

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)	\$19,160,709
	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	\$535,255

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	

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

TOTAL REVENUES - ALL FUNDS	\$57,712,759	^^
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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)	\$19,160,709
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	\$1,757,814
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	
9	AIRPORT OPERATIONS FUND (39)	\$234,463	
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	
	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	
TOTAL APPROPRIATIONS - ALL FUNDS		57,712,759	^^

^^ (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.

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| 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> |
| 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:

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| 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> |
| 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: 116 Adams Street, Plymouth, NC 27962 on or about the 20th day of May, 2024, does hereby adopt this Budget Ordinance this 3rd day of June, 2024.



Ann Keyes, Chair of the Board of County Commissioners

ATTEST:



Julie Bennett, Clerk to the Board, MMC, NCMCC



WASHINGTON COUNTY
FEE SCHEDULE
 (Revised/Effective: July 1st, 2024)

ANIMAL CONTROL FEE SCHEDULE:

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

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

BUILDING INSP. & ZONING PERMITS FEE SCHEDULE:

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

SECTION 1. AUTHORITY

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

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

SECTION 2. MOBILE HOMES AND MODULAR HOUSING

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

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

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

SECTION 4. NEW CONSTRUCTION — RESIDENTIAL AND COMMERCIAL

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

For a valuation under \$5,000.00 no fee shall be required.

For a valuation over \$5,000.00 and without limit the fee shall be \$10.00 per thousand dollars or a fraction thereof (minimum of \$25.00)

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

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

SECTION 6. SWIMMING POOLS \$ 100.00

SECTION 7. ELECTRICAL

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

SECTION 8. RESTORATION OF ELECTRICAL SERVICES \$ 75.00

SECTION 9. MECHANICAL PERMITS

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

SECTION 10. DUAL FUEL PERMITS \$ 150.00

SECTION 11. INSULATION

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

SECTION 12. VINYL SIDING PERMITS \$ N/A

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

SECTION 14. SIGN PERMITS

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

SECTION 15. BEER/WINE	\$ 100.00
<i>(FIRE / BUILDING INSPECTIONS)</i>	
SECTION 16. DAYCARE INSPECTION	\$ 75.00
SECTION 17. PLUMBING PERMITS	
New construction	\$.08 per square foot
Alterations	\$ 75.00
SECTION 18. COURTESY OR CHANGE OF OCCUPANCY INSP	\$ 75.00
SECTION 19. DEMOLITIONS	\$ 50.00
SECTION 20. COMMUNICATIONS TOWER	\$ 6.00 per foot of height
	<i>(plus building permit, if required)</i>
SECTION 21. RE-INSPECTIONS (per re-inspections)	\$ 25.00
SECTION 22. G.S. 87-15.6	
<i>(1991) Homeowners Recovery Fund Fee of \$10.00 (State \$9.00, County \$1.00) charged to licensed general contractors for construction or alteration of any single family residential dwelling.</i>	
SECTION 23. FEMA DEVELOPMENT PERMIT	
RESIDENTIAL AND COMMERCIAL	\$ 25.00
SECTION 24. GAS PERMIT	\$ 35.00
SECTION 25. SUBDIVISION DEVELOPMENT FEE	\$ 200.00
SECTION 26. ASBESTOS (Base Rate including 3 samples)	\$ n/a
Additional samples \$n/a each	
SECTION 27. MOLD INSPECTION	\$ n/a
Additional samples \$n/a each	
SECTION 28. ZONING FEES	
Zoning Permit	\$25.00
Zoning Permit Amendments	\$37.50
Conditional Use/Special Use Permits	\$150.00
Variance Request	\$200.00
Zoning Ordinance/Map Amendments	\$150.00
Site Plan Review Fee	\$50.00
Appeals to the Board of Adjustment	\$150.00

SECTION 29. ENFORCEMENTS

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

SECTION 30. APPEALS

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

SECTION 31. SEVERABILITY

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

SECTION 32. EXEMPTIONS

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

SECTION 33. DEFINITIONS

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

EMS FEE SCHEDULE:

1) EMS AND NON-EMERGENCY TRANSPORT FEE SCHEDULE

CHARGE LIST	FEE
BLS Non-Emergency	\$350
BLS Emergency	\$550
ALS Non-Emergent	\$425.00
ALS 1 Emergent	\$670
ALS 2 Emergent	\$975
ALS Treat (No Transport)	\$175.00
Mileage	\$12.50/per mile

2) STANDBY AMBULANCE SERVICES: \$80 per hour

MISCELLANEOUS FEE SCHEDULE:

- 1. Copies of documents \$ 0.25 per page
- 2. Maps (larger than ledger size) \$ 5.00 each
- 3. Notaries (for personal or non-county purposes) \$ 5.00 each
- 4. Returned Check Fee \$ 25.00 each
- 5. Non-Gov't Facility Use Kitchen Use Fee \$ 30.00 per event
- 6. Non-Gov't Facility Use Refundable Security Deposit \$ 100.00 per event
- 7. Non-Gov't Facility Use Fee (Non-profit Use) \$ 50 (up to 3 hrs) / \$100 (up to 8hrs)
- 8. Non-Gov't Facility Use Fee (For-profit Use) \$ 75 (up to 3 hrs) / \$150 (up to 8hrs)

RECREATION FEE SCHEDULE:

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

- 1) **INSURANCE:** Per person per year for all sports in addition to program fees...\$15.00
- 2) **VENDOR FEE:** \$50 per event
- 3) **PROGRAMS FEES:** Per person, per program, per year, per sport

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

SENIOR CENTER FEE SCHEDULE:

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

SOLID WASTE FEE SCHEDULE:

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

1. **ANNUAL SOLID WASTE USER FEE (SWUF):** **Per Account: \$350** Billed per household/account & includes residential curbside garbage pickup/hauling to Bertie County Landfill, limited curbside pickup/hauling of limb/leaf other debris to in-county C&D landfill, and in-county C&D landfill availability for additional waste.

2. **TOWN OF PLYMOUTH:**
 - a. **REGIONAL LF TIPPING FEES:** **Per Ton: \$56.60***
Billed by County to Town of Plymouth to reimburse it for paying the Town's actual tipping fees charged to the County by the Bertie County Landfill. **(or at actual cost if different, plus any applicable taxes/fees charged by BCLF/incurred by County)*
 - b. **LOCAL LANDFILL AVAILABILITY FEE:** **Per Account: \$48.00**
Billed to per household/account for availability of in-county C&D landfill for Town of Plymouth residents. DOES NOT include residential curbside pickup/hauling services.

4. **IN-COUNTY C&D LANDFILL CHARGES:**

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

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

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

**(All Other Non-Contaminated-bricks, mortar, concrete & non-org building debris)*
 - b. **Commercial Use:** Material delivered by a contractor regardless of its source will be charged at the applicable Private Commercial Landfill Tipping Fees.
 - c. **Residential Use Credit:** The owner of each parcel of residential property having a household/account which pays an annual SWUF, or which is within the Town of Plymouth, and listed by the County Tax Administrator for Landfill Availability Fee purposes, may deposit limb, leaf, and/or construction & demolition debris otherwise normally accepted by the landfill weighing up to ONE (1) combined ton per account/parcel, per fiscal year at no charge.
 - i. The debris must originate from the specific parcel/account to which the account credit is associated, and customers may not combine credits from multiple parcels/accounts to avoid paying applicable charges related to such debris in excess of the single credit associated with each specific account/parcel.
 - ii. Any unused portion of any account's applicable credit shall expire at the end of each fiscal year, and not rollover for use in any future fiscal years.
 - iii. This policy is intended to balance the needs of the landfill to generate sufficient revenues from its operations to sustain its own expenses, while also encouraging all county residents to properly and regularly dispose of normal household waste materials that may be generated during each fiscal year within the local landfill not only for their convenience, but also to help preserve the positive safety and health benefits which our community receives as a result of having a central and locally convenient location to dispose of such waste.
 - iv. This policy subject to modification/repeal by the Board of Commissioners.

WATER SYSTEM FEE SCHEDULE:

MONTHLY WATER RATES

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

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

Consumption charge \$ 15.00

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

Water Service Deposit & Collection Fees

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

Hydrant charge \$ 15.00

for each 1000 gallons

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

METER HISTORY FEE \$35.00

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

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

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

***PROPERTY DESTRUCTION FEE TO BE DETERMINED**

BY THE UTILITIES DIRECTOR AT THE TIME OF DISCOVERY.

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

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

HYDRANT METER

Connection	\$ 705.00
Deposit	\$1,000.00

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

WASHINGTON COUNTY BUDGET (FY25)

FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
TAX SUBTOTAL FOR INFO ONLY, (NOT ALLOCATED)		8,146,603	8,676,984	7,203,846		10,230,726	10,142,020	10,107,020
10-3010-000	TAXES-AD VALOREM CURRENT YEAR	6,925,187	7,437,184	6,546,278		7,399,854	7,434,420	7,434,420
10-3010-010	CURRENT YEAR TAX DISCOUNTS	-50,042	-55,000	-47,232		-48,000	-50,000	-50,000
10-3011-000	TAXES-AD VALOREM 1ST PRIOR YR	219,989	252,000	105,048		250,000	200,000	200,000
10-3012-000	TAXES-AD VALOREM ALL PRIOR YRS	115,512	132,000	50,789		1,700,000	1,600,000	1,600,000
10-3018-000	NCVTS-WASHINGTON CO MOTOR VEH TAX	968,106	940,800	548,963		928,872	957,600	957,600
10-3018-001	NCVTS-WASH CO BILL/CC CONTRA REV	-32,148	-30,000	0		journal Adj	0	-35,000
10-3018-002	NCVTS-WASH CO REFUNDS-CONTRA REVENUE	-4,689	0	0		Journal Adj	Journal Adj	Journal Adj
10-3018-003	NCVTS-WASH CO INTEREST	8,463	0	0		Journal Adj	Journal Adj	Journal Adj
10-3030-000	PREPAYMENT-PROPERTY TAXES	80,774	52,000	33,550		55,000	55,000	55,000
10-3080-000	GROSS TAX REC LEASED VEHICLES	389	500	535			500	500
10-3090-000	PAYMENTS IN LIEU OF TAXES	14,216	13,500	0			13,500	13,500
10-3120-000	REFUNDS-AD VALOREM TAXES	-591	0	0		BAR	BAR	BAR
10-3170-000	CURRENT YEAR TAX PENALTIES	12,445	8,500	10,991		10,000	10,000	10,000
10-3170-010	PRIOR YEAR TAX PENALTIES	2,056	1,000	726		1,000	1,000	1,000
10-3180-000	CURRENT YEAR TAX INTEREST	26,597	22,000	7,719		28,000	28,000	28,000
10-3180-010	PRIOR YEAR TAX INTEREST	68,275	70,000	38,549		280,000	280,000	280,000
CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-3250-000	PRIVILEGE AND BEER LICENSES	865	700	0			750	750
10-3260-000	ANIMAL ADOPTION FEES & FINES	80	0	0		BAR	BAR	0
10-3270-000	MOTEL OCCUPANCY TAX -6%	171,371	0	0		Journal Adj	Journal Adj	0
10-3280-000	FRANCHISE FEES-CABLE TV	9,230	10,000	2,187			9,000	9,000
10-3290-000	INTEREST EARNED ON INVESTMENTS	370,877	250,000	475,998			375,000	375,000
10-3310-000	RENTS AND CONCESSIONS	12,924	12,300	7,600			11,100	11,100
10-3312-000	JAIL CONCESSIONS	29,101	25,000	12,328		30,000	25,000	25,000
10-3350-000	MISCELLANEOUS REVENUES	11,611	0	10,706		NA	NA	NA
10-3350-001	JURY DUTY PAY	44	0	52		NA	NA	0
10-3352-000	ELECTIONS-TOWN REIMB & FILING	3,313	18,000	26,913		100	100	100
10-3353-000	INSURANCE PROCEEDS	60,554	58,596	53,694		BAR	BAR	BAR
10-3354-000	CRESWELL LEVY ADMINISTRATION FEE	5,485	4,000	0			4,000	4,000
CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-3360-000	RECREATION-DONATIONS	2,737	1,159	1,159		BAR	BAR	BAR
10-3360-013	RECREATION-VENDOR RENTS AND CONCESSIONS	400	300	350			400	400
10-3361-013	NCDEQ GRANT - RECREATION-VOLKSWAGON S	0	110,098	0		0	0	0
10-3370-000	RECREATION-PARTICIPANT INSURANCE		0	0		0	0	0

WASHINGTON COUNTY BUDGET (FY25)

FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-3410-000	WINE AND BEER TAX	31,110	35,000	0		NA	33,000	33,000
10-3415-000	ABC PROFIT DISTRIBUTION	103,117	46,088	46,088		NA	35,000	35,000
10-3430-000	SALES TAX-ONE HALF CENT-ST-A42 (40%)	242,748	235,000	102,189		NA	245,000	245,000
10-3440-000	SALES TAX-ONE-HALF CENT-ST-A40 (70%)	770,590	778,000	322,410		NA	770,000	770,000
10-3450-000	SALES TAX ONE CENT LOCAL ST-A39 (100%)	1,148,681	1,100,000	494,270		NA	1,200,000	1,200,000
10-3460-000	SALES TAX - REDISTRIBTUTION ST-A44 *524 (100%)	403,780	400,000	183,213		NA	439,500	439,500
NEWLINEFY25	SALES TAX - LOCAL 1/4 CENT - ST-A46 (100%)		0	0		NA	300,000	300,000
TAX SUBTOTAL FOR INFO ONLY, (NOT ALLOCATED)			2,513,000	1,102,082			2,654,500	2,654,500
CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-3470-020	ABC ALCOHOLISM BOTTLE TAX	3,885	3,800	2,220		NA	3,800	3,800
10-3480-013	RAP LEPC TIER II GRANT	1,000	1,000	0		0	5,000	5,000
10-3480-020	EMERGENCY MANAGEMENT PROG FUND	39,032	39,000	20,625		39,698	39,000	39,000
10-3480-023	WEYERHAEUSER GIVING GRANT-RADIOS	0	2,000	2,000		NA	NA	NA
10-3480-027	HAZARD MITIGATION - GENERATOR GRANT	33,700	0	0		ROLL FORW	ROLL FORW	ROLL FORW
10-3480-028	EMPG-ARPA	11,068	0	0		NA	BAR	BAR
10-3480-029	GRANT-EM CAPACITY BLDG COMPETITIVE GRT	76,791	52,000	47,690		97,000	97,000	97,000
10-3480-081	DONATIONS - EMERGENCY MANAGEMENT	1,450	0	0		ROLL FORW	ROLL FORW	ROLL FORW
10-3480-087	ARPA REVENUE REPLACEMENT	572,391	0	72,294			0	0
CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-3490-000	DSS-ADMINISTRATION REIMBURSE	2,278,233	2,672,492	1,321,163		3,035,092	3,021,972	3,021,972
10-3490-001	MEDICAID EXPANSION ADMIN COSTS	0	0	120,680		0	0	0
10-3500-050	DSS-FOSTER CARE/ADOPTIONRETURN	128,495	143,122	42,334		155,622	155,622	155,622
10-3500-081	DSS COMMUNITY DONATIONS-CHRISTMAS	2,065	790	790		BAR	BAR	BAR
10-3500-082	DSS COMMUNITY DONATIONS-FOSTER CHILDREN	709	200	200		BAR	BAR	BAR
10-3500-090	DSS-CERTIFICATION FEES	0	2,500	0		0	0	0
10-3500-120	DSS-TITLE IV-D CHILD SUPPORT	44,639	15,400	14,693		15,000	15,000	15,000
10-3500-130	HOME & CC BLOCK GRANT-ALB COMM	55,569	78,133	33,999		78,133	78,133	78,133
10-3500-140	DSS-TYRRELL IV-D CONTRACT	60,000	60,000	30,000		0	0	0
10-3500-190	DSS-MEDICAID CAP	218,503	150,000	114,137		150,000	150,000	150,000
10-3500-191	DSS-MODIVCARE & ONECALL CONTRACTS	5,600	2,500	3,549		3,500	3,500	3,500
10-3500-200	DOT - ROAP & CTS GRANTS	186,108	418,456	162,212		215,307	215,307	215,307
CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-3500-270	SHIIP-SENIOR HEALTH INS INF	5,129	7,818	7,818		7,818	7,818	7,818
10-3500-280	MIPPA GRANT-MEDICAID IMPROVEMENT FOR P	2,500	3,189	3,189		3,189	3,189	3,189
10-3508-000	ALB COMM NUTRITION SITE DIRECTOR	6,280	7,882	0		7,882	7,882	7,882
10-3508-001	ALB COMM GENERAL PURPOSE GRANT	3,676	10,963	0		3,719	3,719	3,719
10-3508-002	ALB COMM TITLE III D GRANT	0	1,000	0		0	0	0
10-3509-000	SENIOR CITIZENS FUNDS	1,230	1,500	840		1,500	1,500	1,500
10-3509-010	SENIOR CENTER TRIPS	217	4,341	5,211		BAR	BAR	BAR
10-3509-020	SENIOR CENTER DONATIONS	752	292	309		BAR	BAR	BAR
10-3509-040	SENIOR CTR STIPEND-COOP EXT SHIIP ADMIN	0	999	999		999	1,000	1,000

WASHINGTON COUNTY BUDGET (FY25)

FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-3510-010	COURT COST, FEES AND CHARGES	17,156	18,000	9,637		14,000	14,000	14,000
10-3510-020	OFFICERS FEES	13,576	9,000	7,290		9,000	9,000	9,000
10-3530-000	RAP LEPC-HYPERREACH					NA	NA	0
10-3540-000	SHERIFF FEES	2,291	2,500	268		500	500	500
10-3540-010	DRUG/DONATIONS/GRANT LEO	547	0	36		BAR	BAR	BAR
10-3540-020	GUN PERMITS DISCRETIONARY-COUNTY PORTI	7,570	3,960	4,135		BAR	BAR	BAR
10-3540-030	GUN PERMITS-STATE PORTION	9,010	4,680	4,900		BAR	BAR	BAR
10-3540-040	FINGER PRINTING	1,460	960	1,030		BAR	BAR	BAR
10-3540-070	DONATIONS-ANIMAL CONTROL	2,563	9	9		BAR	BAR	BAR
10-3540-082	SHERIFF ANKLE MONITORING FEES					BAR	BAR	BAR
10-3540-083	NC ANIMAL SHELTER SUPPORT FUND GRANT					12,500	12,500	12,500
10-3541-000	SHERIFF'S SERVICE FEES	11,382	10,000	8,756		11,000	11,000	11,000
10-3541-010	SHERIFF-DONATIONS	1,538	25	25		BAR	BAR	BAR
10-3541-030	SHERIFF DONATIONS-PURCHASE OF K-9					BAR	BAR	BAR
10-3542-000	SHERIFF-ABC BOARD FUNDING	6,350	6,380	5,180		2,400	2,400	2,400
CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-3550-000	BUILDING PERMIT FEES - (GC)	37,066	40,500	28,941		40,000	45,000	45,000
10-3550-010	PLANNING CONTRACTED SERVICES-BLDG INSP	0	0	0		0	10,000	10,000
10-3550-030	ZONING FEES	1,125	3,500	1,025		1,500	1,500	1,500
10-3560-000	REGISTER OF DEEDS FEES	96,842	80,000	43,503		100,000	70,000	70,000
10-3560-010	MARRIAGE LICENSES	2,880	2,500	1,500		2,500	2,500	2,500
CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-3580-000	JAIL FEES/STATE REIMBURSEMENTS	3,043	4,000	424		700	700	700
10-3590-000	JAIL HOUS/TRANS/CO/US MARSHALL	157,774	115,000	86,179		100,000	120,000	120,000
10-3600-001	GRANT - DHHS CORRECTIONS COVID19	2,866	21,190	0		Roll Forward	Roll Forward	0
10-3700-000	GRANT-NCDIT WASHINGTON CO RADIO UPGRAI	0	100,462	0		100,462	100,462	100,462
10-3830-000	SALE OF FIXED ASSETS	629,639	0	8,418			0	0
10-3830-001	SALE OF FORECLOSED PROPERTIES	12,600	0	19,255			10,000	10,000
10-3970-020	MTW COURT COORDINATOR GRANT	64,498	89,238	40,651		90,994	90,994	90,994
10-3970-030	STATE AID VETERANS OFFICE	2,083	0	0		0	0	0
10-3970-040	JCPC-ROANOKE AREA YOUTH	60,151	69,257	46,173		69,257	69,257	69,257
10-3970-041	JCPC-WASHINGTON COUNTY YOUTH	4,905	8,773	5,849		8,773	8,773	8,773
10-3970-042	JCPC-ADMINISTRATION	3,000	10,910	7,274		10,910	10,910	10,910
10-3970-050	SCHOOL REIMB-WCU/CHS SRO	86,270	151,241	23,674			149,146	149,146
10-3970-060	BALLGAME REIMBURSEMENTS FROM SCHOOLS	2,716	0	1,065		BAR	BAR	BAR
10-3970-090	CONTRI FROM SOIL & WATER DIST	18,357	20,000	12,838			20,000	20,000

