

**Washington County
Board of Commissioners Meeting
April 7, 2025**





WASHINGTON COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA
MONDAY, APRIL 7, 2025
COMMISSIONERS ROOM
116 ADAMS ST.
PLYMOUTH, NC

- 6:00 PM Call to Order—Chair Phelps
6:01 PM Invocation / Pledge
Additions / Deletions
- Item 1 6:05 PM Consent Agenda
a) Regular Session Minutes: March 3, 2025 & Special Called Meeting Minutes: March 21, 2025
b) Tax Refunds & Releases and Insolvent Accounts
c) Proclamation 2025 – 004 Two Lights for Tomorrow
d) Interlocal Agreement with Chowan & Gates for Feasibility Study Agreement for Regional Jail Facility
e) Audit Contract
f) Revised Pay Tables
- Item 2 6:10 PM Public Forum (3–5-minute limit per speaker)
- Item 3 6:20 PM Board of Equalization & Review, Ms. Sherri Wilkins, Tax Administrator
- Item 4 6:30 PM Public Hearing—Vacant Schools/Department Relocation, Mr. Kelly Chesson, ED Director
- Item 5 6:40 PM Public Hearing—Zoning Ordinance--Corridor Commercial District Amendment, Mr. Allen Pittman, Planning/Safety
- Item 6 6:50 PM Public Hearing—Request for Change in Zoning Classification, Mr. Allen Pittman, Planning/Safety
- Item 7 7:00 PM Boards & Committees, Ms. Julie J. Bennett, Clerk to the Board
- Item 8 7:10 PM Finance Officer’s Report, Budget Amendments/Budget Transfers: Ms. Missy Dixon, Finance Officer
- Item 9 7:20 PM Other Items by Chair, Commissioners, CM/CA, Finance Officer, or Clerk
- Item 10 7:30 PM Closed Session has been scheduled according to NCGS§143-318.11(a)(3) (attorney-client privilege and NCGS §143-318.11(a)(6) (personnel)

Adjourn

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 1

DATE: April 7, 2025

ITEM: Consent Agenda

SUMMARY EXPLANATION:

- a) Regular Session Minutes: March 3, 2025 & Special Called Meeting Minutes: March 21, 2025
See attached at the very end of this package.
- b) Tax Refunds & Releases & Insolvent Account
See attached.
- c) Proclamation 2025 – 004 Two Lights for Tomorrow
See attached.
- d) Interlocal Agreement with Chowan & Gates for Feasibility Study Agreement for Regional Jail Facility
See attached.
- e) Audit Contract
See attached.
- f) Revised Pay Tables-- Attached are the revised pay-tables including corrections made to the starting salary values for the positions compared to the starting amounts previously reported to the board at the last meeting. The corrections were required after discovering that the values previously reported were from the wrong column of data directly beside the slightly higher starting values column intended to be reported. The actual pay change percentages and overall estimated costs of the changes are still accurate as previously reported.

The table in the attachment (which did not hold its formatting when I tried to paste it in this email) summarizes the corrections between the previously reported starting rate and corrected rate.



North Carolina Vehicle Tax System

Pending Refund Report

Mar-25

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 3	Refund Type	Status	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change	
GOSHEN HILL FARMS, LLC	GOSHEN HILL FARMS, LLC		11220 NEWLAND RD	CRESWELL, NC 27928	Adjustment >=\$100	PENDING	Refund Generated due to adjustment on Bill #0076534224-2024-2024-0000-00	Over Assessment	3/17/2025	W	TAX	(\$110.50)	\$0.00	(\$110.50)	
														Refund \$110.50	
GOSHEN HILL FARMS, LLC	GOSHEN HILL FARMS, LLC		11220 NEWLAND RD	CRESWELL, NC 27928	Adjustment >=\$100	PENDING	Refund Generated due to adjustment on Bill #0081284496-2024-2024-0000-00	Over Assessment	3/17/2025	W	TAX	(\$102.93)	\$0.00	(\$102.93)	
														Refund \$102.93	
HASSELL, WILLIAM LEON	HASSELL, WILLIAM LEON		3450 JONES WHITE RD	ROPER, NC 27970	Adjustment <\$100	PENDING	Refund Generated due to adjustment on Bill #001692366-	Over Assessment	3/18/2025	W	TAX	(\$42.79)	\$0.00	(\$42.79)	
														Refund \$42.79	
NORMAN, ENGLISH LOUIS	NORMAN, ENGLISH LOUIS		305 WINESETT CIR	PLYMOUTH, NC 27962	Proration	PENDING	Refund Generated due to proration on Bill Tag #0059326026-2023-2023-0000-00	Tag Surrender	3/17/2025	W	TAX	(\$9.49)	\$0.00	(\$9.49)	
											P	TAX	(\$6.03)	\$0.00	(\$6.03)
											P	VEHICLE FEE	\$0.00	\$0.00	\$0.00
														Refund \$15.52	
PLONOWSKI-COOPER, MARY ANN	PLONOWSKI-COOPER, MARY ANN		110 SLASH PINE DR	PLYMOUTH, NC 27962	Proration	PENDING	Refund Generated due to proration on Bill Tag #0081315039-2024-	Tag Surrender	3/20/2025	W	TAX	(\$80.01)	\$0.00	(\$80.01)	
														Refund \$80.01	
PURVIS, COREY HOWARD	PURVIS, COREY HOWARD		116 BRADLEY RD	PLYMOUTH, NC 27962	Proration	PENDING	Refund Generated due to proration on Bill Tag #0078709931-2023-2023-0000-00	Tag Surrender	3/10/2025	W	TAX	(\$90.38)	(\$4.52)	(\$94.90)	
											P	TAX	(\$57.42)	(\$2.87)	(\$60.29)
											P	VEHICLE FEE	\$0.00	\$0.00	\$0.00
														Refund \$155.19	
SANDERS, ESTELLE WILKINS	SANDERS, ESTELLE WILKINS		PO BOX 357	ROPER, NC 27970	Proration	PENDING	Refund Generated due to proration on Bill Tag #0075693401-2024-2024-0000-00	Tag Surrender	3/10/2025	W	TAX	(\$168.85)	\$0.00	(\$168.85)	
											R	TAX	(\$162.88)	\$0.00	(\$162.88)
											R	VEHICLE FEE	\$0.00	\$0.00	\$0.00
														Refund \$331.73	
SAWYER, RONALD DAN	SAWYER, RONALD DAN		PO BOX 219	CRESWELL, NC 27928	Proration	PENDING	Refund Generated due to proration on Bill Tag #0077768370-2023-2023-0000-00	Tag Surrender	3/6/2025	W	TAX	(\$9.39)	\$0.00	(\$9.39)	
														Refund \$9.39	
SAWYER, RONALD DAN	SAWYER, RONALD DAN		PO BOX 219	CRESWELL, NC 27928	Adjustment >=\$100	PENDING	Refund Generated due to adjustment on Bill #0031669604-2023-2023-0000-00	Over Assessment	3/13/2025	W	TAX	(\$110.50)	\$0.00	(\$110.50)	
														Refund \$110.50	
							Refund Generated due				W	TAX	(\$23.54)	\$0.00	(\$23.54)

SILVERTHORN, TERRY GLENN	SILVERTHORN, TERRY GLENN	2618 US HIGHWAY 64 E	PLYMOUTH, NC 27962	Proration	PENDING	to proration on Bill Tag #0060976830-2023- 2023-0000-00	Surrender	3/17/2025		Refund	\$23.54		
WATSON, PRESTON WINSTON	WATSON, PRESTON WINSTON	320 WHITE OAK RD	PLYMOUTH, NC 27962	Proration	PENDING	Refund Generated due to proration on Bill Tag #0008001127-2024- 2024-0000-00	Surrender	3/10/2025	W TAX	(\$8.64)	\$0.00	(\$8.64)	
										Refund	\$8.64		
WHITE, VERLON DEXTER	WHITE, VERLON DEXTER	WHITE, MARTHA TAYLOR	395 SAM ALLEN RD	ROPER, NC 27970	Proration	PENDING	Refund Generated due to proration on Bill Tag #0026388974-2023- 2023-0000-00	Surrender	3/4/2025	W TAX	(\$17.36)	\$0.00	(\$17.36)
										Refund	\$17.36		
										TOTAL	\$1008.10		

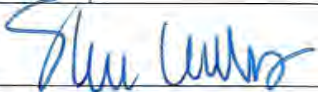
Shirley Williams
 Requested by Tax Administrator
 Date 4/1/25

Approved by the Washington County Board of Commissioners meeting held
 _____, 2025

 Clerk to the Board of Commissioners

WASHINGTON COUNTY
REAL ESTATE, PERSONAL PROPERTY AND MOTOR VEHICLE REFUNDS AND RELEASES
MARCH 2025

DATE	NAME	TICKET / YEAR	ACCOUNT #	SITUS	PARCEL #	AMOUNT REL	AMOUNT REF	REASON
3/31/25	WOODS, ALICIA	583/2024	57278	1		\$51.93		Personal property item listed in Warren County not washington County
3/31/25	WOODS, ALICIA	583/2024	57278	6		\$0.60		Personal property item listed in Warren County not washington County
3/31/25	WILLIAMS, ALREDA & ELROY	3960/2024	56159	4		\$62.72		Charged with business personal property for 2024 but wasn't in business. There shouldn't have been a charged.
3/31/25	WILLIAMS, ALREDA & ELROY	3960/2024	56159	6		\$0.76		Charged with business personal property for 2024 but wasn't in business. There shouldn't have been a charged.
3/31/25	WILLIAMS, ALREDA & ELROY	3960/2024	56159	34		\$37.34		Charged with business personal property for 2024 but wasn't in business. There shouldn't have been a charged.
3/31/25	SHANDS, M. DONALD	11603/2024	45197	2		\$350.00		No service at the house per the Town of Roper
3/31/25	BUCK & MATILDA BALDWIN HEIRS	322/2024	3409	2		\$350.00		No service at the house per the Town of Roper
3/31/25	CHESSON, SHARON	5156/2024	10816	2		\$350.00		No service at the house per the Town of Roper
3/31/25	HILL, PAULETTE FOR IRVING HILL II	8684/2020	23826	3		\$275.00		Mobile home on lot was never set up. A solid waste fee should not have been charged. Released the solid waste fees for 2020-2024 and refund the solid waste fees paid
3/31/25	HILL, PAULETTE FOR IRVING HILL II	8684/2021	23826	3		\$300.00		Mobile home on lot was never set up. A solid waste fee should not have been charged. Released the solid waste fees for 2020-2024 and refund the solid waste fees paid
3/31/25	HILL, PAULETTE FOR IRVING HILL II	8684/2022	23826	3		\$300.00		Mobile home on lot was never set up. A solid waste fee should not have been charged. Released the solid waste fees for 2020-2024 and refund the solid waste fees paid
3/31/25	HILL, PAULETTE FOR IRVING HILL II	8684/2023	23826	3		\$335.00		Mobile home on lot was never set up. A solid waste fee should not have been charged. Released the solid waste fees for 2020-2024 and refund the solid waste fees paid
3/31/25	HILL, PAULETTE FOR IRVING HILL II	8684/2024	23826	3		\$350.00		Mobile home on lot was never set up. A solid waste fee should not have been charged. Released the solid waste fees for 2020-2024 and refund the solid waste fees paid

 4/1/25
Requested by Tax Administrator _____ Date _____

Approved by the Washington County Board of Commissioners meeting held _____, 2025.

Clerk to the Board of Commissioners

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



PROCLAMATION 2025-004

WHEREAS, Washington County recognizes the importance of honoring and commemorating the 250th anniversary of the founding of our nation and reminding our citizens of the vital significance and relevance of our founding principles and ideals that created a unique national identity worth fighting for; and

WHEREAS, the events of 1775 that began the revolution the year before independence was declared are significant moments that signaled the creation of a national identity and unity of purpose that transcended traditional geographic, cultural, and societal divides; and

WHEREAS, individuals and communities across all the colonies came together to support their fellow countrymen; and

WHEREAS, on the evening of April 18, 1775, with impending hostile action from the British army in Boston, Massachusetts, Paul Revere and William Dawes along with other alarm riders undertook a perilous ride to alert everyone in the countryside of the coming danger; and

WHEREAS, preceding their departure from Boston, a prearranged signal was set in the Old North Church steeple to ensure that the message got out and did not solely rely on just one or two alarm riders; and

WHEREAS, the two lanterns that were the signal were immortalized in Henry Wadsworth Longfellow's poem *Paul Revere's Ride* as "One if by land, and two if by sea" and have become an enduring symbol of American vigilance, perseverance, preparedness in the face of adversity; and

WHEREAS, those alarm riders and the citizens that answered the call to arms to serve and defend their fellow countrymen that night and the following day at the Battles of Lexington and Concord exemplify the spirit of community and shared responsibility that has defined our nation since its inception; and

WHEREAS, we are reminded, 250 years later, that the call for unity and the call to serve each other is no less relevant today than it was then; and

WHEREAS, a national initiative has been proposed through collaboration from multiple states that two lights be displayed in public spaces across the country for all to see marking that significant anniversary in April 2025 and the beginning of the 250th anniversary commemorations leading up to the Declaration of Independence on July 4, 2026; and

WHEREAS, state commissions, state governments, federal agencies, and community, heritage, and historical organizations across the country have eagerly endorsed the initiative and pledge to support and participate, and have encouraged others to do the same; and

WHEREAS, some participating entities have also pledged to encourage a day of community service on April 19, 2025 as a way to encourage understanding about the true meaning of these historical commemorations knowing that these events are not just marking history for history's sake, but rather encouraging reflection on the idea that all these historic events were endeavoring toward one common goal: the chance for a better tomorrow, together;

NOW, THEREFORE, the Washington County Board of Commissioners hereby endorse the *Two Lights For Tomorrow* national initiative and call on all citizens to unite in remembrance of our shared history, honoring the sacrifices made by those who fought for our independence and reminding ourselves of the values we hold dear today.

FURTHERMORE, the Washington County Board of Commissioners encourage all government buildings, community centers, public spaces, and all citizens to take part in this symbolic display by prominently displaying two lights for all to see beginning the night of April 14th, 2025 - April 18th, 2025 and reflect on how those lights shining out in the darkness during this vigil symbolically illustrate our ongoing journey as a nation.

ADOPTED this 7th day of April, 2025.

Carol V. Phelps, Chair
Washington County Board of Commissioners

ATTEST:

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



INTERLOCAL AGREEMENT

CHOWAN COUNTY, GATES COUNTY AND WASHINGTON COUNTY FEASIBILITY STUDY AGREEMENT FOR REGIONAL JAIL FACILITY

WHEREAS, Chowan, Gates and Washington Counties wish to enter into a study to determine the feasibility of creating a regional jail facility to serve the three counties; and

WHEREAS, a feasibility study is a Needs Assessment Study and will assist the three Counties in determining the possibility for the creation of a regional jail; and

NOW THEREFORE, as an exercise in regional collaboration and efficient use of local resources, the Boards of Commissioners of Chowan County, Gates County and Washington County do hereby agree to a joint study to evaluate the opportunity to build a regional facility.

BE IT FURTHER RESOLVED, the Board of Commissioners of Chowan County, Gates County and Washington County do hereby agree to undertake and fund a share of the costs of a study that is formulated based on County population

FURTHERMORE, the study will include the following services:

- Forecast inmate population and associated space needs through 2045.
- Identify long term space needs and solutions.
- Provide conceptual design for option.
- Provide opinion of probable cost.
- Work with an Advisory Stakeholders Group.
- Present the findings to the Board of Commissioners.
- Provide a written report documenting the study findings, options to address needs, and recommendations for next steps.

Each party to this Agreement shall sign a signature page to constitute valid execution of this Agreement.

WASHINGTON COUNTY, NC

Adopted this 7th day of April, 2025.

Carol V. Phelps, Chair

Attest:

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

The	Governing Board BOARD OF COMMISSIONERS
of	Primary Government Unit WASHINGTON COUNTY
and	Discretely Presented Component Unit (DPCU) (if applicable) WASHINGTON COUNTY TRAVEL & TOURISM AUTHORITY

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.
	Auditor Address 1626 S MADISON STREET, WHITEVILLE, NC 28472

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/25	Date Audit Will Be Submitted to LGC 12/31/25
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Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.
- All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.
28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:
- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
 - b) the status of the prior year audit findings;
 - c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
 - d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.
29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	Title and Unit / Company:	Email Address:
MISSY DIXON	FINANCE DIRECTOR/WASHINGTON COUNTY	mdixon@washcon.org

OR Not Applicable (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.


4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	WASHINGTON COUNTY
Audit Fee (financial and compliance if applicable)	\$ 54,000
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 4,000
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 58,000

Discretely Presented Component Unit	WASHINGTON COUNTY TRAVEL & TOURISM AUTHORITY
Audit Fee (financial and compliance if applicable)	\$ 3500
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 3,500

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* THOMPSON, PRICE, SCOTT, ADAMS & CO, P.A.	
Authorized Firm Representative (typed or printed)* ALAN W. THOMPSON	Signature* 
Date* 04/04/25	Email Address* alanthompson@tpsacpas.com

GOVERNMENTAL UNIT


Governmental Unit* WASHINGTON COUNTY	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	✓
Mayor/Chairperson (typed or printed)* ✓	Signature* 
Date ✓	Email Address* ✓

✓ Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Sum Obligated by This Transaction:	\$ 58,000
Primary Governmental Unit Finance Officer* (typed or printed) MISSY DIXON	Signature* 
Date of Pre-Audit Certificate* ✓	Email Address* mdixon@washconc.org

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT


DPCU*	
WASHINGTON COUNTY TRAVEL & TOURISM AUTHORITY	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	✓
DPCU Chairperson (typed or printed)*	Signature* 
Date*	Email Address* ✓

✓ Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Sum Obligated by this Transaction:	\$ 3,500
DPCU Finance Officer (typed or printed)* Missy Dixon	Signature* 
Date of Pre-Audit Certificate*	Email Address* mdixon@washconc.org

Remember to print this form, and obtain all required signatures prior to submission.

PRINT



April 4, 2025

Washington County
PO Box 1007
Plymouth, North Carolina 27962

To Management and Those Charged With Governance:

We are pleased to confirm our understanding of the services we are to provide Washington County for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Washington County as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Washington County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Washington County's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis.
2. Law Enforcement Officers' Special Separation Allowance Schedule of Total Pension Liability (Asset) and Schedule of Total Pension Liability (Asset) as a Percentage of Covered-Employee Payroll
3. Schedule of the Proportionate Share of the Net Pension Liability (Asset) and Schedule of County Contributions – LGERS
4. Schedule of the Proportionate Share of the Net Pension Liability (Asset) and Schedule of County Contributions – ROD
5. Schedule of Proportionate Share of the County's Net OPEB Liability and Contributions – Retiree Health Benefit Fund

We have also been engaged to report on supplementary information other than RSI that accompanies Washington County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and

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we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

1. Schedule of Expenditures of Federal and State Awards.
2. Combining and Individual Fund Financial Statements, Budgetary Schedules, and Other Schedules

Our responsibility for other information included in documents containing the entity's audited financial statements and auditors' report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether such other information contained in these documents is properly stated.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditors' report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually, or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objective also includes reporting on-

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditors' Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit will be conducted in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility

as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories (if material), and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures-Internal Controls

We will obtain an understanding of the entity and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Test of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures-Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Washington County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Washington County's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Washington County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and State awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal and State awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of the schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal and State awards; federal or State award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review by May 1, 2025.

You are responsible for identifying all federal and State awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and State awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal and State awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and State awards. You also agree to make the audited financial statements readily available to intended users of schedules of expenditures of federal and State awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and State awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal and State awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and State awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information. With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and State awards, and related notes of Washington County in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. We may also have to assist with some year-end cash to accrual adjusting entries. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal and State awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements, schedules of expenditures of federal and State awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal and State awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, (Missy Dixon), who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' report or nine months after the end of the audit period.

We will provide copies of our reports to the Board; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Thompson, Price, Scott, Adams & Co., P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request in a timely manner to Oversight Agencies (or its designee), a federal agency provided direct or indirect funding, or the U.S. Government Accounting Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Thompson, Price, Scott, Adams & Co., P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the federal cognizant agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Alan Thompson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit by approximately May 1, 2025, and to issue our reports no later than December 31, 2025. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, should not exceed \$61,500. Also, any excessive additional fees incurred in obtaining required audit evidence (i.e. bank confirmations) will be billed directly to the Board. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. However, if we are not able to complete the audit as agreed upon in the Request for Proposal and it is determined to be the fault of the auditor (i.e. not because of delays in obtaining confirmations from the State, required actuary reports, being able to get onsite for testing due to government restrictions on travel, etc), there will be a \$1,000 penalty for every 30 days the audit is late. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or

more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

If additional programs are required to be tested that have not been identified as major programs for testing in previous years, additional fees may be charged at standard hourly rates. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. However, we believe our contract as it is will be sufficient to cover but we do want to reserve the right to discuss this issue.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Commissioners and management of Washington County. We will make reference to the Component Auditor's audit of Washington County ABC Board in our report on your financial statements if our firm does not complete the ABC audit for the June 30 2025. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement. If circumstances occur related to the condition of your records, the availability of sufficient appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Washington County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Alan W. Thompson, CPA
Thompson, Price, Scott, Adams & Co., P.A.

RESPONSE:

This letter correctly sets forth the understanding of Washington County.

