81
10-4330-370	EMERGENCY MGMT - PRINTING	235.52	350.00	0.00	208.09	141.91	59
10-4330-380	ADVERTISING	155.53	600.00	0.00	344.26	255.74	57
10-4330-390	EMERGENTY MGMT - DUES & SUBSCRIPTION	2,142.00	2,200.00	0.00	1,795.00	405.00	82
10-4330-400	EM DONATIONS-EMERGENCY RESPONSE BA	0.00	1,442.00	0.00	0.00	1,442.00	0

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10-4330-401	DONATIONS - EMERGENCY MANAGEMENT	772.50	878.00	0.00	0.00	878.00	0
10-4330-540	EMERGENCY MGMT - CAPITAL OUTLAY- VEHI	6,515.98	60,935.00	1,325.00	60,052.29	882.71	99
10-4330-600	EMERGENCY MGMT - CONTRACTED SERVIC	0.00	9,550.00	0.00	2,950.00	6,600.00	31
10-4330-703	WEYERHAEUSER GIVING GRANT	0.00	2,000.00	0.00	1,964.94	35.06	98
10-4330-706	EMPG-ARPA	11,068.00	0.00	0.00	0.00	0.00	0
10-4330-707	GRANT-EM CAPACITY BLDG COMPETITIVE G	76,791.30	52,000.00	0.00	47,690.00	4,310.00	92
10-4330-995	MAINTENANCE AGREEMENTS - HYPER REAC	1,945.00	1,945.00	0.00	1,945.00	0.00	100
	4330 EMERGENCY MANAGEMENT:	201,829.34	232,981.00	8,894.66	204,703.12	28,277.88	88
10-4340-000	FIRE PROTECTION:	0.00	0.00	0.00	0.00	0.00	0
10-4340-991	PLYMOUTH VFD-OPERATIONAL	122,182.00	129,259.00	10,771.58	118,487.38	10,771.62	92
10-4340-992	ROPER VFD-OPERATIONAL	78,170.00	81,727.00	6,810.58	74,916.38	6,810.62	92
10-4340-993	CRESWELL VFD-OPERATIONAL	50,909.00	51,685.00	4,307.08	47,377.88	4,307.12	92
10-4340-994	MCVFD-OPERATIONAL	58,270.00	58,309.00	4,859.08	53,449.88	4,859.12	92
10-4340-995	LAKE PHELPS VFD-OPERATIONAL	45,996.00	46,034.00	3,836.16	42,197.76	3,836.24	92
10-4340-996	PUNGO VFD-OPERATIONAL	20,282.00	23,750.00	1,979.16	21,770.76	1,979.24	92
10-4340-997	PINETOWN/LONG ACRE VFD	8,178.00	8,188.00	682.33	7,505.63	682.37	92
10-4340-998	CRESWELL VFD-WELL-CIP	0.00	40,000.00	0.00	0.00	40,000.00	0
	4340 FIRE PROTECTION:	383,987.00	438,952.00	33,245.97	365,705.67	73,246.33	83
10-4345-000	FORESTRY:	0.00	0.00	0.00	0.00	0.00	0
10-4345-991	FORESTRY MATCH (35%)	92,260.42	94,891.00	4,641.46	57,108.46	37,782.54	60
10-4350-000	INSPECTIONS & PLANNING:	0.00	0.00	0.00	0.00	0.00	0
10-4350-121	SALARIES & WAGES-REGULAR	100,014.58	102,628.00	8,561.08	93,963.14	8,664.86	92
10-4350-127	SALARIES & WAGES-LONGEVITY	707.43	726.00	0.00	725.12	0.88	100
10-4350-181	FICA TAX	6,298.17	6,922.00	537.67	5,953.87	968.13	86
10-4350-182	RETIREMENT	19,187.51	20,787.00	1,716.50	18,985.03	1,801.97	91

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10-4350-183	GROUP INSURANCE	17,870.29	18,173.00	1,602.87	16,556.61	1,616.39	91
10-4350-184	401(K) CONTRIBUTIONS	3,000.44	3,078.00	256.83	2,818.87	259.13	92
10-4350-186	WORKMAN'S COMP	274.00	4,228.00	0.00	4,228.00	0.00	100
10-4350-260	DEPARTMENTAL SUPPLIES	3,460.04	4,000.00	267.02	2,193.78	1,806.22	55
10-4350-311	TRAVEL	893.57	1,000.00	109.14	598.32	401.68	60
10-4350-320	COMMUNICATIONS	1,672.78	2,500.00	91.95	2,079.27	420.73	83
10-4350-330	INSPECTIONS - POSTAGE	0.00	250.00	0.00	0.00	250.00	0
10-4350-341	PRINTING	577.63	500.00	0.00	234.29	265.71	47
10-4350-352	MAINT & REPAIR-EQUIPMENT	0.00	1,000.00	0.00	0.00	1,000.00	0
10-4350-353	MAINT & REPAIR-VEHICLE	72.45	1,000.00	0.00	132.11	867.89	13
10-4350-370	ADVERTISING	315.50	500.00	70.00	395.50	104.50	79
10-4350-395	TRAINING	2,454.44	2,500.00	0.00	1,055.00	1,445.00	42
10-4350-491	DUES & SUBSCRIPTIONS	0.00	500.00	0.00	370.00	130.00	74
10-4350-500	DECOMMISSIONING BOND-SOLAR FARMS	0.00	50,000.00	0.00	0.00	50,000.00	0
10-4350-600	CONTRACTED SERV-ABANDONED PROPERT	0.00	10,000.00	0.00	0.00	10,000.00	0
10-4350-602	CONTRACTED SERVICES-LEGAL	0.00	10,000.00	0.00	0.00	10,000.00	0
	4350 INSPECTIONS & PLANNING:	156,798.83	240,292.00	13,213.06	150,288.91	90,003.09	63
10-4915-000	GEOGRAPHIC INFORMATION SYSTEMS:	0.00	0.00	0.00	0.00	0.00	0
10-4915-010	GEOGRAPHIC INFO SYST-S & W- REGULAR	2,222.55	0.00	0.00	0.00	0.00	0
10-4915-040	GEOGRAPHIC INFO SYST - LONGEVITY	115.98	0.00	0.00	0.00	0.00	0
10-4915-090	GEOGRAPHIC INFO SYST- FICA TAX EXPENS	177.47	0.00	0.00	0.00	0.00	0
10-4915-100	GEOGRAPHIC INFO SYST- RETIREMENT EXP	450.24	0.00	0.00	0.00	0.00	0
10-4915-101	GEOGRAPHIC INFO SYST- 401(K) CONTRIB.	70.90	0.00	0.00	0.00	0.00	0
10-4915-180	GEOGRAPHIC INFO SYST- GROUP INS.	348.81	0.00	0.00	0.00	0.00	0
10-4915-181	GIS-PROFESSIONAL SERVICES	0.00	9,240.00	0.00	9,240.00	0.00	100
10-4915-190	GEOGRAPHIC INFO SYST- TRAINING	859.55	0.00	0.00	0.00	0.00	0
10-4915-260	DEPARTMENTAL SUPPLIES	631.70	0.00	0.00	0.00	0.00	0

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10-4915-320	GIS- COMMUNICATIONS	65.61	0.00	0.00	0.00	0.00	0
10-4915-350	MAINT AGREEMENTS-ESRI SOFTWARE	1,650.00	1,777.00	0.00	0.00	1,777.00	0
10-4915-351	MAINT AGREEMENTS-ATLAS DATA WEBSITE	4,800.00	0.00	0.00	0.00	0.00	0
	4915 GEOGRAPHIC INFORMATION SYSTEMS	11,392.81	11,017.00	0.00	9,240.00	1,777.00	84
10-5110-000	DISTRICT HEALTH	0.00	0.00	0.00	0.00	0.00	0
10-5110-991	MTW HEALTH DEPARTMENT	219,281.00	219,281.00	18,273.41	201,007.51	18,273.49	92
10-5110-993	2ND DIST DRUG COURT COORDINATOR POS	64,497.75	89,238.00	6,650.12	69,104.28	20,133.72	77
	5110 DISTRICT HEALTH	283,778.75	308,519.00	24,923.53	270,111.79	38,407.21	88
10-5150-000	SENIOR CITIZENS CENTER:	0.00	0.00	0.00	0.00	0.00	0
10-5150-010	SENIOR CITIZENS CENT- S & W- REGULAR	95,895.49	102,305.00	8,050.58	94,246.71	8,058.29	92
10-5150-040	SALARIES & WAGES-LONGEVITY	1,290.70	1,335.00	0.00	1,334.71	0.29	100
10-5150-090	SENIOR CITIZENS CENT- FICA TAX EXPENSE	7,173.40	7,468.00	571.81	6,892.45	575.55	92
10-5150-100	SENIOR CITIZENS CENT- RETIREMENT	18,502.10	20,789.00	1,614.14	19,164.08	1,624.92	92
10-5150-101	SENIOR CITIZENS CENT- 401(K) CONTRIB.	2,874.98	3,073.00	241.51	2,827.34	245.66	92
10-5150-130	SENIOR CITIZENS CTR- WORKMAN'S COMP	1,869.00	1,431.00	0.00	1,431.00	0.00	100
10-5150-180	SENIOR CITIZENS CENT- GROUP INS.	23,702.48	24,869.00	2,153.66	22,705.21	2,163.79	91
10-5150-247	APPROPRIATION-ALBEMARLE NUTRITION	47,807.00	47,807.00	0.00	35,855.25	11,951.75	75
10-5150-257	DEPARTMENT SUPPLIES-CRAFTS/CERAMICS	1,803.29	4,500.00	212.24	3,697.98	802.02	82
10-5150-260	DEPARTMENTAL SUPPLIES	1,951.04	4,999.00	372.51	4,286.71	712.29	86
10-5150-280	POSTAGE	86.07	300.00	0.00	14.63	285.37	5
10-5150-310	SENIOR CITIZENS CTR- TRAVEL	3,364.23	1,250.00	48.48	1,130.16	119.84	90
10-5150-315	TRAINING	358.95	3,250.00	509.72	2,980.79	269.21	92
10-5150-320	SENIOR CITIZENS CENT- COMMUNICATIONS	858.61	1,800.00	272.27	1,562.83	237.17	87
10-5150-330	UTILITIES-GAS	6,492.78	9,000.00	0.00	5,306.20	3,693.80	59
10-5150-350	SENIOR CENTER- MAINT & REPAIR- BUILDING	0.00	1,500.00	0.00	645.13	854.87	43
10-5150-351	SENIOR CENTER- MAINT & REPAIR - EQUIP	501.00	700.00	0.00	0.00	700.00	0

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10-5150-370	TRAVEL-SENIOR GAMES	0.00	300.00	0.00	300.00	0.00	100
10-5150-380	SENIOR CENTER TRIPS	3,069.24	6,974.00	1,979.20	6,046.60	927.40	87
10-5150-390	SENIOR CENTER-DUES & SUBSCRIPTIONS	3,596.74	2,100.00	1,309.98	1,519.95	580.05	72
10-5150-600	SENIOR CITIZENS CTR- CONTRACTED SERVI	3,415.00	4,000.00	306.00	3,021.00	979.00	76
10-5150-601	CONTRACTED SERVICES - SCHEDULING SYS	900.00	900.00	0.00	900.00	0.00	100
10-5150-650	SENIOR CENTER DONATIONS	432.57	4,994.00	161.47	4,578.71	415.29	92
	5150 SENIOR CITIZENS CENTER:	225,944.67	255,644.00	17,803.57	220,447.44	35,196.56	86
10-5155-000	VETERAN SERVICE:	0.00	0.00	0.00	0.00	0.00	0
10-5155-140	WORKMAN'S COMP	58.00	0.00	0.00	0.00	0.00	0
10-5155-320	VETERAN SERVICE OFFC- COMMUNICATION.	254.16	600.00	0.00	80.43	519.57	13
	5155 VETERAN SERVICE:	312.16	600.00	0.00	80.43	519.57	13
10-5310-000	SOCIAL SERVICES- ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	0
10-5310-010	SALARIES & WAGES-BOARD	1,300.00	1,370.00	100.00	1,050.00	320.00	77
10-5310-011	SS ADMIN.- S & W- REGULAR	2,016,433.42	2,086,077.00	167,326.96	1,879,460.70	206,616.30	90
10-5310-013	SALARIES & WAGES-LONGEVITY	16,846.25	19,951.00	655.36	19,948.12	2.88	100
10-5310-030	LEGAL - IV-D	18,213.75	8,108.00	21.00	7,464.97	643.03	92
10-5310-031	CHILD SUPPORT CONTRACT	0.00	135,000.00	22,412.83	89,651.32	45,348.68	66
10-5310-090	SS ADMIN.- FICA TAX	148,833.93	159,484.00	12,349.40	139,087.12	20,396.88	87
10-5310-100	SS ADMIN.- RETIREMENT	386,455.27	426,594.00	33,678.23	380,440.87	46,153.13	89
10-5310-101	SS ADMIN.- 401(K) CONTRIB.	55,373.81	62,416.00	4,885.33	54,019.91	8,396.09	87
10-5310-130	HUMAN SERVICES- UNEMPLOYMENT INS.	0.00	16,512.00	0.00	0.00	16,512.00	0
10-5310-140	SS ADMIN.- WORKMAN'S COMP	43,634.00	48,461.00	0.00	48,461.00	0.00	100
10-5310-180	LEGAL-PROTECTIVE SERVICES	29,388.38	36,500.00	5,097.07	20,782.20	15,717.80	57
10-5310-181	SS ADMIN.- GROUP INS.	410,126.68	424,758.00	32,029.57	353,866.08	70,891.92	83
10-5310-250	MAINT & REPAIR - VEHICLE	9,747.90	10,500.00	255.00	8,842.04	1,657.96	84
10-5310-257	SS ADMIN.- COUNTY GENERAL ASSISTANCE	9,421.44	12,500.00	249.55	10,720.02	1,779.98	86

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10-5310-258	DSS COMMUNITY DONATIONS-CHRISTMAS	1,296.25	2,578.00	0.00	1,595.00	983.00	62
10-5310-259	DSS COMMUNITY DONATIONS-FOSTER CHIL	294.83	812.00	0.00	490.34	321.66	60
10-5310-260	DEPARTMENTAL SUPPLIES	54,749.24	46,500.00	2,953.22	44,835.88	1,664.12	96
10-5310-268	FOOD STAMPS DIRECT CHARGE	4,307.38	3,800.00	189.84	1,779.80	2,020.20	47
10-5310-270	SERVICE AWARDS	885.00	600.00	0.00	600.00	0.00	100
10-5310-310	TRAVEL	4,607.12	12,000.00	730.28	8,520.29	3,479.71	71
10-5310-311	SS ADMIN - VEHICLE FUEL	8,078.97	11,000.00	926.17	8,530.50	2,469.50	78
10-5310-315	TRAINING	10,402.64	26,000.00	0.00	17,393.49	8,606.51	67
10-5310-320	SS ADMIN.- COMMUNICATIONS	20,046.82	22,500.00	1,772.93	18,810.74	3,689.26	84
10-5310-330	UTILITITES	24,065.18	27,500.00	1,281.90	21,416.35	6,083.65	78
10-5310-340	SS ADMIN.- POSTAGE	11,714.13	7,500.00	262.02	7,456.07	43.93	99
10-5310-350	SS ADMIN.- MAINT AND REPAIR- BLDG.	18,651.94	31,550.00	1,296.51	22,747.79	8,802.21	72
10-5310-351	SS ADMIN.- REPAIR AND MAINT- EQUIP.	2,243.27	9,099.00	3,332.70	8,026.60	1,072.40	88
10-5310-370	SS ADMIN.- ADVERTISING	2,121.49	1,700.00	363.37	1,094.02	605.98	64
10-5310-390	SS ADMIN.- DUES AND SUBSCRIPTION	8,823.48	15,000.00	3,530.87	11,346.68	3,653.32	76
10-5310-410	LEASE-EQUIPMENT	2,689.60	0.00	0.00	0.00	0.00	0
10-5310-550	SOCIAL SERVICES- CAPITAL OUTLAY- EQUIP	61,465.12	214,900.00	0.00	185,700.04	29,199.96	86
10-5310-600	SOCIAL SERVICES- CONTRACTED SERVICES	138,796.31	208,090.00	3,765.95	152,229.59	55,860.41	73
10-5310-601	MAINT AGREEMENTS-NC CORRELS	0.00	1,300.00	0.00	0.00	1,300.00	0
10-5310-602	MAINT AGREEMENTS-INFO INC.	4,588.08	4,910.00	0.00	4,909.20	0.80	100
10-5310-605	SS ADMIN - SECURITY CONTRACT	7,062.19	10,000.00	0.00	2,716.00	7,284.00	27
10-5310-610	SS ADMIN.- VENDOR FEES	2,364.00	3,000.00	33.00	429.00	2,571.00	14
10-5310-611	SS FAMILY REUNIFICATION (PSYCH EVALS)	3,738.50	16,500.00	1,102.50	9,949.50	6,550.50	60
	5310 SOCIAL SERVICES- ADMINISTRATION:	3,538,766.37	4,125,070.00	300,601.56	3,544,371.23	580,698.77	86
10-5380-000	SOCIAL SERVICES-ECONOMIC SUPPORT:	0.00	0.00	0.00	0.00	0.00	0
10-5380-011	IN-HOME SERVICES (100%)	69,426.50	80,741.00	8,389.75	63,620.56	17,120.44	79
10-5380-030	SS ECONOMIC SUPPORT- CRISIS INTERVEN	63,704.88	71,992.00	0.00	5,544.66	66,447.34	8

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10-5380-190	WF EMPLOYMENT SERVICES	6,417.88	5,000.00	0.00	3,579.89	1,420.11	72
10-5380-370	TANF-EMERGENCY ASSISTANCE	24,800.00	31,340.00	5,941.19	31,339.90	0.10	100
10-5380-375	DSS COMMUNITY DONATIONS-EMERGENCY	63.97	516.00	0.00	269.57	246.43	52
10-5380-376	TITLE IV-FOSTER CARE	70,186.79	135,000.00	10,163.16	132,791.88	2,208.12	98
10-5380-377	STATE FOSTER HOME CARE	30,070.62	41,900.00	4,926.00	38,570.94	3,329.06	92
10-5380-379	SS ECONOMIC SUPPORT- SPECIAL ASSISTAN	78,555.00	90,000.00	6,948.50	74,746.00	15,254.00	83
10-5380-381	TITLE IV-E ADOPTION	14,915.23	21,650.00	1,573.56	19,245.27	2,404.73	89
10-5380-383	SPECIAL LINKS (100%)	3,982.40	5,000.00	0.00	224.97	4,775.03	4
10-5380-384	CHILD CARE (MOE-PART OF &65K MIN)	2,892.00	10,500.00	1,737.83	5,654.69	4,845.31	54
10-5380-403	SS ECONOMIC SUPPORT- BLIND COMMISSIC	2,005.16	2,150.00	0.00	2,134.34	15.66	99
10-5380-404	SS ECONOMIC SUPP-CIP/LIEAP SUPPLEMEN	0.00	14,382.00	0.00	13,806.72	575.28	96
10-5380-405	LIHWAP-LOW INCOME HOUSEHLD WATER AS	66,808.00	14,424.00	0.00	14,423.99	0.01	100
10-5380-406	LIEAP PAYMENTS	43,600.00	50,000.00	1,366.55	19,766.55	30,233.45	40
10-5380-407	ADOPTION PROMOTIONS	1,412.98	72,645.00	0.00	2,087.48	70,557.52	3
10-5380-408	SS ECON SUPPORT - MEDICAID PAYBACKS	0.00	1,000.00	0.00	0.00	1,000.00	0
10-5380-409	SS ECON SUPPORT - STATE PROGRAM RETL	0.00	20,160.00	0.00	7,160.00	13,000.00	36
10-5380-410	GENERAL ASSISTANCE-FOSTER CARE CHILI	0.00	7,500.00	156.50	2,526.90	4,973.10	34
	5380 SOCIAL SERVICES-ECONOMIC SUPPOF	478,841.41	675,900.00	41,203.04	437,494.31	238,405.69	65
10-5400-000	SOCIAL SERVICES TRANSPORTATION:	0.00	0.00	0.00	0.00	0.00	0
10-5400-200	DOT GRANT - OFFICE SUPPLIES (85% REIMB	5,600.27	5,500.00	204.64	2,334.37	3,165.63	42
10-5400-202	DOT GRANT-CLEANING/OTHER SUPPLIES (8	3,678.79	6,600.00	172.80	6,154.98	445.02	93
10-5400-250	MAINT & REPAIR-VEHICLE	23,929.61	35,000.00	2,569.37	21,424.99	13,575.01	61
10-5400-260	- TRANSIT ADVERTISING	4,754.18	4,400.00	0.00	3,662.09	737.91	83
10-5400-310	SS TRANSPORTATION- WF TRANSPORTATIOI	8,958.30	9,000.00	0.00	3,713.10	5,286.90	41
10-5400-311	RIVERLIGHT TRANSIT VEHICLE FUEL	33,053.76	37,500.00	3,062.53	29,382.47	8,117.53	78
10-5400-315	DOT GRANT - TRAVEL/TRAINING (85% REIMB	1,161.25	2,500.00	0.00	1,072.00	1,428.00	43
10-5400-320	SS TRANSPORTATION- COMMUNICATIONS	6,782.75	8,500.00	602.79	6,827.10	1,672.90	80

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10-5400-347	GRANT-RDC TRANSPORTATION	4,948.80	6,000.00	3,654.70	4,993.20	1,006.80	83
10-5400-372	VOLUNTEER TRANSPORATION-MEDICAID	19,308.28	26,181.00	1,897.52	21,904.53	4,276.47	84
10-5400-390	DOT-DUES AND SUBSCRIPTIONS (85% REIME	580.00	1,250.00	0.00	920.00	330.00	74
10-5400-540	CAPITAL OUTLAY-VAN REPLACEMENT	0.00	250,000.00	0.00	249,232.24	767.76	100
10-5400-600	SS TRANSPORTATION- WORK FIRST DOT	3,354.00	3,962.00	0.00	3,962.00	0.00	100
10-5400-601	MAINT AGREEMENTS-CTS SOFTWARE	10,899.00	11,230.00	935.50	10,290.50	939.50	92
10-5400-602	CONTRACTED LABOR - RIVERLIGHT	0.00	10,000.00	74.25	3,364.88	6,635.12	34
10-5400-603	DRUG TEST CONTRACT-SAFETY WORKS	455.00	1,000.00	0.00	395.00	605.00	40
10-5400-610	SENIOR CENTER TRANSPORTATION	0.00	6,000.00	0.00	425.20	5,574.80	7
10-5400-998	SS TRANS- PR YR CARES GRANT REIMBURS	960.00	0.00	0.00	0.00	0.00	0
	5400 SOCIAL SERVICES TRANSPORTATION:	128,423.99	424,623.00	13,174.10	370,058.65	54,564.35	87
10-5830-000	JUVENILE SERVICE:	0.00	0.00	0.00	0.00	0.00	0
10-5830-200	JCPC-WASHINGTON COUNTY YOUTH	5,394.99	9,650.00	632.57	3,083.82	6,566.18	32
10-5830-250	JCPC - CBA	3,000.00	10,910.00	0.00	3,541.38	7,368.62	32
10-5830-299	JCPC - ROANOKE AREA YOUTH	66,166.08	76,183.00	5,263.24	45,596.43	30,586.57	60
	5830 JUVENILE SERVICE:	74,561.07	96,743.00	5,895.81	52,221.63	44,521.37	54
10-5910-000	EDUCATION-SCHOOLS/COMMUNITY COLLEG	0.00	0.00	0.00	0.00	0.00	0
10-5910-991	CURRENT EXPENSE - BOE	1,735,000.00	1,735,000.00	144,583.33	1,590,416.63	144,583.37	92
10-5910-995	PURCHASE OF EQUIPMENT-COMMUNITY CO	13,298.40	0.00	0.00	0.00	0.00	0
	5910 EDUCATION-SCHOOLS/COMMUNITY CC	1,748,298.40	1,735,000.00	144,583.33	1,590,416.63	144,583.37	92
10-5911-000	COMMUNICATIONS:	0.00	0.00	0.00	0.00	0.00	0
10-5911-010	COMMUNICATIONS-S & W- REGULAR	185,028.24	213,127.00	12,373.45	163,788.85	49,338.15	77
10-5911-030	SALARIES & WAGES-OVERTIME	53,908.50	75,000.00	6,157.52	60,750.29	14,249.71	81
10-5911-031	SALARIES & WAGES-PARTTIME	51,234.32	55,000.00	2,318.28	48,096.30	6,903.70	87
10-5911-040	SALARIES & WAGES-LONGEVITY	307.77	324.00	0.00	323.60	0.40	100

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10-5911-090	COMMUNICATIONS- FICA TAX	21,960.64	26,272.00	1,584.31	20,402.83	5,869.17	78
10-5911-100	COMMUNICATIONS- RETIREMENT	48,320.50	68,688.00	3,404.07	46,220.77	22,467.23	67
10-5911-130	COMMUNICATIONS- 401(K) CONTRIB.	3,501.56	10,303.00	305.40	3,980.85	6,322.15	39
10-5911-131	COMMUNICATIONS - UNEMPLOYMENT	0.00	2,368.00	0.00	0.00	2,368.00	0
10-5911-140	COMMUNICATIONS- WORKERS' COMP	1,483.00	2,092.00	0.00	1,769.00	323.00	85
10-5911-180	COMMUNICATIONS- GROUP INS.	35,558.48	63,604.00	2,236.27	32,720.47	30,883.53	51
10-5911-210	UNIFORMS	682.76	3,000.00	0.00	0.00	3,000.00	0
10-5911-260	DEPARTMENTAL SUPPLIES	5,158.00	7,000.00	0.00	1,977.49	5,022.51	28
10-5911-310	TRAVEL	471.00	1,500.00	0.00	470.24	1,029.76	31
10-5911-315	TRAINING	1,289.71	5,000.00	0.00	405.02	4,594.98	8
10-5911-320	COMMUNICATIONS	14,078.06	17,000.00	50.63	1,654.47	15,345.53	10
10-5911-330	POSTAGE	32.09	100.00	0.00	10.31	89.69	10
10-5911-412	MAINT AGREEMENTS-DCI/OMINIX	1,500.00	1,500.00	0.00	1,500.00	0.00	100
10-5911-413	MAINT AGREEMENTS-SOUTHERN SOFTWARE	2,187.00	2,208.00	0.00	2,208.00	0.00	100
10-5911-415	MAINTENANCE AGREEMENT - MOTOROLA	0.00	14,551.00	0.00	14,550.20	0.80	100
10-5911-540	CAPITAL OUTLAY EQUIPMENT-PRIMARY PSA	57,151.00	9,000.00	0.00	0.00	9,000.00	0
10-5911-610	GRANT-NCDIT WASHINGTON CO RADIO UPG	0.00	100,462.00	0.00	0.00	100,462.00	0
	5911 COMMUNICATIONS:	483,852.63	678,099.00	28,429.93	400,828.69	277,270.31	59
10-5940-000	REHABILITATION:	0.00	0.00	0.00	0.00	0.00	0
10-5940-991	TRILLIUM-LOCAL FUNDING	27,000.00	27,000.00	0.00	20,250.00	6,750.00	75
10-5940-992	TRILLIUM-ABC BOTTLE TAX	3,000.00	3,000.00	0.00	2,250.00	750.00	75
10-5940-993	ALBEMARLE TIDELAND RET OPEB	13,239.97	13,240.00	0.00	13,239.97	0.03	100
	5940 REHABILITATION:	43,239.97	43,240.00	0.00	35,739.97	7,500.03	83
10-6000-000	MEDICAL EXAMINER:	0.00	0.00	0.00	0.00	0.00	0
10-6000-180	CONTRACT-MEDICAL EXAMINER	9,800.00	10,000.00	1,750.00	8,000.00	2,000.00	80

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10-6050-000	COOPERATIVE EXT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
10-6050-010	COOPERATIVE EXT SERV- S & W - REGULAR	86,197.62	98,050.00	8,041.14	81,005.15	17,044.85	83
10-6050-090	COOPERATIVE EXT SERV- FICA TAX EXPENS	6,360.61	7,270.00	558.80	5,978.27	1,291.73	82
10-6050-100	COOPERATIVE EXT SERV- RETIREMENT	21,118.49	24,664.00	2,011.91	20,265.69	4,398.31	82
10-6050-130	COOPERATIVE EXT SERV- UNEMPLOYMENT	0.00	951.00	0.00	0.00	951.00	0
10-6050-140	COOPERATIVE EXT SERV- WORKMAN'S COM	0.00	110.00	0.00	0.00	110.00	0
10-6050-180	COOPERATIVE EXT SERV- GROUP INS.	12,339.52	15,010.00	1,216.00	11,357.70	3,652.30	76
10-6050-260	DEPARTMENTAL SUPPLIES	1,914.19	1,800.00	67.35	1,666.49	133.51	93
10-6050-310	TRAVEL	175.00	1,200.00	0.00	0.00	1,200.00	0
10-6050-320	COOPERATIVE EXT SERV- COMMUNICATION:	1,100.92	1,550.00	107.22	986.96	563.04	64
10-6050-340	COOPERATIVE EXT SERV- POSTAGE	22.80	150.00	75.00	150.00	0.00	100
10-6050-350	MAINT & REPAIR-EQUIPMENT	250.00	300.00	0.00	0.00	300.00	0
10-6050-390	DUES & SUBSCRIPTIONS	606.59	995.00	0.00	556.00	439.00	56
10-6050-410	LEASE-EQUIPMENT	2,125.00	2,125.00	0.00	2,125.00	0.00	100
10-6050-998	MIPPA GRANT-MEDICAID IMPROVEMENT FOF	2,500.00	3,189.00	0.00	3,133.00	56.00	98
10-6050-999	GRANT - SHIIP	5,129.00	7,818.00	80.71	7,509.03	308.97	96
	6050 COOPERATIVE EXT SERVICE:	139,839.74	165,182.00	12,158.13	134,733.29	30,448.71	82
10-6060-000	SOIL & WATER:	0.00	0.00	0.00	0.00	0.00	0
10-6060-030	SALARIES & WAGES-REGULAR	21,284.49	32,051.00	2,669.33	29,297.55	2,753.45	91
10-6060-031	SALARIES & WAGES-PART TIME	0.00	12,050.00	0.00	1,186.39	10,863.61	10
10-6060-090	SOIL & WATER- FICA TAX	1,626.27	3,385.00	204.21	2,332.09	1,052.91	69
10-6060-100	SOIL & WATER- RETIREMENT	4,054.69	8,850.00	535.20	5,874.15	2,975.85	66
10-6060-101	SOIL AND WATER- 401(K) CONTRIB.	638.56	1,328.00	80.08	878.93	449.07	66
10-6060-130	SOIL & WATER- UNEMPLOYMENT INS.	0.00	280.00	0.00	0.00	280.00	0
10-6060-140	SOIL & WATER- WORKMAN'S COMP	1,309.00	1,248.00	0.00	1,054.00	194.00	84
10-6060-180	SOIL & WATER CONSERV- GROUP INS.	5,347.35	8,109.00	718.47	7,365.69	743.31	91
10-6060-200	SOIL & WATER- DEPTAL SUPPLIES	2,133.12	1,200.00	0.00	965.91	234.09	80

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10-6060-310	SOIL & WATER- TRAVEL	593.86	2,450.00	190.67	1,534.49	915.51	63
10-6060-315	TRAINING	464.00	1,650.00	130.00	754.99	895.01	46
10-6060-320	SOIL & WATER- COMMUNICATIONS	1,731.65	2,000.00	163.96	1,913.90	86.10	96
10-6060-330	SOIL & WATER - POSTAGE	7.10	250.00	0.00	8.06	241.94	3
10-6060-350	MAINT & REPAIR - EQUIPMENT	96.75	1,050.00	0.00	777.32	272.68	74
10-6060-380	SOIL & WATER - ADVERTISING	751.50	350.00	0.00	0.00	350.00	0
10-6060-390	DUES & SUBSCRIPTIONS	345.03	300.00	0.00	99.99	200.01	33
	6060 SOIL & WATER:	40,383.37	76,551.00	4,691.92	54,043.46	22,507.54	71
10-6110-000	CULTURAL/LIBRARY:	0.00	0.00	0.00	0.00	0.00	0
10-6110-991	REGIONAL LIBRARY	199,183.00	205,000.00	17,083.33	187,916.63	17,083.37	92
10-6120-000	RECREATION:	0.00	0.00	0.00	0.00	0.00	0
10-6120-010	RECREATION-S & W- REGULAR	44,728.46	46,338.00	3,864.08	42,410.63	3,927.37	92
10-6120-030	SALARIES & WAGES-PARTTIME	12,233.25	17,000.00	1,239.75	13,875.25	3,124.75	82
10-6120-040	SALARIES & WAGES-LONGEVITY	1,103.41	1,160.00	0.00	1,159.23	0.77	100
10-6120-090	RECREATION- FICA TAX EXPENSE	4,232.89	5,077.00	373.02	4,202.91	874.09	83
10-6120-100	RECREATION- RETIREMENT	8,723.32	10,774.00	774.75	8,735.76	2,038.24	81
10-6120-101	RECREATION- 401(K) CONTRIB.	1,340.61	1,491.00	115.92	1,272.29	218.71	85
10-6120-140	RECREATION- WORKMAN'S COMP	3,222.00	3,691.00	0.00	2,816.00	875.00	76
10-6120-180	RECREATION- GROUP INS.	7,923.19	8,081.00	716.22	7,353.05	727.95	91
10-6120-200	SUPPLIES & MATERIALS	3,482.70	5,000.00	442.75	4,359.97	640.03	87
10-6120-250	SUPPLIES - VEHICLES	3,284.98	5,000.00	306.73	2,384.29	2,615.71	48
10-6120-260	OFFICE SUPPLIES	2,330.32	7,269.00	2,723.49	4,306.59	2,962.41	59
10-6120-270	SPORTS EQUIPMENT	6,516.42	9,000.00	4,585.15	8,567.81	432.19	95
10-6120-310	TRAVEL	3,278.11	5,000.00	0.00	0.00	5,000.00	0
10-6120-315	TRAINING	0.00	250.00	0.00	0.00	250.00	0
10-6120-320	RECREATION- COMMUNICATIONS	3,001.37	4,050.00	523.68	3,496.77	553.23	86

Washington County
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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
10-6120-325	POSTAGE	17.05	0.00	0.00	0.00	0.00	0
10-6120-330	RECREATION- COUNTY RECREATION- UTILIT	14,519.49	21,000.00	1,137.87	16,321.69	4,678.31	78
10-6120-350	MAINT & REPAIR - BUILDINGS	11,920.52	18,300.00	611.56	13,517.12	4,782.88	74
10-6120-355	MAINT & REPAIR - VEHICLE	1,997.24	4,500.00	69.61	3,497.69	1,002.31	78
10-6120-390	DEPARTMENTAL SUPPLIES - AWARDS	1,449.38	2,000.00	128.39	835.42	1,164.58	42
10-6120-450	INSURANCE AND BONDS	2,202.00	2,203.00	0.00	2,202.00	1.00	100
10-6120-491	DUES & SUBSCRIPTIONS-TOURNAMENT FEE	1,149.00	2,000.00	630.00	1,250.00	750.00	62
10-6120-550	CAPITAL OUTLAY - EQUIPMENT	0.00	41,548.00	0.00	18,553.20	22,994.80	45
10-6120-553	MAINTENANCE/EQUIPMENT - SKINNERS	3,850.00	1,231.00	0.00	0.00	1,231.00	0
10-6120-610	CONTRACTED SERVICES-LEAD/ASST/OFFICI	6,463.75	8,200.00	75.00	6,550.00	1,650.00	80
10-6120-650	RECREATION-DONATIONS	2,374.65	5,833.00	2,909.30	3,791.98	2,041.02	65
10-6120-693	NCDEQ GRANT-RECREATION-VOLKSWAGON	0.00	110,098.00	0.00	110,098.00	0.00	100
	6120 RECREATION:	151,344.11	346,094.00	21,077.27	281,557.65	64,536.35	81
10-6180-000	COMMUNITY ALTERNATIVE:	0.00	0.00	0.00	0.00	0.00	0
10-6180-600	CONTRACTED SERVICES - IN HOME (100%)	2,884.56	5,000.00	282.80	2,432.08	2,567.92	49
10-8300-000	CENTRAL SERVICES:	0.00	0.00	0.00	0.00	0.00	0
10-8300-120	ADDITIONAL SALARY/BENEFIT EXP-COMP ST	0.00	259,174.00	0.00	0.00	259,174.00	0
10-8300-130	ADDITIONAL UNEMPLOYMENT INSURANCE	0.00	5,000.00	0.00	0.00	5,000.00	0
10-8300-140	COPIER MAINTENANCE AGREEMENT	9,862.44	10,000.00	360.04	2,747.78	7,252.22	27
10-8300-141	COPIER PURCHASE/LEASE	27,194.66	0.00	0.00	0.00	0.00	0
10-8300-321	CENTRAL SERVICES-COMMUNICATIONS-TEL	7,397.99	19,600.00	2,147.17	7,324.91	12,275.09	37
10-8300-391	CENTRAL SERVICES-SOFTWARE LICENSES	17,334.44	19,400.00	10,124.70	16,373.26	3,026.74	84
10-8300-451	INSURANCE-PROPERTY & LIABILITY	210,471.00	310,849.00	0.00	298,929.00	11,920.00	96
10-8300-452	INSURANCE-TRANSPORTATION (15 PASSENG	11,420.00	12,500.00	0.00	12,500.00	0.00	100
10-8300-491	APPROP-ALBEMARLE COMMISSION	9,683.00	12,208.00	316.23	9,045.17	3,162.83	74
	8300 CENTRAL SERVICES:	293,363.53	648,731.00	12,948.14	346,920.12	301,810.88	53

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
10-9800-000	TRANSFERS:	0.00	0.00	0.00	0.00	0.00	0
10-9800-033	TRANSFER TO SANITATION	35,000.00	100,000.00	50,000.00	100,000.00	0.00	100
10-9800-039	TRANSFER TO AIRPORT FUND	92,016.00	99,738.00	0.00	99,738.00	0.00	100
10-9800-040	TRANSFER TO WCH PENSION FUND	2,529,112.72	450,000.00	0.00	450,000.00	0.00	100
10-9800-058	TRANSFER TO PROJECTS/GRANTS FUND	610,000.00	166,333.00	147,107.00	166,333.00	0.00	100
10-9800-070	TRANSFER TO RE-VAL FUND	40,000.00	40,000.00	0.00	40,000.00	0.00	100
10-9800-982	TRANSFER TO WASH CO EMS	468,066.00	398,952.00	0.00	398,952.00	0.00	100
	9800 TRANSFERS:	3,774,194.72	1,255,023.00	197,107.00	1,255,023.00	0.00	100
10-9990-000	CONTINGENCY	0.00	47,347.00	0.00	0.00	47,347.00	0
10-9999-999	OCCUPANCY TAXES REMITTED TO TTA-EXPE	171,371.36	0.00	0.00	0.00	0.00	0
	GENERAL FUND Expenditure Totals	17,745,022.56	18,549,635.00	1,321,938.12	14,912,706.32	3,636,928.68	80

10 GENERAL FUND	Prior	Current	YTD
Revenues:	16,881,228.21	986,590.25	14,516,818.79
Expenditures:	17,745,022.56	1,321,938.12	14,912,706.32
Net Income:	863,794.35 -	335,347.87 -	395,887.53 -

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
21-3230-320	SALES TAX-ARITCLE 40 (30%)/\$735,000	330,252.91	320,000.00	23,619.28	217,122.14	102,877.86 -	68
21-3230-321	SALES TAX-ARTICLE 42 (60%)/\$400,000	364,121.60	335,000.00	34,409.57	259,111.24	75,888.76 -	77
21-3230-400	GRANT-NEEDS BASED PUBLIC SCHOOL CAP	2,179,858.44	47,820,141.56	5,000,000.00	40,173,193.39	7,646,948.17 -	84
21-3230-401	TRUIST PK-12 FINANCING (4.02%)	19,796,000.00	0.00	0.00	0.00	0.00	0
21-3230-402	TRUIST PK-12 FINANCING-EARNED INCOME	86,179.04	333,994.68	32,667.80	366,662.48	32,667.80	110
21-3990-000	APPROPRIATED FUND BALANCE-WC SCHOO	0.00	18,937,520.71	0.00	0.00	18,937,520.71 -	0
	CAPITAL OUTLAY-WASHINGTON CO SCHOOL	22,756,411.99	67,746,656.95	5,090,696.65	41,016,089.25	26,730,567.70 -	60

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
21-0000-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOL	0.00	0.00	0.00	0.00	0.00	0
21-5912-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOL	0.00	0.00	0.00	0.00	0.00	0
21-5912-690	CAPITAL OUTLAY-LEGAL SERVICES	9,758.00	0.00	0.00	0.00	0.00	0
21-5912-691	CAPITAL OUTLAY-WASHINGTON COUNTY SCI	400,000.00	400,000.00	33,333.33	366,666.63	33,333.37	92
21-5912-693	CAP OUT-ARCH, PLANNING, SURVEYING, EN	1,426.08	0.00	0.00	0.00	0.00	0
21-5912-694	CAPITAL OUTLAY-PURCHASE OF PROPERTY,	494,628.03	0.00	0.00	0.00	0.00	0
21-5912-695	GRANT-NEEDS BASED PUB SC-PLANNING/DE	0.00	1,793,036.42	77,535.94	497,246.23	1,295,790.19	28
21-5912-696	GRANT-NEEDS BASED PUB SC-CONSTRUCTI	1,214,178.32	46,637,254.36	3,054,589.76	31,232,745.21	15,404,509.15	67
21-5912-697	GRANT-NEED BASED PUB SC-LEGAL SERV/A	18,252.50	0.00	0.00	0.00	0.00	0
21-5912-698	GRANT-NEEDS BASED PUB SC-ENGINEERIN	87,646.40	249,632.00	3,616.25	246,014.41	3,617.59	99
21-5912-700	TRUIST PK12 FUNDED CONSTRUCTION	1,980,497.55	17,815,502.45	0.00	7,007,873.37	10,807,629.08	39
21-5912-701	TRUIST PK-12 LOAN-EXPENSE-EARNED INCC	0.00	355,042.36	0.00	0.00	355,042.36	0
	5912 CAPITAL OUTLAY-WASHINGTON CO SC	4,206,386.88	67,250,467.59	3,169,075.28	39,350,545.85	27,899,921.74	59
21-9200-001	TRUIST INTERERST (STARTS IN FY 24)	0.00	496,189.36	0.00	431,057.90	65,131.46	87
	CAPITAL OUTLAY-WASHINGT Expenditure To	4,206,386.88	67,746,656.95	3,169,075.28	39,781,603.75	27,965,053.20	59

21 CAPITAL OUTLAY-WASHINGTON CO SCHC

Prior

Current

YTD

Washington County
Statement of Revenue and Expenditures

Revenues:	22,756,411.99	5,090,696.65	41,016,089.25
Expenditures:	4,206,386.88	3,169,075.28	39,781,603.75
Net Income:	18,550,025.11	1,921,621.37	1,234,485.50

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
30-3920-010	WATERSHED 1972 REFERENDUM TAX-CURRI	81,232.57	87,000.00	249.33	83,098.94	3,901.06 -	96
30-3920-020	WATERSHED 1972 REF TAX-CURR YR DISCOI	597.78 -	750.00 -	0.00	559.08 -	190.92	0
30-3920-030	WATERSHED 1972 TAX REF-CURR YR PENAL	136.30	115.00	1.07	131.72	16.72	115
30-3920-040	WATERSHED 1972 REF TAX-CURR YR INTERE	1,446.70	750.00	312.48	729.86	20.14 -	97
30-3921-010	WATERSHED 1972 REF TAX-1ST PRIOR YR	2,075.39	2,400.00	30.30	19,724.75	17,324.75	822
30-3921-020	WATERSHED 1972 REF TAX-OTHER PRIOR YI	1,095.50	1,000.00	34.02	762.03	237.97 -	76
30-3921-030	WATERSHED 1972 REF TAX-PRIOR YR PENAL	18.48	10.00	1.02	1,834.27	1,824.27	***
30-3921-040	WATERSHED 1972 TAX REF-PRIOR YR INTER	3,715.88	3,500.00	148.70	5,288.38	1,788.38	151
30-3930-000	DRAINAGE ASSESSMENT-EDDIE SMIT	50.40	6,147.00	0.00	6,460.27	313.27	105
30-3990-000	APPROP WATERSHED RESERVE	0.00	22,828.00	0.00	0.00	22,828.00 -	0
	DRAINAGE Revenue Totals	89,173.44	123,000.00	776.92	117,471.14	5,528.86 -	95

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
30-0000-000	DRAINAGE FUND:	0.00	0.00	0.00	0.00	0.00	0
30-7140-000	EDDIE SMITH CANAL:	0.00	0.00	0.00	0.00	0.00	0
30-7140-040	PROFESSIONAL SERVICES-EDDIE SMITH CAI	1,260.00	1,800.00	0.00	0.00	1,800.00	0
30-7140-280	EDDIE SMITH CANAL-POSTAGE	126.59	0.00	0.00	0.00	0.00	0
30-7140-380	EDDIE SMITH CANAL-ADVERTISING	392.00	200.00	0.00	56.00	144.00	28
30-7140-600	EDDIE SMITH CANAL- DRAINAGE- CON SVC F	0.00	15,000.00	0.00	0.00	15,000.00	0
	7140 EDDIE SMITH CANAL:	1,778.59	17,000.00	0.00	56.00	16,944.00	0
30-8000-000	WATERSHED IMPROVEMENT:	0.00	0.00	0.00	0.00	0.00	0
30-8000-340	BEAVER CONTROL	29,560.00	35,000.00	5,900.00	26,980.00	8,020.00	77
30-8000-600	AQUATIC WEED SPRAYING	11,827.50	30,000.00	0.00	0.00	30,000.00	0
30-8000-610	CLEARING & SNAGGING	0.00	30,000.00	0.00	28,736.00	1,264.00	96
30-8000-611	MAUL 7 KENDRICKS CREEKS PROJECT	0.00	11,000.00	0.00	10,941.99	58.01	99
	8000 WATERSHED IMPROVEMENT:	41,387.50	106,000.00	5,900.00	66,657.99	39,342.01	63

Washington County
Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
	DRAINAGE Expenditure Totals	43,166.09	123,000.00	5,900.00	66,713.99	56,286.01	54

30 DRAINAGE	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	89,173.44	776.92	117,471.14
Expenditures:	43,166.09	5,900.00	66,713.99
Net Income:	46,007.35	5,123.08 -	50,757.15

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Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
33-3350-001	CONSTR CONTRACTERS DISPOSAL FEES(BI	161,449.55	75,000.00	8,506.68	94,390.78	19,390.78	126
33-3400-000	METAL/WHITE GOODS REVENUE	0.00	5,000.00	0.00	4,980.53	19.47 -	100
33-3400-001	NCDENR GRANT	5,763.49	3,500.00	0.00	2,933.04	566.96 -	84
33-3501-000	RURAL SOLID WASTE FEE-COUNTY	1,130,284.52	1,258,099.00	11,297.48	1,171,254.08	86,844.92 -	93
33-3501-001	RSW FEE MUNICIPAL TIPPING REIMB (BILLE	38,465.40	50,000.00	7,630.25	63,121.25	13,121.25	126
33-3503-000	WHITE GOODS DISP FEE & GRANTS	5,339.55	6,000.00	1,217.57	4,790.30	1,209.70 -	80
33-3504-000	SOLID WASTE DISPOSAL TAX	7,396.04	7,200.00	1,723.79	5,376.62	1,823.38 -	75
33-3670-010	STATE TIRE TAX REVENUES	20,357.36	17,500.00	5,306.38	15,419.05	2,080.95 -	88
33-3670-020	STATE TIRE TAX REVENUES(BILLED)	6.24	0.00	0.00	185.12	185.12	0
33-3795-000	PENALTIES AND INTEREST(BILLED)	0.00	0.00	0.00	25.00	25.00	0
33-3970-075	TOWN SOLID WASTE	125,973.60	125,974.00	11,816.25	128,660.30	2,686.30	102
33-3980-000	TRANSFER FROM GENERAL FUND	35,000.00	100,000.00	50,000.00	100,000.00	0.00	100
33-3990-000	FUND BALANCE APPROPRIATION	0.00	54,854.00	0.00	0.00	54,854.00 -	0
33-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	951.00	0.00	0.00	0.00	0.00	0
	SANITATION Revenue Totals	1,530,986.75	1,703,127.00	97,498.40	1,591,136.07	111,990.93 -	93
<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
33-0000-000	SANITATION FUND:	0.00	0.00	0.00	0.00	0.00	0
33-7400-000	LANDFILL & COLLECTION:	0.00	0.00	0.00	0.00	0.00	0
33-7400-010	LANDFILL & COLLECT-S & W- REGULAR	53,618.36	48,798.00	3,991.48	37,579.18	11,218.82	77
33-7400-031	LANDFILL & COLLECT - S & W PARTTIME	3,411.00	7,800.00	369.00	4,617.00	3,183.00	59
33-7400-040	LANDFILL & COLLECT- PROFESSIONAL SERV	13,101.90	25,000.00	8,801.00	23,474.10	1,525.90	94
33-7400-090	LANDFILL & COLLECT- FICA TAX EXPENSE	4,313.33	4,788.00	329.75	3,180.13	1,607.87	66
33-7400-100	LANDFILL & COLLECT- RETIREMENT EXPENS	2,073.90	9,520.00	800.29	7,377.28	2,142.72	77
33-7400-101	LANDFILL & COLLECT- 401(K) CONTRIB.	808.63	1,878.00	79.49	1,061.98	816.02	57
33-7400-140	LANDFILL & COLLECT- WORKMAN'S COMP	6,146.00	7,435.00	0.00	5,818.00	1,617.00	78
33-7400-180	LANDFILL & COLLECT- GROUP INS.	8,375.62	15,436.00	759.90	9,276.04	6,159.96	60
33-7400-200	MAINTENANCE SUPPLIES & MATERIALS	727.29	1,500.00	33.00	131.05	1,368.95	9

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Statement of Revenue and Expenditures

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
33-7400-210	LANDFILL & COLLECT - UNIFORMS	394.93	800.00	0.00	0.00	800.00	0
33-7400-250	SUPPLIES & MATERIALS-VEHICLE	6,085.46	6,000.00	1,767.54	4,635.00	1,365.00	77
33-7400-260	DEPARTMENTAL SUPPLIES	907.99	3,000.00	0.00	682.59	2,317.41	23
33-7400-310	TRAVEL	0.00	300.00	0.00	0.00	300.00	0
33-7400-315	TRAINING	0.00	2,500.00	0.00	1,314.73	1,185.27	53
33-7400-320	LANDFILL & COLLECT- COMMUNICATIONS	2,493.16	2,300.00	149.86	1,524.72	775.28	66
33-7400-330	LANDFILL & COLLECT- UTILITIES	1,305.95	2,000.00	81.34	1,163.73	836.27	58
33-7400-340	LANDFILL & COLLECT- POSTAGE	192.36	250.00	0.00	135.94	114.06	54
33-7400-350	MAINTENANCE AND REPAIR-EQUIPMENT	8,774.68	15,000.00	1,091.85	9,297.16	5,702.84	62
33-7400-370	LANDFILL & COLLECT- ADVERTISING	197.24	1,500.00	0.00	0.00	1,500.00	0
33-7400-390	LANDFILL & COLLECT-DUES & SUBSCRIPTIOI	5,838.00	6,000.00	0.00	5,958.00	42.00	99
33-7400-550	CAPITAL OUTLAY-EQUIPMENT	0.00	18,000.00	0.00	9,674.00	8,326.00	54
33-7400-600	CONTRACTED SERVICES	960.00	75,000.00	975.00	50,025.00	24,975.00	67
33-7400-991	LANDFILL & COLLECTIO- NC DOR ASSESSME	3,908.38	3,000.00	0.00	1,303.40	1,696.60	43
33-7400-999	LANDFILL POSTCLOSURE COSTS	260,215.13	50,000.00	0.00	0.00	50,000.00	0
	7400 LANDFILL & COLLECTION:	383,849.31	307,805.00	19,229.50	178,229.03	129,575.97	58
33-7401-600	CONTRACT-SCRAP TIRE	116,607.85	130,000.00	8,609.50	101,559.70	28,440.30	78
33-7402-600	CONTRACT-GARBAGE COLLECTIONS	859,036.80	905,000.00	75,332.20	766,824.60	138,175.40	85
33-7402-606	ARSWMA ADM FEES	3,877.00	3,974.00	3,974.00	3,974.00	0.00	100
33-7402-610	CONTRACT-REGIONAL LANDFILL	268,757.91	300,000.00	24,668.01	275,467.61	24,532.39	92
	7402 Total	1,131,671.71	1,208,974.00	103,974.21	1,046,266.21	162,707.79	87
33-7500-000	LANDFILL - DEPRECIATION	6,348.00	6,348.00	0.00	0.00	6,348.00	0
33-8100-000	CAPITAL PROJECTS:	0.00	0.00	0.00	0.00	0.00	0
33-8100-601	DESIGNATED FOR FUTURE APPROPRIATION	0.00	50,000.00	0.00	0.00	50,000.00	0