WASHINGTON COUNTY BUDGET (FY25)

FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-3970-120	COST ALLOCATION-WATERWORKS	108,000	100,000	100,000			110,000	110,000
10-3980-020	TOURISM DEVELOP AUTHOR 3% ADMN	3,500	4,500	4,500		4,500	4,500	4,500
10-3990-000	APPROPRIATED FUND BALANCE	0	1,953,322	0			517,251	535,255
FY25 NOTE: Available Unassigned GF Fund Balance on 6.30.23 = \$7.8M								
\$	14,103,301	Audited Actual GF Expenditures For Prior FY23 (compared to \$15.3M in FY22 & \$15.43M in FY21)						
\$	7,000,000	Current Est. of Unassigned GF Balance Available for Appropriation in Upcoming Budget Year*(Subject to many variables)						
\$	2,820,660	20% Prior Audited Actual Expenditures (Min Reserve to be Maintained per FB Policy)						
\$	4,179,340	Est. Available Unassigned GF FB after reserving 20%						
\$	517,251	Total Allocated Fund Balance for next fiscal year recommended						
\$	3,662,089	Difference between Available & Allocated (SHOULD REMAIN POSITIVE TO AVOID FB POLICY REVIEW)						
OVERVIEW OF LARGER EXPENDITURES/CIP ITEMS ALLOCATED ACROSS ALLOCATED FUND BALANCE								
\$700,000 Transfer to Fund 21 for School Debt Service \$500,000 Courthouse stormwater repairs and elevator upgrade/overhaul \$450,000 Transfer to Fund 40 for WCH Pension Liabilities \$400,000 Fire Services \$400,000 Transfer to Fund 37 for EMS \$225,000 2.5% Countywide COLA \$112,000 2 Sheriff Vehicles \$50,000 Transfer to Fund 33 for Landfill/Scrap Tire Overages \$60,000 \$40k Roof Repair Reserves & \$20k HVAC Repair Reserves (Transferred to F58) \$40,000 IT Replacement Switches & Server Relocation \$38,000 DSS - Replace 1 fleet car and 1 server \$35,000 Regrade Recommendations for GF Funded Positions \$35,000 New fleet vehicle for shared countywide use \$20,000 Replacement election laptops \$20,000 Painting/Flooring Detention Center \$15,000 Recreation Playground Fencing \$11,000 Regrade Recommendations for Water Funded Positions \$10,000 PARTF Grant Match Annual Contribution								
\$3,121,000 Total of items above								
GENERAL FUND REVENUE TOTAL			18,438,009	11,514,559		15,028,281	19,177,705	19,160,709

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4110-000	GOVERNING BOARD							
10-4110-010	SALARIES & WAGES-BOARD	35,400	35,400	23,600		35,400	35,400	35,400
10-4110-020	SALARIES & WAGES-BOARD TRAVEL STIPEND	14,100	14,100	9,400		14,100	14,100	14,100
10-4110-030	SALARIES & WAGES-CELLPHONE STIPEND	3,000	3,000	2,000		3,000	3,000	3,000
10-4110-090	GOVERNING BOARD- FICA TAX EXPENSE	4,057	4,016	2,705		4,076	4,016	4,016
10-4110-140	GOVERNING BOARD- WORKMAN'S COMP	1,357	1,600	1,272		1,540	1,600	1,600
10-4110-200	GOVERNING BOARD- DEPT SUPPLIES	1,701	2,000	1,187		2,000	2,000	2,000
10-4110-310	GOVERNING BOARD- TRAVEL	12,393	18,500	8,898		20,000	20,000	20,000
10-4110-320	GOVERNING BOARD- COMMUNICATIONS	600	600	400		600	600	600
10-4110-350	POSTAGE	0	100	0		100	100	100
10-4110-370	GOVERNING BOARD- PRINTING	150	500	0		500	500	500
10-4110-380	ADVERTISING	868	2,500	1,232		2,500	2,500	2,500
10-4110-390	COMMISSIONERS-SPECIAL SPONSORED	5,016	10,350	9,091		10,350	10,000	10,000
10-4110-391	GOVERNING BOARD- DUES & SUBSCRIPTIONS	5,866	6,200	5,445		6,200	6,158	6,158
10-4110-392	OTHER COMMUNITY CONTRIBUTIONS	6,000	8,000	0		8,000	12,000	12,000
10-4110-442	CONTRACTED SERVICES	2,200	2,000	2,000	na		0	0
10-4110-443	CONTRACTED SERVICES - LOBBYING	17,006	36,506	24,000		36,506	18,000	18,000
Line Item Breakdown Info FY25								
\$10,000	CommissionerSpecial Sponsored							
\$600	EE of QTR Program incl EE of Year Plaque							
\$3,000	Christmas Employee Appreciation Meal/Event							
\$3,000	Summer Employee Appreciation Meal/Event							
\$3,400	Employee Appreciation Gift Card/Gift 169x20=\$3380							
\$6,158	Dues & Subscriptions							
\$1,905	NCACC							
\$1,638	UNC SOG							
\$800	Southern Albemarle Associaition							
\$750	Albemarle RC&D							
\$690	NACo (\$450); NC Ass'n Clerks (\$55) IIMC (\$185)							
\$375	Airport Association 75x5							
\$8,000	Other Community Contributions Funding Requests:							
\$6,000	NC Black Bear/Roper Peanut/Creswell MayDays @2k each							
\$2,000	Food Bank of the Albemarle (Req \$3,500)							
\$0	Center for Family Violence Prevention (Req \$2,000)							
\$0	Alliance for Greater Eastern NC (Req \$2,000)							
CM Rec based on \$8k funding cap for outside entities/events discussed in workshop mtg. Board should review and advise if desired. Also note Smart Start receives a \$4.2k annual rental allowance from buildings budget.								
10-4110	GOVERNING BOARD	109,715	145,372	91,230		144,872	129,974	129,974

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4120-000	MANAGERS OFFICE:							
10-4120-010	MANAGERS OFFICE- S & W- REGULAR	284,539	288,014	185,874			310,819	310,819
10-4120-040	SALARIES & WAGES-LONGEVITY	2,325	2,259	1,925			1,925	1,925
10-4120-090	MANAGERS OFFICE- FICA TAX EXPENSE	21,472	22,206	14,185			23,925	23,925
10-4120-100	MANAGERS OFFICE- RETIREMENT	54,648	58,055	37,654			68,303	68,303
10-4120-101	MANAGERS OFFICE 401 (K) CONTRIB	8,536	8,708	5,576			9,382	9,382
10-4120-130	MANAGERS OFFICE- UNEMPLOYMENT INS.	0	1,480	0			1,570	1,570
10-4120-140	MANAGERS OFFICE- WORKMAN'S COMP	1,586	1,768	1,499			1,905	1,905
10-4120-180	MANAGERS OFFICE- GROUP INS.	41,803	42,211	25,595			47,764	47,764
10-4120-190	LEGAL SERVICES	5,957	10,000	2,805		10,000	10,000	10,000
10-4120-191	MANAGERS OFFICE-UNC SOG LFNC INTERN PROG	10,000	10,000	5,000		14,000	12,000	12,000
10-4120-260	MANAGERS OFFICE- DEPARTMENTAL SUPPLIES	10,881	11,000	7,930		10,000	9,000	9,000
10-4120-270	MANAGERS OFFICE - SERVICE AWARDS	75	0	0			175	175
10-4120-310	MANAGERS OFFICE- TRAVEL	670	4,000	2,114		5,300	5,300	5,300
10-4120-315	TRAINING	6,985	10,000	5,550		15,000	14,000	14,000
10-4120-320	MANAGERS OFFICE- COMMUNICATIONS	2,831	3,300	1,551		3,300	3,300	3,300
10-4120-330	POSTAGE	33	100	51		100	100	100
10-4120-355	MAINT & REPAIR-VEHICLE	253	1,500	1,172		2,000	2,000	2,000
10-4120-370	MANAGERS OFFICE- PRINTING	0	250	0		250	250	250
10-4120-380	ADVERTISING	3,970	7,000	4,287		7,000	6,000	6,000
10-4120-381	MANAGERS OFFICE-LOST REF-EDUCATION	0	7,000	2,176		0	0	0
10-4120-390	MANAGERS OFFICE- DUES AND SUBSCRIPTIONS	1,851	2,000	1,824		3,350	3,350	3,350
10-4120-440	CONTRACTED SERVICES-ECONOMIC DEVELOPMENT	0	8,000	0		10,000	8,000	8,000
10-4120-540	MANAGERS OFFICE - CAPITAL OUTLAY-VEHICLE ^{CIP-CMO4}	0	25,959	25,958.32		35,000	35,000	35,000
*CIP NOTE:	2nd of 2 new economic fleet vehicles for shared countywide general use							
10-4120	MANAGER'S OFFICE	458,415	524,810	332,725		115,300	574,068	574,068

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4130-000	FINANCE OFFICE:							
10-4130-010	FINANCE OFFICE- S & W- REGULAR	185,065	223,029	142,992			229,397	229,397
10-4130-031	FINANCE OFFICE-PARTTIME	0	0	0		15,273	15,273	15,273
10-4130-040	SALARIES & WAGES-LONGEVITY	2,068	2,588	2,587			2,626	2,626
10-4130-090	FINANCE OFFICE- FICA TAX EXPENSE	13,623	17,637	10,620			18,918	18,918
10-4130-100	FINANCE OFFICE- RETIREMENT	35,649	46,111	29,189			50,674	50,674
10-4130-101	FINANCE OFFICE- 401(K) CONTRIB.	5,552	6,917	4,290			6,961	6,961
10-4130-130	FINANCE OFFICE- UNEMPLYMENT INS.	0	1,480	0			1,884	1,884
10-4130-140	FINANCE OFFICE- WORKMAN'S COMP	1,060	1,404	1,187			1,506	1,506
10-4130-180	FINANCE OFFICE- PROFESSIONAL SERVICES	74,917	101,000	82,969		106,000	103,000	103,000
10-4130-181	FINANCE OFFICE- GROUP INS.	31,809	40,034	22,534			45,517	45,517
10-4130-260	FINANCE OFFICE- DEPARTMENTAL SUPPLIES	6,836	9,500	6,184		6,500	6,500	6,500
10-4130-270	FINANCE OFFICE-SERVICE AWARDS	175	50	50			0	0
10-4130-280	FINANCE OFFICE- POSTAGE	2,051	2,500	1,524		2,500	2,500	2,500
10-4130-310	FINANCE OFFICE- TRAVEL	144	500	117		500	500	500
10-4130-315	TRAINING	355	5,000	2,202		3,300	3,300	3,300
10-4130-320	FINANCE OFFICE- COMMUNICATIONS	1,433	2,600	922		1,200	1,200	1,200
10-4130-355	REPAIR & MAINTENANCE-VEHICLES	0	1,000	0		0	0	0
10-4130-390	FINANCE OFFICE- DUES & SUBSCRIPTIONS	678	750	467		980	1,000	1,000
10-4130-410	FINANCE OFFICE- LEASE EQUIPMENT	555	650	243		504	550	550
10-4130-540	FINANCE OFFICE - CAPITAL OUTLAY EQUIP*	0	5800	5250		0	0	0
	\$106,068 Professional Services Breakdown: FY25							
	\$660 Cavanaugh McDonal Consulting (LEO Sep Allowance)							
	\$111 Specialty Underwriters LLC (Maint on Sprint Phone Sys)							
	\$4,000 Maximus (Annual Cost Allocation Plan)							
	\$150 Vecmar Computing (CheckScanner Maint)							
	\$55,000 Thompson, Price, Scott, Adams (Audit-AFIR, DSS Compliance, Fin Stats)							
	\$15,580 Edmunds & Assoc (Software Maint)							
	\$957 Acom Solutions Inc (Check Printer Maint)							
	\$410 Independing Maillitng (Postage Machine Maint)							
	\$2,200 State Treasurer (ACA Reporting)							
	\$14,000 Jeff Best CPA (Year-end Closeout, Review of Fin Stats)							
	\$13,000 Est. for GASB87 Compliance Program w/ Debt Book							
	\$648 Pitney Bowes							
FY25 Note:	Req includes new PT HR Position							
10-4130	FINANCE	361,971	468,550	313,326		136,757	491,304	491,304

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4140-000	TAX ADMIN:							
10-4140-010	TAX ADMIN.- S & W- REGULAR	182,518	254,472	124,458			259,456	259,456
10-4140-030	TAX ADMIN.- S & W PARTTIME	1,699	5,371	0			0	0
10-4140-040	SALARIES & WAGES-LONGEVITY	2,070	2,074	1,821			1,851	1,851
10-4140-090	TAX ADMIN.- FICA TAX EXPENSE	13,274	20,036	8,974			19,990	19,990
10-4140-100	TAX ADMIN.- RETIREMENT	35,164	52,383	25,319			57,069	57,069
10-4140-101	TAX ADMIN.- 401(K) CONTRIB.	4,445	7,858	3,207			7,839	7,839
10-4140-130	TAX ADMIN.- UNEMPLOYMENT INS.	0	1,480	0			2,198	2,198
10-4140-140	TAX ADMIN.- WORKMAN'S COMP	2,946	3,616	2,704			3,694	3,694
10-4140-180	TAX ADMIN.- GROUP INS.	40,292	57,881	26,320			65,499	65,499
10-4140-260	TAX ADMIN.- OFFICE & DEPTAL SUPPLIES	6,945	13,000	9,375		13,000	11,000	11,000
10-4140-270	SERVICE AWARDS	0	150	100			0	0
10-4140-310	TAX ADMIN.- TRAVEL	262	500	105		500	500	500
10-4140-315	TRAINING	2,329	5,000	1,334		7,040	6,000	6,000
10-4140-320	TAX ADMIN.- COMMUNICATIONS	1,802	2,000	886		1,500	1,500	1,500
10-4140-325	TAX ADMIN-POSTAGE	9,802	15,000	8,285		15,000	15,000	15,000
10-4140-341	ADVERTISING	2,776	3,000	959		3,500	3,500	3,500
10-4140-355	TAX ADMIN-MAINTENANCE & REPAIR-VEHICLE	38	0	0		0	0	0
10-4140-370	PRINTING	4,694	8,000	4,592		8,000	8,000	8,000
10-4140-390	TAX ADMIN.- DUES & SUBSCRIPTIONS	5,173	6,500	5,851		48,602	6,750	6,750
10-4140-500	TAX ADMIN - CONT. SERVICES	16,800	25,000	600		25,000	25,000	25,000
NLFY25 GIS	TAX ADMIN - CONT. SERV- KEYSTONE MAINT					admin rec	41,852	41,852
NLFY25 GIS	TAX ADMIN - CONT. SERV- GIS					admin rec	12,000	12,000
10-4140-510	CONTRACTED SERVICES-ZACCHAEUS	5,825	6,500	2,855		6,500	6,500	6,500
10-4140-511	TAX ADMIN - CONT. SERV- FILE STORAGE	480	480	120		480	480	480
10-4140-550	TAX ADMIN - CAPITAL OUTLAY ^{CIP}	65463	168768	109501.57		0	20,000	20,000
CIP NOTES:	KEYSTONE Repl Tax Software							
59,113	First Installment to be paid in FY23							
168,768	Full remainder orig budgeted to be fully paid in FY24 (prior to project delay pushing some work into FY25)							
227,881	\$20,000 being re-budgeted for start of FY25 to avoid further project/payment delays (final budget will be trued up with actual FYE24 expenses by Finance Office by 9/1/24)							
FY25 NOTE:	New Line Rec for Annual Keystone Maintenance Pmt of \$41K+							
	This amount will be pro-rated if launch is delayed							
	New Line Rec for GIS Services Previously in GIS DEPT							
10-4140	TAX ADMINISTRATION	404,797	659,069	337,368		129,122	575,679	575,679

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

Table with 9 columns: CODE, ACCOUNT DESCRIPTION, FY23, FY24BDGT, FY24@66%, %, DEPT REQ, MGR REC, BOARD. Rows include various expense categories for the Board of Elections, such as salaries, wages, and equipment. Summary row for 10-4170 shows total expenses of 144,555 for FY23 and 189,639 for FY24.

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4180-000	REGISTER OF DEEDS:							
10-4180-010	REGISTER- OF- DEEDS- S & W- REGULAR	80,106	82,612	55,100			84,257	84,257
10-4180-030	REGISTER OF DEEDS- S & W- PART-TIME	5,176	8,400	8,145		8,000	8,000	8,000
10-4180-040	SALARIES & WAGES-LONGEVITY	1,034	1,086	1,086			1,647	1,647
10-4180-090	REGISTER- OF- DEEDS- FICA TAX EXPENSE	6,371	6,914	4,631			7,184	7,184
10-4180-100	REGISTER- OF- DEEDS- RETIREMENT	15,457	18,077	11,265			18,761	18,761
10-4180-101	REGISTER OF DEEDS- 401(K) CONTRIB.	2,403	2,712	1,653			2,577	2,577
10-4180-102	REGISTER OF DEEDS- REG DS SUPPLEMENTAL R	777	1,000	440			1,000	1,000
10-4180-130	REGISTER OF DEEDS- UNEMPLOYMENT INS.	0	592	0			942	942
10-4180-140	REGISTER OF DEEDS- WORKMAN'S COMP	502	550	458			572	572
10-4180-180	REGISTER- OF- DEEDS- GROUP INS.	15,861	15,981	10,415			18,182	18,182
10-4180-260	REGISTER-OF-DEEDS-DEPARTMENTAL SUPPLIES	5,566	6,000	3,290		7,500	6,500	6,500
10-4180-270	SERVICE AWARDS	0	0	0			50	50
10-4180-310	REGISTER- OF- DEEDS- TRAVEL	0	200	0		200	200	200
10-4180-315	TRAINING	547	2,100	514		3,000	2,500	2,500
10-4180-320	REGISTER- OF- DEEDS- COMMUNICATIONS	488	600	356		600	600	600
10-4180-330	POSTAGE	118	200	55		300	200	200
10-4180-350	REGISTER- OF- DEEDS- MAINT AND REPAIR EQ	481	2,500	385		3,000	2,000	2,000
10-4180-390	REGISTER- OF- DEEDS- DUES AND SUBSCRIPTI	375	500	375		525	550	550
10-4180-600	REGISTER OF DEEDS- CONTRACTED SERVICES	12,875	13,000	12,875		15,000	14,500	14,500
10-4180	REGISTER OF DEEDS	148,137	163,024	111,043		38,125	170,221	170,221

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4210-000	INFORMATION TECHNOLOGY:							
10-4210-010	INFO. TECH- S & W- REGULAR	53,856	53,911	36,727			55,259	55,259
10-4210-040	SALARIES & WAGES-LONGEVITY	1,617	1,658	1,658			1,658	1,658
10-4210-090	INFO. TECH- FICA TAX EXPENSE	3,622	4,248	2,527			4,354	4,354
10-4210-100	INFO. TECH- RETIREMENT	10,568	11,106	7,696			12,431	12,431
10-4210-101	INFO. TECH- 401(K) CONTRIB.	1,616	1,666	1,102			1,708	1,708
10-4210-130	INFO. TECH- UNEMPLOYMENT INS.	0	296	0			314	314
10-4210-140	INFO. TECH- WORKMAN'S COMP	314	338	285			347	347
10-4210-180	INFO. TECH- CONTRACTED SERVICES	14,094	22,000	0		2,000	22,000	22,000
10-4210-181	INFO. TECH- GROUP INS.	9,982	10,013	6,566			11,113	11,113
10-4210-200	INFO. TECH- DEPARTMENTAL SUPPLIES	1,378	1,500	994		1,437	1,500	1,500
10-4210-270	INFO. TECH-SERVICE AWARDS	0	0	0			200	200
10-4210-310	INFO. TECH- TRAVEL	92	100	0		100	100	100
10-4210-315	TRAINING	948	2,000	20		2,000	2,000	2,000
10-4210-320	INFO. TECH- COMMUNICATIONS	2,737	500	252		410	500	500
10-4210-330	POSTAGE	50	100	0		100	100	100
10-4210-350	INFO. TECH- MAINT. & REPAIR- EQUIP (&Soundside K)	24,395	32,000	16,899		54,385	55,000	55,000
10-4210-550	INFO. TECH- CAPITAL OUTLAY EQUIPMENT	17,502	30,000	0		60,000	40,000	40,000
\$ 60,000.00	CAPITAL OUTLAY BREAKDOWN:							
30,000	Upgrade system switches which reach end of life/support in 2023							
30,000	Est. placeholder for cost of moving server from 1st floor to basement							
*MGR REC FY25	Fund \$40k for both items to be bid to at least 2 IT providers and offset if necessary by additional Cont. Services funding.							
	Incl. additional \$20k to Contr. Services to continue transitioning toward modernization/cyber security/ and contracting out more IT services in order to free up IT Directors Time							
10-4210	INFORMATION TECHNOLOGY	142,772	171,436	74,726		120,432	208,583	208,583