Management signature: _____



Title: _____ ✓

Date: _____ ✓

Governance signature: _____



Title: _____ ✓

Date: _____ ✓

CC: Board of Commissioners

Position	Current Starting Pay	Proposed Starting Pay	Corrected Starting Pay	Difference betw Current, Proposed Corrected Starting Pay	% Difference in Starting Pay	Est. %Diff in Current Pay
Animal Control Officer	27,509	31,784	Nochange	4,275	15.5%	7%
Uncertified Deputies	42,445	45,200 until certified	4500	2,755 2,555	6.5%	n/a
Deputies/SROs/Corporals (10)	42,445	46,000 + \$2k SB	46,200 +2k sb	3,555 +\$2k 3,755 +\$2k	8.37% + \$2k	10%-14%
Sergeants (2)	44,529	48,791	49,650	4,262 5,121	9.57% 11.5%	10%
Investigators (Reduce from 3 to 2)	45,632	49,868	52,500	4,236 6,868	9.3% 15%	12%
Lieutenants (2)	47,743	\$55,000	57,500	7,257 9,757	15.2% 20.4%	19%
Chief Deputy (1)	53,067	59,000	60,700	5,933 7,633	11.2% 14.4%	10%
Sheriff (1)	63,572	67,500	69,200	3,928 5,628	6.2% 8.9%	5%

FY25 Washington County

Salary Schedule/Pay Tables (County - Non Sheriff/Emergency Services & Non-DSS)

Revised/Effective: 2/16/2025

Grade	Position Title FY25	#POS FY25	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23	Step 24	Step 25+		
	(VORE) Index:	45	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25+	
8	Veteran's Service Officer ^{Frozen}	PT	\$ 23,260	\$ 23,838	\$ 24,415	\$ 25,000	\$ 25,600	\$ 26,330	\$ 26,970	\$ 27,650	\$ 28,390	\$ 29,190	\$ 30,060	\$ 31,000	\$ 32,020	\$ 33,140	\$ 34,380	\$ 35,750	\$ 37,270	\$ 38,970	\$ 40,870	\$ 42,990	\$ 45,360	\$ 48,010	\$ 50,970	\$ 54,290	\$ 58,020	\$ 62,210	
10	Office Assistant/Floater Housekeeper	PT 2	\$ 25,411	\$ 26,029	\$ 26,675	\$ 27,361	\$ 28,020	\$ 28,746	\$ 29,444	\$ 30,198	\$ 30,960	\$ 31,720	\$ 32,497	\$ 33,270	\$ 34,040	\$ 34,810	\$ 35,580	\$ 36,350	\$ 37,120	\$ 37,890	\$ 38,660	\$ 39,430	\$ 40,200	\$ 40,970	\$ 41,740	\$ 42,510	\$ 43,280	\$ 44,050	\$ 44,820
11	Maintenance Worker I Senior Center Nutrition Prog. Mgr.	3 1	\$ 26,460	\$ 27,132	\$ 27,818	\$ 28,490	\$ 29,216	\$ 29,929	\$ 30,694	\$ 31,421	\$ 32,151	\$ 32,881	\$ 33,611	\$ 34,341	\$ 35,071	\$ 35,801	\$ 36,531	\$ 37,261	\$ 38,000	\$ 38,740	\$ 39,480	\$ 40,220	\$ 40,960	\$ 41,700	\$ 42,440	\$ 43,180	\$ 43,920	\$ 44,660	\$ 45,400
12	Asst Register of Deeds Landfill Operator	1 1	\$ 27,509	\$ 28,234	\$ 28,921	\$ 29,660	\$ 30,373	\$ 31,166	\$ 31,892	\$ 32,698	\$ 33,108	\$ 33,519	\$ 33,935	\$ 34,352	\$ 34,776	\$ 35,199	\$ 35,636	\$ 36,072	\$ 36,523	\$ 36,973	\$ 37,444	\$ 37,914	\$ 38,385	\$ 38,856	\$ 39,353	\$ 39,851	\$ 40,349	\$ 40,847	\$ 41,345
13	Accounting Technician Property Tax Clerk Utility/AR Clerk	1 2 2	\$ 28,570	\$ 29,296	\$ 30,009	\$ 30,789	\$ 31,542	\$ 32,336	\$ 33,169	\$ 33,989	\$ 34,406	\$ 34,822	\$ 35,273	\$ 35,723	\$ 36,154	\$ 36,584	\$ 37,041	\$ 37,498	\$ 37,962	\$ 38,425	\$ 38,902	\$ 39,380	\$ 39,857	\$ 40,334	\$ 40,873	\$ 41,411	\$ 41,928	\$ 42,446	\$ 42,964
14	Waterworks Technician I Administrative Assistant	4 3	\$ 29,673	\$ 30,386	\$ 31,179	\$ 31,905	\$ 32,711	\$ 33,532	\$ 34,379	\$ 35,240	\$ 35,670	\$ 36,100	\$ 36,544	\$ 36,987	\$ 37,465	\$ 37,942	\$ 38,419	\$ 38,896	\$ 39,380	\$ 39,864	\$ 40,362	\$ 40,859	\$ 41,370	\$ 41,881	\$ 42,392	\$ 42,902	\$ 43,439	\$ 43,975	\$ 44,511
15	Code Enforcement Officer Chief Landfill Operator	1 1	\$ 30,735	\$ 31,474	\$ 32,267	\$ 33,088	\$ 33,895	\$ 34,755	\$ 35,629	\$ 36,516	\$ 36,974	\$ 37,431	\$ 37,888	\$ 38,345	\$ 38,822	\$ 39,300	\$ 39,777	\$ 40,254	\$ 40,765	\$ 41,276	\$ 41,813	\$ 42,351	\$ 42,869	\$ 43,387	\$ 43,918	\$ 44,449	\$ 45,005	\$ 45,560	\$ 46,115
16	Water Plant Operator ^{Frozen}	1 0	\$ 31,784	\$ 32,590	\$ 33,383	\$ 34,231	\$ 35,064	\$ 35,952	\$ 36,826	\$ 37,767	\$ 38,237	\$ 38,708	\$ 39,199	\$ 39,690	\$ 40,187	\$ 40,685	\$ 41,175	\$ 41,666	\$ 42,203	\$ 42,741	\$ 43,252	\$ 43,764	\$ 44,328	\$ 44,893	\$ 45,444	\$ 45,996	\$ 46,571	\$ 47,145	\$ 47,719
17	Airport Operations Manager Soil and Water Supervisor	1 1	\$ 32,833	\$ 33,666	\$ 34,514	\$ 35,361	\$ 36,248	\$ 37,162	\$ 38,089	\$ 39,030	\$ 39,521	\$ 40,012	\$ 40,509	\$ 41,007	\$ 41,511	\$ 42,015	\$ 42,546	\$ 43,077	\$ 43,628	\$ 44,180	\$ 44,711	\$ 45,242	\$ 45,807	\$ 46,371	\$ 46,950	\$ 47,528	\$ 48,122	\$ 48,716	\$ 49,310
18	Assistant Tax Assessor Delinquent Tax Coordinator Accounting/HR Specialist	1 1 1	\$ 33,908	\$ 34,782	\$ 35,629	\$ 36,530	\$ 37,444	\$ 38,358	\$ 39,326	\$ 40,282	\$ 40,779	\$ 41,276	\$ 41,813	\$ 42,351	\$ 42,876	\$ 43,400	\$ 43,931	\$ 44,462	\$ 45,014	\$ 45,565	\$ 46,157	\$ 46,748	\$ 47,299	\$ 47,851	\$ 48,476	\$ 49,101	\$ 49,715	\$ 50,328	\$ 50,942
19	Recreation Director Senior Center Director	1 1	\$ 34,997	\$ 35,858	\$ 36,731	\$ 37,660	\$ 38,574	\$ 39,528	\$ 40,590	\$ 41,572	\$ 42,083	\$ 42,594	\$ 43,118	\$ 43,643	\$ 44,207	\$ 44,772	\$ 45,323	\$ 45,874	\$ 46,432	\$ 46,990	\$ 47,595	\$ 48,200	\$ 48,798	\$ 49,396	\$ 50,002	\$ 50,607	\$ 51,239	\$ 51,872	\$ 52,505
20	Airport Development Director Tax Land Records Coord	1 1	\$ 36,033	\$ 36,934	\$ 37,847	\$ 38,789	\$ 39,810	\$ 40,778	\$ 41,801	\$ 42,822	\$ 43,353	\$ 43,884	\$ 44,436	\$ 44,987	\$ 45,545	\$ 46,102	\$ 46,680	\$ 47,259	\$ 47,850	\$ 48,442	\$ 49,040	\$ 49,639	\$ 50,271	\$ 50,902	\$ 51,534	\$ 52,167	\$ 52,819	\$ 53,471	\$ 54,123
21	Clerk to Board Admin. Asst. Elections Director (FN1)	1 1	\$ 37,081	\$ 38,022	\$ 38,990	\$ 39,959	\$ 40,954	\$ 41,962	\$ 42,984	\$ 44,100	\$ 44,644	\$ 45,188	\$ 45,746	\$ 46,304	\$ 46,896	\$ 47,487	\$ 48,059	\$ 48,631	\$ 49,202	\$ 49,810	\$ 50,264	\$ 51,118	\$ 51,756	\$ 52,395	\$ 53,054	\$ 53,712	\$ 54,383	\$ 55,055	\$ 55,727
22	Deputy Tax Administrator IT Systems Operator	1 1	\$ 38,184	\$ 39,166	\$ 40,093	\$ 41,088	\$ 42,083	\$ 43,185	\$ 44,261	\$ 45,350	\$ 45,914	\$ 46,479	\$ 47,078	\$ 47,676	\$ 48,261	\$ 48,845	\$ 49,450	\$ 50,055	\$ 50,674	\$ 51,292	\$ 51,944	\$ 52,596	\$ 53,249	\$ 53,901	\$ 54,580	\$ 55,259	\$ 55,949	\$ 56,640	\$ 57,330
25	Maintenance Supervisor Water Treatment Plant Supervisor	1 1	\$ 41,396	\$ 42,419	\$ 43,454	\$ 44,516	\$ 45,673	\$ 46,802	\$ 47,918	\$ 49,168	\$ 49,766	\$ 50,365	\$ 50,990	\$ 51,615	\$ 52,267	\$ 52,919	\$ 53,591	\$ 54,263	\$ 54,936	\$ 55,608	\$ 56,307	\$ 57,006	\$ 57,719	\$ 58,432	\$ 59,144	\$ 59,857	\$ 60,605	\$ 61,353	\$ 62,101
26	Grants & Procurement Manager Register of Deeds (FN2)	1 1	\$ 42,445	\$ 43,481	\$ 44,543	\$ 45,712	\$ 46,828	\$ 47,985	\$ 49,195	\$ 50,418	\$ 51,057	\$ 51,695	\$ 52,334	\$ 52,973	\$ 53,638	\$ 54,304	\$ 54,976	\$ 55,649	\$ 56,341	\$ 57,034	\$ 57,746	\$ 58,458	\$ 59,191	\$ 59,924	\$ 60,663	\$ 61,403	\$ 62,171	\$ 62,938	\$ 63,706
27	Deputy Finance Officer/Financial Analyst Tax Administrator	1 1	\$ 43,481	\$ 44,543	\$ 45,726	\$ 46,828	\$ 47,985	\$ 49,208	\$ 50,418	\$ 51,695	\$ 52,334	\$ 52,973	\$ 53,638	\$ 54,304	\$ 54,976	\$ 55,649	\$ 56,348	\$ 57,047	\$ 57,759	\$ 58,472	\$ 59,198	\$ 59,924	\$ 60,670	\$ 61,416	\$ 62,183	\$ 62,949	\$ 63,736	\$ 64,522	\$ 65,309
34	Utilities Director Planning Dir./Bldg Insp (Dual Role)	1 1	\$ 50,943	\$ 52,220	\$ 53,537	\$ 54,828	\$ 56,200	\$ 57,598	\$ 59,036	\$ 60,529	\$ 61,288	\$ 62,048	\$ 62,821	\$ 63,595	\$ 64,388	\$ 65,181	\$ 65,994	\$ 66,808	\$ 67,641	\$ 68,475	\$ 69,328	\$ 70,182	\$ 71,063	\$ 71,944	\$ 72,851	\$ 73,758	\$ 74,680	\$ 75,602	\$ 76,524
39	Utilities Director Economic & Strategic Dev Director	1 1	\$ 56,267	\$ 57,638	\$ 59,104	\$ 60,583	\$ 62,102	\$ 63,634	\$ 65,207	\$ 66,848	\$ 67,682	\$ 68,516	\$ 69,382	\$ 70,249	\$ 71,123	\$ 71,998	\$ 72,905	\$ 73,812	\$ 74,719	\$ 75,627	\$ 76,575	\$ 77,523	\$ 78,491	\$ 79,459	\$ 80,447	\$ 81,435	\$ 82,453	\$ 83,471	\$ 84,489
40	Finance Officer Assistant County Manager	1 1	\$ 57,342	\$ 58,781	\$ 60,219	\$ 61,753	\$ 63,272	\$ 64,831	\$ 66,445	\$ 68,139	\$ 68,986	\$ 69,833	\$ 70,700	\$ 71,567	\$ 72,461	\$ 73,355	\$ 74,276	\$ 75,197	\$ 76,132	\$ 77,066	\$ 78,020	\$ 78,975	\$ 80,111	\$ 81,247	\$ 82,121	\$ 82,995	\$ 84,032	\$ 85,070	\$ 86,107
44	Finance Officer Assistant County Manager	1 1	\$ 62,022	\$ 63,595	\$ 65,168	\$ 66,808	\$ 68,475	\$ 70,182	\$ 71,929	\$ 73,758	\$ 74,673	\$ 75,587	\$ 76,528	\$ 77,469	\$ 78,437	\$ 79,405	\$ 80,400	\$ 81,395	\$ 82,410	\$ 83,426	\$ 84,474	\$ 85,523	\$ 86,585	\$ 87,647	\$ 88,756	\$ 89,866	\$ 90,989	\$ 92,112	\$ 93,235

FN1: Elections Director & Employee Compensation Subject to NCGS 163-37

FN2: Sheriff&ROD Compensation Subject to NCGS 153A-92

FN3: Time spent in uncertified positions is not counted for YORE purposes in a higher pay grade/range position resulting from obtaining certification

FY23 Note: Total actual compensation amounts for NCSU Extension staff should be monitored to insure equitable progression compared to regular county staff. Countywide COLAs shall be apply only to county portion of pay.

Historical COLAs: [2% 2013]; [2% 2015]; [2% 2018]; [1st YORE adj began w/ Jan22' payroll a year after Jan21' grade adj] [2.5% 7.16.22]; [2.5% 7.16.23]; [2.5% 7.16.24]

FY25: Mid-range steps added between steps 8 - 17 effective 12.16.24

Revised/Effective: 2/16/2025

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 2

DATE: April 7, 2025

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

SUMMARY EXPLANATION:

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

Public Comment Statements

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

Additionally, this policy stated that all speakers are required to sign up prior to the meeting at which they wish to speak. The signup sheet must be on the podium 30 mins prior to the meeting. Each speaker shall clearly write their name, address, and the topic upon which they wish to speak on the signup sheet. This board adopted rules that must be followed. Some of the high points of those rules, which I wish to remind the public is:

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

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 3

DATE: April 7, 2025

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

SUMMARY EXPLANATION:

a) Administration of Oath

The Clerk to the Board will administer the Oath of Office to each Board member.

b) Motion to convene as the Board of Equalization and Review (E & R)

c) Hearing of Appeals

As of the preparation of this agenda package, Sherri Wilkins, Tax Administrator, has informed the County Manager's Office that there are no appeals at this time.

d) Motion to recess the Board of E & R until May 5, 2025 at 6:00 PM in the Commissioners' Room.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 4

DATE: April 7, 2025

ITEM: Public Hearing—Vacant Schools/Department Relocation, Mr. Kelly Chesson, ED Director

SUMMARY EXPLANATION:

Mr. Chesson gave a presentation at the March 3, 2025 BoCC Meeting regarding the abovementioned subject. Tonight, we will be having a public hearing on the matter to gain public input before the Board makes any decision on this. Attached is a one-page summary.

Department Relocation: Assessment & Recommendations

The presentation evaluates the best relocation site for staff efficiency, community access, and long-term sustainability. Two sites were compared:

- **Plymouth High School (PHS)**
- **Washington County Middle School (WCMS)**

Key Factors & Findings

1. Accessibility & Public Engagement

- **PHS:** Located in Plymouth, close to businesses, hotels, and services.
- **WCMS:** Centrally located in the county, with better accessibility for seniors.
- **Conclusion:** Both sites are viable for public accessibility.

2. Security & Department Separation

- **WCMS:** Isolated location with independent entrances, easier department separation, potential for Sheriff & EMS substation.
- **PHS:** Higher crime concerns require added security measures.
- **Conclusion: WCMS is the better option for security and privacy.**

3. Senior Center & Community Programs

- **PHS:** Larger kitchen and cafeteria support **Meals on Wheels** but has accessibility challenges.
- **WCMS:** Easier entry and accessible bathrooms but farther from most senior participants.
- **Conclusion: WCMS is better for senior services, while PHS supports community engagement.**

4. Financial Costs & Long-Term Sustainability

- **PHS:** Requires costly renovations and has limited field availability for recreation.
- **WCMS:** Lower costs, easier renovations, and better long-term investment potential.

5. Final Recommendations

- **PHS:** Best for **indoor recreation and community events**, but costly to renovate.
- **WCMS:** Best for **health services, elections, senior center, and recreation**, with security, accessibility, and lower costs.
- Long-term, replacing PHS might be more cost-effective than renovating it.

Next Steps

- Public Hearing in April
- Board of Commissioners (BoC) Meeting site decision selection for consolidation

Community Interest Survey: Vacant Properties in Washington County

Apr 4, 2025

Dear Washington County Resident,

Our county has several vacant properties that could be transformed to better serve our community. We want to hear your thoughts on how these spaces could be repurposed to improve quality of life. Your input will help guide future development efforts.

1. **What types of new spaces would you like to see in repurposed vacant properties in Washington County?**
(Select up to 3)

Please select 3 options.

- Affordable housing options (senior, workforce, or low-income)
- Grocery stores or fresh food markets
- Small business incubators or retail spaces for local entrepreneurs
- Community centers or gathering spaces
- Youth and after-school programs
- Senior activity center or services
- Outdoor recreation spaces (parks, trails, community gardens)
- Healthcare or wellness clinics
- Agricultural or agri-business hubs
- Other

2. What are the biggest challenges facing Washington County that could be addressed by repurposing vacant properties? (Rank your top 3, 1 being most important)

- Access to fresh food (grocery stores, farmers markets)
- Job training and employment opportunities
- More businesses and shopping options
- Affordable housing for families and seniors
- Youth programs and activities
- Senior services and resources
- Public safety and community policing
-

3. If "Other" was chosen please elaborate

4. How likely are you to support a project that repurposes vacant properties to better serve the community?

- Very likely
- Somewhat likely
- Neither likely nor unlikely

5. **What concerns, if any, do you have about repurposing vacant properties in our county?** *(Select all that apply)*

- Funding and cost of projects
- Limited community input in decision-making
- Impact on taxes and property values
- Increased traffic or congestion
- Safety and security of new developments
- Maintaining the rural character of our community
- No concerns
- Other

6. **Would you or someone you know be interested in using space in a repurposed property for a business, nonprofit, or community initiative?**

- Yes
- No
- Maybe

7. How important is it to you that repurposed properties provide opportunities for local businesses or entrepreneurs?

Extremely
Important

Somewhat
Important

Neutral

8. **What types of community events or programs would you participate in if hosted in a repurposed space?**

(Select all that apply)

Farmers markets or local food co-ops

Job training, workforce development, or small business support

Arts, music, or cultural events

Fitness and wellness programs

Community events, festivals, or social gatherings

Educational workshops or skill-building classes

Youth programs and activities

Other

9. **What is your zip code?** *(To help us identify neighborhood-specific needs)*

27962 - Plymouth

27970 - Roper

27928 - Creswell

Other

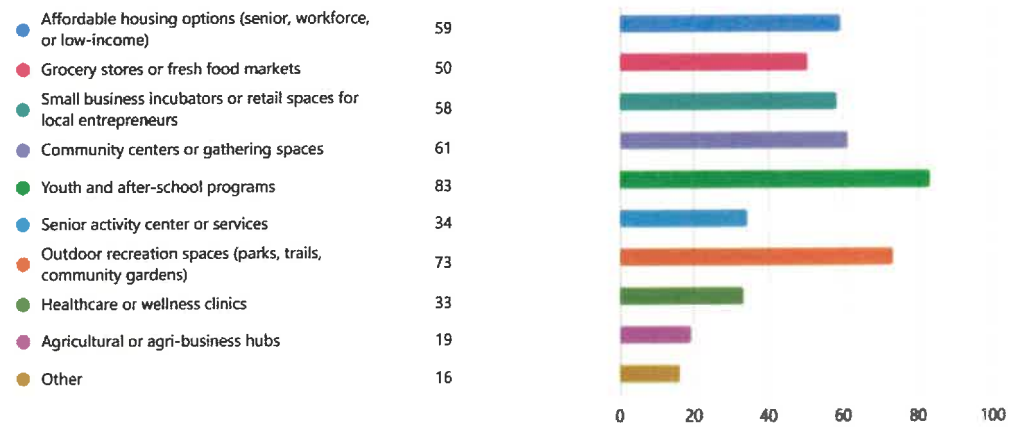
This content is neither created nor endorsed by Microsoft. The data you submit will be sent to the form owner.

 Microsoft Forms

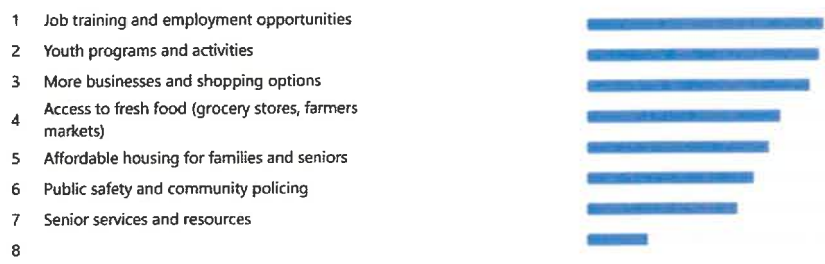
Responses Overview Active

Responses 164	Average Time 05:37	Duration 109 Days
-------------------------	------------------------------	-----------------------------

1. What types of new spaces would you like to see in repurposed vacant properties in Washington County? (Select up to 3)



2. What are the biggest challenges facing Washington County that could be addressed by repurposing vacant properties? (Rank your top 3, 1 being most important)



3. If "Other" was chosen please elaborate

26
Responses

Latest Responses

...

7 respondents (27%) answered needs for this question.



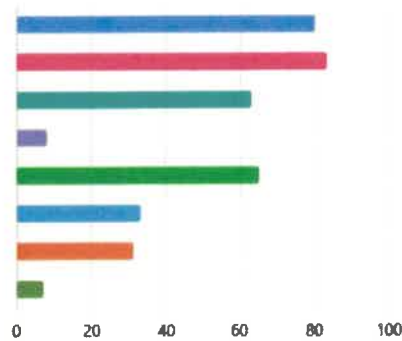
4. How likely are you to support a project that repurposes vacant properties to better serve the community?