Washington County
Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
	SANITATION Expenditure Totals	1,638,476.87	1,703,127.00	131,813.21	1,326,054.94	377,072.06	78
	33 SANITATION		Prior	Current	YTD		
	Revenues:	1,530,986.75		97,498.40	1,591,136.07		
	Expenditures:	1,638,476.87		131,813.21	1,326,054.94		
	Net Income:	107,490.12 -		34,314.81 -	265,081.13		

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
35-3290-000	INTEREST EARNED ON INVESTMENTS	10,614.90	7,500.00	0.00	7,008.74	491.26 -	93
35-3710-000	UTILITY BASE CHARGES	846,212.24	900,000.00	0.00	756,291.33	143,708.67 -	84
35-3710-010	UTILITY CONSUMPTION CHARGES	525,438.61	530,000.00	0.00	444,082.58	85,917.42 -	84
35-3730-000	TAP & CONNECTION FEES	13,526.00	8,500.00	0.00	17,115.00	8,615.00	201
35-3750-000	RECONNECTION FEES	19,565.00	18,000.00	0.00	16,135.00	1,865.00 -	90
35-3790-000	PENALTIES & INTEREST-UTIL BILL	5,360.57	5,000.00	0.00	5,077.38	77.38	102
35-3790-021	NCDEQ VUR PEA RIDGE TRANS GRANT	0.00	15,000.00	0.00	15,000.00	0.00	100
35-3790-023	NCDEQ VUR TRAINING GRANT	0.00	2,000.00	0.00	0.00	2,000.00 -	0
35-3810-000	DOT UTILITY RELOCATION REIMBURSEMENT	0.00	178,090.00	0.00	0.00	178,090.00 -	0
35-3821-000	FEES COLLECTED FOR METER TAMPERING	229.34	0.00	0.00	518.34	518.34	0
35-3830-000	SALE OF SURPLUS PROPERTY	267.00 -	0.00	0.00	0.00	0.00	0
35-3990-990	FUND BALANCE APPROPRIATED	0.00	394,228.00	0.00	0.00	394,228.00 -	0
35-9999-001	OVERPAYMENTS	399.06 -	0.00	0.00	0.00	0.00	0
	WATER Revenue Totals	1,420,280.60	2,058,318.00	0.00	1,261,228.37	797,089.63 -	61

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
35-0000-000	WATER WORKS:	0.00	0.00	0.00	0.00	0.00	0
35-7130-000	OPERATIONS & MAINTENANCE:	0.00	0.00	0.00	0.00	0.00	0
35-7130-010	OPERATION&MAINT.-S & W- REGULAR	197,771.06	225,827.00	16,506.15	197,270.70	28,556.30	87
35-7130-040	OPERATION&MAINT.- PROFESSIONAL SERVI	35,508.59	51,900.00	644.00	11,289.85	40,610.15	22
35-7130-050	SALARIES & WAGES-LONGEVITY	2,218.41	1,847.00	0.00	1,846.06	0.94	100
35-7130-090	OPERATION&MAINT.- FICA TAX EXPENSE	14,991.02	16,501.00	1,222.42	14,577.36	1,923.64	88
35-7130-100	OPERATION&MAINT.- RETIREMENT EXPENSE	5,191.98	44,926.00	3,287.51	39,707.73	5,218.27	88
35-7130-101	OPERATION- 401(K) CONTRIB.	5,537.15	6,279.00	491.91	5,350.81	928.19	85
35-7130-130	OPERATION&MAINT.- UNEMPLOYMENT INS.	0.00	1,730.00	0.00	0.00	1,730.00	0
35-7130-140	OPERATION&MAINT.- WORKMAN'S COMP	11,254.00	11,187.00	0.00	7,130.00	4,057.00	64
35-7130-180	OPERATION&MAINT.- GROUP INS.	45,889.75	49,780.00	4,311.57	43,015.53	6,764.47	86
35-7130-200	SUPPLIES & MATERIALS	22,840.84	36,350.00	133.17	28,539.99	7,810.01	79

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
35-7130-210	OPERATION&MAINT.- UNIFORMS	1,616.16	1,100.00	0.00	1,042.69	57.31	95
35-7130-250	VEHICLE SUPPLIES	20,354.89	21,000.00	1,404.84	17,472.59	3,527.41	83
35-7130-260	DEPARTMENTAL SUPPLIES	582.30	4,500.00	1,250.00	2,496.47	2,003.53	55
35-7130-298	MAINT & REPAIR-TANK	62,761.12	65,000.00	0.00	64,330.08	669.92	99
35-7130-315	TRAINING	335.00	1,000.00	0.00	255.50	744.50	26
35-7130-320	OPERATION&MAINT.- COMMUNICATIONS	1,675.45	2,800.00	100.00	1,432.80	1,367.20	51
35-7130-330	UTILITIES-ELECTRICITY	13,224.05	12,500.00	387.64	8,988.76	3,511.24	72
35-7130-340	OPERATION&MAINT.- POSTAGE	22,055.66	24,000.00	1,874.38	22,436.84	1,563.16	93
35-7130-350	MAINT & REPAIR-EQUIPMENT	12,213.71	40,000.00	547.00	23,111.34	16,888.66	58
35-7130-370	OPERATION&MAINT.- ADVERTISING	156.00	500.00	0.00	0.00	500.00	0
35-7130-380	DOT UTILITY RELOCATION FEES (100% REIM	0.00	178,090.00	0.00	0.00	178,090.00	0
35-7130-390	OPERATION&MAINT.- DUES & SUBSCRIPTION	5,299.82	4,600.00	38.50	2,738.60	1,861.40	60
35-7130-410	LEASE COPIER FEES-CUSTOMER SERVICES	896.56	0.00	0.00	0.00	0.00	0
35-7130-540	CAPITAL OUTLAY - VEHICLE	0.00	44,500.00	0.00	44,278.82	221.18	100
35-7130-550	CAPITAL OUTLAY-EQUIPMENT	0.00	192,085.00	0.00	192,026.32	58.68	100
35-7130-580	DEBT SERVICE-NCDENR	0.00	27,993.00	0.00	27,992.45	0.55	100
35-7130-600	CONTRACTS-MOWING	19,556.00	20,000.00	1,150.00	13,150.00	6,850.00	66
35-7130-691	NCDEQ VUR PEA RIDGE TRANS GRANT	15,000.00	15,000.00	0.00	0.00	15,000.00	0
35-7130-693	NCDEQ VUR TRAINING GRANT	0.00	2,000.00	0.00	2,000.00	0.00	100
35-7130-800	DEPRECIATION-OTHER EQUIPMENT	259,189.00	0.00	0.00	0.00	0.00	0
35-7130-998	COST ALLOCATION-GENERAL FUND	72,000.00	100,000.00	0.00	100,000.00	0.00	100
	7130 OPERATIONS & MAINTENANCE:	848,118.52	1,202,995.00	33,349.09	872,481.29	330,513.71	73
35-7135-000	TREATMENT PLANT:	0.00	0.00	0.00	0.00	0.00	0
35-7135-010	TREATMENT PLANT-S & W- REGULAR	43,656.20	44,111.00	3,532.83	38,272.08	5,838.92	87
35-7135-090	TREATMENT PLANT- FICA TAX EXPENSE	3,335.90	4,287.00	272.18	2,976.12	1,310.88	69
35-7135-100	TREATMENT PLANT- RETIREMENT EXPENSE	8,415.41	9,422.00	708.33	7,750.58	1,671.42	82
35-7135-101	TREATMENT PLANT- 401(K) CONTRIB.	1,325.26	1,873.00	105.98	1,159.98	713.02	62

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Statement of Revenue and Expenditures

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
35-7135-130	TREATMENT PLANT- UNEMPLOYMENT INS.	0.00	592.00	0.00	0.00	592.00	0
35-7135-140	TREATMENT PLANT- WORKMAN'S COMP	5,426.00	5,167.00	0.00	4,363.00	804.00	84
35-7135-180	TREATMENT PLANT- GROUP INS.	9,301.84	15,941.00	720.72	7,456.13	8,484.87	47
35-7135-200	SUPPLIES & MATERIALS	3,236.42	6,750.00	81.58	1,888.15	4,861.85	28
35-7135-210	TREATMENT PLANT- UNIFORMS	1,429.22	2,000.00	0.00	1,767.68	232.32	88
35-7135-250	TREATMENT PLANT- FUEL	2,652.23	4,000.00	225.96	1,812.32	2,187.68	45
35-7135-270	SERVICE AWARDS	100.00	0.00	0.00	0.00	0.00	0
35-7135-298	CONTRACTS	21,525.74	19,500.00	439.17	16,341.50	3,158.50	84
35-7135-299	WATER TREATMENT CHEMICALS	40,184.19	55,000.00	3,517.60	45,441.97	9,558.03	83
35-7135-315	TRAINING	1,388.00	500.00	0.00	0.00	500.00	0
35-7135-320	TREATMENT PLANT- COMMUNICATIONS	2,622.61	3,800.00	349.05	3,429.67	370.33	90
35-7135-330	TREATMENT PLANT- UTILITIES	27,100.68	40,000.00	543.72	31,492.37	8,507.63	79
35-7135-340	TREATMENT PLANT- POSTAGE	0.00	250.00	0.00	19.60	230.40	8
35-7135-350	MAINT & REPAIR-EQUIPMENT	19,308.47	18,415.00	2,528.86	11,501.85	6,913.15	62
35-7135-370	TREATMENT PLANT- ADVERTISING	0.00	500.00	0.00	170.46	329.54	34
35-7135-390	TREATMENT PLANT- DUES & SUBSCRIPTION	3,442.10	3,500.00	74.36	3,177.62	322.38	91
35-7135-541	CAPITAL OUTLAY-EQUIPMENT	0.00	295,000.00	0.00	0.00	295,000.00	0
35-7135-998	COST ALLOCATION-GENERAL FUND	36,000.00	0.00	0.00	0.00	0.00	0
	7135 TREATMENT PLANT:	230,450.27	530,608.00	13,100.34	179,021.08	351,586.92	34
35-9100-000	DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
35-9100-030	2021 WATER REV REFUNDING BOND-PRINCIPAL	0.00	264,000.00	264,000.00	264,000.00	0.00	100
35-9200-000	DEBT INTEREST:	0.00	0.00	0.00	0.00	0.00	0
35-9200-030	2021 WATER REV REFUNDING BOND-INTEREST	65,697.57	60,715.00	60,714.50	60,714.50	0.50	100
35-9200-900	AMORTIZATION ON DEFERRED CHARGES	4,127.87	0.00	0.00	0.00	0.00	0
	9200 DEBT INTEREST:	69,825.44	60,715.00	60,714.50	60,714.50	0.50	100

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Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
	WATER Expenditure Totals	1,148,394.23	2,058,318.00	371,163.93	1,376,216.87	682,101.13	67

35 WATER	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	1,420,280.60	0.00	1,261,228.37
Expenditures:	1,148,394.23	371,163.93	1,376,216.87
Net Income:	271,886.37	371,163.93 -	114,988.50 -

Washington County
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<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
36-3100-001	NCDEQ GRANT-ASSET INVENTORY ASSESSM	0.00	237,000.00	0.00	89,729.00	147,271.00 -	38
36-3100-002	NCDEQ VUR PEA RIDGE WATER TRANS GRA	0.00	5,457,000.00	0.00	0.00	5,457,000.00 -	0
36-3100-003	NCDEQ VUR ROPER CONNECTION GRANT	0.00	970,200.00	0.00	0.00	970,200.00 -	0
	WATERWORKS CAPITAL PROJECTS FUND: F	0.00	6,664,200.00	0.00	89,729.00	6,574,471.00 -	1

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
36-0000-000	WATERWORKS CAPITAL PROJECTS FUND:	0.00	0.00	0.00	0.00	0.00	0
36-4100-001	NCDEQ GRANT-ASSET INVENTORY ASSESSM	0.00	237,000.00	975.00	101,298.00	135,702.00	43
36-4100-002	NCDEQ VUR PEA RIDGE WATER TRANS GRA	0.00	5,457,000.00	10,000.00	45,000.00	5,412,000.00	1
36-4100-003	NCDEQ VUR ROPER CONNECTION GRANT	0.00	970,200.00	0.00	25,000.00	945,200.00	3
	4100 Total	0.00	6,664,200.00	10,975.00	171,298.00	6,492,902.00	3
	WATERWORKS CAPITAL PROJ Expenditure T	0.00	6,664,200.00	10,975.00	171,298.00	6,492,902.00	3

36 WATERWORKS CAPITAL PROJECTS FUNI	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	0.00	0.00	89,729.00
Expenditures:	0.00	10,975.00	171,298.00
Net Income:	0.00	10,975.00 -	81,569.00 -

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<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
37-3290-000	INTEREST	2,740.85	0.00	0.00	2,491.57	2,491.57	0
37-3350-000	NCACC WASHINGTON EMS	107,197.00	150,000.00	93,027.00	93,027.00	56,973.00 -	62
37-3490-000	EMS REVENUE	892,215.54	675,000.00	16,179.54	725,757.98	50,757.98	108
37-3490-010	WEYERHAEUSER GRANT	0.00	1,500.00	0.00	1,500.00	0.00	100
37-3490-020	DUKE RACE-CARS GRANT	5,925.00	6,125.00	0.00	6,125.00	0.00	100
37-3490-021	UNC PECC+ PROGRAM GRANT	3,600.00	2,400.00	300.00	2,700.00	300.00	112
37-3500-000	TRANSPORT SERVICE REVENUE	361,784.82	330,000.00	0.00	224,909.85	105,090.15 -	68
37-3833-840	EMS DONATIONS	200.00	0.00	0.00	0.00	0.00	0
37-3901-000	TYRRELL-EMS CONTRACT	675,000.00	675,000.00	56,250.00	618,750.00	56,250.00 -	92
37-3902-000	FUND BALANCE APPROPRIATED	0.00	169,215.00	0.00	0.00	169,215.00 -	0
37-3980-010	TRANSFER FROM GENERAL FUND	468,066.00	398,952.00	0.00	398,952.00	0.00	100
	EMS Revenue Totals	2,516,729.21	2,408,192.00	165,756.54	2,074,213.40	333,978.60 -	86

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
37-0000-000	WASHINGTON COUNTY EMS:	0.00	0.00	0.00	0.00	0.00	0
37-4330-000	WASHINGTON COUNTY EMS:	0.00	0.00	0.00	0.00	0.00	0
37-4330-010	SALARIES & WAGES-REGULAR	654,599.79	714,214.00	55,057.40	614,231.27	99,982.73	86
37-4330-030	SALARIES & WAGES-OVERTIME	281,660.42	300,000.00	23,317.15	260,658.01	39,341.99	87
37-4330-040	SALARIES & WAGES-PARTTIME	18,273.68	30,000.00	730.96	13,826.22	16,173.78	46
37-4330-050	SALARIES & WAGES-LONGEVITY	4,395.13	4,494.00	0.00	4,493.25	0.75	100
37-4330-090	FICA TAXES	69,054.84	80,217.00	5,806.16	65,333.25	14,883.75	81
37-4330-100	- RETIREMENT EXPENSE	179,191.50	203,720.00	15,714.08	176,180.87	27,539.13	86
37-4330-101	- 401K CONTRIB.	25,128.76	30,558.00	2,014.41	22,074.23	8,483.77	72
37-4330-130	EMS OPERATIONS- UNEMPLOYMENT INS.	0.00	5,920.00	0.00	0.00	5,920.00	0
37-4330-140	- WORKMAN COMP	84,822.00	99,577.00	0.00	70,527.00	29,050.00	71
37-4330-180	GROUP INSURANCE	124,129.65	159,484.00	12,228.49	124,295.95	35,188.05	78
37-4330-190	TRAINING	4,386.51	6,000.00	275.00 -	211.84	5,788.16	4
37-4330-200	SUPPLIES & MATERIALS	42,880.42	55,000.00	821.24	53,031.47	1,968.53	96

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
37-4330-210	UNIFORMS	2,867.73	4,000.00	0.00	3,080.38	919.62	77
37-4330-250	FUEL	72,704.55	75,000.00	6,166.95	58,819.05	16,180.95	78
37-4330-260	DEPARTMENTAL SUPPLIES	7,318.75	15,000.00	175.63	8,618.21	6,381.79	57
37-4330-270	SERVICE AWARDS	425.00	75.00	0.00	75.00	0.00	100
37-4330-295	PORTABLE COMM HARDWARE	0.00	2,390.00	0.00	0.00	2,390.00	0
37-4330-320	- COMMUNICATIONS	5,084.53	5,100.00	557.70	4,801.95	298.05	94
37-4330-350	POSTAGE	29.64	100.00	0.00	0.00	100.00	0
37-4330-355	MAINT & REPAIR-EQUIPMENT	34,429.98	62,000.00	4,705.27	48,895.73	13,104.27	79
37-4330-390	WASH EMS - DUES & SUBSCRIPTIONS	6,588.27	8,100.00	476.73	5,544.05	2,555.95	68
37-4330-396	EMS-MEDICAID COST REPORT	7,900.00	12,000.00	0.00	1,000.00	11,000.00	8
37-4330-399	QUARTERLY INTERGOVERNMENTAL TRANSF	7,985.20	44,000.00	0.00	7,231.91	36,768.09	16
37-4330-540	CAPITAL OUTLAY-VEHICLES	203,791.05	54,000.00	0.00	42,955.05	11,044.95	80
37-4330-550	WASH CO EMS- CAPITAL OUTLAY- EQUIPMEN	140,884.04	17,478.00	16,367.50	17,477.88	0.12	100
37-4330-600	CONTRACTS-MEDICAL DIRECTOR	23,248.00	23,250.00	1,937.50	21,312.50	1,937.50	92
37-4330-610	CONTRACTS-BILLING	44,295.87	44,825.00	4,540.05	37,382.46	7,442.54	83
37-4330-611	WASH EMS-CONTRACTS-DRUG SCREENING	0.00	5,180.00	0.00	0.00	5,180.00	0
37-4330-650	EMS DONATIONS	0.00	528.00	0.00	0.00	528.00	0
37-4330-652	DUKE RACE-CARS GRANT	0.00	19,150.00	16,087.90	16,087.90	3,062.10	84
37-4330-653	UNC PECC+ PROGRAM GRANT	275.00	8,725.00	0.00	0.00	8,725.00	0
37-4330-654	WEYERHAEUSER GIVING GRANT	0.00	1,500.00	0.00	0.00	1,500.00	0
	4330 WASHINGTON COUNTY EMS:	2,046,350.31	2,091,585.00	166,430.12	1,678,145.43	413,439.57	80
37-4376-000	TRANSPORT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
37-4376-010	SALARIES & WAGES-REGULAR	46,651.37	84,726.00	5,122.96	31,980.63	52,745.37	38
37-4376-030	SALARIES & WAGES-OVERTIME	11,109.17	18,000.00	1,356.01	5,418.36	12,581.64	30
37-4376-040	SALARIES & WAGES-PARTTIME	13,580.95	18,000.00	524.36	7,725.52	10,274.48	43
37-4376-090	FICA TAXES	5,374.64	10,765.00	530.02	3,353.29	7,411.71	31
37-4376-100	TRANSPORT SERVICE- RETIREMENT EXPEN.	11,001.66	28,145.00	1,299.03	7,290.73	20,854.27	26

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
37-4376-101	TRANSPORT SERVICE- 401K CONTRIB.	1,719.79	3,682.00	194.36	498.70	3,183.30	14
37-4376-130	TRANSPORT- UNEMPLOYMENT INS.	0.00	1,184.00	0.00	0.00	1,184.00	0
37-4376-140	TRANSPORT SERVICE- WORKMAN'S COMP	5,598.00	13,364.00	0.00	3,979.00	9,385.00	30
37-4376-180	GROUP INSURANCE	13,408.10	31,771.00	1,435.94	7,206.69	24,564.31	23
37-4376-200	SUPPLIES & MATERIALS	15,312.16	20,000.00	707.51	15,386.48	4,613.52	77
37-4376-210	TRANSPORT SERVICE- UNIFORMS	1,568.62	2,500.00	0.00	963.47	1,536.53	39
37-4376-250	FUEL	10,457.14	13,000.00	491.22	5,609.20	7,390.80	43
37-4376-260	TRANSPORT - DEPARTMENTAL SUPPLIES	1,142.43	7,316.00	67.84	4,649.97	2,666.03	64
37-4376-295	PORTABLE COMM HARDWARE	0.00	985.00	0.00	0.00	985.00	0
37-4376-320	TRANSPORT SERVICE- COMMUNICATIONS	1,682.31	1,700.00	0.00	1,221.90	478.10	72
37-4376-355	MAINT & REPAIR-EQUIPMENT	2,346.51	10,000.00	275.13	5,544.14	4,455.86	55
37-4376-370	ADVERTISING	2,000.99	2,500.00	0.00	793.60	1,706.40	32
37-4376-390	TRANSPORT - DUES & SUBSCRIPTIONS	4,477.62	4,800.00	259.75	4,418.08	381.92	92
37-4376-540	CAPITAL OUTLAY-VEHICLE	110,275.74	0.00	0.00	0.00	0.00	0
37-4376-550	CAPITAL OUTLAY-EQUIPMENT	0.00	24,699.00	0.00	0.00	24,699.00	0
37-4376-610	CONTRACTS-BILLING	22,051.80	19,470.00	996.60	13,817.39	5,652.61	71
	4376 TRANSPORT SERVICE:	279,759.00	316,607.00	13,260.73	119,857.15	196,749.85	38
37-9100-000	DEBT PRINCIPAL:	0.00	0.00	0.00	0.00	0.00	0
37-9100-003	DEBT PRINC - 2017 HEART MONITORS(LGFCI	43,215.42	0.00	0.00	0.00	0.00	0
37-9200-000	DEBT INTEREST:	0.00	0.00	0.00	0.00	0.00	0
37-9200-003	DEBT INT - 2017 HEART MONITORS (LGFCU)	969.68	0.00	0.00	0.00	0.00	0
	EMS Expenditure Totals	2,370,294.41	2,408,192.00	179,690.85	1,798,002.58	610,189.42	75
	37 EMS	Prior	Current	YTD			
	Revenues:	2,516,729.21	165,756.54	2,074,213.40			

Washington County
Statement of Revenue and Expenditures

Expenditures:	2,370,294.41	179,690.85	1,798,002.58
Net Income:	146,434.80	13,934.31 -	276,210.82

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
38-3800-000	APPROPRIATED FUND BALANCE	0.00	16,667.00	0.00	0.00	16,667.00 -	0
38-3800-083	AIRFIELD LIGHTING REPLACE (CON/CA/RPR)	0.00	2,200,000.00	0.00	0.00	2,200,000.00 -	0
38-3800-090	NPE FEDERAL GRANT-FY 19-20	166,666.00	0.00	0.00	0.00	0.00	0
38-3800-091	NPE FEDERAL GRANT-FY 20-21	197.00	166,470.00	0.00	43,457.00	123,013.00 -	26
38-3800-092	NPE FEDERAL GRANT-FY 21-22	0.00	166,667.00	0.00	0.00	166,667.00 -	0
38-3800-093	NPE FEDERAL GRANT-FY 22-23	0.00	166,667.00	0.00	0.00	166,667.00 -	0
38-3800-094	NPE FEDERAL GRANT-FY 23-24	0.00	150,000.00	0.00	0.00	150,000.00 -	0
	AIRPORT PROJECTS Revenue Totals	166,863.00	2,866,471.00	0.00	43,457.00	2,823,014.00 -	1

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
38-8135-000	AIRPORT:	0.00	0.00	0.00	0.00	0.00	0
38-8135-663	AIRFIELD LIGHTING REPLACE (CON/CA/RPR)	0.00	2,200,000.00	0.00	0.00	2,200,000.00	0
38-8135-670	NPE FEDERAL GRANT-FY 19-20	166,666.00	0.00	0.00	0.00	0.00	0
38-8135-671	NPE FEDERAL GRANT FY 20-21	197.38	166,470.00	0.00	43,456.37	123,013.63	26
38-8135-672	NPE FEDERAL GRANT FY 21-22	0.00	166,667.00	0.00	0.00	166,667.00	0
38-8135-673	NPE FEDERAL GRANT FY 22-23	0.00	166,667.00	0.00	0.00	166,667.00	0
38-8135-674	NPE FEDERAL GRANT-FY 23-24	0.00	166,667.00	0.00	0.00	166,667.00	0
	8135 AIRPORT:	166,863.38	2,866,471.00	0.00	43,456.37	2,823,014.63	2
38-9800-058	TRANSFER TO PROJECTS/GRANT FUND	300,000.00	0.00	0.00	0.00	0.00	0
	AIRPORT PROJECTS Expenditure Totals	466,863.38	2,866,471.00	0.00	43,456.37	2,823,014.63	2

38 AIRPORT PROJECTS	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	166,863.00	0.00	43,457.00
Expenditures:	466,863.38	0.00	43,456.37
Net Income:	300,000.38 -	0.00	0.63

Washington County
Statement of Revenue and Expenditures

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<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
39-3300-000	CARES ACT FUNDING - AIRPORT	31,000.00	0.00	0.00	0.00	0.00	0
39-3570-000	AIRPORT FUEL SALES	72,489.57	100,000.00	2,793.30	58,387.71	41,612.29 -	58
39-3600-000	HANGER RENTAL	15,200.00	16,000.00	0.00	15,600.00	400.00 -	98
39-3600-001	FARM LAND LEASE	0.00	0.00	0.00	1,252.00	1,252.00	0
39-3980-010	TRANSFER FROM GENERAL FUND	92,016.00	99,738.00	0.00	99,738.00	0.00	100
39-3990-000	APPROPRIATED FUND BALANCE	0.00	49,955.00	0.00	0.00	49,955.00 -	0
39-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	234.82	234.82	0
	AIRPORT OPERATIONS Revenue Totals	210,705.57	265,693.00	2,793.30	175,212.53	90,480.47 -	65

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
39-0000-000	AIRPORT OPERATIONS:	0.00	0.00	0.00	0.00	0.00	0
39-4530-000	AIRPORT:	0.00	0.00	0.00	0.00	0.00	0
39-4530-010	AIRPORT-S & W- REGULAR	40,959.34	41,941.00	3,502.17	38,438.45	3,502.55	92
39-4530-030	SALARIES & WAGES-LONGEVITY	615.02	841.00	0.00	840.52	0.48	100
39-4530-032	SALARIES & WAGES - PARTTIME	1,579.91	14,000.00	1,226.83	12,584.74	1,415.26	90
39-4530-090	FICA TAX	3,263.62	4,369.00	359.85	3,946.51	422.49	90
39-4530-100	AIRPORT - RETIREMENT	7,919.91	10,024.00	702.19	7,875.45	2,148.55	79
39-4530-101	AIRPORT - 401K	1,228.75	1,675.00	105.07	1,153.20	521.80	69
39-4530-130	AIRPORT- UNEMPLOYMENT INS.	0.00	275.00	0.00	0.00	275.00	0
39-4530-140	AIRPORT- WORKMAN'S COMP	2,580.00	3,526.00	0.00	2,392.00	1,134.00	68
39-4530-180	AIRPORT - GROUP INSURANCE	7,867.20	8,092.00	713.62	7,312.34	779.66	90
39-4530-190	CONTRACTED SERVICES	2,535.00	0.00	0.00	0.00	0.00	0
39-4530-200	AIRPORT- DEPARTMENTAL SUPPLIES	358.27	7,000.00	2,118.12	4,821.26	2,178.74	69
39-4530-250	AIRPORT- AV GAS AND JET FUEL	79,420.05	75,500.00	0.00	36,750.45	38,749.55	49
39-4530-270	AIRPORT - SERVICE AWARDS	0.00	100.00	0.00	100.00	0.00	100
39-4530-310	AIRPORT- TRAVEL	652.00	1,500.00	35.00	1,119.93	380.07	75
39-4530-320	AIRPORT- COMMUNICATIONS	1,328.81	1,200.00	105.16	985.92	214.08	82
39-4530-330	AIRPORT- UTILITIES	6,682.39	9,000.00	474.94	6,572.94	2,427.06	73

Washington County
Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
39-4530-331	POSTAGE	10.20	12.00	0.00	11.14	0.86	93
39-4530-350	MAINT & REPAIR-BUILDING	1,843.14	5,638.00	886.56	4,537.72	1,100.28	80
39-4530-351	MAINT & REPAIR-EQUIPMENT	13,227.10	8,000.00	1,512.81	5,445.23	2,554.77	68
39-4530-352	MAINT & REPAIR - FUELMASTER	550.00	1,675.00	0.00	1,675.00	0.00	100
39-4530-390	AIRPORT- DUES AND SUBSCRIPTIONS	394.20	825.00	7.70	729.40	95.60	88
39-4530-450	INSURANCE	3,850.00	4,422.00	0.00	4,422.00	0.00	100
39-4530-550	AIRPORT- CAPITAL OUTLAY- EQUIPMENT	7,126.33	39,078.00	0.00	38,810.00	268.00	99
39-4530-997	DESIGNATED FOR FUTURE APPROPRIATION	0.00	20,000.00	0.00	0.00	20,000.00	0
39-4530-998	AIRPORT- SALES TAX ON FUEL	5,577.65	7,000.00	258.91	4,022.82	2,977.18	57
	4530 AIRPORT:	189,568.89	265,693.00	12,008.93	184,547.02	81,145.98	69
	AIRPORT OPERATIONS Expenditure Totals	189,568.89	265,693.00	12,008.93	184,547.02	81,145.98	69

39 AIRPORT OPERATIONS	Prior	Current	YTD
Revenues:	210,705.57	2,793.30	175,212.53
Expenditures:	189,568.89	12,008.93	184,547.02
Net Income:	21,136.68	9,215.63 -	9,334.49 -

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
40-3290-000	INTEREST EARNED ON INVESTMENTS	48,099.56	0.00	0.00	103,222.19	103,222.19	0
40-3960-000	TRANSFER FROM GENERAL FUND	2,529,112.72	450,000.00	0.00	450,000.00	0.00	100
	WC HOSPITAL PENSION FUND: Revenue Total	2,577,212.28	450,000.00	0.00	553,222.19	103,222.19	122

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
40-0000-000	WC HOSPITAL PENSION FUND:	0.00	0.00	0.00	0.00	0.00	0
40-4155-000	WC HOSPITAL PENSION FUND:	0.00	0.00	0.00	0.00	0.00	0
40-4155-190	PROF SERVICE-HOSPITAL PENSION-LEGAL	0.00	50,000.00	0.00	0.00	50,000.00	0
40-4155-215	PROFESSIONAL SERVICES-HOSPITAL	28,542.00	30,000.00	0.00	20,773.00	9,227.00	69
40-4155-997	DESIGNATED FOR FUTURE APPROPRIATION	0.00	70,000.00	0.00	0.00	70,000.00	0
40-4155-999	PROFESSIONAL SERVICE-HOSPITAL PENSIO	240,000.00	300,000.00	0.00	300,000.00	0.00	100
	4155 WC HOSPITAL PENSION FUND:	268,542.00	450,000.00	0.00	320,773.00	129,227.00	71
	WC HOSPITAL PENSION FUN Expenditure Total	268,542.00	450,000.00	0.00	320,773.00	129,227.00	71

40 WC HOSPITAL PENSION FUND:	Prior	Current	YTD
Revenues:	2,577,212.28	0.00	553,222.19
Expenditures:	268,542.00	0.00	320,773.00
Net Income:	2,308,670.28	0.00	232,449.19

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
50-3000-001	OPIOID SETTLEMENT DISTRIBUTION	5,000.00	147,592.97	0.00	189,613.36	42,020.39	128
50-3290-000	INTEREST EARNED	164.07	403.22	0.00	240.28	162.94 -	60
	OPIOID SETTLEMENT FUND: Revenue Totals	5,164.07	147,996.19	0.00	189,853.64	41,857.45	128

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
50-0000-000	OPIOID SETTLEMENT FUND:	0.00	0.00	0.00	0.00	0.00	0
50-4100-000	OPIOID SETTLEMENT FUND:	0.00	0.00	0.00	0.00	0.00	0
50-4100-001	2ND JUDICIAL DIST DRUG REC COURT CONT	5,000.00	5,000.00	0.00	5,000.00	0.00	100
50-4200-001	STRATEGY 7- NALOXONE DISTRIBUTION	0.00	10,615.10	0.00	10,615.10	0.00	100
50-4200-002	STRATEGY 9 - HARM REDUCTION SSP	0.00	10,615.09	0.00	10,615.09	0.00	100
	4200 Total	0.00	21,230.19	0.00	21,230.19	0.00	100
50-9990-000	CONTINGENCY	0.00	121,766.00	0.00	0.00	121,766.00	0
	OPIOID SETTLEMENT FUND: Expenditure Tot	5,000.00	147,996.19	0.00	26,230.19	121,766.00	18

50 OPIOID SETTLEMENT FUND:	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	5,164.07	0.00	189,853.64
Expenditures:	5,000.00	0.00	26,230.19
Net Income:	164.07	0.00	163,623.45

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
51-3100-001	DSS TRUST FUND ACCOUNTS	162,392.93	195,000.00	17,964.66	180,034.10	14,965.90 -	92
51-3990-000	APPROPRIATED FUND BALANCE	0.00	50,000.00	0.00	0.00	50,000.00 -	0
51-3999-900	CANCELLED PRIOR YEAR REVENUE	0.00	0.00	0.00	185.63	185.63	0
	TRUSTEES Revenue Totals	162,392.93	245,000.00	17,964.66	180,219.73	64,780.27 -	73

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
51-0000-000	DSS TRUST FUND ACCOUNTS:	0.00	0.00	0.00	0.00	0.00	0
51-4000-000	DSS TRUST FUND ACCOUNTS:	0.00	0.00	0.00	0.00	0.00	0
51-4100-001	DSS TRUST ACCOUNTS	171,019.65	245,000.00	28,681.91	197,577.99	47,422.01	81
	TRUSTEES Expenditure Totals	171,019.65	245,000.00	28,681.91	197,577.99	47,422.01	81

51 TRUSTEES	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	162,392.93	17,964.66	180,219.73
Expenditures:	171,019.65	28,681.91	197,577.99
Net Income:	8,626.72 -	10,717.25 -	17,358.26 -

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
52-3100-001	COLLECTIONS ON BEHALF OF INMATES	60,299.37	0.00	0.00	0.00	0.00	0
	Fund 52 Revenue Totals	60,299.37	0.00	0.00	0.00	0.00	0

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
52-4100-000	DETENTION TRUST ACCOUNT:	0.00	0.00	0.00	0.00	0.00	0
52-4100-001	PAYMENTS ON BEHALF OF INMATES	54,579.67	0.00	0.00	0.00	0.00	0
	Fund 52 Expenditure Totals	54,579.67	0.00	0.00	0.00	0.00	0

52 Fund	Prior	Current	YTD
Revenues:	60,299.37	0.00	0.00
Expenditures:	54,579.67	0.00	0.00
Net Income:	5,719.70	0.00	0.00

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
55-3000-001	AMERICAN RESCUE PLAN ACT (ARPA) OF 20:	550,096.97	0.00	0.00	0.00	0.00	0
55-3100-001	LOCAL ASSIST & TRIBAL CONSISTENCY(LAC	72,294.14	72,294.14	0.00	72,294.14	0.00	100
	Fund 55 Revenue Totals	622,391.11	72,294.14	0.00	72,294.14	0.00	100

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
55-4100-000	AMERICAN RESCUE PLAN ACT (ARPA) OF 20:	0.00	0.00	0.00	0.00	0.00	0
55-4100-003	GENERAL ADMINISTRATION SERVICES	500,096.97	0.00	0.00	0.00	0.00	0
55-4100-004	GREAT GRANT	50,000.00	0.00	0.00	0.00	0.00	0
	4100 AMERICAN RESCUE PLAN ACT (ARPA)	550,096.97	0.00	0.00	0.00	0.00	0
55-4200-001	LOCAL ASSIST & TRIBAL CONSISTENCY(LAC	72,294.14	72,294.14	0.00	72,294.14	0.00	100
	Fund 55 Expenditure Totals	622,391.11	72,294.14	0.00	72,294.14	0.00	100

55 Fund	Prior	Current	YTD
Revenues:	622,391.11	0.00	72,294.14
Expenditures:	622,391.11	0.00	72,294.14
Net Income:	0.00	0.00	0.00

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
58-3101-000	DEPT OF COMM-AGAPE GRANT #2587	41,230.11	0.00	0.00	0.00	0.00	0
58-3102-000	DEPT OF COMM - MOTORSPORTS GRANT	73,043.67	199,877.00	0.00	199,876.33	0.67 -	100
58-3103-000	WEYERHAEUSER GIVING GRANT	0.00	2,000.00	0.00	2,000.00	0.00	100
58-3290-000	INTEREST EARNED	0.00	10,880.31	0.00	11,777.49	897.18	108
58-3300-000	EM BLDG DIRECT APPROP S.L. 2021.180	0.00	3,000,000.00	0.00	3,000,000.00	0.00	100
58-3300-001	CAP PROJ DIR APPROP SL 2021-180 SEC 40.6	0.00	250,000.00	0.00	250,000.00	0.00	100
58-3300-002	DPS-WCSO DIR APPROP S.L. 2021.180	0.00	84,270.00	0.00	84,269.66	0.34 -	100
58-3300-004	HB103 LPR DIR APPROPRIATION	81,341.16	44,659.00	0.00	44,658.84	0.16 -	100
58-3980-010	TRANSFER FROM GENERAL FUND	610,000.00	166,333.00	147,107.00	166,333.00	0.00	100
58-3980-038	TRANSFER FROM AIRPORT GRANTS FUND	300,000.00	0.00	0.00	0.00	0.00	0
58-3990-000	APPROPRIATED FUND BALANCE	0.00	940,000.18	0.00	0.00	940,000.18 -	0
	PROJECTS/GRANTS FUND Revenue Totals	1,105,614.94	4,698,019.49	147,107.00	3,758,915.32	939,104.17 -	80

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
58-0000-000	PROJECTS/GRANTS FUND:	0.00	0.00	0.00	0.00	0.00	0
58-4100-001	EXPENDITURE OF INTEREST EARNED	0.00	10,880.49	0.00	219.69	10,660.80	2
58-4201-002	AGAPE CLINIC PROJECT #2587	41,230.11	0.00	0.00	0.00	0.00	0
58-4202-000	DEPT OF COMMERCE - MOTORSPORTS GRA	73,043.67	199,877.00	0.00	61,992.90	137,884.10	31
58-4203-000	WEYERHAEUSER GIVING GRANT	0.00	2,000.00	0.00	0.00	2,000.00	0
58-4260-556	CAP RESERVES ROOF REPAIRS/REPLACEME	0.00	120,000.00	0.00	0.00	120,000.00	0
58-4260-558	CAP RESERVES HVAC REPAIRS/REPLACEME	0.00	27,107.00	0.00	0.00	27,107.00	0
	4260 Total	0.00	147,107.00	0.00	0.00	147,107.00	0
58-4300-003	DPS-WCSO DIR APPROP S.L. 2021-180	0.00	84,270.00	7,991.72	83,241.58	1,028.42	99

Washington County
Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
58-4300-004	HB103 LPR DIR APPROPRIATION	81,341.16	44,659.00	0.00	44,658.84	0.16	100
	4300 Total	81,341.16	128,929.00	7,991.72	127,900.42	1,028.58	99
58-4301-001	EM BLDG DIRECT APPROP S.L. 2021.180	0.00	3,900,000.00	0.00	2,500.00	3,897,500.00	0
58-4301-002	CAP PROJ DIR APPROP SL 2021-180 SEC 40.6	0.00	250,000.00	0.00	55,500.00	194,500.00	22
	4301 Total	0.00	4,150,000.00	0.00	58,000.00	4,092,000.00	1
58-6200-001	PARTF GRANT LOCAL MATCH	0.00	59,226.00	0.00	0.00	59,226.00	0
	PROJECTS/GRANTS FUND Expenditure Total	195,614.94	4,698,019.49	7,991.72	248,113.01	4,449,906.48	5

58 PROJECTS/GRANTS FUND	Prior	Current	YTD
Revenues:	1,105,614.94	147,107.00	3,758,915.32
Expenditures:	195,614.94	7,991.72	248,113.01
Net Income:	910,000.00	139,115.28	3,510,802.31

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
59-3010-211	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	160,509.26	0.00	16,588.66	132,120.25	132,120.25	0
59-3010-212	PLYMOUTH NCVTS CONTRA REVENUE ACCC	7,516.52 -	0.00	0.00	0.00	0.00	0
59-3010-221	ROPER MOTOR VEHICLE TAX - NCVTS	22,213.31	0.00	2,674.25	16,157.57	16,157.57	0
59-3010-222	ROPER NCVTS CONTRA REVENUE ACCOUNT	834.37 -	0.00	0.00	0.00	0.00	0
59-3010-241	CRESWELL MOTOR VEHICLE TAX - NCVTS	11,645.43	0.00	1,109.85	9,524.68	9,524.68	0
59-3010-242	CRESWELL NCVTS CONTRA REVENUE ACCC	413.05 -	0.00	0.00	0.00	0.00	0
59-3010-320	CRESWELL TAX LEVY	100,150.26	0.00	906.21	102,898.17	102,898.17	0
59-3010-350	DRAINAGE DISTRICT 5 LEVY	34,280.68	0.00	0.00	34,037.30	34,037.30	0
59-3010-360	ALBEMARLE DRAINAGE DISTRICT	112,710.86	0.00	211.55	111,781.80	111,781.80	0
59-3010-370	PUNGO RIVER DRAINAGE DISTRICT	40,503.47	0.00	0.00	40,509.19	40,509.19	0
	DMV MUNICIPAL TAXES Revenue Totals	473,249.33	0.00	21,490.52	447,028.96	447,028.96	0

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
59-0000-000	FUND 59:	0.00	0.00	0.00	0.00	0.00	0
59-6900-298	LEVY- DRAINAGE DISTRICT 5 LEVY	34,280.68	0.00	0.00	33,678.96	33,678.96 -	0
59-6900-404	CRESWELL TAX LEVY	104,216.47	0.00	0.00	96,368.25	96,368.25 -	0
59-6900-411	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	152,992.74	0.00	0.00	100,049.05	100,049.05 -	0
59-6900-412	ROPER MOTOR VEHICLE TAX - NCVTS	21,378.94	0.00	0.00	11,813.92	11,813.92 -	0
59-6900-413	CRESWELL MOTOR VEHICLE TAX - NCVTS	11,232.38	0.00	0.00	7,262.13	7,262.13 -	0
59-6900-414	ALBEMARLE DRAINAGE DISTRICT	112,710.86	0.00	0.00	110,704.77	110,704.77 -	0
59-6900-415	PUNGO RIVER DRAINAGE DISTRICT	40,503.47	0.00	0.00	40,012.77	40,012.77 -	0
	6900 Total	477,315.54	0.00	0.00	399,889.85	399,889.85 -	0
	DMV MUNICIPAL TAXES Expenditure Totals	477,315.54	0.00	0.00	399,889.85	399,889.85 -	0

59 DMV MUNICIPAL TAXES		<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	473,249.33	21,490.52	447,028.96	
Expenditures:	477,315.54	0.00	399,889.85	

Washington County
Statement of Revenue and Expenditures

Net Income:	4,066.21 -	21,490.52	47,139.11
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Washington County
Statement of Revenue and Expenditures

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<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
63-3270-000	MOTEL OCCUPANCY TAX	171,371.36	160,000.00	20,200.02	140,408.33	19,591.67 -	88
63-3850-000	OTHER FINANCING SOURCE: SUBSCRIP FIN/	599.98	0.00	0.00	0.00	0.00	0
63-3990-000	TTA-FUND BALANCE APPROPRIATION	0.00	118,635.00	0.00	0.00	118,635.00 -	0
	TRAVEL AND TOURISM Revenue Totals	171,971.34	278,635.00	20,200.02	140,408.33	138,226.67 -	50
<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
63-0000-000	FUND 63:	0.00	0.00	0.00	0.00	0.00	0
63-4960-000	TRAVEL & TOURISM:	0.00	0.00	0.00	0.00	0.00	0
63-4960-010	MUSEUM/HISTORIC SOCIETY	14,000.00	14,000.00	1,166.66	12,833.26	1,166.74	92
63-4960-020	WASH CO AFRICAN AMERICAN MUSEUM OPE	0.00	6,000.00	500.00	5,500.00	500.00	92
63-4960-100	BILLBOARD ADVERTISEMENTS	20,498.62	32,200.00	1,644.00	20,339.00	11,861.00	63
63-4960-130	DDA-SIGNAGE, OPEN AIR MARKET, XMAS MK	0.00	3,000.00	0.00	0.00	3,000.00	0
63-4960-140	CIVIL WAR TRAIL SIGNS MAINTENANCE	1,000.00	1,400.00	0.00	1,000.00	400.00	71
63-4960-180	HISTORIC ALBEMARLE TOUR DUES	175.00	1,000.00	0.00	350.00	650.00	35
63-4960-181	ROANOKE RIVER PARTNERS DUES	1,500.00	1,500.00	0.00	1,500.00	0.00	100
63-4960-200	NORTH CAROLINA BEAR FESTIVAL	30,000.00	30,000.00	0.00	30,000.00	0.00	100
63-4960-210	HISTORICAL SOCIETY-FALL PADDLE	0.00	2,000.00	0.00	0.00	2,000.00	0
63-4960-260	HISTORICAL SOCIETY OF WASHINGTON CO	1,575.50	0.00	0.00	0.00	0.00	0
63-4960-341	MARITIME MUSEUM & LIGHTHOUSE	10,000.00	10,000.00	833.33	9,166.63	833.37	92
63-4960-345	LASER LIGHT SHOW	5,000.00	5,000.00	0.00	5,000.00	0.00	100
63-4960-346	AFRICAN AMERIC EXPERIENCE OF NE NC DL	2,000.00	2,000.00	0.00	2,000.00	0.00	100
63-4960-348	REHOBOTH CHURCH PRESERVATION SOCIE	1,500.00	1,400.00	0.00	0.00	1,400.00	0
63-4960-349	ROANOKE RIVER LIGHTHOUSE & MARIT MUSE	0.00	1,350.00	0.00	0.00	1,350.00	0
63-4960-350	WASH CO AFRICAN AMERICAN MUSEUM GR/	0.00	725.00	0.00	0.00	725.00	0
63-4960-370	CONTRACT-WEBSITE HOST & MAINT	1,200.00	1,400.00	0.00	867.88	532.12	62
63-4960-401	TRAVEL- BROCHURE REPRINT	8,776.92	0.00	0.00	0.00	0.00	0
	4960 TRAVEL & TOURISM:	97,226.04	112,975.00	4,143.99	88,556.77	24,418.23	78

Washington County
Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
63-4970-000	TRAVEL & TOURISM:	0.00	0.00	0.00	0.00	0.00	0
63-4970-010	SALARIES & WAGES-DIRECTOR	24,999.97	25,000.00	2,083.33	22,916.63	2,083.37	92
63-4970-090	TRAVEL- FICA TAX	1,375.17	1,750.00	119.56	1,299.12	450.88	74
63-4970-100	TRAVEL- RETIREMENT	4,762.44	5,015.00	417.71	4,594.78	420.22	92
63-4970-131	TRAVEL - UNEMPLOYMENT	0.00	250.00	0.00	0.00	250.00	0
63-4970-140	TRAVEL- WORKER'S COMP	87.00	160.00	0.00	128.00	32.00	80
63-4970-180	TRAVEL- GROUP INS.S	9,841.08	11,235.00	879.47	9,136.69	2,098.31	81
63-4970-260	DEPARTMENTAL SUPPLIES	0.00	2,500.00	0.00	2,358.09	141.91	94
63-4970-310	TRAVEL- TRAVEL & TRAINING	0.00	1,000.00	0.00	625.00	375.00	62
63-4970-370	MARKETING & ADVERTISING-ADMIN	18,021.52	109,100.00	3,269.59	25,381.51	83,718.49	23
63-4970-390	TRAVEL- DUES & SUBSCRIPTIONS	175.00	500.00	0.00	263.00	237.00	53
63-4970-391	EXPENDITURE: SUBSCRIPTION	599.98	0.00	0.00	0.00	0.00	0
63-4970-392	EXPENDITURE: SUBSCRIPTION FINANCE PRI	599.98	0.00	0.00	0.00	0.00	0
63-4970-600	ADMIN FEE 3%- GENERAL FUND	3,500.00	4,500.00	0.00	4,500.00	0.00	100
63-4970-602	PROFESSIONAL SERVICES-AUDIT	4,250.00	4,650.00	0.00	4,650.00	0.00	100
	4970 TRAVEL & TOURISM:	68,212.14	165,660.00	6,769.66	75,852.82	89,807.18	46
	TRAVEL AND TOURISM Expenditure Totals	165,438.18	278,635.00	10,913.65	164,409.59	114,225.41	59

63 TRAVEL AND TOURISM	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	171,971.34	20,200.02	140,408.33
Expenditures:	165,438.18	10,913.65	164,409.59
Net Income:	6,533.16	9,286.37	24,001.26 -

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
69-3370-000	E911 TELEPHONE SURCHARGE (1YR)	81,197.84	118,952.00	9,912.71	99,127.10	19,824.90 -	83
	EMERGENCY TELECOMMUNICATIONS Rever	81,197.84	118,952.00	9,912.71	99,127.10	19,824.90 -	83
<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
69-9100-000	911:	0.00	0.00	0.00	0.00	0.00	0
69-9100-180	PROFESSIONAL SERVICES	0.00	2,760.00	0.00	2,760.00	0.00	100
69-9100-200	DEPARTMENTAL SUPPLIES	611.02	14,860.00	1,777.00	3,926.61	10,933.39	26
69-9100-310	TRAINING	1,510.00	4,000.00	0.00	1,975.00	2,025.00	49
69-9100-320	COMMUNICATIONS	6,933.14	8,000.00	45.62	7,321.39	678.61	92
69-9100-350	MAINT & REPAIR-EQUIPMENT	563.30	2,100.00	0.00	612.36	1,487.64	29
69-9100-351	CONTRACTED SERVICES-SOUNDSIDE	12,978.00	13,368.00	0.00	13,366.80	1.20	100
69-9100-352	MAINT AGREEMENT-SOUTHERN SOFTWARE	7,719.00	7,796.00	0.00	7,796.00	0.00	100
69-9100-354	MAINT AGREEMENT-SOUTHERN SOFT MAPP	3,248.00	3,280.00	0.00	3,280.00	0.00	100
69-9100-355	MAINT AGREEMENT-SOUTHERN SOFT PAGIN	805.00	813.00	0.00	813.00	0.00	100
69-9100-356	MAINT AGREEMENT-EDGE ONE RECORDER	5,300.00	5,500.00	0.00	5,300.00	200.00	96
69-9100-357	MAINT AGREEMENT-MOTOROLA	0.00	15,000.00	0.00	0.00	15,000.00	0
69-9100-358	MAINT AGREEMENT-ESRI	1,650.00	1,777.00	0.00	0.00	1,777.00	0
69-9100-361	MAINT AGREEMENT-EMD	3,600.00	3,840.00	0.00	3,840.00	0.00	100
69-9100-550	- CAPITAL OUTLAY- EQUIPMENT	102,822.80	35,858.00	0.00	16,380.33	19,477.67	46
	9100 911:	147,740.26	118,952.00	1,822.62	67,371.49	51,580.51	57
	EMERGENCY TELECOMMUNICA Expenditure	147,740.26	118,952.00	1,822.62	67,371.49	51,580.51	57