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4260-000	BUILDINGS:		0					
10-4260-440	CONTRACT SERVICES-COURTHOUSE SECURITY	65,410	74000	43,189			75,000	75,000
10-4260-550	BUILDINGS- PUBLIC DEFENDER HOUSING	4,452	4452	0			4,452	4,452
10-4260-554	PROBATION & PAROLE-FORBES	1,764	8000	5,073		NA	0	0
10-4260-555	SMART START LEASE ASSISTANCE	4,200	4200	2,100		4,200	4,200	4,200
10-4260-556	CIP ROOF REPAIRS/REPLACEMENT RESERVE	0	120000	0			40,000	*Part of F58 Tra
10-4260-558	CIP HVAC REPAIRS/REPALCEMENTS RESERVES	0	35000	0			20,000	*Part of F58 Tra
10-4260-562	CAP OUTLAY - OTHER CIP BUILDING PROJECTS						500,000	500,000
10-4260-563	EXPENDITURE: LEASE (GASB Req Entries)		0	0		Journal Adj	Journal Adj	Journal Adj
10-4260-564	EXPENDITURE: LEASE FINANCING PRINCIPAL (GASB R	14,855	0	0		Journal Adj	Journal Adj	Journal Adj
10-4260-565	EXPENDITURE: INTEREST (GASB Req Entries)		0	0		Journal Adj	Journal Adj	Journal Adj
FY25 CIP Note:	\$375000 to conduct elevator upgrade/overhall for courthouse, \$125k to make stormwater drainage repairs to courthouse if needed							
10-4260	BUILDINGS	90,681	245,652	50,362		4,200	583,652	583,652

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4265-000	FACILITY SERVICES:							
10-4265-010	FACILITY SERVICES- S & W- REGULAR	184,251	194,952	126,711			203,352	203,352
10-4265-040	SALARIES & WAGES-LONGEVITY	2,607	0	0			0	0
10-4265-090	FACILITY SERVICES- FICA TAX EXPENSE	13,560	14,914	9,500			15,556	15,556
10-4265-100	FACILITY SERVICES- RETIREMENT	35,597	38,990	25,395			44,412	44,412
10-4265-101	FACILITY SERVICES- 401(K) CONTRIB.	4,183	5,849	3,323			6,101	6,101
10-4265-130	FACILITY SERVICES- UNEMPLOYMENT INS.	0	1,776	0			1,884	1,884
10-4265-140	FACILITY SERVICES- WORKMAN'S COMP	9,735	15,170	12,810			15,824	15,824
10-4265-181	FACILITY SERVICES- GROUP INS.	46,886	47,781	29,388			54,383	54,383
10-4265-200	FACILITY SERVICES- DEPT SUPPLIES & MATER	20,793	18,000	11,697		20,000	20,000	20,000
10-4265-201	CLERK OF COURT DEPARTMENTAL SUPPLIES	1,631	2,800	2,303		3,200	3,200	3,200
10-4265-202	CLERK OF COURT-MAINT & REPAIR-BUILDING	0	1,900	443		1,900	1,900	1,900
10-4265-203	CLERK OF COURT-CAPITAL OUTLAY	7,258	0	0		0	0	0
10-4265-215	FACILITY SERVICES- MAINT AND REPAIR BLDG	64,381	79,100	43,786		85,000	85,000	85,000
10-4265-230	FACILITY SERVICES- DEPT SUPPLIES-SAFETY	1,746	4,000	2,149		4,300	4,000	4,000
10-4265-250	FACILITY SERVICES-SUPPLIES-VEHICLE	2,047	4,000	2,540		5,000	4,000	4,000
10-4265-256	FACILITY SERVICES- INSURANCE CLAIMS	66,730	25,655	13,950		BAR	BAR	BAR
NL-4265-315	NL-FACILITY SERVICES - TRAINING					1,500	1,500	1,500
10-4265-320	FACILITY SERVICES- COMMUNICATIONS	5,304	8,000	3,205		8,000	5,500	5,500
10-4265-325	POSTAGE	0	100	19		100	100	100
10-4265-330	FACILITY SERVICES- UTILITIES-ELECTRICITY	96,334	100,000	76,591		125,000	120,000	120,000
10-4265-331	UTILITIES-FUEL/GAS	9,408	13,000	7,188		13,000	12,000	12,000
10-4265-332	UTILITIES-WATER	38,372	35,000	20,353		37,000	35,000	35,000
10-4265-355	MAINT & REPAIR-VEHICLES	685	2,000	694		3,000	3,000	3,000
10-4265-440	CONTRACTED SERVICES-MOWING	19,445	17,000	7,564		19,000	17,000	17,000
10-4265-540	FACILITIES- CAPITAL OUTLAY - EQUIPMENT	25298	0	0		28,000	0	0
FY25 CAP OUTLAY REQ: New Vehicle for Housekeeping (CM Rec: Repurpose Internal Veh and Add/Rescore for FY25 CIP)						n/a	n/a	n/a
10-4265-551	MAINT AGREEMENTS-COMMANDER SOFTWARE	1,533	1,800	1,790		2,000	2,500	2,500
10-4265-601	CONTRACTED SERVICES-SECURITY SYSTEM	1,816	2,500	1,836		2,930	3,000	3,000
10-4265-602	CONTRACTED SERVICES-EXTERMINATING	7,284	8,100	7,102		8,500	8,000	8,000
10-4265-603	CONTRACTED SERVICES-ELEVATOR	51,143	11,218	7,964		15,200	17,000	17,000
10-4265-604	CONTRACTED SERVICES-REPUBLIC	8,700	12,000	5,222			10,000	10,000
10-4265-605	CONTRACTED SERVICES-FIRE EXT	4,178	3,500	1,111		3,600	3,600	3,600
10-4265	FACILITY SERVICES	730,904	669,105	424,634		386,230	697,812	697,812

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4310-000	SHERIFF:							
10-4310-010	SHERIFF- S & W- REGULAR	684,017	805,245	458,444			951,574	868,754
10-4310-030	SHERIFF- SALARIES AND WAGES PART-TIME*	12,843	43,000	12,558		29,000	29,000	29,000
*FY25 Note: Request incl incr to Anim. Shelter PT to utilize 2PTEs to keep shelter clean/operable and PT Admin Asst. and PT Deputy						n/a	n/a	n/a
10-4310-031	SALARIES & WAGES-OVERTIME	5,697	0	0			0	0
10-4310-040	SALARIES & WAGES-LONGEVITY	3,385	4,722	4,721			4,797	4,797
10-4310-090	SHERIFF- FICA TAX EXPENSE	51,098	64,366	34,491			75,381	69,045
10-4310-100	SHERIFF- RETIREMENT	135,328	175,543	95,154			217,998	198,536
10-4310-101	SHERIFF- 401K CONTRIB.	32,375	40,874	21,040			45,356	41,215
10-4310-102	SHERIFF-SUPPLEMENTAL PENSION FUND	645	1,700	1,033		1,300	1,300	1,300
10-4310-130	SHERIFF- UNEMPLOYMENT INS.	0	5,328	1,501			6,594	5,966
10-4310-140	SHERIFF- WORKMAN'S COMP	44,882	54,697	51,478			62,561	56,873
10-4310-180	SHERIFF- PROFESSIONAL SERVICES	7,745	10,000	8,389		12,000	12,000	12,000
10-4310-181	SHERIFF- GROUP INS.	117,012	146,079	70,797			184,078	165,902
10-4310-210	SHERIFF- UNIFORMS	6,356	9,600	4,879		10,000	10,000	10,000
10-4310-250	SHERIFF- SUPPLIES-VEHCILE (Inc. Fuel)	61,790	65,000	33,381		65,000	65,000	65,000
10-4310-260	SHERIFF- DEPARTMENTAL SUPPLIES	12,970	16,500	14,646		16,500	16,500	16,500
10-4310-270	SERVICE AWARDS	50	235	235		235	75	75
10-4310-310	SHERIFF- TRAVEL	4,908	5,500	4,842		4,000	4,000	4,000
10-4310-315	TRAINING	1,425	3,000	1,800		3,000	3,000	3,000
10-4310-320	SHERIFF- COMMUNICATIONS	11,378	13,400	8,614		13,400	17,500	17,500
10-4310-330	POSTAGE	1,859	2,000	1,502		2,000	2,000	2,000
10-4310-350	SHERIFF- MAINT. & REPAIR EQUIPMENT	232	2,000	350		2,000	2,000	2,000
10-4310-355	SHERIFF- MAINT.- VEHICLE	23,821	30,000	8,968		30,000	25,000	25,000
10-4310-370	SHERIFF- PRINTING	0	200	0		200	200	200
10-4310-380	ADVERTISING	0	200	0		200	200	200
10-4310-390	SHERIFF- DUES & SUBSCRIPTIONS	218	400	192		550	500	500
10-4310-392	SHERIFF- UNDERCOVER INVESTIGATIONS	3,000	7,000	4,000		7,000	7,000	7,000
10-4310-412	LEASE/MAINTENANCE-FINGERPRINT	3,647	4,150	3,829		4,100	4,100	4,100
10-4310-413	LEASE-BUILDING	825	840	825		840	840	840
10-4310-414	MAINT AGREEMENTS-HRMS & QTR MASTER	1,298	1,310	1,310		1,336	1,336	1,336
10-4310-415	MAINT AGREEMENTS-RMS & RAMBLER	4,878	4,878	4,878		4,976	4,976	4,976
10-4310-417	LEASE - ANKLE MONITORING DEVICES	1,612	3,000	0		3,000	1,800	1,800
10-4310-540	CAPITAL OUTLAY VEHICLES ^{CIP- 2 NEW DURANGOS & UPFIT}	0	197000	166003.82		112,000	112,000	112,000
10-4310-550	SHERIFF- CAPITAL OUTLAY - EQUIPMENT ^{CIP \$2Kgravel}	165770.76	29000	22978		2,000	0	0
CIP NOTE: 2 Durangos @\$42,925k each plus upfit = \$12k; \$2k req for animal shelter gravel, CM Rec to fund from Shelter line.						n/a	n/a	n/a
10-4310-600	SHERIFF- ANIMAL CONTROL	8,854	11,000	5,844		12,000	10,000	10,000
10-4310-601	DONATIONS-ANIMAL CONTROL	0	3,384	0		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-602	SHERIFF-ABC BOARD FUNDING	960	26,258	6,471		2,400	2,400	2,400
10-4310-603	SHERIFF DONATIONS-PURCHASE OF K-9	2,827	774	0		Rolls Forward	Rolls Forward	Rolls Forward

GENERAL FUND (10) EXPENSES

10-4310-604	SHERIFF-COUNTY CONTRIB-PURCHASE OF K-9	1,084	1,500	904		1,500	1,500	1,500
10-4310-611	GUN PERMITS DISCRETIONARY-COUNTY PORTION	0	46,390	0		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-612	GUN PERMITS-STATE PORTION	8,115	6,710	5,790		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-613	FINGERPRINTING	0	6,625	0		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-650	SHERIFF-DONATIONS	465	1,864	0		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-904	NC ANIMAL SHELTER SUPPORT FUND GRANT					12,500	12,500	12,500
10-4310	SHERIFF'S OFFICE	1,442,053	1,851,272	1,061,849		353,037	1,895,065	1,757,814

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4311-000	SRO - WASHINGTON COUNTY UNION:							
10-4311-010	SRO- WASH CO UNION-S & W- REGULAR	40,471	45,123	30,553			41,410	41,410
10-4311-030	SRO- SALARIES & WAGES-OVERTIME	0	0	0				
10-4311-040	LONGEVITY	0	457	457			0	0
10-4311-090	SRO- WASH CO UNION- FICA TAX EXPENSE	3,050	3,486	2,342			3,168	3,168
10-4311-100	SRO- WASH CO UNION- RETIREMENT EXPENSE	8,066	9,537	6,568			9,731	9,731
10-4311-101	SRO- WASH CO UNION- 401(K) CONTRIB.	2,024	2,278	1,528			2,071	2,071
10-4311-130	SRO - WASH CO UNION- UNEMPLOYMENT INS.	0	296	0			314	314
10-4311-140	SRO- WASH CO UNION- WORKMAN'S COMP EXPEN	2,388	3,130	2,643			2,844	2,844
10-4311-180	SRO- WASH CO UNION- GROUP INS.	7,948	8,005	5,236			9,089	9,089
10-4311-210	SRO- WASH CO UNION- UNIFORMS	0	500	238		500	500	500
10-4311-250	MAINTENANCE & REPAIR-VEHICLE	2,837	3,500	814		3,500	3,500	3,500
10-4311-260	SRO- WASH CO UNION-DEPARTMENTAL SUPPLIES	183	200	0		200	200	200
10-4311-270	SERVICE AWARD	0	50	50			0	0
10-4311-310	SRO- WASH CO UNION- TRAVEL	2,421	2,000	1,468		2,000	2,000	2,000
10-4311-315	TRAINING	0	500	0		500	500	500
10-4313-000	SRO- CRESWELL:							
10-4313-010	SRO- CRESWELL-S & W- REGULAR	0	40,400	0			41,410	41,410
10-4313-030	SRO- CRESWELL- SALARIES & WAGES-OVERTIME	0	0	0				
10-4313-040	LONGEVITY	0	0	0			0	0
10-4313-090	SRO- CRESWELL- FICA TAX EXPENSE	0	3,090	0			3,168	3,168
10-4313-100	SRO- CRESWELL- RETIREMENT	0	8,456	0			9,731	9,731
10-4313-101	SRO- CRESWELL- 401K CONTRIB.	0	2,020	0			2,071	2,071
10-4313-130	SRO - CRESWELL- UNEMPLOYMENT INS.	0	296	0			314	314
10-4313-140	SRO- CRESWELL- WORKMAN'S COMP	2,388	2,775	2,617			2,844	2,844
10-4313-180	SRO- CRESWELL- GROUP INS.S	0	7,990	0			9,089	9,089
10-4313-210	SRO- CRESWELL- UNIFORMS	0	500	0		500	500	500
10-4313-250	MAINTENANCE & REPAIR-VEHICLE	0	3,500	0		3,500	3,500	3,500
10-4313-260	SRO- CRESWELL- DEPARTMENTAL SUPPLIES	0	200	0		200	200	200
10-4313-270	SERVICE AWARDS	0	0	0			0	0
10-4313-310	SRO- CRESWELL- TRAVEL	0	2,000	0		2,000	2,000	2,000
10-4313-315	TRAINING	0	500	0		500	500	500
10-4311	WASHINGTON UNION SRO	69,387	79,062	51,895		6,700	75,326	75,326
10-4313	CRESWELL SRO	2,388	71,727	2,617		6,700	75,326	75,326
TOTAL	TOTAL	71,775	150,789	54,512		13,400	150,653	150,653

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4314-000	SRO- PLYMOUTH HIGH:							
10-4314-010	SRO - PLYMOUTH HIGH-S & W- REGULAR	35,025	45,123	0			41,410	41,410
10-4314-030	SRO- PLYMOUTH HIGH- S & W OVERTIME	0	0	0				
10-4314-040	SALARIES & WAGES-LONGEVITY	0	0	0			0	0
10-4314-090	SRO - PLYMOUTH HIGH- FICA TAX	2,643	3,452	0			3,168	3,168
10-4314-100	SRO - PLYMOUTH HIGH- RETIREMENT MATCH	6,980	9,444	0			9,731	9,731
10-4314-101	SRO - PLYMOUTH HIGH- 401K CONTRIBUTIONS	1,751	2,256	0			2,071	2,071
10-4314-130	SRO - PLYMOUTH HIGH- UNEMPLOYMENT INS.	0	296	0			314	314
10-4314-140	SRO - PLYMOUTH HIGH- WORKMAN'S COMP	2,189	3,099	2,343			2,844	2,844
10-4314-180	SRO - PLYMOUTH HIGH- GROUP INS.	6,365	8,005	0			9,089	9,089
10-4314-200	SRO - PLYMOUTH HIGH- VEHICLES SUPPPLIES	0	0	0				
10-4314-210	SRO - PLYMOUTH HIGH- UNIFORMS	0	500	0		500	500	500
10-4314-250	MAINT & REPAIR - VEHICLE	1,728	3,500	0		3,500	3,500	3,500
10-4314-260	DEPARTMENTAL SUPPLIES	167	200	0		200	200	200
10-4314-270	SERVICE AWARDS	0	0	0			0	0
10-4314-310	SRO- TRAVEL	1,286	2,000	0		2,000	2,000	2,000
10-4314-315	TRAINING	0	500	0		500	500	500
10-4314	PLYMOUTH HIGH SRO	58,135	78,375	2,343		6,700	75,326	75,326
TOTAL	TOTAL	58,135	78,375	2,343		6,700	75,326	75,326

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4320-000	DETENTION CNTR: (Info Only: Subtotal of all 3 salary lines)	370,894	471,354	294,964		0	509,129	509,129
10-4320-010	DETENTION CENTER- S & W - REGULAR	276,270	350,354	180,218			428,129	428,129
10-4320-030	SALARIES & WAGE - OVERTIME	65,940	80,000	76,511			50,000	50,000
10-4320-031	DETENTION CENTER - S&W PARTTIME	28,684	41,000	38,235			31,000	31,000
10-4320-040	SALARIES & WAGES - LONGEVITY	2,349	2,908	2,907			3,172	3,172
10-4320-090	DETENTION CENTER- FICA TAX EXPENSE	27,429	36,266	22,187			39,191	39,191
10-4320-100	DETENTION CENTER- RETIREMENT	65,455	94,814	52,057			105,116	105,116
10-4320-101	DETENTION CENTER- 401(K) CONTRIB.	6,586	14,222	5,630			14,439	14,439
10-4320-130	DETENTION CENTER- UNEMPLOYMENT INS.	0	3,848	0			4,710	4,710
10-4320-140	DETENTION CENTER- WORKMAN'S COMP	21,634	32,559	27,493			35,185	35,185
10-4320-181	DETENTION CENTER- GROUP INS.	68,431	103,421	39,597			117,788	117,788
10-4320-185	TRAVEL	502	2,500	70		2,500	2,500	2,500
10-4320-190	DETENTION CENTER- TRAINING	2,462	5,000	2,557		8,000	5,000	5,000
10-4320-200	DETENTION CENTER- DEPARTMENTAL SUPPLIES	18,563	15,000	12,622		20,000	18,000	18,000
10-4320-210	DETENTION CENTER- UNIFORMS	1,706	7,500	459		15,000	7,500	7,500
10-4320-244	CONTRACTED SERVICES-SOUTHERN HEALTH PART	128,945	145,000	99,714		166,625	150,000	150,000
10-4320-247	DETENTION CENTER- FOOD & PROVISIONS	73,214	85,000	52,253		90,000	90,000	90,000
10-4320-270	SERVICE AWARDS	125	175	175			135	135
10-4320-290	SUPPLIES & MATERIALS-HYGIENE	3,364	3,000	688		7,500	3,500	3,500
10-4320-299	DETENTION CENTER- LAUNDRY & DRY CLEANING	6,314	7,500	4,164		7,500	7,500	7,500
10-4320-320	DETENTION CENTER- COMMUNICATIONS	663	1,200	555		2,000	1,500	1,500
10-4320-330	POSTAGE	89	300	78		300	250	250
10-4320-350	DETENTION CENTER- MAINT & REPAIR- EQUIP	12,961	20,000	979			0	0
10-4320-550	DETENTION CENTER- CAPITAL OUTLAY- EQUIPM	19347.36	50000	0		120,000	20,000	20,000
10-4320-600	DETENTION CENTER- CONTRACTED SERVICES	105,677	110,000	50,508		110,000	110,000	110,000
10-4320-601	CONTRACTED SERVICES-OPTUM	2,938	3,700	3,022		4,000	4,000	4,000
10-4320-602	MAINTENANCE AGREEMENTS-SOUTHERN SOFTWARE	3,778	3,815	3,815		3,891	3,900	3,900
10-4320-603	MAINTENANCE AGREEMENTS-TOP GUARD	99	99	0		100	100	100
10-4320-900	GRANT - DHHS CORRECTIONS COVID19	2,866	21,190	4,063		Roll Forward	Roll Forward	Roll Forward
\$ 120,000	CAPITAL OUTLAY BREAKDOWN FY23							
90,000	Plumbing, floor repairs, paint, pressure washing, repl. Chairs, desks, storage cabinets							
30,000	Vehicle Requested For Trainings							
<p>CM Rec based on painting/floor repairs pending Facilities review of issues. CM has asked Detention to consult with Detention and break down the anticipated costs (with quotes if available) for all other items to better evaluate. CM Recommends Detention prepare anything that is not an emergency as part of updated CIP in fall of FY25. CM does not recommend separate dedicated vehicle for one Dept. based on low usage and other available transportation options.</p>								
10-4320	DETENTION CENTER	946,391	1,240,371	680,556		557,416	1,252,615	1,252,615