Very likely Somewhat likely Neither likely nor unlikely Somewhat unlikely Very unlikely



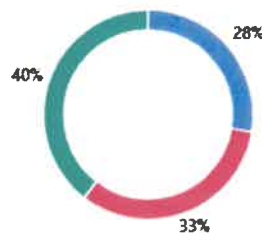
5. What concerns, if any, do you have about repurposing vacant properties in our county? (Select all that apply)

- Funding and cost of projects 80
- Limited community input in decision-making 83
- Impact on taxes and property values 63
- Increased traffic or congestion 8
- Safety and security of new developments 65
- Maintaining the rural character of our community 33
- No concerns 31
- Other 7



6. Would you or someone you know be interested in using space in a repurposed property for a business, nonprofit, or community initiative?

- Yes 45
- No 53
- Maybe 64



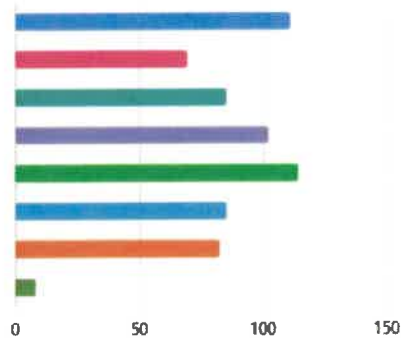
7. How important is it to you that repurposed properties provide opportunities for local businesses or entrepreneurs?

Extremely Important Somewhat Important Neutral Somewhat Not Very Important Extremely not important



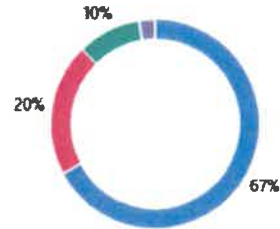
8. What types of community events or programs would you participate in if hosted in a repurposed space? (Select all that apply)

- Farmers markets or local food co-ops 111
- Job training, workforce development, or small business support 69
- Arts, music, or cultural events 85
- Fitness and wellness programs 102
- Community events, festivals, or social gatherings 114
- Educational workshops or skill-building classes 85
- Youth programs and activities 82
- Other 8



9. What is your zip code? (To help us identify neighborhood-specific needs)

- 27962 - Plymouth 109
- 27970 - Roper 33
- 27928 - Creswell 16
- Other 4



WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 5

DATE: April 7, 2025

ITEM: Public Hearing—Zoning Ordinance—Corridor Commercial District Amendment, Mr. Allen Pittman, Planning/Safety

SUMMARY EXPLANATION:

At their meeting on March 20, 2025, the Washington County Planning Board held two public hearings.

The first was to consider text amendments to the zoning ordinance Article 3:B, Corridor Commercial District to allow consideration of areas in Washington County where there is no public sewer to be re-zoned for Commercial Development, as long as environmental protection for wastewater, since there is no public sewer available in any unincorporated area of Washington County.

It was the unanimous decision of the Planning Board, based on a recommendation from the Planning Director, that the text amendments, as outlined in red in the attached document, be approved by the Washington County Board of Commissioners. This amendment was discussed with environmental health, who offered guidance to the Planning Board. Consideration was given to future economic development, and discussed with Mr. Chesson, ED Director, as well.

RESO 2025-005 is attached for the Commissioners' consideration.

Statement of Compatibility with Existing Planning Requirements

An application for rezoning was submitted on January 2, 2025. This was brought before the Planning Board, and a hearing was set for February 20, 2025. Due to anticipated adverse weather conditions, the Planning Board, via phone conference, tabled and continued the hearing to be held on March 20, 2025 at 1:00pm at the Washington County Commissioners Room. Notices were posted on the door of the BCCC Roper Annex, and the Washington County Manager's Office on February 18,

Subject property is a certain tract containing shown and delineated as 31.28 acres, more or less, on a plat of survey entitled "Gary K. Haraguchi (Trustee) The GARY K. HARAGUCHI SEPARATE PROPERTY LIVING TRUST U/A DATED January 12, 2017" dated February 16, 2024 prepared by Timothy Esolen, Professional Land Surveyor, a copy of which is recorded in Map Cabinet 3, Slide 80-C, in the Office of the Register of Deeds of Washington County.

References for the initial hearing by the Planning Board are found in the Washington County Zoning Ordinance Article 4: Zoning Amendments; Article 3: Zoning Districts; NC G.S. 160D Article 6: Development Regulation.

Article 3B: C-C District Corridor Commercial District

- A. Purpose and Intent: The Corridor Commercial District provides for the establishment of land use techniques and regulations regarding suitable locations along the County's heavily traveled routes where commercial development may occur. These guidelines are intended for those commercial areas on routes oriented to vehicle traffic requiring major access, including interchanges on the planned US Route 64. Best management practices and storm water management shall be included in planned developments. Fees and/or costs associated with testing, surveying, and design shall be the responsibility of the individual, builder, or developer. It is the intent of this district to offer options to developers and/or owners of tracts lying within the district as well as to infill parcels at selected locations to provide for commercial uses and subsequent on-site parking and pedestrian traffic, public water and sewer, public street frontage, safe access, storm drainage, storm water management facilities, outdoor lighting, high quality site planning and landscape design. Developments are encouraged in areas where existing public water and sewer exist or it is feasible to extend public water and sewer systems. This district encourages reduction to driveway access to public roads. This district does not allow for domestic wells and septic systems for commercial developments.

This application was previously submitted on July 30, 2024, and denied due to having no available sewer, and no approval through Washington County Environmental Health to build a suitable alternative. Since that time, the land has been assessed and approved, using soil reports provided by the owner.

A text amendment is proposed to Article 3B: C-C District Corridor Commercial Retail District to add section G which addresses the ability to develop in areas where special engineering design for foundations and onsite wastewater management will ensure environmental protection, public health

and regulatory compliance. A hearing on this matter was held on March 20, 2025 by the Planning Board, and a recommendation to adopt the amendment has been forwarded to the Board of Commissioners.

It is the recommendation of Planning Department staff that this application for rezoning from R-A to C-C be approved, providing the Text amendment to Article 3B:C-C District Corridor Commercial Retail District is adopted by the Board of Commissioners .

Decision: Based on the application, and deliberation of all the information presented:

I move the Planning Board recommend to the Washington County Commissioners to X approve _____ deny the application to change the zoning classification for Bethany Acres from R-A to C-C. (if deny, list reasons here).


Made by Greg Snyder

Second by Charles Weathersbee

And a vote by the Washington County Planning Board with signatures as follows:

Mary Barnes _____ (votes only in case of tie)

Charles Weathersbee 

Cynthia Downing 

Greg Snyder 

Marty Swett 

Thomas Patrick excused - in another meeting

Maurice Hill 

March 20, 2025

It is the recommendation of the Washington County Planning Board that the Washington County Board of Commissioners adopt (or) deny the revision of Article 3.B: Corridor commercial District to include new language in Section G to include areas where no public sewer system is available, and the changes to Special Use and Allowed Uses listed.

Signature of Planning Board members:

Chair, Mary Barnes, in case of a tie _____

Charles Weathersbee  _____
Vice Chair

Cynthia Downing  _____

Greg Snyder  _____

Marty Swett  _____

Thomas Patrick *excused - in another meeting* _____

Maurice Hill  _____

Staff is charged with providing this information to the Clerk to the Washington County Board of Commissioners for inclusion on the April 7, 2025 agenda.

Article 3.B:
Corridor Commercial District

A.	Purpose and Intent	2
B.	Permitted Uses	2
C.	Special Permit Uses	3
D.	Lot Size Requirements	3
E.	Bulk Regulations	4
F.	Additional Regulations	4

Article 3B:
C-C District
Corridor Commercial District

- A. Purpose and Intent
The Corridor Commercial District provides for the establishment of land use techniques and regulations regarding suitable locations along the County's heavily traveled routes where commercial development may occur. These guidelines are intended for those commercial areas on routes oriented to vehicle traffic requiring major access, including interchanges on the planned US Route 64. Best management practices and storm water management shall be included in planned developments. Fees and/or costs associated with testing, surveying, and design shall be the responsibility of the individual, builder, or developer.

It is the intent of this district to offer options to developers and/or owners of tracts lying within the district as well as to infill parcels at selected locations to provide for commercial uses and subsequent on-site parking and pedestrian traffic, public water and sewer, public street frontage, safe access, storm drainage, storm water management facilities, outdoor lighting, high quality site planning and landscape design. Developments are encouraged in areas where existing public water and sewer exists or it is feasible to extend public water and sewer systems. Where no public water and/or sewer is available, the provisions of section G shall apply. This district encourages reduction to driveway access to public roads. This district does not allow for domestic wells and septic systems for commercial developments.

- B. Permitted Uses
- a. Auction establishments
 - b. Automobile and light vehicle dealerships and retail sales establishments (with service and repair facilities as an ancillary use).
 - c. Banks and Financial institutions
 - d. Business services and office supply establishments
 - e. Car Washes
 - f. Churches and places of worship
 - g. Convenience stores (with or without gasoline sales)
 - h. Conference Centers
 - i. Daycare (Adult and Child)
 - j. Fast-food restaurants
 - k. Funeral Homes
 - l. Gasoline sales establishments with no repair services and no vehicle storage
 - m. Health club, spa, or fitness center
 - n. Hotels and motels
 - o. Commercial Kennels
 - p. Laundromats/Dry Cleaners
 - q. Light intensity wholesale trade
 - r. Medical office facilities
 - s. Mini-Storage warehouses, with no exterior storage
 - t. Conservation areas
 - u. Frozen food lockers
 - v. Movie theaters
 - w. Offices (general and professional)
 - x. Parking lots (public and private)
 - y. Personal service establishments: i.e. hair salons, barber shops (adult businesses are prohibited)
 - z. Plant nurseries
 - aa. Private post office and delivery services

- ~~bb. Public uses~~
- ~~cc. Repair service~~
- ~~dd. Restaurants~~
- ~~ee. Retail sales and leasing establishments~~
- ~~ff. Shopping Centers~~
- ~~gg. Veterinary Clinics (with no outdoor kennels)~~
- ~~C. Special Use Permits~~
 - ~~a. Communication towers and antennas~~
 - ~~b. Commercial recreation facilities (indoor and outdoor)~~
 - ~~c. Hospitals and health care facilities (inpatient and out-patient services)~~
 - ~~d. Research and Development activities~~
 - ~~e. Private clubs and lodges~~
 - ~~f. Schools, colleges and universities (public or private)~~
- ~~B. Permitted Uses~~
 - ~~a. Automobile and light vehicle dealerships and retail sales establishments (with service and repair facilities as an ancillary use)~~
 - ~~b. Banks and Financial institutions~~
 - ~~c. Business services and office supply establishments~~
 - ~~d. Car Washes~~
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 - ~~f. Convenience stores (with or without gasoline sales)~~
 - ~~g. Fast food restaurants~~
 - ~~h. Funeral Homes~~
 - ~~i. Gasoline sales establishments with no repair services and no vehicle storage~~
 - ~~j. Health club, spa, or fitness center~~
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 - ~~l. Commercial Kennels~~
 - ~~m. Laundromats/Dry Cleaners~~
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 - ~~v. Private post office and delivery services~~
 - ~~w. Public uses~~
 - ~~x. Repair service~~
 - ~~y. Restaurants~~
 - ~~z. Retail sales and leasing establishments~~
 - ~~aa. Shopping Centers~~
 - ~~bb. Veterinary Clinics (with no outdoor kennels)~~
- ~~C. Special Use Permits~~
 - ~~a. Any use incorporating a drive-thru facility~~
 - ~~b. Auction establishments~~
 - ~~c. Bed and Breakfast, inn or tourist home~~
 - ~~d. Communication towers and antennas~~
 - ~~e. Commercial recreation facilities (indoor and outdoor)~~
 - ~~f. Conference Centers~~
 - ~~g. Frozen food lockers~~
 - ~~h. Hospitals and health care facilities (inpatient and out-patient services)~~

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- ~~i. Light warehousing~~
- ~~j. Research and Development activities~~
- ~~k. Daycare (Adult and Child)~~
- ~~l. Private clubs and lodges~~
- ~~m. Schools, colleges and universities (public or private)~~

- D. Lot Size Requirements
- | | |
|---|----------------|
| a. Minimum district size: | Not Regulated |
| b. Minimum lot area: | 30,000 sq. ft. |
| c. Minimum lot width: | |
| i. Interior lot – As regulated by the Subdivision Ordinance | |
| ii. Corner lot – As regulated by the Subdivision Ordinance | |
| d. Minimum lot depth: | |
| i. Interior lot – As regulated by the Subdivision Ordinance | |
| ii. Corner lot – As regulated by the Subdivision Ordinance | |
- E. Bulk Regulations
- | | |
|-----------------------------------|--|
| a. Building Height | |
| i. Building Height | 35 feet |
| ii. Public or semi-public housing | 45 feet |
| iii. Cupolas, spires and steeples | 90 ft (Special Permit) |
| iv. Accessory buildings | 16ft (24 ft by special permit for single family) |
| b. Minimum yard requirements | Refer to Subdivision Ordinance |
| i. Front Yard | 20 ft (with frontage and access on existing public road) |
| ii. Side Yard | 20 feet |
| iii. Rear Yard | 25 feet |
- F. Additional Regulations:
- a. Paving must meet minimum standards set by the Planning Board
 - b. All travel-ways and parking shall be constructed with curb and gutter
 - c. All new or upgraded subdivisions or development shall be engineered and designed in accordance with the standards, criteria, and recommendations of NCDOT.
 - d. All uses in the C-C District shall require a site plan.
 - e. Refer to the Flood Damage Prevention Ordinance, where applicable
 - f. Refer to the County Subdivision Ordinance, where applicable
 - g. Refer to Sign Regulations for signage provisions, where applicable
 - h. Refer to the County Mobil Home, Travel Trailers, and Mobile Home Parks and Travel Trailer Parks Ordinance, where applicable
 - i. Refer to the Junk Vehicle Ordinance, where applicable
 - j. Refer to the County Water Regulation Policy, where applicable
 - k. Refer to State and BOCA Building Codes, where applicable
 - l. Refer to Coastal Management Act Regulations, where applicable
 - m. Refer to State Environmental Regulations, where applicable
 - n. Refer to NCDCM General Development Standards, where applicable
 - o. Any subdivision or lot which is proposed to be developed on shrink/swell soils or soils with engineering limitations shall require a geotechnical report to be submitted with the preliminary plat and plans. Such report shall be prepared by a registered professional engineer and shall address the feasibility of development on the subject soils. No subdivision plat or site plan shall be approved for final recordation until the County has reviewed a foundation engineering report.

All recorded plats for lots containing soils with engineering limitations shall bear the following note:

"This lot contains soils which require special engineering design for foundations and structural elements. No structure will be approved for issuance of a building permit until a foundation engineering design prepared by a certified professional engineer has been approved for the proposed structure."

G. Where No Public Sewer System is Available

Sewer Requirements for Commercial Zones Where Municipal System is Not Available

In areas where a municipal sewer system is not available, it is essential to have proper onsite wastewater management to ensure environmental protection, public health, and regulatory compliance. Below are the key sewer requirements for commercial zones in such areas:

1. Site Evaluation and Permitting

- Soil Percolation Test: Conduct a soil test to determine the suitability of the land for onsite wastewater systems, including absorption fields or other treatment technologies.
- Hydrological Study: Assess groundwater table levels to ensure that sewage systems will not contaminate local water supplies.
- Geotechnical Survey: Conduct a study to identify potential issues with soil structure and drainage capacity.
- Permits: Obtain necessary local, state, or federal permits before the installation of any sewer systems. This may include environmental impact assessments.

2. Wastewater Treatment Systems

- Septic Systems: If approved by the local authority, a properly designed and sized septic system may be used for wastewater treatment. This system should include:
 - Septic Tank: A tank designed to allow solids to settle and liquids to flow to a drainage field or other treatment system.
 - Drain Field or Leach Field: A subsurface area where treated effluent is discharged and filtered by the soil.
- Alternative Systems: Depending on local regulations and site conditions, alternative systems such as aerobic treatment units, sand filters, or constructed wetlands may be required.
- Advanced Treatment Units: For businesses with high water usage or more stringent wastewater quality requirements, an advanced treatment system such as a membrane bioreactor or a packaged treatment plant may be necessary.

3. System Design Criteria

- Flow Calculation: A detailed assessment of the facility's wastewater generation, typically based on the type of business (e.g., restaurant, office, manufacturing, etc.), should be conducted to design the appropriate capacity for the system.
- System Sizing: The system must be sized based on projected wastewater flows, ensuring that both peak and average flows are accounted for to avoid overloading the system.

- Effluent Quality Standards: Ensure that effluent from the system meets applicable treatment and discharge quality standards set by environmental regulatory agencies.
- 4. Maintenance and Monitoring
 - Regular Maintenance: Establish a maintenance plan to inspect and pump out septic tanks, clean filters, and check for leaks or damage. Maintenance intervals should be based on system size and usage but generally occur every 3 to 5 years.
 - Monitoring: Implement a monitoring system to track the performance of the wastewater system, ensuring that effluent is being treated adequately and does not pose a risk to the environment.
 - Emergency Overflow Plans: Have an emergency management plan for overflow or system failure, including backup containment or treatment measures to prevent contamination.
- 5. Disposal and Treatment of Solid Waste
 - Solid Waste Disposal: Ensure that any solid waste generated from the treatment system (e.g., septic tank sludge) is regularly removed and disposed of in compliance with local waste management regulations.
 - Industrial Waste: If the commercial facility produces significant industrial waste (e.g., chemicals, oils), separate treatment or disposal methods may be required to prevent contamination of the wastewater system.
- 6. Septic Tank and System Installation
 - Construction Standards: All systems must be designed and constructed following local building codes and health regulations to ensure safety and proper function.
 - Location Requirements: The septic system and drain fields should be located at a sufficient distance from wells, water bodies, and other sensitive areas to avoid contamination.
 - System Accessibility: The system must be accessible for maintenance, inspection, and emergency response.
- 7. Discharge to Surface Water or Soil
 - Effluent Discharge: Discharging treated effluent into surface waters or directly into the soil must comply with local environmental regulations regarding effluent quality, including limits on BOD (biochemical oxygen demand), TSS (total suspended solids), nitrogen, phosphorus, and pathogens.
 - Buffer Zones: Maintain appropriate buffer zones between discharge points and sensitive ecosystems or public water supplies.
- 8. Alternative Solutions
 - Graywater Recycling: Encourage or require the reuse of treated graywater (from sinks, showers, etc.) for irrigation or non-potable uses, where feasible.
 - Rainwater Harvesting: In some areas, rainwater harvesting systems may be used to supplement water supply and reduce strain on wastewater systems.
- 9. Health and Safety Compliance
 - Air and Odor Control: Ensure that systems are designed to prevent or minimize the release of odors or hazardous gases such as methane or hydrogen sulfide, particularly in commercial settings.

- Public Health Standards: Ensure that the system complies with all local health department regulations, including distance from drinking water sources and proper sewage disposal practices to prevent contamination of local water supplies.
- 10. Inspection and Compliance
- Inspections: Periodic inspections by local health or environmental authorities to ensure that the system is functioning properly.
- Regulatory Compliance: Compliance with all local, state, and federal wastewater treatment and environmental standards is mandatory. This includes reporting, permits, and documentation of all relevant activities.

In areas where a municipal sewer system is not available, it is essential to have proper onsite wastewater management to ensure environmental protection, public health, and regulatory compliance. Below are the key sewer requirements for commercial zones in such areas:

1. Site Evaluation and Permitting

- **Soil Percolation Test:** Conduct a soil test to determine the suitability of the land for onsite wastewater systems, including absorption fields or other treatment technologies.
- **Hydrological Study:** Assess groundwater table levels to ensure that sewage systems will not contaminate local water supplies.
- **Geotechnical Survey:** Conduct a study to identify potential issues with soil structure and drainage capacity.
- **Permits:** Obtain necessary local, state, or federal permits before the installation of any sewer systems. This may include environmental impact assessments.

2. Wastewater Treatment Systems

- **Septic Systems:** If approved by the local authority, a properly designed and sized septic system may be used for wastewater treatment. This system should include:
 - **Septic Tank:** A tank designed to allow solids to settle and liquids to flow to a drainage field or other treatment system.
 - **Drain Field or Leach Field:** A subsurface area where treated effluent is discharged and filtered by the soil.
- **Alternative Systems:** Depending on local regulations and site conditions, alternative systems such as aerobic treatment units, sand filters, or constructed wetlands may be required.
- **Advanced Treatment Units:** For businesses with high water usage or more stringent wastewater quality requirements, an advanced treatment system such as a membrane bioreactor or a packaged treatment plant may be necessary.

3. System Design Criteria

- **Flow Calculation:** A detailed assessment of the facility's wastewater generation, typically based on the type of business (e.g., restaurant, office, manufacturing, etc.), should be conducted to design the appropriate capacity for the system.
- **System Sizing:** The system must be sized based on projected wastewater flows, ensuring that both peak and average flows are accounted for to avoid overloading the system.
- **Effluent Quality Standards:** Ensure that effluent from the system meets applicable treatment and discharge quality standards set by environmental regulatory agencies.

4. Maintenance and Monitoring

- **Regular Maintenance:** Establish a maintenance plan to inspect and pump out septic tanks, clean filters, and check for leaks or damage. Maintenance intervals should be based on system size and usage but generally occur every 3 to 5 years.
- **Monitoring:** Implement a monitoring system to track the performance of the wastewater system, ensuring that effluent is being treated adequately and does not pose a risk to the environment.
- **Emergency Overflow Plans:** Have an emergency management plan for overflow or system failure, including backup containment or treatment measures to prevent contamination.

5. Disposal and Treatment of Solid Waste

- **Solid Waste Disposal:** Ensure that any solid waste generated from the treatment system (e.g., septic tank sludge) is regularly removed and disposed of in compliance with local waste management regulations.
- **Industrial Waste:** If the commercial facility produces significant industrial waste (e.g., chemicals, oils), separate treatment or disposal methods may be required to prevent contamination of the wastewater system.

6. Septic Tank and System Installation

- **Construction Standards:** All systems must be designed and constructed following local building codes and health regulations to ensure safety and proper function.

- **Other Sensitive Areas:** Avoid sensitive areas to avoid contamination.
- **System Accessibility:** The system must be accessible for maintenance, inspection, and emergency response.

7. Discharge to Surface Water or Soil

- **Effluent Discharge:** Discharging treated effluent into surface waters or directly into the soil must comply with local environmental regulations regarding effluent quality, including limits on BOD (biochemical oxygen demand), TSS (total suspended solids), nitrogen, phosphorus, and pathogens.
- **Buffer Zones:** Maintain appropriate buffer zones between discharge points and sensitive ecosystems or public water supplies.