69 EMERGENCY TELECOMMUNICATIONS

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	81,197.84	9,912.71	99,127.10
Expenditures:	147,740.26	1,822.62	67,371.49
Net Income:	66,542.42 -	8,090.09	31,755.61

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
70-3290-000	INTEREST ON INVESTMENTS	4,525.39	0.00	0.00	6,329.10	6,329.10	0
70-3980-010	TRANSFER FROM GENERAL FUND	40,000.00	40,000.00	0.00	40,000.00	0.00	100
	REAPPRAISAL Revenue Totals	44,525.39	40,000.00	0.00	46,329.10	6,329.10	115

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
70-0000-000	FUND 70:	0.00	0.00	0.00	0.00	0.00	0
70-8600-000	RESERVE FOR REAPPRAISAL	0.00	40,000.00	0.00	0.00	40,000.00	0
	REAPPRAISAL Expenditure Totals	0.00	40,000.00	0.00	0.00	40,000.00	0

70 REAPPRAISAL	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	44,525.39	0.00	46,329.10
Expenditures:	0.00	0.00	0.00
Net Income:	44,525.39	0.00	46,329.10

Washington County
Statement of Revenue and Expenditures

Grand Totals	Prior	Current	YTD
Revenues:	50,876,397.37	6,560,786.97	66,372,754.06
Expenditures:	29,915,814.66	5,251,975.22	61,157,259.10
Net Income:	20,960,582.71	1,308,811.75	5,215,494.96

Expenditure Transaction Report - Budget Amendments/Transfers as of 05/29/2024

Account Id	Description	Adopted Budget	Amended Budget	New Budget
10-0000-000	GENERAL FUND:	0	0	0.00
10-4110-000	GOVERNING BOARD:	0	0	0.00
10-4110-010	SALARIES & WAGES-BOARD	35,400.00	0	35,400.00
10-4110-020	SALARIES & WAGES-BOARD TRAVEL STIPEND	14,100.00	0	14,100.00
10-4110-030	SALARIES & WAGES-CELLPHONE STIPEND	3,000.00	0	3,000.00
10-4110-090	GOVERNING BOARD- FICA TAX EXPENSE	4,016.00	50.00	4,066.00
10-4110-140	GOVERNING BOARD- WORKMAN'S COMP	1,600.00	0	1,600.00
10-4110-200	GOVERNING BOARD- DEPT SUPPLIES	2,000.00	0	2,000.00
10-4110-310	GOVERNING BOARD- TRAVEL	20,000.00	-1,500.00	18,500.00
10-4110-320	GOVERNING BOARD- COMMUNICATIONS	600.00	0	600.00
10-4110-350	POSTAGE	100.00	-50.00	50.00
10-4110-370	GOVERNING BOARD- PRINTING	500.00	0	500.00
10-4110-380	ADVERTISING	1,000.00	1,500.00	2,500.00
10-4110-390	COMMISSIONERS-SPECIAL SPONSORED	10,350.00	0	10,350.00
10-4110-391	GOVERNING BOARD- DUES & SUBSCRIPTIONS	6,200.00	0	6,200.00
10-4110-392	OTHER COMMUNITY CONTRIBUTIONS	8,000.00	0	8,000.00
10-4110-442	CONTRACTED SERVICES	2,000.00	0	2,000.00
10-4110-443	CONTRACTED SERVICES - LOBBYING	36,506.00	0	36,506.00
	Control Total	145,372.00	0.00	145,372.00
10-4120-000	MANAGERS OFFICE:	0	0	0.00
10-4120-010	MANAGERS OFFICE- S & W- REGULAR	288,014.00	1,040.00	289,054.00
10-4120-040	SALARIES & WAGES-LONGEVITY	2,259.00	-334.00	1,925.00
10-4120-090	MANAGERS OFFICE- FICA TAX EXPENSE	22,206.00	-216.00	21,990.00
10-4120-100	MANAGERS OFFICE- RETIREMENT	58,055.00	287.00	58,342.00
10-4120-101	MANAGERS OFFICE 401 (K) CONTRIB	8,708.00	-36.00	8,672.00
10-4120-130	MANAGERS OFFICE- UNEMPLOYMENT INS.	1,480.00	0	1,480.00
10-4120-140	MANAGERS OFFICE- WORKMAN'S COMP	1,768.00	0	1,768.00
10-4120-180	MANAGERS OFFICE- GROUP INS.	42,211.00	-1,525.00	40,686.00
10-4120-190	LEGAL SERVICES	10,000.00	0	10,000.00
10-4120-191	MANAGERS OFFICE-UNC SOG LFNC INTERN PROG	14,000.00	-4,000.00	10,000.00
10-4120-260	MANAGERS OFFICE- DEPARTMENTAL SUPPLIES	11,000.00	3,034.00	14,034.00
10-4120-310	MANAGERS OFFICE- TRAVEL	2,000.00	2,000.00	4,000.00
10-4120-315	TRAINING	10,000.00	0	10,000.00
10-4120-320	MANAGERS OFFICE- COMMUNICATIONS	3,300.00	-750.00	2,550.00
10-4120-330	POSTAGE	100.00	0	100.00
10-4120-355	MAINT & REPAIR-VEHICLE	1,500.00	0	1,500.00
10-4120-370	MANAGERS OFFICE- PRINTING	250.00	0	250.00
10-4120-380	ADVERTISING	5,000.00	1,000.00	6,000.00
10-4120-381	MANAGERS OFFICE-LOST REF-EDUCATION	0.00	6,500.00	6,500.00
10-4120-390	MANAGERS OFFICE- DUES AND SUBSCRIPTIONS	2,000.00	0	2,000.00
10-4120-440	CONTRACTED SERVICES-ECONOMIC DEVELOPMENT	8,000.00	0	8,000.00
10-4120-540	MANAGERS OFFICE - CAPITAL OUTLAY-VEHICLE	35,000.00	-9,041.00	25,959.00
	Control Total	526,851.00	-2,041.00	524,810.00
10-4130-000	FINANCE OFFICE:	0	0	0.00
10-4130-010	FINANCE OFFICE- S & W- REGULAR	228,029.00	-8,000.00	220,029.00
10-4130-040	SALARIES & WAGES-LONGEVITY	2,524.00	64.00	2,588.00
10-4130-090	FINANCE OFFICE- FICA TAX EXPENSE	17,637.00	0	17,637.00
10-4130-100	FINANCE OFFICE- RETIREMENT	46,111.00	0	46,111.00
10-4130-101	FINANCE OFFICE- 401(K) CONTRIB.	6,917.00	0	6,917.00
10-4130-130	FINANCE OFFICE- UNEMPLMNT INS.	1,480.00	-1,480.00	0.00
10-4130-140	FINANCE OFFICE- WORKMAN'S COMP	1,404.00	0	1,404.00
10-4130-180	FINANCE OFFICE- PROFESSIONAL SERVICES	101,000.00	0	101,000.00
10-4130-181	FINANCE OFFICE- GROUP INS.	40,034.00	-2,000.00	38,034.00
10-4130-260	FINANCE OFFICE- DEPARTMENTAL SUPPLIES	7,500.00	10,830.00	18,330.00

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10-4130-270	FINANCE OFFICE-SERVICE AWARDS	50.00	0	50.00
10-4130-280	FINANCE OFFICE- POSTAGE	2,500.00	200.00	2,700.00
10-4130-310	FINANCE OFFICE- TRAVEL	500.00	0	500.00
10-4130-315	TRAINING	2,000.00	3,000.00	5,000.00
10-4130-320	FINANCE OFFICE- COMMUNICATIONS	2,600.00	-1,000.00	1,600.00
10-4130-355	REPAIR & MAINTENANCE-VEHICLES	1,000.00	-1,000.00	0.00
10-4130-390	FINANCE OFFICE- DUES & SUBSCRIPTIONS	750.00	0	750.00
10-4130-410	FINANCE OFFICE- LEASE EQUIPMENT	650.00	0	650.00
10-4130-540	FINANCE OFFICE - CAPITAL OUTLAY EQUIP	5,800.00	-550.00	5,250.00
	Control Total	468,486.00	64.00	468,550.00
10-4140-000	TAX ADMIN:	0	0	0.00
10-4140-010	TAX ADMIN.- S & W- REGULAR	254,472.00	-1,029.00	253,443.00
10-4140-030	TAX ADMIN.- S & W PARTTIME	5,371.00	0	5,371.00
10-4140-040	SALARIES & WAGES-LONGEVITY	2,074.00	0	2,074.00
10-4140-090	TAX ADMIN.- FICA TAX EXPENSE	20,036.00	0	20,036.00
10-4140-100	TAX ADMIN.- RETIREMENT	52,383.00	0	52,383.00
10-4140-101	TAX ADMIN.- 401(K) CONTRIB.	7,858.00	0	7,858.00
10-4140-130	TAX ADMIN.- UNEMPLOYMENT INS.	1,480.00	0	1,480.00
10-4140-140	TAX ADMIN.- WORKMAN'S COMP	3,616.00	0	3,616.00
10-4140-180	TAX ADMIN.- GROUP INS.	57,881.00	0	57,881.00
10-4140-260	TAX ADMIN.- OFFICE & DEPTAL SUPPLIES	13,000.00	0	13,000.00
10-4140-270	SERVICE AWARDS	150.00	0	150.00
10-4140-310	TAX ADMIN.- TRAVEL	500.00	-250.00	250.00
10-4140-315	TRAINING	5,000.00	0	5,000.00
10-4140-320	TAX ADMIN.- COMMUNICATIONS	2,000.00	0	2,000.00
10-4140-325	TAX ADMIN-POSTAGE	15,000.00	0	15,000.00
10-4140-341	ADVERTISING	3,000.00	0	3,000.00
10-4140-370	PRINTING	8,000.00	0	8,000.00
10-4140-390	TAX ADMIN.- DUES & SUBSCRIPTIONS	6,500.00	250.00	6,750.00
10-4140-500	TAX ADMIN - CONTRACTED SERVICES	25,000.00	0	25,000.00
10-4140-510	CONTRACTED SERVICES-ZACCHAEUS	6,500.00	0	6,500.00
10-4140-511	TAX ADMIN - CONTRACTED SERV FILE STORAGE	480.00	0	480.00
10-4140-550	TAX ADMIN - CAPITAL OUTLAY	168,768.00	0	168,768.00
	Control Total	659,069.00	-1,029.00	658,040.00
10-4170-000	BOARD OF ELECTIONS:	0	0	0.00
10-4170-010	BOARD OF ELECTIONS- S & W - REGULAR	45,545.00	1,200.00	46,745.00
10-4170-011	SALARIES & WAGES-BOARD	4,480.00	2,200.00	6,680.00
10-4170-030	BOARD OF ELECTIONS- SALARIES- PART-TIME	27,000.00	10,000.00	37,000.00
10-4170-031	BOARD OF ELECTIONS - S & W-OVERTIME	6,245.00	4,000.00	10,245.00
10-4170-040	SALARIES & WAGES-LONGEVITY	900.00	23.00	923.00
10-4170-090	BOARD OF ELECTIONS- FICA TAX EXPENSE	6,629.00	1,000.00	7,629.00
10-4170-100	BOARD OF ELECTIONS- RETIREMENT EXPENSE	17,334.00	-2,020.00	15,314.00
10-4170-101	BOARD OF ELECTIONS- 401(K) CONTRIB.	2,600.00	-300.00	2,300.00
10-4170-130	BOARD OF ELECTIONS- UNEMPLOYMENT INS.	296.00	0	296.00
10-4170-140	BOARD OF ELECTIONS- WORKMANS COMP	528.00	0	528.00
10-4170-180	BOARD OF ELECTIONS- GROUP INS. EXPENSE	8,007.00	120.00	8,127.00
10-4170-260	BOARD OF ELECTIONS- DEPART SUPPLIES	5,000.00	0	5,000.00
10-4170-310	BOARD OF ELECTIONS- TRAVEL	2,600.00	-1,000.00	1,600.00
10-4170-315	TRAINING	10,000.00	0	10,000.00
10-4170-320	BOARD OF ELECTIONS- COMMUNICATIONS	4,000.00	0	4,000.00
10-4170-330	POSTAGE	2,500.00	-1,500.00	1,000.00
10-4170-350	BOARD OF ELECTIONS- MAINT & REPAIR- EQUI	1,500.00	0	1,500.00
10-4170-360	CONTRACTED SERVICES	19,360.00	0	19,360.00
10-4170-370	BOARD OF ELECTIONS- PRINTING	11,000.00	12,300.00	23,300.00
10-4170-380	ADVERTISING	1,000.00	500.00	1,500.00

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10-4170-390	BOARD OF ELECTIONS- DUES & SUBSCRIPTIONS	180.00	0	180.00
	Control Total	176,704.00	26,523.00	203,227.00
10-4180-000	REGISTER OF DEEDS:	0	0	0.00
10-4180-010	REGISTER- OF- DEEDS- S & W- REGULAR	82,612.00	0	82,612.00
10-4180-030	REGISTER OF DEEDS- S & W- PART-TIME	8,000.00	400.00	8,400.00
10-4180-040	SALARIES & WAGES-LONGEVITY	1,059.00	27.00	1,086.00
10-4180-090	REGISTER- OF- DEEDS- FICA TAX EXPENSE	6,914.00	0	6,914.00
10-4180-100	REGISTER- OF- DEEDS- RETIREMENT	18,077.00	0	18,077.00
10-4180-101	REGISTER OF DEEDS- 401(K) CONTRIB.	2,712.00	0	2,712.00
10-4180-102	REGISTER OF DEEDS- REG DS SUPPLEMENTAL R	1,000.00	0	1,000.00
10-4180-130	REGISTER OF DEEDS- UNEMPLOYMENT INS.	592.00	0	592.00
10-4180-140	REGISTER OF DEEDS- WORKMAN'S COMP	550.00	0	550.00
10-4180-180	REGISTER- OF- DEEDS- GROUP INS.	15,981.00	0	15,981.00
10-4180-260	REGISTER-OF-DEEDS-DEPARTMENTAL SUPPLIES	6,000.00	0	6,000.00
10-4180-310	REGISTER- OF- DEEDS- TRAVEL	200.00	0	200.00
10-4180-315	TRAINING	2,500.00	-400.00	2,100.00
10-4180-320	REGISTER- OF- DEEDS- COMMUNICATIONS	600.00	0	600.00
10-4180-330	POSTAGE	200.00	0	200.00
10-4180-350	REGISTER- OF- DEEDS- MAINT AND REPAIR EQ	2,500.00	0	2,500.00
10-4180-390	REGISTER- OF- DEEDS- DUES AND SUBSCRIPTI	500.00	0	500.00
10-4180-600	REGISTER OF DEEDS- CONTRACTED SERVICES	13,000.00	0	13,000.00
	Control Total	162,997.00	27.00	163,024.00
10-4210-000	INFORMATION TECHNOLOGY:	0	0	0.00
10-4210-010	INFO. TECH- S & W- REGULAR	53,911.00	1,300.00	55,211.00
10-4210-040	SALARIES & WAGES-LONGEVITY	1,617.00	41.00	1,658.00
10-4210-090	INFO. TECH- FICA TAX EXPENSE	4,248.00	-400.00	3,848.00
10-4210-100	INFO. TECH- RETIREMENT	11,106.00	300.00	11,406.00
10-4210-101	INFO. TECH- 401(K) CONTRIB.	1,666.00	0	1,666.00
10-4210-130	INFO. TECH- UNEMPLOYMENT INS.	296.00	-296.00	0.00
10-4210-140	INFO. TECH- WORKMAN'S COMP	338.00	0	338.00
10-4210-180	INFO. TECH- CONTRACTED SERVICES	22,000.00	-2,000.00	20,000.00
10-4210-181	INFO. TECH- GROUP INS.	10,013.00	125.00	10,138.00
10-4210-200	INFO. TECH- DEPARTMENTAL SUPPLIES	1,500.00	490.00	1,990.00
10-4210-310	INFO. TECH- TRAVEL	100.00	0	100.00
10-4210-315	TRAINING	2,000.00	-1,980.00	20.00
10-4210-320	INFO. TECH- COMMUNICATIONS	500.00	0	500.00
10-4210-330	POSTAGE	100.00	-42.00	58.00
10-4210-350	INFO. TECH- MAINT. & REPAIR- EQUIPMENT	32,000.00	3,532.00	35,532.00
10-4210-550	INFO. TECH- CAPITAL OUTLAY EQUIPMENT	30,000.00	0	30,000.00
	Control Total	171,395.00	1,070.00	172,465.00
10-4260-000	BUILDINGS:	0	0	0.00
10-4260-440	CONTRACT SERVICES-COURTHOUSE SECURITY	74,000.00	0	74,000.00
10-4260-550	BUILDINGS- PUBLIC DEFENDER HOUSING	4,452.00	0	4,452.00
10-4260-554	PROBATION & PAROLE-FORBES	8,000.00	-2,900.00	5,100.00
10-4260-555	SMART START LEASE ASSISTANCE	4,200.00	0	4,200.00
10-4260-556	CIP ROOF REPAIRS/REPLACEMENT RESERVE	120,000.00	-120,000.00	0.00
10-4260-558	CIP HVAC REPAIRS/REPALCEMENTS RESERVES	35,000.00	-35,000.00	0.00
	Control Total	245,652.00	-157,900.00	87,752.00
10-4265-000	FACILITY SERVICES:	0	0	0.00
10-4265-010	FACILITY SERVICES- S & W- REGULAR	194,952.00	-800.00	194,152.00
10-4265-090	FACILITY SERVICES- FICA TAX EXPENSE	14,914.00	0	14,914.00
10-4265-100	FACILITY SERVICES- RETIREMENT	38,990.00	0	38,990.00
10-4265-101	FACILITY SERVICES- 401(K) CONTRIB.	5,849.00	-300.00	5,549.00
10-4265-130	FACILITY SERVICES- UNEMPLOYMENT INS.	1,776.00	-1,776.00	0.00
10-4265-140	FACILITY SERVICES- WORKMAN'S COMP	15,170.00	-1,251.00	13,919.00

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10-4265-181	FACILITY SERVICES- GROUP INS.	47,781.00	-500.00	47,281.00
10-4265-200	FACILITY SERVICES- DEPT SUPPLIES & MATER	18,000.00	0	18,000.00
10-4265-201	CLERK OF COURT DEPARTMENTAL SUPPLIES	1,700.00	1,100.00	2,800.00
10-4265-202	CLERK OF COURT-MAINT & REPAIR-BUILDING	3,000.00	-1,100.00	1,900.00
10-4265-215	FACILITY SERVICES- MAINT AND REPAIR BLDG	80,000.00	-1,570.00	78,430.00
10-4265-230	FACILITY SERVICES- DEPT SUPPLIES-SAFETY	4,000.00	-1,000.00	3,000.00
10-4265-250	FACILITY SERVICES-SUPPLIES-VEHICLE	4,000.00	0	4,000.00
10-4265-256	FACILITY SERVICES- INSURANCE CLAIMS	0.00	26,343.00	26,343.00
10-4265-320	FACILITY SERVICES- COMMUNICATIONS	8,000.00	-2,000.00	6,000.00
10-4265-325	POSTAGE	100.00	0	100.00
10-4265-330	FACILITY SERVICES- UTILITIES-ELECTRICITY	100,000.00	23,042.00	123,042.00
10-4265-331	UTILITIES-FUEL/GAS	13,000.00	0	13,000.00
10-4265-332	UTILITIES-WATER	35,000.00	0	35,000.00
10-4265-355	MAINT & REPAIR-VEHICLES	2,000.00	-1,000.00	1,000.00
10-4265-440	CONTRACTED SERVICES-MOWING	17,000.00	0	17,000.00
10-4265-540	FACILITIES- CAPITAL OUTLAY - EQUIPMENT	0.00	670.00	670.00
10-4265-551	MAINT AGREEMENTS-COMMANDER SOFTWARE	1,800.00	0	1,800.00
10-4265-601	CONTRACTED SERVICES-SECURITY SYSTEM	2,500.00	0.00	2,500.00
10-4265-602	CONTRACTED SERVICES-EXTERMINATING	7,200.00	277.00	7,477.00
10-4265-603	CONTRACTED SERVICES-ELEVATOR	11,218.00	-599.00	10,619.00
10-4265-604	CONTRACTED SERVICES-REPUBLIC	12,000.00	-2,400.00	9,600.00
10-4265-605	CONTRACTED SERVICES-FIRE EXT	3,500.00	0	3,500.00
	Control Total	643,450.00	37,136.00	680,586.00
10-4310-000	SHERIFF:	0	0	0.00
10-4310-010	SHERIFF- S & W- REGULAR	825,286.00	-20,041.00	805,245.00
10-4310-030	SHERIFF- SALARIES AND WAGES PART-TIME	23,000.00	20,000.00	43,000.00
10-4310-040	SALARIES & WAGES-LONGEVITY	4,566.00	156.00	4,722.00
10-4310-090	SHERIFF- FICA TAX EXPENSE	64,366.00	-1,634.00	62,732.00
10-4310-100	SHERIFF- RETIREMENT	175,543.00	0	175,543.00
10-4310-101	SHERIFF- 401K CONTRIB.	40,874.00	0	40,874.00
10-4310-102	SHERIFF-SUPPLEMENTAL PENSION FUND	1,700.00	0	1,700.00
10-4310-130	SHERIFF- UNEMPLOYMENT INS.	5,328.00	0	5,328.00
10-4310-140	SHERIFF- WORKMAN'S COMP	54,697.00	0	54,697.00
10-4310-180	SHERIFF- PROFESSIONAL SERVICES	10,000.00	3,000.00	13,000.00
10-4310-181	SHERIFF- GROUP INS.	146,079.00	0	146,079.00
10-4310-210	SHERIFF- UNIFORMS	10,000.00	-400.00	9,600.00
10-4310-250	SHERIFF- SUPPLIES-VEHCILE	65,000.00	0	65,000.00
10-4310-260	SHERIFF- DEPARTMENTAL SUPPLIES	16,500.00	0	16,500.00
10-4310-270	SERVICE AWARDS	235.00	0	235.00
10-4310-310	SHERIFF- TRAVEL	2,500.00	8,500.00	11,000.00
10-4310-315	TRAINING	3,000.00	0	3,000.00
10-4310-320	SHERIFF- COMMUNICATIONS	13,400.00	1,275.00	14,675.00
10-4310-330	POSTAGE	2,000.00	600.00	2,600.00
10-4310-350	SHERIFF- MAINT. & REPAIR EQUIPMENT	2,000.00	0	2,000.00
10-4310-355	SHERIFF- MAINT.- VEHICLE	30,000.00	-5,500.00	24,500.00
10-4310-370	SHERIFF- PRINTING	200.00	-200.00	0.00
10-4310-380	ADVERTISING	200.00	-200.00	0.00
10-4310-390	SHERIFF- DUES & SUBSCRIPTIONS	400.00	-200.00	200.00
10-4310-392	SHERIFF- UNDERCOVER INVESTIGATIONS	7,000.00	0	7,000.00
10-4310-412	MAINT AGREEMENT-FINGERPRINT MACHINE	3,750.00	400.00	4,150.00
10-4310-413	LEASE-BUILDING	840.00	0	840.00
10-4310-414	MAINT AGREEMENTS-HRMS & QTR MASTER	1,310.00	0	1,310.00
10-4310-415	MAINT AGREEMENTS-RMS & RAMBLER	4,878.00	0	4,878.00
10-4310-417	LEASE - ANKLE MONITORING DEVICES	3,000.00	0	3,000.00
10-4310-540	CAPITAL OUTLAY VEHICLES	108,000.00	74,922.00	182,922.00

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10-4310-550	SHERIFF- CAPITAL OUTLAY - EQUIPMENT	28,000.00	1,000.00	29,000.00
10-4310-600	SHERIFF- ANIMAL CONTROL	12,000.00	-1,000.00	11,000.00
10-4310-601	DONATIONS-ANIMAL CONTROL	0.00	3,484.00	3,484.00
10-4310-602	SHERIFF-ABC BOARD FUNDING	2,400.00	23,858.00	26,258.00
10-4310-603	SHERIFF DONATIONS-PURCHASE OF K-9	0.00	774.00	774.00
10-4310-604	SHERIFF-COUNTY CONTRIB-PURCHASE OF K-9	1,500.00	0	1,500.00
10-4310-611	GUN PERMITS DISCRETIONARY-COUNTY PORTION	0.00	47,785.00	47,785.00
10-4310-612	GUN PERMITS-STATE PORTION	0.00	8,375.00	8,375.00
10-4310-613	FINGERPRINTING	0.00	6,905.00	6,905.00
10-4310-650	SHERIFF-DONATIONS	0.00	1,864.00	1,864.00
10-4310-904	NC ANIMAL SHELTER SUPPORT FUND GRANT	0.00	12,500.00	12,500.00
	Control Total	1,669,552.00	186,223.00	1,855,775.00
10-4311-000	SRO - WASHINGTON COUNTY UNION:	0	0	0.00
10-4311-010	SRO- WASH CO UNION-S & W- REGULAR	45,123.00	0	45,123.00
10-4311-040	SRO-UNION-LONGEVITY	446.00	11.00	457.00
10-4311-090	SRO- WASH CO UNION- FICA TAX EXPENSE	3,486.00	0	3,486.00
10-4311-100	SRO- WASH CO UNION- RETIREMENT EXPENSE	9,537.00	0	9,537.00
10-4311-101	SRO- WASH CO UNION- 401(K) CONTRIB.	2,278.00	0	2,278.00
10-4311-130	SRO - WASH CO UNION- UNEMPLOYMENT INS.	296.00	0	296.00
10-4311-140	SRO- WASH CO UNION- WORKMAN'S COMP EXPEN	3,130.00	0	3,130.00
10-4311-180	SRO- WASH CO UNION- GROUP INS.	8,005.00	0	8,005.00
10-4311-210	SRO- WASH CO UNION- UNIFORMS	500.00	0	500.00
10-4311-250	MAINTENANCE & REPAIR-VEHICLE	3,500.00	0	3,500.00
10-4311-260	SRO- WASH CO UNION-DEPARTMENTAL SUPPLIES	200.00	0	200.00
10-4311-270	SRO-WAS CO UNION-SERVICE AWARDS	50.00	0	50.00
10-4311-310	SRO- WASH CO UNION- TRAVEL	2,000.00	0	2,000.00
10-4311-315	TRAINING	500.00	0	500.00
	Control Total	79,051.00	11.00	79,062.00
10-4313-000	SRO- CRESWELL:	0	0	0.00
10-4313-010	SRO- CRESWELL-S & W- REGULAR	40,400.00	0	40,400.00
10-4313-090	SRO- CRESWELL- FICA TAX EXPENSE	3,090.00	0	3,090.00
10-4313-100	SRO- CRESWELL- RETIREMENT	8,456.00	0	8,456.00
10-4313-101	SRO- CRESWELL- 401K CONTRIB.	2,020.00	0	2,020.00
10-4313-130	SRO - CRESWELL- UNEMPLOYMENT INS.	296.00	0	296.00
10-4313-140	SRO- CRESWELL- WORKMAN'S COMP	2,775.00	0	2,775.00
10-4313-180	SRO- CRESWELL- GROUP INS.S	7,990.00	0	7,990.00
10-4313-210	SRO- CRESWELL- UNIFORMS	500.00	0	500.00
10-4313-250	MAINTENANCE & REPAIR-VEHICLE	3,500.00	0	3,500.00
10-4313-260	SRO- CRESWELL- DEPARTMENTAL SUPPLIES	200.00	0	200.00
10-4313-310	SRO- CRESWELL- TRAVEL	2,000.00	0	2,000.00
10-4313-315	TRAINING	500.00	0	500.00
	Control Total	71,727.00	0.00	71,727.00
10-4314-000	SRO- PLYMOUTH HIGH:	0	0	0.00
10-4314-010	SRO - PLYMOUTH HIGH-S & W- REGULAR	45,123.00	0	45,123.00
10-4314-090	SRO - PLYMOUTH HIGH- FICA TAX	3,452.00	0	3,452.00
10-4314-100	SRO - PLYMOUTH HIGH- RETIREMENT MATCH	9,444.00	0	9,444.00
10-4314-101	SRO - PLYMOUTH HIGH- 401K CONTRIBUTIONS	2,256.00	0	2,256.00
10-4314-130	SRO - PLYMOUTH HIGH- UNEMPLOYMENT INS.	296.00	0	296.00
10-4314-140	SRO - PLYMOUTH HIGH- WORKMAN'S COMP	3,099.00	0	3,099.00
10-4314-180	SRO - PLYMOUTH HIGH- GROUP INS.	8,005.00	0	8,005.00
10-4314-210	SRO - PLYMOUTH HIGH- UNIFORMS	500.00	0	500.00
10-4314-250	MAINT & REPAIR - VEHICLE	3,500.00	0	3,500.00
10-4314-260	DEPARTMENTAL SUPPLIES	200.00	0	200.00
10-4314-310	SRO- TRAVEL	2,000.00	0	2,000.00
10-4314-315	TRAINING	500.00	0	500.00

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	Control Total	78,375.00	0.00	78,375.00
10-4320-000	DETENTION CENTER:	0	0	0.00
10-4320-010	DETENTION CENTER- S & W - REGULAR	390,354.00	-85,000.00	305,354.00
10-4320-030	SALARIES & WAGE - OVERTIME	50,000.00	61,400.00	111,400.00
10-4320-031	DETENTION CENTER - S&W PARTTIME	31,000.00	23,600.00	54,600.00
10-4320-040	SALARIES & WAGES - LONGEVITY	2,714.00	194.00	2,908.00
10-4320-090	DETENTION CENTER- FICA TAX EXPENSE	36,266.00	0	36,266.00
10-4320-100	DETENTION CENTER- RETIREMENT	94,814.00	0	94,814.00
10-4320-101	DETENTION CENTER- 401(K) CONTRIB.	14,222.00	0	14,222.00
10-4320-130	DETENTION CENTER- UNEMPLOYMENT INS.	3,848.00	0	3,848.00
10-4320-140	DETENTION CENTER- WORKMAN'S COMP	32,559.00	0	32,559.00
10-4320-181	DETENTION CENTER- GROUP INS.	103,421.00	0	103,421.00
10-4320-185	TRAVEL	2,500.00	0	2,500.00
10-4320-190	DETENTION CENTER- TRAINING	5,000.00	0	5,000.00
10-4320-200	DETENTION CENTER- DEPARTMENTAL SUPPLIES	15,000.00	2,500.00	17,500.00
10-4320-210	DETENTION CENTER- UNIFORMS	7,500.00	0	7,500.00
10-4320-244	CONTRACTED SERVICES-SOUTHERN HEALTH PART	145,000.00	0	145,000.00
10-4320-247	DETENTION CENTER- FOOD & PROVISIONS	85,000.00	0	85,000.00
10-4320-270	SERVICE AWARDS	175.00	0	175.00
10-4320-290	SUPPLIES & MATERIALS-HYGIENE	3,000.00	0	3,000.00
10-4320-299	DETENTION CENTER- LAUNDRY & DRY CLEANING	7,500.00	0	7,500.00
10-4320-320	DETENTION CENTER- COMMUNICATIONS	1,200.00	0	1,200.00
10-4320-330	POSTAGE	300.00	0	300.00
10-4320-350	DETENTION CENTER- MAINT & REPAIR- EQUIP	20,000.00	-2,500.00	17,500.00
10-4320-550	DETENTION CENTER- CAPITAL OUTLAY- EQUIPM	50,000.00	0	50,000.00
10-4320-600	DETENTION CENTER- CONTRACTED SERVICES	110,000.00	0	110,000.00
10-4320-601	CONTRACTED SERVICES-OPTUM	3,700.00	0	3,700.00
10-4320-602	MAINTENANCE AGREEMENTS-SOUTHERN SOFTWARE	3,815.00	0	3,815.00
10-4320-603	MAINTENANCE AGREEMENTS-TOP GUARD	99.00	0	99.00
10-4320-900	GRANT-DHHS CORRECTIONS COVID19	0.00	21,190.00	21,190.00
	Control Total	1,218,987.00	21,384.00	1,240,371.00
10-4330-000	EMERGENCY MANAGEMENT:	0	0	0.00
10-4330-010	EMERGENCY MGMT - S & W- REGULAR	55,628.00	1,300.00	56,928.00
10-4330-090	EMERGENCY MGMT - FICA TAX EXPENSE	4,255.00	-500.00	3,755.00
10-4330-100	EMERGENCY MGMT - RETIREMENT	11,126.00	300.00	11,426.00
10-4330-101	EMERGENCY MGMT - 401(K) CONTRIB.	1,669.00	40.00	1,709.00
10-4330-130	EMERGENCY MGMT - UNEMPLOYMENT INS.	296.00	-296.00	0.00
10-4330-140	EMERGENCY MGMT - WORKMAN'S COMP	2,752.00	-131.00	2,621.00
10-4330-180	EMERGENCY MGMT - GROUP INS.	8,040.00	100.00	8,140.00
10-4330-250	MAINTENANCE & REPAIR - VEHICLE	2,000.00	-1,200.00	800.00
10-4330-260	EMERGENCY MGMT - DEPARTMENTAL SUPPLIES	5,000.00	-2,982.00	2,018.00
10-4330-270	EMERGENCY MGMT - GENERATOR FUEL	2,400.00	-1,109.00	1,291.00
10-4330-310	EMERGENCY MGMT - TRAVEL	2,500.00	1,000.00	3,500.00
10-4330-315	TRAINING	3,000.00	-800.00	2,200.00
10-4330-320	EMERGENCY MGMT - COMMUNICATIONS	4,750.00	-700.00	4,050.00
10-4330-330	POSTAGE	150.00	0	150.00
10-4330-350	EMERGENCY MGMT - MAINT. & REPAIR- EQUI	9,000.00	-6,507.00	2,493.00
10-4330-370	EMERGENCY MGMT - PRINTING	350.00	0	350.00
10-4330-380	ADVERTISING	350.00	250.00	600.00
10-4330-390	EMERGENCY MGMT - DUES & SUBSCRIPTIONS	2,200.00	0	2,200.00
10-4330-400	EM DONATIONS-EMERGENCY RESPONSE BANQUET	5,442.00	-4,000.00	1,442.00
10-4330-401	DONATIONS - EMERGENCY MANAGEMENT	0.00	878.00	878.00
10-4330-540	EMERGENCY MGMT - CAPITAL OUTLAY- VEHIC	0.00	60,935.00	60,935.00
10-4330-600	EMERGENCY MGMT - CONTRACTED SERVICES	8,500.00	1,050.00	9,550.00
10-4330-703	WEYERHAEUSER GIVING GRANT	0.00	2,000.00	2,000.00

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10-4330-707	GRANT-EM CAPACITY BLDG COMPETITIVE GRT	0.00	52,000.00	52,000.00
10-4330-995	MAINTENANCE AGREEMENTS - HYPER REACH	1,945.00	0	1,945.00
	Control Total	131,353.00	101,628.00	232,981.00
10-4340-000	FIRE PROTECTION:	0	0	0.00
10-4340-582	FIRE PROTECTION - ROPER FIRE TRUCK	398,952.00	-398,952.00	0.00
10-4340-991	PLYMOUTH VFD-OPERATIONAL	0.00	129,259.00	129,259.00
10-4340-992	ROPER VFD-OPERATIONAL	0.00	81,727.00	81,727.00
10-4340-993	CRESWELL VFD-OPERATIONAL	0.00	51,685.00	51,685.00
10-4340-994	MCVFD-OPERATIONAL	0.00	58,309.00	58,309.00
10-4340-995	LAKE PHELPS VFD-OPERATIONAL	0.00	46,034.00	46,034.00
10-4340-996	PUNGO VFD-OPERATIONAL	0.00	23,750.00	23,750.00
10-4340-997	PINETOWN/LONG ACRE VFD	0.00	8,188.00	8,188.00
10-4340-998	CRESWELL VFD-WELL-CIP	40,000.00	0	40,000.00
	Control Total	438,952.00	0.00	438,952.00
10-4345-000	FORESTRY:	0	0	0.00
10-4345-991	FORESTRY MATCH (35%)	94,891.00	0	94,891.00
	Control Total	94,891.00	0.00	94,891.00
10-4350-000	INSPECTIONS & PLANNING:	0	0	0.00
10-4350-121	SALARIES & WAGES-REGULAR	100,228.00	2,400.00	102,628.00
10-4350-127	SALARIES & WAGES-LONGEVITY	707.00	19.00	726.00
10-4350-181	FICA TAX	7,722.00	-800.00	6,922.00
10-4350-182	RETIREMENT	20,187.00	600.00	20,787.00
10-4350-183	GROUP INSURANCE	18,023.00	150.00	18,173.00
10-4350-184	401(K) CONTRIBUTIONS	3,028.00	50.00	3,078.00
10-4350-185	UNEMPLOYMENT INSURANCE	592.00	-592.00	0.00
10-4350-186	WORKMAN'S COMP	4,881.00	-653.00	4,228.00
10-4350-260	DEPARTMENTAL SUPPLIES	4,000.00	0	4,000.00
10-4350-311	TRAVEL	1,000.00	0	1,000.00
10-4350-320	COMMUNICATIONS	2,500.00	0	2,500.00
10-4350-330	INSPECTIONS - POSTAGE	250.00	0	250.00
10-4350-341	PRINTING	500.00	0	500.00
10-4350-352	MAINT & REPAIR-EQUIPMENT	1,000.00	0	1,000.00
10-4350-353	MAINT & REPAIR-VEHICLE	1,000.00	0	1,000.00
10-4350-370	ADVERTISING	500.00	0	500.00
10-4350-395	TRAINING	2,500.00	0	2,500.00
10-4350-491	DUES & SUBSCRIPTIONS	500.00	0	500.00
10-4350-500	DECOMMISSIONING BOND-SOLAR FARMS	50,000.00	0	50,000.00
10-4350-600	CONTRACTED SERV-ABANDONED PROPERTY DEMO	10,000.00	0	10,000.00
10-4350-602	CONTRACTED SERVICES-LEGAL	10,000.00	0	10,000.00
	Control Total	239,118.00	1,174.00	240,292.00
10-4915-000	GEOGRAPHIC INFORMATION SYSTEMS:	0	0	0.00
10-4915-181	GIS-PROFESSIONAL SERVICES	9,240.00	0	9,240.00
10-4915-350	MAINT AGREEMENTS-ESRI SOFTWARE	1,777.00	0	1,777.00
	Control Total	11,017.00	0.00	11,017.00
10-5110-000	DISTRICT HEALTH	0	0	0.00
10-5110-991	MTW HEALTH DEPARTMENT	219,281.00	0	219,281.00
10-5110-993	2ND DIST DRUG COURT COORDINATOR POSITION	89,238.00	0	89,238.00
	Control Total	308,519.00	0.00	308,519.00
10-5150-000	SENIOR CITIZENS CENTER:	0	0	0.00
10-5150-010	SENIOR CITIZENS CENT- S & W- REGULAR	93,905.00	8,400.00	102,305.00
10-5150-040	SALARIES & WAGES-LONGEVITY	1,040.00	295.00	1,335.00
10-5150-090	SENIOR CITIZENS CENT- FICA TAX EXPENSE	7,263.00	205.00	7,468.00
10-5150-100	SENIOR CITIZENS CENT- RETIREMENT	18,989.00	1,800.00	20,789.00
10-5150-101	SENIOR CITIZENS CENT- 401(K) CONTRIB.	2,848.00	225.00	3,073.00
10-5150-130	SENIOR CITIZENS CTR- WORKMAN'S COMP	1,430.00	1.00	1,431.00

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10-5150-131	SENIOR CENTER- UNEMPLOYMENT INS.	856.00	-856.00	0.00
10-5150-180	SENIOR CITIZENS CENT- GROUP INS.	23,879.00	990.00	24,869.00
10-5150-247	APPROPRIATION-ALBEMARLE NUTRITION	47,807.00	0	47,807.00
10-5150-257	DEPARTMENT SUPPLIES-CRAFTS/CERAMICS	3,500.00	1,000.00	4,500.00
10-5150-260	DEPARTMENTAL SUPPLIES	3,000.00	1,999.00	4,999.00
10-5150-280	POSTAGE	300.00	0	300.00
10-5150-310	SENIOR CITIZENS CTR- TRAVEL	3,000.00	-1,750.00	1,250.00
10-5150-315	TRAINING	3,500.00	-250.00	3,250.00
10-5150-320	SENIOR CITIZENS CENT- COMMUNICATIONS	1,000.00	800.00	1,800.00
10-5150-330	UTILITIES-GAS	9,000.00	0	9,000.00
10-5150-350	SENIOR CENTER- MAINT & REPAIR- BUILDING	1,500.00	0	1,500.00
10-5150-351	SENIOR CENTER- MAINT & REPAIR - EQUIP	1,500.00	-800.00	700.00
10-5150-370	TRAVEL-SENIOR GAMES	300.00	0	300.00
10-5150-380	SENIOR CENTER TRIPS	0.00	6,974.00	6,974.00
10-5150-390	SENIOR CENTER-DUES & SUBSCRIPTIONS	2,100.00	0	2,100.00
10-5150-600	SENIOR CITIZENS CTR- CONTRACTED SERVICES	4,000.00	0	4,000.00
10-5150-601	CONTRACTED SERVICES - SCHEDULING SYSTEM	900.00	0	900.00
10-5150-650	SENIOR CENTER DONATIONS	0.00	4,994.00	4,994.00
	Control Total	231,617.00	24,027.00	255,644.00
10-5155-000	VETERAN SERVICE:	0	0	0.00
10-5155-320	VETERAN SERVICE OFFC- COMMUNICATIONS	600.00	0	600.00
	Control Total	600.00	0.00	600.00
10-5310-000	SOCIAL SERVICES- ADMINISTRATION:	0	0	0.00
10-5310-010	SALARIES & WAGES-BOARD	1,500.00	-130.00	1,370.00
10-5310-011	SS ADMIN.- S & W- REGULAR	2,194,520.00	-108,443.00	2,086,077.00
10-5310-013	SALARIES & WAGES-LONGEVITY	19,351.00	600.00	19,951.00
10-5310-030	LEGAL - IV-D	25,000.00	-16,892.00	8,108.00
10-5310-031	CHILD SUPPORT CONTRACT	0.00	135,000.00	135,000.00
10-5310-090	SS ADMIN.- FICA TAX	169,361.00	-9,877.00	159,484.00
10-5310-100	SS ADMIN.- RETIREMENT	442,774.00	-16,180.00	426,594.00
10-5310-101	SS ADMIN.- 401(K) CONTRIB.	66,416.00	-4,000.00	62,416.00
10-5310-130	HUMAN SERVICES- UNEMPLOYMENT INS.	16,512.00	0	16,512.00
10-5310-140	SS ADMIN.- WORKMAN'S COMP	52,715.00	-4,254.00	48,461.00
10-5310-180	LEGAL-PROTECTIVE SERVICES	45,000.00	-8,500.00	36,500.00
10-5310-181	SS ADMIN.- GROUP INS.	466,869.00	-42,111.00	424,758.00
10-5310-250	MAINT & REPAIR - VEHICLE	7,500.00	3,000.00	10,500.00
10-5310-257	SS ADMIN.- COUNTY GENERAL ASSISTANCE	5,000.00	7,500.00	12,500.00
10-5310-258	DSS COMMUNITY DONATIONS-CHRISTMAS	0.00	2,578.00	2,578.00
10-5310-259	DSS COMMUNITY DONATIONS-FOSTER CHILDREN	0.00	812.00	812.00
10-5310-260	DEPARTMENTAL SUPPLIES	45,000.00	1,500.00	46,500.00
10-5310-268	FOOD STAMPS DIRECT CHARGE	5,500.00	-1,700.00	3,800.00
10-5310-270	SERVICE AWARDS	600.00	0	600.00
10-5310-310	TRAVEL	8,000.00	4,000.00	12,000.00
10-5310-311	SS ADMIN - VEHICLE FUEL	9,000.00	2,000.00	11,000.00
10-5310-315	TRAINING	15,000.00	11,000.00	26,000.00
10-5310-320	SS ADMIN.- COMMUNICATIONS	25,000.00	-2,500.00	22,500.00
10-5310-330	UTILITIES	25,000.00	2,500.00	27,500.00
10-5310-340	SS ADMIN.- POSTAGE	12,000.00	-4,500.00	7,500.00
10-5310-350	SS ADMIN.- MAINT AND REPAIR- BLDG.	15,000.00	16,550.00	31,550.00
10-5310-351	SS ADMIN.- REPAIR AND MAINT- EQUIP.	2,500.00	6,599.00	9,099.00
10-5310-370	SS ADMIN.- ADVERTISING	2,000.00	-300.00	1,700.00
10-5310-390	SS ADMIN.- DUES AND SUBSCRIPTION	15,000.00	0	15,000.00
10-5310-410	LEASE-EQUIPMENT	3,000.00	-3,000.00	0.00
10-5310-550	SOCIAL SERVICES- CAPITAL OUTLAY- EQUIPMEN	128,000.00	86,900.00	214,900.00
10-5310-600	SOCIAL SERVICES- CONTRACTED SERVICES	95,710.00	112,380.00	208,090.00

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10-5310-601	MAINT AGREEMENTS-NC CORRELS	1,300.00	0	1,300.00
10-5310-602	MAINT AGREEMENTS-INFO INC.	4,910.00	0	4,910.00
10-5310-605	SS ADMIN - SECURITY CONTRACT	25,000.00	-15,000.00	10,000.00
10-5310-610	SS ADMIN.- VENDOR FEES	9,000.00	-6,000.00	3,000.00
10-5310-611	SS FAMILY REUNIFICATION (PSYCH EVALS)	10,000.00	6,500.00	16,500.00
	Control Total	3,969,038.00	156,032.00	4,125,070.00
10-5380-000	SOCIAL SERVICES-ECONOMIC SUPPORT:	0	0	0.00
10-5380-011	IN-HOME SERVICES (100%)	81,922.00	-1,181.00	80,741.00
10-5380-030	SS ECONOMIC SUPPORT- CRISIS INTERVENTION	71,992.00	0	71,992.00
10-5380-190	WF EMPLOYMENT SERVICES	10,000.00	-5,000.00	5,000.00
10-5380-370	TANF-EMERGENCY ASSISTANCE	20,000.00	11,340.00	31,340.00
10-5380-375	DSS COMMUNITY DONATIONS-EMERGENCY RELIEF	0.00	516.00	516.00
10-5380-376	TITLE IV-FOSTER CARE	135,000.00	0	135,000.00
10-5380-377	STATE FOSTER HOME CARE	50,000.00	-8,100.00	41,900.00
10-5380-379	SS ECONOMIC SUPPORT- SPECIAL ASSISTANCE	97,500.00	-7,500.00	90,000.00
10-5380-381	TITLE IV-E ADOPTION	24,150.00	-2,500.00	21,650.00
10-5380-383	SPECIAL LINKS (100%)	5,000.00	0	5,000.00
10-5380-384	CHILD CARE (MOE-PART OF &65K MIN)	20,000.00	-9,500.00	10,500.00
10-5380-403	SS ECONOMIC SUPPORT- BLIND COMMISSION	2,500.00	-350.00	2,150.00
10-5380-404	SS ECONOMIC SUPP-CIP/LIEAP SUPPLEMENTS	0.00	14,382.00	14,382.00
10-5380-405	LIHWAP-LOW INCOME HOUSEHLD WATER ASSIST	0.00	14,424.00	14,424.00
10-5380-406	LIEAP PAYMENTS	50,000.00	0	50,000.00
10-5380-407	ADOPTION PROMOTIONS	0.00	72,645.00	72,645.00
10-5380-408	SS ECON SUPPORT - MEDICAID PAYBACKS	12,500.00	-11,500.00	1,000.00
10-5380-409	SS ECON SUPPORT - STATE PROGRAM RETURNS	12,500.00	7,660.00	20,160.00
10-5380-410	GENERAL ASSISTANCE-FOSTER CARE CHILDREN	9,500.00	-2,000.00	7,500.00
	Control Total	602,564.00	73,336.00	675,900.00
10-5400-000	SOCIAL SERVICES TRANSPORTATION:	0	0	0.00
10-5400-200	DOT GRANT - OFFICE SUPPLIES (85% REIMB)	6,000.00	-500.00	5,500.00
10-5400-202	DOT GRANT-CLEANING/OTHER SUPPLIES (85%)	6,000.00	600.00	6,600.00
10-5400-250	MAINT & REPAIR-VEHICLE	35,000.00	0	35,000.00
10-5400-260	- TRANSIT ADVERTISING	5,000.00	-600.00	4,400.00
10-5400-310	SS TRANSPORTATION- WF TRANSPORTATION	15,000.00	-6,000.00	9,000.00
10-5400-311	RIVERLIGHT TRANSIT VEHICLE FUEL	37,500.00	0	37,500.00
10-5400-315	DOT GRANT - TRAVEL/TRAINING (85% REIMB)	4,500.00	-2,000.00	2,500.00
10-5400-320	SS TRANSPORTATION- COMMUNICATIONS	6,500.00	2,000.00	8,500.00
10-5400-347	GRANT-RDC TRANSPORTATION	6,000.00	0	6,000.00
10-5400-372	VOLUNTEER TRANSPORTATION-MEDICAID	35,000.00	-8,819.00	26,181.00
10-5400-390	DOT-DUES AND SUBSCRIPTIONS (85% REIMB)	750.00	500.00	1,250.00
10-5400-540	CAPITAL OUTLAY-VAN REPLACEMENT	280,000.00	-30,000.00	250,000.00
10-5400-600	SS TRANSPORTATION- WORK FIRST DOT	3,354.00	608.00	3,962.00
10-5400-601	MAINT AGREEMENTS-CTS SOFTWARE	11,230.00	0	11,230.00
10-5400-602	CONTRACTED LABOR - RIVERLIGHT	0.00	10,000.00	10,000.00
10-5400-603	DRUG TEST CONTRACT-SAFETY WORKS	1,000.00	0	1,000.00
10-5400-610	SENIOR CENTER TRANSPORTATION	6,000.00	0	6,000.00
	Control Total	458,834.00	-34,211.00	424,623.00
10-5830-000	JUVENILE SERVICE:	0	0	0.00
10-5830-200	JCPC-WASHINGTON COUNTY YOUTH	9,650.00	0	9,650.00
10-5830-250	JCPC - CBA	10,910.00	0	10,910.00
10-5830-299	JCPC - ROANOKE AREA YOUTH	76,183.00	0	76,183.00
	Control Total	96,743.00	0.00	96,743.00
10-5910-000	EDUCATION-SCHOOLS/COMMUNITY COLLEGE:	0	0	0.00
10-5910-991	CURRENT EXPENSE - BOE	1,735,000.00	0	1,735,000.00
	Control Total	1,735,000.00	0.00	1,735,000.00
10-5911-000	COMMUNICATIONS:	0	0	0.00