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4330-000	EMERGENCY MANAGEMENT:							
10-4330-010	EMERGENCY MGMT - S & W- REGULAR	55,572	55,628	37,897			57,019	57,019
10-4330-040	SALARIES & WAGES - LONGEVITY						0	0
10-4330-090	EMERGENCY MGMT - FICA TAX EXPENSE	3,503	4,255	2,405			4,362	4,362
10-4330-100	EMERGENCY MGMT - RETIREMENT	10,586	11,126	7,598			12,453	12,453
10-4330-101	EMERGENCY MGMT - 401(K) CONTRIB.	1,667	1,669	1,137			1,711	1,711
10-4330-130	EMERGENCY MGMT - UNEMPLOYMENT INS.	0	296	0			314	314
10-4330-140	EMERGENCY MGMT - WORKMAN'S COMP	2,073	2,752	2,340			2,807	2,807
10-4330-180	EMERGENCY MGMT - GROUP INS.	8,003	8,040	5,246			9,140	9,140
10-4330-250	MAINTENANCE & REPAIR - VEHICLE	1,097	800	280		2,000	1,200	1,200
10-4330-260	EMERGENCY MGMT - DEPARTMENTAL SUPPLIES	6,764	2,018	1,922		5,000	5,000	5,000
10-4330-270	EMERGENCY MGMT - GENERATOR FUEL	2,559	2,400	0		2,400	2,400	2,400
10-4330-310	EMERGENCY MGMT - TRAVEL	2,720	2,500	1,466		3,500	3,000	3,000
10-4330-315	TRAINING	780	3,000	1,028		3,000	3,000	3,000
10-4330-320	EMERGENCY MGMT - COMMUNICATIONS	2,197	4,750	1,055		6,600	5,500	5,500
10-4330-330	POSTAGE	87	150	32		150	150	150
10-4330-350	EMER MGMT - MAINT. & REPAIR- EQUI	4,596	1,993	1,900		23,500	7,500	7,500
10-4330-370	EMERGENCY MGMT - PRINTING	236	350	208		400	400	400
10-4330-380	ADVERTISING	156	350	344		400	400	400
10-4330-390	EMERGENCY MGMT - DUES & SUBSCRIPTIONS	2,142	2,200	1,795		2,200	2,200	2,200
10-4330-400	EM DONATIONS-EMERGENCY RESPONSE BANQUET	0	1,442	0		1,442	1,442	1,442
10-4330-401	DONATIONS - EMERGENCY MANAGEMENT	773	878	0		Roll Forward	Roll Forward	Roll Forward
10-4330-540	EMERGENCY MGMT - CAPITAL OUTLAY ^{CIP}	6515.98	58989	51382.82		161,000	16,000	16,000
CIP NOTE:	REQ Inc. equip/furniture for EMTOC; CM Rec based on funding those items from Fund58, \$16k moved from 4330-350 Req to this line for Radio Flashing for P25 Compliance							
10-4330-600	EMERGENCY MGMT - CONTRACTED SERVICES	0	11,450	2,950		2,500	2,500	2,500
10-4330-693	RAP LEPC TIER II GRANT					4,000	4,000	4,000
10-4330-703	WEYERHAEUSER GIVING GRANT RADIOS	0	2,000	1,965		n/a	n/a	n/a
10-4330-706	EMPG-ARPA	11,068	0	0		BAR	BAR	BAR
10-4330-707	GRANT-EM CAPACITY BLDG COMPETITIVE GRT	76,791	52,000	47,690		97,000	BAR	BAR
10-4330-995	MAINTENANCE AGREEMENTS - HYPER REACH	1,945	1,945	1,945		1,945	1,945	1,945
10-4330-996	MAINT AGREEMENTS - GENERATOR		875	0		Due to EM's move to CMO, this will move to maint/fc		
10-4330	EMERGENCY MGMT	201,829	233,856	172,585		317,037	144,443	144,443

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4340-000	FIRE PROTECTION: (4 Collected Cents Placeholder)						399,620	399,620
10-4340-991	PLYMOUTH VFD-OPERATIONAL	122,182	129,259	86,173		TBD	TBD	TBD
10-4340-992	ROPER VFD-OPERATIONAL	78,170	81,727	54,485		TBD	TBD	TBD
10-4340-993	CRESWELL VFD-OPERATIONAL	50,909	51,685	34,457		TBD	TBD	TBD
10-4340-994	MCVFD-OPERATIONAL	58,270	58,309	38,873		TBD	TBD	TBD
10-4340-995	LAKE PHELPS VFD-OPERATIONAL	45,996	46,034	30,689		TBD	TBD	TBD
10-4340-996	PUNGO VFD-OPERATIONAL	20,282	23,750	15,833		TBD	TBD	TBD
10-4340-997	PINETOWN/LONG ACRE VFD	8,178	8,188	5,459		TBD	TBD	TBD
10-4340-998	CRESWELL VFD-WELL-CIP	0	40,000	0		ROLLOVER IN FY25 IF NOT COMPLETED IN		
NL-4340-???	ADDITIONAL 5TH CENT RESERVES							99905
10-4345-000	FORESTRY:							
10-4345-991	FORESTRY MATCH (35%)	92,260	94,891	41,494		129,156	129,156	129,156
FY25 Note: Includes New Truck								
10-4340	FIRE PROTECTION	383987	438952	265,968		0	399,620	499,525
10-4345	FORESTRY	92,260	94,891	41,494		129,156	129,156	129,156
TOTAL		476,247	533,843	307,461		129,156	528,776	628,681

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-4350-000	INSPECTIONS & PLANNING:							
10-4350-121	SALARIES & WAGES-REGULAR	100,015	100,228	68,280			104,602	104,602
10-4350-127	SALARIES & WAGES-LONGEVITY	707	726	725			725	725
10-4350-181	FICA TAX	6,298	7,722	4,341			8,057	8,057
10-4350-182	RETIREMENT	19,188	20,187	13,836			23,003	23,003
10-4350-183	GROUP INSURANCE	17,870	18,023	11,748			20,228	20,228
10-4350-184	401(K) CONTRIBUTIONS	3,000	3,028	2,048			3,160	3,160
10-4350-185	UNEMPLOYMENT INSURANCE	0	592	0			628	628
10-4350-186	WORKMAN'S COMP	274	4,881	4,121			5,069	5,069
10-4350-260	DEPARTMENTAL SUPPLIES	3,460	4,000	1,475		4,000	4,000	4,000
10-4350-270	INSPECTIONS - SERVICE AWARDS	0	0	0			0	0
10-4350-311	TRAVEL	894	1,000	337		2,500	1,000	1,000
10-4350-320	COMMUNICATIONS	1,673	2,500	766		1,500	1,500	1,500
10-4350-330	POSTAGE	0	250	0		250	250	250
10-4350-341	PRINTING	578	500	58		500	500	500
10-4350-352	MAINT & REPAIR-EQUIPMENT	0	1,000	0		1,000	500	500
10-4350-353	MAINT & REPAIR-VEHICLE	72	1,000	132		1,000	1,000	1,000
10-4350-370	ADVERTISING	316	500	326		500	500	500
10-4350-395	TRAINING	2,454	2,500	395		2,500	2,500	2,500
10-4350-491	DUES & SUBSCRIPTIONS	0	500	370		500	500	500
10-4350-500	DECOMISSIONING BOND-SOLAR FARMS	0	50,000	0		50,000	50,000	50,000
10-4350-600	CONTRACTED SERV-ABANDONED PROPERTY DEMO	0	10,000	0		10,000	10,000	10,000
10-4350-602	CONTRACTED SERVICES-LEGAL	0	10,000	0			10,000	10,000
10-5350	PLANNING DEPARTMENT	156,799	239,137	108,957		74,250	247,722	247,722

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

10-5110*	Code Sequence Note: HEALTH DEPT HAS BEEN MOVED TO COMBINED SHEET BELOW					
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GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-5150-000	SENIOR CITIZENS CENTER:							
10-5150-010	SENIOR CITIZENS CENT- S & W- REGULAR	95,895	93,905	70,095			97,827	97,827
10-5150-040	SALARIES & WAGES-LONGEVITY	1,291	1,335	1,335			1,020	1,020
10-5150-090	SENIOR CITIZENS CENT- FICA TAX EXPENSE	7,173	7,263	5,177			7,562	7,562
10-5150-100	SENIOR CITIZENS CENT- RETIREMENT	18,502	18,989	14,322			21,588	21,588
10-5150-101	SENIOR CITIZENS CENT- 401(K) CONTRIB.	2,875	2,848	2,103			2,965	2,965
10-5150-130	SENIOR CITIZENS CTR- WORKMAN'S COMP	1,869	1,430	1,233			1,467	1,467
10-5150-131	SENIOR CENTER- UNEMPLOYMENT INS.	0	856	0			874	874
10-5150-180	SENIOR CITIZENS CENT- GROUP INS.	23,702	23,879	16,244			27,179	27,179
10-5150-247	APPROPRIATION-ALBEMARLE NUTRITION	47,807	47,807	35,855		47,807	47,807	47,807
NL-5150-250	SENIOR CENTER-MAINT& REPAIR - VEHICLE						2,000	2,000
10-5150-257	DEPARTMENT SUPPLIES-CRAFTS/CERAMICS	1,803	3,500	3,264		4,000	4,000	4,000
10-5150-260	DEPARTMENTAL SUPPLIES	1,951	4,999	3,774		11,120	5,500	5,500
10-5150-270	SERVICE AWARDS	0	0	0			0	0
10-5150-280	POSTAGE	86	300	15		250	250	250
10-5150-310	SENIOR CITIZENS CTR- TRAVEL	3,364	2,000	714		3,000	3,000	3,000
10-5150-315	TRAINING	359	3,500	2,452		8,500	6,000	6,000
10-5150-320	SENIOR CITIZENS CENT- COMMUNICATIONS	859	1,800	872		6,000	6,000	6,000
10-5150-330	UTILTITIES-GAS	6,493	9,000	4,124		9,000	8,000	8,000
10-5150-350	SENIOR CENTER- MAINT & REPAIR- BUILDING	0	1,500	645		1,500	1,500	1,500
10-5150-351	SENIOR CENTER- MAINT & REPAIR - EQUIP	501	700	0		1,000	1,000	1,000
10-5150-370	TRAVEL-SENIOR GAMES	0	300	300		300	300	300
10-5150-380	SENIOR CENTER TRIPS	3,069	5,164	1,656		Rolled Over	Rolled Over	Rolled Over
10-5150-390	SENIOR CENTER-DUES & SUBSCRIPTIONS	3,597	2,100	210		1,270	1,270	1,270
10-5150-550	CAPITAL OUTLAY-EQUIPMENT <small>Moved From Dept Supp for PCs</small>	0	0	0			3,500	3,500
10-5150-600	SENIOR CITIZENS CTR- CONTRACTED SERVICES	3,415	4,000	2,409		5,000	5,000	5,000
10-5150-601	CONTRACTED SERVICES - SCHEDULING SYSTEM	900	900	0		900	900	900
10-5150-650	SENIOR CENTER DONATIONS	433	4,906	3,805		Rolled Over	Rolled Over	Rolled Over
10-5150	SENIOR CENTER	225,945	242,981	170,604		99,647	256,509	256,509

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-5310-000	SOCIAL SERVICES - ADMIN							
10-5310-010	SALARIES & WAGES-BOARD	1,300	1,500	750		1,500	1,500	1,500
10-5310-011	SS ADMIN.- S & W- REGULAR	2,016,433	2,086,077	1,374,179		2,105,143	2,105,821	2,105,821
10-5310-013	SALARIES & WAGES-LONGEVITY	16,846	19,351	19,293		20,848	18,473	18,473
10-5310-030	LEGAL - IV-D	18,214	8,108	7,108		0	0	0
10-5310-031	CHILD SUPPORT CONTRACT	0	135,000	22,413		277,492	277,492	277,492
10-5310-090	SS ADMIN.- FICA TAX	148,834	162,484	101,905		162,568	163,809	163,809
10-5310-100	SS ADMIN.- RETIREMENT	386,455	426,594	279,003		410,809	467,331	467,331
10-5310-101	SS ADMIN.- 401(K) CONTRIB.	55,374	66,416	39,378		61,621	64,194	64,194
10-5310-130	HUMAN SERVICES- UNEMPLOYMENT INS.	0	16,512	0		15,944	17,270	17,270
10-5310-140	SS ADMIN.- WORKMAN'S COMP	43,634	52,715	44,518		50,000	54,364	54,364
10-5310-180	LEGAL-PROTECTIVE SERVICES	29,388	40,500	14,144		50,000	50,000	50,000
10-5310-181	SS ADMIN.- GROUP INS.	410,127	441,869	256,342		485,100	494,344	494,344
10-5310-250	MAINT & REPAIR - VEHICLE	9,748	10,500	7,544		10,000	10,000	10,000
10-5310-257	SS ADMIN.- COUNTY GENERAL ASSISTANCE	9,421	12,500	8,920		10,000	10,000	10,000
10-5310-258	DSS COMMUNITY DONATIONS-CHRISTMAS	1,296	2,578	1,595		983	Roll forward	Roll forward
10-5310-259	DSS COMMUNITY DONATIONS-FOSTER CHILDREN	295	812	490		322	Roll forward	Roll forward
10-5310-260	DEPARTMENTAL SUPPLIES	54,749	39,000	31,248		30,000	30,000	30,000
10-5310-268	FOOD STAMPS DIRECT CHARGE	4,307	3,800	1,427		5,000	5,000	5,000
10-5310-270	SERVICE AWARDS	885	600	600		450	145	145
10-5310-310	TRAVEL	4,607	12,000	4,119		20,000	16,000	16,000
10-5310-311	SS ADMIN - VEHICLE FUEL	8,079	9,000	6,044		9,000	9,000	9,000
10-5310-315	TRAINING	10,403	26,000	16,723		30,000	30,000	30,000
10-5310-320	SS ADMIN.- COMMUNICATIONS	20,047	25,000	14,222		25,000	20,000	20,000
10-5310-330	UTILITITES	24,065	25,000	17,472		25,000	30,000	30,000
10-5310-340	SS ADMIN.- POSTAGE	11,714	10,500	5,125		10,500	10,500	10,500
10-5310-350	SS ADMIN.- MAINT AND REPAIR- BLDG.	18,652	26,550	15,915		15,000	15,000	15,000
10-5310-351	SS ADMIN.- REPAIR AND MAINT- EQUIP.	2,243	5,599	4,443		5,000	5,000	5,000
10-5310-370	SS ADMIN.- ADVERTISING	2,121	1,200	710		1,500	1,500	1,500
10-5310-390	SS ADMIN.- DUES AND SUBSCRIPTION	8,823	15,000	7,510		15,000	15,000	15,000
10-5310-550	SOCIAL SERVICES- CAPITAL OUTLAY ^{CIP} - EQUIPMENT	61465.12	214900	185700.04		38,000	38,000	38,000
FY25 CIP Note: REQ incl: \$28k repl 2010 Fusion w/ 165kmiles; \$10k repl server								
								0
10-5310-600	SOCIAL SERVICES- CONTRACTED SERVICES	138,796	148,960	93,729		166,120	166,120	166,120
10-5310-601	MAINT AGREEMENTS-NC CORRELS	0	1,300	0		1,300	1,300	1,300
10-5310-602	MAINT AGREEMENTS-INFO INC.	4,588	4,910	3,682		5,110	5,110	5,110
10-5310-605	SS ADMIN - SECURITY CONTRACT	7,062	25,000	2,716		10,000	10,000	10,000
10-5310-610	SS ADMIN.- VENDOR FEES (50%)	2,364	3,000	396		13,000	13,000	13,000
10-5310-611	SS FAMILY REUNIFICATION (PSYCH EVALS)	3,739	10,000	6,177		17,500	17,500	17,500
10-5310	SOCIAL SERVICE ADMIN	3,538,766	4,090,835	2,595,539		4,104,810	4,172,773	4,172,773

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-5380-000	SOCIAL SERVICES-ECONOMIC SUPPORT:							
10-5380-011	IN-HOME SERVICES (100%)	69,427	80,741	43,160		81,922	81,922	81,922
10-5380-030	SS ECONOMIC SUPPORT- CRISIS INTERVENTION	63,705	71,992	5,076		10,000	10,000	10,000
10-5380-190	WF EMPLOYMENT SERVICES (100%LOCAL/MOE-PART C	6,418	10,000	3,067		15,000	10,000	10,000
10-5380-370	TANF-EMERGENCY ASSISTANCE (100%LOCAL/MOE-PAF	24,800	31,340	24,000		30,000	30,000	30,000
10-5380-375	DSS COMMUNITY DONATIONS-MEDICAL SUPPORT	64	316	0		316	Rolls forward	Rolls forward
10-5380-376	TITLE IV-FOSTER CARE	70,187	135,000	93,602		135,000	135,000	135,000
10-5380-377	STATE FOSTER HOME CARE	30,071	41,900	23,370		75,000	75,000	75,000
10-5380-379	SS ECONOMIC SUPPORT- SPECIAL ASSISTANCE	78,555	85,000	52,116		85,000	85,000	85,000
10-5380-381	TITLE IV-E ADOPTION	14,915	21,650	14,248		24,510	24,510	24,510
10-5380-383	SPECIAL LINKS (100% REIMB)	3,982	5,000	225		5,000	5,000	5,000
10-5380-384	CHILD CARE (100%LOCAL/MOE-PART OF 65K MIN)	2,892	10,500	2,223		20,000	15,000	15,000
10-5380-403	SS ECONOMIC SUPPORT- BLIND COMMISSION	2,005	2,150	2,134		2,500	2,500	2,500
10-5380-404	SS ECONOMIC SUPP-CIP/LIEAP SUPPLEMENTS	0	14,382	14,382		0	0	0
10-5380-405	LIHWAP-LOW INCOME HOUSEHOLD WATER ASSISTANC	66,808	14,424	14,424		0	0	0
10-5380-406	LIEAP PAYMENTS	43,600	50,000	20,000		25,000	25,000	25,000
10-5380-407	ADOPTION PROMOTIONS	1,413	72,645	890		71,755	Rolls forward	Rolls forward
10-5380-408	SS ECON SUPPORT - MEDICAID PAYBACKS	0	1,000	0		12,500	12,500	12,500
10-5380-409	SS ECON SUPPORT - STATE PROGRAM RETURNS	0	20,160	7,160		12,500	12,500	12,500
10-5380-410	GENERAL ASSISTANCE - FOSTER CARE CHILDREN	0	7,500	2,341		5,000	5,000	5,000
10-5380	SOCIAL SERVICES-ECONOMIC SUPPORT	478,841	668,200	320,076		611,003	528,932	528,932