8. Alternative Solutions

- **Graywater Recycling:** Encourage or require the reuse of treated graywater (from sinks, showers, etc.) for irrigation or non-potable uses, where feasible.
- **Rainwater Harvesting:** In some areas, rainwater harvesting systems may be used to supplement water supply and reduce strain on wastewater systems.

9. Health and Safety Compliance

- **Air and Odor Control:** Ensure that systems are designed to prevent or minimize the release of odors or hazardous gases such as methane or hydrogen sulfide, particularly in commercial settings.
- **Public Health Standards:** Ensure that the system complies with all local health department regulations, including distance from drinking water sources and proper sewage disposal practices to prevent contamination of local water supplies.

10. Inspection and Compliance

- **Inspections:** Periodic inspections by local health or environmental authorities to ensure that the system is functioning properly.
- **Regulatory Compliance:** Compliance with all local, state, and federal wastewater treatment and environmental standards is mandatory. This includes reporting, permits, and documentation of all relevant activities.



RESOLUTION 2025-005

A RESOLUTION OF THE WASHINGTON COUNTY BOARD OF COMMISSIONERS APPROVING A TEXT AMENDMENT TO ARTICLE 3(B) (CORRIDOR COMMERCIAL DISTRICT) OF THE WASHINGTON COUNTY ZONING ORDINANCE

WHEREAS, the Washington County Zoning Ordinance establishes zoning districts and regulations to guide orderly growth and development within the county; and

WHEREAS, Article 3(B) (Corridor Commercial District) of the County Zoning Ordinance has been reviewed and proposed modifications have been made, as set forth in the attached amendment; and

WHEREAS, the Washington County Planning Board conducted a duly noticed public hearing on the proposed amendments, considered public input, and carefully reviewed the modifications; and

WHEREAS, the Washington County Planning Board, upon deliberation, has unanimously recommended that the Board of Commissioners approve the proposed amendments to Article 3(B) (Corridor Commercial District) of the County Zoning Ordinance; and

WHEREAS, the Washington County Board of Commissioners also conducted a duly noticed public hearing on the proposed amendments, considered public input, and carefully reviewed the modifications; and

WHEREAS, the Washington County Board of Commissioners finds that the proposed amendments are consistent with the goals and objectives of the Washington County Comprehensive Land Use Plan and further the county's vision for balanced development, economic growth, and responsible land use planning; and

WHEREAS, the Washington County Board of Commissioners has determined that approval of the proposed amendments serves the best interests of the citizens of Washington County and promotes the health, safety, and general welfare of the community;

NOW, THEREFORE, BE IT RESOLVED by the Washington County Board of Commissioners that:

1. The amendments to Article 3(B) (Corridor Commercial District) of the Washington County Zoning Ordinance, as set forth in the attached document, are hereby approved and adopted.

2. The Board of Commissioners finds that the approved amendments are consistent with the Washington County Comprehensive Land Use Plan.
3. This resolution shall be effective upon its adoption.

ADOPTED this ____ day of _____ 2025.

Carol V. Phelps, Chair
Washington County Board of Commissioners

ATTEST:

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

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 6

DATE: April 7, 2025

ITEM: Public Hearing—Request for Change in Zoning Classification, Mr. Allen Pittman, Planning/Safety

SUMMARY EXPLANATION:

The Washington County Planning Board held a second public hearing at their meeting on March 20, 2025.

The second hearing was to consider a request from Mr. Gary Haraguchi on behalf of Bethany Acres, to change the zoning classification from R-A, Rural Area Single Family Residential to Corridor Commercial /Retail Commercial for Parcel number 6787.00-49-3872; 31.28 acres to establish a commercial fishing tackle store, with a warehouse/drive through coffee/boat rigging/RV and Boat storage facility (no storage units).

In order for this application to meet the zoning requirement, the text amendments in the previous public hearing held tonight will have to be adopted by the Board of Commissioners. The Planning Board approved unanimously to recommend this application for a zoning classification change to be approved, pending the outcome of the text amendment.

Attached is information from the Planning Board.

January 28, 2025

Planning Department
124 E. Water Street
Plymouth, NC 27962

Rezoning Letter Of Intent

Location of Property: TBD US Hwy 64 E, Plymouth, NC
Parcel No. 6787.00-49-3872

To Whom It May Concern,

The property owner would like to rezone the following (see attached map):

Northwest (Silver) - Commercial; Fishing Tackle Store/Warehouse/Drive Through
Coffee/Boat Rigging (install electronics). RV/Boat storage (Blue) no storage units, possibly
4-6 covered parking spaces

Southwest (Pink/Chartreuse) - 4.9 acres residential; parcel split

East (Red) - rezone to commercial; no current plans

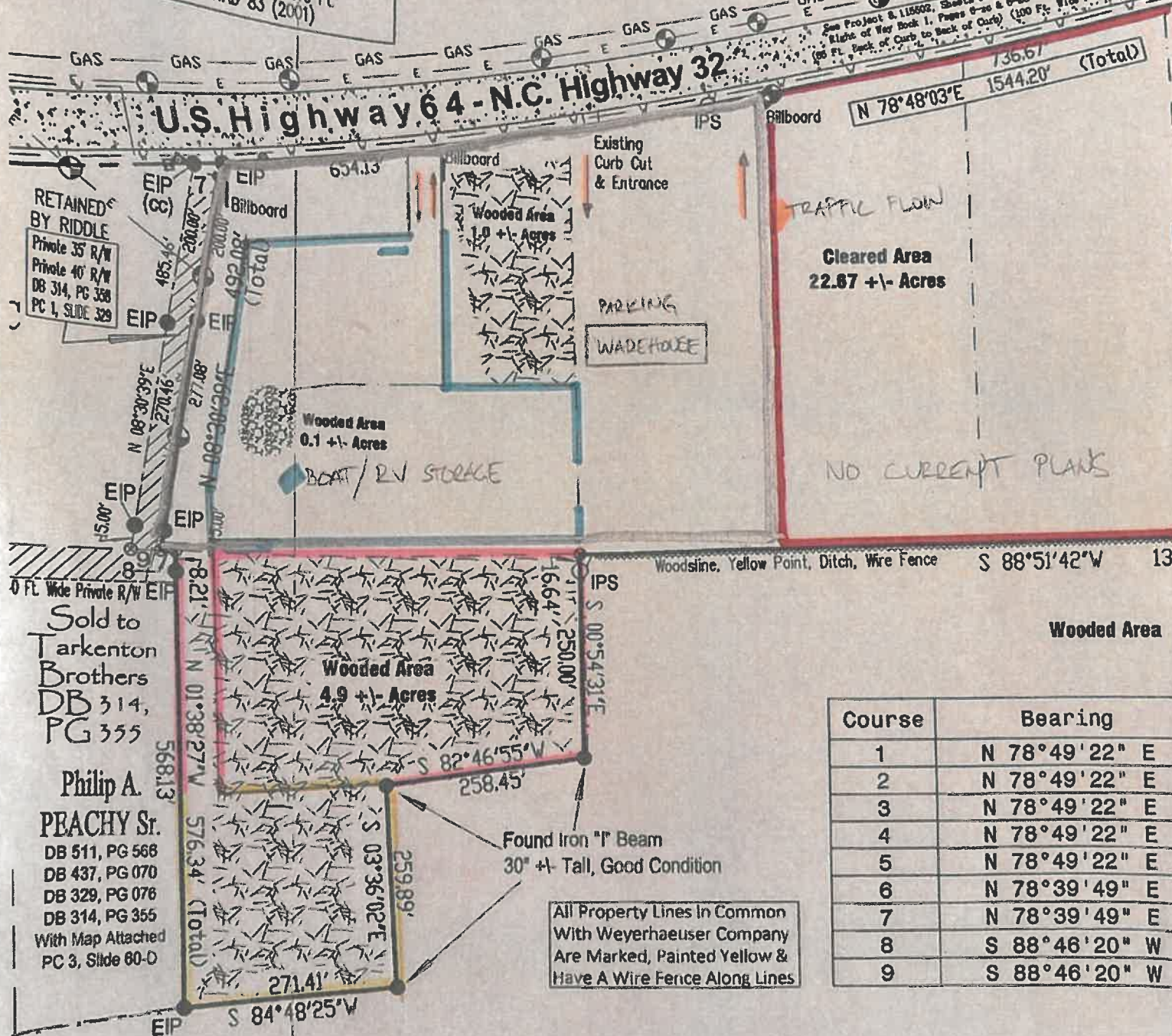
Thank you for your consideration,
Gary Haraguchi
gharaguchi@yahoo.com
510-299-7866

School
City School
Action)

1 1/4" Diameter = Found Iron Pipe 509.17"
Diameter x Buried 12"
(PC 1, Slide 329)
N = 780,112.45 FL
E = 2,683,626.10 FL
NAD 83 (2001)

WASHINGTON COUNTY GEOGRAPHIC INFORMATION SYSTEMS MAP SHOWS THIS PARCEL IN PLYMOUTH TOWNSHIP,
HOWEVER TAX RECORDS AND OLD DEEDS AND MAPS SHOW LEES MILL TOWNSHIP.

See Project 8, 115502, Sheets 30 & 31 Dated: 11 July 1988
Right of Way Book 1, Pages 0-20 & 0-24 - DB 304, PG 780
(100 Ft. Wide Public R/W)
(25 Ft. Back of Curb to Back of Curb)



RETAINED BY RIDDLE
Private 35' R/W
Private 40' R/W
DB 314, PG 358
PC 1, SLIDE 329

Sold to
Tarkenton
Brothers
DB 314,
PG 355

Philip A.
PEACHY Sr.
DB 511, PG 568
DB 437, PG 070
DB 329, PG 076
DB 314, PG 355
With Map Attached
PC 3, Slide 80-D

Course	Bearing
1	N 78°49'22" E
2	N 78°49'22" E
3	N 78°49'22" E
4	N 78°49'22" E
5	N 78°49'22" E
6	N 78°39'49" E
7	N 78°39'49" E
8	S 88°46'20" W
9	S 88°46'20" W

All Property Lines In Common
With Weyerhaeuser Company
Are Marked, Painted Yellow &
Have A Wire Fence Along Lines

**WASHINGTON COUNTY PLANNING AND SAFETY
PETITION FOR ZONING CHANGE/AMENDMENT OF ZONING ORDINANCE**

Application No. 01-28-2025

Date of Application 1/28/25

I, the undersigned owner of the property indicated do hereby petition the Washington County Planning Department:

Change the Zoning Classification from AG/RESIDENTIAL to COMMERCIAL

Amend the Zoning Ordinance, Section _____
(Attach a copy of proposed amendments)

Location of Property: TBD US HWY 64 E, PLYMOUTH, NC 27962
 Tax Parcel No. 6787.00-49-3872 Acres 31.37
 Present Use of Property AGRICULTURAL/RESIDENTIAL
 Reasons for Change RETAIL SALES/WAREHOUSE; DRIVE THRU COFFEE

Name(s) and Address (es) of all property owners included within the area requested to be rezoned and all adjacent property owners:

Name	Address


Evidence that (1) the proposed amendment is in the interest of the general public and not solely to the benefit of the applicant's property, and (2) none of the uses permitted in the proposed zoning district shall adversely affect property values or the health, safety, morals, or general welfare of the residents of the area.

I, hereby authorize County representatives to display notice of this request on my property and to have access to the property during reasonable hours.

Person Representing Application:

Name: TIM ESOLEN
 Address: 120 ADAMS ST. PO. BOX 1007
PLYMOUTH, NC 27962
 Telephone: (252) 793-1349

Signature of the Property Owner (s):

Name: GARY HARAGUCHI 
 Address: 4724 KINGDOM DR
MURFRESBORO, TN 37129
 Telephone: (510) 299-7866

The Planning Board recommends that this request be (approved / denied) for the following reason(s):

(Vote _____ Approved, _____ Disapproved)

This application must be presented to the Washington County Planning Department and be accompanied by a \$ 150.00 fee payable to the County of Washington. Petitioner must attach metes and bounds description of property and a sketch showing adjacent lots.



Martin-Tyrrell-Washington



DISTRICT HEALTH

Public Health
Prevent. Promote. Protect.

Wes Gray, MPA, MPH, Health Director

252.793.3023 (p) • 252.791.3108 (f) • mtwdistricthealth.org

PIN: N/A

Permit Number: N/A

IMPROVEMENT PERMIT

A building permit cannot be issued with only an Improvement Permit

ISSUED TO: Gary Haraguchi
ADDRESS: 4724 Kingdom Dr.
Murfreesboro, TN 37128

PROPERTY LOCATION: US Hwy 64 E.
Plymouth, NC 27962
Parcel 6787.00-49-3872

New Repair Expansion

Site Improvements required prior to Construction Authorization Issuance:

Type of Structure: 4-Employee fishing retail warehouse

Proposed Wastewater System Type: Any

Projected Daily Flow: 240 GPD

Number of bedrooms: 0 Maximum Number of Occupants: 0

Basement Yes No

Pump Required: Yes No May be required based upon final location and elevations of facilities.

Type of Water Supply: **Public** Permit valid for: Five years
 No expiration

Permit conditions: **See Construction Authorization**

Authorized State Agent: *Mitchell E. Atkins* REHS December 20, 2024

See Attached Site Sketch

The issuance of this permit by the Health Department in no way guarantees the issuance of other permits. The permit holder is responsible for checking with appropriate governing bodies in meeting their requirements. This site is subject to revocation if the site plan, plat, or the intended use changes. The Improvement Permit shall not be affected by a change in ownership of the site. This permit is subject to compliance with the provisions of the Laws and Rules for Sewage Treatment and Disposal and to conditions of this permit.

Martin County
210 W. Liberty St.
Williamston, NC 27892
252.793.1619

Tyrrell County
408 Bridge St
Columbia, NC 27925
252.793.1750

Washington County
198 Hwy. 45 North
Plymouth, NC 27962
252.793.3023



Martin-Tyrrell-Washington



Public Health
Prevent. Promote. Protect

DISTRICT HEALTH

Wes Gray, MPA, MPH, Health Director

252.793.3023 (p) • 252.791.3108 (f) • mtwdistricthealth.org

CONSTRUCTION AUTHORIZATION (Required for Building Permit)

The construction and installation requirements of Rules .1950, .1952, .1954, .1955, .1956, .1957, .1958, and .1959 are incorporated by reference into this permit and shall be met. Systems shall be installed in accordance with the attached system layout.

ISSUED TO: Gary Haraguchi **PROPERTY LOCATION:** US Hwy 64 E. Plymouth, NC
ADDRESS: 4724 Kingdom Dr. Parcel 6787.0049-3872
Murfreesboro, TN 37128

Facility Type: **4-employee fishing retail warehouse**

New Expansion Repair
Basement? Yes No Basement Fixtures? Yes No
Type of Wastewater System** Accepted (Initial) Wastewater Flow: **240 GPD**
(See note below, if applicable)
Accepted (Repair)

Installation Requirements/Conditions

Septic Tank Size: **1,000** gallons
Pump Tank Size 1,000 gallons. Pump requirements: ___ ft. TDH vs. ___ GPM.

Total Trench Length: **150 feet** Maximum Trench Depth of: **24 inches**
Trench Spacing: 9 Feet on Center. Soil Cover: 6 inches minimum.
Aggregate Depth: 6 inches above pipe, 6 inches below pipe, 12 inches total
Trench bottoms shall be level to +/- 1/4" in all directions. Maximum soil cover shall not exceed 36" above trench bottom.

Conditions:

****If applicable:**
I understand the system type specified is different from the type specified on the application. I accept the specifications of this permit.

Owner/Legal Representative Signature: _____ Date: _____

This Construction Authorization is subject to revocation if the site plan, plat, or the intended use changes. The Construction Authorization shall not be transferred when there is a change in ownership of the site. This Construction Authorization is subject to compliance with the provisions of the Laws and Rules for Sewage Treatment and Disposal and to the conditions of this permit.

Authorized State Agent: Mitchell E. Patton, REHS Date of Issuance: **12-20-2024**
See Attached site sketch

Construction Authorization Expiration Date: **12-20-2029**
PAGE 1 OF 2

Martin County
210 W Liberty St.
Williamston, NC 27892
252.793.1619

Tyrrell County
408 Bridge St.
Columbia, NC 27825
252.793.1750

Washington County
198 Hwy. 45 North
Plymouth, NC 27962
252.793.3023

Site Sketch

PIN: N/A Permit Number: N/A

Improvement Permit Construction Authorization

Gary Haraguchi
Applicant's Name

US Hwy 64 E. Plymouth, NC, Parcel 6787.00-49-3872
Subdivision/Section/Lot Number

Michael E. Petrus BEHS
Authorized State Agent

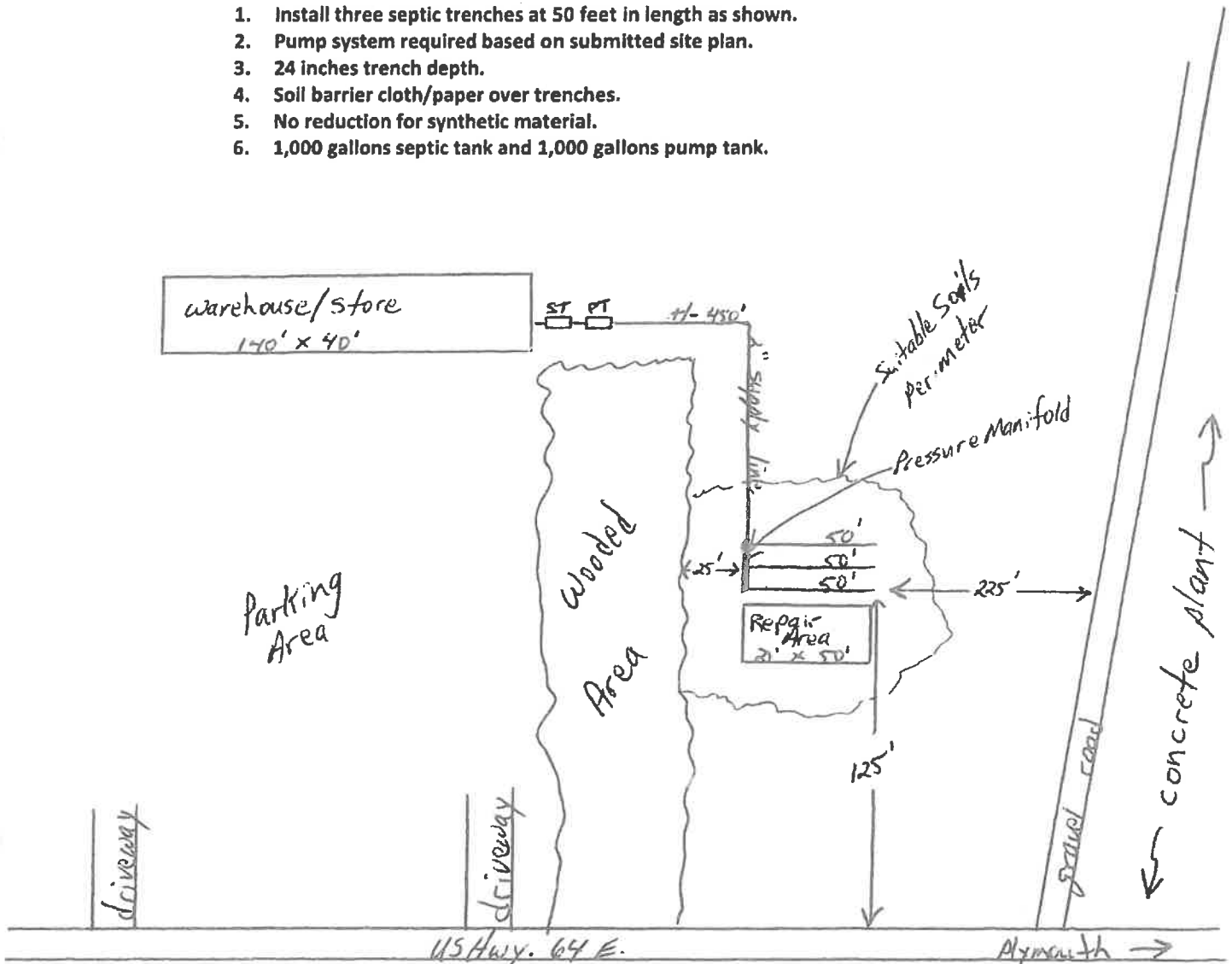
12-20-2024
Date

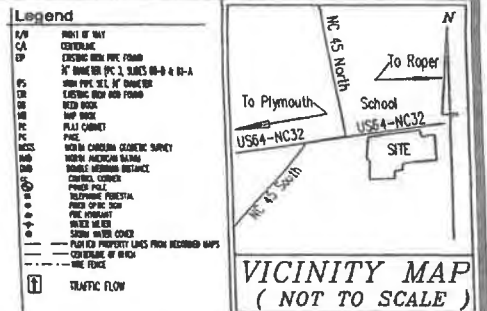
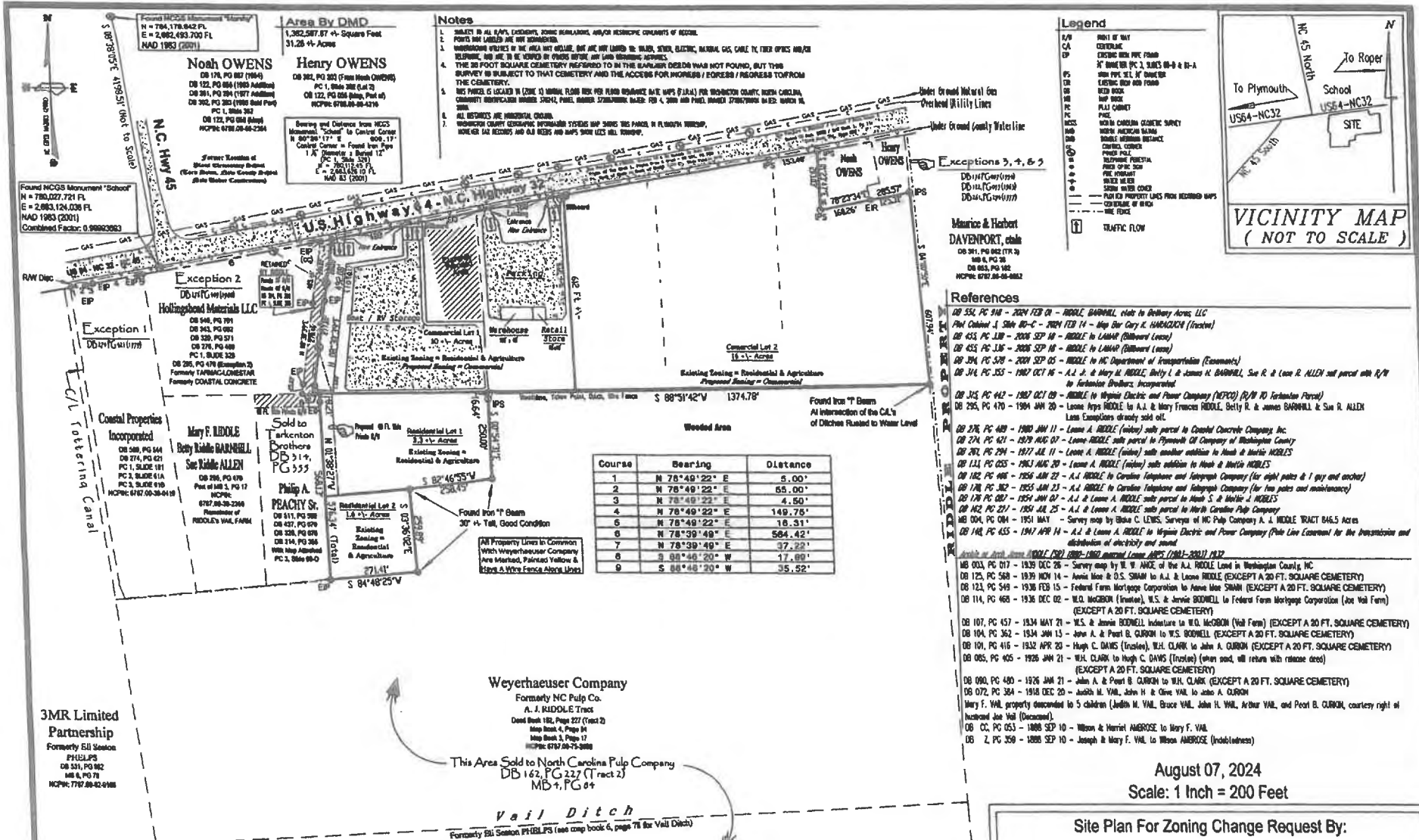
System components represent approximate contours only. The contractor must flag the system prior to beginning the installation to ensure that the proper grade is maintained.