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10-5911-010	COMMUNICATIONS-S & W- REGULAR	228,127.00	-15,000.00	213,127.00
10-5911-030	SALARIES & WAGES-OVERTIME	65,000.00	10,000.00	75,000.00
10-5911-031	SALARIES & WAGES-PARTTIME	50,000.00	5,000.00	55,000.00
10-5911-040	SALARIES & WAGES-LONGEVITY	316.00	8.00	324.00
10-5911-090	COMMUNICATIONS- FICA TAX	26,272.00	0	26,272.00
10-5911-100	COMMUNICATIONS- RETIREMENT	68,688.00	0	68,688.00
10-5911-130	COMMUNICATIONS- 401(K) CONTRIB.	10,303.00	0	10,303.00
10-5911-131	COMMUNICATIONS - UNEMPLOYMENT	2,368.00	0	2,368.00
10-5911-140	COMMUNICATIONS- WORKERS' COMP	2,092.00	0	2,092.00
10-5911-180	COMMUNICATIONS- GROUP INS.	63,604.00	0	63,604.00
10-5911-210	UNIFORMS	3,000.00	0	3,000.00
10-5911-260	DEPARTMENTAL SUPPLIES	7,000.00	0	7,000.00
10-5911-310	TRAVEL	1,500.00	0	1,500.00
10-5911-315	TRAINING	5,000.00	0	5,000.00
10-5911-320	COMMUNICATIONS	17,000.00	0	17,000.00
10-5911-330	POSTAGE	100.00	0	100.00
10-5911-412	MAINT AGREEMENTS-DCI/OMINIX	1,500.00	0	1,500.00
10-5911-413	MAINT AGREEMENTS-SOUTHERN SOFTWARE	2,208.00	0	2,208.00
10-5911-415	MAINTENANCE AGREEMENT - MOTOROLA	14,551.00	0	14,551.00
10-5911-540	CAPITAL OUTLAY EQUIPMENT-PRIMARY PSAP	9,000.00	0	9,000.00
10-5911-610	GRANT-NCDIT WASHINGTON CO RADIO UPGRADE	0.00	100,462.00	100,462.00
	Control Total	577,629.00	100,470.00	678,099.00
10-5940-000	REHABILITATION:	0	0	0.00
10-5940-991	TRILLIUM-LOCAL FUNDING	27,000.00	0	27,000.00
10-5940-992	TRILLIUM-ABC BOTTLE TAX	3,000.00	0	3,000.00
10-5940-993	ALBEMARLE TIDELAND RET OPEB	13,240.00	0	13,240.00
	Control Total	43,240.00	0.00	43,240.00
10-6000-000	MEDICAL EXAMINER:	0	0	0.00
10-6000-180	CONTRACT-MEDICAL EXAMINER	10,000.00	0	10,000.00
	Control Total	10,000.00	0.00	10,000.00
10-6050-000	COOPERATIVE EXT SERVICE:	0	0	0.00
10-6050-010	COOPERATIVE EXT SERV- S & W - REGULAR	95,050.00	3,000.00	98,050.00
10-6050-090	COOPERATIVE EXT SERV- FICA TAX EXPENSE	7,270.00	0	7,270.00
10-6050-100	COOPERATIVE EXT SERV- RETIREMENT	25,664.00	-1,000.00	24,664.00
10-6050-130	COOPERATIVE EXT SERV- UNEMPLOYMENT INS.	951.00	0	951.00
10-6050-140	COOPERATIVE EXT SERV- WORKMAN'S COMP	110.00	0	110.00
10-6050-180	COOPERATIVE EXT SERV- GROUP INS.	17,010.00	-2,000.00	15,010.00
10-6050-260	DEPARTMENTAL SUPPLIES	1,800.00	0	1,800.00
10-6050-310	TRAVEL	1,200.00	0	1,200.00
10-6050-320	COOPERATIVE EXT SERV- COMMUNICATIONS	1,550.00	0	1,550.00
10-6050-340	COOPERATIVE EXT SERV- POSTAGE	150.00	0	150.00
10-6050-350	MAINT & REPAIR-EQUIPMENT	300.00	0	300.00
10-6050-390	DUES & SUBSCRIPTIONS	995.00	0	995.00
10-6050-410	LEASE-EQUIPMENT	2,125.00	0	2,125.00
10-6050-998	MIPPA GRANT-MEDICAID IMPROVEMENT FOR PAT	2,500.00	689.00	3,189.00
10-6050-999	GRANT - SHIIP	5,129.00	2,689.00	7,818.00
	Control Total	161,804.00	3,378.00	165,182.00
10-6060-000	SOIL & WATER:	0	0	0.00
10-6060-030	SALARIES & WAGES-REGULAR	31,251.00	800.00	32,051.00
10-6060-031	SALARIES & WAGES-PART TIME	13,000.00	-950.00	12,050.00
10-6060-090	SOIL & WATER- FICA TAX	3,385.00	0	3,385.00
10-6060-100	SOIL & WATER- RETIREMENT	8,850.00	0	8,850.00
10-6060-101	SOIL AND WATER- 401(K) CONTRIB.	1,328.00	0	1,328.00
10-6060-130	SOIL & WATER- UNEMPLOYMENT INS.	280.00	0	280.00
10-6060-140	SOIL & WATER- WORKMAN'S COMP	1,248.00	0	1,248.00

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10-6060-180	SOIL & WATER CONSERV- GROUP INS.	7,959.00	150.00	8,109.00
10-6060-200	SOIL & WATER- DEPTAL SUPPLIES	1,500.00	-300.00	1,200.00
10-6060-310	SOIL & WATER- TRAVEL	1,200.00	1,250.00	2,450.00
10-6060-315	TRAINING	2,400.00	-750.00	1,650.00
10-6060-320	SOIL & WATER- COMMUNICATIONS	2,000.00	0	2,000.00
10-6060-330	SOIL & WATER - POSTAGE	250.00	0	250.00
10-6060-350	MAINT & REPAIR - EQUIPMENT	750.00	300.00	1,050.00
10-6060-380	SOIL & WATER - ADVERTISING	350.00	0	350.00
10-6060-390	DUES & SUBSCRIPTIONS	800.00	-500.00	300.00
	Control Total	76,551.00	0.00	76,551.00
10-6110-000	CULTURAL/LIBRARY:	0	0	0.00
10-6110-991	REGIONAL LIBRARY	205,000.00	0	205,000.00
	Control Total	205,000.00	0.00	205,000.00
10-6120-000	RECREATION:	0	0	0.00
10-6120-010	RECREATION-S & W- REGULAR	42,638.00	3,700.00	46,338.00
10-6120-030	SALARIES & WAGES-PARTTIME	20,000.00	-3,000.00	17,000.00
10-6120-040	SALARIES & WAGES-LONGEVITY	1,131.00	29.00	1,160.00
10-6120-090	RECREATION- FICA TAX EXPENSE	5,077.00	0	5,077.00
10-6120-100	RECREATION- RETIREMENT	13,274.00	-2,500.00	10,774.00
10-6120-101	RECREATION- 401(K) CONTRIB.	1,991.00	-500.00	1,491.00
10-6120-130	RECREATION- UNEMPLOYMENT INS.	296.00	-296.00	0.00
10-6120-140	RECREATION- WORKMAN'S COMP	3,691.00	0	3,691.00
10-6120-180	RECREATION- GROUP INS.	8,006.00	75.00	8,081.00
10-6120-200	SUPPLIES & MATERIALS	6,000.00	-1,000.00	5,000.00
10-6120-250	SUPPLIES - VEHICLES	5,000.00	0	5,000.00
10-6120-260	OFFICE SUPPLIES	3,000.00	4,269.00	7,269.00
10-6120-270	SPORTS EQUIPMENT	9,000.00	0	9,000.00
10-6120-271	RECREATION-SERVICE AWARDS	200.00	-200.00	0.00
10-6120-310	TRAVEL	5,000.00	0	5,000.00
10-6120-315	TRAINING	750.00	-500.00	250.00
10-6120-320	RECREATION- COMMUNICATIONS	3,250.00	800.00	4,050.00
10-6120-325	POSTAGE	100.00	-100.00	0.00
10-6120-330	RECREATION- COUNTY RECREATION- UTILITIES	16,000.00	5,000.00	21,000.00
10-6120-350	MAINT & REPAIR - BUILDINGS	16,000.00	2,300.00	18,300.00
10-6120-355	MAINT & REPAIR - VEHICLE	5,000.00	-500.00	4,500.00
10-6120-390	DEPARTMENTAL SUPPLIES - AWARDS	2,000.00	0	2,000.00
10-6120-450	INSURANCE AND BONDS	2,203.00	0	2,203.00
10-6120-491	DUES & SUBSCRIPTIONS-TOURNAMENT FEES	2,000.00	0	2,000.00
10-6120-550	CAPITAL OUTLAY - EQUIPMENT	46,548.00	-5,000.00	41,548.00
10-6120-553	MAINTENANCE/EQUIPMENT - SKINNERS	4,000.00	-2,769.00	1,231.00
10-6120-610	CONTRACTED SERVICES-LEAD/ASST/OFFICIALS	7,500.00	700.00	8,200.00
10-6120-650	RECREATION-DONATIONS	0.00	5,833.00	5,833.00
10-6120-693	NCDEQ GRANT-RECREATION-VOLKSWAGON SETTLE	110,098.00	0	110,098.00
	Control Total	339,753.00	6,341.00	346,094.00
10-6180-000	COMMUNITY ALTERNATIVE:	0	0	0.00
10-6180-600	CONTRACTED SERVICES - IN HOME (100%)	5,000.00	0	5,000.00
	Control Total	5,000.00	0.00	5,000.00
10-8300-000	CENTRAL SERVICES:	0	0	0.00
10-8300-120	ADDITIONAL SALARY/BENEFIT EXP-COMP STUDY	260,000.00	-826.00	259,174.00
10-8300-130	ADDITIONAL UNEMPLOYMENT INSURANCE	5,000.00	0	5,000.00
10-8300-140	COPIER MAINTENANCE AGREEMENT	10,000.00	0	10,000.00
10-8300-321	CENTRAL SERVICES-COMMUNICATIONS-TELECOM	23,000.00	-3,400.00	19,600.00
10-8300-391	CENTRAL SERVICES-SOFTWARE LICENSES	16,000.00	3,400.00	19,400.00
10-8300-451	INSURANCE-PROPERTY & LIABILITY	310,849.00	0	310,849.00
10-8300-452	INSURANCE-TRANSPORTATION (15 PASSENGER)	12,500.00	0	12,500.00

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10-8300-491	APPROP-ALBEMARLE COMMISSION	12,208.00	0	12,208.00
	Control Total	649,557.00	-826.00	648,731.00
10-9800-000	TRANSFERS:	0	0	0.00
10-9800-033	TRANSFER TO SANITATION	50,000.00	50,000.00	100,000.00
10-9800-039	TRANSFER TO AIRPORT FUND	99,738.00	0	99,738.00
10-9800-040	TRANSFER TO WCH PENSION FUND	450,000.00	0	450,000.00
10-9800-058	TRANSFER TO PROJECTS/GRANTS FUND	10,000.00	156,333.00	166,333.00
10-9800-070	TRANSFER TO RE-VAL FUND	40,000.00	0	40,000.00
10-9800-982	TRANSFER TO WASH CO EMS	398,952.00	0	398,952.00
	Control Total	1,048,690.00	206,333.00	1,255,023.00
10-9990-000	CONTINGENCY	40,000.00	7,347.00	47,347.00
	Control Total	40,000.00	7,347.00	47,347.00
21-0000-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOLS:	0	0	0.00
21-5912-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOLS:	0	0	0.00
21-5912-691	CAPITAL OUTLAY-WASHINGTON COUNTY SCHOOLS	400,000.00	0	400,000.00
21-5912-695	GRANT-NEEDS BASED PUB SC-PLANNING/DESIGN	2,000,000.00	-206,963.58	1,793,036.42
21-5912-696	GRANT-NEEDS BASED PUB SC-CONSTRUCTION	47,000,000.00	-362,745.64	46,637,254.36
21-5912-698	GRANT-NEEDS BASED PUB SC-ENGINEERING	140,219.00	109,413.00	249,632.00
21-5912-700	TRUIST PK12 FUNDED CONSTRUCTION	0.00	17,815,502.45	17,815,502.45
21-5912-701	TRUIST PK-12 LOAN-EXPENSE-EARNED INCOME	0.00	355,042.36	355,042.36
21-8000-600	DESIGNATED FOR FUTURE APPROP-BOE CO	19,763,500.00	-19,763,500.00	0.00
21-9200-001	TRUIST INTERERST (STARTS IN FY 24)	431,058.00	65,131.36	496,189.36
	Control Total	69,734,777.00	-1,988,120.05	67,746,656.95
30-0000-000	DRAINAGE FUND:	0	0	0.00
30-7140-000	EDDIE SMITH CANAL:	0	0	0.00
30-7140-040	PROFESSIONAL SERVICES-EDDIE SMITH CANAL	2,000.00	-200.00	1,800.00
30-7140-380	EDDIE SMITH CANAL-ADVERTISING	0.00	200.00	200.00
30-7140-600	EDDIE SMITH CANAL- DRAINAGE- CON SVC PR	15,000.00	0	15,000.00
	Control Total	17,000.00	0.00	17,000.00
30-8000-000	WATERSHED IMPROVEMENT:	0	0	0.00
30-8000-340	BEAVER CONTROL	35,000.00	0	35,000.00
30-8000-600	AQUATIC WEED SPRAYING	30,000.00	0	30,000.00
30-8000-610	CLEARING & SNAGGING	30,000.00	0	30,000.00
30-8000-611	MAUL 7 KENDRICKS CREEKS PROJECT	11,000.00	0	11,000.00
	Control Total	106,000.00	0.00	106,000.00
33-0000-000	SANITATION FUND:	0	0	0.00
33-7400-000	LANDFILL & COLLECTION:	0	0	0.00
33-7400-010	LANDFILL & COLLECT-S & W- REGULAR	58,598.00	-9,800.00	48,798.00
33-7400-031	LANDFILL & COLLECT - S & W PARTTIME	4,000.00	3,800.00	7,800.00
33-7400-040	LANDFILL & COLLECT- PROFESSIONAL SERVICE	25,000.00	0	25,000.00
33-7400-090	LANDFILL & COLLECT- FICA TAX EXPENSE	4,788.00	0	4,788.00
33-7400-100	LANDFILL & COLLECT- RETIREMENT EXPENSE	12,520.00	-3,000.00	9,520.00
33-7400-101	LANDFILL & COLLECT- 401(K) CONTRIB.	1,878.00	0	1,878.00
33-7400-130	LANDFILL & COLLECTIO- UNEMPLOYMENT INS.	592.00	-592.00	0.00
33-7400-140	LANDFILL & COLLECT- WORKMAN'S COMP	7,435.00	0	7,435.00
33-7400-180	LANDFILL & COLLECT- GROUP INS.	15,906.00	-470.00	15,436.00
33-7400-200	MAINTENANCE SUPPLIES & MATERIALS	1,500.00	0	1,500.00
33-7400-210	LANDFILL & COLLECT - UNIFORMS	800.00	0	800.00
33-7400-250	SUPPLIES & MATERIALS-VEHICLE	6,000.00	0	6,000.00
33-7400-260	DEPARTMENTAL SUPPLIES	3,000.00	0	3,000.00
33-7400-310	TRAVEL	300.00	0	300.00
33-7400-315	TRAINING	2,500.00	0	2,500.00
33-7400-320	LANDFILL & COLLECT- COMMUNICATIONS	2,300.00	0	2,300.00
33-7400-330	LANDFILL & COLLECT- UTILITIES	2,000.00	0	2,000.00
33-7400-340	LANDFILL & COLLECT- POSTAGE	250.00	0	250.00

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33-7400-350	MAINTENANCE AND REPAIR-EQUIPMENT	15,000.00	0	15,000.00
33-7400-370	LANDFILL & COLLECT- ADVERTISING	1,500.00	0	1,500.00
33-7400-390	LANDFILL & COLLECT-DUES & SUBSCRIPTIONS	6,000.00	0	6,000.00
33-7400-550	CAPITAL OUTLAY-EQUIPMENT	18,000.00	0	18,000.00
33-7400-600	CONTRACTED SERVICES	75,000.00	0	75,000.00
33-7400-991	LANDFILL & COLLECTIO- NC DOR ASSESSMENT	3,000.00	0	3,000.00
33-7400-999	LANDFILL POSTCLOSURE COSTS	50,000.00	0	50,000.00
33-7401-600	CONTRACT-SCRAP TIRE	130,000.00	0	130,000.00
33-7402-600	CONTRACT-GARBAGE COLLECTIONS	905,000.00	0	905,000.00
33-7402-606	ARSWMA ADM FEES	3,974.00	0	3,974.00
33-7402-610	CONTRACT-REGIONAL LANDFILL	300,000.00	0	300,000.00
33-7500-000	LANDFILL - DEPRECIATION	6,348.00	0	6,348.00
	Control Total	1,663,189.00	-10,062.00	1,653,127.00
33-8100-000	CAPITAL PROJECTS:	0	0	0.00
33-8100-601	DESIGNATED FOR FUTURE APPROPRIATION	0.00	50,000.00	50,000.00
	Control Total	0.00	50,000.00	50,000.00
35-0000-000	WATER WORKS:	0	0	0.00
35-7130-000	OPERATIONS & MAINTENANCE:	0	0	0.00
35-7130-010	OPERATION&MAINT.-S & W- REGULAR	200,827.00	25,000.00	225,827.00
35-7130-040	OPERATION&MAINT.- PROFESSIONAL SERVICES	56,500.00	-4,600.00	51,900.00
35-7130-050	SALARIES & WAGES-LONGEVITY	1,801.00	46.00	1,847.00
35-7130-090	OPERATION&MAINT.- FICA TAX EXPENSE	15,501.00	1,000.00	16,501.00
35-7130-100	OPERATION&MAINT.- RETIREMENT EXPENSE	40,526.00	4,400.00	44,926.00
35-7130-101	OPERATION- 401(K) CONTRIB.	6,079.00	200.00	6,279.00
35-7130-130	OPERATION&MAINT.- UNEMPLOYMENT INS.	1,776.00	-46.00	1,730.00
35-7130-140	OPERATION&MAINT.- WORKMAN'S COMP	11,187.00	0	11,187.00
35-7130-180	OPERATION&MAINT.- GROUP INS.	49,780.00	0	49,780.00
35-7130-200	SUPPLIES & MATERIALS	25,000.00	11,350.00	36,350.00
35-7130-210	OPERATION&MAINT.- UNIFORMS	2,200.00	-1,100.00	1,100.00
35-7130-250	VEHICLE SUPPLIES	17,500.00	3,500.00	21,000.00
35-7130-260	DEPARTMENTAL SUPPLIES	4,500.00	0	4,500.00
35-7130-298	MAINT & REPAIR-TANK	66,000.00	-1,000.00	65,000.00
35-7130-315	TRAINING	4,000.00	-3,000.00	1,000.00
35-7130-320	OPERATION&MAINT.- COMMUNICATIONS	3,800.00	-1,000.00	2,800.00
35-7130-330	UTILITIES-ELECTRICITY	12,500.00	0	12,500.00
35-7130-340	OPERATION&MAINT.- POSTAGE	24,000.00	0	24,000.00
35-7130-350	MAINT & REPAIR-EQUIPMENT	25,000.00	15,000.00	40,000.00
35-7130-370	OPERATION&MAINT.- ADVERTISING	500.00	0	500.00
35-7130-380	DOT UTILITY RELOCATION FEES (100% REIM)	0.00	178,090.00	178,090.00
35-7130-390	OPERATION&MAINT.- DUES & SUBSCRIPTIONS	8,500.00	-3,900.00	4,600.00
35-7130-410	LEASE COPIER FEES-CUSTOMER SERVICES	1,000.00	-1,000.00	0.00
35-7130-540	CAPITAL OUTLAY - VEHICLE	40,000.00	4,500.00	44,500.00
35-7130-550	CAPITAL OUTLAY-EQUIPMENT	184,000.00	8,085.00	192,085.00
35-7130-580	DEBT SERVICE-NCDENR	27,993.00	0	27,993.00
35-7130-600	CONTRACTS-MOWING	20,000.00	0	20,000.00
35-7130-690	NCDEQ GRANT-ASSET INVENTORY ASSESSMENT	237,000.00	-237,000.00	0.00
35-7130-691	NCDEQ VUR PEA RIDGE TRANS GRANT	5,472,000.00	-5,457,000.00	15,000.00
35-7130-692	NCDEQ VUR ROPER CONNECTION GRANT	970,000.00	-970,000.00	0.00
35-7130-693	NCDEQ VUR TRAINING GRANT	0.00	2,000.00	2,000.00
35-7130-998	COST ALLOCATION-GENERAL FUND	100,000.00	0	100,000.00
	Control Total	7,629,470.00	-6,426,475.00	1,202,995.00
35-7135-000	TREATMENT PLANT:	0	0	0.00
35-7135-010	TREATMENT PLANT-S & W- REGULAR	69,111.00	-25,000.00	44,111.00
35-7135-090	TREATMENT PLANT- FICA TAX EXPENSE	5,287.00	-1,000.00	4,287.00
35-7135-100	TREATMENT PLANT- RETIREMENT EXPENSE	13,822.00	-4,400.00	9,422.00

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35-7135-101	TREATMENT PLANT- 401(K) CONTRIB.	2,073.00	-200.00	1,873.00
35-7135-130	TREATMENT PLANT- UNEMPLOYMENT INS.	592.00	0	592.00
35-7135-140	TREATMENT PLANT- WORKMAN'S COMP	5,167.00	0	5,167.00
35-7135-180	TREATMENT PLANT- GROUP INS.	15,941.00	0	15,941.00
35-7135-200	SUPPLIES & MATERIALS	7,500.00	-750.00	6,750.00
35-7135-210	TREATMENT PLANT- UNIFORMS	2,000.00	0	2,000.00
35-7135-250	TREATMENT PLANT- FUEL	5,000.00	-1,000.00	4,000.00
35-7135-298	CONTRACTS	22,000.00	-2,500.00	19,500.00
35-7135-299	WATER TREATMENT CHEMICALS	60,000.00	-5,000.00	55,000.00
35-7135-315	TRAINING	2,500.00	-2,000.00	500.00
35-7135-320	TREATMENT PLANT- COMMUNICATIONS	2,800.00	1,000.00	3,800.00
35-7135-330	TREATMENT PLANT- UTILITIES	30,000.00	10,000.00	40,000.00
35-7135-340	TREATMENT PLANT- POSTAGE	250.00	0	250.00
35-7135-350	MAINT & REPAIR-EQUIPMENT	45,000.00	-26,585.00	18,415.00
35-7135-370	TREATMENT PLANT- ADVERTISING	500.00	0	500.00
35-7135-390	TREATMENT PLANT- DUES & SUBSCRIPTIONS	3,500.00	0	3,500.00
35-7135-541	CAPITAL OUTLAY-EQUIPMENT	295,000.00	0	295,000.00
	Control Total	588,043.00	-57,435.00	530,608.00
35-9100-000	DEBT PRINCIPAL	0	0	0.00
35-9100-030	2021 WATER REV REFUNDING BOND-PRINCIPAL	264,000.00	0	264,000.00
	Control Total	264,000.00	0.00	264,000.00
35-9200-000	DEBT INTEREST:	0	0	0.00
35-9200-030	2021 WATER REV REFUNDING BOND-INTEREST	60,715.00	0	60,715.00
	Control Total	60,715.00	0.00	60,715.00
36-0000-000	WATERWORKS CAPITAL PROJECTS FUND:	0	0	0.00
36-4100-001	NCDEQ GRANT-ASSET INVENTORY ASSESSMENT	0.00	237,000.00	237,000.00
36-4100-002	NCDEQ VUR PEA RIDGE WATER TRANS GRANT	0.00	5,457,000.00	5,457,000.00
36-4100-003	NCDEQ VUR ROPER CONNECTION GRANT	0.00	970,200.00	970,200.00
	Control Total	0.00	6,664,200.00	6,664,200.00
37-0000-000	WASHINGTON COUNTY EMS:	0	0	0.00
37-4330-000	WASHINGTON COUNTY EMS:	0	0	0.00
37-4330-010	SALARIES & WAGES-REGULAR	714,214.00	0	714,214.00
37-4330-030	SALARIES & WAGES-OVERTIME	300,000.00	0	300,000.00
37-4330-040	SALARIES & WAGES-PARTTIME	30,000.00	0	30,000.00
37-4330-050	SALARIES & WAGES-LONGEVITY	4,384.00	110.00	4,494.00
37-4330-090	FICA TAXES	80,217.00	0	80,217.00
37-4330-100	- RETIREMENT EXPENSE	203,720.00	0	203,720.00
37-4330-101	- 401K CONTRIB.	30,558.00	0	30,558.00
37-4330-130	EMS OPERATIONS- UNEMPLOYMENT INS.	5,920.00	0	5,920.00
37-4330-140	- WORKMAN COMP	99,577.00	0	99,577.00
37-4330-180	GROUP INSURANCE	159,484.00	0	159,484.00
37-4330-190	TRAINING	6,000.00	0	6,000.00
37-4330-200	SUPPLIES & MATERIALS	55,000.00	0	55,000.00
37-4330-210	UNIFORMS	4,000.00	0	4,000.00
37-4330-250	FUEL	75,000.00	0	75,000.00
37-4330-260	DEPARTMENTAL SUPPLIES	15,000.00	0	15,000.00
37-4330-270	SERVICE AWARDS	75.00	0	75.00
37-4330-295	PORTABLE COMM HARDWARE	2,500.00	-110.00	2,390.00
37-4330-320	- COMMUNICATIONS	5,100.00	0	5,100.00
37-4330-350	POSTAGE	100.00	0	100.00
37-4330-355	MAINT & REPAIR-EQUIPMENT	42,000.00	20,000.00	62,000.00
37-4330-390	WASH EMS - DUES & SUBSCRIPTIONS	8,100.00	0.00	8,100.00
37-4330-396	EMS-MEDICAID COST REPORT	12,000.00	0	12,000.00
37-4330-399	QUARTERLY INTERGOVERNMENTAL TRANSFER FEE	44,000.00	0	44,000.00
37-4330-540	CAPITAL OUTLAY-VEHICLES	54,000.00	0	54,000.00

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37-4330-550	WASH CO EMS- CAPITAL OUTLAY- EQUIPMENT	0.00	17,478.00	17,478.00
37-4330-600	CONTRACTS-MEDICAL DIRECTOR	23,250.00	0	23,250.00
37-4330-610	CONTRACTS-BILLING	39,825.00	5,000.00	44,825.00
37-4330-611	WASH EMS-CONTRACTS-DRUG SCREENING	5,180.00	0	5,180.00
37-4330-650	EMS DONATIONS	0.00	528.00	528.00
37-4330-652	DUKE RACE-CARS GRANT	0.00	19,150.00	19,150.00
37-4330-653	UNC PECC+ PROGRAM GRANT	0.00	8,725.00	8,725.00
37-4330-654	WEYERHAEUSER GIVING GRANT	0.00	1,500.00	1,500.00
	Control Total	2,019,204.00	72,381.00	2,091,585.00
37-4376-000	TRANSPORT SERVICE:	0	0	0.00
37-4376-010	SALARIES & WAGES-REGULAR	104,726.00	-20,000.00	84,726.00
37-4376-030	SALARIES & WAGES-OVERTIME	18,000.00	0	18,000.00
37-4376-040	SALARIES & WAGES-PARTTIME	18,000.00	0	18,000.00
37-4376-090	FICA TAXES	10,765.00	0	10,765.00
37-4376-100	TRANSPORT SERVICE- RETIREMENT EXPENSE	28,145.00	0	28,145.00
37-4376-101	TRANSPORT SERVICE- 401K CONTRIB.	3,682.00	0	3,682.00
37-4376-130	TRANSPORT- UNEMPLOYMENT INS.	1,184.00	0	1,184.00
37-4376-140	TRANSPORT SERVICE- WORKMAN'S COMP	13,364.00	0	13,364.00
37-4376-180	GROUP INSURANCE	31,771.00	0	31,771.00
37-4376-200	SUPPLIES & MATERIALS	20,000.00	0	20,000.00
37-4376-210	TRANSPORT SERVICE- UNIFORMS	2,500.00	0	2,500.00
37-4376-250	FUEL	15,000.00	-2,000.00	13,000.00
37-4376-260	TRANSPORT - DEPARTMENTAL SUPPLIES	6,000.00	1,316.00	7,316.00
37-4376-295	PORTABLE COMM HARDWARE	1,500.00	-515.00	985.00
37-4376-320	TRANSPORT SERVICE- COMMUNICATIONS	1,700.00	0	1,700.00
37-4376-355	MAINT & REPAIR-EQUIPMENT	10,000.00	0	10,000.00
37-4376-370	ADVERTISING	2,500.00	0	2,500.00
37-4376-390	TRANSPORT - DUES & SUBSCRIPTIONS	4,800.00	0	4,800.00
37-4376-550	CAPITAL OUTLAY-EQUIPMENT	28,500.00	-3,801.00	24,699.00
37-4376-610	CONTRACTS-BILLING	19,470.00	0	19,470.00
	Control Total	341,607.00	-25,000.00	316,607.00
38-8135-000	AIRPORT:	0	0	0.00
38-8135-663	AIRFIELD LIGHTING REPLACE (CON/CA/RPR)	0.00	2,200,000.00	2,200,000.00
38-8135-671	NPE FEDERAL GRANT FY 20-21	166,667.00	-197.00	166,470.00
38-8135-672	NPE FEDERAL GRANT FY 21-22	166,667.00	0	166,667.00
38-8135-673	NPE FEDERAL GRANT FY 22-23	166,667.00	0	166,667.00
38-8135-674	NPE FEDERAL GRANT-FY 23-24	166,667.00	0	166,667.00
	Control Total	666,668.00	2,199,803.00	2,866,471.00
39-0000-000	AIRPORT OPERATIONS:	0	0	0.00
39-4530-000	AIRPORT:	0	0	0.00
39-4530-010	AIRPORT-S & W- REGULAR	41,001.00	940.00	41,941.00
39-4530-030	SALARIES & WAGES-LONGEVITY	820.00	21.00	841.00
39-4530-032	SALARIES & WAGES - PARTTIME	14,000.00	0	14,000.00
39-4530-090	FICA TAX	4,269.00	100.00	4,369.00
39-4530-100	AIRPORT - RETIREMENT	11,164.00	-1,140.00	10,024.00
39-4530-101	AIRPORT - 401K	1,675.00	0	1,675.00
39-4530-130	AIRPORT- UNEMPLOYMENT INS.	296.00	-21.00	275.00
39-4530-140	AIRPORT- WORKMAN'S COMP	3,526.00	0	3,526.00
39-4530-180	AIRPORT - GROUP INSURANCE	7,992.00	100.00	8,092.00
39-4530-190	CONTRACTED SERVICES	3,000.00	-3,000.00	0.00
39-4530-200	AIRPORT- DEPARTMENTAL SUPPLIES	3,000.00	4,000.00	7,000.00
39-4530-250	AIRPORT- AV GAS AND JET FUEL	90,000.00	-14,500.00	75,500.00
39-4530-270	AIRPORT - SERVICE AWARDS	100.00	0	100.00
39-4530-310	AIRPORT- TRAVEL	2,500.00	-1,000.00	1,500.00
39-4530-320	AIRPORT- COMMUNICATIONS	1,750.00	-550.00	1,200.00

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39-4530-330	AIRPORT- UTILITIES	9,000.00	0	9,000.00
39-4530-331	POSTAGE	100.00	-88.00	12.00
39-4530-350	MAINT & REPAIR-BUILDING	3,000.00	2,638.00	5,638.00
39-4530-351	MAINT & REPAIR-EQUIPMENT	10,000.00	-2,000.00	8,000.00
39-4530-352	MAINT & REPAIR - FUELMASTER	1,500.00	175.00	1,675.00
39-4530-390	AIRPORT- DUES AND SUBSCRIPTIONS	1,000.00	-175.00	825.00
39-4530-450	INSURANCE	4,000.00	422.00	4,422.00
39-4530-550	AIRPORT- CAPITAL OUTLAY- EQUIPMENT	25,000.00	14,078.00	39,078.00
39-4530-997	DESIGNATED FOR FUTURE APPROPRIATION	20,000.00	0	20,000.00
39-4530-998	AIRPORT- SALES TAX ON FUEL	7,000.00	0	7,000.00
	Control Total	265,693.00	0.00	265,693.00
40-0000-000	WC HOSPITAL PENSION FUND:	0	0	0.00
40-4155-000	WC HOSPITAL PENSION FUND:	0	0	0.00
40-4155-190	PROF SERVICE-HOSPITAL PENSION-LEGAL	50,000.00	0	50,000.00
40-4155-215	PROFESSIONAL SERVICES-HOSPITAL	30,000.00	0	30,000.00
40-4155-997	DESIGNATED FOR FUTURE APPROPRIATION	70,000.00	0	70,000.00
40-4155-999	PROFESSIONAL SERVICE-HOSPITAL PENSION	300,000.00	0	300,000.00
	Control Total	450,000.00	0.00	450,000.00
50-0000-000	OPIOID SETTLEMENT FUND:	0	0	0.00
50-4100-000	OPIOID SETTLEMENT FUND:	0	0	0.00
50-4100-001	2ND JUDICIAL DIST DRUG REC COURT CONTRIB	0.00	5,000.00	5,000.00
50-4200-001	STRATEGY 7- NALOXONE DISTRIBUTION	0.00	10,615.10	10,615.10
50-4200-002	STRATEGY 9 - HARM REDUCTION SSP	0.00	10,615.09	10,615.09
50-9990-000	CONTINGENCY	0.00	121,766.00	121,766.00
	Control Total	0.00	147,996.19	147,996.19
51-0000-000	DSS TRUST FUND ACCOUNTS:	0	0	0.00
51-4000-000	DSS TRUST FUND ACCOUNTS:	0	0	0.00
51-4100-001	DSS TRUST ACCOUNTS	180,000.00	65,000.00	245,000.00
	Control Total	180,000.00	65,000.00	245,000.00
55-4100-000	AMERICAN RESCUE PLAN ACT (ARPA) OF 2021:	0	0	0.00
55-4200-001	LOCAL ASSIST & TRIBAL CONSISTENCY(LACTF)	0.00	72,294.14	72,294.14
	Control Total	0.00	72,294.14	72,294.14
58-0000-000	PROJECTS/GRANTS FUND:	0	0	0.00
58-4100-001	EXPENDITURE OF INTEREST EARNED	0.00	10,880.49	10,880.49
58-4202-000	DEPT OF COMMERCE - MOTORSPORTS GRANT	179,153.00	20,724.00	199,877.00
58-4203-000	WEYERHAEUSER GIVING GRANT	0.00	2,000.00	2,000.00
58-4260-556	CAP RESERVES ROOF REPAIRS/REPLACEMENTS	0.00	120,000.00	120,000.00
58-4260-558	CAP RESERVES HVAC REPAIRS/REPLACEMENTS	0.00	27,107.00	27,107.00
58-4300-003	DPS-WCSO DIR APPROP S.L. 2021-180	84,270.00	0	84,270.00
58-4300-004	HB103 LPR DIR APPROPRIATION	10,000.00	34,659.00	44,659.00
58-4301-001	EM BLDG DIRECT APPROP S.L. 2021.180	3,900,000.00	0	3,900,000.00
58-4301-002	CAP PROJ DIR APPROP SL 2021-180 SEC 40.8	250,000.00	0	250,000.00
58-6200-001	PARTF GRANT LOCAL MATCH	50,000.00	9,226.00	59,226.00
	Control Total	4,473,423.00	224,596.49	4,698,019.49
59-0000-000	FUND 59:	0	0	0.00
59-6900-298	LEVY- DRAINAGE DISTRICT 5 LEVY	0.00	0	0.00
59-6900-404	CRESWELL TAX LEVY	0.00	0	0.00
59-6900-411	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	0.00	0	0.00
59-6900-412	ROPER MOTOR VEHICLE TAX - NCVTS	0.00	0	0.00
59-6900-413	CRESWELL MOTOR VEHICLE TAX - NCVTS	0.00	0	0.00
59-6900-414	ALBEMARLE DRAINAGE DISTRICT	0.00	0	0.00
59-6900-415	PUNGO RIVER DRAINAGE DISTRICT	0.00	0	0.00
	Control Total	0.00	0.00	0.00
63-0000-000	FUND 63:	0	0	0.00
63-4960-000	TRAVEL & TOURISM:	0	0	0.00

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63-4960-010	MUSEUM/HISTORIC SOCIETY	14,000.00	0	14,000.00
63-4960-020	WASH CO AFRICAN AMERICAN MUSEUM OPER EXP	6,000.00	0	6,000.00
63-4960-100	BILLBOARD ADVERTISEMENTS	25,000.00	7,200.00	32,200.00
63-4960-130	DDA-SIGNAGE, OPEN AIR MARKET, XMAS MKTPL	3,000.00	0	3,000.00
63-4960-140	CIVIL WAR TRAIL SIGNS MAINTENANCE	1,400.00	0	1,400.00
63-4960-180	HISTORIC ALBEMARLE TOUR DUES	1,000.00	0	1,000.00
63-4960-181	ROANOKE RIVER PARTNERS DUES	1,500.00	0	1,500.00
63-4960-200	NORTH CAROLINA BEAR FESTIVAL	30,000.00	0	30,000.00
63-4960-210	HISTORICAL SOCIETY-FALL PADDLE	2,000.00	0	2,000.00
63-4960-220	SPONSORSHIPS & VENDOR FEES-BEAR FEST	0.00	0	0.00
63-4960-341	MARITIME MUSEUM & LIGHTHOUSE	10,000.00	0	10,000.00
63-4960-345	LASER LIGHT SHOW	5,000.00	0	5,000.00
63-4960-346	AFRICAN AMERIC EXPERIENCE OF NE NC DUES	2,000.00	0	2,000.00
63-4960-348	REHOBOTH CHURCH PRESERVATION SOCIETY	1,400.00	0	1,400.00
63-4960-349	ROANOKE RIVER LIGHTHOUSE & MARIT MUS GRT	1,350.00	0	1,350.00
63-4960-350	WASH CO AFRICAN AMERICAN MUSEUM GRANT	725.00	0	725.00
63-4960-370	CONTRACT-WEBSITE HOST & MAINT	1,200.00	200.00	1,400.00
	Control Total	105,575.00	7,400.00	112,975.00
63-4970-000	TRAVEL & TOURISM:	0	0	0.00
63-4970-010	SALARIES & WAGES-DIRECTOR	25,000.00	0	25,000.00
63-4970-090	TRAVEL- FICA TAX	1,750.00	0	1,750.00
63-4970-100	TRAVEL- RETIREMENT	4,750.00	265.00	5,015.00
63-4970-131	TRAVEL - UNEMPLOYMENT	250.00	0	250.00
63-4970-140	TRAVEL- WORKER'S COMP	160.00	0	160.00
63-4970-180	TRAVEL- GROUP INS.S	11,500.00	-265.00	11,235.00
63-4970-260	DEPARTMENTAL SUPPLIES	0.00	2,500.00	2,500.00
63-4970-310	TRAVEL- TRAVEL & TRAINING	0.00	1,000.00	1,000.00
63-4970-370	MARKETING & ADVERTISING-ADMIN	120,000.00	-10,900.00	109,100.00
63-4970-390	TRAVEL- DUES & SUBSCRIPTIONS	500.00	0	500.00
63-4970-600	ADMIN FEE 3%- GENERAL FUND	4,500.00	0	4,500.00
63-4970-602	PROFESSIONAL SERVICES-AUDIT	4,650.00	0	4,650.00
	Control Total	173,060.00	-7,400.00	165,660.00
69-9100-000	911:	0	0	0.00
69-9100-180	PROFESSIONAL SERVICES	2,760.00	0	2,760.00
69-9100-200	DEPARTMENTAL SUPPLIES	15,000.00	-140.00	14,860.00
69-9100-310	TRAINING	4,000.00	0	4,000.00
69-9100-320	COMMUNICATIONS	8,000.00	0	8,000.00
69-9100-350	MAINT & REPAIR-EQUIPMENT	2,100.00	0	2,100.00
69-9100-351	CONTRACTED SERVICES-SOUNDSIDE	13,368.00	0	13,368.00
69-9100-352	MAINT AGREEMENT-SOUTHERN SOFTWARE CAD	7,796.00	0	7,796.00
69-9100-354	MAINT AGREEMENT-SOUTHERN SOFT MAPPING	3,280.00	0	3,280.00
69-9100-355	MAINT AGREEMENT-SOUTHERN SOFT PAGING	813.00	0	813.00
69-9100-356	MAINT AGREEMENT-EDGE ONE RECORDER	5,500.00	0	5,500.00
69-9100-357	MAINT AGREEMENT-MOTOROLA	15,000.00	0	15,000.00
69-9100-358	MAINT AGREEMENT-ESRI	1,777.00	0	1,777.00
69-9100-361	MAINT AGREEMENT-EMD	3,700.00	140.00	3,840.00
69-9100-550	- CAPITAL OUTLAY- EQUIPMENT	35,858.00	0	35,858.00
	Control Total	118,952.00	0.00	118,952.00
70-0000-000	FUND 70:	0	0	0.00
70-8600-000	RESERVE FOR REAPPRAISAL	40,000.00	0	40,000.00
	Final Totals	106,690,514.00	1,745,675.77	108,436,189.77

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Account Id	Description	Adopted	Amended	New Budget
10-3010-000	TAXES-AD VALOREM CURRENT YEAR	7,437,184.00	0	7,437,184.00
10-3010-010	CURRENT YEAR TAX DISCOUNTS	-55,000.00	0	-55,000.00
10-3011-000	TAXES-AD VALOREM 1ST PRIOR YR	252,000.00	0	252,000.00
10-3012-000	TAXES-AD VALOREM ALL PRIOR YRS	132,000.00	0	132,000.00
10-3018-000	NCVTS-WASHINGTON CO MOTOR VEH TAX	940,800.00	0	940,800.00
10-3018-001	NCVTS-WASH CO BILL/CC CONTRA REV	-30,000.00	0	-30,000.00
10-3030-000	PREPAYMENT-PROPERTY TAXES	52,000.00	0	52,000.00
10-3080-000	GROSS TAX REC LEASED VEHICLES	500.00	0	500.00
10-3090-000	PAYMENTS IN LIEU OF TAXES	13,500.00	0	13,500.00
10-3170-000	CURRENT YEAR TAX PENALTIES	8,500.00	0	8,500.00
10-3170-010	PRIOR YEAR TAX PENALTIES	1,000.00	0	1,000.00
10-3180-000	CURRENT YEAR TAX INTEREST	22,000.00	0	22,000.00
10-3180-010	PRIOR YEAR TAX INTEREST	70,000.00	0	70,000.00
10-3250-000	PRIVILEGE AND BEER LICENSES	700.00	0	700.00
10-3280-000	FRANCHISE FEES-CABLE TV	10,000.00	0	10,000.00
10-3290-000	INTEREST EARNED ON INVESTMENTS	250,000.00	70,393.00	320,393.00
10-3310-000	RENTS AND CONCESSIONS	12,300.00	0	12,300.00
10-3312-000	JAIL CONCESSIONS	25,000.00	0	25,000.00
10-3350-000	MISCELLANEOUS REVENUES	0.00	0	0.00
10-3350-001	JURY DUTY PAY	0.00	0	0.00
10-3352-000	ELECTIONS-TOWN REIMB & FILING	18,000.00	6,107.00	24,107.00
10-3353-000	INSURANCE PROCEEDS	0.00	59,284.00	59,284.00
10-3354-000	CRESWELL LEVY ADMINISTRATION FEE	4,000.00	0	4,000.00
10-3360-000	RECREATION-DONATIONS	0.00	2,559.00	2,559.00
10-3360-013	RECREATION-VENDOR RENTS AND CONCESSIONS	300.00	0	300.00
10-3361-013	NCDEQ GRANT-RECREATION-VOLKSWAGON SETTLE	110,098.00	0	110,098.00
10-3410-000	WINE AND BEER TAX	35,000.00	0	35,000.00
10-3415-000	ABC PROFIT DISTRIBUTION	25,000.00	21,088.00	46,088.00
10-3430-000	SALES TAX-ONE HALF CENT-ST-A42	235,000.00	0	235,000.00
10-3440-000	SALES TAX-ONE-HALF CENT-ST-A40	778,000.00	0	778,000.00
10-3450-000	SALES TAX ONE CENT LOCAL	1,100,000.00	0	1,100,000.00
10-3460-000	SALES TAX - REDISTRIBUTION	400,000.00	0	400,000.00
10-3470-020	ABC ALCOHOLISM BOTTLE TAX	3,800.00	0	3,800.00
10-3480-013	RAP LEPC TIER II GRANT	1,000.00	0	1,000.00
10-3480-020	EMERGENCY MANAGEMENT PROG FUND	39,000.00	0	39,000.00
10-3480-023	WEYERHAEUSER GIVING GRANT	0.00	2,000.00	2,000.00
10-3480-029	GRANT-EM CAPACITY BLDG COMPETITIVE GRT	0.00	52,000.00	52,000.00
10-3480-087	ARPA REVENUE REPLACEMENT	0.00	0	0.00
10-3490-000	DSS-ADMINISTRATION REIMBURSE	2,631,729.00	55,763.00	2,687,492.00
10-3490-001	MEDICAID EXPANSION ADMIN COSTS	0.00	0	0.00
10-3500-050	DSS-FOSTER CARE/ADOPTIONRETURN	143,122.00	0	143,122.00
10-3500-080	DSS-COMMUNITY DONATIONS-EMERGENCY RELIEF	0.00	200.00	200.00
10-3500-081	DSS COMMUNITY DONATIONS-CHRISTMAS	0.00	790.00	790.00
10-3500-082	DSS COMMUNITY DONATIONS-FOSTER CHILDREN	0.00	200.00	200.00
10-3500-090	DSS-CERTIFICATION FEES	2,500.00	0	2,500.00
10-3500-120	DSS-TITLE IV-D CHILD SUPPORT	15,400.00	0	15,400.00
10-3500-130	HOME & CC BLOCK GRANT-ALB COMM	78,133.00	0	78,133.00
10-3500-140	DSS-TYRRELL IV-D CONTRACT	60,000.00	0	60,000.00
10-3500-190	DSS-MEDICAID CAP	150,000.00	0	150,000.00
10-3500-191	DSS MODIVCARE & ONECALL CONTRACTS	2,500.00	0	2,500.00
10-3500-200	DOT - ROAP & CTS GRANTS	417,848.00	608.00	418,456.00
10-3500-270	SHIIP-SENIOR HEALTH INS INF	5,129.00	2,689.00	7,818.00
10-3500-280	MIPPA GRANT-MEDICAID IMPROVEMENT FOR PAT	2,500.00	689.00	3,189.00
10-3508-000	ALB COMM NUTRITION SITE DIRECTOR	7,882.00	0	7,882.00
10-3508-001	ALB COMM GENERAL PURPOSE GRANT	10,963.00	0	10,963.00
10-3508-002	ALB COMM TITLE III D GRANT	1,000.00	0	1,000.00

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10-3509-000	SENIOR CITIZENS FUNDS	1,500.00	0	1,500.00
10-3509-010	SENIOR CENTER TRIPS	0.00	6,151.00	6,151.00
10-3509-020	SENIOR CENTER DONATIONS	0.00	380.00	380.00
10-3509-040	SENIOR CTR STIPEND-COOP EXT SHIIP ADMIN	0.00	999.00	999.00
10-3510-010	COURT COST, FEES AND CHARGES	18,000.00	0	18,000.00
10-3510-020	OFFICERS FEES	9,000.00	0	9,000.00
10-3540-000	SHERIFF FEES	2,500.00	0	2,500.00
10-3540-010	DRUG/DONATIONS/GRANT LEO	0.00	0	0.00
10-3540-020	GUN PERMITS DISCRETIONARY-COUNTY PORTION	0.00	5,355.00	5,355.00
10-3540-030	GUN PERMITS-STATE PORTION	0.00	6,345.00	6,345.00
10-3540-040	FINGER PRINTING	0.00	1,240.00	1,240.00
10-3540-070	DONATIONS-ANIMAL CONTROL	0.00	109.00	109.00
10-3540-083	NC ANIMAL SHELTER SUPPORT FUND GRANT	0.00	12,500.00	12,500.00
10-3541-000	SHERIFF'S SERVICE FEES	10,000.00	0	10,000.00
10-3541-010	SHERIFF-DONATIONS	0.00	25.00	25.00
10-3542-000	SHERIFF-ABC BOARD FUNDING	2,400.00	3,980.00	6,380.00
10-3550-000	BUILDING PERMIT FEES - (GC)	40,500.00	0	40,500.00
10-3550-030	ZONING FEES	3,500.00	0	3,500.00
10-3560-000	REGISTER OF DEEDS FEES	80,000.00	0	80,000.00
10-3560-010	MARRIAGE LICENSES	2,500.00	0	2,500.00
10-3580-000	JAIL FEES/STATE REIMBURSEMENTS	4,000.00	0	4,000.00
10-3590-000	JAIL HOUS/TRANS/CO/US MARSHALL	115,000.00	0	115,000.00
10-3600-001	GRANT-DHHS CORRECTIONS COVID19	0.00	21,190.00	21,190.00
10-3700-000	GRANT-NCBIT WASHINGTON CO RADIO UPGRADE	0.00	100,462.00	100,462.00
10-3830-000	SALE OF FIXED ASSETS	0.00	0	0.00
10-3830-001	SALE OF FORECLOSED PROPERTIES	0.00	0	0.00
10-3970-020	M-T-W COURT COORDINATOR GRANT	89,238.00	0	89,238.00
10-3970-040	JCPC-ROANOKE AREA YOUTH	69,257.00	0	69,257.00
10-3970-041	JCPC-WASHINGTON COUNTY YOUTH	8,773.00	0	8,773.00
10-3970-042	JCPC-ADMINISTRATION	10,910.00	0	10,910.00
10-3970-050	SCHOOL REIMB-WCU/CHS SRO	151,241.00	0	151,241.00
10-3970-060	BALLGAME REIMBURSEMENTS FROM SCHOOLS	0.00	0	0.00
10-3970-090	CONTRI FROM SOIL & WATER DIST	20,000.00	0	20,000.00
10-3970-120	COST ALLOCATION-WATERWORKS	100,000.00	0	100,000.00
10-3980-020	TOURISM DEVELOP AUTHOR 3% ADMN	4,500.00	0	4,500.00
10-3990-000	APPROPRIATED FUND BALANCE	1,629,931.00	323,391.00	1,953,322.00
10-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	0.00	0	0.00
21-3230-320	SALES TAX-ARITCLE 40 (30%)/\$735,000	320,000.00	0	320,000.00
21-3230-321	SALES TAX-ARTICLE 42 (60%)/\$400,000	335,000.00	0	335,000.00
21-3230-400	GRANT-NEEDS BASED PUBLIC SCHOOL CAP FUND	49,140,219.00	-1,320,077.44	47,820,141.56
21-3230-401	TRUIST PK-12 FINANCING (4.02%)	19,763,500.00	-19,763,500.00	0.00
21-3230-402	TRUIST PK-12 FINANCING-EARNED INCOME	0.00	333,994.68	333,994.68
21-3990-000	APPROPRIATED FUND BALANCE-WC SCHOOLS CO	176,058.00	18,761,462.71	18,937,520.71
30-3920-010	WATERSHED 1972 REFERENDUM TAX-CURRENT YR	87,000.00	0	87,000.00
30-3920-020	WATERSHED 1972 REF TAX-CURR YR DISCOUNT	-750.00	0	-750.00
30-3920-030	WATERSHED 1972 TAX REF-CURR YR PENALTIES	115.00	0	115.00
30-3920-040	WATERSHED 1972 REF TAX-CURR YR INTEREST	750.00	0	750.00
30-3921-010	WATERSHED 1972 REF TAX-1ST PRIOR YR	2,400.00	0	2,400.00
30-3921-020	WATERSHED 1972 REF TAX-OTHER PRIOR YEARS	1,000.00	0	1,000.00
30-3921-030	WATERSHED 1972 REF TAX-PRIOR YR PENALTIE	10.00	0	10.00
30-3921-040	WATERSHED 1972 TAX REF-PRIOR YR INTEREST	3,500.00	0	3,500.00
30-3930-000	DRAINAGE ASSESSMENT-EDDIE SMIT	6,147.00	0	6,147.00
30-3990-000	APPROP WATERSHED RESERVE	22,828.00	0	22,828.00
33-3350-001	CONSTR CONTRACTERS DISPOSAL FEES(BILLED)	75,000.00	0	75,000.00
33-3400-000	METAL/WHITE GOODS REVENUE	5,000.00	0	5,000.00
33-3400-001	NCDENR GRANT	3,500.00	0	3,500.00
33-3501-000	RURAL SOLID WASTE FEE-COUNTY	1,258,099.00	0	1,258,099.00