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-5400-000	SOCIAL SERVICES TRANSPORTATION:							
10-5400-200	DOT GRANT - OFFICE SUPPLIES (85% REIMB)	5,600	5,500	1,858		6,500	6,500	6,500
10-5400-202	DOT GRANT-CLEANING/OTHER SUPPLIES (85%)	3,679	6,600	5,128		6,000	6,000	6,000
10-5400-250	MAINT & REPAIR-VEHICLE	23,930	35,000	14,667		35,000	35,000	35,000
10-5400-260	- TRANSIT ADVERTISING	4,754	4,400	3,562		5,000	5,000	5,000
10-5400-310	SS TRANSPORTATION- WF TRANSPORTATION	8,958	9,000	3,713		12,240	10,000	10,000
10-5400-311	RIVERLIGHT TRANSIT VEHICLE FUEL	33,054	37,500	20,467		37,500	37,500	37,500
10-5400-315	DOT GRANT - TRAVEL/TRAINING (85% REIMB)	1,161	4,500	1,072		4,500	4,500	4,500
10-5400-320	SS TRANSPORTATION- COMMUNICATIONS	6,783	6,500	5,581		8,500	8,500	8,500
10-5400-347	GRANT-RDC TRANSPORTATION	4,949	6,000	0		6,000	6,000	6,000
10-5400-372	VOLUNTEER TRANSPORATION-MEDICAID	19,308	26,181	16,807		35,000	35,000	35,000
10-5400-390	DOT-DUES AND SUBSCRIPTIONS (85% REIMB)	580	1,250	920		750	750	750
10-5400-540	CAPITAL OUTLAY-VAN REPLACEMENT <small>CIP - 2 REPL TRANSIT VEH</small>	0	280000	0			0	0
10-5400-600	SS TRANSPORTATION- WORK FIRST DOT	3,354	3,962	3,962		3,962	3,962	3,962
10-5400-601	MAINT AGREEMENTS-CTS SOFTWARE	10,899	11,230	8,420		11,800	11,800	11,800
10-5400-602	CONTRACTED LABOR - RIVERLIGHT	0	10,000	3,291		10,000	10,000	10,000
10-5400-603	DRUG TEST CONTRACT	455	1,000	212		1,000	1,000	1,000
10-5400-610	SENIOR CENTER TRANSPORTATION	0	6,000	0		6,000	6,000	6,000
10-5400-615	ROAP GRANT - CARRYOVER		0	0				
10-5400-998	SS TRANS- PR YR CARES GRANT REIMBURSEMENT	960	0	0				
10-5400-999	SS TRANSPORTATION- PR YR GRANT REIMBURSE							
10-5400	SOCIAL SERVICES TRANSPORTATION	128,424	454,623	89,659		189,752	187,512	187,512

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES								
CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-5830-000	JUVENILE SERVICE:							
10-5830-200	JCPC-WASHINGTON COUNTY YOUTH	5,395	9,650	561		9,650	9,650	9,650
10-5830-250	JCPC - CBA	3,000	10,910	539		10,910	10,910	10,910
10-5830-299	JCPC - ROANOKE AREA YOUTH	66,166	76,183	34,698		76,183	76,183	76,183
10-5830	JCPC/JUVENILE SERVICE	74,561	96,743	35,798		96,743	96,743	96,743

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-5910-000	EDUCATION-SCHOOLS/COMMUNITY COLLEGE:							
10-5910-991	CURRENT EXPENSE - BOE	1,735,000	1735000	1,156,667		Funding Agmt	1,735,000	1,735,000
	NOTE: Includes approx \$78,000 for teacher supplements							
10-5910-995	PURCHASE OF EQUIPMENT-COMMUNITY COLLEGE	13,298	0	0				
10-5911-000*	*Communications Budget has been relocated below/on the next budget page after Education							
10-5912-000	EDUCATION: (Lottery Funds)							
NOTE:	(Lottery funds are booked as they are received and spent throughout the fiscal year as requested and approved by BOE/BOCC)							
NOTE:	Note: See Fund 21 for the majority of Capital Outlay Restricted Revenues and Expenditures							
NOTE:	The following summarizes recent prior year operational budgeting discussions/decisions:							
FY15-FY18	\$1,603,000 annually							
FY19	\$1,723,000 (Request for additional \$120k to cover the 1st year transportation exp incurred from partial school consolidation w/ state to pickup exp in all future fiscal years)							
FY20	\$1,805,006 (approved as continuation for 1 year of extra 120k, plus 102k for dual language program)							
	BOE requested \$120k from FY19 remain 1 more year to cover similar one time expenses incurred from early college/BCCC w/ state to pick up these expenses in future fiscal years							
	BOE requested additional \$145,697 for FY20 (24k for board stipends from 600 to 1k; 31k for teacher/TA supplement increases offset by fewer overall teacher/TAs to supplement)							
	102k - Dual Language Program - New Program/Request							
FY21	\$1,735,000 (BOE requested no reduction from FY20)							
	However, WCS is concerned about the state cutting transportation dollars even before addressing possible need for double routes due to COVID							
	Continue 78K Teacher Supplements, and additional TA Supplements of \$100 authorized in FY20							
	Additional supplements are also paid from these local funds under PRC 09 per school policy/discretion.							
	A revised Coaching Supplement Schedule has been submitted for BOE approval and use in equitably determining supplement amounts in the future							
	MGR REC of \$1,705,000 based on prior explanations/understanding that the FY19 requests for a \$120k inc would be for 1 year only, was again promised when extended again in FY20							
	Board Approved MGR REC with an Additional \$30k for Coaching Supplmeents							
FY22	For FY22, BOE is requesting to continue funding at current levels pending further review and decision regarding COVID19, ARP Funding Sources, and Pines Elementary							
	Superintendent emphasizes the need to review our Teacher/TA supplement amounts in light of surrounding counties which MGR has agreed to review in FY22							
	and req info on use of local supplements to create full transparency which Superintendent has agreed to provide.							
FY23	BOE is requesting funding be held at same level as FY22 pending additional state budgeting info. NBPSF Grant and New Facility Project Pending.							
	MGR notes that ADM is steadily decreasing and it should be possible for BOE to begin aggressively reducing certain operational expenses due to lower ADMs, fewer buildings (PINES), etc.							
FY24	BOE & County entered into a Funding Agreement related to undertaking the construction of a new school facility and agreed to hold both operational							
	and capital funding at same level for FY24 as FY23.							
FY25	SAME AS FY24 PER FUNDING AGREEMENT							
10-5910	BOARD OF EDUCATION CURRENT EXP	1,748,298	1,735,000	1,156,667		Funding Agmt	1,735,000	1,735,000
10-5912	CAPITAL OUTLAY (SEE ALSO - FUND 21)	0	0	0		0	0	0
TOTAL		1,748,298	1,735,000	1,156,667		0	1,735,000	1,735,000

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-5911-000	COMMUNICATIONS: (Info only - sum of all 3 salary lines)		343,127	196,203		115,000	348,426	348,426
10-5911-010	COMMUNICATIONS-S & W- REGULAR	185,028	228,127	116,512			233,426	233,426
10-5911-030	SALARIES & WAGES-OVERTIME	53,909	65,000	40,492		65,000	65,000	65,000
10-5911-031	SALARIES & WAGES-PARTTIME	51,234	50,000	39,198		50,000	50,000	50,000
10-5911-040	SALARIES & WAGES-LONGEVITY	308	324	324			0	0
10-5911-090	COMMUNICATIONS- FICA TAX	21,961	26,272	14,603			26,655	26,655
10-5911-100	COMMUNICATIONS- RETIREMENT	48,321	68,688	32,940			65,176	65,176
10-5911-130	COMMUNICATIONS- 401(K) CONTRIB.	3,502	10,303	2,841			8,953	8,953
10-5911-131	COMMUNICATIONS - UNEMPLOYMENT	0	2,368	0			2,826	2,826
10-5911-140	COMMUNICATIONS- WORKERS' COMP	1,483	2,092	1,769			2,122	2,122
10-5911-180	COMMUNICATIONS- GROUP INS.	35,558	63,604	24,616			72,386	72,386
10-5911-210	UNIFORMS	683	3,000	0		1,500	1,500	1,500
10-5911-260	DEPARTMENTAL SUPPLIES	5,158	7,000	1,630		5,000	5,000	5,000
10-5911-270	SERVICE AWARDS	0	0	0		0	0	0
10-5911-310	TRAVEL	471	1,500	470		1,000	1,000	1,000
10-5911-315	TRAINING	1,290	5,000	405		4,000	4,000	4,000
10-5911-320	COMMUNICATIONS	14,078	17,000	1,277		17,000	16,000	16,000
10-5911-330	POSTAGE	32	100	10		100	100	100
10-5911-412	MAINT AGREEMENTS-DCI/OMINIX	1,500	1,500	1,500		1,500	1,500	1,500
10-5911-413	MAINT AGREEMENTS-SOUTHERN SOFTWARE	2,187	2,208	2,208		2,252	2,252	2,252
10-5911-415	MAINTENANCE AGREEMENT - MOTOROLA	0	14,551	14,550		15,317	15,317	15,317
10-5911-540	CAPITAL OUTLAY EQUIPMENT-PRIMARY PSAP ^{CIP} - Lockers	57151	9000	0		0	0	
10-5911-610	GRANT-NCDIT WASHINGTON CO RADIO UPGRADE	0	100,462	0		100,462	100,462	100,462
10-5911	COMMUNICATIONS	483,853	678,099	295,346		263,131	673,674	673,674

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-5110-000*	DISTRICT HEALTH							
10-5110-991	MTW HEALTH DEPARTMENT	219,281	219,281	146,187		251,494	251,494	251,494
10-5110-993	2ND DIST DRUG COURT COORDINATOR POSITION	64,498	89,238	40,651		90,994	90,994	90,994
10-5940-000	REHABILITATION:							
10-5940-991	TRILLIUM-LOCAL FUNDING	27,000	27,000	13,500			27,000	27,000
10-5940-992	TRILLIUM-ABC BOTTLE TAX	3,000	3,000	1,500			3,000	3,000
10-5940-993	ALBEMARLE TIDELAND RET OPEB ⁵ yearly pmts w/ last in FY27	13,240	13,240	13,240			13,240	13,240
10-6000-000	MEDICAL EXAMINER:							
10-6000-180	CONTRACT-MEDICAL EXAMINER	9,800	10,000	6,050			15,000	15,000
10-5110*	DISTRICT HEALTH	283,779	308,519	186,838		342,488	342,488	342,488
10-5940	MENTAL HEALTH	43,240	43,240	28,240		0	43,240	43,240
10-6000	MEDICAL EXAMINER	9,800	10,000	6,050		0	15,000	15,000
TOTAL		336,819	361,759	221,128		342,488	400,728	400,728

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-6050-000	COOPERATIVE EXT SERVICE:							
10-6050-010	COOPERATIVE EXT SERV- S & W - REGULAR	86,198	95,050	55,013		97,000	97,000	97,000
10-6050-090	COOPERATIVE EXT SERV- FICA TAX EXPENSE	6,361	7,270	4,094		7,420	7,420	7,420
10-6050-100	COOPERATIVE EXT SERV- RETIREMENT	21,118	25,664	13,762		26,190	26,190	26,190
10-6050-130	COOPERATIVE EXT SERV- UNEMPLOYMENT INS.	0	951	0		970	970	970
10-6050-140	COOPERATIVE EXT SERV- WORKMAN'S COMP	0	110	0		114	114	114
10-6050-180	COOPERATIVE EXT SERV- GROUP INS.	12,340	17,010	7,648		17,010	17,010	17,010
10-6050-260	DEPARTMENTAL SUPPLIES	1,914	1,800	1,015		1,800	1,800	1,800
10-6050-310	TRAVEL	175	1,200	0		1,200	1,200	1,200
10-6050-315	TRAINING	0	0	0		NCSU	NCSU	NCSU
10-6050-320	COOPERATIVE EXT SERV- COMMUNICATIONS	1,101	1,550	664		1,700	1,500	1,500
10-6050-340	COOPERATIVE EXT SERV- POSTAGE	23	150	0		150	150	150
10-6050-350	MAINT & REPAIR-EQUIPMENT	250	300	0		300	300	300
10-6050-390	DUES & SUBSCRIPTIONS	607	995	523		1,020	1,020	1,020
10-6050-410	LEASE-EQUIPMENT	2,125	2,125	2,125		2,125	2,125	2,125
10-6050-998	MIPPA GRANT-MEDICAID IMPROVEMENT FOR PAT	2,500	3,189	2,188		3,189	3,189	3,189
10-6050-999	GRANT - SHIP	5,129	7,818	7,428		7,818	7,818	7,818
10-6050	COOPERATIVE EXTENSION	139,840	165,182	94,460		168,006	167,806	167,806

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES								
CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-6060-000	SOIL & WATER:							
10-6060-030	SALARIES & WAGES-REGULAR	21,284	31,251	21,290			32,439	32,439
10-6060-031	SALARIES & WAGES-PART TIME	0	13,000	1,186			0	0
10-6060-040	SOIL & WATER - LONGEVITY	0	0	0			0	0
10-6060-090	SOIL & WATER- FICA TAX	1,626	3,385	1,719			2,482	2,482
10-6060-100	SOIL & WATER- RETIREMENT	4,055	8,850	4,269			7,085	7,085
10-6060-101	SOIL AND WATER- 401(K) CONTRIB.	639	1,328	639			973	973
10-6060-130	SOIL & WATER- UNEMPLOYMENT INS.	0	280	0			314	314
10-6060-140	SOIL & WATER- WORKMAN'S COMP	1,309	1,248	1,054			1,295	1,295
10-6060-180	SOIL & WATER CONSERV- GROUP INS.	5,347	7,959	5,210			9,059	9,059
10-6060-200	SOIL & WATER- DEPTAL SUPPLIES	2,133	1,200	286		2,000	1,500	1,500
10-6060-270	SOIL & WATER- SERVICE AWARD	0	0	0			0	0
10-6060-310	SOIL & WATER- TRAVEL	594	1,700	952		2,500	2,000	2,000
10-6060-315	TRAINING	464	2,400	625		2,400	2,400	2,400
10-6060-320	SOIL & WATER- COMMUNICATIONS	1,732	2,000	1,422		2,000	2,000	2,000
10-6060-330	SOIL & WATER - POSTAGE	7	250	4		250	250	250
10-6060-350	MAINT & REPAIR - EQUIPMENT	97	1,050	769		1,500	1,500	1,500
10-6060-380	SOIL & WATER - ADVERTISING	752	350	0		350	350	350
10-6060-390	DUES & SUBSCRIPTIONS	345	300	100		300	300	300
10-6060	SOIL & WATER	40,383	76,551	39,524		11,300	63,946	63,946

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-6110-000	CULTURAL/LIBRARY:							
10-6110-991	REGIONAL LIBRARY	199,183	205,000	136,667		218,022	216,500	216,500
<i>*NOTE: Library funding is paid to PRL in equal monthly installments of full allocation amount, and is not tracked internally by line item</i>								
	WASHINGTON COUNTY LIBRARY							
	DESCRIPTIONS		FY24BDGT					
			Approved					
	Utilities		10,000			10,500	10,500	10,500
	Telecommunications		3,670			4,388	4,388	4,388
	Salaries		102,685			105,198	105,198	105,198
	Benefits		41,562			46,673	46,673	46,673
	Contracted Services (Found better cleaning bid for FY24)		4,822			7,920	7,920	7,920
	County Maintenance							
	Materials (Books and AV)		13,162			15,000	14,000	14,000
	Technology							
	Cataloging & Acquisition		1,725			1,900	1,900	1,900
	Periodicals		1,600			1,700	1,700	1,700
	Online Resources		350			390	390	390
	Postage		600			585	585	585
	Lease - Equipment		4,000			4,000	4,000	4,000
	Supplies -- Office		3,000			2,900	2,900	2,900
	Office Printing					150	150	150
	Dues & Subscriptions					400	400	400
	Programming		2,350			2,360	2,360	2,360
	Insurance & Bonds		1,000			1,000	1,000	1,000
	Hardware/Software Support		7,308			5,808	5,808	5,808
	Software Licenses					5,500	5,500	5,500
	Interlibrary Loan Searches		350			150	150	150
	Travel-Outreach		1,000			1,500	1,000	1,000
	Totals		199,183			218,022	216,522	
	FY20 Fund Balance: 415,900							
	FY21 Fund Balance: 586,171: (Only \$300k available) FBPolicy is 10%							
	FY22 Fund Balance: 519,063 (Only \$270k available)							
	FY23 Fund Balance: 855,151 (Only \$447k available)							
10-6110	LIBRARY	199,183	205,000	136,667		218,022	216,500	216,500

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-6120-000	RECREATION:							
10-6120-010	RECREATION-S & W- REGULAR	44,728	42,638	30,818			46,949	46,949
10-6120-030	SALARIES & WAGES-PARTTIME	12,233	20,000	8,993		21,200	18,000	18,000
10-6120-031	SALARIES & WAGES-OVERTIME	0	0	0				
10-6120-040	SALARIES & WAGES-LONGEVITY	1,103	1,160	1,159			1,391	1,391
10-6120-090	RECREATION- FICA TAX EXPENSE	4,233	5,077	2,995			5,320	5,320
10-6120-100	RECREATION- RETIREMENT	8,723	13,274	6,412			10,557	10,557
10-6120-101	RECREATION- 401(K) CONTRIB.	1,341	1,991	925			1,450	1,450
10-6120-130	RECREATION- UNEMPLOYMENT INS.	0	296	0			628	628
10-6120-140	RECREATION- WORKMAN'S COMP	3,222	3,691	3,238			3,842	3,842
10-6120-180	RECREATION- GROUP INS.	7,923	8,006	5,204			9,107	9,107
10-6120-200	SUPPLIES & MATERIALS	3,483	6,000	3,266		7,000	6,000	6,000
10-6120-250	SUPPLIES - VEHICLES	3,285	5,000	1,523		7,600	5,000	5,000
10-6120-260	OFFICE SUPPLIES	2,330	3,000	1,583		3,500	3,000	3,000
10-6120-270	SPORTS EQUIPMENT	6,516	9,000	2,587		9,000	9,000	9,000
10-6120-271	RECREATION-SERVICE AWARDS	0	200	0		200	175	175
10-6120-310	TRAVEL	3,278	5,000	0		5,000	5,000	5,000
10-6120-315	TRAINING	0	750	0		750	750	750
10-6120-320	RECREATION- COMMUNICATIONS	3,001	4,050	2,440		5,000	4,000	4,000
10-6120-325	POSTAGE	17	100	0		100	100	100
10-6120-330	RECREATION- COUNTY RECREATION- UTILITIES	14,519	16,000	14,090		17,200	20,000	20,000
10-6120-350	MAINT & REPAIR - BUILDINGS	11,921	16,000	12,301		21,270	20,000	20,000
10-6120-355	MAINT & REPAIR - VEHICLE	1,997	5,000	3,125		7,000	5,000	5,000
10-6120-390	DEPARTMENTAL SUPPLIES - AWARDS	1,449	2,000	0		2,000	2,000	2,000
10-6120-450	INSURANCE AND BONDS	2,202	2,203	2,202		2,202	2,203	2,203
10-6120-491	DUES & SUBSCRIPTIONS-TOURNAMENT FEES	1,149	2,000	620		2,000	2,000	2,000
10-6120-550	CAPITAL OUTLAY - EQUIPMENT ^{CIP-REC1}	0	46548	18553.2		0	15,000	15,000
10-6120-553	MAINTENANCE/EQUIPMENT - SKINNERS	3,850	4,000	0		4,000	4,000	4,000
10-6120-610	CONTRACTED SERVICES-LEAD/ASST/OFFICIALS	6,464	6,700	4,910		7,500	7,500	7,500
10-6120-650	RECREATION-DONATIONS	2,375	4,433	883		1,200	Rolls Forward	Rolls Forward
10-6120-660	RECREATION-PARTF GRANT MATCH (MGR NOTE: Not incl in Rec Total; See Transfers Section of Budget)					10,000	10,000	
10-6120-692	GRANT-WEYERHAEUSER REC SECURITY CAMERAS							
10-6120-693	NCDEQ GRANT-RECREATION-VOLKSWAGON SETTLE	0	110,098	110,098		0	0	0
\$ 99,500	Additional Capital Outlay Requests:							
\$ 30,000	Handicap Bathroom Access Modifications/Mobile Unit							
\$ 15,000	Washington St. 8' Fence							
\$ 10,000	General Gym Renovations							
\$ 9,500	Back Hole Digger Attach for Tractor							
\$ 5,000	Sand for Building up Fields							
\$ 30,000	Randy requested additional FTE in his req forms in Cap Outlay Section							
MGR's REC is based on funding playground fencing, all other items should be revisited in more detail by Randy during FY25 CIP process								
10-6120	RECREATION	151,344	344,215	237,925		123,722	207,972	207,972