Scale = no scale

Conditions:

1. Install three septic trenches at 50 feet in length as shown.
2. Pump system required based on submitted site plan.
3. 24 inches trench depth.
4. Soil barrier cloth/paper over trenches.
5. No reduction for synthetic material.
6. 1,000 gallons septic tank and 1,000 gallons pump tank.





Exceptions 3, 4, & 5

DB 117, PG 1004
DB 114, PG 1010
DB 114, PG 1011

Maurice & Harriet DAVENPORT, et al
DB 91, PG 827 R 3
MB 4, PG 28
DB 853, PG 182
NCPN: 6787-28-08-082

- References**
- DB 554, PG 518 - 2024 FEB 01 - RIDGLE BARNWELL, et al to Bethany Acres, LLC
 - Plat Cabinet 3, Side 80-C - 2024 FEB 14 - Map for Gary K. HARAGUCHI (Trustee)
 - DB 455, PG 138 - 2024 SEP 18 - RIDGLE to LAMAR (Full and Complete)
 - DB 455, PG 138 - 2024 SEP 18 - RIDGLE to LAMAR (Full and Complete)
 - DB 394, PG 578 - 2024 SEP 05 - RIDGLE to NC Department of Transportation (Easements)
 - DB 316, PG 355 - 1987 OCT 16 - A. J. & Mary A. RIDGLE, Betty L. & James H. BARNWELL, Sue R. & Lane R. ALLEN and parcel with R/W to Litchfield Brothers, Incorporated
 - DB 315, PG 442 - 1987 OCT 09 - RIDGLE to Virginia Electric and Power Company (NCPN R/W to Litchfield Parcel)
 - DB 295, PG 470 - 1994 JAN 20 - Leona Arpa RIDGLE to A. J. & Mary Frances RIDGLE, Betty R. & James BARNWELL & Sue R. ALLEN Less Easements already sold out.
 - DB 276, PG 489 - 1980 JAN 11 - Leona A. RIDGLE (widow) sole parcel to Coastal Concrete Company, Inc.
 - DB 274, PG 421 - 1979 AUG 07 - Leona RIDGLE sole parcel to Plymco of Company of Washington County
 - DB 261, PG 294 - 1977 JUL 11 - Leona A. RIDGLE (widow) sole parcel to Heath & Martin J. RIDGLES
 - DB 133, PG 055 - 1963 AUG 22 - Leona A. RIDGLE (widow) sole addition to Heath & Martin J. RIDGLES
 - DB 182, PG 408 - 1956 JUN 22 - A. J. RIDGLE to Carolina Telephone and Telegraph Company (for eight poles & 1 guy and anchor)
 - DB 178, PG 382 - 1955 JAN 23 - A. J. RIDGLE to Carolina Telephone and Telegraph Company (for two poles and maintenance)
 - DB 176, PG 087 - 1954 JAN 07 - A. J. & Leona A. RIDGLE sole parcel to Heath & Martin J. RIDGLES
 - DB 162, PG 277 - 1954 JAN 25 - A. J. & Leona A. RIDGLE sole parcel to North Carolina Pulp Company
 - MB 004, PG 084 - 1951 MAY 1 - Survey map by Blake C. LEWIS, Surveyor of NC Pulp Company A. J. RIDGLE TRACT 846.5 Acres
 - DB 148, PG 455 - 1947 APR 14 - A. J. & Leona A. RIDGLE to Virginia Electric and Power Company (Pole Line Easement for the Installation and Maintenance of electric lines only)
 - MB 003, PG 017 - 1939 DEC 26 - Survey map by W. W. ANGE of the A. J. RIDGLE Land in Washington County, NC
 - DB 125, PG 588 - 1939 NOV 14 - Annie Mae & O.S. SMITH to A. J. & Leona RIDGLE (EXCEPT A 20 FT. SQUARE CEMETERY)
 - DB 123, PG 549 - 1938 FEB 15 - Federal Farm Mortgage Corporation to Annie Mae SMITH (EXCEPT A 20 FT. SQUARE CEMETERY)
 - DB 114, PG 468 - 1936 DEC 02 - W.O. MCGIBON (Trustee), W.S. & Jennie BODWELL to Federal Farm Mortgage Corporation (Joe Vail Farm) (EXCEPT A 20 FT. SQUARE CEMETERY)
 - DB 107, PG 457 - 1934 MAY 21 - W.S. & Jennie BODWELL to W.O. MCGIBON (Vail Farm) (EXCEPT A 20 FT. SQUARE CEMETERY)
 - DB 104, PG 362 - 1934 JAN 13 - John A. & Pearl B. GURDON to W.S. BODWELL (EXCEPT A 20 FT. SQUARE CEMETERY)
 - DB 101, PG 416 - 1932 APR 20 - Hugh C. DAVIS (Trustee), W.H. CLARK to John A. GURDON (EXCEPT A 20 FT. SQUARE CEMETERY)
 - DB 085, PG 405 - 1926 JAN 21 - W.H. CLARK to Hugh C. DAVIS (Trustee) (when paid, will return with release deed) (EXCEPT A 20 FT. SQUARE CEMETERY)
 - DB 080, PG 480 - 1926 JAN 21 - John A. & Pearl B. GURDON to W.H. CLARK (EXCEPT A 20 FT. SQUARE CEMETERY)
 - DB 072, PG 384 - 1918 DEC 20 - Judith M. VAIL, John H. & Olive VAIL to John A. GURDON
 - Mary F. VAIL property descended to 5 children (Judith M. VAIL, Bruce VAIL, John H. VAIL, Arthur VAIL, and Peat B. GURDON, courtesy right of husband Joe Vail (Deceased).
 - DB CC, PG 053 - 1888 SEP 10 - Wilson & Harriet AMERSE to Mary F. VAIL
 - DB 2, PG 359 - 1888 SEP 10 - Joseph & Mary F. VAIL to Wilson AMERSE (Indebtedness)

August 07, 2024
Scale: 1 Inch = 200 Feet

Site Plan For Zoning Change Request By:

Bethany Acres, LLC

Lees Mill Township - Washington County, North Carolina
TIMOTHY J. SOLEN
PROFESSIONAL LAND SURVEYOR L-3365
105 HILLARD DRIVE
PLYMOUTH, NORTH CAROLINA 27962
PHONE: (252) 793-1349 2016Zoning



Site Plan Only
STATE OF NORTH CAROLINA, WASHINGTON COUNTY

I, Timothy J. SOLEN, County Clerk, do hereby certify that this site plan was drawn and approved by appropriate officials and duly recorded in the public records of Washington County, North Carolina, on this 7th day of August, A.D. 2024.

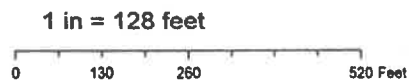
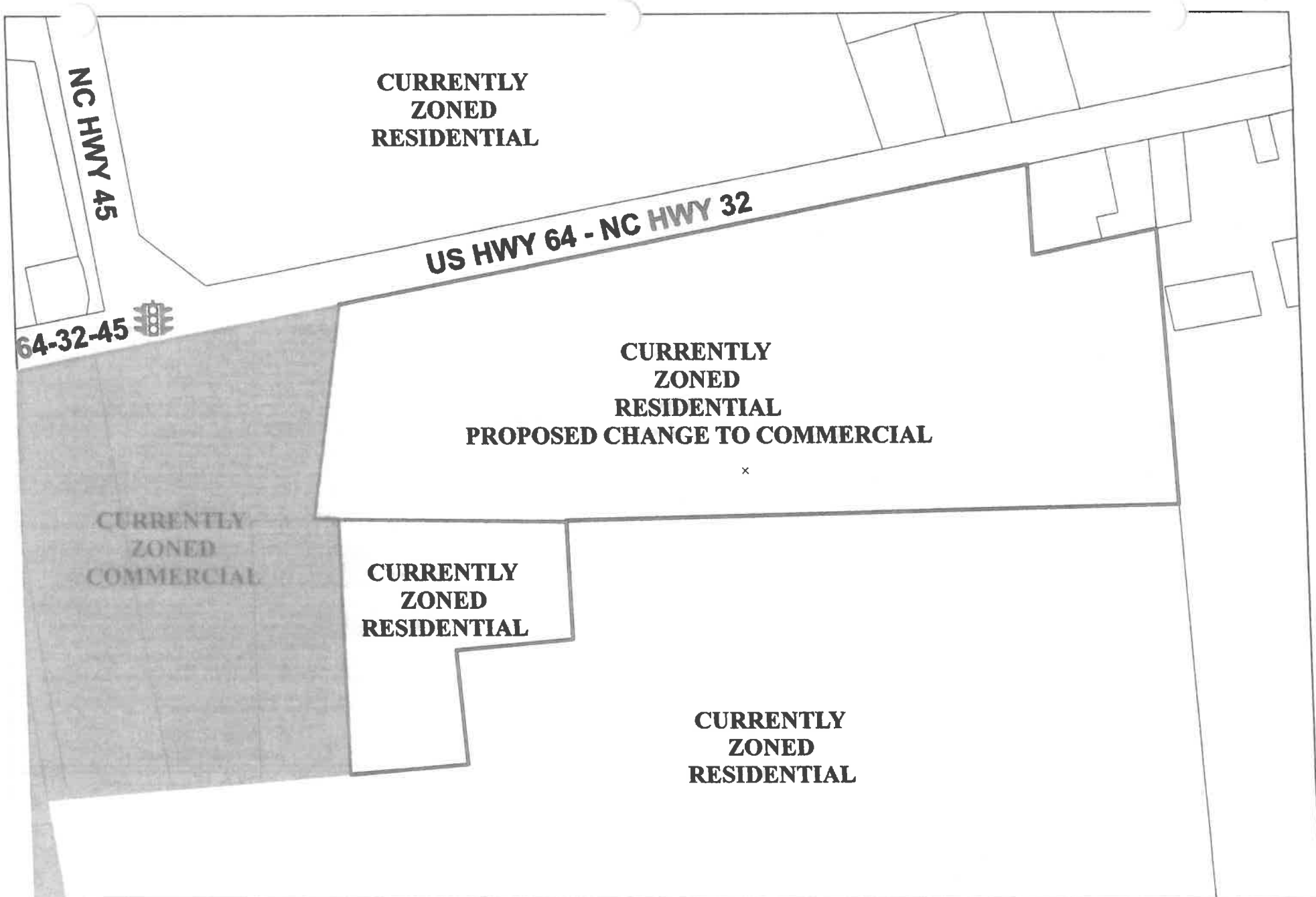
Timothy J. SOLEN - Professional Land Surveyor - License Number L-3365

PRELIMINARY, NOT FOR RECORDATION, RESALE, OR CONVEYANCE FOR REVIEW ONLY

The outside perimeter is from a survey by me and shown on a map prepared by me on February 14, 2024 and Revised: February 16, 2024 for Gary K. HARAGUCHI (Trustee) THE GARY K. HARAGUCHI SEPARATE PROPERTY LIVING TRUST LIA dated January 12, 2017 Of a Parcel of Land Currently Standing in the Names of: Henry Frances RIDGLE (widow) Betty Riddle BARNWELL, and Harbord James Henry BARNWELL. And Sue Riddle ALLEN (widow) Sue Riddle ALLEN (widow) is now deceased (1937-2024 Apr 18) and recorded in the office of the Register of Deeds of Washington County, North Carolina in Plat Cabinet 3, Side 080 C (www.washingtoncountync.gov).

ALL OTHER LINES ARE ONLY DRAWN OR PLOTTED WITHOUT THE BENEFIT OF AN ACTUAL FIELD SURVEY AT THIS TIME. ONCE THE ZONING PROCESS (IF APPROVED) COMPLETES THEN THE DIVISIONS WILL BE SURVEYED.

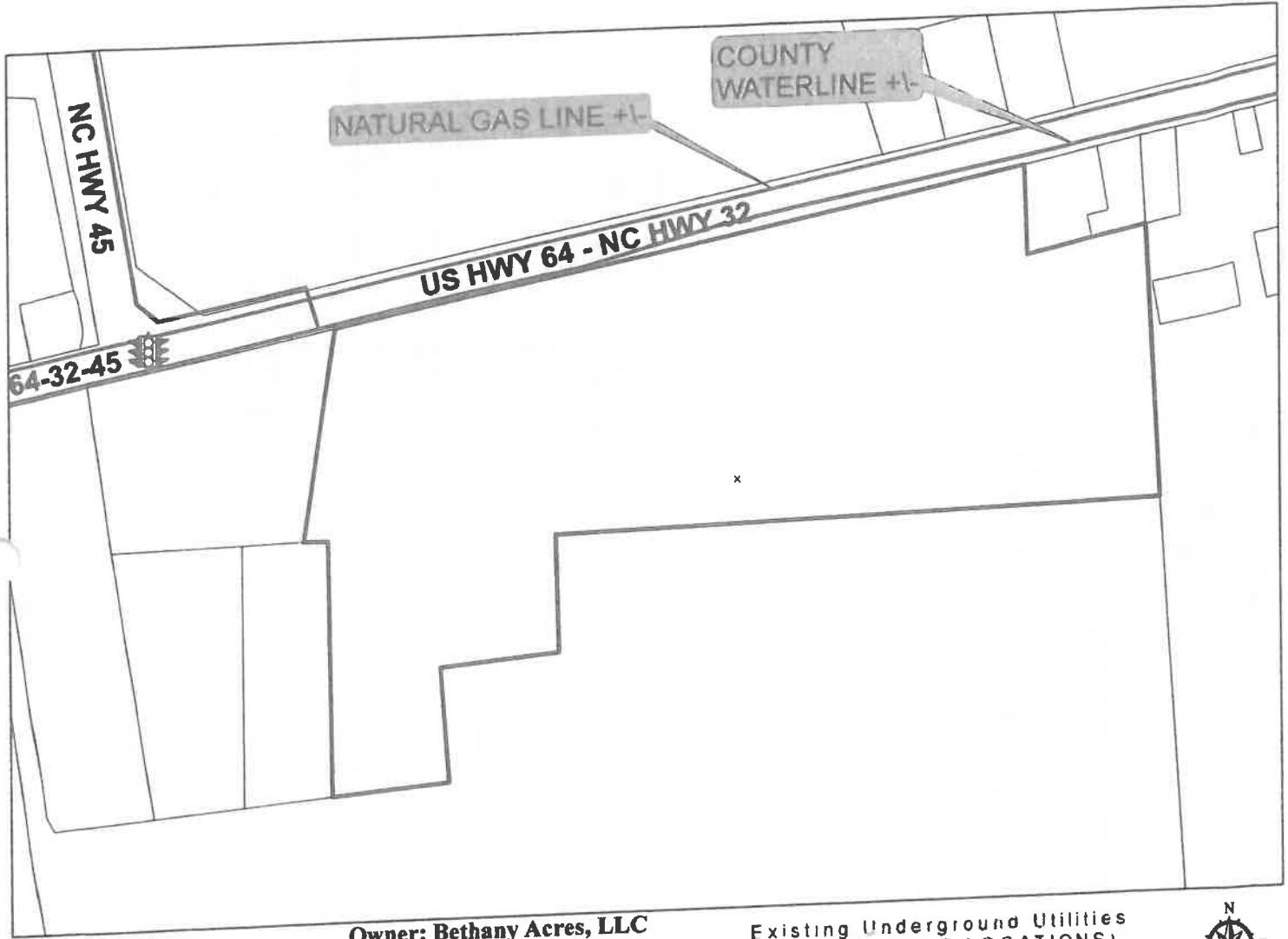
Timothy J. Soles, Professional Land Surveyor, L-3365 Date



Owner: Bethany Acres, LLC
Parcel ID Number: 6787.00-49-3872
Deed Book 551, Page 918
Plat Cabinet 3, Slide 80-C

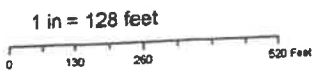
Current County Zoning

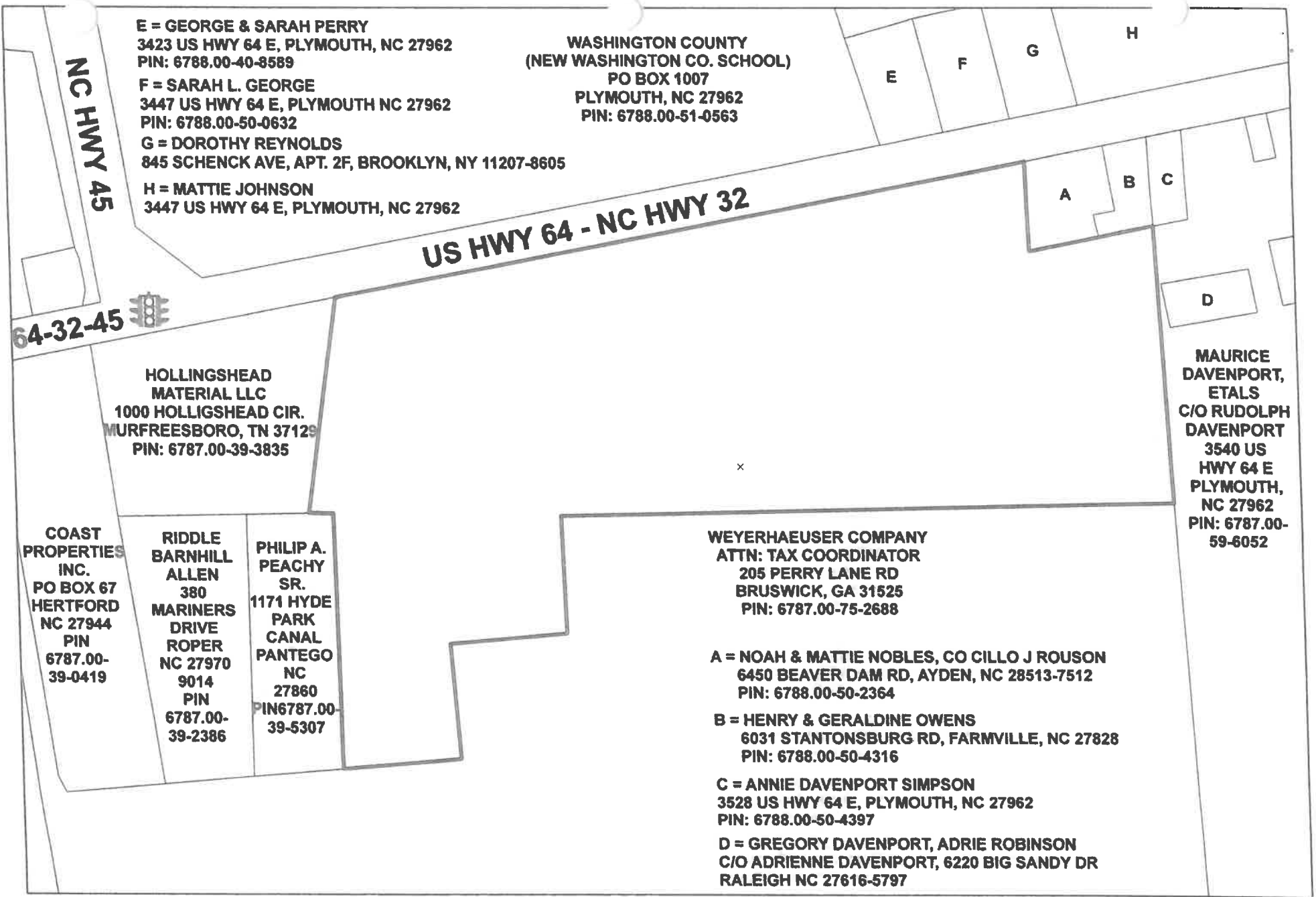




Owner: Bethany Acres, LLC
Parcel ID Number: 6787.00-49-3872
Deed Book 551, Page 918
Plat Cabinet 3, Slide 80-C

Existing Underground Utilities
(APPROXIMATE LOCATIONS)
THERE MAY BE OTHERS
TO BE VERIFIED