Revenue Transaction Report - Budget Amendments/Transfers as of 05/29/2024

33-3501-001	RSW FEE MUNICIPAL TIPPING REIMB (BILLED)	50,000.00	0	50,000.00
33-3503-000	WHITE GOODS DISP FEE & GRANTS	6,000.00	0	6,000.00
33-3504-000	SOLID WASTE DISPOSAL TAX	7,200.00	0	7,200.00
33-3670-010	STATE TIRE TAX REVENUES	17,500.00	0	17,500.00
33-3670-020	STATE TIRE TAX REVENUES(BILLED)	0.00	0	0.00
33-3795-000	PENALTIES AND INTEREST(BILLED)	0.00	0	0.00
33-3970-075	TOWN SOLID WASTE	125,974.00	0	125,974.00
33-3980-000	TRANSFER FROM GENERAL FUND	50,000.00	50,000.00	100,000.00
33-3990-000	FUND BALANCE APPROPRIATION	64,916.00	-10,062.00	54,854.00
35-3290-000	INTEREST EARNED ON INVESTMENTS	7,500.00	0	7,500.00
35-3710-000	UTILITY BASE CHARGES	900,000.00	0	900,000.00
35-3710-010	UTILITY CONSUMPTION CHARGES	530,000.00	0	530,000.00
35-3730-000	TAP & CONNECTION FEES	8,500.00	0	8,500.00
35-3750-000	RECONNECTION FEES	18,000.00	0	18,000.00
35-3790-000	PENALTIES & INTEREST-UTIL BILL	5,000.00	0	5,000.00
35-3790-020	NCDEQ GRANT-ASSET INVENTORY ASSESSMENT	237,000.00	-237,000.00	0.00
35-3790-021	NCDEQ VUR PEA RIDGE TRANS GRANT	5,472,000.00	-5,457,000.00	15,000.00
35-3790-022	NCDEQ VUR ROPER CONNECTION GRANT	970,000.00	-970,000.00	0.00
35-3790-023	NCDEQ VUR TRAINING GRANT	0.00	2,000.00	2,000.00
35-3810-000	DOT UTILITY RELOCATION REIMBURSEMENTS	0.00	178,090.00	178,090.00
35-3821-000	FEES COLLECTED FOR METER TAMPERING	0.00	0	0.00
35-3990-990	FUND BALANCE APPROPRIATED	394,228.00	0	394,228.00
36-3100-001	NCDEQ GRANT-ASSET INVENTORY ASSESSMENT	0.00	237,000.00	237,000.00
36-3100-002	NCDEQ VUR PEA RIDGE WATER TRANS GRANT	0.00	5,457,000.00	5,457,000.00
36-3100-003	NCDEQ VUR ROPER CONNECTION GRANT	0.00	970,200.00	970,200.00
37-3290-000	INTEREST	0.00	0	0.00
37-3350-000	NCACC WASHINGTON EMS	150,000.00	0	150,000.00
37-3490-000	EMS REVENUE	675,000.00	0	675,000.00
37-3490-010	WEYERHAEUSER GRANT	0.00	1,500.00	1,500.00
37-3490-020	DUKE RACE-CARS GRANT	0.00	6,125.00	6,125.00
37-3490-021	UNC PECC+ PROGRAM GRANT	0.00	2,400.00	2,400.00
37-3500-000	TRANSPORT SERVICE REVENUE	330,000.00	0	330,000.00
37-3901-000	TYRRELL-EMS CONTRACT	675,000.00	0	675,000.00
37-3902-000	FUND BALANCE APPROPRIATED	131,859.00	37,356.00	169,215.00
37-3980-010	TRANSFER FROM GENERAL FUND	398,952.00	0	398,952.00
38-3800-000	APPROPRIATED FUND BALANCE	16,667.00	0	16,667.00
38-3800-083	AIRFIELD LIGHTING REPLACE (CON/CA/RPR)	0.00	2,200,000.00	2,200,000.00
38-3800-091	NPE FEDERAL GRANT-FY 20-21	166,667.00	-197.00	166,470.00
38-3800-092	NPE FEDERAL GRANT-FY 21-22	166,667.00	0	166,667.00
38-3800-093	NPE FEDERAL GRANT-FY 22-23	166,667.00	0	166,667.00
38-3800-094	NPE FEDERAL GRANT-FY 23-24	150,000.00	0	150,000.00
39-3570-000	AIRPORT FUEL SALES	100,000.00	0	100,000.00
39-3600-000	HANGER RENTAL	16,000.00	0	16,000.00
39-3600-001	FARM LAND LEASE	0.00	0	0.00
39-3980-010	TRANSFER FROM GENERAL FUND	99,738.00	0	99,738.00
39-3990-000	APPROPRIATED FUND BALANCE	49,955.00	0	49,955.00
39-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	0.00	0	0.00
40-3290-000	INTEREST EARNED ON INVESTMENTS	0.00	0	0.00
40-3960-000	TRANSFER FROM GENERAL FUND	450,000.00	0	450,000.00
50-3000-001	OPIOID SETTLEMENT DISTRIBUTION	0.00	147,592.97	147,592.97
50-3290-000	INTEREST EARNED	0.00	403.22	403.22
51-3100-001	DSS TRUST FUND ACCOUNTS	180,000.00	15,000.00	195,000.00
51-3990-000	APPROPRIATED FUND BALANCE	0.00	50,000.00	50,000.00
51-3999-900	CANCELLED PRIOR YEAR REVENUE	0.00	0	0.00
55-3100-001	LOCAL ASSIST & TRIBAL CONSISTENCY(LACTF)	0.00	72,294.14	72,294.14
58-3102-000	DEPT OF COMM - MOTORSPORTS GRANT	179,153.00	20,724.00	199,877.00
58-3103-000	WEYERHAEUSER GIVING GRANT	0.00	2,000.00	2,000.00

Revenue Transaction Report - Budget Amendments/Transfers as of 05/29/2024

58-3290-000	INTEREST EARNED	0.00	10,880.31	10,880.31
58-3300-000	EM BLDG DIRECT APPROP S.L. 2021.180	0.00	3,000,000.00	3,000,000.00
58-3300-001	CAP PROJ DIR APPROP SL 2021-180 SEC 40.8	0.00	250,000.00	250,000.00
58-3300-002	DPS-WCSO DIR APPROP S.L. 2021.180	0.00	84,270.00	84,270.00
58-3300-004	HB103 LPR DIR APPROPRIATION	0.00	44,659.00	44,659.00
58-3980-010	TRANSFER FROM GENERAL FUND	10,000.00	156,333.00	166,333.00
58-3990-000	APPROPRIATED FUND BALANCE	4,284,270.00	-3,344,269.82	940,000.18
59-3010-211	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	0.00	0	0.00
59-3010-221	ROPER MOTOR VEHICLE TAX - NCVTS	0.00	0	0.00
59-3010-241	CRESWELL MOTOR VEHICLE TAX - NCVTS	0.00	0	0.00
59-3010-320	CRESWELL TAX LEVY	0.00	0	0.00
59-3010-350	DRAINAGE DISTRICT 5 LEVY	0.00	0	0.00
59-3010-360	ALBEMARLE DRAINAGE DISTRICT	0.00	0	0.00
59-3010-370	PUNGO RIVER DRAINAGE DISTRICT	0.00	0	0.00
63-3270-000	MOTEL OCCUPANCY TAX	160,000.00	0	160,000.00
63-3990-000	TTA-FUND BALANCE APPROPRIATION	118,635.00	0	118,635.00
69-3370-000	E911 TELEPHONE SURCHARGE (1YR)	118,952.00	0	118,952.00
70-3290-000	INTEREST ON INVESTMENTS	0.00	0	0.00
70-3980-010	TRANSFER FROM GENERAL FUND	40,000.00	0	40,000.00
Final Totals		106,690,514.00	1,745,675.77	108,436,189.77

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 9

DATE: June 3, 2024

ITEM: Other Items by Chairman, Commissioners, or Staff

SUMMARY EXPLANATION:

- Department Head Reports from May 2024 (see attached)
- Statistics Reports from April 2024 (see attached)

- a) ABC Board Budget Amendment FY23-24
There is no action required on this item. The ABC Board is required to submit it to the Commissioners.

- b) ABC Board Proposed Budget FY24-25
There is no action required on this item. The ABC Board is required to submit it to the Commissioners.

Department Head Reports to the Commissioners
June 3, 2024
Board of Commissioners' Meeting

EMS

Jennifer O'Neal

EMS STAFFING:

The EMS Division currently has (4) Full-Time Paramedic positions available. The Transport Division has two Full-Time EMT positions available, one Full-Time EMT on medical leave. We are also accepting applications for Part-Time positions for all levels (EMT, A-EMT, and Paramedic). The Full-Time EMT that completed Paramedic training in March of this year tendered a resignation to take a position with Chowan County EMS and a 5-year employee has also tendered a resignation to take a position with Dare County EMS. Both remained with us as part time Medics. We still have two Full-Time EMTs that should complete Paramedic training through Martin Community College in the fall of this year and two Full-Time EMT's completing Advanced EMT training through MCC in July.

SAFETY:

We continue to participate in the Injury Prevention System program through the NCACC monthly with safety sheets and will begin an Injury Prevention College on NeoGov soon.

SYSTEM BUSINESS:

UNC PECC+ Program : Our PECC+ Coordinator has moved to Part-Time, she will be continuing to handle the program.

Duke RACE-CARS Trial Program: Both LUCAS Chest Compression Systems have been received and the 2 remaining vehicle mounting systems came in this week. There will also be a CPR initiative and AED presentation at the Bear Festival this weekend!



National EMS Week 50th Anniversary

Thank you for your continued support of Washington-Tyrrell County EMS.

Recreation

Randy Fulford

Recreation is good. In T- Ball, Baseball, and Softball we had some players to sign up in all age groups, but not enough to start our league. We are signing up and playing flag football for all age boy and girls. We have 3 basketball teams going to the State Games in Concord, NC on June 14-16. This year we hope to win the gold.

Elections

Dora Bell

Filing begins June 10th at noon and runs through July 5th, 2024, for Soil and Water Conservation.

I finished the canvass for the 2nd Primary, and everything ran successfully. I am now getting ready to sort ballots and re-run them through the DS200 machines.

Library

Brandy Goodwin

Staffing:

Doris Hoggard returned to her position 05/01/24 after being out for a family-related emergency; Malasia Davenport who filled in for her temporarily left her position on 04/30/24.

Programming:

Summer Reading begins on 06/26/24 with Windy Acres Petting Zoo performing at 1:00 PM; the rest of the programs ending on 08/07/24 are as follows:

July 3rd – Slime Adventures with Washington County Library (1:00 PM)

July 10th – Nature Out Loud! with Paul Mazzei (1:00 PM)

July 17th – OBX Lizard Land with the DiDario's (1:00 PM)

July 24th – Puppeteering Adventure with Gene Galligan (1:00 PM)

July 31st – Busy Bees! with Chowan County Beekeepers (1:00 PM)

August 7th – Magic Show with Rob Westcott (1:00 PM)

Grassroots performance begin with John Brown Jazz performing at the library on 05/31/24 at 2:00 PM; his ensemble will be performing on the Harbor Town Cruises boat both Friday and Saturday night – the rest of the programs in this series ending on 06/17/24 are as follows:

June 8th – Willa Brigham (Storyteller) at Washington County Library (11:00 AM)

June 10th – Tarish Pipkins (Puppeteer) at Washington County Library (1:00 PM)

June 17th – Sunya Folayan (Percussionist) at Washington County Library (1:00 PM)

WCL is bringing back Reading Logs for the summer; we are looking for 25 dedicated readers to participate in this challenge – logs will be dispersed the week of June 17th with a breakdown of how to participate/prizes earned.

Other Library Business:

Library was pressure-washed and landscaping will begin shortly to improve the looks of our grounds.

Cooperative Extension

Rebecca Liverman



May Commissioner's Report

Rebecca Liverman



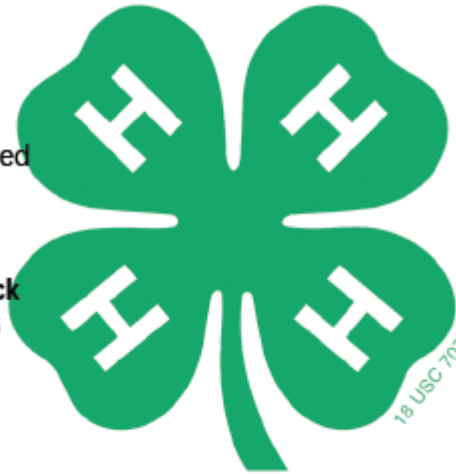
- We have installed a teaching garden with the assistance of our Horticulture Agent, Gene Fox. Our plan is to have QR codes linked to recipes for all the herbs and vegetables and use them in our summer programming.
- Our 66th Annual 4-H Livestock Show was a success! It was one of the smoothest shows I have ever participated in! Our team of parents, volunteers, and sponsors make this event wonderful. We were able to bring in over \$70K for the youth of this county.



I taught a Canning 101 class. Most people learn to preserve food from parents and grandparents without a foundation of the science behind it, and it is a scary process for people! We break down the methods and the myths of pressure canning, and water bath canning, along with proper freezing and dehydration techniques.

Did you know that improperly canned green beans can cause a fatal form of food borne illness known as botulism?

Ginny Mason 4-H Agent



- ✓ May 4-H to the Front Door Kits were delivered to 10 youth in the county
- ✓ We had **26 Washington County Youth participate in our 66th Annual 4-H Livestock Show and Sale**, showing 11 hogs, 11 goats, 6 lamb, and 3 heifers. We had:
 - 8 Cloverbuds (ages 5-7)
 - 11 Juniors (ages 8-12)
 - 7 Seniors (ages 13-18)
- ✓ I participated in an Electric and Horticulture programming training on May 14 and attended a 4-H Professionals Association meeting on May 16.
- ✓ Washington County 4-H'er Germari Tuggles, who graduated from NERSBA on May 18, received the Anne Kristine Barnes 4-H Scholarship. Germari will be attending Mount Olive University in the fall.



**Jalynne Ward
Ag Agent**

Planted an on-farm cotton variety trial with Scattered Acres Farms. This is part of a statewide cotton variety evaluation program.



Helped a retired farmer clean out close to 100 old pesticide jugs from his storage building. The NCDA Pesticide Disposal Division was able to come collect all of these jugs for proper disposal at no charge.

The Blackland Farm Managers Tour will be hosted in Washington County this year! We are already in the trenches of preparation for this event.



Tax Office
Sherri Wilkins

1. We continue to work every day with Zacchaeus Legal Services – sending tax information, verifying balances due, completing tax certifications, adding attorney fees and/or suit cost. They have requested another referral foreclosure list. I explained to them that it would be later this year before we would have the chance to submit another list as we are currently working on having the tax bills ready to mail in July and are down 2 people in personnel.
2. Assisted the taxpayers with the Tag & Tax program, handling value adjustments, refunds, releases, address corrections and general questions regarding motor vehicles.
3. Continue to verify PINs for Deed filings, process Tax Certifications and assign addresses in GIS – we had several address requests this month. We have a variation of these daily.
4. Continue to work with the landfill. They call us for verification of ownership of a property, for example, there is a new owner for a property and that person is going into the landfill but before they are allowed to dump their debris or trash, the landfill calls us to make sure they own the property at the address they have given.
5. The Statistical report was submitted.
6. Christal Watkins processed the refunds after the Commissioners approval for them.
7. Sent mapping updates to Joe with Atlas. Had correspondence with Joe several times for assistance with mapping requests.
8. Emailed our contact with Albemarle Beach Solar, LLC regarding their monthly payment, she stated the request was being sent to her treasurer for the payment.
9. Property Tax Exemption applications continue to be submitted. The deadline is June 1st for a timely application.
10. Overall, very busy with the filing of forms, phone calls, emails, and office visits.
11. The data entry is being completed for the new construction reviews. When this is complete we will mail the assessment letters to the taxpayers, they will have 30 days to appeal the values.
12. Received debt set-off payments this month.
13. Hollie has worked diligently to process the deed transfers. She is currently assisting with the processing of our personal property listings. Each one has to be valued and entered into our tax program.
14. Hollie's new office setup is near completion, we will be working with Darlene Fikes to complete the computer setup this week.
15. Rosa was out of the office a couple of weeks due to a medical issue. Jerrian and Hollie picked up the pace on the processing of the personal property and business personal property listings.
16. Darlene Fikes and I discussed the conversion of our current software over to Keystone with our contracted person from Cox and Co. on May 2nd. We will be back in contact with her this week.

Planning/Inspections/Floodplain Management

Allen Pittman

Permits written 19

Inspections completed 50

(in Washington County – does not include school or Tyrrell County)

Fire Inspection complete for Washington County Detention and Pocosin Innovative Charter School

Continue to monitor third party reports from WCPK-12; Royal Farms; Dollar General projects daily

Several visits to the School and Royal Farms project with multiple inspections at each visit

Conference calls – municipalities 4

stop work order; Occupant Load; ETJ zoning; Fire Marshal authority; flood zone questions

Floodplain reviews 3

Plan Reviews 3

Map Reviews – not subject 4

– 3; 10; 17; 24; 31 Tyrrell County Inspections/conferences with staff on Fridays

Multiple conference calls to contractors and grant inspectors re: Tyrrell County projects – reviewed contract between Tyrrell County and Washington County for inspections – assisted Royal Farms contractors– floodplain clarification with state officials since Tyrrell is not CRS participant; reviewed Tyrrell Ordinances – School shop in floodplain – discussed Elevation with Columbia

Monitor Fire Watch at Washington Regional Medical Center

16th Planning Board to include Public Hearing – referred to Board of Adjustment for approval – Special Use for Nixon cemetery

Zoning Regulations 101 -Class with entire Planning Board – included Jason Squires and Emma Corbett –

23rd CAT meeting -virtually –

27th – Memorial Day Holiday -

29 Scheduled meeting with WC Schools re PK-12

30- Staff – class at Vernon James for sheltering

Emergency Management

Lance Swindell

No report submitted.

Soil and Water

Chris Respass

1. Created Ranking Forms for applications applying to Cost Share Programs CCAP and AGwrap.
2. Updated application for Cost Share Programs.
3. Purchased Canon Printer Color Image CLASS MF753 Cdw. and Toner High Yield.
4. Spoke to a couple of landowners about CCAP and Marsh Sills on waterfront property and Dog Waste options in parks.
5. Marked multiple locations with beaver nuisance issues within Roper and Plymouth and communicated with control agent.
6. Began Drone pilot classes at Beaufort Community College on Tuesdays and Thursdays from 5pm to 9pm to prepare for the Part 107 Exam. May 6,2024 Thru May 30,2024.
7. Partnered with Chowan County Soil and Water to Present the Soil Tent at a local school for education outreach. 4/16/2024
8. Reviewed multiple contracts and created JAA Approval folders for Cover Crop, Residue and Tillage Management, and Land Smoothing.
9. Updated District/County Website by adding multiple links for descriptions of programs offered by the Cost Share Program, pictures of education outreach, and more.
10. Got an update from Contractor about Aquatic Weed Spraying intended to get started the "end of May".
11. Inspected Eddie Smith Canal and Scuppernong River. Both have major blockages of alligator grass about 300 yards long on two locations. One after Maul Creek towards the Scuppernong and the other on Eddie Smith Canal behind Gus Town Road. Present:5/28/24

Landfill

Mike Gray

No report submitted.

Sheriff's Office/Detention/E911

Chief Deputy Arlo Norman/Clinta Blount/Anna Johnson

Detention:

1. UNFIRST DROPPED OFF AND BROUGHT LINEN 05/03/2024
2. UNFIRST DROPPED OFF AND BROUGHT LINEN 05/10/2024
3. MAINTENCE CAME TO BRING TABLES UP 05/13/2024
4. UNFIRST DROPPED OFF AND BROUGHT LINEN 05/17/2024
5. DR. DEVAUL ARRIVED 05/23/2024.
6. ALLEN PITTMAN (FIRE MARSHALL) CAME TO INSPECT THE JAIL 05/23/2024.
7. PAYTEL CAME TO CHANGE OUT THE VIDEO KIOSK MACHINE IN A, B, C, AND LOBBY LOCATION.

No report submitted from the other departments.

Information Technology

Darlene Fikes

- VoIP: Issue with caller-id is on BrightSpeed's side and really don't know that we will ever get that corrected. Two invoices for renewal of Juniper subscriptions have been corrected by VC3. Added two VoIP phones at Recreation Center and adjusted hours the phones ring. Worked with Missy on credit of \$7,397.99 we should have received from VC3. Gather all documentation on the credit and send email requesting to resolved by June 30th. Waiting for a response.
- IT Move: Office has been moved to basement and continue to work on putting items in place. Server, core switches, patch panel, firewall and onsite backups remain on the first floor Tax office.
- Mediacom: Completed work at Senior Center. Received another notification stating changes for Courtesy Accounts using tv service. Mediacom will supply digital receiver and local tv at no charge, but those continuing to use variety tv there will be a charge. Send documentation I have on current accounts to Account Manager to review and verify. Once verified I will get with Department Heads to determine needs.
- FY24 911 Grant: Equipment has been ordered by Mobile Communications and waiting for delivery. Requested status from Mobile Communications.
- FY25 911 Grant: Gather information requested by Laurie.
- Tax Office Software Migration: Connection to server has been made with Cox & Company.
- Other Items:
 - Assist Sheriff to set up & test Zoom.
 - Setup connection to Tax server for Cox & Company.

- Discussions with Missy on issues with AT&T & US Cellular.
- Two additional VoIP phones quoted/ordered/installed at the Recreation Center. Adjust auto attendant.
- Get Courthouse floor plans for State vendor that will be running fiber.
- Work with State vendor to run fiber from Clerk's office to Highway Patrol.
- Work with VC3 & Missy on billing for Juniper renewals-we have not purchased Juniper devices from VC3. This was corrected.
- Make a list of unresolved issues with VC3 & submit ticket to have corrected.
- Place Dell order for Recreation Center.
- Work with Missy on multiple FY23-24 items.
- Work with Dell & Finance on Dell past due invoice.
- Work with Motorola, Missy & 911 Board on Motorola SUA amount that needs to be added to FY24-25 budget.
- Discuss with Ricky & Randall the need for a ground wire on the CAD cabinet. Installed.
- Setup work order link on Recreation pc & train Randy how to use.
- Mobile Communications – sync NetClock with 911 equipment.
- Mediacom completed disconnection of Courtesy Account at Senior Center & add basic tv to County Account. Troubleshoot various issues.
- Complete install of new Land Records pc for Tax Office.
- Refurbish Tina Dunlow's pc to be used in Tax Office for connection to Elite. Troubleshoot issues.
- Review agreement from BrightSpeed for fiber connection at Elections with Missy-sign & email.
- Email info on FY2025 911 Grant to Curtis. Possible use for new building. Contact Kristen for additional info. Gather info for Laurie.
- Work with Missy on \$7,397.99 credit due from VC3.
- Issue connecting to AssessWeb from outside network-give to SSG & resolved.
- Check equipment received in Sheriff's office for Johnny Barnes-appears to be VINE.
- Quote/Order/Install ups battery in 911 Center.
- Work with AT&T on Landfill internet connection.
- Troubleshoot issue with Curtis outgoing emails & Missy's incoming email from Health Dept. Discovered emails with Health Dept url was quarantined by O365. Contact Health Dept & let them know.
- Assist Southern Software with issue on Michele's pc.
- Troubleshoot issue with monitor in Tax office.
- Attend Commissioner meeting and Departmental Meeting.
- Attend County Manager group meetings.
- Check postage machine during the month to determine when postage is needed.
- Stamp, sign & copy invoices & take to Finance.
- Verify CopyPro invoice for Finance.
- Complete Weekly Activity Report for County Manager
- Reconcile Budget Statement.

Senior Center
Renee' Collier

No report submitted.

Airport
Mary Moscato

Project Update:

- Airfield Lighting Improvement Project
 - The contractors are on-site, and the project is actively progressing. The project includes the replacement of runway edge and runway threshold lighting, replacement of precision approach path indicator system (PAPI) , replacement of runway end indicator lights (REIL), electrical vault modifications, and an existing beacon light fixture to be replaced.
- RPZ Obstruction
 - This project is currently under design. It consists of clearing approximately 33 acres of trees from the approach areas of Runway 3 and 21. The project includes design, permitting, bidding, CATEX, and grant assistance services. This project may include, but is not limited to, such construction elements as clearing, clearing and grubbing, erosion and sediment control, construction safety and phasing plans, turf restoration, and other similar construction items.
- AWOS
 - FAA approved Option 2 (NE of the hangers) for the location of the AWOS. The scope and fee for the project were submitted to Department Of Aviation on May 15th.

Other Activities:

- Ordered and received a split-load of Avgas fuel.
 - Contacted DOA about available AIG funds and followed up with Avcon to see if we had any projects in the works that would qualify for the AIG grant.
 - NCDEQ performed a Stormwater Permit inspection. NCDEQ conducted a Stormwater Permit inspection. Their report identified several violations that need to be addressed.

Participation in Meetings:

- Monthly Department Head Meeting
- Conducted the Quarterly Airport Advisory Committee Meeting

Revenue Update:

- April Fuel Sales: \$2,793.30
- Total fuel sales year-to-date: \$58,387.71
- Hangar Leases: Successfully collected 100% of our hangar lease payments, totaling \$15,600.

Facility Services
Ricky Young

Unfinished Business:

- Cleaning of HVAC coils

- Weekly and Monthly PM's

Maintenance:

- Completed installing parking lot lights at the Airport.
- Completed removing and installing furniture in the Finance Office.
- Completed 58 work orders.

Upcoming Projects:

- Start removing four walls and rebuilding three walls at DSS.
- Continue with PM's.

Register of Deeds

Timothy Esolen

Pretty much business as usual. Here's a brief summary of work.

Marriage Licenses issued: = 4

Deed related recordings (deeds, deeds of trust, modifications, etc.) = 86

Deaths recorded = 9 (4 Heart Related) (3 Cancer) (1 Aspiration) (1 car accident)

Births recorded = 0

DSS

Clifton Hardison

Washington County Board of Social Services
Regular Meeting Minutes
Tuesday, April 16, 2024

Attendance

- Board of Social Services: Julius Walker, Harry White, Ann Keyes, Wendy Furlough
- By Phone: Rona Norman
- Staff: Clifton Hardison, Cathy Ange, Kim Blevins and Lynn Swett

Call to Order

The monthly meeting of the Washington County Board of Social Services was held on Tuesday, April 16, 2024 at 9:00 AM. Mr. Walker, Chairman, called the meeting to order and welcomed everyone.

Additions/Deletions to the Agenda

Mr. Walker asked for any additions or deletions to the agenda. None were added.

Public Comments

None were given.

Consent Agenda

Harry White moved to approve the consent agenda that included the March 19, 2024 regular board meeting minutes. Wendy Furlough gave a second to the motion and the vote in favor of the motion was unanimous.

Riverlight Transit presentation

Kim Blevins presented the Riverlight Transit presentation. We have a fleet of eight vehicles. At the end of March, we got two new vehicles. When our vehicles reach 100,000 miles we are able to apply through a grant for new vehicles. We are fully staffed. We run our routes Monday through Friday. We do dialysis, medical appointments, trips for the Senior Center, etc. We are hoping to add shopping trips to our routes. That is in the works. We have had no accidents in the past five years. We strive to be as safe and reliable as possible.

Budget Presentation

Lynn Swett presented the Budget presentation. We are replacing our server. The estimate for the new server is \$9300 and when the software is added to it, it will run around \$10,000. The travel and training line will increase as in-person training has opened back up. We are requesting \$28,000 to replace the Ford fusion vehicle. It will be a 50% reimbursement. It has 165,000 miles on it and needs to be replaced. Due to Medicaid expansion, we are requesting to reclassify one of the child support positions that is currently frozen and turn that position into an Income Maintenance III position in the Medicaid unit. This new position would train on new policy and second party cases in Adult Medicaid. It will help prevent errors during audits. We are proposing to freeze the IT position and keep the contract we currently have with the person we are using. He comes two days a week and it has worked out great.

Director's Report/Informational Items

Administration: Friday will be Caroline's last day in the agency. We're having a reception for her on Friday and the Board is welcome to attend. We're requesting to freeze the Computer IT position and continue using the contractor we're currently using. He comes two days a week. Jackie Bell gave in her notice. She is moving to Charlotte with her daughter. We have

approximately eight applications for the housekeeper position. We have interviewed for the Income Maintenance supervisor position. We had three internal applications. We will hire someone this week. We had an incident with an employee yesterday where she passed out in the bathroom. Clifton talked to her last night and she is doing well now.

Food and Nutrition Services: Food Stamp statistics were reviewed.

Child Care: Child Care statistics were reviewed. We are continuing to pull children off the waiting list. We have 37 children on the waiting list at this time.

Medicaid: Medicaid and Program Integrity statistics were reviewed.

Children Services: Child Protective Services and Permanency Planning statistics were reviewed. We are currently working with a total of 25 children, all of them are in our custody.

Adult Services: Adult Services and Work First statistics were reviewed.

Energy Program: Energy Programs were reviewed.

Child Support: Child Support statistics were reviewed. Child Support is being managed by Young Williams.

Riverlight Transit: Riverlight Transit statistics were reviewed.

Director's PowerPoint presentation and spreadsheet reports are attached.

Other items: The next meeting for the Board is May 21, 2024 at 9 a.m.

Adjournment

Ms. Furlough made a motion to adjourn and Ms. Keyes gave a second to the motion. There being no further business to come before the Board, Mr. Walker adjourned the meeting.

Respectively submitted,
Julius Walker, Chairman
Submitted by Cathy Ange

**WASHINGTON COUNTY
BOARD OF SOCIAL SERVICES MEETING
TUESDAY, MAY 21, 2024
9:00 AM**

BOARD ROOM

**WASHINGTON COUNTY
DEPARTMENT OF SOCIAL
SERVICES**

209 EAST MAIN ST

PLYMOUTH, NC 27962



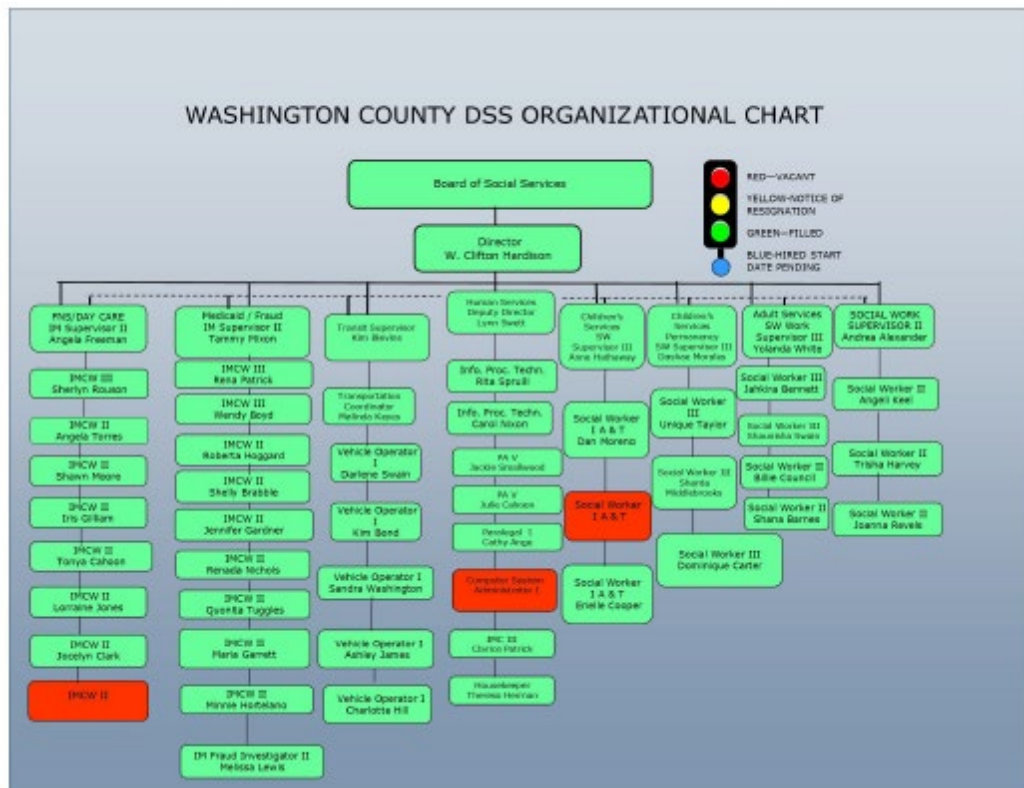
**WASHINGTON COUNTY BOARD OF SOCIAL SERVICES MEETING
AGENDA
TUESDAY, MAY 21, 2024
9:00 AM**

- 1. WELCOME AND CALL TO ORDER –CHAIR, JULIUS WALKER**
- 2. ADDITIONS OR DELETIONS TO THE AGENDA
– CHAIR, JULIUS WALKER**
- 3. INTRODUCTION OF NEW STAFF**
- 4. PUBLIC COMMENTS – CHAIR, JULIUS WALKER**
- 5. CONSENT AGENDA – CHAIR, JULIUS WALKER**
 - A. OPEN MEETING MINUTES – April 16, 2024**
- 6. CHILDREN SERVICES PRESENTATION – ANNE HATHAWAY**
- 7. DIRECTOR’S REPORT – CLIFTON HARDISON**
- 8. OTHER ITEMS BY BOARD MEMBERS OR DIRECTOR-
NEXT MEETING – TUESDAY, JUNE 18, 2024 at 9:00 AM**
- 9. ADJOURN – CHAIR, JULIUS WALKER**

Agenda Item 7: Consent Agenda

The consent agenda contains items that may be considered at one time and can be approved with one motion. These items may include the minutes of previous open meetings and closed meetings, budget amendments or other items that board members may deem to be approved with little or no discussion.

- Board members may add, delete or change any items that appear on the consent agenda. If any board member desires to discuss or vote separately on any item placed on the consent agenda, the item may be removed and placed on the regular agenda.
- If board members agree with the items placed on the consent agenda and they do not desire to discuss or remove any of the items, all of the items on the consent agenda may be approved with one vote. The consent agenda may be approved as presented with one motion. A second to the motion is required and the board will need to vote on the motion.
- If corrections must be made to Closed Session meeting minutes, a Closed Session will be needed to discuss them. If there are no corrections, the motion approving the minutes of the Regular Session minutes will also include the Closed Session minutes.
- Items on the consent agenda may be acted and voted upon individually also. The board will decide whether or not to consider consent agenda items individually.



DIRECTOR'S REPORT

- * ADMINISTRATION/FINANCE
- * FOOD & NUTRITION SERVICES
- * CHILD CARE
- * MEDICAID
- * PROGRAM INTEGRITY
- * CHILD WELFARE
- * ADULT PROTECTIVE SERVICES
- * IN-HOME SERVICES
- * WORK FIRST EMPLOYMENT SERVICES
- * WORK FIRST CASH ASSISTANCE
- * ENERGY PROGRAMS
- * CHILD SUPPORT SERVICES
- * RIVERLIGHT TRANSIT

Upcoming Audits / Monitorings

- Fiscal Monitoring scheduled for May 30, 2024
- Federal IV-E Audit file must be in Raleigh May 28, 2024

Audit/Monitoring Findings

-

COMMENTS? QUESTIONS?



DIRECTOR'S TRAVEL
June 7 & 10 - Annual Leave
June 13 – NCACDSS Director meeting - Raleigh

ADMIN. FY 23-24		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Staff Level	58	56	53	53	54	54	50	51	52	52	51		
Vacancies		2	5	5	4	4	8	2	2	2	3		
Front Desk Visits		218	279	201	276	229	214	412	264	223	235		
FINANCIAL													
Expenditures from 1571	\$3,659,379	\$341,011	\$357,539	\$414,133	\$352,260	\$349,118	\$402,265	\$337,933	\$369,056	\$373,027	\$363,037		
Percentage of total budget Remaining		87.00%	80.00%	67.00%	61.00%	53.00%	44.00%	39.00%	32.00%	25.00%	20.00%		

FNS FY 23-24	YTD TOTALS	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Individuals Served		3,002	3,016	3,006	2,954	2,943	2,867	2,767	2,737	2,680	2,671		
Benefits	\$4,650,641	\$477,287	\$480,180	\$473,941	\$497,588	\$497,109	\$476,971	\$450,183	\$440,418	\$425,852	\$431,212		
Applications Taken	884	102	104	94	101	85	58	109	71	86	74		
Reviews Completed	1410	144	161	144	161	137	162	129	135	111	126		

CHILD CARE FY 23-24	YTD TOTALS	June Service Month	July Service Month	August Service Month	Sept Service Month	Oct Service Month	Nov Service Month	Dec Service Month	Jan Service Month	Feb Service Month	March Service Month	April Service Month	May Service Month
Children Served		178	184	191	199	217	207	198	192	189	165	182	
Waiting List		34	31	31	34	41	45	44	27	31	37	41	
Benefit Amount	\$1,199,118	\$89,948	\$90,927	\$103,667	\$112,180	\$99,035	\$102,078	\$98,229	\$93,599	\$83,970	\$95,822	\$ 82,477	
Total Benefit Issued	\$ 1,051,932												
Benefit Remaining	\$147,186												

**DAY CARE FOR APRIL IS PRELIMINARY FIGURES

MEDICAID FY 23-24	Monthly Totals	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Individuals Served		4,307	4,305	4,288	4,287	4,402	4,387	4,428	4,445	4,417	4,386		
Applications Taken		569	32	39	53	39	39	126	82	61	42	56	
Reviews Completed		1,707	137	152	147	201	229	124	196	205	170	146	

PROGRAM INTEGRITY FY 23-24		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
		Claims-On Going											
	FNS	59	65	73	73	74	76	73	74	71	70		
	Medicaid	1	1	1	1	0	0	0	0	0	0		
	WFFA	0	0	0	0	0	1	1	1	1	2		
	Child Care	12	12	12	12	12	12	12	12	12	12		

DUE TO COVID-19 PANDEMIC SUSPENSION OF CLAIM COLLECTIONS, CASES HAVE MOVED FROM (CO) PLC IN COLLECTIONS STATUS TO (TE)

CHILD PROTECTIVE SERVICES FY 23-24	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Total Children involved with Foster Care	20	20	21	21	22	28	28	25	25	26		
Total Children in DSS Custody	19	19	19	19	20	26	26	25	25	26		
Total Children not in DSS Custody	1	1	2	2	2	2	2	0	0	0		
Reports Received	13	8	6	4	14	6	7	5	6	7		
Children in Assessments/ Investigations	47	52	45	47	42	38	38	36	42	53		

ADULT PROTECTIVE SERVICES FY '23-24	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Reports Received	10	6	8	4	2	4	4	3	6	5		
Total Active Cases	11	11	8	6	2	3	5	4	9	9		
Guardianship Cases	5	5	5	5	6	6	6	6	7	7		

IN HOME SERVICES FY 23-24		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
In Home Aid Clients		10	9	9	9	9	9	9	10	11	16		
In Home Aid Inquiry List		24	24	24	25	25	21	21	24	23	23		
Special Assist In Home Aid Clients		5	5	5	5	5	5	5	5	6	5		
Community Alternatives Program for Disabled Adult Clients (CAP)		53	51	51	51	51	52	52	52	58	57		

Work First Employment & Cash Assistance FY 23-24	ytd Totals	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Cash Benefits Issued		\$4,821	\$4,099	\$4,099	\$4,096	\$3,163	\$4,353	\$3,708	\$2,746	\$2,893	\$2,982		
Emergency Assist Issued		\$0	\$0	\$4,090	\$6,070	\$3,350	\$2,419	\$0	\$4,000	\$0	\$1,399		
Employment Assist Issued		\$256	\$0	\$0	\$0	\$0	\$1,169	\$0	\$0	\$0	\$0		
Community Med Suppt		\$0	\$2,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$270		
Applications Taken		3	6	5	6	4	3	1	2	0	2		
Single Parent Caseload		8	9	9	7	6	8	7	5	4	3		
Two Parent Caseload		0	0	0	0	0	0	0	0	0	0		
Child Only Cases		10	11	12	12	13	12	12	11	12	12		
200% of Poverty Cases		0	3	3	5	5	5	7	5	4	3		
TOTAL OPEN CASES		18	24	24	24	24	25	26	21	20	18		

ENERGY PROGRAMS FY 23-24	Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
CIP Apps	228	5	33	26	67	23	8	35	6	13	12		
CIP Paid checkwrite	\$ 55,545	\$159	\$129	\$0	\$511	\$576	\$1,560	\$907	\$1,234	\$469	\$0		
CIP Paid direct pay	\$45,573	\$0	\$0	\$0	\$0	\$20,930	\$2,551	\$3,339	\$10,193	\$5,233	\$3,327		
CIP remaining balance	\$ 16,113												
LIEAP Apps		0	0	0	0	0	26	210	37	2	0		
LIEAP paid checkwrite	\$ 18,800	\$0	\$0	\$0	\$0	\$0	\$1,100	\$15,800	\$3,100	(\$1,200)	\$0		
LIEAP paid direct pay	\$ 57,100	\$0	\$0	\$0	\$0	\$0	\$700	\$10,600	\$45,400	\$400	\$0		
LIEAP remaining balance	\$ 64,814												
LHWAP paid	\$ 14,424	\$0	\$0	\$14,424	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
LHWAP remaining balance	\$ -		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0		

CHILD SUPPORT- WASHINGTON CO. FY 23-24	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Caseloads	1,048	1,043	1,028	1,011	1,002	988	986	987	964	956		
Paternity Established	21	0	2	5	0	0	2	3	0	1	8	
Total Collections	\$1,029,828	\$97,790	\$96,666	\$103,622	\$101,799	\$91,921	\$95,215	\$105,399	\$93,200	\$114,361	\$ 129,855	
Orders Established	12	1	2	2	2	0	3	1	0	1	0	

RIVERLIGHT TRANSIT FY 23-24	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Monthly Unduplicated Riders	64	71	73	73	67	59	65	74	76	70		
Medicaid Transportation	28	36	35	35	35	38	33	31	37	33		
MODIVCARE	10	4	7	8	3	1	3	8	9	0		
ONE CALL	0	0	0	0	0	0	0	0	0	0		
Roanoke Development Center	0	0	0	0	0	0	0	0	0	0		
Senior Center	10	9	9	8	8	8	10	10	9	11		
Rural General Public	7	12	10	12	10	8	7	11	7	10		
Other (DDS, WF, EDTAP)	9	10	12	10	11	9	12	14	14	16		

RIVERLIGHT TRANSIT FY 23-24	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Monthly One-Way Passenger Trips	569	600	623	693	564	489	597	696	638	684		
Roanoke Development Center	0	0	0	0	0	0	0	0	0	0		
Medicaid Transportation	222	234	249	256	220	201	222	225	233	219		
MODIVCARE	0	0	0	0	0	0	0	0	0	0		
ONE CALL	0	0	0	0	0	0	0	0	0	0		
Senior Center	206	222	228	242	216	165	231	300	242	283		
Other (DDS, WF, EDTAP)	97	92	96	114	69	72	103	52	122	131		
Rural General Public	44	52	50	81	59	51	41	119	41	51		

WASHINGTON COUNTY

STATISTIC REPORT



Reporting Period:

MAY 2024

EMERGENCY MEDICAL SERVICES (EMS)

FY23-24

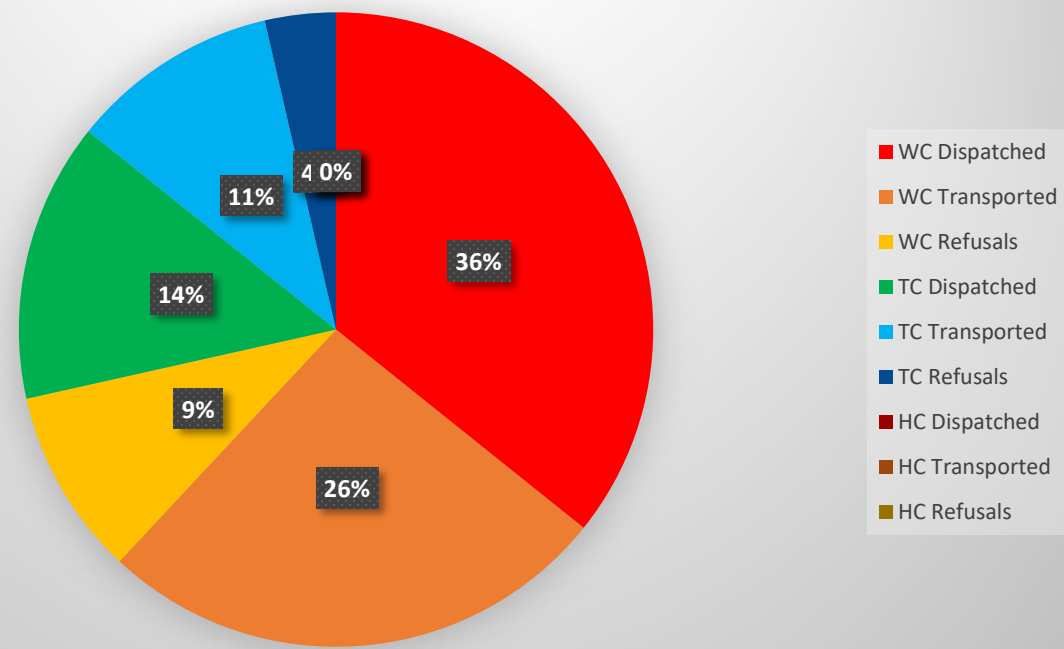
Washington County

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
WC Dispatched	164	158	141	150	142	169	133	134	145	129			1465
WC Transported	109	124	113	113	104	112	106	98	101	94			1074
WC Refusals	55	34	28	37	38	57	27	36	44	35			391
Transport Washington													
Hospital to Hospitals	0	1	3	1	1	0	1	2	0	0			9
SNF to Doctors	112	146	137	132	113	111	153	126	114	118			1262
Hospital Discharges	7	8	8	8	8	10	9	7	6	10			81
EMS Back Up	0	5	3	5	5	2	5	1	2	10			38

Tyrrell County

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
TC Dispatched	49	51	63	50	74	55	68	62	50	62			584
TC Transported	31	41	54	38	55	39	51	49	36	42			436
TC Refusals	18	10	9	12	19	16	17	13	14	20			148
Mutual Aid Hyde													
HC Dispatched	0	0	0	0	0	0	0	0	0	0			0
HC Transported	0	0	0	0	0	0	0	0	0	0			0
HC Refusals	0	0	0	0	0	0	0	0	0	0			0

EMS Dispatches for FY23-24
(Washington, Tyrrell & Hyde Counties)

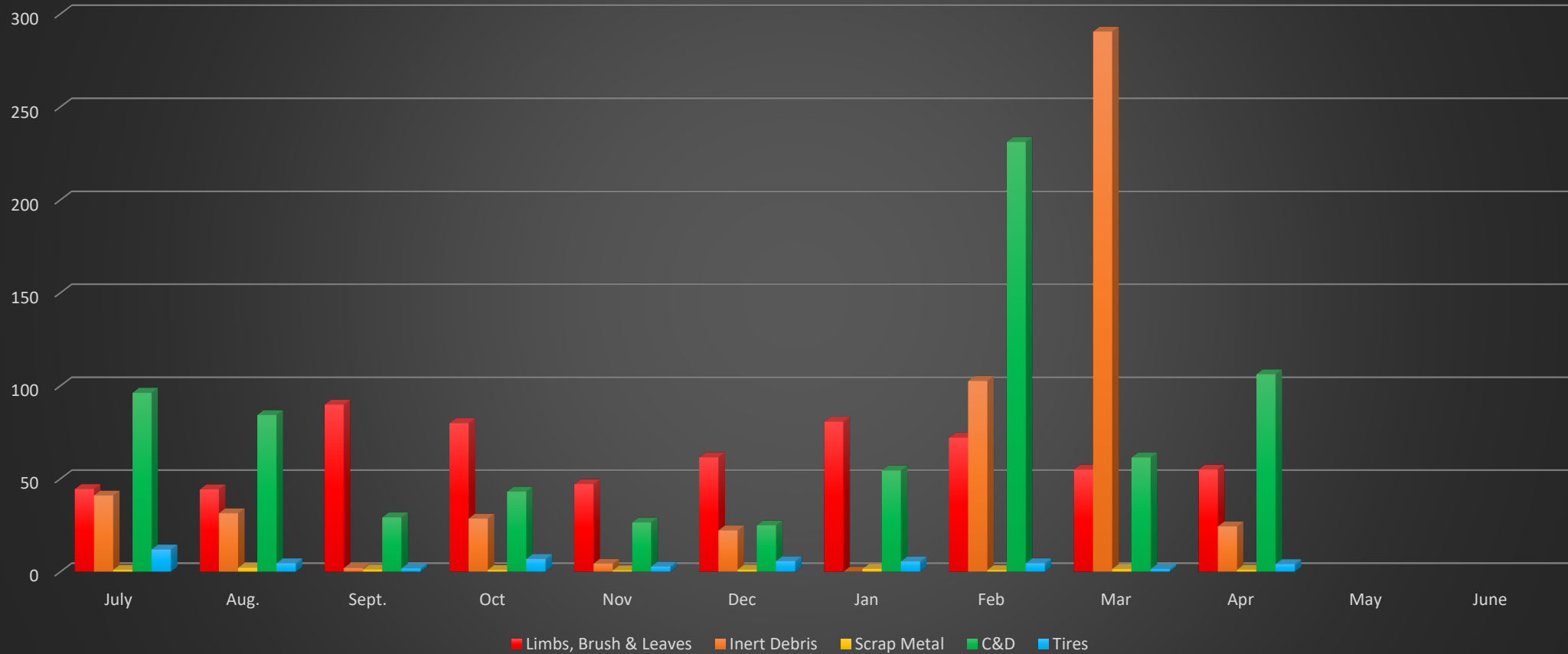


LANDFILL *(in tons)*

FY 23-24

	July	Aug.	Sept.	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD
Limbs, Brush & Leaves	44.54	44.29	89.90	79.91	47.12	61.53	80.70	72.12	55.02	55.06			630.19
Inert Debris	41.06	31.47	1.99	28.62	4.39	22.25	0	102.64	290.52	24.45			547.39
Scrap Metal	1.06	2.13	1.24	1.02	0.81	1.12	1.59	0.93	1.46	1.12			12.48
C&D	96.28	84.36	29.31	43.11	26.52	25.01	54.47	231.12	61.52	106.26			757.96
Tires	12	4.59	1.79	6.87	2.8	5.76	5.55	4.59	1.49	4.1			49.57