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-6180-600	CONTRACTED SERVICES - IN HOME (100%)	2,885	5,000	1,810		5,000	5,000	5,000
10-6180	COMMUNITY ALTERNATIVE	2,885	5,000	1,810		5,000	5,000	5,000

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-8300-000	CENTRAL SERVICES:							
10-8300-120	(PLACEHOLDER FOR 2.5%COLA) - ADDITIONAL SALARY/	0	259,174	0			225,000	225,000
	PLACE HOLDER FOR ADDITIONAL REGRADE RECOMMENDATIONS						35,000	35,000
10-8300-130	ADDITIONAL UNEMPLOYMENT INSURANCE	0	5,000	0		3,000	3,000	3,000
10-8300-140	TOSHIBA-COPIER MAINTENANCE AGREEMENT	9,862	10,000	1,928		5,000	6,000	6,000
10-8300-141	COPIER PURCHASE/LEASE	27,195	0	0		0	0	0
10-8300-321	CENTRAL SERVICES-COMMUNICATIONS-TELECOM	7,398	23,000	1,696			31,000	31,000
10-8300-391	CENTRAL SERVICES-SOFTWARE LICENSES	17,334	16,000	6,102			20,980	20,980
10-8300-451	INSURANCE-PROPERTY & LIABILITY	210,471	310,849	298,929		357,201	358,000	361,850
10-8300-452	INSURANCE-TRANSPORTATION (15 PASSENGER)	11,420	12,500	12,500		15,000	15,000	15,000
10-8300-491	APPROP-ALBEMARLE COMMISSION	9,683	12,208	8,408			12,073	12,073
\$ 132,000	Additional Equity/Regrade Recommendations:							
\$ 35,000	Regrades other than Water/EMS							
\$ 11,000	Water Regrades (paid from Fund 35)							
\$ 86,000	EMS Regrades (paid from Fund 37)							
\$ 20,980	Software Licenses Breakdown							
\$ 1,200	Basecamp Project Mgmt Softare 12/10/YY							
\$ 600	County Zoom Mtgs License 5/7/YY							
\$ 1,700	Veh Fleet Tracking Bounce Lic							
\$ 2,880	DocuSign (3x480) 11/1/YY							
\$ 1,500	Adobe Pro (5 x 300) October YY							
\$ 2,100	Adobe Pro (7 x 300) April YY							
\$ 11,000	Add 9500 per yr for MS365 transition							
\$ 12,073	Albemarle Commission Dues Breakdown:							
\$ 7,417	Alb Comm: County Dues: \$7,654							
\$ 2,029	Alb Comm RPO: \$2,029							
\$ 1,627	Alb Comm: HCCBG: \$8,803.8 (10% match of \$16,268 for Coastal Home Care Match)							
\$ 1,000	Anticipated Match for Increased Funding: \$1000							
	Senior Nutrition Overmatch - \$47,807* Senior Center Budget							
	Senior Center Games - \$300* Senior Center Budget							
\$ 4,025	Bonds: \$1180 (added into 10-8300-451):							
	Sheriff: \$305?, paid once every 4 years, renews 12/3/26							
\$ 4,025	Register of Deeds/Tax/Finance: \$4025 per year (Inc from 875 in FY23 due to new law related to min \$1M bond for Finance							
10-8000/8300	CENTRAL SERVICES	293,364	672,652	329,562		380,201	706,053	709,903

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY25) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
10-9800-000	TRANSFERS:							
10-9800-033	TRANSFER TO SANITATION	35,000	50000	50,000			50,000	50,000
10-9800-039	TRANSFER TO AIRPORT FUND	92,016	99738	99,738			99,905	99,905
10-9800-040	TRANSFER TO WCH PENSION FUND	2,529,113	450000	450,000			450,000	450,000
10-9800-058	TRANSFER TO PROJECTS/GRANTS FUND	610,000	19226	19,226			70,000	70,000
10-9800-070	TRANSFER TO RE-VAL FUND	40,000	40000	40,000			40,000	40,000
10-9800-982	TRANSFER TO WASH CO EMS	468,066	398952	398,952			399,620	399,620
10-9800-986	TRANSFER TO WASH CO SCHOOLS CAP OUTLAY						700,000	700,000
10-9800-987	TRANSFER TO LIBRARY PROJECT					Journal Adj	Journal Adj	Journal Adj
10-9990-000	CONTINGENCY	0	37544	0			50,000	50,000
10-9999-999	OCCUPANCY TAXES REMITTED TO TTA-EXPEND	171,371	0	0		Journal Adj	Journal Adj	Journal Adj
10-9800/9990	TRANSFERS	3,945,566	1,095,460	1,057,916	0	0	1,859,525	1,859,525
	GENERAL FUND REVENUE TOTAL	0	18,438,009	11,514,559	0	15,028,281	19,177,705	19,160,709
	TOTAL EXPENDITURES	17,744,952	18,455,305	11,034,690	0	9,252,800	19,194,205	19,160,709
	ANNUAL SURPLUS/DEFICIT	-17,744,952	-17,296	479,870		5,775,481	-16,500	0
	BALANCE		-17,296	479,870	0	5,775,481	-16,500	0

WASHINGTON COUNTY BUDGET (FY25)

Fund 21: CAPITAL OUTLAY - WASHINGTON CO. SCHOOLS

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@5/1	%	DEPT REQ	MGR REC	BOARD
Revenues:								
21-3230-320	SALES TAX-ARITCLE 40 (30%)	330,253	320,000	193,503			330,000	330,000
21-3230-321	SALES TAX-ARTICLE 42 (60%)	364,122	335,000	224,701			360,000	360,000
21-3230-400	GRANT-NEEDS BASED PUBLIC SCHOOL CAP F	2,179,858	47,820,142	35,173,193			2,646,948	2,646,948
21-3230-401	TRUIST PK12 FINANCING 4.02%	19,796,000	0	0			0	0
21-3230-402	TRUIST PK-12 FINANCING-EARNED INCOME	86,179	268,863	333,995			100,000	100,000
NL-3230-403	PK-12 RENTAL INCOME						400,000	400,000
21-3980-000	TRANSFER FROM GENERAL FUND						700,000	700,000
21-3990-000	APPROPRIATED FUND BALANCE* -WC SCHOOLS C	0	18,937,521	0		Est.	19,375,328	19,375,328
*Fund 21 Fund Balance on 6.30.23 = 19,796,282.65 incl \$17,783,002 Truist Loan Funds								
TOTAL REVENUES		22,756,412	67,681,526	35,925,392		0	23,912,276	23,912,276
Expenditures:								
21-5912-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOLS:							
21-5912-690	CAPITAL OUTLAY-LEGAL SERVICES	9,758	0	0				0
21-5912-691	CAPITAL OUTLAY-WASHINGTON COUNTY SCH	400,000	400,000	333,333			100,000	100,000
Rename-693	CAP OUTLAY-ARCH, PLANNING, SURVEYING E	1,426	0	0				0
21-5912-694	CAPITAL OUTLAY-PURCHASE OF PROPERTY/L	494,628	0	0				0
21-5912-695	GRANT-NEEDS BASED PUB SC-PLANNING/DES	0	2,000,000	419,710		Est.	1,526,369	1,526,369
21-5912-696	GRANT-NEEDS BASED PUB SC-CONSTRUCTIO	1,214,178	46,430,291	28,178,155		Est.	8,459,099	8,459,099
21-5912-697	GRANT-NEEDS BASED PUB SC-LEGAL SERV/A	18,253	0	0				0
21-5912-698	GRANT-NEEDS BASED PUB SC-ENGINEERING	87,646	249,632	242,398			0	0
21-5912-700	TRUIST PK12 FUNDED CONSTRUCTION	1,980,498	17,815,502	7,007,873			10,807,629	10,807,629
21-5912-701	TRUIST PK-12 LOAN-EXPENSE-EARNED INCOM	0	355,042	0			0	0
21-8000-600	DESIGNATED FOR FUTURE APPROP-BOE CO						1,181,379	1,181,379
21-9100-001	TRUIST PRINCIPAL (STARTS IN FY 25)					1,042,000	1,042,000	1,042,000
21-9200-001	TRUIST INTERERST (STARTS IN FY 24)	0	431,058	431,058		795,800	795,800	795,800
NOTE: In FY25, Total Debt Service Payment of \$1,837,800								
TOTAL EXPENDITURES		4,206,387	67,681,526	36,612,528		1,837,800	23,912,276	23,912,276
FUND 21 BALANCES:		18,550,025	0	-687,137		-1,837,800	0	0

WASHINGTON COUNTY BUDGET (FY25)

Fund 30 - DRAINAGE

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
30-3920-010	WATERSHED 1972 REFERENDUM TAX-CUR	81,233	87,000	76,408		85,000	85,000	85,000
30-3920-020	WATERSHED 1972 REF TAX-CURR YR DISC	-598	-750	-559		-600	-600	-600
30-3920-030	WATERSHED 1972 TAX REF-CURR YR PEN	136	115	121		120	125	125
30-3920-040	WATERSHED 1972 REF TAX-CURR YR INTE	1,447	750	85		750	750	750
30-3921-010	WATERSHED 1972 REF TAX-1ST PRIOR YR	2,075	2,400	1,330		2,400	2400	2,400
30-3921-020	WATERSHED 1972 REF TAX-OTHER PRIOR	1,096	1,000	575		800	800	800
30-3921-030	WATERSHED 1972 REF TAX-PRIOR YR PEN	18	10	9		10	10	10
30-3921-040	WATERSHED 1972 TAX REF-PRIOR YR INTE	3,716	3,500	1,948		3,500	3500	3,500
30-3930-000	DRAINAGE ASSESSMENT-EDDIE SMIT	50	6,147	6,454			6,150	6,150
30-3960-000	TRANSFER FROM GENERAL FUND						0	0
30-3990-000	APPROP FUND BALANCE/WATERSHED RESERV	0	22,828	0			81,515	81,515
<i>*Available Fund Balance on 6/30/23 of \$270,800 of which \$21,171 is est. to be reserved for Eddie Smith District</i>								
TOTAL REVENUES		89,173	123,000	86,371		91,980	179,650	179,650
Expenditures:								
30-0000-000	DRAINAGE FUND:							
30-7140-000	EDDIE SMITH CANAL:							
30-7140-040	PROFESSIONAL SERVICES-EDDIE SMITH C	1,260	1,800	0		700	1,000	1,000
30-7140-280	EDDIE SMITH CANAL: POSTAGE	127	0	0			0	0
30-7140-380	EDIE SMITH CANAL - ADVERTISING	392	200	56		200	250	250
30-7140-600	EDDIE SMITH CANAL- DRAINAGE- CON SVC	0	15,000	0		15,000	15,000	15,000
30-7140-995	DESIGNATED FOR FUTURE APPR-EDDIE SMITH						0	0
30-8000-000	WATERSHED IMPROVEMENT:							
NL30-8000-010	DRAINAGE - S&W REGULAR						27873	27,873
NL30-8000-031	DRAINAGE - PT						0	0
NL30-8000-040	DRAINAGE - LONGEVITY						0	0
NL30-8000-090	DRAINAGE - FICA TAX EXPENSE						2,132	2,132
NL30-8000-100	DRAINAGE - RETIREMENT						6,087	6,087
NL30-8000-101	DRAINAGE - 401(K) CONTRIB.						836	836
NL30-8000-130	DRAINAGE - UNEMPLOYMENT INS.						314	314
NL30-8000-140	DRAINAGE - WORKMAN'S COMP						1,113	1,113
NL30-8000-180	DRAINAGE - GROUP INS						9,044	9,044

30-8000-340	BEAVER CONTROL	29,560	35,000	16,520		35,000	35,000	35,000
30-8000-540	NEW LINE? CAP OUTLAY					250000	0	0
30-8000-600	AQUATIC WEED SPRAYING	11,828	30,000	0		20,000	20,000	20,000
30-8000-610	CLEARING & SNAGGING	0	30,000	12,720		50,000	50,000	50,000
30-8000-611	MAUL 7 KENDRICKS CREEKS PROJECT	0	11,000	10,942		11,000	11,000	11,000
30-8000-612	DESIGNATED FOR FUTURE APPROPRIATION					0	0	0
200,500	CAPITAL OUTLAY BREAKOUT							0
85,000	JOHN DEERE 50P Mini Excavator							0
7,000	Tandem Axle Trailer							0
15,000	Rotary Blades							0
19,500	Mulching Head							0
69,000	3500 Truck w/ Hydraulic Winch Attach							0
5,000	Chainsaws and Safety Equipment							0
	FY25 MGR Rec based on need to further review and analyze internal clearing/snagging program, discuss further w/ Board of SW after adding additional FTE, Incl. in FY25 CIP Process							0
	TOTAL EXPENSES	43,166	123,000	40,238		381,900	179,650	179,650
	TOTAL REVENUES	89,173	123,000	86,371		91,980	179,650	179,650
FUND 30 BALANCES:		46,007	0	46,133		-289,920	0	0

WASHINGTON COUNTY BUDGET (FY25)

Fund 33 - SANITATION

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:	BASED ON PROJECTED SOLID WASTE USER FEE OF:						\$ 350	
33-3350-001	CONSTR CONTRACTERS DISPOSAL FEES(B	161,450	75,000	50,273		80,000	80,000	80,000
33-3400-000	METAL/WHITE GOODS REVENUE	0	5,000	4,981		0	0	0
33-3400-001	NCDENR GRANT	5,763	3,500	0		7,000	3,500	3,500
33-3501-000	RURAL SOLID WASTE FEE-COUNTY	1,130,285	1,258,099	1,071,203		1,384,890	1,403,154	1,403,154
33-3501-001	RSW FEE MUNICIPAL TIPPING REIMB	38,465	50,000	41,110		51,000	51,000	51,000
33-3503-000	WHITE GOODS DISP FEE & GRANTS	5,340	6,000	3,573		6,000	6,000	6,000
33-3504-000	SOLID WASTE DISPOSAL TAX	7,396	7,200	3,653		7,200	7,200	7,200
33-3670-010	STATE TIRE TAX REVENUES	20,357	17,500	10,113		20,000	20,000	20,000
33-3670-020	STATE TIRE TAX REVENUES(BILLED)	6	0	185		100	100	100
33-3970-075	TOWN SOLID WASTE	125,974	125,974	93,212		59,000	60,000	60,000
33-3980-000	TRANSFER FROM GENERAL FUND	35,000	50,000	50,000			50,000	50,000
33-3990-000	FUND BALANCE APPROPRIATION*	0	64,916	0			0	0
33-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	951	0	0		Journal Adj	Journal Adj	0
*Unrestricted Net Position of Fund 33 on 6.30.23 = \$54,855 (Net System Performance for FY23 = -\$148,235)(FY24 Perf est @ breakeven but relied on 100k GF Transfer)								
FY25 Note: Includes SWUF Increase of \$15 per account to \$350 per year; Equates to 4.3% inc; Last increase was \$35 in FY24 and \$25 in FY21								
TOTAL REVENUES		1,530,987	1,663,189	1,328,301		1,615,190	1,680,954	1,680,954

CODE	ACCOUNT DESCRIPTION	FY22	FY23BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures:								
33-7400-010	LANDFILL & COLLECT-S & W- REGULAR	53,618	57,598	27,450			59,020	59,020
33-7400-030	LANDFILL & COLLECT- S & W OVERTIME	0	0	0			0	0
33-7400-031	LANDFILL & COLLECT - S & W PARTTIME	3,411	5,000	2,709			5,000	5,000
33-7400-040	LANDFILL & COLLECT- PROFESSIONAL SER	13,102	25,000	5,478		31,000	31,000	31,000
33-7400-050	SALARIES & WAGES-LONGEVITY	0	0	0			0	0
33-7400-090	LANDFILL & COLLECT- FICA TAX EXPENSE	4,313	4,788	2,271			4,898	4,898
33-7400-100	LANDFILL & COLLECT- RETIREMENT EXPEN	2,074	12,520	5,515			12,890	12,890
33-7400-101	LANDFILL & COLLECT- 401(K) CONTRIB.	809	1,878	824			1,771	1,771
33-7400-130	LANDFILL & COLLECTIO- UNEMPLOYMENT I	0	592	0			942	942
33-7400-140	LANDFILL & COLLECT- WORKMAN'S COMP	6,146	7,435	6,278			7,604	7,604
33-7400-180	LANDFILL & COLLECT- GROUP INS.	8,376	15,906	7,082			18,099	18,099
Rename-200	MAINTENANCE SUPPLIES & MATERIALS	727	1,500	95		1,800	1,800	1,800
33-7400-210	LANDFILL & COLLECT - UNIFORMS	395	800	0		900	900	900
33-7400-250	SUPPLIES & MATERIALS-VEHICLE	6,085	6,000	1,948		6,000	5,000	5,000
33-7400-260	DEPARTMENTAL SUPPLIES	908	3,000	221		2,800	2,000	2,000
33-7400-270	SERVICE AWARDS		0	0			0	0
33-7400-310	TRAVEL	0	300	0		250	250	250
33-7400-315	TRAINING	0	2,500	1,315		1,000	1,500	1,500
33-7400-320	LANDFILL & COLLECT- COMMUNICATIONS	2,493	2,300	1,146		2,400	2,400	2,400
33-7400-330	LANDFILL & COLLECT- UTILITIES	1,306	2,000	993		2,000	2,000	2,000
33-7400-340	LANDFILL & COLLECT- POSTAGE	192	250	103		300	300	300
33-7400-350	MAINTENANCE AND REPAIR-EQUIPMENT	8,775	15,000	7,757		18,000	15,000	15,000
33-7400-370	LANDFILL & COLLECT- ADVERTISING	197	1,500	0		1,000	1,500	1,500
33-7400-390	LANDFILL & COLLECT-DUES & SUBSCRIPTIO	5,838	6,000	5,933		6,200	6,200	6,200
NEW-550	CAPITAL OUTLAY - EQUIPMENT	0	18,000	9,674		90,000	50,000	50,000
33-7400-600	CONTRACTED SERVICES	960	75,000	49,050		75,000	75,000	75,000
33-7400-991	LANDFILL & COLLECTIO- NC DOR ASSESSM	3,908	3,000	609		3,500	3,500	3,500
33-7400-999	LANDFILL POSTCLOSURE COSTS	260,215	50,000	0		Journal Adj	Journal Adj	Journal Adj
33-7401-600	CONTRACT-SCRAP TIRE	116,608	130,000	70,642		135,000	130,000	130,000
33-7402-600	CONTRACT-GARBAGE COLLECTIONS	859,037	905,000	540,828		915,000	904,000	904,000
33-7402-606	ARSWMA ADM FEES	3,877	3,974	0		4,074	4,075	4,075
33-7402-610	CONTRACT-REGIONAL LANDFILL	268,758	300,000	200,145		310,000	310,000	310,000
33-7500-000	LANDFILL - DEPRECIATION	6,348	6,348	0		6,348	6,348	6,348
33-8100-601	DESIGNATED FOR FUTURE APPROPRIATION						17,958	17,958
90,000	CAPITAL OUTLAY BREAKOUT							
50,000	Req for new Dump Truck							
40,000	Req to Repl 2001 Chevy S10 w/85k miles							
	Mgr Rec \$50k to replace dumptruck if warranted							
	TOTAL EXPENDITURES	1,638,477	1,663,189	948,064		1,612,572	1,680,954	1,680,954
	TOTAL REVENUES	1,530,987	1,663,189	1,328,301		1,615,190	1,680,954	1,680,954
FUND 33 BALANCES:		-107,490	0	380,237		2,618	0	0

WASHINGTON COUNTY BUDGET (FY25)

Fund 35 - WATER

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
35-3290-000	INTEREST EARNED ON INVESTMENTS	10,615	7,500	4,691		7,500	7,500	7,500
35-3710-000	UTILITY BASE CHARGES	846,212	900,000	603,295		900,000	900,000	900,000
35-3710-010	UTILITY CONSUMPTION CHARGES	525,439	530,000	379,875		530,000	550,000	550,000
35-3730-000	TAP & CONNECTION FEES	13,526	8,500	14,294		8,500	12,000	12,000
35-3750-000	RECONNECTION FEES	19,565	18,000	11,690		18,000	18,000	18,000
35-3790-000	PENALTIES & INTEREST-UTIL BILL	5,361	5,000	4,041		5,000	5,000	5,000
35-3790-023	NCDEQ VUR TRAINING GRANT	0	2,000	0			0	0
35-3810-000	DOT UTILITY RELOCATION REIMBURSEMENT	0	178,090	0			0	0
35-3821-000	FEES COLLECTED FOR METER TAMPERING	229	0	279		BAR	BAR	BAR
35-3830-000	SALE OF SURPLUS PROPERTY		0	450		BAR	BAR	BAR
35-3980-000	TRANSFER FROM GENERAL FUND (NEW NAME FY23)						0	0
35-3990-990	FUND BALANCE APPROPRIATED	0	394,228	0			335,041	335,041
*Unrestricted Net Position for Fund 35 on 6.30.23 = \$1,218,926								
FY24 NOTE: Includes Increase of \$2 from \$13 to \$15 per thousand gallons for CONSUMPTION RATE ONLY (NOT BASE RATE)								
TOTAL REVENUES		1,420,947	8,722,518	1,018,193		1,469,000	1,827,541	1,827,541