E = GEORGE & SARAH PERRY
 3423 US HWY 64 E, PLYMOUTH, NC 27962
 PIN: 6788.00-40-8589

F = SARAH L. GEORGE
 3447 US HWY 64 E, PLYMOUTH NC 27962
 PIN: 6788.00-50-0632

G = DOROTHY REYNOLDS
 845 SCHENCK AVE, APT. 2F, BROOKLYN, NY 11207-8605

H = MATTIE JOHNSON
 3447 US HWY 64 E, PLYMOUTH, NC 27962

WASHINGTON COUNTY
 (NEW WASHINGTON CO. SCHOOL)
 PO BOX 1007
 PLYMOUTH, NC 27962
 PIN: 6788.00-51-0563

NC HWY 45

US HWY 64 - NC HWY 32

64-32-45

HOLLINGSHEAD MATERIAL LLC
 1000 HOLLIGSHEAD CIR.
 MURFREESBORO, TN 37129
 PIN: 6787.00-39-3835

COAST PROPERTIES INC.
 PO BOX 67
 HERTFORD NC 27944
 PIN 6787.00-39-0419

RIDDLE BARNHILL ALLEN
 380 MARINERS DRIVE
 ROPER NC 27970
 9014 PIN
 6787.00-39-2386

PHILIP A. PEACHY SR.
 1171 HYDE PARK CANAL
 PANTEGO NC 27860
 PIN 6787.00-39-5307

WEYERHAEUSER COMPANY
 ATTN: TAX COORDINATOR
 205 PERRY LANE RD
 BRUSWICK, GA 31525
 PIN: 6787.00-75-2688

MAURICE DAVENPORT, ETALS
 C/O RUDOLPH DAVENPORT
 3540 US HWY 64 E
 PLYMOUTH, NC 27962
 PIN: 6787.00-59-6052

A = NOAH & MATTIE NOBLES, CO CILLO J ROUSON
 6450 BEAVER DAM RD, AYDEN, NC 28513-7512
 PIN: 6788.00-50-2364

B = HENRY & GERALDINE OWENS
 6031 STANTONSBURG RD, FARMVILLE, NC 27828
 PIN: 6788.00-50-4316

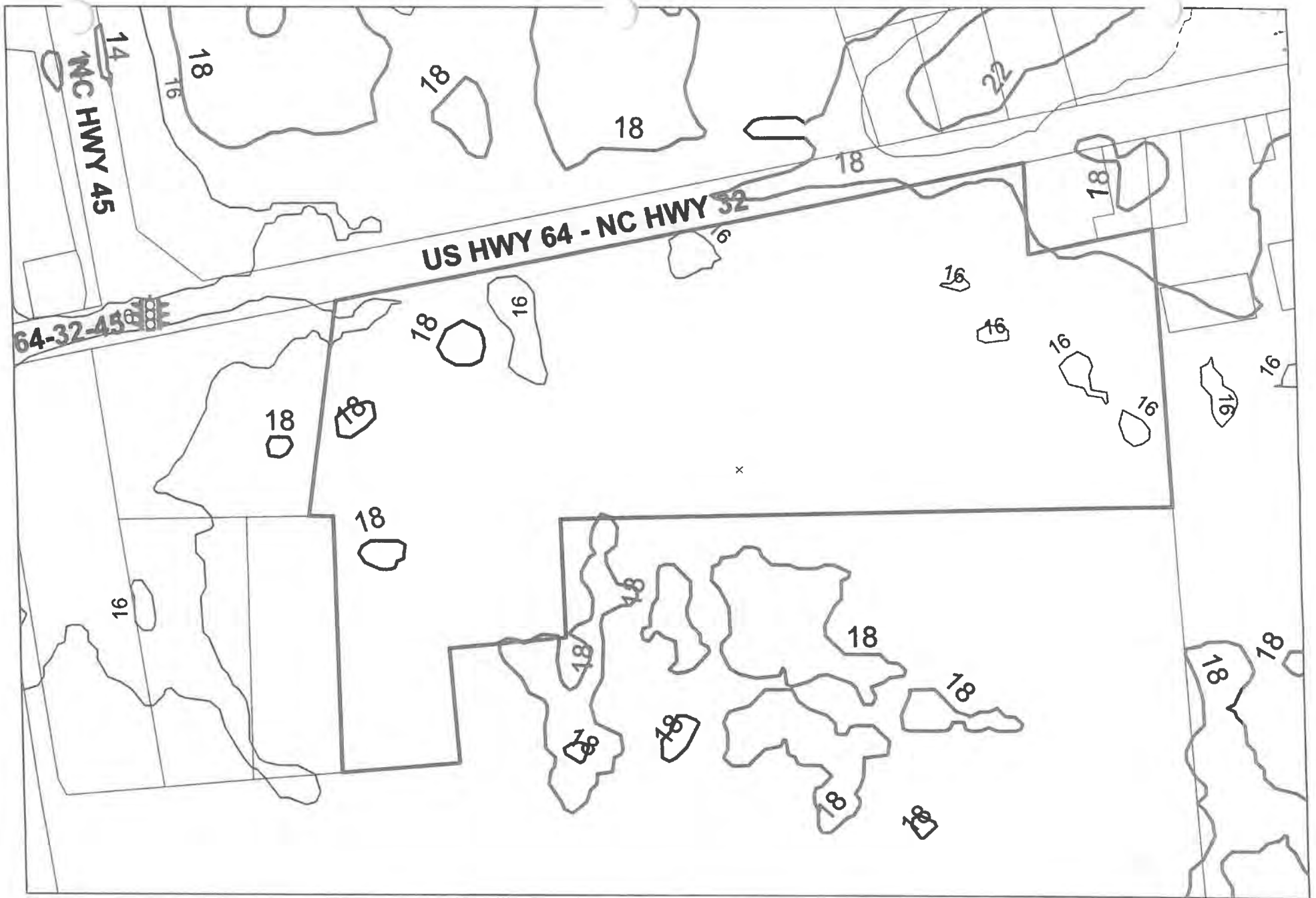
C = ANNIE DAVENPORT SIMPSON
 3528 US HWY 64 E, PLYMOUTH, NC 27962
 PIN: 6788.00-50-4397

D = GREGORY DAVENPORT, ADRIE ROBINSON
 C/O ADRIENNE DAVENPORT, 6220 BIG SANDY DR
 RALEIGH NC 27616-5797

Owner: Bethany Acres, LLC
Parcel ID Number: 6787.00-49-3872
Deed Book 551, Page 918
Plat Cabinet 3, Slide 80-C

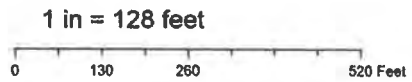
Adjoining Owners





Owner: Bethany Acres, LLC
Parcel ID Number: 6787.00-49-3872
Deed Book 551, Page 918
Plat Cabinet 3, Slide 80-C

CONTOURS IN FEET
FROM NCDOT LIDAR



Mailed
2-11-2025



WASHINGTON COUNTY

PLYMOUTH, NORTH CAROLINA

P.O. BOX 1007
27962

NOTICE OF PUBLIC HEARING:

The Washington County Planning Board will conduct a Public Hearing on the matter of a request for a change in zoning classification from R-A: Rural Area Single Family Residential District, to C-C; Corridor Commercial Retail/Commercial District. The hearing is scheduled for Thursday, February 20, 2025 at 1:00pm in the Beaufort County Community College Roper Annex at 114 Railroad Street in Roper NC.

Subject property is a certain tract containing, shown and delineated as 31.28 acres, more or less, on a plat of survey entitled "Gary K. Haraguchi (Trustee) The GARY K. HARAGUCHI SEPARATE PROPERTY LIVING TRUST U/A dated January 12, 2017" dated February 16, 2024, a copy of which is recorded in Map Cabinet 3, Slide 80-C, in the office of the Register of Deeds for Washington County.

Reference for the initial hearing by the Planning Board is found in the Washington County Zoning Ordinance Article 4: Zoning Amendments; Article 3: Zoning Districts; NC G.S. 160D, Article 6: Development Regulation.

If the Planning Board recommends approval to the Washington County Commissioners, who have the authority to adopt regulations designed to promote public health, safety, and general welfare, the Clerk to the Board of Commissioners will schedule and advertise a Public Hearing on this matter.

-Equal Opportunity Employer-

Allen R Pittman

Hollingshead Material LLC

1000 Hollingshead Circle

Murfreesboro TN 37129

Philip A. Peachy, Sr.

1171 Hyde Park Canal

Pantego NC 27860

Washington County Administration

116 Adams Street

Plymouth NC 27962

Dorothy Reynolds

845 Schenck Avenue Apt 2-F

Brooklyn NY 11207-8605

WEYERHAEUSER

205 Perry Lane Road

Brunswick GA 31525

NOBLES c/o Cillo J. Rouson

6540 Beaver Dam Road

Ayden NC 28513-7512

Sarah George, ETUX

3423 US Hwy 64 E

Plymouth NC 27962

Dawn Perry ETUX

3423 US Hwy 64 East

Plymouth NC 27962

Rudolph Davenport

3540 US Hwy 64 E

Plymouth NC 27962

Henry & Geraldine Owens

6031 Stantonsburg Rd

Farmville NC 27828

Sarah George

3447 US Hwy 64 E

Plymouth NC 27962

C. Johnson ET ALS

3447 US Hwy 64 E

Plymouth NC 27962

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 7

DATE: April 7, 2025

ITEM: Boards & Committees, Ms. Julie Bennett, Clerk to the Board

SUMMARY EXPLANATION:

TRAVEL & TOURISM AUTHORITY BOARD

Mr. Lou Manring has recently resigned from the TTA board. The TTA Board met Tuesday, March 25, 2025 and unanimously voted to have Mr. Mark Pardue replace Mr. Manring. Mr. Pardue is the curator of the Roanoke River Maritime Museum and serves on several boards, including the Museum of the Albemarle. He also is serving on the America 250th Committee and the county's new Economic Development Council. As such, he will make a valuable member of the TTA board.

The TTA Board is requesting the Commissioners' approval of the TTA's nomination of Mr. Mark Pardue.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 8

DATE: April 7, 2025

ITEM: Finance Officer's Report

SUMMARY EXPLANATION:

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

See attached.

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 21, 2025
RE: Governing Board

BT #: 2025 - 082

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

Account Code	Work	Old	+ or (-)	New
10-4110-310	Governing Board - Travel	20,000.00	(4,000.00)	16,000.00
10-4110-200	Governing Board - Departmental Supplies	2,000.00	4,000.00	6,000.00
Governing Board		22,000.00	-	22,000.00

Justification:

This request is to transfer monies within the Governing Board budget from the Travel line to the Departmental Supplies line in order to purchase new tablets for the Commissioners and Clerk and to purchase special minute books that are needed.

Budget Officer's Initials CP

Approval Date: 3/24/25

Initials:	<u>MD</u>
Batch #:	<u>2025-082</u>
Date:	<u>3/24/2025</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 21, 2025
RE: Manager's Office

BT #: 2025 - 083

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

Account Code	Work	Old	+ or (-)	New
10-4120-260	Manager's Office - Departmental Supplies	9,000.00	(700.00)	8,300.00
10-4120-310	Manager's Office - Travel	5,300.00	500.00	5,800.00
10-4120-390	Manager's Office - Dues & Subscriptions	3,350.00	200.00	3,550.00
Manager's Office		17,650.00	-	17,650.00

Justification:

This request is to transfer monies to cover costs from the appropriate lines of the County Manager's budget for the Innovating Commerce Serving Communities (ICSC) annual dues and recent shopping centers conference fees incurred for Economic Development purposes by the County's Economic Developer.

Budget Officer's Initials CSB

Approval Date: 3/24/25

Initials:	<u>CSB</u>
Batch #:	<u>2025-083</u>
Date:	<u>3/24/2025</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2025 - 084

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

Date: March 26, 2025

RE: Recreation

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

Account Code	Work	Old	+ or (-)	New
10-6120-350	Recreation - Maintenance & Repair - Buildings	16,840.00	(3,705.00)	13,135.00
10-6120-550	Recreation - Capital Outlay - Equipment	15,000.00	3,705.00	18,705.00
Recreation		31,840.00	-	31,840.00

Justification:

This request is to transfer monies within the Recreation Department Budget from Building Maintenance & Repair to Capital Outlay Equipment. There was money budgeted and approved to put fencing around the playground however when updated pricing was obtained, there was an increase therefore resulting in the need to add monies to the line in order to make this purchase prior to fiscal year end.

Budget Officer's Initials CSJ

Approval Date: 3/25/25

Initials: CSJ
Batch #: 2025-084
Date: 3/27/2025

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 26, 2025
RE: SS Admin/SS Transportation

BT #: 2025 - 085

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

Account Code	Work	Old	+ or (-)	New
10-5310-330	SS Admin - Utilities	30,000.00	(3,000.00)	27,000.00
10-5310-320	SS Admin - Communications	20,000.00	3,000.00	23,000.00
10-5310-315	SS Admin - Training	27,000.00	(2,500.00)	24,500.00
10-5310-310	SS Admin - Travel	5,000.00	(500.00)	4,500.00
10-5310-350	SS Admin - Maintenance & Repair - Building	17,000.00	3,000.00	20,000.00
10-5310-610	SS Admin - Vendor Fees	8,000.00	(1,500.00)	6,500.00
10-5310-260	SS Admin - Departmental Supplies	42,954.00	1,500.00	44,454.00
10-5310-311	SS Admin - Vehicle Fuel	9,000.00	(500.00)	8,500.00
10-5400-320	SS Transportation - Communications	8,500.00	500.00	9,000.00
SS Admin/SS Transportation		167,454.00	-	167,454.00

Justification:

This request is to increase various expenditure lines identified through the course of the budget preparation for FYE 26. These lines are just slightly under where we have projected they should be as of June 30, 2025. In order to avoid mass movements at the end of the fiscal year, we would like to address these lines now to ensure there are enough funds to pay all outstanding or anticipated expenditures between now and the end of the fiscal year. We have an exit light out and a small floor repair that are unexpected expenditures for building repairs, thus the change in that line. For the other lines in this transfer, it was a study of current expenditures and comparing the balance remaining. These movements are not budget impactful, as I have identified lines of the same reimbursement rate to make these transfers to/from.

Budget Officer's Initials CBP

Approval Date: 3/25/25

Initials:	<u>MD</u>
Batch #:	<u>2025-085</u>
Date:	<u>3/27/25</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 2, 2025
RE: Facility Services

BT #: 2025 - 086

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

Account Code	Work	Old	+ or (-)	New
10-4265-230	Facility Services - Dept Supplies-Safety	4,000.00	(1,000.00)	3,000.00
10-4265-250	Facility Services - Supplies-Vehicles	4,000.00	(1,000.00)	3,000.00
10-4265-315	Facility Services - Training	1,500.00	(1,500.00)	-
10-4265-355	Facility Services - Maintenance & Repair-Vehicles	3,000.00	(1,000.00)	2,000.00
10-4265-331	Facility Services - Utilities-Fuel/Gas	12,000.00	3,500.00	15,500.00
10-4265-440	Facility Services - Mowing	17,000.00	1,000.00	18,000.00
Facility Services		41,500.00	-	41,500.00

Justification:

This transfer is being done to move monies from various lines within the Facility Services Budget to the Fuel Line in order to purchase gas for the tank on the Courthouse Parking Lot for Hurricane Season prior to spending cutoff and to the Mowing Line in order to move forward with the Mowing Contract so that work can begin for the season.

Budget Officer's Initials CSF

Approval Date: 4/2/25

Initials:	<u>MD</u>
Batch #:	<u>2025-086</u>
Date:	<u>4/2/2025</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 2, 2025
RE: Sheriff

BT #: 2025 - 087

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

Account Code	Work	Old	+ or (-)	New
10-4310-611	Sheriff - Gun Permitting Discretionary-County Portion	50,930.00	(6,000.00)	44,930.00
10-4310-355	Sheriff - Maintenance Vehicle	23,000.00	6,000.00	29,000.00
Sheriff		73,930.00	-	73,930.00

Justification:

This transfer is being done to move monies within the Sheriff's Budget from the Gun Permitting Line to the Maintenance Vehicles Line in order to cover the cost of wreck damage and the general work needed on the vehicle fleet through fiscal year end.

Budget Officer's Initials CP

Approval Date: 4/2/25

Initials:	<u>MD</u>
Batch #:	<u>2025-087</u>
Date:	<u>4/2/2025</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 2, 2025
RE: Soil & Water

BT #: 2025 - 088

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

Account Code	Work	Old	+ or (-)	New
10-6060-200	Soil & Water - Departmental Supplies	3,249.00	(225.00)	3,024.00
10-6060-320	Soil & Water - Communications	2,000.00	225.00	2,225.00
Soil & Water		5,249.00	-	5,249.00

Justification:

This transfer is being done to move monies within the Soil & Water Budget from the Departmental Supplies Line to the Communications Line due to an increase in the Brightspeed bills and there not being enough to pay these bills through fiscal year end.

Budget Officer's Initials CPD

Approval Date: 4/2/25

Initials:	<u>MD</u>
Batch #:	<u>2025-088</u>
Date:	<u>4/2/2025</u>

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 089

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

Date: April 7, 2025

RE: SS Admin/SS Economic Support/SS Transportation

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

Account Code	Description	Old	+ or (-)	New
10-3490-000	DSS Administration Reimbursement	(3,038,297.00)	46,330.00	(2,991,967.00)
10-5310-100	SS Admin - Retirement	453,431.00	(10,000.00)	443,431.00
10-5310-130	SS Admin - Unemployment Insurance	17,270.00	(10,000.00)	7,270.00
10-5310-181	SS Admin - Group Insurance	404,344.00	(7,500.00)	396,844.00
10-5380-030	SS Economic Support - Crisis Intervention	10,000.00	(9,663.00)	337.00
10-5380-379	SS Economic Support - Special Assistance	82,000.00	(5,000.00)	77,000.00
10-5380-406	SS Economic Support - LIEAP Payments	25,000.00	(21,000.00)	4,000.00
10-5380-409	SS Economic Support - State Program Returns	9,892.00	(9,000.00)	892.00
10-5400-250	SS Transportation - Maintenance & Repair Vehicle	30,000.00	(4,000.00)	26,000.00
10-5400-311	SS Transportation - Riverlight Transit Vehicle Fuel	27,500.00	(4,000.00)	23,500.00
10-5400-372	SS Transportation - Volunteer Transportation-Medicaid	35,000.00	(10,000.00)	25,000.00
10-5380-377	SS Economic Support - State Foster Home Care	88,000.00	43,833.00	131,833.00
SS Admin/SS Economic Support/SS Transportation				
		Balanced:	(1,855,860.00)	-
				(1,855,860.00)

Justification:

This request is to increase the expenditure line for State Foster Home Care. The funds being pulled from various accounts in our budget are all reimbursed at differing rates, and normally the SFHF line would be reimbursed at 50%, but currently we are dealing with three young men in placements that are non-reimbursable as they are respite placements caring for these boys until a suitable placement can be located. Each of these three individuals are suffering from various degrees of mental illness that makes them difficult to place, and difficult to keep them in a stable placement. Currently their cost of care is ranging from \$250 per day to \$300 per day. Other children in other placements paid out of this line will continue to be reimbursed. As a result, we are expecting to lose 80% of revenues that would have been gained if we could keep funds in the reimbursable lines we are moving funds from. Unfortunately, we have no choice but to continue to pay these extreme costs until suitable placement can be found. We do have a solid start on moving one of the most expensive children very soon. IF all goes well we may only be paying his cost of care through March. But at this time we must find funds to continue to care for our other children in custody as well.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:

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Batch #:

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Date:

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Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 090

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

Date: April 7, 2025

RE: Facility Services/Sheriff/SS Admin/Senior Center/EMS/Airport/Projects & Grants Fund

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

Account Code	Description	Old	+ or (-)	New
10-3353-000	Facility Services - Insurance Proceeds	-	(1,707.00)	(1,707.00)
10-4265-256	Facility Services - Insurance Claims	-	1,707.00	1,707.00
Facility Services				
10-3540-020	Sheriff - Gun Permits Discretionary-County Portion	(2,465.00)	(470.00)	(2,935.00)
10-4310-611	Sheriff - Gun Permits Discretionary-County Portion	44,930.00	470.00	45,400.00
10-3540-030	Sheriff - Gun Permits-State Portion	(2,800.00)	(585.00)	(3,385.00)
10-4310-612	Sheriff - Gun Permits-State Portion	3,810.00	585.00	4,395.00
10-3540-040	Sheriff - Finger Printing	(635.00)	(140.00)	(775.00)
10-4310-613	Sheriff - Finger Printing	7,091.00	140.00	7,231.00
Sheriff				
10-3500-081	SS Admin - Community Donations - Christmas	(2,673.00)	(36.00)	(2,709.00)
10-5310-258	SS Admin - Community Donations - Christmas	3,656.00	36.00	3,692.00
SS Admin				
10-3509-010	Senior Center Trips	(9,901.00)	(106.00)	(10,007.00)
10-5150-380	Senior Center Trips	9,901.00	106.00	10,007.00
10-3509-020	Senior Center Donations	(3,007.34)	(315.00)	(3,322.34)
10-5150-650	Senior Center Donations	3,255.34	315.00	3,570.34
Senior Center				
37-3490-020	DUKE RACE-Cars Grant	(2,900.00)	(2,800.00)	(5,700.00)
37-4330-652	DUKE RACE-Cars Grant	5,950.00	2,800.00	8,750.00
EMS				
38-3700-021	Obstruction Removal (CON/CA/RPR)	-	(1,300,000.00)	(1,300,000.00)
38-8130-602	Obstruction Removal (CON/CA/RPR)	-	1,300,000.00	1,300,000.00
Airport				
58-3290-000	Interest Earned	(4,525.15)	(502.29)	(5,027.44)
58-4100-001	Expenditure of Interest Earned	17,155.96	502.29	17,658.25
Projects & Grants Fund				
Balanced:		66,842.81	-	66,842.81

Justification:

This amendment will put into budget additional revenues received in the following departments: Facility Services - Insurance Proceeds for repair of a wrecked 2022 Dodge Charger, Sheriff - gun permitting and finger printing, Senior Center - trip monies and donations, Social Services - donations received for Christmas, EMS - grant funds received for the DUKE RACE Cars Program. Airport - grant funds awarded for the Construction Phase of the Obstruction Removal Project, and the Projects and Grants Fund for interest earned.