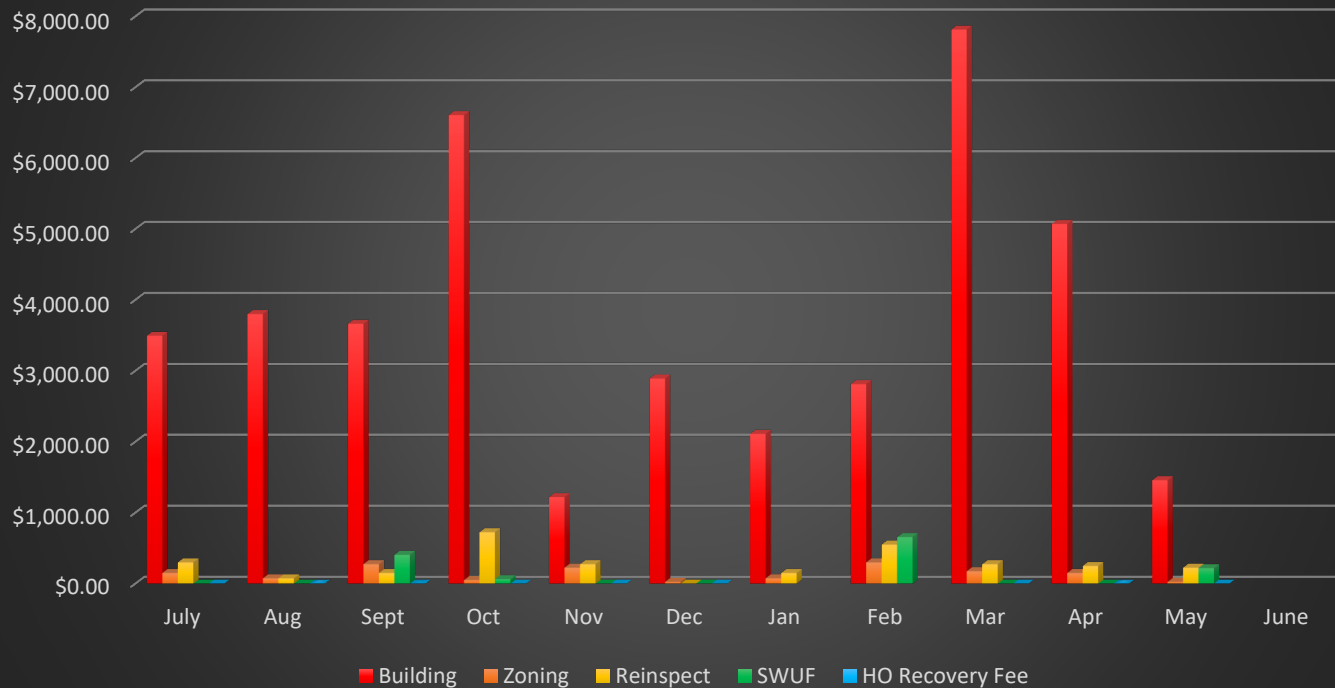
Landfill Collections in Tons



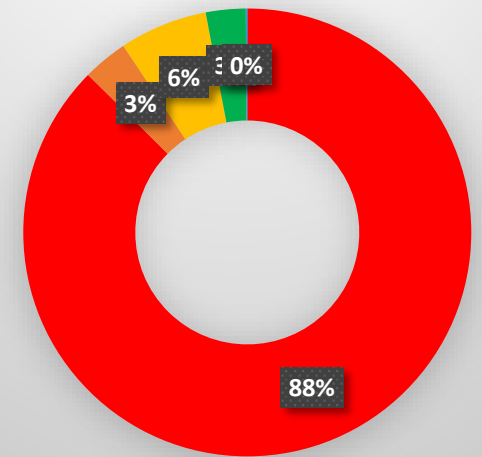
**PLANNING AND ZONING
FY23-24
Inspections and Fees**

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Building	\$3,495.00	\$ 3,800.46	\$ 3,663.00	\$ 6,607.00	\$ 1,220.00	\$ 2,891.00	\$ 2,111.00	\$ 2,812.50	\$ 7,815.00	\$ 5,071.40	\$ 1,458.00		\$40,944.36
Zoning	\$ 150.00	\$ 75.00	\$ 275.00	\$ 50.00	\$ 225.00	\$ 25.00	\$ 75.00	\$ 300.00	\$ 175.00	\$ 150.00	\$ 25.00		\$1,525.00
Reinspect	\$ 300.00	\$ 75.00	\$ 150.00	\$ 725.00	\$ 275.00	\$ -	\$ 150.00	\$ 550.00	\$ 275.00	\$ 250.00	\$ 225.00		\$2,975.00
SWUF	\$0.00	\$ -	\$ 406.25	\$ 62.50	\$ -	\$ -		\$ 656.25	\$ -	\$ -	\$ 218.75		\$1,343.75
HO Recovery Fee	\$0.00	\$ 20.00	\$ 10.00	\$ -	\$ -	\$ -			\$ -	\$ 20.00	\$ -		\$50.00
Total	\$3,945.00	\$3,970.46	\$4,504.25	\$7,444.50	\$1,720.00	\$2,916.00	\$2,336.00	\$4,318.75	\$8,265.00	\$5,491.40	\$1,926.75	\$0.00	\$46,838.11

Planning and Zoning Fees Collected (FY23-24)



Fees Collected Percentages

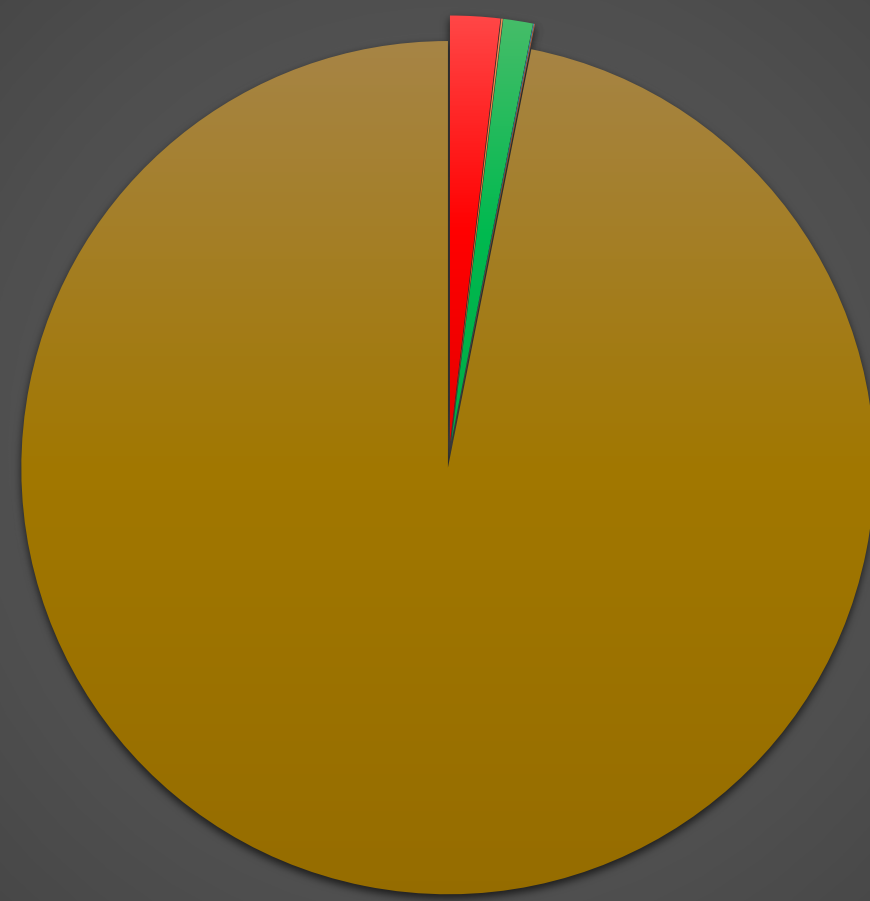


- Building
- Zoning
- Reinspect
- SWUF
- HO Recovery Fee

**TAX
FY23-24**

	July	Aug.	Sept.	Oct.	Nov.	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Collections													
Amount*													\$ -
Current Year Tax	\$ 1,292,918.24	\$ 1,841,875.98	\$ 327,668.62	\$ 319,355.85	\$ 260,168.47	\$ 1,568,567.71	\$ 826,014.32	\$ 107,468.28	\$ 101,027.01	\$ 249,698.07			\$ 6,894,762.55
Current Yr Discount	\$ (25,476.78)	\$ (21,654.99)	\$ (526.19)	\$ 4.54	\$ 2.59	\$ -	\$ -	\$ -	\$ -	\$ -			\$ (47,650.83)
Current Year Penalty	\$ 787.65	\$ 2,771.65	\$ 1,056.76	\$ 202.13	\$ 200.81	\$ 3,519.82	\$ 1,665.58	\$ 816.67	\$ 299.47	\$ 569.58			\$ 11,890.12
Current Year Interest		\$ -	\$ -	\$ -	\$ -	\$ 2.59	\$ 3,635.25	\$ 3,478.73	\$ 3,688.36	\$ 19,609.50			\$ 30,414.43
Watershed Tax Current Yr	\$ 15,097.27	\$ 21,172.24	\$ 3,795.04	\$ 3,706.23	\$ 3,018.07	\$ 18,412.19	\$ 9,821.04	\$ 1,271.09	\$ 1,110.62	\$ 5,495.85			\$ 82,899.64
Watershed Discount	\$ (302.62)	\$ (250.79)	\$ (5.81)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ (559.22)
Watershed Penalty	\$ 9.16	\$ 31.98	\$ 12.61	\$ 1.77	\$ 2.13	\$ 41.86	\$ 11.63	\$ 9.45	\$ 3.54	\$ 6.65			\$ 130.78
Watershed Interest		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41.34	\$ 37.33	\$ 39.04	\$ 299.67			\$ 417.38
Prior Year Tax	\$ 18,352.43	\$ 36,799.48	\$ 14,030.87	\$ 11,746.94	\$ 13,152.62	\$ 30,868.77	\$ 38,677.46	\$ 15,816.63	\$ 16,594.89	\$ 17,825.54			\$ 213,865.63
Prior Year Penalty	\$ 68.78	\$ 417.40	\$ 11.30	\$ 11.32	\$ 8.98	\$ 56.62	\$ 128.45	\$ 18.08	\$ 35.92	\$ 373.62			\$ 1,130.47
Prior Year Interest	\$ 2,722.59	\$ 9,883.52	\$ 1,948.27	\$ 1,603.26	\$ 2,701.76	\$ 7,245.98	\$ 7,520.79	\$ 3,937.21	\$ 4,139.65	\$ 5,820.03			\$ 47,523.06
Prior Year Watershed	\$ 149.83	\$ 462.06	\$ 82.27	\$ 107.42	\$ 120.87	\$ 178.34	\$ 610.30	\$ 191.08	\$ 100.63	\$ 18,419.66			\$ 20,422.46
Prior Year WS Penalty	\$ 0.71	\$ 4.84	\$ 0.13	\$ 0.36	\$ 0.24	\$ 0.67	\$ 1.18	\$ 0.75	\$ 0.44	\$ 1,823.93			\$ 1,833.25
Prior Year WS Interest	\$ 170.91	\$ 532.50	\$ 138.46	\$ 148.78	\$ 136.30	\$ 255.79	\$ 333.98	\$ 226.01	\$ 194.63	\$ 3,002.32			\$ 5,139.68
Bad Checks	\$ -	\$ -	\$ -	\$ (173.27)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ (173.27)
Prepayments	\$ 500.95	\$ 5,956.02	\$ 2,762.60	\$ 2,006.00	\$ 2,759.13	\$ 2,763.67	\$ 8,484.73	\$ 7,213.74	\$ 8,714.68	\$ 7,676.18			\$ 48,837.70
TOTAL	\$ 1,304,999.12	\$ 1,898,001.89	\$ 350,974.93	\$ 338,721.33	\$ 282,271.97	\$ 1,631,914.01	\$ 896,946.05	\$ 140,485.05	\$ 135,948.88	\$ 330,620.60	\$ -	\$ -	\$ 7,310,883.83
Advalorem Garnishments													
Initiated													0
Amount													\$ -
Satisfied/Cancelled													0
Amount													\$ -
* Bank Attachments are usually in/out the same month - the bank either pays or sends a notice that no funds are available.													
Tax and Tag Collections	87966.77	\$ 85,307.73	\$ 77,214.79	\$ 74,163.68	\$ 66,628.89	\$ 74,298.54	83,382.60	80,066.76	\$ 97,719.73	91,628.37			\$ 730,411.09
Solid Waste Fees													\$ -
Billed Current Yr	\$ 1,315,210.00												\$ 1,315,210.00
Collected All Years	\$ 273,626.13	\$ 265,537.20	\$ 72,876.02	\$ 61,864.46	\$ 60,475.94	\$ 174,442.14	\$ 119,465.51	\$ 33,731.11	\$ 52,399.37	\$ 47,788.02			\$ 1,162,205.90
Bad Checks		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
TOTAL	\$ 273,626.13	\$ 265,537.20	\$ 72,876.02	\$ 61,864.46	\$ 60,475.94	\$ 174,442.14	\$ 119,465.51	\$ 33,731.11	\$ 52,399.37	\$ 47,788.02	\$ -	\$ -	\$ 1,162,205.90
Eddie Smith Drainage													
Billed Current Yr	\$ 6,583.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collected Current Yr	\$ 1,055.97	\$ 1,825.37	\$ 170.37	\$ 618.59	\$ 145.76	\$ 1,604.27	\$ 1,033.69	\$ -	\$ 0.35	\$ 5.90	\$ -	\$ -	\$ 6,460.27
TOTAL	\$ 1,055.97	\$ 1,825.37	\$ 170.37	\$ 618.59	\$ 145.76	\$ 1,604.27	\$ 1,033.69	\$ -	\$ 0.35	\$ 5.90	\$ -	\$ -	\$ 6,460.27
Drainage Fees - Other													
Collected Current Yr	\$ 13,576.76	\$ 27,943.80	\$ 16,688.19	\$ 21,036.21	\$ 29,251.70	\$ 26,519.82	\$ 47,338.15	\$ 1,358.21	\$ 683.66	\$ 1,720.24			\$ 186,116.74
Town Collections													
Creswell Levy	\$ 7,708.14	\$ 19,091.33	\$ 3,106.76	\$ 1,908.22	\$ 3,863.21	\$ 41,771.70	\$ 22,576.08	\$ 319.87	\$ 1,094.96	\$ 551.69			\$ 101,991.96
TOTAL TAX DEPOSIT	\$ 1,600,966.12	\$ 2,297,707.32	\$ 521,031.06	\$ 498,312.49	\$ 442,637.47	\$ 1,950,550.48	\$ 1,170,742.08	\$ 255,961.00	\$ 287,846.95	\$ 472,314.82	\$ -	\$ -	\$ 9,498,069.79

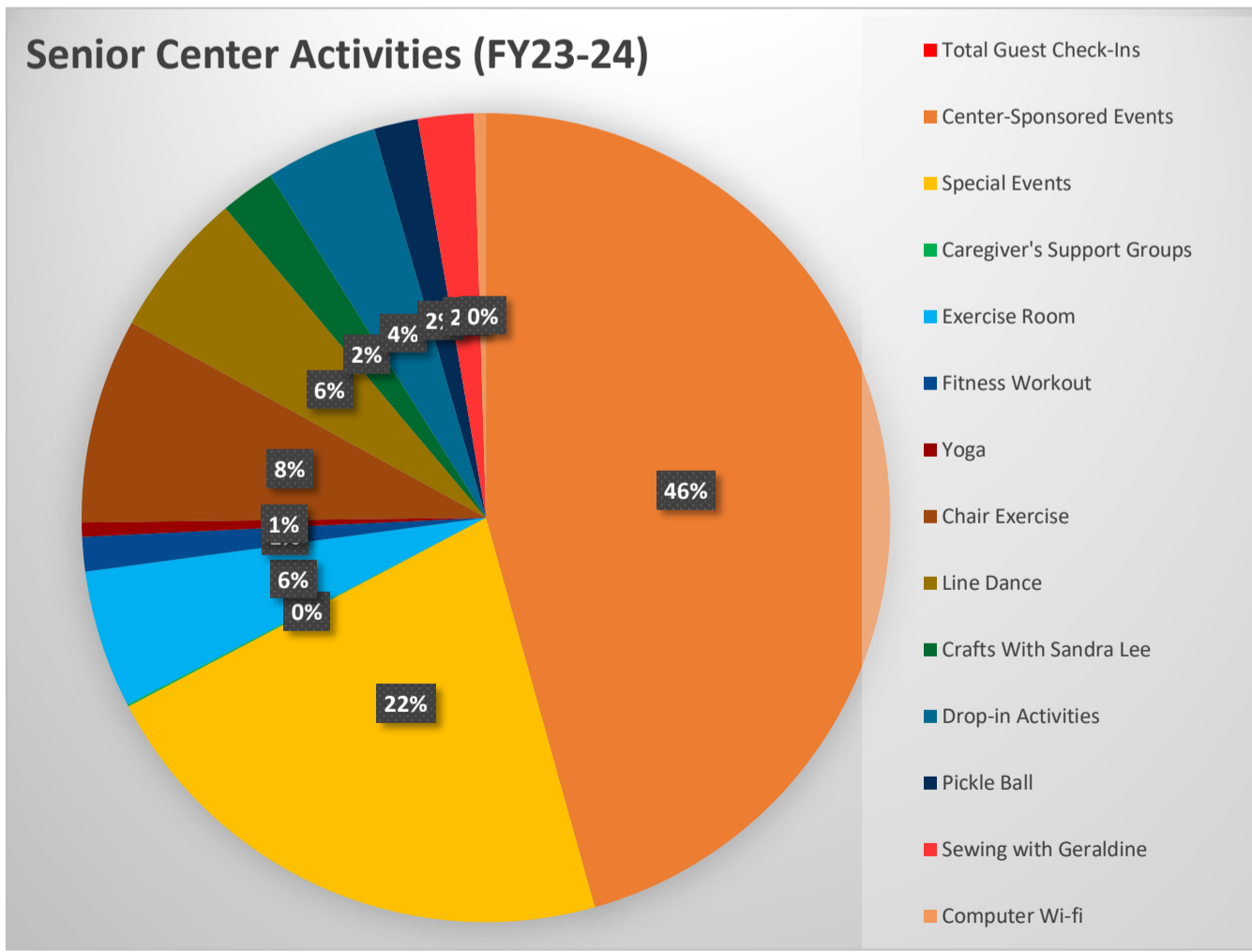
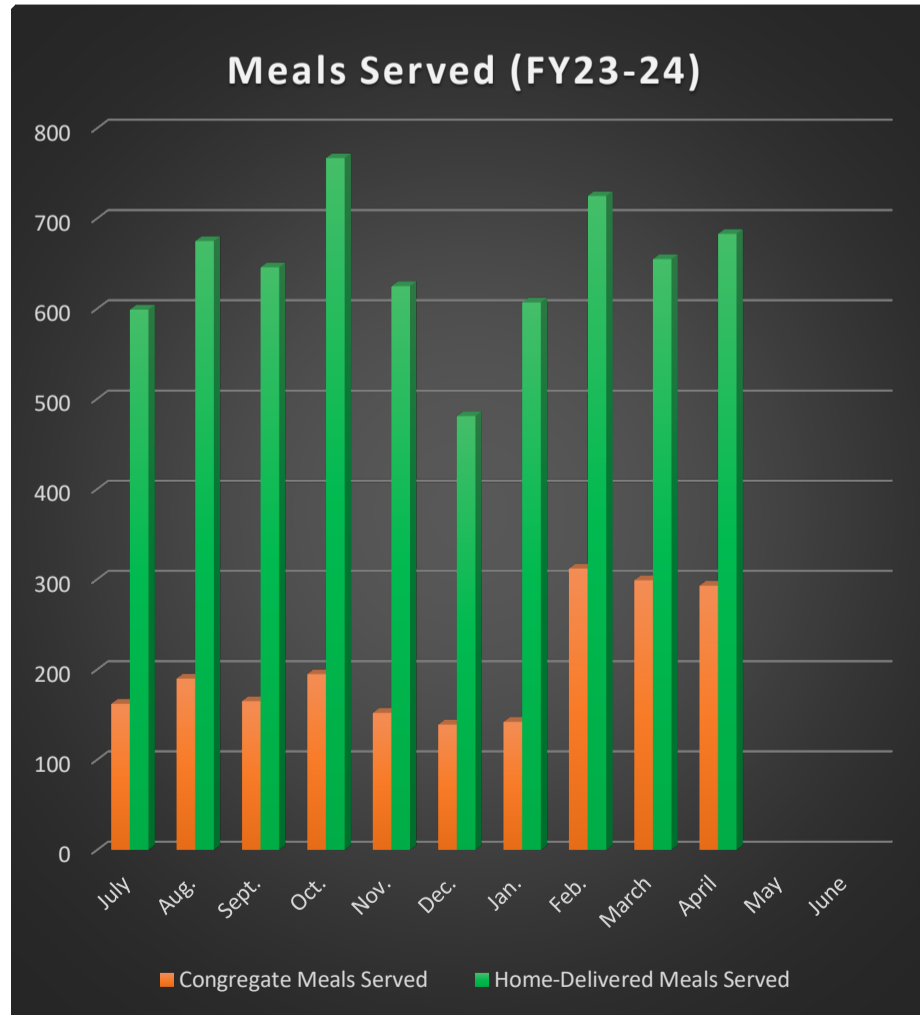
Tax Fees



■ Current Yr Discount
 ■ Current Year Penalty
 ■ Current Year Interest
 ■ Watershed Tax Current Yr
 ■ Watershed Discount
 ■ Watershed Penalty
 ■ Watershed Interest
 ■ Prepayments
 ■ TOTAL

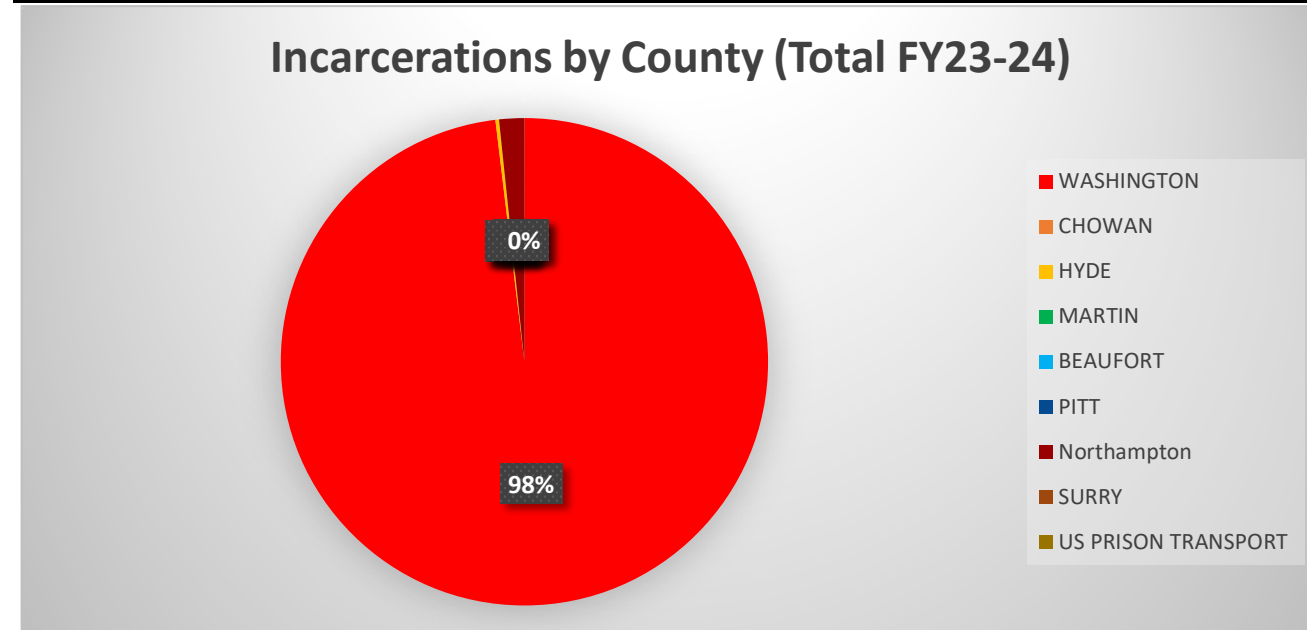
SENIOR CENTER FY23-24

	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	YTD Total
PARTICIPANT DATA													7271
Unduplicated Attendees	69	79	75	83	71	65	80	81	87	78			768
Total Guest Check-Ins								48	16	27			
New Participants	0	5	1	5	5		11	2	1	1			31
Center-Sponsored Events	367	213	292	157	295	218	338	435	306	334			2955
Special Events	99	63	112	147	142	145	127	194	156	214			1399
Caregiver's Support Groups	5	0	0	0	0	0	0	0	0	0			5
Exercise Room	36	40	25	38	26	24	40	50	45	33			357
Fitness Workout	13	15	5	6	6	5	5	14	8	12			89
Yoga	3	3	1	1	3	2	3	9	7	5			37
Chair Exercise	65	64	56	67	51	14	35	71	57	50			530
Line Dance	45	49	42	38	28	11	35	44	42	45			379
Crafts With Sandra Lee	15	20	13	16	14	12	15	12	12	13			142
Drop-in Activities	10	35	36	27	27	29	38	31	32	25			290
Pickle Ball	24	10	2	3	2	17	17	28	7	4			114
Sewing with Geraldine	19	17	21	17	11	18	6	10	15	10			144
Computer Wi-fi	5	11	0	0	1	0	2	6	2	4			31
													YTD Total
MEAL DATA	761	865	811	962	777	620	749	1037	954	976	0	0	8512
Congregate Meals Served	162	190	165	195	152	139	142	312	299	293			2049
Home-Delivered Meals Served	599	675	646	767	625	481	607	725	655	683			6463
Congregate Meals-Pick-Ups	0	0	0	0	0	0	0	0	0	0			0
													YTD Total
CONTRIBUTION DATA	\$ 344.00	\$ 232.00	\$ 437.74	\$ 604.62	\$ 378.31	\$464.52	\$ 499.00	\$ 689.84	\$ 447.75	\$130.00	\$95.50	\$ -	\$ 4,323.28
Congregate Meals	\$ 46.00	\$ 52.00	\$ 69.00	\$ 44.62	\$ 53.31	\$ -	\$ 44.00	\$156.30	\$96.25				\$ 561.48
Home-Delivered Meals	\$ 140.00	\$ 90.00	\$ 262.00	\$ 450.00	\$ 220.00	\$380.00	\$ 365.00	\$ 240.00	\$ 215.00				\$ 2,362.00
Activity Fees	\$ 155.00	\$ 90.00	\$ 105.00	\$ 110.00	\$ 105.00	\$ 75.00	\$ 60.00	\$ 75.00	\$ 90.00	\$ 90.00	\$60.00		\$ 1,015.00
Donations	\$ 3.00	\$ -	\$ 1.74			\$ 9.52	\$ 30.00	\$ 218.54	\$ 46.50	\$ 40.00	\$35.50		\$ 384.80



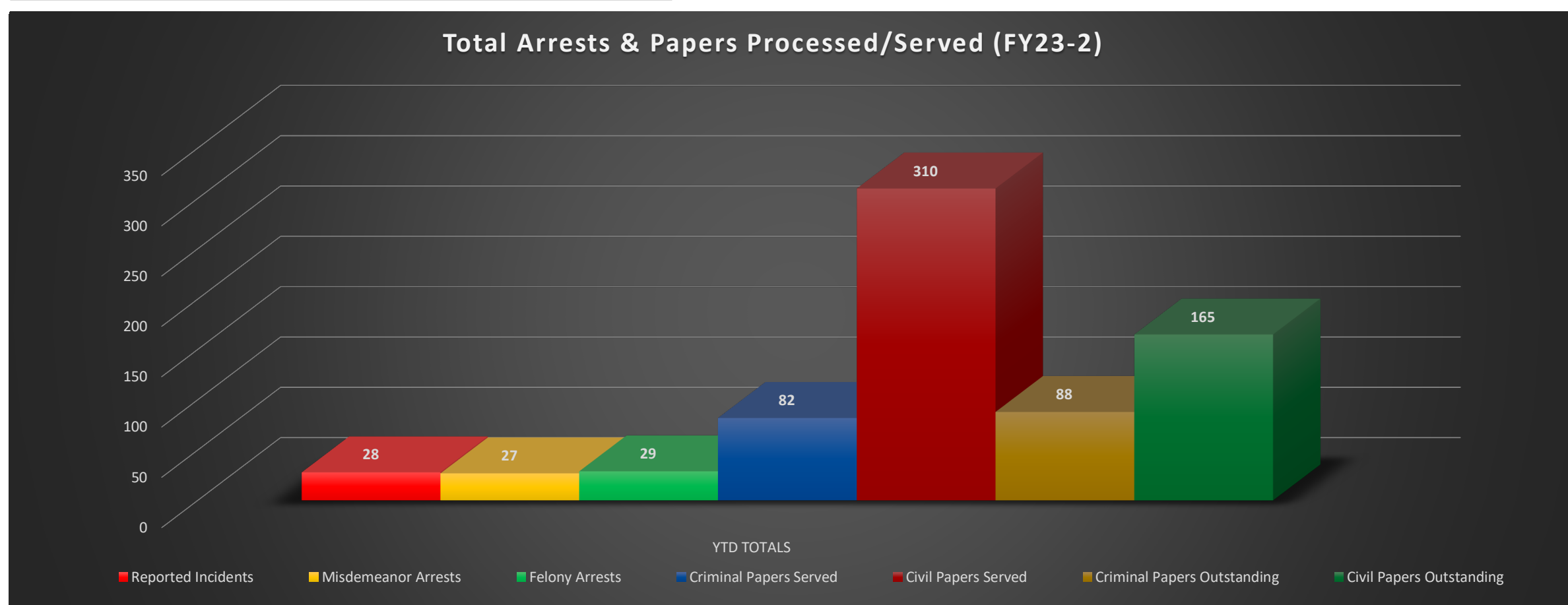
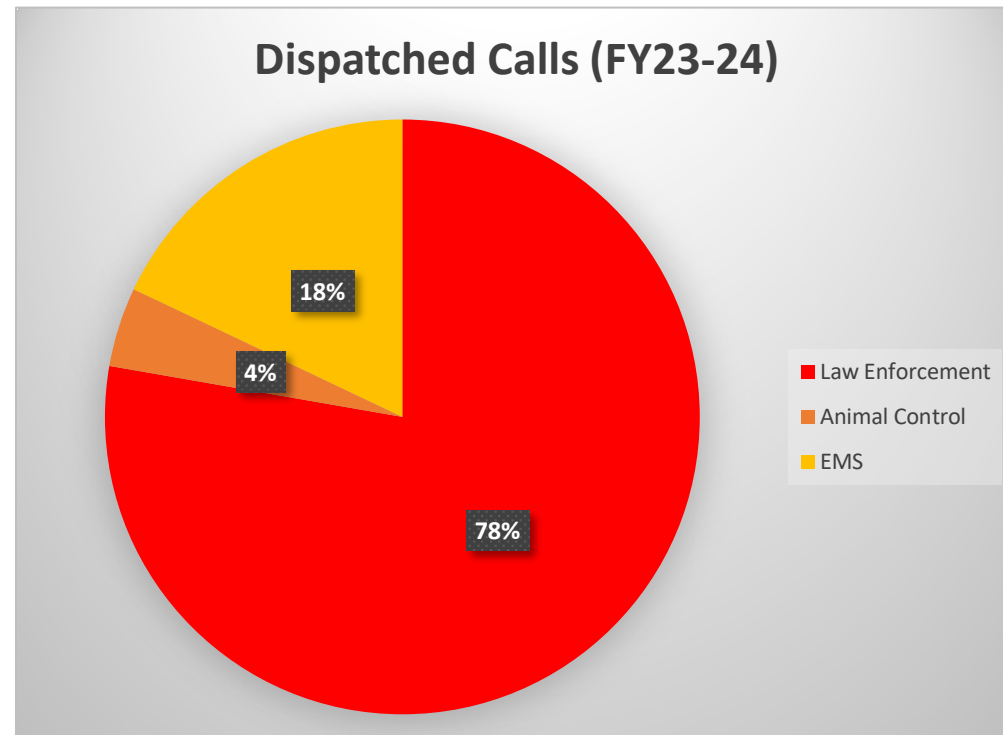
DETENTION
FY23-24
Incarcerations by County

		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total (by Gender)	Total Incarcerations
		55	45	53	51	36	48	42	40	57	51	49	0	527	527
WASHINGTON	Male	29	26	33	30	21	29	25	26	37	33	30		319	412
	Female	11	5	9	5	2	6	8	7	14	12	14		93	
CHOWAN	Male	0	0	0	0	0	0	0	0	0	0	0		0	0
	Female	0	0	0	0	0	0	0	0	0	0	0		0	
HYDE	Male	1	0	0	0	0	0	0	0	0	0	0		1	1
	Female	0	0	0	0	0	0	0	0	0	0	0		0	
MARTIN	Male	0	0	0	0	0	0	0	0	0	0	0		0	0
	Female	0	0	0	0	0	0	0	0	0	0	0		0	
BEAUFORT	Male	0	0	0	0	0	0	0	0	0	0	0		0	0
	Female	0	0	0	0	0	0	0	0	0	0	0		0	
PITT	Male	0	0	0	0	0	0	0	0	0	0	0		0	0
	Female	0	0	0	0	0	0	0	0	0	0	0		0	
Northampton	Male	1	1	1	1	1	1	1	0	0	0	0		7	7
	Female	0	0	0	0	0	0	0	0	0	0	0		0	
SURRY	Male	0	0	0	0	0	0	0	0	0	0	0		0	0
	Female	0	0	0	0	0	0	0	0	0	0	0		0	
SMCP		13	13	10	15	12	12	8	7	6	6	5		107	107
US PRISON TRANSPORT	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	



SHERRIFF FY23-24

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTALS
Total Number of Dispatched Calls	1045	973	880	993	852	896	882	873	989	943	0	0	9326
Law Enforcement	786	765	697	817	701	678	693	662	688	663			7150
Animal Control	78	39	25	10	0	16	42	59	69	59			397
EMS	181	169	158	166	151	202	147	152	170	154			1650
Reported Incidents	28												28
Total Arrests	5	0	2	5	0	4	6	10	3	8	13	0	56
Misdemeanor Arrests	2		1	2	0	3	4	3	3	5	4		27
Felony Arrests	3		1	3	0	1	2	7	0	3	9		29
Total Papers Served	40	0	50	59	37	36	41	19	30	40	40	0	392
Criminal Papers Served	7		15	6	0	7	3	1	2	37	4		82
Civil Papers Served	33		35	53	37	29	38	18	28	3	36		310
Total Papers Outstanding	31	0	46	12	21	17	25	28	17	35	21	0	253
Criminal Papers Outstanding	16		32	6	6	2	0	0	2	11	13		88
Civil Papers Outstanding	15		14	6	15	15	25	28	15	24	8		165
Gun Permits Issued N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A					0
Conceals Pending N/A			7										7
Concealed Permits Issued N/A			16	10		12				14	10		62



WATER AND SOLID WASTE FY23-24

	July	Aug.	Sept.	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Water Billed FY 22-23 (in million gallons)	7.707	7.855	8	6.766	7.766	7.706	6.657	6.814	7.014	6.519	7.56	8.956	90
Water Billed FY 23-24 (in million gallons)	8.08	8.93	7.196	6.896	7.547	6.94	7.77	6.19	6.16	8.23			74
Base Charges	\$ 70,623	\$ 71,143	\$ 71,210	\$ 71,106	\$ 71,262	\$ 71,106	\$ 71,158	\$ 71,153	\$ 71,439	\$ 71,439			\$ 711,639
Consumption Charges	\$ 52,884	\$ 62,621	\$ 43,524	\$ 40,859	\$ 47,242	\$ 40,300	\$ 50,921	\$ 33,618	\$ 32,409	\$ 55,588			\$ 459,966
Reconnecton Charges	\$ 1,645	\$ 1,505	\$ 1,575	\$ 1,505	\$ 1,435	\$ 1,575	\$ 875	\$ 2,660	\$ 1,960	\$ 1,715			\$ 16,450
Number of Abatements	13	16	7	20	15	13	7	15	6				112
Dollar Amount of Abatements	\$ 1,161.50	\$ 1,268	\$ 1,814	\$ 2,249	\$ 3,036	\$ 956	\$ 2,893	\$ 1,658	\$ 650				\$ 15,683.00
Water Pumped (in million gallons)	19.9	16.22	15.6	15.7	15	15	15	14	15				141.010
Number of Customers	2660	2680	2677	2673	2679	2673	2675	2671	2682	2682			26,752
New taps	5	3	3	3	4	0	0	0	1	1			20
Water Billed to Roper	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$4,844.65	\$4,844.65	\$4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65			\$ 48,446.50
													0



Washington County ABC Board Budget Amendment 2023-2024

The following Amendment to the Annual Budget for the fiscal year ending June 30, 2024 had been Approved and Adopted at the May 7, 2024 Board Meeting.

Increase	Professional Fees	\$6,300.00
Decrease	Retirement	\$1,000.00
	Group Health Ins.	\$5,300.00

A copy of this Budget Amendment shall be forwarded to the following:
NC ABC Commission
Washington County Board of Commissioners, Julie J. Bennett

J. Todd Moore
General Manager / Deputy Finance Officer

Jack Faulk
Chairman

Proposed

WASHINGTON COUNTY ABC BOARD
ANNUAL OPERATING BUDGET
FISCAL YEAR 2024-2025

Estimated Revenue

Liquor Sales / Mixed Beverage Sales

Total: **\$1,500,000.00**

APPROPRIATIONS:

Taxes Based on Revenue

Excise Tax

MXB Tax (Dept. of Revenue)

MXB Tax (DHHS)

Bottle Tax

TOTAL: **\$ 360,000.00**

COST OF SALES: **\$ 835,000.00**

TOTAL **\$ 1,195,000.00**

OPERATING EXPENSES:

Salaries & Benefits	\$ 152,125.00
Payroll Taxes	\$ 14,000.00
Retirement	\$ 13,125.00
Repairs & Maintenance	\$ 6,250.00
Utilities	\$ 12,000.00
Ins / Bonds	\$ 8,500.00
Group Health Ins.	\$ 35,200.00
Store / Office Supplies	\$ 8,500.00
Board Expense	\$ 3,000.00
Professional Fees	\$ 24,800.00
Training / Conventions / Travel	\$ 2,000.00
Credit Card Charges	\$ 19,500.00
Dues & Subscriptions	\$ 3,000.00
Contingencies	\$ 3,000.00

TOTAL ESTIMATED EXPENSE **\$ 305,000.00**

CAPITAL OUTLAY

Store Improvements \$ 50,000.00

DISTRIBUTIONS

Law Enforcement \$ 3,400.00

Alcohol Education \$ 4,950.00

TOTAL DISTRIBUTIONS

\$ 8,350.00

Working Capital Retained -\$50,000.00

Total Expenditures and Distributions

\$1,500,000.00

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 10

DATE: June 3, 2024

ITEM: Closed Session

SUMMARY EXPLANATION:

A Closed Session has been scheduled pursuant to NCGS §143-318.11(a)(3) (attorney-client privilege) and NCGS §143-318.11(a)(6) (personnel).

May 6, 2024

The Washington County Board of Commissioners met in a regular meeting on Monday, May 6, 2024, at 6:00 PM in the Commissioners' Room, 116 Adams Street, Plymouth, NC. Commissioners Tracey A. Johnson, Ann C. Keyes, Carol V. Phelps, John C. Spruill and Julius Walker, Jr. were in attendance. Also, present were County Manager/County Attorney Curtis S. Potter, Clerk to the Board Julie J. Bennett and County Finance Officer Missy Dixon.

Chair Keyes called the meeting to order. Commissioner Walker gave the invocation. Commissioner Phelps led the Pledge of Allegiance.

ADDITIONS/DELETIONS:

Commissioner Spruill made a motion to approve tonight's Agenda. Commissioner Walker seconded; motion carried unanimously.

CONSENT AGENDA:

Items listed under Consent are generally of a routine nature. The Board may take action to approve/disapprove all items in a single vote. Any item may be withheld from a general action, to be discussed and voted upon separately at the discretion of the Board.

- a) Regular Session Minutes: April 1, 2024, and Closed Session Minutes for December 4, 2023; January 8, 2024; February 5, 2024, and March 4
- b) Tax Refunds, Releases & Insolvents
- c) RESO 2024-015 Proclamation for EMS Week
- d) Interlocal Building Inspector Agreement between Washington County & Tyrrell County and RESO 2024-016 Approving Interlocal Agreement between Washington County & Tyrrell County
- e) RESO-017 Raising Uniform Guidance Thresholds
- f) Auditor Contract
- g) Letter of Support for Mid-Currituck Bridge
- h) Organizational Chart

Mr. Potter said Item d) had one typo error. On page 2, Washington was changed to Tyrrell. (The change has been made by the Clerk on the original for signature.)

Commissioner Phelps made a motion to approve the Consent Agenda Commissioner Johnson seconded. Motion carried unanimously.

PUBLIC FORUM: Mr. Jimmy Jones, Cardinal Lane, told the Board this has been talked about since 1909 [what he said]. Still wants the State to take over Cardinal

Lane. He wants Chair Keyes to call a meeting with some residents. Chair Keyes said someone will get back with him.

BOARD OF EQUALIZATION AND REVIEW: Ms. Bennett, Clerk to Board swore in the Commissioners as the Board of Equalization and Review. Ms. Wilkins, Tax Administrator stated she has no appeals at this time.

Commissioner Johnson made a motion to recess the Board of E&R to May 20, 2024, at 6:00 PM in the Commissioners' Room, 116 Adams Street. Commissioner Phelps seconded. Motion carried unanimously.

PK-12 CHANGE ORDER #6: Mr. Potter, CM/CA spoke to the Board regarding change order #6 for the PK-12 school. This change order is regarding the low voltage panel.

Commissioner Spruill asked if the school board has signed this change order. Mr. Potter said yes. Commissioner Spruill said he was disappointed that this item was taken out of the original quote on the school and that it has taken so long for it to arrive.

Commissioner Spruill made a motion to approve the PK-12 Change Order #6. Commissioner Walker seconded. Motion carried unanimously.

QUASI-JUDICIAL PUBLIC HEARING: SPECIAL USE PERMIT FOR WILKINS MEMORIAL GARDENS: Ms. Bennett, Clerk to the Board, swore in the Commissioners as the Board of Adjustment.

Commissioner Johnson made a motion to open the quasi-judicial hearing. Commissioner Phelps seconded; motion carried unanimously.

Mr. Potter went over the procedures for a quasi-judicial hearing. See below.

Procedures for Quasi-Judicial Hearing for

Special Use Permit (“SUP”):

- I. MOTION to go into Public Hearing to hold a quasi-judicial hearing on the following case:

SPECIAL USE PERMIT APPLICATION filed by Louis Wilkins Enterprises, Inc on 3/7/24 seeking a Special Use Permit pursuant to Article 3A, Subsection C(J) of the Washington County Zoning Ordinance to: build a proposed 100 grave cemetery on property located off Cypress Shores Road Roper, NC 27970 (PIN: 7810.00-61-2602.
- II. INSTRUCTION RE QUASI-JUDICIAL PROCEDURE (Attorney/Planning Director)
 1. Special Use Permits are governed by NCGS 160D and Article 5 of the Washington County Zoning Ordinance. NCGS 160D-406 and 160D-705 require the use of quasi-judicial procedures during public hearings held to consider such matters.
 2. Quasi-judicial proceedings are different than other public hearings in that not everyone has the right to present evidence before this Board and to become a party to this proceeding. A Quasi-judicial proceeding is much like a court proceeding where an individual's rights and interests are being decided under specific rules of procedure. Parties to this case have the right to present evidence and cross examine witnesses. The burden of proof in these cases typically lies with the Applicant. The extent to which the Rules of Evidence used in courts apply is up to the discretion of the Board.
 3. Only those who can demonstrate that they will be affected by the outcome of the hearing may become parties. After a description of the person's interest in this case, the Board will determine whether they will be allowed to present evidence as a party. Please note, you do not have to be a party to testify if someone who is a party calls you as a witness. All parties and witnesses who intend to present evidence or testify before this Board must be sworn in.
 4. As a quasi-judicial hearing, by law it must adhere to certain procedures, as there are legal standards that must be followed. To that end please consider the following:
 - A. The Board must base its decisions only on the evidence presented, including testimony given under oath or affirmation by any parties or witnesses called by a party.
 - B. Please limit testimony to facts relevant to the application and applicable legal standards for the Board's decision, what you know personally; no opinion testimony or hearsay.
 - C. Parties may cross-examine each testifying party or witness after their testimony if there are any questions. Cross-examination shall be limited to the matters testified about during the original testimony.
 - D. If you want the Board to see written evidence such as reports and maps or exhibits, the witness who is familiar with the evidence should ask that it be introduced during or at the end of his/her testimony.

- E. In order for the testimony to be considered as evidence used in making the decision, it can only be given by persons in attendance at the meeting; otherwise, it is considered hearsay.

III. **BOARD CONFLICTS OF INTEREST:** (Board Chair or designated Speaker)

It is also important that the members of the Board of Adjustment consider and make sure that they do not have any conflicts of interest with serving as a member of the decision-making body for purposes of hearing and ruling on this particular case. Therefore, the following questions should be considered by each member and any potential conflicts should be voiced, discussed, and resolved if possible or otherwise result in recusal of any member with such a conflict by the other members of the Board.

1. *does any member of this body have any interest in the property or the application, or do they own property in close proximity to the subject property;*
2. *does any member of this body stand to gain or lose any financial benefit as a result of the outcome of this hearing;*
3. *does any member of this body feel they cannot hear and consider the application in a fair and objective manner;*
4. *has any member of this body engaged in any ex parte communications with either proponents or opponents of the application, and, if so, I ask you to place on the record the substance of any such communications so that interested parties have the opportunity at this hearing to rebut the communications.*
5. *Are there any members of the audience who wish to challenge on appearance of fairness grounds participation in the matter by any member of Council, including the reasons for the request?*

IV. **INSTRUCTION RE SPECIFIC REVIEW STANDARDS:** (Attorney/Planning director)

Article 5 of the Washington County Zoning Ordinance is available online in its entirety for reference. Certain relevant excerpts are pasted below for reference/convenience:

1. Purpose and Intent: Special use permits add flexibility to the Zoning Ordinance by allowing uses which would otherwise be undesirable to be established in designated districts under conditions imposed by the Board of Commissioners. Such permits are authorized under the terms of this article to provide for certain uses which cannot be well adjusted to their environment in particular locations in Washington County with full protection offered to surrounding properties by only the application of the underlying zoning district regulations. Further, special permit uses are those uses which, if not specially regulated, can have an undue impact on or be incompatible with other uses of land within or adjacent to a given zoning district. Based on the recommendation of the Planning Board, and upon the granting of a special use permit by the Board of Commissioners, these uses may be allowed to be located or expanded within given designated zoning districts under the standards, controls, limitations, performance criteria, restrictions and other regulations of this article.

2. General Standards and Criteria for Special Use Permit Review: All applications for special use permit shall be reviewed using the following criteria:

1. The proposed use shall be:		
A	In harmony with the adopted Land Use Plan and the Growth Opportunities Plan;	
B	In harmony with the adopted Land Use Plan and the Growth Opportunities Plan;	
C	In harmony with the character of adjacent properties and the surrounding neighborhoods and also with existing and proposed development.	

2	The proposed use shall be adequately served by essential public services such as streets, drainage facilities, fire protection and public water, and sewer facilities, where applicable.	
3	The proposed use shall not result in the destruction, loss or damage of any feature determined to be of significant ecological, scenic or historic importance.	
4	The proposed use shall be designed, sited and landscaped so that the use will not hinder or discourage the appropriate development or use of adjacent properties and surrounding neighborhoods.	
5	The proposed use does not affect adversely the general plans for the physical development of the County as embodied in these regulations and in any plan or portion thereof adopted by the Planning Board.	
6	The proposed use will not affect adversely the health and safety of residents and workers in the County.	
7	The proposed use will not be adversely affected by the existing uses.	
8	The proposed use will be placed on a lot of sufficient size to satisfy the space requirements of said use.	
9	The proposed use will not constitute a nuisance or hazard because of the number of persons who will attend or use said facility, vehicular movement, noise or fume generation or any type of physical activity.	
10	The standards set forth for each particular use for which a permit may be granted have been met.	
11	The Planning Board or Board of Commissioners may impose or require such additional restrictions and conditions as may be necessary to protect the health and safety of workers and residents in the community and to protect the value and use of property in the general neighborhood.	
12	The proposed use will not be contrary to the purposes stated for these regulations.	
13	Whenever the Board of Commissioners shall find in the case of any permit granted pursuant to the provisions of the regulations that any of the terms, conditions or restrictions upon which such permit was granted are not being complied with, said Board shall rescind and revoke such permit after giving due notice to all parties concerned and granting full opportunity for a public hearing.	

3. Special Conditions: In granting any special use permit, the Board of Commissioners may impose any reasonable standards or conditions deemed necessary to protect the public interest and welfare. These may include but need not be limited to:
 - a. More restrictive sign standards.
 - b. Additional open space, landscaping or screening requirements.
 - c. Additional yard requirements.
 - d. Special lighting requirements.
 - e. Time limitations on hours of operation.
 - f. Additional off-street parking and loading requirements.
 - g. Additional utility, drainage, and public facility requirements.
 - h. Additional right-of-way and public access requirements.
 - i. Additional requirements to ensure compatibility with the Land Use Plan.
 - j. Conditions for renewal, extension, expiration, and/or revocation of the permit.
 4. Action by Planning Board: No special use permit shall be approved unless the proposal has been reviewed by the Planning Board. The Planning Board shall conduct at least one (1) public hearing in accordance with this Ordinance. Following the public hearing, the Planning Board shall prepare and by motion adopt its recommendations, which may include changes in the applicant's original proposal resulting from the hearing, and shall report such recommendations, together with any explanatory material, to the County Commissioners.
 5. Action by Board of Commissioners: Before approving a special use permit, the Board of Commissioners (acting as the Board of Adjustment) shall hold at least one (1) public hearing in accordance with this Ordinance after which the Board of Commissioners may make appropriate changes to or impose appropriate conditions upon the proposed special use. Nothing herein shall preclude the Board of Commissioners from holding a joint public hearing with the Planning Board.
-
6. Other MISC Procedural Matters:
 - a. Any public hearing conducted on this matter may be continued to a later specific date, time, and location as deemed necessary by the Board.
 - b. If deemed reasonably necessary by the Board, one or more physical site visits may be arranged in accordance with applicable laws and reasonable safeguards to insure no conflicts of interest or unfair advantages are created as a result thereof for any Board member, applicant or any other interested party.
 - c. A concurring vote of a majority of the members of Board of Commissioners shall be required to approve a special use permit.
 - d. Unless otherwise directed, staff will prepare a written order within five (5) business days reflecting the relevant findings of fact and conclusions of law supporting and final decision of the Board in this hearing. The Clerk shall circulate a draft for signature approval by a majority of the Board members voting in this matter to grant or deny the permit. After receiving enough signatures, the Order shall be certified and entered in the Board's records as its "Final Order" in this matter. The Clerk shall provide notices thereof as required by applicable law.

Mr. Potter asked were there any conflicts between the members of the Board with the applicant. Commissioner Walker said he is related to the applicant and wishes to recuse himself from voting on this matter.

Commissioner Spruill stated he was approached by a party of the applicant asking if he was aware of this application. Commissioner Spruill said he was and that was the end of the conversation.

Commissioner Johnson made a motion to recuse Commissioner Walker from voting on this item. Commissioner Phelps seconded; motion carried unanimously.

V. PARTY IDENTIFICATION/WITNESSES/OATH: (Board Clerk)

At this time we will identify and swear in or affirm all of the parties and witnesses.

A. Call for and ID Parties- name, address, for/against applicant

B. Call for and ID Witnesses- name, address, for/against applicant

C. All parties and witnesses should now stand and/or come forward to be sworn in or to affirm the truth of their testimony *[Administer the oath to all those who may testify, as a group] If anyone refuses to be sworn (or affirm), then inform them their statements must not be treated as evidence on which to base a decision, but merely as arguments]*

VI. PRESENTATION OF CASE/EVIDENCE:

A. County Staff Presentation of Case: *County Planning Department staff please come forward and describe the application being considered; and share the facts gathered and recommendation provided by staff and/or the Planning Board re the application.*

- Planning Department Staff Application Timeline/Summary Info Z030724-01
- 3/7/24 Application from Louis Wilkins Enterprises, Inc.
- Copy of Notice of Public Hearing
- Prelim Survey for Louis Wilkins Enterprises, Inc. by Tim J. Esolen (.42 +/- Acres).
- Parcel Map and Aerial Overlay Map for 7810.00-61-2602
- Relevant Draft Minutes from Planning Board Public QJ Hearing on 4/18/24
- Planning Board Recommendation re: Land Use Plan Compatibility & Approval of Application
- Parcel overlay maps showing location of flood zones in relation to subj property.