WASHINGTON COUNTY BUDGET (FY25)

Fund 35 - WATER

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures: OPERATIONS & MAINTENANCE:								
35-7130-010	OPERATION&MAINT.-S & W- REGULAR	197,771	200,827	150,755			231,523	231,523
35-7130-040	OPERATION&MAINT.- PROFESSIONAL SERV	35,509	56,500	10,034			10,000	10,000
35-7130-050	SALARIES & WAGES-LONGEVITY	2,218	1,847	1,846			1,875	1,875
35-7130-090	OPERATION&MAINT.- FICA TAX EXPENSE	14,991	15,501	11,136			17,855	17,855
35-7130-100	OPERATION&MAINT.- RETIREMENT EXPENS	5,192	40,526	30,519			50,974	50,974
35-7130-101	OPERATION- 401(K) CONTRIB.	5,537	6,079	3,976			7,002	7,002
35-7130-130	OPERATION&MAINT.- UNEMPLOYMENT INS	0	1,730	0			2,198	2,198
35-7130-140	OPERATION&MAINT.- WORKMAN'S COMP	11,254	11,187	9,447			13,647	13,647
35-7130-180	OPERATION&MAINT.- GROUP INS.	45,890	49,780	31,515			65,407	65,407
35-7130-200	SUPPLIES & MATERIALS	22,841	29,250	27,904		30,000	30,000	30,000
35-7130-210	OPERATION&MAINT.- UNIFORMS	1,616	2,200	1,031		4,060	4,000	4,000
35-7130-250	VEHICLE SUPPLIES	20,355	17,500	13,680		17,500	17,500	17,500
35-7130-260	DEPARTMENTAL SUPPLIES	582	4,500	1,249		6,600	6,600	6,600
35-7130-270	SERVICE AWARDS	0	0	0			0	0
35-7130-298	MAINT & REPAIR-TANK	62,761	66,000	48,248		67,650	66,000	66,000
35-7130-315	TRAINING	335	1,000	220		5,522	4,000	4,000
35-7130-320	OPERATION&MAINT.- COMMUNICATIONS	1,675	3,800	733		2,600	2,600	2,600
35-7130-330	UTILITIES-ELECTRICITY	13,224	12,500	6,775		14,000	14,000	14,000
35-7130-340	OPERATION&MAINT.- POSTAGE	22,056	24,000	15,499		24,000	24,000	24,000
35-7130-350	MAINT & REPAIR-EQUIPMENT	12,214	25,000	18,585		26,000	25,000	25,000
35-7130-370	OPERATION&MAINT.- ADVERTISING	156	500	0		500	500	500
35-7130-390	OPERATION&MAINT.- DUES & SUBSCRIPTIO	5,300	6,500	2,595		6,500	6,500	6,500
35-7130-410	LEASE COPIER FEES-CUSTOMER SERVICE	897	1,000	0		1,000	0	0
35-7130-540	NEW LINE CAPITAL OUTLAY - VEHICLE	0	44,500	44,279		0	0	0
35-7130-550	CAPITAL OUTLAY-EQUIPMENT	0	192,085	192,026		197,000	197,000	197,000
35-7130-580	DEBT SERVICE-NCDENR - 2034Payoff	0	27,993	0		27,993	27,993	27,993
35-7130-600	CONTRACTS-MOWING	19,556	20,000	8,550		22,000	22,000	22,000
35-7130-693	NCDEQ VUR TRAINING GRANT	0	2,000	1,650			0	0
35-7130-800	DEPRECIATION-OTHER EQUIPMENT	259,189	0	0		Journal Adj	Journal Adj	Journal Adj
35-7130-998	COST ALLOCATION-GENERAL FUND	72,000	100,000	100,000			110,000	110,000
\$ 197,000	CAPITAL OUTLAY BREAKOUT:							
\$ 197,000	Replacement Meters (20% each year)(may target grant funding)							
	DEPT EXPENDITURE SUB-TOTAL	848,119	7,821,595	855,534		452,925	958,173	958,173

WASHINGTON COUNTY BUDGET (FY25)

Fund 35 - WATER (Cont'd)

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures: Tr								
	TREATMENT PLANT:							
35-7135-010	TREATMENT PLANT-S & W- REGULAR	43,656	69,111	27,674			42,912	42,912
35-7135-040	SALARIES & WAGES-LONGEVITY	0	0	0			424	424
35-7135-090	TREATMENT PLANT- FICA TAX EXPENSE	3,336	5,287	2,160			3,315	3,315
35-7135-100	TREATMENT PLANT- RETIREMENT EXPENS	8,415	13,822	5,626			9,465	9,465
35-7135-101	TREATMENT PLANT- 401(K) CONTRIB.	1,325	2,073	842			1,300	1,300
35-7135-130	TREATMENT PLANT- UNEMPLOYMENT INS.	0	592	0			314	314
35-7135-140	TREATMENT PLANT- WORKMAN'S COMP	5,426	5,167	4,363			3,240	3,240
35-7135-180	TREATMENT PLANT- GROUP INS.	9,302	15,941	5,294			9,094	9,094
35-7135-200	SUPPLIES & MATERIALS	3,236	6,750	764		8,700	8,700	8,700
35-7135-210	TREATMENT PLANT- UNIFORMS	1,429	2,000	1,768		2,300	2,300	2,300
35-7135-250	TREATMENT PLANT- FUEL	2,652	4,000	1,263		4,000	4,000	4,000
35-7135-270	SERVICE AWARDS	100	0	0			50	50
35-7135-298	CONTRACTS	21,526	22,000	14,876		23,000	23,000	23,000
35-7135-299	WATER TREATMENT CHEMICALS	40,184	60,000	31,113		60,000	60,000	60,000
35-7135-315	TRAINING	1,388	500	0		2,500	2,500	2,500
35-7135-320	TREATMENT PLANT- COMMUNICATIONS	2,623	3,800	2,747		3,700	3,700	3,700
35-7135-330	TREATMENT PLANT- UTILITIES	27,101	30,000	25,875		32,000	34,000	34,000
35-7135-340	TREATMENT PLANT- POSTAGE	0	250	17		300	250	250
35-7135-350	MAINT & REPAIR-EQUIPMENT	19,308	35,915	6,017		36,000	36,000	36,000
35-7135-370	TREATMENT PLANT- ADVERTISING	0	500	170		500	500	500
35-7135-390	TREATMENT PLANT- DUES & SUBSCRIPTIO	3,442	3,500	3,029		5,320	5,000	5,000
35-7135-540	TREATMENT PLANT- CAPITAL OUTLAY- VEHICLE					60,000	60,000	60,000
35-7135-541	CAPITAL OUTLAY-EQUIPMENT	0	295,000	0		295,000	223,107	223,107
35-7135-600	DESIGNATED FOR FUTURE APPROPRIATION			0			11,000	11,000
35-7135-998	COST ALLOCATION-GENERAL FUND	36,000	0	0			0	0
\$ 283,107	CAPITAL OUTLAY BREAKOUT:							
\$ 223,107	SCADA System Replacement/Upgrades							
\$ 60,000	Replace 1 SUV w/ Utility Truck							
	DEPT EXPENDITURE SUB-TOTAL	230,450	576,208	133,596		533,320	544,171	544,171
35-9100-000	DEBT PRINCIPAL							
35-9100-030	2021 WATER REV REFUNDING BOND-PRINC	0	264,000	0		270,000	270,000	270,000
35-9200-000	DEBT INTEREST:							
35-9200-030	2021 WATER REV REFUNDING BOND-INTER	65,698	60,715	0		55,197	55,197	55,197
35-9200-900	AMORTIZATION ON DEFERRED CHARGES	4,128	0	0				
	DEBT EXPENDITURE SUB-TOTAL	69,825	324,715	0		325,197	325,197	325,197
	TOTAL EXPENDITURES	1,148,394	8,722,518	989,131		1,311,442	1,827,541	1,827,541
	TOTAL REVENUES	1,420,947	8,722,518	1,018,193		1,469,000	1,827,541	1,827,541
FUND 35 BALANCES:		272,552	0	29,062		157,558	0	0

WASHINGTON COUNTY BUDGET (FY25)

Fund 36 - WATER CAPITAL PROJECTS

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
36-3100-001	NCDEQ GRANT-ASSET INVENTORY ASSESSMEI	0	237,000	0		237,000	143,718	143,718
36-3100-002	NCDEQ VUR PEA RIDGE TRANS GRANT	0	5,457,000	0		5,457,000	5,452,000	5,452,000
36-3100-003	NCDEQ VUR ROPER CONNECTION GRANT	0	970,200	0		970,200	945,200	945,200
Fund 36 created in mid FY24 with a transfer from F35 to fund capital projects								
	TOTAL REVENUES	0	6,664,200	0		6,664,200	6,540,918	6,540,918
Expenditures								
35-7130-690	NCDEQ GRANT-ASSET INVENTORY ASSESSMEI	0	237,000	93,282		237,000	143,718	143,718
35-7130-691	NCDEQ VUR PEA RIDGE TRANS GRANT	15,000	5,457,000	5,000		5,457,000	5,452,000	5,452,000
35-7130-692	NCDEQ VUR ROPER CONNECTION GRANT	0	970,200	25,000		970,200	945,200	945,200
	DEPT EXPENDITURE SUB-TOTAL	15,000	6,664,200	123,282		6,664,200	6,540,918	6,540,918
FUND 36 BALANCES:						0	0	0

WASHINGTON COUNTY BUDGET (FY25)

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

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
37-3290-000	INTEREST	2,741	0	1,668		BAR	BAR	BAR
37-3350-000	NCACC WASHINGTON EMS	107,197	150,000	0			100,000	100,000
37-3490-000	EMS REVENUE	892,216	675,000	449,260		842,878	840,000	840,000
37-3490-010	WEYERHAEUSER GRANT	0	1,500	1,500		0	0	0
37-3491-000	COVID-19 CARES ACT REVENUES	5,925	3,075	6,125				
37-3491-000	COVID-19 CARES ACT REVENUES	3,600	1,800	1,800				
37-3490-020	DUKE RACE-CARS GRANT		5,800	5,800		BAR	BAR	BAR
37-3490-021	UNC PECC+ PROGRAM GRANT		1,800	1,800		BAR	BAR	BAR
37-3500-000	TRANSPORT SERVICE REVENUE	361,785	330,000	189,867		278,000	275,000	275,000
37-3833-840	EMS DONATIONS	200	0	0		BAR	BAR	BAR
37-3901-000	TYRRELL-EMS CONTRACT	675,000	675,000	450,000		675,000	675,000	675,000
37-3902-000	FUND BALANCE APPROPRIATED*	0	169,215	0			174,748	174,748
37-3980-010	TRANSFER FROM GENERAL FUND**	468,066	398,952	398,952			399,620	399,620
*Available Fund 37 FB on 6.30.23 = \$1,048,083								
** Transfer est. based on transfer of 4 cents ad valorem tax revenue								
TOTAL SYSTEM REVENUES		2,516,729	2,412,142	1,506,772		1,795,878	2,464,368	2,464,368

WASHINGTON COUNTY BUDGET (FY25)

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

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
37-4330-000	WASHINGTON COUNTY EMS:	954,534	1,044,214	653,744		320,000	1,149,492	1,149,492
37-4330-010	SALARIES & WAGES-REGULAR	654,600	714,214	454,128			743,492	743,492
	Placeholder for EMS Regrades						86,000	86,000
37-4330-030	SALARIES & WAGES-OVERTIME	281,660	300,000	190,145		300,000	300,000	300,000
37-4330-040	SALARIES & WAGES-PARTTIME	18,274	30,000	9,471		20,000	20,000	20,000
37-4330-050	SALARIES & WAGES-LONGEVITY	4,395	4,384	4,493			5,461	5,461
37-4330-090	FICA TAXES	69,055	80,217	48,088			81,775	81,775
37-4330-100	- RETIREMENT EXPENSE	179,192	203,720	129,628			229,091	229,091
37-4330-101	- 401K CONTRIB.	25,129	30,558	16,158			31,469	31,469
37-4330-130	EMS OPERATIONS- UNEMPLOYMENT INS.	0	5,920	0			6,280	6,280
37-4330-140	- WORKMAN COMP	84,822	99,577	84,077			101,510	101,510
37-4330-180	GROUP INSURANCE	124,130	159,484	88,330			181,492	181,492
37-4330-190	TRAINING	4,387	6,000	212		6,000	6,000	6,000
37-4330-200	SUPPLIES & MATERIALS	42,880	55,000	43,604		55,000	55,000	55,000
37-4330-210	UNIFORMS	2,868	4,000	2,460		4,000	4,000	4,000
37-4330-250	FUEL	72,705	75,000	41,461		75,000	75,000	75,000
37-4330-260	DEPARTMENTAL SUPPLIES	7,319	15,000	5,731		14,000	14,000	14,000
37-4330-270	SERVICE AWARDS	425	75	75			125	125
37-4330-295	PORTABLE COMM HARDWARE	0	2,500	0		2,500	2,500	2,500
37-4330-320	- COMMUNICATIONS	5,085	5,100	3,209		5,100	5,100	5,100
37-4330-350	POSTAGE	30	100	0		75	100	100
37-4330-355	MAINT & REPAIR-EQUIPMENT	34,430	42,000	40,545		60,000	50,000	50,000
37-4330-390	WASH EMS - DUES & SUBSCRIPTIONS	6,588	8,100	4,575		8,100	8,100	8,100
37-4330-396	EMS-MEDICAID COST REPORT	7,900	12,000	1,000			8,000	8,000
37-4330-399	QUARTERLY INTERGOVERNMENTAL TRANSFER F	7,985	44,000	7,232			30,000	30,000
37-4330-540	CAPITAL OUTLAY-VEHICLES	203,791	54,000	37,735			0	0
37-4330-550	WASH CO EMS- CAPITAL OUTLAY- EQUIPMENT	140,884	17,478	1,110		24,662	25,000	25,000
37-4330-600	CONTRACTS-MEDICAL DIRECTOR	23,248	23,250	15,500		23,250	23,250	23,250
37-4330-610	CONTRACTS-BILLING	44,296	39,825	29,429		50,151	49,980	49,980
37-4330-611	WASH EMS-CONTRACTS-DRUG SCREENING	0	5,180	0		5,180	5,180	5,180
37-4330-650	EMS DONATIONS	0	528	0		ROLL FORW	ROLL FORW	ROLL FORW
37-4330-652	DUKE RACE-CARS GRANT	0	16,100	0		ROLL FORW	ROLL FORW	ROLL FORW
37-4330-653	UNC PECC+ PROGRAM GRANT	275	8,125	0		ROLL FORW	ROLL FORW	ROLL FORW
37-4330-654	WEYERHAEUSER GIVING GRANT	0	1,500	0		ROLL FORW	ROLL FORW	ROLL FORW
\$24,662	CAPITAL OUTLAY BREAKOUT:							
\$24,662	Repl 11 year old stretcher							
	(NON-TRANSPORT) EMS EXPENSE TOTAL	2,046,350	2,062,935	1,258,396		653,018	2,147,904	2,147,904
	Estimated EMS System Performance	-359,472	-379,745	58,509	n/a		-358,156	41,464

WASHINGTON COUNTY BUDGET (FY25)

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

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
37-4376-000	TRANSPORT SERVICE: -	71,341	140,726	32,669	0	30,000	140,998	140,998
37-4376-010	SALARIES & WAGES-REGULAR	46,651	104,726	22,915			110,998	110,998
37-4376-030	SALARIES & WAGES-OVERTIME	11,109	18,000	3,459		15,000	15,000	15,000
37-4376-040	SALARIES & WAGES-PARTTIME	13,581	18,000	6,295		15,000	15,000	15,000
37-4376-090	FICA TAXES	5,375	10,765	2,435			10,786	10,786
37-4376-100	TRANSPORT SERVICE- RETIREMENT EXPENSE	11,002	28,145	5,080			27,518	27,518
37-4376-101	TRANSPORT SERVICE- 401K CONTRIB.	1,720	3,682	178			3,780	3,780
37-4376-130	TRANSPORT- UNEMPLOYMENT INS.	0	1,184	0			1,256	1,256
37-4376-140	TRANSPORT SERVICE- WORKMAN'S COMP	5,598	13,364	11,284			13,389	13,389
37-4376-180	GROUP INSURANCE	13,408	31,771	3,618			36,174	36,174
37-4376-200	SUPPLIES & MATERIALS	15,312	20,000	11,602		20,000	20,000	20,000
37-4376-210	TRANSPORT SERVICE- UNIFORMS	1,569	2,500	963		2,500	2,500	2,500
37-4376-250	FUEL	10,457	15,000	4,916		15,000	12,000	12,000
37-4376-260	DEPARTMENTAL SUPPLIES	1,142	6,000	128		13,550	12,000	12,000
37-4376-295	PORTABLE COMM HARDWARE	0	985	0		1,000	1,000	1,000
37-4376-320	TRANSPORT SERVICE- COMMUNICATIONS	1,682	1,700	1,097		1,800	1,800	1,800
37-4376-355	MAINT & REPAIR-EQUIPMENT	2,347	10,000	4,566		10,000	10,000	10,000
37-4376-370	ADVERTISING	2,001	2,500	794		2,000	2,000	2,000
37-4376-390	TRANSPORT - DUES & SUBSCRIPTIONS	4,478	4,800	3,794		4,900	4,900	4,900
37-4376-540	CAPITAL OUTLAY-VEHICLE	110,276	0	0		0	0	0
37-4376-550	CAPITAL OUTLAY-EQUIPMENT	0	29,015	4,316		0	0	0
37-4376-610	CONTRACTS-BILLING	22,052	19,470	12,399			16,363	16,363
	\$0 CAPITAL OUTLAY BREAKOUT:							
	TRANSPORT EXPENSE TOTAL	279,759	341,607	99,840		100,750	316,464	316,464
	TRANSPORT SYSTEM PERFORMANCE	82,026	-11,607	90,026	n/a		-41,464	-41,464
	COMBINED EMS/TRANSPORTATION SYSTEM DEBT SERVICE							
37-9100-000	DEBT PRINCIPAL:							
37-9100-003	DEBT PRINC - 2017 HEART MONITORS(LGFCU)	43,215	0	0			0	0
37-9200-003	DEBT INT - 2017 HEART MONITORS (LGFCU)	970	0	0			0	0
	DEPT SERVICE EXPENSE TOTAL	44,185	0	0		0	0	0
	TOTAL COMBINED SYSTEM EXPENSE TOTAL	2,370,294	2,404,542	1,358,236	n/a		2,464,368	2,464,368
	TOTAL SYSTEM REVENUES	2,516,729	2,412,142	1,506,772			2,464,368	2,464,368
	TOTAL COMBINED EMS/TRANSPORT/DEBT BALANCES	146,435	7,600	148,536	n/a		0	0

WASHINGTON COUNTY BUDGET (FY25)