Approval Date: _____
Bd. Clerk's Init: _____

Initials:

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Batch #:

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Date:

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Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 091

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

Date: April 7, 2025

RE: General Fund Balance/Tax/Buildings

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

Account Code	Description	Old	+ or (-)	New
10-3990-000	Appropriated Fund Balance - General Fund	(2,570,392.12)	(300,000.00)	(2,870,392.12)
10-4140-510	Tax - Contracted Services - Zaccheus	6,500.00	200,000.00	206,500.00
10-4260-999	Designated for Future Appropriation-Buildings	-	100,000.00	100,000.00
General Fund Balance/Tax/Buildings				
Balanced:		(2,563,892.12)	-	(2,563,892.12)

Justification:

We are requesting to allocate fund balance in order to budget additional monies for Zaccheus, the attorney's office that handles our tax foreclosures. At the present time, the attorney's office is carrying the full liability of all of the costs on the foreclosed tax accounts they are currently working on until they bill the County which exposes their office to risk of having to absorb those costs if the County decides to terminate our contract with them. This becomes an issue if any of these tax payers end up filing bankruptcy at which time the County is responsible for the legal charges that have been incurred prior to bankruptcy. This estimate has been given to us by the attorney's office and is based on the parcels that have been assigned to their office that are not filed against and could be recalled plus the accounts that have been filed against. We are also requesting to allocate fund balance to budget monies in the Buildings Department in the Designated for Future Appropriation Line in order to pay any utilities or building maintenance on the schools once they are acquired. This will allow the County Manager to transfer monies from the Designated for Future Appropriation line to the respective newly created building lines for each school as needed once we have a better understanding of what those costs will be.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 092

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

Date: April 7, 2025

RE: Projects & Grants Fund

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

Account Code	Description	Old	+ or (-)	New
58-3400-001	America 250 NC County Committee Grant	-	(10,000.00)	(10,000.00)
58-4400-001	America 250 NC County Committee Grant	-	10,000.00	10,000.00
58-3400-002	America 250 NC Community Grant	-	(15,944.00)	(15,944.00)
58-4400-002	America 250 NC Community Grant	-	15,944.00	15,944.00
Projects & Grants Fund				
Balanced:		-	-	-

Justification:

This amendment is being requested to budget for the two America 250 Grants that have been awarded and will run through the County's Books. The County Grant will support 3 major projects: 1) Wayside Marker for Col. Edward Buncombe, 2) Washington County timeline, and 3) Books for our Elementary School (A Spy Called James). The Community Grant will do the following: 1) Purchase Betsy Ross Flags and brackets for the Towns of Roper and Creswell, and 2) Purchase Materials and Contracted Services for three Community Events.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Monthly Financial Summary
as of April 2, 2025

	<u>Budget</u>	<u>YTD Activity</u>
General Fund (10):		
Revenues	21,280,450.79	14,650,272.52
Expenditures	(21,280,450.79)	(15,037,721.39)
Balance:	-	(387,448.87)
<i>*Fund Balance Appropriation</i>		<i>2,570,392.12</i>
<i>*Transfer to General Fund</i>		<i>-</i>

Capital Outlay-Washington Co Schools (21):		
Revenues	23,485,598.44	12,916,910.35
Expenditures	(23,485,598.44)	(19,917,924.52)
Balance:	-	(7,001,014.17)
<i>*Fund Balance Appropriation</i>		<i>10,031,851.53</i>
<i>*Transfer from General Fund</i>		<i>1,700,000.00</i>

Drainage Fund (30):		
Revenues	438,936.00	221,370.18
Expenditures	(438,936.00)	(236,677.59)
Balance:	-	(15,307.41)
<i>*Fund Balance Appropriation</i>		<i>81,515.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

Sanitation Fund (33):		
Revenues	1,680,954.00	1,438,156.96
Expenditures	(1,680,954.00)	(1,048,140.03)
Balance:	-	390,016.93
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>50,000.00</i>

Water Fund (35):		
Revenues	1,848,742.00	1,233,545.13
Expenditures	(1,848,742.00)	(814,164.42)
Balance:	-	419,380.71
<i>*Fund Balance Appropriation</i>		<i>356,242.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

	<u>Budget</u>	<u>YTD Activity</u>
Waterworks Capital Projects Fund (36):		
Revenues	6,409,867.00	128,947.75
Expenditures	(6,409,867.00)	(172,082.59)
Balance:	-	(43,134.84)
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>-</i>

EMS Fund (37):		
Revenues	2,792,462.00	1,738,202.36
Expenditures	(2,792,462.00)	(1,865,760.19)
Balance:	-	(127,557.83)
<i>*Fund Balance Appropriation</i>		<i>499,292.00</i>
<i>*Transfer from General Fund</i>		<i>399,620.00</i>

Airport Taxi Lane Grant Fund (38):		
Revenues	2,222,852.00	296,770.00
Expenditures	(2,222,852.00)	(300,569.48)
Balance:	-	(3,799.48)
<i>*Fund Balance Appropriation</i>		<i>16,667.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

Airport Fund (39):		
Revenues	234,463.00	165,425.91
Expenditures	(234,463.00)	(160,380.97)
Balance:	-	5,044.94
<i>*Fund Balance Appropriation</i>		<i>42,706.00</i>
<i>*Transfer from General Fund</i>		<i>99,905.00</i>

WC Hospital Pension Fund (40):		
Revenues	450,000.00	528,190.83
Expenditures	(450,000.00)	(317,880.00)
Balance:	-	210,310.83
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>450,000.00</i>

	Budget	YTD Activity
Opioid Settlement Distribution Fund (50):		
Revenues	62,790.00	231,604.59
Expenditures	(62,790.00)	(31,230.19)
Balance:	-	200,374.40
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		-

DSS Trust Fund Accounts (51):		
Revenues	298,171.00	178,475.93
Expenditures	(298,171.00)	(239,671.23)
Balance:	-	(61,195.30)
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		-

Projects/Grants Fund (58):		
Revenues	6,679,601.34	4,433,253.95
Expenditures	(6,679,601.34)	(661,365.90)
Balance:	-	3,771,888.05
<i>*Fund Balance Appropriation</i>		1,113,863.81
<i>*Transfer from General Fund</i>		793,410.45
<i>*Transfer from EMS Fund</i>		300,000.00

Community Development Block Grant (61):		
Revenues	162,000.00	-
Expenditures	(162,000.00)	-
Balance:	-	-
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		-

	Budget	YTD Activity
Travel & Tourism Fund (63):		
Revenues	247,326.00	111,173.10
Expenditures	(247,326.00)	(152,837.62)
Balance:	-	(41,664.52)
<i>*Fund Balance Appropriation</i>		87,326.00
<i>*Transfer from General Fund</i>		-

E-911 Fund (69):		
Revenues	123,078.00	85,618.48
Expenditures	(123,078.00)	(67,386.02)
Balance:	-	18,232.46
<i>*Fund Balance Appropriation</i>		4,126.00
<i>*Transfer from General Fund</i>		-

Revaluation Fund (70):		
Revenues	40,000.00	45,926.22
Expenditures	(40,000.00)	-
Balance:	-	45,926.22
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		40,000.00

Washington County
Statement of Revenue and Expenditures - Standard

Revenue Account Range: First to zz-zzzz-zzz

Include Non-Anticipated: Yes

Year To Date As Of: 04/02/25

Expend Account Range: First to zz-zzzz-zzz

Include Non-Budget: No

Current Period: 04/01/25 to 04/02/25

Print Zero YTD Activity: No

Prior Year: Thru 06/30/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-3010-000	TAXES-AD VALOREM CURRENT YEAR	7,075,767.02	7,434,420.00	1,207.15-	6,880,987.79	553,432.21-	93
10-3010-010	CURRENT YEAR TAX DISCOUNTS	47,231.56-	50,000.00-	0.00	40,809.02-	9,190.98	0
10-3011-000	TAXES-AD VALOREM 1ST PRIOR YR	125,472.88	200,000.00	0.00	182,673.65	17,326.35-	91
10-3012-000	TAXES-AD VALOREM ALL PRIOR YRS	79,050.78	1,600,000.00	0.00	1,592,709.07	7,290.93-	100
10-3018-000	NCVTS-WASHINGTON CO MOTOR VEH TAX	1,023,372.95	957,600.00	0.00	695,503.42	262,096.58-	73
10-3018-001	NCVTS-WASH CO BILL/CC CONTRA REV	33,170.49-	35,000.00-	0.00	0.00	35,000.00	0
10-3018-002	NCVTS-WASH CO REFUNDS-CONTRA REVEN	7,150.17-	0.00	0.00	0.00	0.00	0
10-3018-003	NCVTS-WASH CO INTEREST	11,178.62	0.00	0.00	0.00	0.00	0
10-3030-000	PREPAYMENT-PROPERTY TAXES	79,853.72	55,000.00	0.00	23,042.00	31,958.00-	42
10-3080-000	GROSS TAX REC LEASED VEHICLES	766.87	500.00	0.00	456.08	43.92-	91
10-3090-000	PAYMENTS IN LIEU OF TAXES	13,263.00	13,500.00	0.00	0.00	13,500.00-	0
10-3170-000	CURRENT YEAR TAX PENALTIES	11,944.00	10,000.00	0.00	14,628.33	4,628.33	146
10-3170-010	PRIOR YEAR TAX PENALTIES	1,248.99	1,000.00	0.00	154,483.19	153,483.19	***
10-3180-000	CURRENT YEAR TAX INTEREST	36,882.81	28,000.00	0.00	18,643.90	9,356.10-	67
10-3180-010	PRIOR YEAR TAX INTEREST	55,336.28	280,000.00	0.00	392,491.70	112,491.70	140
10-3250-000	PRIVILAGE AND BEER LICENSES	800.00	750.00	0.00	200.00	550.00-	27
10-3270-000	MOTEL OCCUPANCY TAX -6%	177,221.00	0.00	0.00	0.00	0.00	0
10-3280-000	FRANCHISE FEES-CABLE TV	8,194.19	9,000.00	0.00	3,880.84	5,119.16-	43
10-3290-000	INTEREST EARNED ON INVESTMENTS	906,615.81	375,000.00	0.00	492,397.06	117,397.06	131
10-3310-000	RENTS AND CONCESSIONS	11,300.00	11,100.00	0.00	5,750.00	5,350.00-	52
10-3312-000	JAIL CONCESSIONS	31,883.24	25,000.00	0.00	9,967.53	15,032.47-	40
10-3350-000	MISCELLANEOUS REVENUES	10,706.10	0.00	0.00	608.19	608.19	0
10-3350-001	JURY DUTY PAY	92.00	0.00	0.00	12.00	12.00	0
10-3352-000	ELECTIONS-TOWN REIMB & FILING	26,913.09	100.00	0.00	0.00	100.00-	0

Washington County
Statement of Revenue and Expenditures

04/02/2025
02:29 PM

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-3353-000	INSURANCE PROCEEDS	63,207.51	0.00	0.00	1,706.60	1,706.60	0
10-3354-000	CRESWELL LEVY ADMINISTRATION FEE	5,164.42	4,000.00	0.00	0.00	4,000.00-	0
10-3360-000	RECREATION-DONATIONS	2,599.00	2,025.00	0.00	2,025.00	0.00	100
10-3360-013	RECREATION-VENDOR RENTS AND CONCES	500.00	400.00	0.00	550.00	150.00	138
10-3361-013	NCDEQ GRANT-RECREATION-VOLKSWAGON	110,098.00	0.00	0.00	0.00	0.00	0
10-3410-000	WINE AND BEER TAX	32,847.53	33,000.00	0.00	0.00	33,000.00-	0
10-3415-000	ABC PROFIT DISTRIBUTION	46,088.00	35,000.00	0.00	77,778.00	42,778.00	222
10-3420-000	SALES TAX-ONE HALF CENT-ART 44	0.00	0.00	0.00	0.34	0.34	0
10-3430-000	SALES TAX-ONE HALF CENT-ST-A42	269,206.16	245,000.00	0.00	119,048.49	125,951.51-	49
10-3440-000	SALES TAX-ONE-HALF CENT-ST-A40	771,074.14	770,000.00	0.00	386,499.15	383,500.85-	50
10-3450-000	SALES TAX ONE CENT LOCAL	1,310,558.65	1,200,000.00	0.00	565,732.61	634,267.39-	47
10-3460-000	SALES TAX - REDISTRIBTUTION	439,530.84	439,500.00	0.00	222,506.26	216,993.74-	51
10-3470-000	SALES TAX-LOCAL 1/4 CENT-A46 (100%)	26.38	300,000.00	0.00	178,052.96	121,947.04-	59
10-3470-020	ABC ALCOHOLISM BOTTLE TAX	3,882.48	3,800.00	0.00	2,562.45	1,237.55-	67
10-3480-013	RAP LEPC TIER II GRANT	1,000.00	5,000.00	0.00	0.00	5,000.00-	0
10-3480-020	EMERGENCY MANAGEMENT PROG FUND	39,698.11	39,000.00	0.00	20,625.00	18,375.00-	53
10-3480-023	WEYERHAEUSER GIVING GRANT	2,000.00	0.00	0.00	0.00	0.00	0
10-3480-029	GRANT-EM CAPACITY BLDG COMPETITIVE GI	47,690.00	94,600.00	0.00	0.00	94,600.00-	0
10-3480-087	ARPA REVENUE REPLACEMENT	72,294.14	0.00	0.00	0.00	0.00	0
10-3480-099	HYPER REACH-REVENUE FROM OTHERS	0.00	12,655.00	0.00	12,655.00	0.00	100
10-3490-000	DSS-ADMINISTRATION REIMBURSE	2,344,202.71	3,038,297.00	0.00	1,602,395.05	1,435,901.95-	53
10-3490-001	MEDICAID EXPANSION ADMIN COSTS	120,680.36	0.00	0.00	0.00	0.00	0
10-3500-050	DSS-FOSTER CARE/ADOPTIONRETURN	70,554.03	155,622.00	0.00	54,097.13	101,524.87-	35
10-3500-080	DSS-COMMUNITY DONATIONS-EMERGENCY	200.00	0.00	0.00	0.00	0.00	0
10-3500-081	DSS COMMUNITY DONATIONS-CHRISTMAS	790.00	2,673.00	0.00	2,709.00	36.00	101
10-3500-082	DSS COMMUNITY DONATIONS-FOSTER CHIL	200.00	0.00	0.00	0.00	0.00	0
10-3500-120	DSS-TITLE IV-D CHILD SUPPORT	40,700.21	15,000.00	0.00	15,478.19	478.19	103

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-3500-130	HOME & CC BLOCK GRANT-ALB COMM	78,077.92	78,133.00	0.00	45,753.32	32,379.68-	59
10-3500-140	DSS-TYRRELL IV-D CONTRACT	30,000.00	0.00	0.00	0.00	0.00	0
10-3500-190	DSS-MEDICAID CAP	208,293.00	150,000.00	0.00	167,011.00	17,011.00	111
10-3500-191	DSS MODIVCARE & ONECALL CONTRACTS	5,645.10	3,500.00	38.50	2,899.30	600.70-	83
10-3500-200	DOT - ROAP & CTS GRANTS	412,921.00	206,689.00	0.00	165,150.00	41,539.00-	80
10-3500-270	SHIIP-SENIOR HEALTH INS INF	7,818.00	3,632.00	0.00	3,632.00	0.00	100
10-3500-280	MIPPA GRANT-MEDICAID IMPROVEMENT FOF	3,189.00	2,362.00	0.00	2,362.00	0.00	100
10-3500-290	WASH CO PESTICIDE CONTAINER RECYC GF	0.00	3,450.00	0.00	0.00	3,450.00-	0
10-3508-000	ALB COMM NUTRITION SITE DIRECTOR	6,690.72	7,882.00	0.00	852.12	7,029.88-	11
10-3508-001	ALB COMM GENERAL PURPOSE GRANT	3,718.00	3,719.00	0.00	0.00	3,719.00-	0
10-3509-000	SENIOR CITIZENS FUNDS	1,130.00	1,500.00	60.00	581.00	919.00-	39
10-3509-010	SENIOR CENTER TRIPS	6,096.39	9,901.00	0.00	10,007.00	106.00	101
10-3509-020	SENIOR CENTER DONATIONS	442.30	3,007.34	0.00	3,322.34	315.00	110
10-3509-040	SENIOR CTR STIPEND-COOP EXT SHIIP ADMI	999.00	1,000.00	0.00	0.00	1,000.00-	0
10-3509-100	NCDIT DIGITAL CHAMPION GRANT	0.00	44,639.33	0.00	9,600.00	35,039.33-	22
10-3510-010	COURT COST, FEES AND CHARGES	15,175.56	14,000.00	1,263.34	11,347.86	2,652.14-	81
10-3510-020	OFFICERS FEES	8,607.50	9,000.00	285.57	2,451.57	6,548.43-	27
10-3540-000	SHERIFF FEES	557.54	500.00	0.00	413.97	86.03-	83
10-3540-010	DRUG/DONATIONS/GRANT LEO	36.25	0.00	0.00	0.00	0.00	0
10-3540-020	GUN PERMITS DISCRETIONARY-COUNTY PO	6,035.00	2,465.00	0.00	2,935.00	470.00	119
10-3540-030	GUN PERMITS-STATE PORTION	7,135.00	2,800.00	0.00	3,385.00	585.00	121
10-3540-040	FINGER PRINTING	1,470.00	635.00	10.00	785.00	150.00	124
10-3540-070	DONATIONS-ANIMAL CONTROL	386.00	25.00	0.00	25.00	0.00	100
10-3540-083	NC ANIMAL SHELTER SUPPORT FUND GRAN	0.00	12,500.00	0.00	12,500.00	0.00	100
10-3541-000	SHERIFF'S SERVICE FEES	16,683.50	11,000.00	120.00	19,149.00	8,149.00	174
10-3541-010	SHERIFF-DONATIONS	25.00	35.00	0.00	35.00	0.00	100
10-3542-000	SHERIFF-ABC BOARD FUNDING	8,350.00	2,400.00	0.00	1,800.00	600.00-	75

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10-3550-000	BUILDING PERMIT FEES - (GC)	47,210.06	45,000.00	0.00	32,075.80	12,924.20-	71
10-3550-010	PLANNING CONTRACTED SERVICES-BLDG IN	2,668.50	10,000.00	0.00	7,219.50	2,780.50-	72
10-3550-030	ZONING FEES	1,565.00	1,500.00	0.00	775.00	725.00-	52
10-3560-000	REGISTER OF DEEDS FEES	62,488.90	70,000.00	438.00	50,291.96	19,708.04-	72
10-3560-010	MARRIAGE LICENSES	2,230.00	2,500.00	0.00	1,680.00	820.00-	67
10-3580-000	JAIL FEES/STATE REIMBURSEMENTS	2,411.68	700.00	85.58	1,212.96	512.96	173
10-3590-000	JAIL HOUS/TRANS/CO/US MARSHALL	113,870.53	120,000.00	0.00	89,333.15	30,666.85-	74
10-3600-001	GRANT-DHHS CORRECTIONS COVID19	4,628.42	0.00	0.00	0.00	0.00	0
10-3700-000	GRANT-NCDIT WASHINGTON CO RADIO UPG	0.00	100,462.00	0.00	0.00	100,462.00-	0
10-3830-000	SALE OF FIXED ASSETS	11,654.72	0.00	0.00	11,121.00	11,121.00	0
10-3830-001	SALE OF FORECLOSED PROPERTIES	30,873.99	10,000.00	0.00	5,425.00	4,575.00-	54
10-3970-020	M-T-W COURT COORDINATOR GRANT	83,715.52	90,994.00	0.00	47,481.54	43,512.46-	52
10-3970-040	JCPC-ROANOKE AREA YOUTH	52,707.00	69,257.00	0.00	51,944.00	17,313.00-	75
10-3970-041	JCPC-WASHINGTON COUNTY YOUTH	8,183.00	8,773.00	0.00	6,580.00	2,193.00-	75
10-3970-042	JCPC-ADMINISTRATION	3,685.51	10,910.00	0.00	8,183.00	2,727.00-	75
10-3970-050	SCHOOL REIMB-WCU/CHS SRO	38,788.69	149,146.00	0.00	57,266.24	91,879.76-	38
10-3970-060	BALLGAME REIMBURSEMENTS FROM SCHOI	2,524.35	0.00	0.00	7,138.93	7,138.93	0
10-3970-090	CONTRI FROM SOIL & WATER DIST	23,192.00	20,000.00	0.00	0.00	20,000.00-	0
10-3970-120	COST ALLOCATION-WATERWORKS	100,000.00	110,000.00	0.00	110,000.00	0.00	100
10-3980-020	TOURISM DEVELOP AUTHOR 3% ADMN	4,500.00	4,500.00	0.00	4,500.00	0.00	100
10-3990-000	APPROPRIATED FUND BALANCE	0.00	2,570,392.12	0.00	0.00	2,570,392.12-	0
10-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	30.00	0.00	0.00	0.00	0.00	0
	GENERAL FUND Revenue Totals	16,821,513.45	21,280,450.79	1,093.84	14,650,272.52	6,630,178.27-	68

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-0000-000	GENERAL FUND:	0.00	0.00	0.00	0.00	0.00	0

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-4110-000	GOVERNING BOARD:	0.00	0.00	0.00	0.00	0.00	0
10-4110-010	SALARIES & WAGES-BOARD	35,400.00	35,400.00	0.00	26,550.08	8,849.92	75
10-4110-020	SALARIES & WAGES-BOARD TRAVEL STIPEN	14,100.00	14,100.00	0.00	10,575.10	3,524.90	75
10-4110-030	SALARIES & WAGES-CELLPHONE STIPEND	3,000.00	3,000.00	0.00	2,250.00	750.00	75
10-4110-090	GOVERNING BOARD- FICA TAX EXPENSE	4,057.56	4,016.00	0.00	3,043.24	972.76	76
10-4110-140	GOVERNING BOARD- WORKMAN'S COMP	1,272.00	1,600.00	0.00	1,584.00	16.00	99
10-4110-200	GOVERNING BOARD- DEPT SUPPLIES	1,951.97	6,000.00	2,838.05	4,095.05	1,904.95	68
10-4110-310	GOVERNING BOARD- TRAVEL	11,401.13	16,000.00	0.00	6,036.64	9,963.36	38
10-4110-320	GOVERNING BOARD- COMMUNICATIONS	600.00	600.00	0.00	450.00	150.00	75
10-4110-350	POSTAGE	0.00	100.00	0.00	0.00	100.00	0
10-4110-370	GOVERNING BOARD- PRINTING	0.00	500.00	0.00	0.00	500.00	0
10-4110-380	ADVERTISING	1,961.00	2,500.00	0.00	842.00	1,658.00	34
10-4110-390	COMMISSIONERS-SPECIAL SPONSORED	9,191.09	10,000.00	0.00	9,146.17	853.83	91
10-4110-391	GOVERNING BOARD- DUES & SUBSCRIPTION	5,630.00	6,158.00	0.00	5,832.00	326.00	95
10-4110-392	OTHER COMMUNITY CONTRIBUTIONS	4,000.00	12,000.00	0.00	6,000.00	6,000.00	50
10-4110-442	CONTRACTED SERVICES	2,000.00	0.00	0.00	0.00	0.00	0
10-4110-443	CONTRACTED SERVICES - LOBBYING	36,000.00	37,006.00	0.00	28,004.00	9,002.00	76
	4110 GOVERNING BOARD:	130,564.75	148,980.00	2,838.05	104,408.28	44,571.72	70
10-4120-000	MANAGERS OFFICE:	0.00	0.00	0.00	0.00	0.00	0
10-4120-010	MANAGERS OFFICE- S & W- REGULAR	290,171.84	310,819.00	0.00	242,663.99	68,155.01	78
10-4120-040	SALARIES & WAGES-LONGEVITY	1,924.71	2,941.00	0.00	2,940.37	0.63	100
10-4120-090	MANAGERS OFFICE- FICA TAX EXPENSE	22,082.39	23,925.00	0.00	18,592.01	5,332.99	78
10-4120-100	MANAGERS OFFICE- RETIREMENT	58,762.12	68,303.00	0.00	50,741.87	17,561.13	74
10-4120-101	MANAGERS OFFICE 401 (K) CONTRIB	8,705.26	9,382.00	0.00	7,279.97	2,102.03	78
10-4120-130	MANAGERS OFFICE- UNEMPLOYMENT INS.	0.00	1,570.00	0.00	0.00	1,570.00	0
10-4120-140	MANAGERS OFFICE- WORKMAN'S COMP	1,764.00	1,905.00	0.00	1,813.00	92.00	95