- *[Commissioners should ask questions at this time]*
- *[Cross Examination if applicable]*

- B. Applicant: *The applicant may come forward at this time and present their testimony and evidence to support the application if so desired. Any specific written documents, surveys, pictures, or other evidence, and/or any expert witness testimony you would like to have considered should also be clearly identified and presented at this time.*
- *[Commissioners should ask questions at this time]*
 - [Cross Examination if applicable]
- C. Other Legitimate Parties with Material Interest in the Case: (if applicable) *may come forward at this time and present their testimony and evidence to support or oppose the application if so desired at this time. Any specific written documents, surveys, pictures, or other evidence, and/or any expert witness testimony you would like to have considered should also be clearly identified and presented at this time.*
- *[Commissioners should ask questions at this time]*
 - [Cross Examination if applicable]
- D. Closing Statements and/or Rebuttals: Are there any closing statements or any last rebuttal comments from:
- *Staff*
 - *Applicant*
 - *Other Legitimate Parties*
- E. Board Q&A: Are there any final questions from the Board for any of the parties, or any additional critical information the Board feels is required before it can begin deliberations on this matter in order to reach a final decision?

VII. **DELIBERATION & DECISION:** As a reminder, this Board is tasked with deciding if, based on the evidence actually presented, this proposal meets the applicable standards reviewed earlier in this hearing. Your decision should not be based on personal preferences/opinions.

FIRST	Review the applicable specific legal standard(s) again in Article 5(B)	
SECOND	Collectively identify which facts or specific items of evidence (including testimony) were most important to determining whether the proposed special use of property met the applicable legal standard(s). [Specific facts/evidence which impacted your decision should be itemized and described briefly below] - - - - -	
THIRD	Collectively discuss whether any special conditions upon the proposed use of the property should be required for the applicant’s proposed special use to better meet or satisfy the applicable legal standard(s). [Specific conditions, if any, should be itemized and described briefly below] - - -	
FOURTH - VOTE	After careful and deliberate consideration of all the relevant facts and evidence presented in this matter, you may Vote:	
	To Continue or	If you believe a continuance is needed MOVE TO CONTINUE THE HEARING (Include the specific location, date, and time in the motion)
	To Deny or	If you believe the Applicant generally does NOT meet the applicable legal standards (or would not meet them even under certain conditions) MOVE TO DENY THE PERMIT
	To Approve	If you believe the Applicant generally meets the applicable legal standards (or would meet them under certain conditions) MOVE TO APPROVE THE PERMIT* *(if applicable, describe any conditions in the motion)
	To Continue	

VIII. **MOTION TO ADJOURN THE PUBLIC/QUASI JUDICIAL HEARING (UNLESS CONTINUED)**

Ms. Bennett asked if there were there any Witnesses/Parties in attendance.

Mr. Allen Pittman, Planning & Safety Director; Mr. Louis Wilkins, Roper; Mr. James H. Wilkins, Roper and Mr. Brandon L. Wilkins, 2720 US HWY 64 W, Plymouth were in attendance. Ms. Bennett swore them in.

The were no comments from the board. Chair Keyes said she knows there are no wells within the gravesites. Commissioner Phelps asked would this be used as a family cemetery. L Mr. Wilkins said yes, and members would pay by block for the upkeep.

Mr. Pittman asked to enter into evidence an overlay map of the property.
Commissioner Johnson approved and Commissioner Phelps seconded.

Chair Keyes asked Mr. Wilkins if he had any questions. He said he did not.

Commissioner Spruill made a motion to approve the Special Use Permit for Wilkins Memorial Gardens be approved and filed with the Cemetery Commission. Commissioner Phelps seconded; motion carried unanimously.

Commissioner Johnson made a motion to close the public hearing. Commissioner Spruill seconded; motion carried unanimously.

WASHINGTON COUNTY RECOMMENDED FY25 BUDGET PRESENTATION:
Mr. Potter read his budget message below.

FY25 BUDGET MESSAGE

TO: Washington County Board of Commissioners
FROM: Curtis S. Potter, County Manager/County Attorney & Budget Officer
RE: Budget Officer's Recommended Budget for July 1st, 2024, to June 30, 2025
("FY25")
DATE: May 6, 2024

In accordance with the North Carolina Local Government and Budget Fiscal Control Act, as the County Manager and Budget Officer of Washington County, I hereby submit this Budget Message to the Board of County Commissioners of Washington County for its review and consideration together with the recommended budget for the upcoming fiscal year identifying revenue and expenditure estimates, and making line item and departmental recommendations to allocate funds based on those estimates, departmental funding requests, and other information gathered from a wide variety of internal and external sources.

The overall budget presented seeks to balance and meet the needs of county citizens in a manageable and cost-effective manner. Any increases or decreases in revenues or expenditures within the recommended budget are based on researched justifications, and held to a manageable level within individual departments to the fullest extent possible. Any major exceptions to this

will be highlighted in this message, and in the Recommended Budget Notebook and materials presented to you for your review.

Budget Development Process:

The budget development process began this year with the presentation and adoption of the budget calendar in December of 2023 followed by a Budget Planning Workshop held by the Board of Commissioners and staff in January of 2024.

A Budget Kickoff message and Budget Request Forms and Instructions were made available to all county departments and other partner agencies receiving regular funding from Washington County on or about February 7th, 2024. Budget Request Forms were due to the County Manager by March 1st, 2024. Several departments and agencies were unable to meet this deadline, but this did not cause any significant delays in the overall process this year.

As noted in previous budget messages, in my experience as a Budget Officer, the practical ability to physically meet and engage in personal physical budget discussions is vitally important to developing a more accurate and complete budget for the upcoming fiscal year. This is particularly true in small rural county's with limited administrative support staff and less efficient budget preparation resources compared to larger jurisdictions.

With only a few limited exceptions, both the County Manager and Finance Officer were able to meet in person, at least once, with each department head and/or major outside agency representative, to review departmental/agency requests, and prepare the proposed budget for the upcoming fiscal year.

The information in this message contains major budgetary highlights and comments organized and broken down primarily by the applicable funds from which each budget is allocated following the same numerical order contained within the county's chart of accounts and financial statements. Toward the end of this message, additional information is provided related to each of the following categories:

- Capital Improvement Plan ("CIP")
- Personnel (Salaries, Benefits, and Modifications)
- Other Items
- Conclusion

1. **General Fund Revenues, Allocated Fund Balance, & Expenses:**

- a. Introduction: The General Fund (sometimes referred to herein as the ("GF")) is the largest and primary operating fund of the county from which the overwhelming majority of all governmental operations are funded.
- b. GF Revenues: Revenues of the GF are primarily generated from ad valorem property tax collections, sales tax receipts, motor vehicle tax receipts, various

fees, fines, grants and limited shared revenues received from the State of North Carolina.

- i. According to the Washington County Tax Department, based on information available as of mid-April, the county's Total Tax Base (including real and personal property, public utilities, and motor vehicles) for the upcoming fiscal year is projected to be \$1,041,300,000 which is just slightly larger than the current fiscal year's tax base of \$1,040,459,553, but a 9% increase compared to the prior fiscal year's tax base of \$956,400,821 due primarily to the addition of a new solar farm.

However, for procedural reasons the new solar farm failed to file for certain tax exemptions on time and incurred a substantially larger than anticipated first year tax bill of over \$1.3M which was due before the end of the prior fiscal year, but went unpaid resulting in the County's overall tax collection rate falling from over 95% to just over 80% for the fiscal year ended June 30, 2023 as reported in our audit.

Just recently we are pleased to report that this same taxpayer has entered into a Tax Repayment Agreement with the Washington County Tax Collector and made their first installment payment just before this budget message was prepared. Pursuant to the terms of the agreement, the Tax Collector anticipates that the taxpayer will catch up on paying all overdue taxes owed by the end of the upcoming fiscal year.

While we are excited the taxpayer has agreed to begin making payments, and hopeful that they will continue doing so until fully caught up, due to the unusually large size of the tax debt in this single account, until that occurs, there are various aspects of both the tax collection rate and certain budgetary line items which will remain skewed.

For example the revenue figures for prior year tax collections and interest will appear grossly overstated in the presented budget when compared to historical collections in these same lines. Additionally the amount of fund balance allocated to balance the total revenues against all anticipated expenditures in the general fund will appear much smaller than recent years due in part to the fact that we are relying on the anticipated repayments to be made by the taxpayer to balance the upcoming fiscal years budget, but also due in part to an overall reduction in the amount of capital outlay expenditures which were higher in recent years during a multi-year period of utilizing certain pandemic recovery funds to tackle a wide variety of capital improvement projects. Many of those projects are shown as "completed" in the CIP section of the budget presented tonight for your reference.

It should be noted that if the tax payer breaches the repayment agreement or fails to make most of the payments anticipated to be collected in the upcoming fiscal year, the County will inevitably end up having to rely on an additional appropriation of general fund balance to cover the difference temporarily.

- ii. The Total Tax Base is anticipated to increase only \$840,447 consisting as follows:
 - a. \$659,553 reduction in the Real & Personal Property portion of the tax base due in large part to the same solar farm taxpayer listing 80% of their assets as tax exempt as permitted by NC law, compared to not doing so the prior fiscal year.
 - b. \$500,000 decrease in the Public Utilities portion of the tax base most likely due to depreciation.
 - c. \$2,000,000 increase in the Motor Vehicles portion of the tax base.
- iii. Tax Rate Projection: The currently assessed Ad Valorem Tax Rate of \$0.840 cents per \$100 of assessed property value is recommended to be maintained at the same* rate for the upcoming fiscal year to continue adequately funding county operations.
 - a. *Note the special comments within the School Capital Outlay section of this message with respect to the potential impact of significant debt service on the future tax rate.
 - b. Also note that the currently assessed Special Tax rate of \$.01 cent per \$100 of assessed property value for Watershed Improvement (as authorized by voter referendum held on May 6, 1972, and levied in addition to the general ad valorem tax rate) is recommended to be maintained at the same rate for the upcoming fiscal year.

Revenues from this special tax do not support the General Fund, but instead are restricted for use exclusively to adequately fund and manage watershed drainage systems and projects throughout Washington County.
 - c. As a result of the changes in the overall Total Tax Base, and based on the proposed Tax Rate, the projected per penny ad valorem tax collection amount is expected to increase by \$167 from \$99,738 this current fiscal year, to \$99,905 for the coming fiscal year. This should equate to an overall increase of \$14,036 in ad valorem tax revenues collected next fiscal year compared to the current fiscal year.
 - d. The tax rate projections for the upcoming fiscal year are based on collecting an estimated 95.00% of all assessed real and personal

property values, as well as 100% of all public utilities and motor vehicle values. In accordance with applicable law, these collection rates are based on the actual tax collection rates from the prior fiscal year, which was 80.15% overall, but would have been 96.51% but for the nonpayment of one outlying taxpayer account.

- iv. Approximately \$18.6M is estimated to be the total General Fund revenues for all taxes, programs, and other activities for the upcoming fiscal year BEFORE the allocation of additional available unassigned fund balance from the General Fund which may be needed to balance total revenues against the total GF budget.
 - v. Note that for the upcoming fiscal year, an additional \$300k per year is expected to be received from Article 46 Local Option Sales Taxes following the successful passage of a recent referenda to authorize such tax and the Board's final approval to implement it beginning at the start of the upcoming fiscal year.
 - vi. A line item by line item comparison of the recommended revenues for the upcoming fiscal year to the current fiscal year's budget as of 3/7/2024 (about 66% of the fiscal year), as well as to the actual revenues received last fiscal year is included in the "Revenues" Tab of your Recommended Budget Notebooks.
- c. Allocated GF Fund Balance & CIP Items: The total GF budget for all county operations and debt service requirements totals approximately \$19.2M compared to the current fiscal year's amended budget of \$18.5M (as of the date of this Memo), and is balanced against projected revenues and total projected expenses by relying upon an allocation of approximately \$0.5M in unassigned fund balance compared to the current fiscal year's much larger allocation of \$1.9M. This amount is shown in the "Revenues" Tab of your Recommended Budget Notebook as additional revenue for the upcoming fiscal year.
- i. Although the amount of GF fund balance currently recommended to be allocated is substantially smaller than the amount allocated in the current fiscal year, it still represents a considerable portion of the overall available unassigned GF fund balance, and should be carefully reviewed prior to approval.
 - a. To assist in this effort, management has summarized a variety of larger expenditures and CIP Items which are recommended to be funded from the GF fund balance for the upcoming fiscal year.

This summary can be viewed at the bottom of the last budget sheet in the “Revenues” Tab of your Recommended Budget Notebook.

- b. Note that many of these items represent a continuation of funding for CIP items that were funded in the current fiscal year but have not yet been completed, or in some cases initiated, while others represent new funding for new CIP items. You can also refer to the “CIP” Tab of your Recommended Budget Notebook where you will see the items for which funding is being allocated in the upcoming fiscal year highlighted in blue.
- c. CIP recommendations for the upcoming year include:
 - o \$500k Complete repairs to courthouse stormwater/elevator
 - o \$112k Replace 2 Sheriff’s Vehicles
 - o \$60k Roof/HVAC Replacement Capital Reserves
 - o \$40k IT Server Relocation and Switch Replacement
 - o \$38k Replace 1 DSS Fleet Vehicle
 - o \$35k Purchase 2nd Shared Use Fleet Vehicle
 - o \$20k each Replace Elections Laptops / Jail Painting/Flooring
 - o \$15k Playground Fencing in Recreation
 - o \$10k Annual PARTF Grant Match Contribution
- d. GF Expenditures: General Fund expenditures encompass most of the major governmental operations of Washington County including: education (except capital outlay), public health, human services, law enforcement, firefighting services, transfers to EMS (which is technically part of the general fund but is accounted for in a separate Fund 37), general debt and most other general governmental services.
 - i. Approximately \$17.7M is recommended as the total GF expense amount to be allocated for the upcoming fiscal year. This amount is broken down into subtotals by department/category in a relatively short budgetary comparison spreadsheet provided under the “Budgetary Comparison” Tab of your Recommended Budget Notebook.

The proposed budget for each department/category is further itemized in separate budget spreadsheets that can be found at the front of each separate TAB of your Recommended Budget Notebook corresponding to the applicable department, agency, or category. There is a Table of Contents provided for your reference and convenience to find individual departments or funds.

e. Special General Fund Notes for the Upcoming Fiscal Year:

- i. Separation of certain capital reserves for future capital expenditure: Over the past few years the Board has approved an annually recurring allocation of \$40k and \$20k which has been rolled forward from each year to the next to accumulate and build a growing reserve for eventually guaranteed future roof repairs/replacement and HVAC repairs/replacement.

Management has determined it would be a better practice to transfer these funds completely out of the general fund to permit them to accumulate as part of another fund's restricted/assigned fund balance in the same manner which \$10k per year has been allocated for many years in the general fund and transferred to the Projects and Grants Fund (Fund 58) to accumulate for an eventual PARTF recreation grant match.

After considering the pros and cons of creating yet another separate fund just to hold this relatively small for now amount of capital reserve funds, for the upcoming fiscal year and continuing thereafter until circumstances warrant a different solution, management recommends the annual amount traditionally allocated for roof/hvac capital reserves be transferred to the existing (Fund 58).

A budget amendment will be brought to the Board prior to the end of the current fiscal year to authorize the transfer of the current accumulated balance of reserve funds from the general fund to Fund 58 to which next year's annual allocation will be added.

- ii. Fire Protection: To support the continued provision of fire protection services throughout the county, I recommend an allocation of \$399,620 which is calculated at exactly \$.04 collected cents per \$100 of assessed property value. This represents an increase of \$668 over the current fiscal year.
- iii. Transfers Out of the General Fund: Several larger than usual transfers out of the General Fund are recommended for the upcoming fiscal year including the following:
 - a. \$700,000 to Fund 21 to cover negative cash flow anticipated in that fund as a result of the County making its first \$1.8M debt service payment for the loan received in the prior fiscal year to assist with constructing the new consolidated PK12 school.
 - b. \$450,000 to Fund 40 to continue setting aside adequate reserves to fund the liabilities of the Washington County Hospital Pension Plan.
 - c. \$399,620 to be transferred to the EMS Fund representing a continuation of four cents anticipated revenue to help operate the EMS system.

- d. \$99,905 to the Airport Fund representing a continuation of one cents anticipated revenue to help operate the Airport.
 - e. \$50,000 to the Sanitation Fund to help offset rising scrap tire costs.
 - f. \$40,000 to the Tax Revaluation Fund.
 - g. \$70,000 to the Special Projects & Grants Fund (Fund 58) to make a new annual contribution of \$60,000 to be held in Fund 58 for future roof/hvac capital reserve purposes, and to continue making an annual \$10k contribution toward an eventual PARTF grant local match requirement. For the upcoming fiscal year the total accumulated funds for this purpose will reach \$69,226.
- iv. Contingency Recommendation: \$50,000 is requested for contingency purposes to permit the Budget Officer to more efficiently deal with unexpected expenses or emergencies during the upcoming year, and to help prevent delayed services or operational interference that may otherwise result without the availability of such funds. All transfers from contingency are transparently reported to the Board per applicable policy at each Board meeting after any such transfers.

2. **Enterprise Fund Revenues, Expenditures, and Operations:** Several major county services are operated from self-sustaining enterprise funds (also known as proprietary funds). These include the landfill/sanitation fund (also known as the solid waste fund), the water fund, and the emergency medical services fund (although technically this last fund which relies heavily on annual transfers from the general fund is providing governmental rather than proprietary services, and from an auditing standpoint is considered and counted as part of the total governmental services funded through the general fund).
- a. **Solid Waste Enterprise Fund (33)** Approximately \$1.68M is allocated for total Solid Waste Fund revenues and expenditures for the upcoming fiscal year compared to the current fiscal year budget of \$1.66M. The nominal difference is attributable to a \$50k allocation for replacement of the primary dump truck offset by higher revenues.
- i. Solid Waste revenues are derived from household solid waste user fees, town solid waste user fees, regional commercial landfill disposal fees, construction contractors' disposal fees, penalties and interest, white goods and scrap tire disposal fees. The costs to comply with the largely unfunded scrap tire mandates established by law appear to have finally stabilized this year after drastically increasing in FY23. However they continue to run at more than double the historical costs prior to FY23. The County will continue to seek legislative support and is actively lobbying to modify the current method of distributing scrap tire tax revenues to help alleviate these increases in price driven largely by a lack of competition in the scrap tire recycling market.
- ii. Revenues are based upon a proposed \$15 increase in the solid waste user fee (SWUF) from \$335 per household this fiscal year to \$350 per household next fiscal year equal to an approximately 4% increase.
- An equivalent \$2 increase in the municipal availability fee from \$44 to \$46 is also recommended. This fee is charged to the Town of Plymouth (which does not pay a SWUF) to provide local C & D Landfill access to town account owners on the same basis as county account owners.
- iii. The SWUF is used to adequately fund the solid waste proprietary enterprise fund. It covers costs associated with both curbside pickup services (which are anticipated to remain at the same rate this year but dramatically increase in the following years thereafter), and regional landfill tipping fees which are anticipated to increase in costs by 3.09% this year compared to 6.41% last fiscal year. In addition it is used to help

fund the general availability and operation of the local County C&D Landfill.

- iv. Historically the SWUF was last raised a year ago from \$300 to \$335, and before that three years ago from \$275 to \$300 per household. It had not been raised for at least 4 years before that. Recent fiscal year's budget messages warn that an increase in this fee was anticipated to be needed in the upcoming fiscal year's budgets even before the unprecedented rise in scrap tire compliance costs. To help alleviate the pressure caused by those costs, \$50,000 was recommended to be transferred from the GF to the solid waste fund in the current fiscal year as a one time supplement. That recommendation is repeated for the upcoming fiscal year.
 - v. Due to its ongoing distressed condition, for the upcoming fiscal year, no transfers out of this fund for cost allocations to the GF are recommended.
 - vi. The total amount of solid waste that can be tipped each year without charge in the C & D Landfill remains set at the current rate of 2,000 pounds of waste per account. Management recommends considering a further weight reduction once a viable option has been established to accept credit card payments by customers at the landfill which has been challenged by internet connectivity issues.
 - vii. Careful attention should be paid to the ongoing financial performance of this fund, and efforts should be made to increase operational efficiencies and revenues wherever practically possible in order to try to sustain its operations without incurring recurring losses year after year.
 - viii. CIP Project recommendations include:
 - \$50,000 to replace an old 1990 dump truck with over 260k miles
- b. **Waterworks Enterprise Fund (35):** Approximately \$1.8M in total Waterworks Enterprise Fund revenues and expenses are projected for the upcoming fiscal year compared to the current fiscal year budget of approximately \$2.1M.
- Note that three large capital projects originally included in the budget for Fund 35 this fiscal year were transferred into the newly established Water Capital Projects Fund (Fund 36) mid-fiscal year.
- i. The projected operational revenues for this fund are based on a total of approximately 2,667 customers with an average usage of 3,600 gallons per month. Total combined revenues for water base and **consumption charges are projected to increase by approximately \$20,000** from \$1.43M this fiscal year to \$1.45M next fiscal year.
 - ii. Historically revenues from water sales have not kept pace with expenditures and long term utility system capital improvement needs, although net position of this fund has improved substantially over the last

few years. The State of North Carolina also recently created a Vulnerable Utility Reserve program which essentially scores every utility system in the state on a variety of metrics, and places lower scoring systems into a mandatory remedial training and action program commonly referred to as “VUR”.

Washington County, along with all three municipal systems, and most other smaller rural jurisdictions has been placed in the VUR. As part of this process, the County anticipates undertaking a more formal rate review study in the next year or two.

- iii. However, for the upcoming fiscal year, the Utilities Department recommends an immediate **increase of \$2 per 1,000 gallons of water consumed over the base rate** to help offset rising inflationary pressure on expenses, particularly for chemical costs related to treating the county water supply. No change in the base rate is presently recommended.

Most residents currently pay \$26 per month for the first 2,000 gallons of water consumed and \$13 for each 1,000 gallons thereafter. With the proposed increase, the monthly base rate would remain at unchanged and the consumption rate will increase to \$15.

Historically, other than a \$2 raise to the base rate this current fiscal year, there has not been a rate increase since FY16, when rates were raised in response to a letter of concern received from the LGC regarding the sustainability of the fund balance in this proprietary water fund.

- iv. Water Fund Cost Allocations to the General Fund: Cost Allocations are justifiable expenses of one fund made for the benefit of another fund which are “allocated” to that fund within a formal Cost Allocation Plan.

In FY17 the cost allocations paid from the water system to the general fund were substantially reduced after internal restructuring of some water department staff and due to the concerns about fund balance which appear to have stabilized.

In FY18 and FY19 the cost allocations were increased again slightly based on the most recent cost allocation report available.

Since FY18, and continuing through the current fiscal year, a substantially lower cost allocation has been allocated from the Water Fund to the general fund based on the most recent cost allocation reports which typically run one year in arrears for each fiscal year, and are carefully tracked by management to monitor and maintain the separate integrity of the enterprise fund from the general fund, and to ensure that transfers between such funds are only made pursuant to justifiable actual cost allocation reports.

For next fiscal year a \$110k cost allocation is recommended.

- v. CIP Allocation recommendations include:
- \$60,000 to replace a 2016 pathfinder with 100k miles with a more appropriate work body pickup.
 - \$197,000 to continue replacing 20% of the county meters annually.

- \$223,107 to replace the SCADA system which has already been procured.

c. **Waterworks Capital Projects Fund (36):**

This fund was created during the current fiscal year partially to comply with NC DEQ mandates related to VUR Grant funded projects. The three projects presently budgeted in this fund include a \$5,472,000 grant to undertake the long-discussed expansion of the main waterlines from Roper to Pea Ridge, a \$970,000 grant to repair and improve interconnections between the county system and municipal system with the Town of Roper, and a \$237k asset inventory assessment.

d. **Washington-Tyrrell Emergency Medical Services (EMS) FUND (37):**

Despite constant challenges, Washington County EMS doing business as Washington-Tyrrell EMS continues to successfully fulfill its emergency medical services mission to the county's citizens. Washington County operates emergent and non-emergent (transport) services to the county's residents. Washington County EMS also operates emergency services through a contract with Tyrrell County for their citizens.

- i. The primary sources of revenues for emergent and non-emergent services are Medicare, Medicaid, private insurance and private pay patients as well as additional funds from Tyrrell County for operating its EMS program. These revenue sources do not provide enough revenue to fully cover all county EMS operational expenses. For that reason, the county has historically been compelled during previous fiscal years, as well as the current fiscal year, to make a general fund transfer to the EMS Fund to compensate for expenses not reimbursed by the sources cited above, as well as to maintain a fiscally responsible fund balance in this sometimes-volatile fund caused by unpredictable fluctuations in calls for service which makes accurate predictions of revenue streams difficult to forecast. The fund balance is also often impacted periodically from high capital outlay costs associated with replacing expensive medical ambulances and equipment.
- ii. Considerable review and evaluation of current EMS operations have been performed over the past decade in an effort to lower expenditures and lessen reliance on county general funds. After implementing a fluctuating workweek schedule for staff to reduce overtime costs, changing billing companies to improve collection rates, and franchising point to point non-emergent medical transport, the EMS system has undergone a noticeable improvement but still requires a regular transfer of general fund revenues, although that transfer is now much more predictable and manageable than in previous years due primarily to proactive fund balance management policies and strong departmental administration in recent years.

- iii. In FY19 after much discussion and analysis, it was determined that while the fluctuating work week assisted in temporarily controlling the unpredictable overtime expenses associated with previous shift schedules, that model was no longer considered a viable long-term option due to low recruitment, morale, and high turn-over as well as increased competition from surrounding jurisdictions that do not utilize that unpopular model.
- iv. While more expensive overall, the estimated additional expenses associated with eliminating the fluctuating workweek continue to prove largely accurate based on performance data. Similar estimates have been used for proposing to continue this staffing model for the upcoming fiscal year but will need to continue to be monitored closely in light of the inclusion of the EMS Department in the relatively recently adopted progressive pay plan system.
- v. Approximately \$2.4M in total EMS and Transport revenues and expenditures are projected for the upcoming fiscal year which is approximately the same as the current fiscal year. Of the total \$2.4M in projected revenues, approximately \$1.9M is anticipated to be received from outside revenue sources, while \$399,620 is anticipated to be transferred to EMS from the General Fund representing 4 cents (\$0.04 cents) of projected collected ad valorem tax revenues. An additional appropriated fund balance from the EMS Fund of \$174,748 is recommended primarily to balance the fund against projected expenses and to help fund several CIP items including: **\$25,000 to replace an 11 year old stretcher**. Although CIP Allocations in this fund are much lower this year than prior years, it should be noted that some CIP purchases were made in advance during the current fiscal year, and a number of larger CIP items are anticipated in future years to begin replacing aging ambulances.

3. **Other Miscellaneous Fund Budgets:**

- a. **Washington County Schools Current Expenses (GF) and Capital Outlay (Fund 21):** Educational funding makes up one of the largest recurring expenses for the County and is typically divided into two primary categories being an annual allocation of operational funding for current expenses from the County's general fund and an annual allocation of capital funding for capital expenses from Fund 21 using restricted sales tax revenues which are required by law to be spent for school capital purposes. In recent years the current expense appropriation has been approximately \$1.7M, and the County's capital funding has been approximately \$400k.
 - i. After a considerable amount of planning and discussion by both the Board of Commissioners and Board of Education regarding the need to replace

certain public school facilities, and after jointly applying for and receiving an initial \$40M grant for that purpose from the NC Needs Based Public School Capital Fund (NBPSCF) which subsequently increased in amount to a \$50M grant, both Boards jointly entered into a written Funding Agreement in August, 2022 related to the prospective terms of financing and facilitating the construction of a new PK-12 consolidated school building using new debt service and a lease back repayment structure.

- ii. Considerable staff time and resources have been, and will continue next fiscal year to be devoted to monitoring and managing the PK-12 project which is the largest capital project undertaken by Washington County in living memory. The revenues and expenditures related to this project are accounted for in Fund 21.
- iii. As part of the PK-12 Funding Agreement, the County undertook a substantial amount of new local debt service to combine loan funding with the grant funding in order to complete the project. In the current fiscal year the County was required to make a partial interest only payment of approximately \$431k toward that debt service. Beginning next fiscal year, full annual debt service payments will begin at approximately \$1.8M annually by the County.
- iv. Under the PK-12 Funding Agreement, the parties also agreed the County would continue in the short term to fund the School System at the same level for current expense funding, but would reduce the capital outlay funding allocations to \$100k per year to enable the County to use the remainder to help pay the debt service payments. The School System also agreed to begin paying the County \$400,000 per year as rent under a lease to be put into place between the parties at the completion of the school. Those funds would likewise be used by the County to pay down the new annual debt service.
- v. Pursuant to the Funding Agreement, **management recommends that \$1,705,000 continue to be allocated next fiscal year to the School System from the general fund for current expenses/operations, and that \$100,000 be allocated to the School System next fiscal year from Fund 21 for capital outlay purposes.** To cover the negative cashflow created within Fund 21 as a direct result of the large debt service obligations beginning next fiscal year, **management also recommends \$700,000 be transferred from the general fund to Fund 21** which management foresees the need to make into an annually recurring transfer going forward in order to keep Fund 21 balanced.

- vi. As noted in last year's budget message, unless additional funds are secured to use toward the new substantial debt service obligation, even with the anticipated use of increased existing restricted sales tax revenues and annual lease payments from the School System, the ongoing negative cash flow impacts will have a dramatic impact not just on Fund 21 for the foreseeable future, but also on the overall ability of Washington County to maintain financial stability in its own general fund due to the likely need to begin covering the negative cash flow on a long term basis.

- vii. At this time last year, management discussed with the Board of Commissioners its recommendation that a potential tax increase of around four (0.04) cents would most likely be required to manage these new debt service obligations unless additional revenue sources were secured. Management also advocated for implementation of this tax as early as the current fiscal year which was not approved to mitigate against the potential risks associated with the growing debt service obligations.

After much discussion the Board elected not to raise taxes this current fiscal year for this purpose, and decided instead to take a wait and see approach in terms of whether additional funding might be found to avoid the need for such an tax increase. The County did in fact secure some additional revenues this year when its citizens voted to approve a referendum to authorize a new ¼ cent local option Article 46 sales tax which goes into effect July 1, 2024 and is anticipated to bring an additional \$300k annually to the County's general fund. This new revenue stream helps to significantly lessen, but does not completely solve the longer term cash flow issues which may eventually require the county to consider a tax rate increase anyways to maintain its fiscal stability in the years to come, particularly if the County's fund balance which is fairly healthy at the moment declines suddenly or over time due to unforeseen events.

- viii. Based on management's understanding of the Board's current positions on a tax increase in the upcoming fiscal year, and in light of the fact that the citizens voluntarily voted to approve an additional sales tax beginning next fiscal year, along with the fact that the current tax base and unassigned general fund balance appear healthy enough to withstand at least one or two years of additional transfers to Fund 21 to temporarily resolve the negative cash flow situation soon to arise there, for the upcoming fiscal year, **management recommends extending the wait and see approach adopted by the Board this current fiscal year and does not recommend raising taxes this coming fiscal year.**

- ix. It is possible that additional efforts to secure additional funding bear fruit and reduce the need or eventual size of a tax increase deemed necessary at a later date to assist in managing the PK12 debt service. Obviously Fund 21 and its impact on the general fund over both the short and long term should be watched with extreme care by management and the Board to proactively prevent an otherwise avoidable financial crisis from potentially arising.
- b. **Drainage Fund (30):** \$179,650 in total revenues and expenses are projected for this fund which is used to account for special drainage tax revenues and to maintain the various drainage projects and expenses throughout the county.
- i. The currently assessed Special Tax rate of one (\$.01) cent per \$100 of assessed property value for Watershed Improvement (as authorized by voter referendum held on May 6, 1972, and levied in addition to the general ad valorem tax rate) is recommended to be maintained at the same rate for the upcoming fiscal year. Revenue from this special tax is restricted to use within this fund for drainage and watershed improvement purposes.
 - ii. This fund is also used to account for revenues and expenses of the Eddie Smith Special Assessment District which restarted active assessments this current fiscal year and is expected to continue doing so in the upcoming fiscal year. These assessments have been included in the total recommended figures for this fund.
 - iii. A new full time administrative assistant dedicated to drainage and soil and water operations is recommended as part of the proposed budget for next fiscal year to be funded from the revenues generated in this fund.
- c. **Plymouth Municipal Airport Grants (38) and Operations (39):** Operational revenues and expenditures are estimated in the proposed budget at approximately \$234k compared to the currently budgeted \$265 for the current fiscal year. Revenues are generated from airplane fuel sales and airplane hangar rentals. The decrease in revenues next fiscal year is due to slower than anticipated fuel sales. The recommendation also includes a continuation of the historical transfer of one collected penny or \$99,905 from the general fund ad valorem tax revenues to the Airport to sustain its operations, along with an allocated fund balance of \$42,706 for the upcoming fiscal year.

Washington County continues to receive \$150,000 annually in NPE Grant Funds and in more recent years the NC DOT DOA has waived the 10% County Match required to utilize NPE grant funding on certain safety sensitive projects.

There is a total of approximately \$2.9M recommended for eligible grant revenues and expenditures for the upcoming fiscal year which include an airfield lighting replacement project estimated at \$2.2M with the remainder being NPE funding to be utilized primarily toward engineering services related to several upcoming projects including the light improvements project, a runway obstruction clearing project, and an AWOS system.

- d. **Washington County Hospital Pension Fund (40)**: For the upcoming fiscal year management recommends allocating \$450,000 in total revenues and expenditures for this fund, to be funded from a one-time general fund transfer. An allocation of \$50,000 remains to begin addressing long term legal needs of this plan, and to research ways to offer and process early beneficiary buy out options.
- e. **Opioid Settlement Fund (50)**: For informational purposes, this fund was established to account for the special revenues received in connection with Washington County's participation in a wide variety of opioid epidemic related litigation over the past several years. For the upcoming fiscal year, management recommends allocating \$62,790 in total revenues and expenditures for this fund.
- f. **DSS Trust & FC Deposits Fund (51)**: This relatively recently created, and externally mandated fund was required to comply with GASB and LGC directives and serves as a passthrough for funds held in trust by DSS. For the upcoming fiscal year management recommends allocating \$210,000 in total revenues and expenditures.
- g. **ARPA Fund (55)**: No allocations have been recommended for this fund in the upcoming fiscal year as management anticipates expending all funds by the end of the current fiscal year and does not anticipate receiving additional funding at this time.
- h. **Special Projects & Grants Fund (58)**: This fund is used to separate and account for special projects and grants. For the upcoming fiscal year, management recommends allocating approximately \$4.3M in total revenues and expenditures. These include:
 - i. \$4,096,500 to construct the new EMTOC facility utilizing the remainder of \$3.25M received in specially designated legislative appropriations received last fiscal year for such purpose together with \$900k in local match & a 2k grant.
 - ii. \$69,226 for a future PARTF local match funded with an additional \$10,000 transfer to this fund from the general fund.
 - iii. \$100k in potential spending on an Economic Development Motorsports Grant.

- iv. \$60k in additional capital reserves for roof/hvac replacements transferred from the general fund.
- i. **TTA Fund (63)**: COVID-19 did not impact overall occupancy tax revenues as originally anticipated. Due to a relatively small fund balance historically, and the inconsistency of occupancy driven revenues, this fund balance and annual operations should also be carefully monitored to ensure that a negative fund balance is not inadvertently created particularly during periods of economic decline.

Beginning in FY18 the TTA's largest single activity, the NC Black Bear Festival, branched out to form its own non-profit corporation with financial autonomy which has considerably reduced the amount of administrative work associated with that event by county staff and has also made TTA budgeting overall much more stable and predictable.

Total revenues and expenditures in this fund for the upcoming fiscal year are projected to be approximately \$237k compared to the current fiscal year budget of approximately \$278k. This decrease is primarily due to reduced revenues and a portion of a proposed \$120,000 marketing campaign requested by the TTA which relies heavily upon an allocation of the TTA's fund balance being completed in the current fiscal year.

- j. **E911 Fund (69)**: This fund is used to account for special revenues received from the State of North Carolina for E911 related expenses. Total revenues and expenditures in this fund for the upcoming fiscal year are projected to be \$118,952 or the same as this current year. The overall fund balance and annual performance of this fund will need to be monitored and managed closely in the coming years as the program and associated reimbursement rules and amounts constantly change leaving uncertainty about reliable revenue streams and expensive technology mandates.
- k. **Revaluation Fund (70)**: For the upcoming fiscal year a continuation of the annual contribution of \$40,000 into this fund to set aside for revaluation of the assessed tax base which is required to be conducted at least every eight years is recommended. The County's next revaluation year is anticipated to be 2029.

4. **Capital Outlay & Capital Improvement Plan (CIP) Items:**

- a. The county has been making steady progress toward developing and more consistently utilizing a formal Capital Improvement Plan or “CIP” process over the last several years. In FY23 the CIP was revised and published online under the Finance Office’s webpage based on a biennial review cycle. The next official biennial update is anticipated to occur in the fall of the upcoming fiscal year. The intent in using a biennial cycle is to reduce the large amounts of staff time and resources required of staff and management to comprehensively review and update the entire CIP itself which in many senses is a living document such as the budget which undergoes constant revisions based on changing circumstances and information as they become known and available. By conducting a biennial comprehensive review process, management hopes that the full CIP process can be conducted every other year in the fall ahead of the next fiscal year’s budget cycle with minor revisions made as otherwise required to provide key updates.
- b. To assist in your review of these items, staff has included a simplified and updated itemized list of all current CIP items along with their current status in “Tab 48” of your Recommended Budget Notebooks. Items that are **highlighted in blue** denote that management has included and is recommending funding to be allocated to these items as part of the budget presented for the upcoming fiscal year.
- c. In addition to the specific CIP items summarized in this message, and for ease of reference, many of the recommended CIP Items to be funded in the upcoming fiscal year have also been inserted into the total recommended budget amounts for each appropriate department budget sheet or fund budget sheet, and are generally **highlighted in blue** on those sheets in your Recommended Budget Notebooks.

5. **Personnel:**

- a. **Insurance & Benefits:**
 - i. Health insurance rates rose sharply and unexpectedly in the prior fiscal year. As usual, the county has not been informed yet of any pending increases in the next fiscal year, but an additional 5% increase is included in the recommended Group Health Ins. rates for all employees as a placeholder next fiscal year. Also note that we anticipate all health insurance coverage converting to Aetna from Blue Cross Blue Shield in the upcoming fiscal year due to the State Health Plan making that decision the current fiscal year.
 - ii. The County switched from UNUM insurance to Blue Cross Blue Shield this current fiscal year for all dental, eye, and life insurance benefits to

save money for both employees and the County. Coverage for these services is expected to continue being provided by this provider.

- iii. The County also switched to a new Employee Assistance Program provided by New Directions during the current fiscal year which is anticipated to continue for next fiscal year.

b. Progressive Years of Relevant Service (YORE) Based Pay Plan Background:

During FY21, Washington County adopted and implemented a new compensation system based on each employee's years of relevant experience in each position. This plan was specifically designed to address serious issues that arose in previous years related to staff morale and recruiting and retaining qualified applicants to provide quality public services to county citizens.

- i. The plan results in an ongoing number of salary adjustments countywide from year to year depending upon each employee's time/years of relevant experience which is typically measured each November, and any resulting increases in compensation typically occurring with the start of the following December payroll period, and the actual increase in pay reflected with the following January payroll.
- ii. All such adjustments have been factored into the proposed budget based on the terms of the plan.
- iii. Ongoing review and adjustment of the plan is anticipated as several positions remain in need of further, and as the overall plan's impact on actual county recruitment and retention, as well as related financial costs, continues to develop and become clearer with time.
- iv. Staff currently estimates the difference from last fiscal year to this fiscal year in terms of YORE Pay Plan impacts is approximately \$84k.

c. COLA Recommendation: After careful consideration and evaluation of our overall financial integrity, and discussions with surrounding counties about their potential cost of living adjustment (COLA) intentions for employee salaries next fiscal year, along with a comprehensive update and review of our last comparative salary study which focuses on starting pay rates for comparable positions to ours across 11 comparable counties taking into account which counties work 37.5 vs 40 hour workweeks, I recommend a 2.5% COLA for all county employees as part of the overall recommended budget in order to keep our starting salaries from falling further behind other surrounding counties, and to continue addressing recent inflation experienced over the last few years which is no longer increasing as sharply, but certainly continues to rise faster than our recent COLAs and YORE progression values put together as illustrated in the graphs included in the "Personnel" Tabs of your Recommended Budget Notebooks.

- i. This recommendation is in line with similarly sized governments in our region according to a recently published survey by the NCACC which is available on their website and will be provided under the “Personnel” Tab of your Recommended Budget Notebooks for your review.
- ii. The current projected cost of this recommendation is not anticipated to exceed \$230,000 based on estimates using the combined salaries projected for next year which take into consideration pre-planned step progressions under the recently adopted progressive pay plan. This figure has been reflected in the General Fund budget using a placeholder shown under the “Central Services” Tab of your Recommended Budget Notebooks.
- iii. Under the current pay plan, each step of progression already equates to an approximate 2.5% increase, meaning that combined with the proposed 2.5% COLA, for those employees scheduled to progress next fiscal year, they would realize a net increase in pay of 5%, and for those who do not, they could anticipate realizing this same increase at the time of their next progression typically in the following year under the current plan guidelines.
 - a. For the upcoming fiscal year, management recommends calculating the potential costs of permitting more senior employees to progress each year (rather than every other year) but at half the current step progression value. If the potential costs of this method are not prohibitive, management would bring a recommendation to the Board in FY25 to expand the applicable steps by adding half values, and then permit all employees to receive at least some annual progression even if it is at half the current step value. It is believed this would improve morale among more senior staff without costing the County more than the limited time value of providing an earlier half step in lieu of a later full step.
- d. Other Personnel Reclassification or Additional Position Recommendations:

The following additional adjustments to current classifications within the pay plan are also recommended and have been incorporated into the projected salaries of the proposed budget unless otherwise indicated:

 - i. Reclassification of the current Maintenance Worker II position to a Maintenance Worker I position (without any loss of pay) to better reflect the actual duties assigned to and fulfilled by all three maintenance workers in this Department.
 - ii. 1 new FT position in DSS as an IMCW III for Adult Medicaid (Refer to written justification provided in DSS request materials) and the freezing of the DSS IT position which DSS has been unable to fill due to the salary demands of IT professionals and has chosen to utilize outside

contracted services to fill the duties of this position for the next fiscal year and foreseeable future.

- iii. 1 new FT position in Drainage as an Administrative Assistant to help with drainage and soil and water related services throughout the County.
 - iv. Reclassification of 2 EMT Basic positions into EMT Intermediate positions to create more flexibility within the overall staffing and scheduling of the EMS system. This would result in a total of 5 EMT-I positions if approved.
- e. Other Grade Modifications: After carefully reviewing the comprehensively updated comparative salary study, even after accounting for the effect of the increases to be realized in each position based on potential approval of the recommended COLA, the following additional modifications to current position grade assignments within the pay plan are also recommended in order to keep these specific positions competitively compensated in line with our other comparable counties. Placeholders to fund the anticipated costs of these modifications have been included within the recommended budget within each of the respective funds indicated in the following table:

Position	Current Grade	New Grade	Number of Positions	Total Est. Cost (w/ancillary)
Office Assistant/Floater	8	10	0	0
Housekeeper	8	10	3 (1 in DSS)	\$1k - \$2k
Maintenance Worker I	10	11	3 (w/reclass)	\$3k
Senior Center Nutrition Prog. Mgr	10	11	1	\$1k
Utility Billing/AR Clerk	11	13	2	\$6k
Accounting Tech	12	13	1	\$1k
Property Tax Clerk	12	13	2	\$1.5k
Waterworks Tech I	12	13	4	\$3.5k
Admin Asst.	13	14	2	\$2k
Water Plant Operator	14	16	0	0
Recreation Director	17	19	1	\$3.3k
Soil & Water Supervisor	17	18	1	\$1.1k
Acct/HR Specialist	18	19	1	\$1.4k
Clerk to Board/AdminAsst	20	21	1	\$1.7k
Elections Director	20	22	1	\$3.2k
Water Treatment Plant Supervisor	25	26	1	\$1.5k

Deputy Finance Officer/Financial Analyst	26	28	1	\$3.2k
Tax Administrator	32	34	1	\$4.1k
Total General Fund:				\$28.5k
Total Water Fund:				\$11k

EMT Basic	11	15	7	\$30k
EMT Intermediate	13	17	5 (w 3 reclass)	\$16.5k
EMT Paramedic	19	22	9	\$38k
Total EMS:				\$84.5k

- f. Additional Part Time Hours: The following departments have been allocated additional part time assistance in the proposed budget:
 - a. Finance (refer to written justification in Finance request materials)
 - b. Elections
 - c. Animal Control (to permit the use of 2 PT employees throughout the year to cover shelter maintenance needs weekly)
 - d. Recreation
 - g. Except as stated above, no position reclassifications or previously unapproved modifications to individual full-time employee salaries, nor any new fully funded full-time employee positions, are included in the proposed budget.
 - i. Management notes the need to continue to update and review its comprehensive pay study last conducted about four years ago and recently updated to account for changes in market conditions and to prepare for making better long-term staffing decisions in what is certain to be a challenging future for personnel recruitment and retention.
 - ii. Management recommends further analysis in the upcoming fiscal year of the Telecommunications and DSS department salaries to insure competitive/comparable salaries are maintained in these departments..
6. **Summary:** This recommended budget attempts to manage expenses and utilize revenues in order to meet all current mandated funding requirements and ongoing needs. The NC General Assembly may pass along other costs or change revenues that may alter the budget once it's adopted. The County will need to monitor and evaluate the effects of any legislative changes on the budget during the fiscal year.

It should serve as some comfort that over the past few years, Washington County has done an admirable job of building its available unassigned General Fund Fund Balance (while also building fund balances to responsibly address other debts and liabilities owed

by the County) to an amount more in line with Management's recommendations, and which as of the prior year audit, appears to provide us with a solid footing on which to think about how to best meet the challenges ahead of us.

The continued use of a formal proactive CIP process, along with maintaining a healthy fund balance will better equip us to continue meeting and overcoming our future fiscal challenges in the years to come. For the short term, in the coming fiscal year, some of those major challenges will include without limitation:

- Completing construction of the PK-12 School & beginning its lease & debt payments.
- Construction of a \$4M EMTOC building.
- Monitoring the ongoing collection of over \$1.7M from a single delinquent taxpayer
- Absorbing unfunded mandate increases such as the scrap tire program overages.
- Stabilizing the landfill net position.
- Continuing to manage increasing inflation and unprecedented staff shortages/competition.

A public hearing regarding this recommended budget is scheduled for **6PM on May 20th, 2024** in the Washington County Board of Commissioners Room at 116 Washington St. Plymouth, NC 27962.

Please contact the Clerk to the Board at the information in the letterhead of this Budget Message for more information about how to attend or be heard at this hearing.

Final adoption of the budget for the upcoming fiscal year is anticipated to occur sometime during the month of June this year, and could occur as early as the same night of the public hearing.

If the Board desires to hold any additional special meetings to discuss any questions or concerns it may have related to the recommended budget, staff requests that those meetings be scheduled prior to the upcoming public hearing to the greatest extent possible in order to keep the overall timetable on track for budget adoption by early June of this year.

I would like to take time to thank the county staff who collectively devoted countless hundreds of hours of time this year to assist the Finance Officer and myself in preparing the budget for next fiscal year. We are truly appreciative of their efforts and input and look forward to continuing to work with everyone to serve the best interests of our employees and the citizens we all serve.

Thank you for your time and consideration of this recommended budget. I look forward to continuing to work with this Board and the staff through its deliberation and eventual adoption.

Mr. Potter stated that the School Supt. will be at the public hearing on May 20,

Chair Keyes said on behalf of the Board they appreciate all the work staff has done in the last year.

BOARDS & COMMITTEES: Ms. Bennett, Clerk to the Board stated she was contacted by the Director of the TTA, Mr. Tom Harrison, asking the Board to approve the TTA's recommendation to appoint Ms. Tasha Young, proprietor of the Holiday Inn Express to the TTA.

Ms. Young has said she would serve if appointed.

Commissioner Johnson made a motion to appoint Ms. Tasha Young to the TTA. Commissioner Phelps seconded. Motion carried unanimously.

FINANCE OFFICER'S REPORT: Ms. Dixon went over the budget transfers and budget amendments that were in the Commissioners' package. Please see below.

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 2, 2024
RE: Airport Operations

BT #: 2024 - 099

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
39-4530-250	Airport-AV Gas and Jet Fuel	90,000.00	(14,500.00)	75,500.00
39-4530-550	Airport-Capital Outlay-Equipment	24,578.00	14,500.00	39,078.00
Airport Operations		114,578.00	-	114,578.00

Justification:

This transfer is to move monies within the Airport Operations Budget to purchase a UTV for the Airport which will replace a John Deere & Trailer that is personal property currently being used and does not belong to the Airport. It will also replace an old golf cart that was part of the purchases of the Airport from the Town of Plymouth in 2008.

Budget Officer's Initials CBP

Approval Date: 4/2/24

Initials:	<u>MP</u>
Batch #:	<u>2024-099</u>
Date:	<u>4/3/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtia Potter, County Manager
Missy Dixon, Finance Officer
Date: April 2, 2024
RE: Sheriff

BT #: 2024 - 100

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4310-355	Sheriff - Maintenance-Vehicle	30,000.00	(5,500.00)	24,500.00
10-4310-310	Sheriff - Travel	5,500.00	5,500.00	11,000.00
Sheriff		35,500.00	-	35,500.00

Justification:

This transfer is to move monies within the Sheriff's Office Budget from Vehicle Maintenance to Travel to cover the cost to attend the Sheriff's Conference and the Narcotic's Conference.

Budget Officer's Initials CDP

Approval Date: 4/2/24

Initials:	<u>CDP</u>
Batch #:	<u>2024-100</u>
Date:	<u>4/3/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 2, 2024
RE: Recreation

BT #: 2024 - 101

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-6120-030	Recreation - Salaries & Wages - Part Time	20,000.00	(3,000.00)	17,000.00
10-6120-271	Recreation - Service Awards	200.00	(200.00)	-
10-6120-315	Recreation - Training	750.00	(500.00)	250.00
10-6120-325	Recreation - Postage	100.00	(100.00)	-
10-6120-550	Recreation - Equipment	46,548.00	(5,000.00)	41,548.00
10-6120-330	Recreation - Utilities	16,000.00	5,000.00	21,000.00
10-6120-350	Recreation - Maintenance & Repair-Buildings	16,000.00	2,300.00	18,300.00
10-6120-610	Recreation - Contracted Services-Lead/Assist/Officials	6,700.00	1,500.00	8,200.00
Recreation		106,298.00	-	106,298.00

Justification:

This transfer is to move monies within the Recreation Budget from/to various lines. This transfer is needed to continue to pay for Utilities, Building Maintenance and Officials through fiscal year end. In order to continue to play any sports, we have to move monies to cover these items therefore we are reducing the number of games being played to free up some of the part-time monies to cover these costs that have come in much higher than anticipated when the budget was originally put together.