Fund 39 - AIRPORT OPERATIONS

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
39-3300-000	CARES ACT FUNDING - AIRPORT	31,000	0	0				0
39-3310-000	TIMBER SALES-AVIATION FUNDS		10,000	0		0	0	0
39-3570-000	AIRPORT FUEL SALES	72,490	100,000	50,281		90,000	75,000	75,000
39-3600-000	HANGER RENTAL	15,200	16,000	16,800		15,600	15,600	15,600
39-3600-001	FARM LAND LEASE	0	0	1,252		1,252	1,252	1,252
39-3830-000	SALE OF FIXED ASSETS	0	0	0				0
39-3980-010	TRANSFER FROM GENERAL FUND	92,016	99,738	99,738		100,000	99,905	99,905
39-3990-000	APPROPRIATED FUND BALANCE*	0	49,955	0			42,706	42,706
*Available Fund 39 FB on 6.30.23 = \$115,815								
TOTAL REVENUES		210,706	275,693	168,306		206,852	234,463	234,463
Expenses:								
39-4530-000	AIRPORT:							
39-4530-010	AIRPORT-S & W- REGULAR	40,959	41,001	27,932			42,026	42,026
39-4530-030	SALARIES & WAGES-LONGEVITY	615	841	841			841	841
39-4530-032	SALARIES & WAGES - PARTTIME	1,580	14,000	9,289		19,000	15,000	15,000
39-4530-090	FICA TAX	3,264	4,269	2,896			4,733	4,733
39-4530-100	AIRPORT - RETIREMENT	7,920	11,164	5,769			9,362	9,362
39-4530-101	AIRPORT - 401K	1,229	1,675	838			1,286	1,286
39-4530-130	AIRPORT- UNEMPLOYMENT INS.	0	275	0			628	628
39-4530-140	AIRPORT- WORKMAN'S COMP	2,580	3,526	2,977			3,907	3,907
39-4530-180	AIRPORT - GROUP INSURANCE	7,867	7,992	5,171		8,500	9,091	9,091
39-4530-190	CONTRACTED SERVICES	2,535	3,000	0		3,000	3,000	3,000
39-4530-200	AIRPORT- DEPTAL SUPPLIES	358	3,000	572		4,000	4,000	4,000
39-4530-250	AIRPORT- AV GAS AND JET FUEL	79,420	90,000	36,750		90,000	67,500	67,500
39-4530-270	AIRPORT - SERVICE AWARDS	0	100	100			0	0
39-4530-310	AIRPORT- TRAVEL	652	2,500	1,067		1,500	1,500	1,500
39-4530-320	AIRPORT- COMMUNICATIONS	1,329	1,750	670		1,865	1,865	1,865
39-4530-330	AIRPORT- UTILITIES	6,682	9,000	4,938		9,000	8,500	8,500
39-4530-331	POSTAGE	10	100	11		55	50	50
39-4530-350	MAINT & REPAIR-BUILDING	1,843	3,000	2,119		10,000	8,000	8,000
39-4530-351	MAINT & REPAIR-EQUIPMENT	13,227	10,000	3,466		22,000	20,000	20,000
39-4530-352	MAINT & REPAIR - FUELMaster/QTPod	550	1,500	0		1,675	1,675	1,675
39-4530-390	AIRPORT- DUES AND SUBSCRIPTIONS	394	1,000	714		1,000	1,000	1,000
39-4530-450	INSURANCE	3,850	4,422	4,422		4,510	5,500	5,500
39-4530-550	AIRPORT- CAP OUTLAY- EQUIPMENT ^(UTV purch in FY24)	7,126	24,578	18,450		29,000	0	0
39-4530-997	DESIGNATED FOR FUTURE APPROPRIATION	0	20,000	0		20,000	20,000	20,000
39-4530-998	AIRPORT- SALES TAX ON FUEL	5,578	7,000	3,321		7,000	5,000	5,000
TOTAL EXPENDITURES		189,569	265,693	132,314		232,105	234,463	234,463
TOTAL REVENUES		210,706	275,693	168,306		206,852	234,463	234,463
FUND 39 TOTAL BALANCES		21,137	10,000	35,992		-25,253	0	0

WASHINGTON COUNTY BUDGET (FY25)

Fund 40 - WC Hospital Pension Fund							
CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	DEPT REQ	MGR REC	BOARD
Revenues: Projects							
40-3290-000	INTEREST EARNED ON INVESTMENTS	48,100	0	72,239		0	0
40-3960-000	TRANSFER FROM GENERAL FUND	2,529,113	450,000	450,000		450,000	450,000
40-3990-000	APPROP FUND BALANCE					0	0
	FUND Revenue Total		450,000	450,000	0	450,000	450,000
Expenditures: Projects							
40-4155-190	PROF SERVICE-HOSPITAL PENSION-LEGAL	0	50,000	0		50,000	50,000
40-4155-215	PROFESSIONAL SERVICES- HOSPITAL	28,542	30,000	18,071		30,000	30,000
40-4155-997	DESIGNATED FOR FUTURE APPROPRIATION	0	70,000	0		70,000	70,000
40-4155-999	PROFESSIONAL SERVICE- HOSPITAL PENSION -	240,000	300,000	300,000		300,000	300,000
	FUND Expenditure Total		450,000	318,071	0	450,000	450,000
FY25 Notes from 2024 Actuarial Report							
10 Year Funding (\$289,425)							
20 Year Funding (\$165,946)							
Total Liability: \$5,031,717 (FY24: \$5,199,157)							
Total Assets: \$2,526,101 (FY24: \$2,478,488)							
Unfunded Total: \$2,505,616 (FY24: \$2,720,669)							
FUND 40 Balances		0	0	131,929	0	0	0

WASHINGTON COUNTY BUDGET (FY25)

Fund 50 - Opioid Settlement Fund								
CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	0	DEPT REQ	MGR REC	BOARD
Revenues: Projects								
50-3000-001	OPIOID SETTLEMENT DISTRIBUTION	5,000	93,412	147,593			62,790	62,790
50-3290-000	INTEREST EARNED	164	324	161			0	0
NL50-3999-990	APPROPRIATED FUND BALANCE							0
	FUND Revenue Total		93,736	147,754	0	0	62,790	62,790
Expenditures: Projects								
50-4100-000	OPIOID SETTLEMENT FUND:							
50-4100-001	2ND JUDICIAL DIST DRUG REC COURT CONTRIB	5,000	5,000	5,000	10,000		10,000	10,000
50-4200-001	STRATEGY 7- NALOXONE DISTRIBUTION	0	10,615	10,615			10,615	10,615
50-4200-002	STRATEGY 9 - HARM REDUCTION SSP	0	10,615	10,615			10,615	10,615
50-9990-000	CONTINGENCY	0	67,506	0			31,560	31,560
	FUND Expenditure Total		93,736	5,000	10,000	0	62,790	62,790
FUND 50 Balances			0	142,754	-10,000	0	0	0

WASHINGTON COUNTY BUDGET (FY25)

Fund 51 - DSS Trust & FC Deposits								
CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
Revenues: Projects								
51-3100-001	DSS - Trust Account Revenues	162,393	180,000	143,105		210,000	210,000	210,000
51-3999-900	CANCELLED PRIOR YEAR REVENUE	0	0	186				
	FUND Revenue Total		180,000	143,291		210,000	210,000	210,000
Expenditures: Projects								
51-4100-001	DSS - Trust Account Expenses	171,020	180,000	132,607		210,000	210,000	210,000
	FUND Expenditure Total		180,000	132,607		210,000	210,000	210,000
FUND 51 Balances			0	10,683		0	0	0

WASHINGTON COUNTY BUDGET (FY25)

Fund 58 - Special Projects & Grants

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
Revenues: Projects								
58-3101-000	DEPT OF COMM-AGAPE GRANT #2587	41,230	0	0				
58-3102-000	DEPT OF COMM-MOTORSPORTS GRANT	73,044	199,877	199,876			0	0
58-3103-000	WEYERHAEUSER GIVING GRANT		2,000	2,000			0	0
58-3290-000	INTEREST EARNED	0	8,728	8,728			0	0
58-3300-000	EM BLDG DIRECT APPROP S.L. 2021.180	0	3,000,000	3,000,000				0
58-3300-001	CAP PROJ DIRE APPROP S.L. 2021.180 40.8 EM Bldg Desi	0	250,000	250,000			0	0
58-3300-002	DPS-WCSO DIR APPROP SL 2021-180	0	84,270	84,270			0	0
58-3300-004	HB103 LPR DIR APPROPRIATION	81,341	44,659	44,659			0	0
58-3980-010	TRANSFER FROM GENERAL FUND	610,000	19,226	19,226			70,000	70,000
58-3980-038	TRANSFER FROM AIRPORT GRANTS FUND	300,000	0	0			0	0
58-3990-000	APPROPRIATED FUND BALANCE *	0	940,000	0			4,255,726	4,255,726
	<i>*AFB Represents: \$4,096,500 EMTOC; \$100,000 Motorsports Grant; \$59,226 Past PARTF/Rec Funds;</i>							
58-3999-900	CANCELLED PRIOR YEAR EXPENDITURES							
	PROJECTS/GRANTS FUND Revenue Total	1,105,615	4,548,760	3,608,759		0	4,325,726	4,325,726
Expenditures: Projects								
58-0000-000	PROJECTS/GRANTS FUND:							
58-4100-001	EXPENDITURE OF INTEREST EARNED	0	8,728	220				
58-4201-002	AGAPE CLINIC PROJECT #2587	41,230	0	0				
58-4202-000	DEPT OF COMM-MOTORSPORTS GRANT	73,044	199,877	40,998			100,000	100,000
58-4203-000	WEYERHAEUSER GIVING GRANT (EMTOC)	0	2,000	0			2,000	2,000
58-4203-001	EM BLDG LOCAL MATCH						900,000	900,000
NL-4260-556	CAP RESERVES ROOF REPAIRS/REPL						40,000	40,000
NL-4260-557	CAP OUTLAY ROOF REPAIRS/REPL						0	0
NL-4260-558	CAP RESERVES HVAC REPAIRS/REPL						20,000	20,000
NL-4260-559	CAP OUTLAY HVAC REPAIRS/REPL						0	0
58-4301-001	EM BLDG DIRECT APPROP S.L. 2021.180	0	3,900,000	0			3,000,000	3,000,000
58-4301-002	CAP PROJ DIRE APPROP S.L. 2021.180 40.8 EM Bldg Desi	0	250,000	46,000			194,500	194,500
58-4300-003	DPS-WCSO DIR APPROP SL 2021-180	0	84,270	69,667		ROLL FOR	ROLL FOR	ROLL FOR
58-4300-004	HB103 LPR DIR APPROPRIATION	81,341	44,659	44,659			0	0
58-6200-001	PARTF GRANT LOCAL MATCH*	0	59,226	0			69,226	69,226
	<i>*Budget shown is for prior contributions and another \$10K for FY25</i>							
	DEPT EXPENDITURE SUB-TOTAL	195,615	4,548,760	201,543		0	4,325,726	4,325,726
FUND 58 Balances		910,000	0	3,407,215		0	0	0

WASHINGTON COUNTY BUDGET (FY25)

Fund 63 - TRAVEL & TOURISM

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
63-3270-000	MOTEL OCCUPANCY TAX	171,371	160,000	93,550		160,000	160,000	160,000
63-3990-000	TTA-FUND BALANCE APPROPRIATION *	0	118,635	0		77,326	77,326	77,326
	*Available FB on 6/30/23 = \$193,081:							
	TOTAL REVENUES	171,371	278,635	93,550		237,326	237,326	237,326
Expenditures: TTA Projects								
63-4960-010	MUSEUM/HISTORIC SOCIETY	14,000	14,000	9,333		14,000	14,000	14,000
63-4960-020	WASH CO AFRICAN AMERICAN MUSEUM OPER EXP	0	6,000	4,000		5,000	5,000	5,000
63-4960-040	LIVING HISTORY					0	0	0
63-4960-090	WATERWAYS COMM- BANNERS/SIGNNAGE					0	0	0
63-4960-100	BILLBOARD ADVERTISEMENTS	20,499	32,200	14,807		32,200	32,200	32,200
63-4960-130	DDA-SIGNAGE, OPEN AIR & XMAS MKTPL & DOG PA	0	3,000	0		10,600	10,600	10,600
63-4960-140	CIVIL WAR TRAIL SIGNS MAINTENANCE	1,000	1,400	1,000		1,400	1,400	1,400
63-4960-180	HISTORIC ALBEMARLE TOUR DUES	175	1,000	350		1,000	1,000	1,000
63-4960-181	ROANOKE RIVER PARTNERS DUES	1,500	1,500	1,500		1,500	1,500	1,500
63-4960-200	NORTH CAROLINA BEAR FESTIVAL	30,000	30,000	0		30,000	30,000	30,000
63-4960-210	HISTORICAL SOCIETY-FALL PADDLE	0	2,000	0		0	0	0
63-4960-220	SPONSORSHIPS & VENDOR FEES-BEAR FEST					0	0	0
63-4960-230	BEAR TOUR EXPENSES					0	0	0
63-4960-260	HISTORICAL SOCIETY OF WASHINGTON CO	1,576	0	0		500	500	500
63-4960-341	MARITIME MUSEUM & LIGHTHOUSE	10,000	10,000	6,667		0	0	0
63-4960-343	TOWN OF PLYMOUTH BOAT RACES					0	0	0
63-4960-344	RUMBLE ON THE ROANOKE					0	0	0
63-4960-345	LASER LIGHT SHOW	5,000	5,000	5,000		5,000	5,000	5,000
63-4960-346	AFRICAN AMERIC EXPERIENCE OF NE NC DUES	2,000	2,000	0		2,000	2,000	2,000
63-4960-347	WELCOME CENTER MONTHLY RENT					0	0	0
63-4960-348	REHOBOTH CHURCH PRESERVATION SOCIETY	1,500	1,400	0		0	0	0
63-4960-349	ROANOKE RIVER LIGHTHOUSE & MARITIME MUSEUM	0	1,350	0		0	0	0
63-4960-350	WASH CO AFRICAN AMERICAN MUS-GRANT	0	725	0		0	0	0
63-4960-370	CONTRACT-WEBSITE HOST & MAINT	1,200	1,400	668		1,200	1,200	1,200
63-4960-400	CONTRACT-FPIS- BROCHURE DIST							
63-4960-401	TRAVEL- BROCHURE REPRINT	8,777	0	0		0	0	0
63-4960-991	EDPNC TOURISM RECOVERY GRANT-SL 2020-4							
	DEPT EXPENDITURE SUB-TOTAL	97,226	112,975	43,325		104,400	104,400	104,400

WASHINGTON COUNTY BUDGET (FY25)

Fund 63 - TRAVEL & TOURISM (Cont'd)

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures - TTA Operations								
63-4970-010	SALARIES & WAGES-DIRECTOR	25,000	25,000	16,667		25,000	25,000	25,000
63-4970-090	TRAVEL- FICA TAX	1,375	1,750	940		1,750	1,750	1,750
63-4970-100	TRAVEL- RETIREMENT	4,762	5,015	3,342		5,266	5,266	5,266
63-4970-131	TRAVEL - UNEMPLOYMENT	0	250	0		250	250	250
63-4970-140	TRAVEL- WORKER'S COMP	87	160	128		160	160	160
63-4970-180	TRAVEL- GROUP INS.S	9,841	11,235	6,498		10,600	10,600	10,600
63-4970-260	DEPARTMENTAL SUPPLIES	0	2,500	2,358		500	500	500
63-4970-310	TRAVEL- TRAVEL & TRAINING					1,000	1,000	1,000
63-4970-320	TRAVEL- COMMUNICATIONS							0
63-4970-340	TRAVEL- POSTAGE							0
63-4970-370	MARKETING & ADVERTISING-ADMIN	18,022	110,100	19,830		80,000	80,000	80,000
63-4970-390	TRAVEL- DUES & SUBSCRIPTIONS	175	500	263		400	400	400
63-4970-391	EXPENDITURE: SUBSCRIPTION	600	0	0				0
63-4970-392	EXPENDITURE: SUBSCRIPTION FINANCE PRINCI	600	0	0				0
63-4970-600	ADMIN FEE 3%- GENERAL FUND	3,500	4,500	4,500		4,500	4,500	4,500
63-4970-602	PROFESSIONAL SERVICES-AUDIT	4,250	4,650	4,650		3,500	3,500	3,500
63-4970-999	CONTINGENCY					0	0	0
	DEPT EXPENDITURE SUB-TOTAL	68,212	165,660	59,176		132,926	132,926	132,926
	TOTAL EXPENDITURES	165,438	278,635	102,501		237,326	237,326	237,326
	TOTAL REVENUES	171,371	278,635	93,550		237,326	237,326	237,326
FUND 63 TOTAL BALANCES:		5,933	0	-8,951		0	0	0

WASHINGTON COUNTY BUDGET (FY25)

Fund 69 - EMERGENCY TELECOMMUNICATIONS (911)

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
69-3350-000	E911 MISCELLANEOUS REVENUE							
69-3370-000	E911 TELEPHONE SURCHARGE (1YR)	81,198	118,952	69,389		118,952	118,952	118,952
69-3980-010	TRANSFER FROM GENERAL FUND						0	0
69-3990-000	APPROPRIATED FUND BALANCE*						4,126	4,126
*Available Fund 69 Balance at 6.30.23= 339,748 down from \$406,253 FYE22 and \$557,669 FYE21								
TOTAL REVENUES		81,198	118,952	69,389		118,952	123,078	123,078
Expenditures:								
69-9100-180	PROFESSIONAL SERVICES (ATLAS)	0	2,760	2,760			2,760	2,760
69-9100-200	DEPARTMENTAL SUPPLIES	611	14,860	2,093		4,000	5,000	5,000
69-9100-310	TRAINING	1,510	4,000	1,920		3,000	4,000	4,000
69-9100-320	COMMUNICATIONS	6,933	8,000	5,927		8,000	8,000	8,000
69-9100-350	MAINT & REPAIR-EQUIPMENT	563	2,100	272		2,000	2,000	2,000
69-9100-351	CONTRACTED SERVICES-SOUNDSIDE	12,978	13,368	13,367		13,770	13,770	13,770
69-9100-352	MAINT AGREEMENT-SOUTHERN SOFTWARE CA	7,719	7,796	7,796		7,952	7,952	7,952
69-9100-354	MAINT AGREEMENT-SOUTHERN SOFT MAPPING	3,248	3,280	3,280		3,346	3,346	3,346
69-9100-355	MAINT AGREEMENT-SOUTHERN SOFT PAGING	805	813	813		829	829	829
69-9100-356	MAINT AGREEMENT-EDGE ONE RECORDER	5,300	5,500	5,300		5,600	5,600	5,600
69-9100-357	MAINT AGREEMENT-WIRELESS COMMUNICATIO	0	15,000	0		0	16,811	16,811
69-9100-358	MAINT AGREEMENT-ESRI	1,650	1,777	0		1,900	1,900	1,900
69-9100-361	MAINT AGREEMENT-EMD	3,600	3,840	3,840		4,000	4,000	4,000
NL-9100-362	MAINT AGREEMENT-CAD						2,000	2,000
NL-9100-363	MAINT AGREEMENT- END POINT						110	110
69-9100-550	- CAPITAL OUTLAY- EQUIPMENT	102,823	35,858	0		45,000	45,000	45,000
\$45,000	CAPITAL OUTLAY BREAKOUT:							
\$20,400	ups for 911 Server							
\$18,000	CAD Monitor/Workstations							
\$6,600	911 Chair \$2200x3							
TOTAL EXPENDITURES		147,740	118,952	47,368		99,397	123,078	123,078
TOTAL REVENUES		81,198	118,952	69,389		118,952	123,078	123,078
FUND 69 TOTAL BALANCES:		-66,542	0	22,021		19,555	0	0

WASHINGTON COUNTY BUDGET (FY25)

Fund 70 - REVALUATION

CODE	ACCOUNT DESCRIPTION	FY23	FY24BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:								
70-3290-000	INTEREST ON INVESTMENTS	4,525	0	4,068		0	0	0
70-3980-010	TRANSFER FROM GENERAL FUND	40,000	40,000	40,000			40,000	40,000
	TOTAL REVENUES	44,525	40,000	44,068	0	0	40,000	40,000
Expenditures:								
70-8600-000	RESERVE FOR REAPPRAISAL	0	40,000	0			40,000	40,000
70-8600-200	- DEPTAL SUPPLIES							
70-8600-250	REVALUATION- AUTO SUPPLIES							
70-8600-320	COMMUNICATIONS							
70-8600-330	REVAL-POSTAGE							
70-8600-370	REVALUATION- PRINTING							
70-8600-380	REVALUATION - ADVERTISING							
70-8600-390	REVALUATION- DUES AND SUBSCRIPTIONS							
70-8600-540	REVALUATION- CAPITAL OUTLAY- VEHICLE							
70-8600-600	REVALUATION-CONTRACTED SERVICES							
70-8600-601	REVAL-CONTRACTED SERVICES-DYNAMIC DATA							
	TOTAL EXPENDITURES	0	40,000	0	0	0	40,000	40,000
	TOTAL REVENUES	44,525	40,000	44,068		0	40,000	40,000
FUND 70 BALANCES:		44,525	0	44,068	0	0	0	0