Budget Officer's Initials CBP

Approval Date: 4/2/24

Initials:	<u>MD</u>
Batch #:	<u>2024-101</u>
Date:	<u>4/2/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2024 - 102

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 9, 2024

RE: Water

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
35-7135-010	Treatment Plant - Salaries & Wages-Regular	69,111.00	(25,000.00)	44,111.00
35-7135-090	Treatment Plant - FICA Tax Expense	5,287.00	(1,000.00)	4,287.00
35-7135-100	Treatment Plant - Retirement Expense	13,822.00	(4,400.00)	9,422.00
35-7135-101	Treatment Plant - 401(K) Contribution	2,073.00	(200.00)	1,873.00
35-7130-010	Operations - Salaries & Wages - Regular	200,827.00	25,000.00	225,827.00
35-7130-090	Operations - FICA Tax Expense	15,501.00	1,000.00	16,501.00
35-7130-100	Operations - Retirement Expense	40,526.00	4,400.00	44,926.00
35-7130-101	Operations - 401(K) Contributions	6,079.00	200.00	6,279.00
35-7130-210	Operations - Uniforms	2,200.00	(1,100.00)	1,100.00
35-7130-298	Operations - Maintenance & Repair-Tank	66,000.00	(1,000.00)	65,000.00
35-7130-320	Operations - Communications	3,800.00	(1,000.00)	2,800.00
35-7130-390	Operations - Dues & Subscription	6,500.00	(1,900.00)	4,600.00
35-7130-410	Operations - Lease Copier Fees	1,000.00	(1,000.00)	-
35-7135-298	Treatment Plant - Contracts	22,000.00	(2,500.00)	19,500.00
35-7135-299	Treatment Plant - Water Treatment Chemicals	60,000.00	(5,000.00)	55,000.00
35-7135-350	Treatment Plant - Maintenance & Repair-Equipment	35,915.00	(12,500.00)	23,415.00
35-7130-200	Supplies & Materials	29,250.00	2,500.00	31,750.00
35-7130-250	Operations - Vehicle Supplies	17,500.00	3,500.00	21,000.00
35-7130-350	Operations - Maintenance & Repair-Equipment	25,000.00	10,000.00	35,000.00
35-7135-330	Treatment Plant - Utilities	30,000.00	10,000.00	40,000.00
		652,391.00	-	652,391.00

Justification:

This transfer is to move monies within the Water Operations and Treatment Budgets. This transfers is moving budgeted Salaries & Benefits from the Treatment Budget to the Operations Budget due to approval to convert the Water Treatment Plant Operator Position into a Waterworks Technician. This will also move monies to cover shortfalls in various lines such as Utilities, Maintenance & Repair Equipment, and Vehicle Supplies due to higher than anticipated costs when the budget was originally approved.

Budget Officer's Initials CBP

Approval Date: 4/10/24

Initials: [Signature]
Batch #: 2024-102
Date: 4/10/2024

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 9, 2024
RE: Soil & Water

BT #: 2024 - 103

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-6060-315	Soil & Water - Training	2,400.00	(750.00)	1,650.00
10-6060-310	Soil & Water - Travel	1,700.00	750.00	2,450.00
Soil & Water		4,100.00	-	4,100.00

Justification:

This transfer is to move monies within the Soil & Water Budget from Training to Travel in order to cover the cost of fuel through fiscal year end.

Budget Officer's Initials CBP

Approval Date: 4/10/24

Initials:	<u>RM</u>
Batch #:	<u>2024-103</u>
Date:	<u>4/10/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2024 - 104

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 9, 2024

RE: Facility Services/EMS Transport

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4265-215	Facility Services - Maintenance & Repair Building	79,100.00	(670.00)	78,430.00
10-4265-540	Facility Services - Capital Outlay Equipment	-	670.00	670.00
Facility Services				
37-4376-550	EMS Transport - Capital Outlay Equipment	29,015.00	(4,316.00)	24,699.00
37-4376-260	EMS Transport - Departmental Supplies	3,000.00	4,316.00	7,316.00
EMS Transport				
		111,115.00	-	111,115.00

Justification:

This transfer is to do the following: move monies from Facility Services Maintenance & Repair Building to Capital Outlay Equipment - this was to purchase a regulator for the install of the generator to the County Manager's Building and should have originally been coded to Capital Outlay as it should have been considered part of the total purchase hand bookup of the generator that was over the \$5,000 threshold; and to move monies in EMS Transport from Capital Outlay to Departmental Supplies as the purchase of the Stair Pro Chair was under the \$5,000 threshold. Once these budget dollars are moved to the appropriate place, the expenditures will be moved to the correct lines as well.

Budget Officer's Initials CSF

Approval Date: 4/10/24

Initials:	<u>CSF</u>
Batch #:	<u>2024-104</u>
Date:	<u>4/10/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 10, 2024
RE: Buildings/Facility Services

BT #: 2024 - 105

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4260-554	Buildings-Probation & Parole-Forbes	8,000.00	(2,900.00)	5,100.00
10-4260-558	Buildings-CIP-HVAC Repairs/Replacements Reserves	35,000.00	(7,893.00)	27,107.00
10-4265-010	Facility Services-Salaries & Wages-Regular	194,952.00	(800.00)	194,152.00
10-4265-101	Facility Services-401(K) Contribution	5,849.00	(300.00)	5,549.00
10-4265-130	Facility Services-Unemployment Insurance	1,776.00	(1,776.00)	-
10-4265-140	Facility Services-Workers Comp Insurance	15,170.00	(1,251.00)	13,919.00
10-4265-181	Facility Services-Group Insurance	47,781.00	(500.00)	47,281.00
10-4265-230	Facility Services-Departmental Supplies-Safety	4,000.00	(1,000.00)	3,000.00
10-4265-320	Facility Services-Communications	8,000.00	(2,000.00)	6,000.00
10-4265-355	Facility Services-Maintenance & Repair-Vehicles	2,000.00	(1,000.00)	1,000.00
10-4265-602	Facility Services-Contracted Services-Exterminating	8,100.00	(623.00)	7,477.00
10-4265-603	Facility Services-Contracted Services-Elevator	11,218.00	(399.00)	10,619.00
10-4265-604	Facility Services-Republic	12,000.00	(2,400.00)	9,600.00
10-4265-330	Facility Services-Utilities-Electricity	100,000.00	23,042.00	123,042.00
Buildings/Facility Services		453,846.00	-	453,846.00

Justification:

This transfer is to move budgeted dollars from various lines in the Buildings and Facility Services Budgets to the Utilities line to cover the increased cost of Electricity. There has been a trend amongst several departments where utility costs have grown much larger than anticipated during the budget planning.

Budget Officer's Initials CBP

Approval Date: 4/10/24

Initials:	<u>MP</u>
Batch #:	<u>2024-105</u>
Date:	<u>4/11/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2024 - 106

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 10, 2024

RE: Emergency Management//Senior Center

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4330-315	Emergency Management-Training	3,000.00	(800.00)	2,200.00
10-4330-320	Emergency Management-Communications	4,750.00	(700.00)	4,050.00
10-4330-310	Emergency Management-Travel	2,500.00	1,000.00	3,500.00
10-4330-350	Emergency Management-Maintenance & Repair-Equipment	1,993.00	500.00	2,493.00
Emergency Management				
10-5150-310	Senior Center - Travel	2,000.00	(1,000.00)	1,000.00
10-5150-257	Senior Center - Department Supplies-Crafts/Ceramics	3,500.00	1,000.00	4,500.00
Senior Center				
		17,743.00	-	17,743.00

Justification:

This transfer is to move budgeted dollars within the Emergency Management Budget from Training & Communications to Travel and Maintenance & Repair Equipment. This movement is needed to cover the costs of fuel through fiscal year end and the cost to pay for maintenance for establishing a backup antenna system on our Communications Tower in Roper in preparation for the antenna replacement being covered by a 911 Grant. This transfer will also move budgeted dollars within the Senior Center Budget from Travel to Department Supplies-Crafts/Ceramics to pay for items needed through fiscal year end - these monies are available due to the ROAP reimbursement for some of the senior's travel.

Budget Officer's Initials CPD

Approval Date: 4/11/24

Initials:	<u>CPD</u>
Batch #:	<u>2024-106</u>
Date:	<u>4/11/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 10, 2024
RE: SS Admin

BT #: 2024 - 107

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-5310-090	SS Admin - FICA Tax	162,484.00	(3,000.00)	159,484.00
10-5310-101	SS Admin - 401(K) Contributions	66,416.00	(4,000.00)	62,416.00
10-5310-181	SS Admin - Group Insurance	441,269.00	(10,000.00)	431,269.00
10-5310-311	SS Admin - Vehicle Fuel	9,000.00	2,000.00	11,000.00
10-5310-600	SS Admin - Contracted Services	162,960.00	15,000.00	177,960.00
SS Admin		842,129.00	-	842,129.00

Justification:

This transfer is to move budgeted dollars within the DSS Budget from various benefit lines to the Vehicle Fuel and Contracted Services lines in order to pay for IT, fuel through fiscal year end and to continue contracted services to meet the requirements of the state to visit all foster children while initiating all the new reports in Child Welfare. These benefit monies are available due to the inability to fill all fulltime positions. All lines are reimbursable at the same rate so there is no change in revenue.

Budget Officer's Initials CPD

Approval Date: 4/10/24

Initials:	<u>MD</u>
Batch #:	<u>2024-107</u>
Date:	<u>4/11/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2024 - 108

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: April 11, 2024

RE: Manager's Office

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4120-040	Manager's Office-Salaries & Wages-Longevity	2,259.00	(334.00)	1,925.00
10-4120-090	Manager's Office-FICA Tax Expense	22,206.00	(216.00)	21,990.00
10-4120-101	Manager's Office-401(K) Contribution	8,708.00	(36.00)	8,672.00
10-4120-180	Manager's Office-Group Insurance	42,211.00	(1,525.00)	40,686.00
10-4120-320	Manager's Office-Communications	3,300.00	(750.00)	2,550.00
10-4120-380	Manager's Office-Advertising	7,000.00	(1,000.00)	6,000.00
10-4120-381	Manager's Office-LOST Referendum-Education	7,000.00	(500.00)	6,500.00
10-4120-010	Manager's Office-Salaries & Wages-Regular	288,004.00	1,040.00	289,044.00
10-4120-100	Manager's Office-Retirement	58,055.00	287.00	58,342.00
10-4120-260	Manager's Office-Departmental Supplies	11,000.00	3,034.00	14,034.00
				-
Manager's Office		449,743.00	-	449,743.00

Justification:

To redistribute available funding to fully cover salary and retirement expenses through the end of the fiscal year; and to increase departmental supply funding to offset unanticipated purchases made earlier this year to replace an ID Badge making machine and laptop, so that final year-end supply purchases can be made prior to the upcoming expenditure cutoff deadline.

Budget Officer's Initials CDP

Approval Date: 4/12/24

Initials: CDP
 Batch #: 2024-108
 Date: 4/15/2024

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 16, 2024
RE: Recreation

BT #: 2024 - 109

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-6120-200	Recreation - Supplies & Materials	6,000.00	(1,000.00)	5,000.00
10-6120-260	Recreation - Office Supplies	3,000.00	1,000.00	4,000.00
Recreation		9,000.00	-	9,000.00

Justification:

To move funds within Recreation from Supplies & Materials to Office Supplies to purchase computers, printer, and needed supplies prior to fiscal year end.

Budget Officer's Initials CBP

Approval Date: 4/16/24

Initials:	<u>MD</u>
Batch #:	<u>2024, 109</u>
Date:	<u>4/17/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 17, 2024
RE: IT

BT #: 2024 - 110

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4210-315	IT - Training	2,000.00	(1,980.00)	20.00
10-4210-180	IT - Professional Services	22,000.00	(2,000.00)	20,000.00
10-4120-330	IT - Postage	100.00	(42.00)	58.00
10-4210-200	IT - Departmental Supplies	1,500.00	490.00	1,990.00
10-4210-350	IT - Maintenance & Repair-Equipment	32,000.00	3,532.00	35,532.00
IT		57,600.00	-	57,600.00

Justification:

To redistribute funds within the IT Department Budget for the following: increase departmental supplies in order to purchase a printer/copier/scanner and toner since the Tax Office copier is no longer available for use due to office relocation; increase Maintenance & Repair Equipment in order to pay for the VMWare for the IT Server and End Point Detection and Response for the Sheriff's DC1, DC2, RMS Servers and to increase Soundside Group hours for IT assistance through fiscal year end.

Budget Officer's Initials CP

Approval Date: 4/17/24

Initials:	<u>MD</u>
Batch #:	<u>2024-110</u>
Date:	<u>4/18/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 17, 2024
RE: Central Services

BT #: 2024 - 111

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-8300-321	Central Services-Communications-Telecom	23,000.00	(3,400.00)	19,600.00
10-8300-391	Central Services-Software Licenses	16,000.00	3,400.00	19,400.00
Central Services		39,000.00	-	39,000.00

Justification:

To redistribute funds within the Central Services Budget to reduce the Communications line and increase the Software Licenses line. This increase is due to some of the subscriptions costs coming in higher than anticipated during the budget year such as Adobe and MSO365.

Budget Officer's Initials CBP

Approval Date: 4/17/24

Initials:	<u>MD</u>
Batch #:	<u>2024-111</u>
Date:	<u>4/18/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 18, 2024
RE: Tax

BT #: 2024 - 112

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4140-310	Tax - Travel	500.00	(250.00)	250.00
10-4140-390	Tax - Dues & Subscriptions	6,500.00	250.00	6,750.00
Tax		7,000.00	-	7,000.00

Justification:

To transfer monies within the Tax Department Budget from Travel to Dues and Subscriptions in order to pay for these needed services through fiscal year end.

Budget Officer's Initials CSJ

Approval Date: 4/19/24

Initials:	<u>CSJ</u>
Batch #:	<u>2024-112</u>
Date:	<u>4/22/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 22, 2024
RE: Sheriff/Contingency

BT #: 2024 - 113

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4310-540	Sheriff-Capital Outlay-Vehicles	197,000.00	(14,078.00)	182,922.00
10-4310-180	Sheriff-Professional Services	10,000.00	3,000.00	13,000.00
10-4310-320	Sheriff-Communications	13,400.00	1,275.00	14,675.00
10-9990-000	Contingency	37,544.00	9,803.00	47,347.00
Sheriff/Contingency		257,944.00	-	257,944.00

Justification:

This transfer is to move monies within the Sheriff's Office Budget from Vehicle Capital Outlay to the Professional Services line in order to keep from overspending this line. This line is used to pay for the mental health assessments of all new Sheriff Office, Detention and Communications Employees and due to staff turnover this cost is higher than anticipated during the budgeting session. This will also move monies to the Communication line in order to activate and pay for aircard service to the new Mobile Data Terminals that have been purchased and installed in the Deputy's Vehicles through a grant. The remaining unspent Capital Outlay of \$9,803 will be moved into the Contingency line to address year end entry shortfalls.

Budget Officer's Initials CSP

Approval Date: 4/25/24

Initials:	<u>MD</u>
Batch #:	<u>2024.113</u>
Date:	<u>4/26/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 22, 2024
RE: Landfill

BT #: 2024 - 114

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
33-7400-010	Landfill - Salaries & Wages - Regular	57,598.00	(2,800.00)	54,798.00
33-7400-031	Landfill - Salaries & Wages - Part Time	5,000.00	2,800.00	7,800.00
Landfill		62,598.00	-	62,598.00

Justification:

This transfer is to move monies within the Landfill from Regular Salaries to Part Time Salaries since we still do not have a Fulltime Landfill Operator. These monies are needed in the Part Time line to fill in during absences and as needed for push up work.

Budget Officer's Initials CSP

Approval Date: 4/24/24

Initials:	<u>MD</u>
Batch #:	<u>2024-114</u>
Date:	<u>4/22/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 23, 2024
RE: Water

BT #: 2024 - 115

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
35-7130-040	Water - Professional Services	56,500.00	(4,600.00)	51,900.00
35-7130-200	Water - Supplies & Materials	31,750.00	4,600.00	36,350.00
Water		88,250.00	-	88,250.00

Justification:

This transfer is to move monies within the Water Budget from Professional Services to Supplies and Materials in order to purchase a 2" Meter and three 1" Meters that are needed prior to fiscal year end.

Budget Officer's Initials CB

Approval Date: 4/24/24

Initials:	<u>fm</u>
Batch #:	<u>2024-115</u>
Date:	<u>4/24/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 23, 2024
RE: Detention

BT #: 2024 - 116

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4320-010	Detention - Salaries & Wages - Regular	350,354.00	(45,000.00)	305,354.00
10-4320-030	Detention - Salaries & Wages - Overtime	80,000.00	31,400.00	111,400.00
10-4320-031	Detention - Salaries & Wages - Part Time	41,000.00	13,600.00	54,600.00
10-4320-350	Detention - Maintenance & Repair-Equipment	20,000.00	(2,500.00)	17,500.00
10-4320-200	Detention - Departmental Supplies	15,000.00	2,500.00	17,500.00
Detention		506,354.00	-	506,354.00

Justification:

This transfer is to move monies within the Detention Office from Regular Salaries to Overtime and Part Time in order to cover the overage that we will have from March-June due to being unable to fill fulltime positions. To transfer monies from Maintenance & Repair Equipment to Departmental Supplies to cover the purchase of needed supplies and materials through fiscal year end to include storage cabinets.

Budget Officer's Initials CSB

Approval Date: 4/24/24

Initials:	<u>MD</u>
Batch #:	<u>2024-116</u>
Date:	<u>4/24/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 24, 2024
RE: Recreation

BT #: 2024 - 117

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-6120-355	Recreation - Maintenance & Repair-Vehicle	5,000.00	(500.00)	4,500.00
10-6120-260	Recreation - Office Supplies	4,000.00	500.00	4,500.00
Recreation		9,000.00	-	9,000.00

Justification:

This transfer is to move monies within the Recreation Budget from Vehicle Maintenance & Repair to Office Supplies in order to purchase a new laptop, desktop and monitor for the Recreation Director. Currently the Director is having to bring his paperwork in for Finance to do his requisitions because he is not able to access Edmunds on his computers. These computers are being ordered through IT in order to purchase what is needed to run the required programs. The quotes came in a little over \$100 more than what is available in his line so we are asking to move this and a little more in case there are small supplies needed from now until fiscal year end.

Budget Officer's Initials CSB

Approval Date: 4/24/24

Initials:	<u>pm</u>
Batch #:	<u>2024-117</u>
Date:	<u>4/25/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 26, 2024
RE: Airport

BT #: 2024 - 118

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
39-4530-351	Airport - Maintenance & Repair-Equipment	10,000.00	(2,000.00)	8,000.00
39-4530-200	Airport - Departmental Supplies	6,000.00	1,000.00	7,000.00
39-4530-350	Airport - Maintenance & Repair-Building	4,638.00	1,000.00	5,638.00
Airport		20,638.00	-	20,638.00

Justification:

This transfer is to redistribute budgeted funds within the Airport Budget in order to purchase additional departmental supplies and building maintenance supplies prior to fiscal year end.

Budget Officer's Initials CSB

Approval Date: 4/26/24

Initials:	<u>CSB</u>
Batch #:	<u>2024-118</u>
Date:	<u>4/23/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 29, 2024
RE: School Capital Outlay Fund

BT #: 2024 - 119

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
21-5912-695	Grant-Needs Based Pub Sch-Planning/Design	2,000,000.00	(206,963.58)	1,793,036.42
21-5912-696	Grant-Needs Based Pub Sch-Construction	46,430,290.78	206,963.58	46,637,254.36
School Capital Outlay Fund		48,430,290.78	-	48,430,290.78

Justification:

This transfer is to redistribute budgeted funds within the School Capital Outlay Grant lines from Planning/Design to Construction to align with the amounts that are currently still owed in each of these categories.

Budget Officer's Initials CBP

Approval Date: 4/30/24

Initials:	<u>MD</u>
Batch #:	<u>2024-119</u>
Date:	<u>5/1/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 29, 2024
RE: Recreation

BT #: 2024 - 120

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-6120-553	Recreation - Maintenance/Equipment-Skinners	4,000.00	(2,769.00)	1,231.00
10-6120-260	Recreation - Office Supplies	4,500.00	2,769.00	7,269.00
Recreation		8,500.00	-	8,500.00

Justification:

This transfer is to redistribute budgeted funds within the Recreation Department Budget in order to purchase and install two new security cameras to be placed in the Washington Street Gym.

Budget Officer's Initials CSB

Approval Date: 4/30/24

Initials:	<u>CSB</u>
Batch #:	<u>2024-120</u>
Date:	<u>5/1/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2024 - 121

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: May 1, 2024

RE: Senior Center/SS Admin

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-5150-315	Senior Center-Training	3,500.00	(250.00)	3,250.00
10-5150-310	Senior Center-Travel	1,000.00	250.00	1,250.00
Senior Center				
10-5310-180	SS Admin-Legal Protective Services	40,500.00	(4,000.00)	36,500.00
10-5310-611	SS Admin-Family Reunification (Psych Evals)	10,000.00	4,000.00	14,000.00
SS Admin				
		55,000.00	-	55,000.00

Justification:

This transfer is to redistribute budgeted funds within the Senior Center to cover a shortfall in the travel line which pays for staff travel and gas for the vehicle. This transfer will also move funds within DSS from the Legal Protective Services line to the Family Reunification line in order to cover expenses for Psych Evaluations that have to be completed prior to year end for current cases that the agency is aware of-both lines are reimbursable at 50%, therefore there is no change in revenues.

Budget Officer's Initials CBP

Approval Date: 5/1/24

Initials:	mm
Batch #:	2024-121
Date:	5/1/2024

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2024-122

From Curtis Potter, County Manager
 Missy Dixon, Finance Officer

Date: May 6, 2024

RE: Various Departments as Shown Below

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4110-350	Governing Board - Postage	100.00	(50.00)	50.00
10-4110-090	Governing Board - FICA Tax Expense	4,016.00	50.00	4,066.00
10-4170-100	Elections - Retirement Expense	17,334.00	(2,020.00)	15,314.00
10-4170-101	Elections - 401(K) Contribution	2,600.00	(300.00)	2,300.00
10-4170-010	Elections - Salaries & Wages-Regular	45,545.00	1,200.00	46,745.00
10-4170-090	Elections - FICA Tax Expense	6,629.00	1,000.00	7,629.00
10-4170-180	Elections - Group Insurance	8,007.00	120.00	8,127.00
10-4210-090	IT - FICA Tax Expense	4,248.00	(400.00)	3,848.00
10-4210-130	IT - Unemployment Insurance	296.00	(296.00)	-
10-4140-010	Tax - Salaries & Wages-Regular	254,472.00	(1,029.00)	253,443.00
10-4210-010	IT - Salaries & Wages-Regular	53,911.00	1,300.00	55,211.00
10-4210-100	IT - Retirement	11,106.00	300.00	11,406.00
10-4210-181	IT - Group Insurance	10,013.00	125.00	10,138.00
10-4330-090	Emergency Mgmt - FICA Tax Expense	4,255.00	(500.00)	3,755.00
10-4330-140	Emergency Mgmt - Workmans Comp	2,752.00	(131.00)	2,621.00
10-4330-270	Emergency Mgmt - Generator Fuel	2,400.00	(1,109.00)	1,291.00
10-4330-010	Emergency Mgmt - Salaries & Wages-Regular	55,628.00	1,300.00	56,928.00
10-4330-100	Emergency Mgmt - Retirement	11,126.00	300.00	11,426.00
10-4330-101	Emergency Mgmt - 401(K) Contributions	1,669.00	40.00	1,709.00
10-4330-180	Emergency Mgmt - Group Insurance	8,040.00	100.00	8,140.00
Various				
Balanced:		504,147.00	-	504,147.00

Justification:

This amendment is being done to redistribute budgeted dollars among various departments to cover a shortfall in various salary and benefits lines as a result of the 2.5% COLA that was approved by the Board during the FYE 2024 Budget Process. Due to being unable to hire fulltime staff in certain departments, we are able to cover this shortfall without pulling the monies from Central Services.

Approval Date: _____
 Bd. Clerk's Init: _____
 Initials: _____
 Batch #: _____
 Date: _____

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2024-123

From Curtis Potter, County Manager
 Missy Dixon, Finance Officer

Date: May 6, 2024

RE: Various Departments as Shown Below

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4350-181	Inspections - FICA Tax Expense	7,722.00	(800.00)	6,922.00
10-4350-185	Inspections - Unemployment Insurance	592.00	(592.00)	-
10-4350-186	Inspections - Workmans Comp	4,881.00	(653.00)	4,228.00
10-4310-090	Sheriff - FICA Tax Expense	64,366.00	(1,155.00)	63,211.00
10-4350-121	Inspections - Salaries & Wages-Regular	100,228.00	2,400.00	102,628.00
10-4350-182	Inspections - Retirement	20,187.00	600.00	20,787.00
10-4350-183	Inspections - Group Insurance	18,023.00	150.00	18,173.00
10-4350-184	Inspections - 401(K) Contributions	3,028.00	50.00	3,078.00
10-5150-131	Senior Center - Unemployment Insurance	856.00	(856.00)	-
10-5310-140	SS Admin - Workmans Comp	52,715.00	(4,254.00)	48,461.00
10-5310-181	SS Admin - Group Insurance	431,269.00	(6,511.00)	424,758.00
10-5150-010	Senior Center - Salaries & Wages - Regular	93,905.00	8,400.00	102,305.00
10-5150-090	Senior Center - FICA Tax Expense	7,263.00	205.00	7,468.00
10-5150-100	Senior Center - Retirement	18,989.00	1,800.00	20,789.00
10-5150-101	Senior Center - 401(K) Contributions	2,848.00	225.00	3,073.00
10-5150-130	Senior Center - Workmans Comp	1,430.00	1.00	1,431.00
10-5150-180	Senior Center - Group Insurance	23,879.00	990.00	24,869.00
10-5911-010	Communications - Salaries & Wages-Regular	228,127.00	(15,000.00)	213,127.00
10-5911-030	Communications - Salaries & Wages-Overtime	65,000.00	10,000.00	75,000.00
10-5911-031	Communications - Salaries & Wages-Part Time	50,000.00	5,000.00	55,000.00
10-6050-100	Cooperative Ext - Retirement	25,664.00	(1,000.00)	24,664.00
10-6050-180	Cooperative Ext - Group Insurance	17,010.00	(2,000.00)	15,010.00
10-6050-010	Cooperative Ext - Salaries & Wages-Regular	95,050.00	3,000.00	98,050.00
10-6060-031	Soil & Water - Salaries & Wages-Part Time	13,000.00	(950.00)	12,050.00
10-6060-030	Soil & Water - Salaries & Wages-Regular	31,251.00	800.00	32,051.00
10-6060-180	Soil & Water - Group Insurance	7,959.00	150.00	8,109.00
10-6120-100	Recreation - Retirement	13,274.00	(2,500.00)	10,774.00
10-6120-101	Recreation - 401(K) Contribution	1,991.00	(500.00)	1,491.00
10-6120-130	Recreation - Unemployment Insurance	296.00	(296.00)	-
10-4310-090	Tax - FICA Tax Expense	20,036.00	(479.00)	19,557.00
10-6120-010	Recreation - Salaries & Wages-Regular	42,638.00	3,700.00	46,338.00
10-6120-180	Recreation - Group Insurance	8,006.00	75.00	8,081.00
39-4530-100	Airport - Retirement	10,124.00	(100.00)	10,024.00
39-4530-090	Airport - FICA Tax Expense	4,269.00	100.00	4,369.00
Various				
Balanced:		1,485,876.00	-	1,485,876.00

Justification:

This amendment is being done to redistribute budgeted dollars among various departments to cover a shortfall in various salary and benefits lines as a result of the 2.5% COLA that was approved by the Board during the FYE 2024 Budget Process. Due to being unable to hire fulltime staff in certain departments, we are able to cover this shortfall without pulling the monies from Central Services.

Approval Date: _____
 Bd. Clerk's Init: _____
 Initials: _____
 Batch #: _____
 Date: _____

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2024- 124

From: Curtis Pottet, County Manager
 Missy Dixon, Finance Officer

Date: May 6, 2024

RE: Facility Services/Senior Center/Sheriff/EMS

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-3353-000	Insurance Proceeds	(58,596.00)	(688.00)	(59,284.00)
10-4265-256	Facility Services - Insurance Claims	25,655.00	688.00	26,343.00
Facility Services				
10-3509-010	Senior Center Trips	(5,790.00)	(361.00)	(6,151.00)
10-5150-380	Senior Center Trips	6,613.00	361.00	6,974.00
10-3509-020	Senior Center Donations	(339.00)	(41.00)	(380.00)
10-5150-650	Senior Center Donations	4,953.00	41.00	4,994.00
Senior Center				
10-3540-020	Gun Permits Discretionary-County Portion	(4,695.00)	(660.00)	(5,355.00)
10-4310-611	Gun Permits Discretionary-County Portion	47,125.00	660.00	47,785.00
10-3540-030	Gun Permits-State Portion	(5,570.00)	(775.00)	(6,345.00)
10-4310-612	Gun Permits-State Portion	7,600.00	775.00	8,375.00
10-3540-040	Finger Printing	(1,100.00)	(140.00)	(1,240.00)
10-4310-613	Finger Printing	6,765.00	140.00	6,905.00
10-3540-070	Donations-Animal Control	(9.00)	(100.00)	(109.00)
10-4310-601	Donations-Animal Control	3,384.00	100.00	3,484.00
Sheriff				
37-3490-021	UNC PECC+ Program Grant	(2,100.00)	(300.00)	(2,400.00)
37-4330-653	UNC PECC+ Program Grant	8,425.00	300.00	8,725.00
EMS				
Balanced:		32,321.00	-	32,321.00

Justification:

This amendment is being done to book additional revenues received for the following: Insurance Proceeds for a wrecked Sheriff's vehicle, Senior Center Trips and donations, Sheriff Gun Permitting, Finger Printing and Animal Control Donations and for the EMS UNC PECC+ Grant Program.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2024- 125

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: May 6, 2024

RE: School Capital Outlay/Opioid Fund/Projects & Grants Fund

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
21-3230-402	Truist PK-12 Financing-Earned Income	(268,863.32)	(65,131.36)	(333,994.68)
21-9200-001	Truist PK-12 Financing-Earned Income	431,058.00	65,131.36	496,189.36
School Capital Outlay				
50-3290-000	Opioid-Interest Earned	(368.80)	(34.42)	(403.22)
50-9990-000	Contingency	121,731.58	34.42	121,766.00
Opioid Fund				
58-3290-000	Interest Earned	(9,882.23)	(998.08)	(10,880.31)
58-4100-001	Interest Earned	9,882.41	998.08	10,880.49
Projects & Grants Fund				
Balanced:		283,557.64	-	283,557.64

Justification:

This amendment is being done to book additional Interest received for the following: School Capital Outlay (Truist Loan), Opioid Fund, and the Projects & Grants Fund.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2024- 126

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: May 6, 2024

RE: DSS Trust Accounts

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
51-3100-001	DSS Trust Fund Accounts Revenue	(180,000.00)	(15,000.00)	(195,000.00)
51-3990-000	Appropriated Fund Balance	-	(50,000.00)	(50,000.00)
51-4100-001	DSS Trust Fund Accounts Expenditure	180,000.00	65,000.00	245,000.00
DSS Trust Fund Accounts				
Balanced:		-	-	-

Justification:

After being made aware of new incoming trusts that DSS will be receiving as Guardianship cases, it was noticed that there will be an increase in revenues with these cases therefore dictating the need to increase both the revenue line and the expenditure line by \$15,000 for these new trusts. It was also noted that expenses for some of the individuals currently in DSS care have increased due to cost of care for the facilities that they are located in - this has resulted in the need to appropriate fund balance for monies that have been held for them in order to also increase the expenditure line by an additional \$50,000. The total increase in expenses is estimated to be around \$65,000 prior to fiscal year end.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

BA #: 2024- 127

Date: May 6, 2024
RE: Landfill

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
33-3990-000	Fund Balance Appropriation	(64,916.00)	10,062.00	(54,854.00)
33-7400-010	Landfill-Salaries & Wages - Regular	54,798.00	(6,000.00)	48,798.00
33-7400-100	Landfill-Retirement Expense	12,520.00	(3,000.00)	9,520.00
33-7400-130	Landfill-Unemployment Insurance	592.00	(592.00)	-
33-7400-180	Landfill-Group Insurance	15,906.00	(470.00)	15,436.00
Landfill				
		Balanced:	18,900.00	-
				18,900.00

Justification:

This budget amendment will reduce the Landfill Fund Balance Appropriation by \$10,062. During budget season, there was an allocation of \$64,916 from fund balance however once the books were closed and the audit finished, it was noticed that we did not have this full amount available. At June 30, 2023, the fund balance was \$54,854 therefore dictating the need to reduce the fund balance appropriation as not to overspend this fund. We are able to reduce some of the salary and benefits lines to cover this decrease due to not being fully staffed at the landfill this fiscal year.

Approval Date: _____
Bd. Clerk's Init: _____
Initials: _____
Batch #: _____
Date: _____

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2024- 128

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: May 6, 2024

RE: General Fund/Landfill

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-3290-000	General Fund-Interest Earned	(270,393.00)	(50,000.00)	(320,393.00)
10-9800-033	Transfer to Sanitation	50,000.00	50,000.00	100,000.00
				-
33-3980-000	Transfer from General Fund	(50,000.00)	(50,000.00)	(100,000.00)
33-8100-601	Designated for Future Appropriation	-	50,000.00	50,000.00
Landfill				
Balanced:		(270,393.00)	-	(270,393.00)

Justification:

This budget amendment is to transfer \$50,000 from the General Fund to the Landfill Fund so that this fund does not end the fiscal year in the negative. This \$50,000 will make a total of \$100,000 transferred to the Landfill Fund this fiscal year. The Landfill does not have any additional fund balance of its own that can be allocated.

Approval Date: _____
 Bd. Clerk's Init: _____
 Initials:
 Batch #:
 Date:

Commissioner Phelps made a motion to approve the budget transfers/ amendments #99-128 as presented. Commissioner Spruill seconded. Motion carried unanimously.

OTHER ITEMS BY COMMISSIONERS OR STAFF:

- Commissioner Johnson mentioned NCACC County Advocacy Day (June 12) and congratulated Kelly Chesson on achieving his master's degree!

➤ Commissioner Phelps mentioned a pancake breakfast sat 8-11 @ Ruritan Club. He also noted that May 14 is runoff election day. He mentioned that the first weekend in June is the National Bear Festival---come and spend lots of money

- Chair Keyes said she has been to a lot of meeting, but signed on for that when she became a Commissioner.

She also recognized Planning Board member Charles Weathersbee in attendance tonight.

➤ Mr. Potter stated that the Marine Corp BBQ lunch is this Friday. He also noted that EMTOC is moving forward with due diligence with Terracon on sampling of sites. Mr. Squires is talking with the architect. The Budget book is missing the Fee Schedule will be given to the Commissioners before the Public Hearing on May 20.

- Mr. Potter asked Ms. O’Neal, EMS Director, to tell the Board about the package she received. She said they received the life support equipment that they had in this year’s budget.

Commissioner Johnson made a motion to go into Closed Session pursuant to NCGS§143-318.11(a)(3) (attorney-client privilege and NCGS §143-318.11(a)(6) (personnel). Commissioner Phelps seconded. Motion carried unanimously.

Back in Open Session, Chair Keyes read a message she received from Mr. Ron Ambrose, Chair of the Fire Commission regarding their budget needs this year:

I trust this message finds you well. I am writing to share a proposal that I believe is of utmost importance for our community's safety and well-being.

Following discussions with our five fire chiefs, it has become evident that our Fire departments require additional funding to effectively carry out their duties. Currently, our fire commission operates with a tax allocation of four cents from the ad valorem tax. However, it was originally requested to be five cents, and the need for that extra penny has only grown more critical over time.

The escalating costs associated with firetrucks have made it increasingly challenging to maintain our apparatus within the NFPA standards. It's imperative that we address this issue promptly to ensure the safety of our firefighters and the efficiency of our emergency response services.

Therefore, I propose the allocation of an additional penny to the ad valorem tax, bringing the total to five cents for the fire commission. This extra funding would come with specific stipulations regarding its usage. Primarily, it would be earmarked for the purchase of fire trucks, major repairs, or annual payments on fire apparatus. Furthermore, funds could only be retained for a maximum of five years without any activity, after which they would be held until necessary purchases or repairs are made.

I believe this proposal is crucial in enabling our fire departments to adequately plan and maintain their equipment, ensuring that they remain fully equipped and prepared to serve our community. Without this additional support, we risk falling short of the standards required for

effective emergency response. We also will not be able to rotate the purchases of breathing apparatus, structural gear, and other high-dollar equipment needed to serve our community.

I respectfully request your careful consideration of this matter, along with that of your fellow commissioners. Our dedicated fire personnel deserve every possible resource to carry out their duties safely and effectively.

Thank you for your attention to this important issue. I look forward to your favorable response.

Warm regards,

*Ron Ambrose
Chief, Creswell Volunteer Fire Dept. Inc.
252-505-1205
chiefron400@yahoo.com*

Commissioner Spruill made a motion to recess the meeting to May 20, 2024 @ 6:00 PM in the Commissioners' Room, 116 Adams Street, Plymouth, NC to have the public hearing on the FY25 Budget Recommendation. Commissioner Phelps seconded. Motion carried unanimously.

Ann C. Keyes
Chair

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

May 20, 2024

The Washington County Board of Commissioners met in a recessed meeting on Monday, May 20, 2024, at 6:00 PM in the Commissioners' Room, 116 Adams Street, Plymouth, NC. Commissioners Ann C. Keyes, Tracey A. Johnson, 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 and County Finance Officer Missy Dixon.

Chair Keyes called the meeting to order.

CONSENT AGENDA:

- a) NCVTS Pending Refund Report
- b) RESO 2024-018 Authorizing Sale of Real Property, 134 Daisy Lane
- c) RESO 2024-019 Authorizing Sale of Real Property, 90 Cumberland St.
- d) RESO 2024-020 Vulnerable Adult and Elder Abuse Awareness Month (Proclamation)
- e) RESO 2024-021 Authorizing Execution of A Utility Right of Way Agreement with Dominion Energy to Install and Connect Electrical Utilities at the Newly Constructed PK-12 School

Commissioner Spruill said told the Board that Elder Abuse is a very real problem in most communities and most of our families. He is glad that the Commissioners have drawn attention to it.

Commissioner Johnson made a motion to approve the Consent Agenda. Commissioner Phelps seconded. Motion carried unanimously.

BOARD OF EQUALIZATION AND REVIEW:

Commissioner Spruill made a motion to re-convene as the Board of Equalization and Review. Commissioner Walker seconded; motion carried unanimously.

Ms. Bennett stated that Ms. Wilkins called before the start of tonight's meeting and was under the weather and unable to attend. Ms. Wilkins asked Ms. Bennett to relay to the Board that there were no appeals as of today.

Commissioner Phelps made a motion to recess the Board of Equalization & Review to June 3, 2024. Commissioner Spruill seconded. Motion carried unanimously.

FINANCE OFFICER'S REPORT: Ms. Dixon went over the budget transfers and budget amendments that were in the Commissioners' Agenda Package.

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: May 8, 2024
RE: Sheriff

BT #: 2024 - 129

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4310-370	Sheriff-Printing	200.00	(200.00)	-
10-4310-380	Sheriff-Advertising	200.00	(200.00)	-
10-4310-390	Sheriff-Dues & Subscriptions	400.00	(200.00)	200.00
10-4310-330	Sheriff-Postage	2,000.00	600.00	2,600.00
Sheriff		2,800.00	-	2,800.00

Justification:

This transfer is to redistribute budgeted funds within the Sheriff's Office Budget to cover Postage through fiscal year end. Expenses have come in higher than anticipated.

Budget Officer's Initials CDP

Approval Date: 5/8/24

Initials:	<u>CDP</u>
Batch #:	<u>2024-129</u>
Date:	<u>5/8/2024</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: May 8, 2024
RE: Water

BT #: 2024 - 130

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
35-7135-350	Water Treatment - Maintenance & Repair-Equipment	23,415.00	(5,000.00)	18,415.00
35-7130-350	Water Operations - Maintenance & Repair Equipment	35,000.00	5,000.00	40,000.00
Water		58,415.00	-	58,415.00

Justification:

This transfer is to redistribute budgeted funds within the Water Fund from Treatment to Operations Maintenance & Repair Equipment to pay for needed repairs to the Pea Ridge Booster Station.

Budget Officer's Initials CPD

Approval Date: 5/9/24

Initials:	CPD
Batch #:	2024-130
Date:	5/9/2024

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: May 13, 2024
RE: SS Admin

BT #: 2024 - 131

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-5310-010	SS Admin - Salaries & Wages-Board	1,500.00	(130.00)	1,370.00
10-5310-600	SS Admin - Contracted Services	177,960.00	130.00	178,090.00
SS Admin		179,460.00	-	179,460.00

Justification:

This transfer is to move budgeted funds from Salaries & Wages Board to Contracted Services. This transfer is needed to put with additional unencumbered funds to increase the Vanguard Contract due to the loss of the IA&T Social Worker and a new Social Worker III starting on May 16th. These personnel changes, will put us in a position of needing additional assistance from Vanguard to provide Child Protective Services. Both lines are reimbursable at 50% therefore there will be not change in revenues.

Budget Officer's Initials CPD

Approval Date: 5/14/24

Initials:	MD
Batch #:	2024-131
Date:	5/14/2024

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2024- 132

From: Curtis Potter, County Manager
Missy Dixon, Finance Officer

Date: May 20, 2024

RE: General Fund/Projects and Grants Fund

Please authorize the finance officer to make the following budgetary adjustments:

Account Code	Description	Old	+ or (-)	New
10-4260-556	CIP Roof Repairs/Replacement Reserves	120,000.00	(120,000.00)	-
10-4260-558	CIP HVAC Repairs/Replacement Reserves	27,107.00	(27,107.00)	-
10-9800-058	Transfer to Projects/Grants Fund	19,226.00	147,107.00	166,333.00
58-3980-010	Transfer from General Fund	(19,226.00)	(147,107.00)	(166,333.00)
58-4260-556	Cap Reserves Roof Repairs/Replacements	-	120,000.00	120,000.00
58-4260-558	Cap Reserves HVAC Repairs/Replacements	-	27,107.00	27,107.00
General Fund/Projects and Grants Fund				
	Balanced:	147,107.00	-	147,107.00

Justification:

This amendment is to transfer previously budgeted funds for Roof/HVAC Repairs and Replacements from the General Fund to the Projects/Grants Fund in order to begin to build a reserve for the projects in the coming years. This is being done much like the PARTF Grant match monies that we are building in this Fund.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:
Batch #:
Date:

Commissioner Phelps made a motion to approve the budget transfers/amendments as presented. Commissioner Spruill seconded. Motion carried unanimously.

PUBLIC HEARING: WASHINGTON COUNTY FY25 BUDGET
RECOMMENDATION:

Commissioner Spruill made a motion to open the public hearing on the Washington County FY25 Budget Recommendation. Commissioner Phelps seconded; motion carried unanimously.

Ms. Keyes called on Mr. Potter to speak. He distributed a brief memo to the Board regarding the budget. The fee schedule was included along with an email from the Fire Commission and from the school system.

COUNTY OF WASHINGTON

BOARD OF COMMISSIONERS:

ANN C. KEYES, CHAIR

CAROL V. PHELPS, VICE-CHAIR

TRACEY A. JOHNSON

JOHN C. SPRULL

JULIUS WALKER, JR.



ADMINISTRATIVE STAFF:

CURTIS S. POTTER, ICMA-CM
COUNTY MANAGER & COUNTY ATTORNEY
cpotter@washconc.org

JASON SQUIRES
ASSISTANT COUNTY MANAGER
acm@washconc.org

CATHERINE "MISSY" DIXON
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mdixon@washconc.org

JULIE J. BENNETT, MMC, NCMCC
CLERK TO THE BOARD
jbennett@washconc.org

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

AGENDA ITEM MEMO

MEETING DATE:	May 20, 2024	MEMO Date:	May 20, 2024	ITEM:
SUBJECT:	FY25 BUDGET MESSAGE & RECOMMENDED ALLOCATION AMENDMENTS			
DEPARTMENT:	COUNTY MANAGER/FINANCE			
FROM:	Curtis S. Potter, County Manager/County Attorney (CM/CA)			

ATTACHMENTS:

- A- Proposed FY24 Fee Schedule (7pgs)
- B- 1pg Letter dated 5/1/24 from Creswell Fire Chief Ron Ambrose seeking additional funding. (Updates Budget Notebook Tab 17)
- C- 4pg Letter dated 4/18/24 received 5/15/24 outlining the Washington County Schools FY25 Budget Request (Updates Budget Notebook Tab 21)
- D- 1pg email dated 5/13/24 w/ 1pg revised budget allocations worksheet for E911 Fund69 (Updates Budget Notebook Tab 44)
- E- 1pg EMS Salary Comparison Chart (Updates Budget Notebook Tab 49)

PURPOSE: To discuss and consider approval of the proposed FY25 Budget, as recommended by the Budget Officer, together with any staff/board recommended changes or modifications approved by the Board, after first conducting the official Public Hearing on the recommended budget.

BACKGROUND/STAFF DISCUSSION & ANALYSIS:

- A. The Budget Officer presented the FY25 recommended budget together with the FY25 Budget Message to the Board at its regular 5/6/24 meeting. Notice was provided as required by law for an official Public Hearing on the recommended budget at the Board's 5/20/24 meeting.
- B. After an opportunity for further review, including an opportunity for department heads to review their individual recommended departmental budgets, and an opportunity for the Finance Office to pre-key the entire proposed budget into the county financial software for reconciliation purposes, the Budget Officer recommends the following amendments to the originally presented FY25 Budget as follows:

i. General Fund (Fund 10) Allocation Amendments:

10-3990-000	Appropriated Fund Balance	+12,500	Additional revenue allocation to balance GF budget against \$12,500 Animal Control Grant Exp. not picked up in original expense totals due to excel formula error.
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ii. E911 Fund (Fund 69) Allocation Amendments:

69-3370-000	E911 Telephone Surcharge	+12,685	Pushed revenue up to full anticipated amount to cover additional Maint. Agmt Expense \$16,811 not incl in original request.
69-3990-000	Appropriated Fund Balance	+4,126	Additional revenues needed to balance total expenses including \$16,811 not incl in original request.
69-9100-357	Maint Agreement – Wireless Communications	\$16,811	Additional expense not included in orig FY25 budget request. Req via email from D. Fikes 5/13/24

iii. FY 25 Budget Message Clarifications: The Budget Officer also offers the following clarifications to the originally presented FY25 Budget Message. No impacts to the underlying recommended budget allocation figures result from these clarifications:

- Pg13, 2nd Paragraph: The recommended current expense/operations allocation to the school system should have been shown as \$1,735,000 rather than \$1,705,000. This error was due to a typo in the message, but correct figures were used throughout supporting documentation/worksheets.
- Pg19(d)(iv) & Pg20 2nd row in EMS Table: There are actually only 2 EMS position reclassifications from EMT Basic to EMT Intermediate to add to the 3 Intermediate positions already in EMS. This error was due to a typo in the message, but correct figures were used throughout supporting documentation/worksheets.
- Pg20: Last 2 rows of 1st Table: The “Total General Fund” and “Total Water Fund” figures summing up the total estimated cost (including ancillary benefits) associated with implementing the recommended grade modifications set out in the table on Page 20 of the Budget Message were transposed by mistake. The Figures should reflect Total General Fund: \$28.5k and Total Water Fund: \$11k

iv. FY25 Fee Schedule: The proposed fee schedule is attached for your review with modifications shown in red using MS Track Changes.

STAFF RECOMMENDATION: Review the updated information described in this Memo, conduct the Public Hearing on the FY25 Budget, discuss any questions or concerns, and lastly direct staff to prepare the FY25 Budget Ordinance with any further modifications or amendments desired by the Board for approval at the June 3rd, 2024 meeting.

Mr. Ron Ambrose, Fire Commission Chair. Mr. Ambrose Handed out a packet that was voted on by the Fire Commission and accepted to send to the Commissioner’s to add \$.01 cent of the ad valorem tax to their budget. Mr. Ambrose discussed items that they are required to have. Items that have to be rotated every 10 years. Talked about the last sheet...the bottom of it. Things they are required to have. The cost of a fire truck has tripled since 2019. Mr. Ambrose

said the hopes to have a favorable vote on this and the Fire Commission appreciates all that the Commissioners have done.

Ms. Steffanie Barnes, Alliance for Greater Eastern NC (AGENC) read the following letter to the Commissioners.

Alliance for Greater Eastern North Carolina (AGENC)
209 Fairlane Road - Greenville, North Carolina 27834
Post Office Box 301 - Roper, North Carolina 27970

May 13, 2024

Washington County Board of Commissioners
116 Adams Street
Post Office Box 1007
Plymouth North Carolina 27962

Good evening Chair Ann Keyes, Vice-Chair Carol Phelps and members of the Board of the Washington County Commissioners. Thank you for the opportunity to address the Board regarding our \$2,000.00 appropriation request. The Alliance for Greater Eastern North Carolina (AGENC), a 501(c)(3) not-for-profit, has operated in Washington County since 2015.

AGENC has provided musical enrichment to the residents of Washington County in the form of Jazz Concerts for the general public, and a music appreciation program for the students of Washington County Middle School (to include the high school band at that time). We have donated school supplies to all public schools in Washington County. We have donated to the Department of Social Services Christmas Fund and to the Plymouth Food Pantry.

Prior to Fiscal Year 2021-2022, AGENC provide these activities with revenue that we generated from our events, in-kind donations and monetary donations. In Fiscal Year 2021-2022, we received a grant from the North Carolina Arts Council that helped us to offer more events. Our board members receive no compensation. They are committed to giving back to the community where we grew up and where some still live.

Part of AGENC's Mission is to bring cultural and performing arts to Rural Eastern North Carolina where many of the residents don't have opportunity to travel to other parts of the state for good, wholesome entertainment.

We ask the Board to support our request and be a partner as we all work to improve the quality of life for our families and friends. Enclosed is our portfolio detailing many of our events and activities.

Respectfully,

Joyce Swain Holloway
Chair and Executive Director
Alliance for Greater Eastern North Carolina

Chair Keyes thanked her for providing the information.

Ms. Sandy Rhodes, (CFFVC) spoke to the Board about needing funding for the Center for Violence Protection and talked about Ms. Doretha Garrett, the local advocate helping our residents. Ms. Garrett also spoke and said they appreciate any help that the County can give them. She did a presentation to the Board a few months ago but is here tonight asking for money. She would like to see families that they serve get a piece of pie. She noted that they also have an attorney on board.

Mr. Squires asked a question--how many calls are received from Washington County on average. Ms. Rhodes said they provide about 85 services a month to our residents.

Commissioner Johnson made a motion to close the public hearing on the Washington County FY25 Budget Recommendation. Commissioner Walker seconded; motion carried unanimously.

Ms. Potter took a moment to introduce our ECU summer intern who is here about 25 hours a week on a pre-law track. Her name is Emma Corbett.

Commissioner Phelps reminded everyone of the Bear Festival next weekend (June 1).

Mr. Walker thanked the individuals that spoke tonight and gave him a different perspective on their issues.

Chair Keyes thanked folks for being here to speak and she wanted everyone to know that the Fire Fighters that were here tonight DO NOT GET PAID.

Commissioner Spruill asked Dr. White, School Supt. about the number of teachers getting supplements. Dr. White deferred to Ms. Jordan (WCS Finance Officer). She gave the following numbers for the amount of money received from the County for teacher supplements: 2022 ~\$66,609, 2023 ~\$104,751 and 2024 ~\$71,826. Commissioner Spruill said he wants the actual numbers including how many teachers this covers.

Commissioner Spruill said he has a concern regarding the funding agreement for the PK-12 school. He was under the impression that it would be reviewed each year and the Early College would be moved to Roper and he has also heard that the school has received some additional grant funding. Dr. White deferred to Ms. Simpson and she said they are looking for a 3-county system to offer programs that none of us can provide as a standalone county -- Hyde, Tyrrell, & Washington. Programs might be nursing, HVAC, welding, and electrical and there is not enough room for these classes in the new school. Commissioner Spruill said that this new school is putting the citizens in debt and every penny counts.

Commissioner Phelps asked if they (WCS staff) have given any consideration to moving all of these programs to the Roper Union School. Dr. White said renovation of the site would not be cost advantageous. The BoE rejected the Creswell School to be repaired. Phase II said to tear it down. Commissioners took that out—for it not to be torn down. Commissioner Phelps is not in favor of what the BoE is talking about. Commissioner Spruill said to keep two welding schools open may be a little much.

VOTING DELEGATE FOR 2024 NACO ANNUAL CONFERENCE: Ms. Bennett, Clerk to the Board told the Commissioner that Commissioner Johnson is the only Washington County Commissioner attending the 2024 NACO Annual Conference in Florida in July.

Commissioner Spruill made a motion to appoint Commissioner Johnson as the Washington County Voting Delegate for the 2024 NACO Annual Conference. Commissioner Phelps seconded. Motion carried unanimously. Commissioner Johnson wanted it to be noted that no County money is being used for this trip.

Commissioner Phelps made a motion to adjourn. Commissioner Spruill seconded. Motion carried unanimously.

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

Ann C. Keyes
Chair