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-4120-180	MANAGERS OFFICE- GROUP INS.	40,911.12	47,764.00	0.00	33,264.12	14,499.88	70
10-4120-190	LEGAL SERVICES	6,677.13	5,000.00	0.00	205.00-	5,205.00	4-
10-4120-191	MANAGERS OFFICE-UNC SOG LFNC INTERN I	5,000.00	20,000.00	0.00	20,000.00	0.00	100
10-4120-260	MANAGERS OFFICE- DEPARTMENTAL SUPPL	13,061.28	8,300.00	996.94	4,704.24	3,595.76	57
10-4120-270	MANAGERS OFFICE - SERVICE AWARDS	0.00	175.00	0.00	175.00	0.00	100
10-4120-310	MANAGERS OFFICE- TRAVEL	3,763.21	5,800.00	0.00	3,116.51	2,683.49	54
10-4120-315	TRAINING	9,357.22	11,000.00	0.00	5,276.16	5,723.84	48
10-4120-320	MANAGERS OFFICE- COMMUNICATIONS	2,168.82	3,300.00	0.00	1,484.80	1,815.20	45
10-4120-330	POSTAGE	54.13	100.00	0.00	35.70	64.30	36
10-4120-355	MAINT & REPAIR-VEHICLE	1,172.39	2,000.00	0.00	80.00	1,920.00	4
10-4120-370	MANAGERS OFFICE- PRINTING	0.00	250.00	0.00	0.00	250.00	0
10-4120-380	ADVERTISING	5,457.50	6,000.00	0.00	2,556.50	3,443.50	43
10-4120-381	MANAGERS OFFICE-LOST REF-EDUCATION	6,024.04	0.00	0.00	0.00	0.00	0
10-4120-390	MANAGERS OFFICE- DUES AND SUBSCRIPTI	1,924.08	3,550.00	0.00	3,480.63	69.37	98
10-4120-440	CONTRACTED SERVICES-ECONOMIC DEVEL	0.00	8,000.00	0.00	0.00	8,000.00	0
10-4120-540	MANAGERS OFFICE - CAPITAL OUTLAY-VEHI	25,958.32	35,000.00	0.00	34,220.00	780.00	98
	4120 MANAGERS OFFICE:	504,939.56	575,084.00	996.94	432,219.87	142,864.13	75
10-4130-000	FINANCE OFFICE:	0.00	0.00	0.00	0.00	0.00	0
10-4130-010	FINANCE OFFICE- S & W- REGULAR	220,305.49	229,397.00	0.00	181,940.15	47,456.85	79
10-4130-031	FINANCE OFFICE-PARTTIME	0.00	5,273.00	0.00	0.00	5,273.00	0
10-4130-040	SALARIES & WAGES-LONGEVITY	2,587.45	2,755.00	0.00	2,754.07	0.93	100
10-4130-090	FINANCE OFFICE- FICA TAX EXPENSE	16,092.09	18,918.00	0.00	13,191.39	5,726.61	70
10-4130-100	FINANCE OFFICE- RETIREMENT	44,825.61	50,674.00	0.00	38,157.90	12,516.10	75
10-4130-101	FINANCE OFFICE- 401(K) CONTRIB.	6,609.27	6,961.00	0.00	5,458.19	1,502.81	78
10-4130-130	FINANCE OFFICE- UNEMPLOYMENT INS.	0.00	1,884.00	0.00	0.00	1,884.00	0
10-4130-140	FINANCE OFFICE- WORKMAN'S COMP	1,354.00	1,506.00	0.00	1,269.00	237.00	84

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-4130-180	FINANCE OFFICE- PROFESSIONAL SERVICES	83,826.21	103,000.00	0.00	79,967.27	23,032.73	78
10-4130-181	FINANCE OFFICE- GROUP INS.	37,482.95	45,517.00	0.00	32,447.10	13,069.90	71
10-4130-260	FINANCE OFFICE- DEPARTMENTAL SUPPLIES	12,985.13	16,499.00	23.95	3,521.20	12,977.80	21
10-4130-270	FINANCE OFFICE-SERVICE AWARDS	50.00	0.00	0.00	0.00	0.00	0
10-4130-280	FINANCE OFFICE- POSTAGE	2,264.71	2,500.00	0.00	1,700.97	799.03	68
10-4130-310	FINANCE OFFICE- TRAVEL	210.82	500.00	0.00	134.01	365.99	27
10-4130-315	TRAINING	3,139.80	3,300.00	0.00	2,228.23	1,071.77	68
10-4130-320	FINANCE OFFICE- COMMUNICATIONS	1,370.43	1,200.00	0.00	809.87	390.13	67
10-4130-390	FINANCE OFFICE- DUES & SUBSCRIPTIONS	713.00	1,000.00	0.00	469.00	531.00	47
10-4130-410	FINANCE OFFICE- LEASE EQUIPMENT	494.63	550.00	0.00	252.00	298.00	46
10-4130-540	FINANCE OFFICE - CAPITAL OUTLAY EQUIP	5,250.00	0.00	0.00	0.00	0.00	0
	4130 FINANCE OFFICE:	439,561.59	491,434.00	23.95	364,300.35	127,133.65	74
10-4140-000	TAX ADMIN:	0.00	0.00	0.00	0.00	0.00	0
10-4140-010	TAX ADMIN.- S & W- REGULAR	200,386.05	251,456.00	0.00	166,784.84	84,671.16	66
10-4140-040	SALARIES & WAGES-LONGEVITY	1,820.89	1,851.00	0.00	1,303.62	547.38	70
10-4140-090	TAX ADMIN.- FICA TAX EXPENSE	14,267.66	19,990.00	0.00	11,893.27	8,096.73	60
10-4140-100	TAX ADMIN.- RETIREMENT	40,687.89	57,069.00	0.00	34,727.05	22,341.95	61
10-4140-101	TAX ADMIN.- 401(K) CONTRIB.	4,938.94	7,839.00	0.00	3,604.16	4,234.84	46
10-4140-130	TAX ADMIN.- UNEMPLOYMENT INS.	0.00	2,198.00	0.00	0.00	2,198.00	0
10-4140-140	TAX ADMIN.- WORKMAN'S COMP	2,985.00	3,694.00	0.00	3,112.00	582.00	84
10-4140-180	TAX ADMIN.- GROUP INS.	44,819.18	65,499.00	0.00	38,177.34	27,321.66	58
10-4140-260	TAX ADMIN.- OFFICE & DEPTAL SUPPLIES	11,940.43	11,001.00	23.55	4,903.97	6,097.03	45
10-4140-270	SERVICE AWARDS	100.00	0.00	0.00	0.00	0.00	0
10-4140-310	TAX ADMIN.- TRAVEL	105.00	500.00	0.00	0.00	500.00	0
10-4140-315	TRAINING	1,807.08	6,000.00	0.00	2,030.80	3,969.20	34
10-4140-320	TAX ADMIN.- COMMUNICATIONS	1,390.30	1,500.00	0.00	585.41	914.59	39

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10-4140-325	TAX ADMIN-POSTAGE	14,330.19	15,000.00	0.00	8,368.60	6,631.40	56
10-4140-341	ADVERTISING	2,796.50	3,500.00	0.00	846.00	2,654.00	24
10-4140-370	PRINTING	5,870.38	8,000.00	0.00	5,454.21	2,545.79	68
10-4140-390	TAX ADMIN. - DUES & SUBSCRIPTIONS	6,657.72	6,750.00	50.00	5,938.44	811.56	88
10-4140-500	TAX ADMIN - CONTRACTED SERVICES	6,925.00	33,000.00	0.00	150.00	32,850.00	0
10-4140-501	TAX ADMIN-CONTR. SERVICES-KEYSTONE M	0.00	41,852.00	0.00	0.00	41,852.00	0
10-4140-502	TAX ADMIN-CONTRACTED SERVICES-GIS	0.00	12,000.00	0.00	10,815.00	1,185.00	90
10-4140-510	CONTRACTED SERVICES-ZACCHAEUS	4,141.97	6,500.00	0.00	195.89	6,304.11	3
10-4140-511	TAX ADMIN - CONTRACTED SERV FILE STOR.	360.00	480.00	0.00	240.00	240.00	50
10-4140-550	TAX ADMIN - CAPITAL OUTLAY	122,751.57	46,017.00	0.00	6,047.00	39,970.00	13
	4140 TAX ADMIN:	489,081.75	601,696.00	73.55	305,177.60	296,518.40	51
10-4170-000	BOARD OF ELECTIONS:	0.00	0.00	0.00	0.00	0.00	0
10-4170-010	BOARD OF ELECTIONS- S & W - REGULAR	46,684.25	47,260.00	0.00	38,295.99	8,964.01	81
10-4170-011	SALARIES & WAGES-BOARD	6,820.00	5,640.00	0.00	4,800.00	840.00	85
10-4170-030	BOARD OF ELECTIONS- SALARIES- PART-TIM	35,522.63	24,364.00	0.00	20,987.14	3,376.86	86
10-4170-031	BOARD OF ELECTIONS - S & W-OVERTIME	9,340.64	7,554.00	0.00	7,553.18	0.82	100
10-4170-040	SALARIES & WAGES-LONGEVITY	922.12	1,283.00	0.00	1,282.30	0.70	100
10-4170-090	BOARD OF ELECTIONS- FICA TAX EXPENSE	7,572.91	6,390.00	0.00	5,550.30	839.70	87
10-4170-100	BOARD OF ELECTIONS- RETIREMENT EXPEN	11,448.60	11,690.00	0.00	9,680.81	2,009.19	83
10-4170-101	BOARD OF ELECTIONS- 401(K) CONTRIB.	1,680.75	1,606.00	0.00	1,367.27	238.73	85
10-4170-130	BOARD OF ELECTIONS- UNEMPLOYMENT IN:	0.00	1,256.00	0.00	0.00	1,256.00	0
10-4170-140	BOARD OF ELECTIONS- WORKMANS COMP	456.00	508.00	0.00	429.00	79.00	84
10-4170-180	BOARD OF ELECTIONS- GROUP INS. EXPENS	8,168.23	9,108.00	0.00	6,500.67	2,607.33	71
10-4170-260	BOARD OF ELECTIONS- DEPART SUPPLIES	4,213.25	8,499.00	0.00	6,774.71	1,724.29	80
10-4170-270	BOARD OF ELECTIONS-SERVICE AWARDS	0.00	135.00	0.00	135.00	0.00	100
10-4170-310	BOARD OF ELECTIONS- TRAVEL	1,555.19	2,500.00	0.00	968.77	1,531.23	39

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10-4170-315	TRAINING	8,791.82	7,000.00	0.00	3,727.48	3,272.52	53
10-4170-320	BOARD OF ELECTIONS- COMMUNICATIONS	2,863.57	5,000.00	0.00	3,483.65	1,516.35	70
10-4170-330	POSTAGE	977.77	3,083.00	0.00	2,209.64	873.36	72
10-4170-350	BOARD OF ELECTIONS- MAINT & REPAIR- EQ	733.00	1,500.00	0.00	655.00	845.00	44
10-4170-360	CONTRACTED SERVICES	18,523.65	19,317.00	0.00	19,238.58	78.42	100
10-4170-370	BOARD OF ELECTIONS- PRINTING	19,648.64	12,000.00	0.00	11,557.90	442.10	96
10-4170-380	ADVERTISING	1,291.50	600.00	0.00	600.00	0.00	100
10-4170-390	BOARD OF ELECTIONS- DUES & SUBSCRIPTI	33.00	500.00	0.00	0.00	500.00	0
10-4170-550	CAPITAL OUTLAY-EQUIPMENT	0.00	15,417.00	0.00	15,416.35	0.65	100
	4170 BOARD OF ELECTIONS:	187,247.52	192,210.00	0.00	161,213.74	30,996.26	84
10-4180-000	REGISTER OF DEEDS:	0.00	0.00	0.00	0.00	0.00	0
10-4180-010	REGISTER- OF- DEEDS- S & W- REGULAR	82,944.37	84,257.00	0.00	64,336.03	19,920.97	76
10-4180-030	REGISTER OF DEEDS- S & W- PART-TIME	7,922.67	8,000.00	0.00	895.80	7,104.20	11
10-4180-040	SALARIES & WAGES-LONGEVITY	1,085.82	1,647.00	0.00	1,409.58	237.42	86
10-4180-090	REGISTER- OF- DEEDS- FICA TAX EXPENSE	6,599.47	7,184.00	0.00	4,771.42	2,412.58	66
10-4180-100	REGISTER- OF- DEEDS- RETIREMENT	16,902.85	18,761.00	0.00	13,583.05	5,177.95	72
10-4180-101	REGISTER OF DEEDS- 401(K) CONTRIB.	2,488.38	2,577.00	0.00	1,930.07	646.93	75
10-4180-102	REGISTER OF DEEDS- REG DS SUPPLEMENT	657.84	1,000.00	55.51	506.78	493.22	51
10-4180-130	REGISTER OF DEEDS- UNEMPLOYMENT INS.	0.00	942.00	0.00	0.00	942.00	0
10-4180-140	REGISTER OF DEEDS- WORKMAN'S COMP	458.00	572.00	0.00	482.00	90.00	84
10-4180-180	REGISTER- OF- DEEDS- GROUP INS.	16,248.74	18,182.00	0.00	12,929.37	5,252.63	71
10-4180-260	REGISTER-OF-DEEDS-DEPARTMENTAL SUPP	3,915.00	6,499.00	578.69	1,845.00	4,654.00	28
10-4180-270	SERVICE AWARDS	0.00	50.00	0.00	50.00	0.00	100
10-4180-310	REGISTER- OF- DEEDS- TRAVEL	0.00	200.00	0.00	0.00	200.00	0
10-4180-315	TRAINING	514.00	2,500.00	0.00	0.00	2,500.00	0
10-4180-320	REGISTER- OF- DEEDS- COMMUNICATIONS	583.89	600.00	0.00	360.03	239.97	60

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10-4260-440	CONTRACT SERVICES-COURTHOUSE SECUF	70,119.87	75,000.00	1,413.36	53,850.03	21,149.97	72
10-4260-550	BUILDINGS- PUBLIC DEFENDER HOUSING	4,452.00	4,452.00	0.00	0.00	4,452.00	0
10-4260-554	PROBATION & PAROLE-FORBES	1,323.24	0.00	0.00	0.00	0.00	0
10-4260-555	SMART START LEASE ASSISTANCE	4,200.00	4,200.00	0.00	2,100.00	2,100.00	50
10-4260-562	CAP OUTLAY-OTHER CIP BUILDING PROJECT	0.00	500,000.00	0.00	0.00	500,000.00	0
10-4260-564	EXPENDITURE: LEASE FINANCING PRINCIPA	3,746.30	0.00	0.00	0.00	0.00	0
10-4260-565	EXPENDITURE: INTEREST	3.70	0.00	0.00	0.00	0.00	0
	4260 BUILDINGS:	83,845.11	583,652.00	1,413.36	55,950.03	527,701.97	10
10-4265-000	FACILITY SERVICES:	0.00	0.00	0.00	0.00	0.00	0
10-4265-010	FACILITY SERVICES- S & W- REGULAR	191,672.04	203,352.00	0.00	156,691.68	46,660.32	77
10-4265-090	FACILITY SERVICES- FICA TAX EXPENSE	14,361.48	15,556.00	0.00	11,741.58	3,814.42	75
10-4265-100	FACILITY SERVICES- RETIREMENT	38,551.56	44,412.00	0.00	32,377.31	12,034.69	73
10-4265-101	FACILITY SERVICES- 401(K) CONTRIB.	5,025.77	6,101.00	0.00	4,088.18	2,012.82	67
10-4265-130	FACILITY SERVICES- UNEMPLOYMENT INS.	0.00	1,884.00	0.00	0.00	1,884.00	0
10-4265-140	FACILITY SERVICES- WORKMAN'S COMP	13,919.00	15,824.00	0.00	3,940.00	11,884.00	25
10-4265-181	FACILITY SERVICES- GROUP INS.	46,905.93	54,383.00	0.00	37,446.03	16,936.97	69
10-4265-200	FACILITY SERVICES- DEPT SUPPLIES & MATE	17,128.55	20,000.00	488.34	15,383.14	4,616.86	77
10-4265-201	CLERK OF COURT DEPARTMENTAL SUPPLIES	2,631.09	3,200.00	0.00	1,008.12	2,191.88	32
10-4265-202	CLERK OF COURT-MAINT & REPAIR-BUILDING	443.46	1,900.00	0.00	0.00	1,900.00	0
10-4265-204	CLERK OF COURT - AOC CONTRACT	0.00	15,968.00	0.00	0.00	15,968.00	0
10-4265-215	FACILITY SERVICES- MAINT AND REPAIR BLD	62,031.46	85,000.00	2,164.27	53,754.84	31,245.16	63
10-4265-230	FACILITY SERVICES- DEPT SUPPLIES-SAFETY	2,854.11	3,000.00	0.00	2,077.64	922.36	69
10-4265-250	FACILITY SERVICES-SUPPLIES-VEHICLE	7,045.46	3,000.00	0.00	2,276.04	723.96	76
10-4265-256	FACILITY SERVICES- INSURANCE CLAIMS	25,826.38	0.00	0.00	0.00	0.00	0
10-4265-320	FACILITY SERVICES- COMMUNICATIONS	4,953.04	5,500.00	143.50	3,436.06	2,063.94	62
10-4265-325	POSTAGE	19.00	100.00	0.00	0.00	100.00	0

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10-4265-330	FACILITY SERVICES- UTILITIES-ELECTRICITY	111,539.18	120,000.00	5,727.88	80,703.99	39,296.01	67
10-4265-331	UTILITIES-FUEL/GAS	10,764.29	15,500.00	0.00	7,147.49	8,352.51	46
10-4265-332	UTILITIES-WATER	25,695.80	35,000.00	0.00	13,745.14	21,254.86	39
10-4265-355	MAINT & REPAIR-VEHICLES	694.02	2,000.00	0.00	1,122.13	877.87	56
10-4265-440	CONTRACTED SERVICES-MOWING	15,827.00	18,000.00	0.00	8,031.75	9,968.25	45
10-4265-540	FACILITIES- CAPITAL OUTLAY - EQUIPMENT	669.92	0.00	0.00	0.00	0.00	0
10-4265-551	MAINT AGREEMENTS-COMMANDER SOFTWA	1,790.00	2,500.00	0.00	2,499.00	1.00	100
10-4265-601	CONTRACTED SERVICES-SECURITY SYSTEM	2,034.75	3,000.00	0.00	1,737.33	1,262.67	58
10-4265-602	CONTRACTED SERVICES-EXTERMINATING	6,877.00	8,000.00	0.00	6,252.00	1,748.00	78
10-4265-603	CONTRACTED SERVICES-ELEVATOR	10,618.04	17,000.00	0.00	7,963.53	9,036.47	47
10-4265-604	CONTRACTED SERVICES-REPUBLIC	9,023.58	10,000.00	0.00	6,111.48	3,888.52	61
10-4265-605	CONTRACTED SERVICES-FIRE EXT	3,155.20	3,600.00	0.00	1,220.00	2,380.00	34
	4265 FACILITY SERVICES:	632,057.11	713,780.00	8,523.99	460,754.46	253,025.54	65
10-4310-000	SHERIFF:	0.00	0.00	0.00	0.00	0.00	0
10-4310-010	SHERIFF- S & W- REGULAR	749,782.70	836,006.00	0.00	603,749.29	232,256.71	72
10-4310-030	SHERIFF- SALARIES AND WAGES PART-TIME	27,587.96	29,423.00	0.00	25,864.92	3,558.08	88
10-4310-031	SALARIES & WAGES-OVERTIME	115.29	32,748.00	0.00	17,348.84	15,399.16	53
10-4310-040	SALARIES & WAGES-LONGEVITY	4,721.28	4,797.00	0.00	4,279.75	517.25	89
10-4310-090	SHERIFF- FICA TAX EXPENSE	56,944.62	69,078.00	0.00	47,858.76	21,219.24	69
10-4310-100	SHERIFF- RETIREMENT	155,383.28	198,536.00	0.00	132,783.60	65,752.40	67
10-4310-101	SHERIFF- 401K CONTRIB.	34,048.06	41,215.00	0.00	27,007.61	14,207.39	66
10-4310-102	SHERIFF-SUPPLEMENTAL PENSION FUND	1,033.05	1,300.00	1,057.65	1,057.65	242.35	81
10-4310-130	SHERIFF- UNEMPLOYMENT INS.	1,500.77	5,966.00	0.00	0.00	5,966.00	0
10-4310-140	SHERIFF- WORKMAN'S COMP	35,453.00	56,873.00	0.00	33,193.00	23,680.00	58
10-4310-180	SHERIFF- PROFESSIONAL SERVICES	12,799.48	12,000.00	0.00	5,970.00	6,030.00	50
10-4310-181	SHERIFF- GROUP INS.	118,952.69	165,902.00	0.00	100,875.37	65,026.63	61

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10-4310-210	SHERIFF- UNIFORMS	7,764.63	10,000.00	456.63	8,305.98	1,694.02	83
10-4310-250	SHERIFF- SUPPLIES-VEHCILE	64,604.48	65,000.00	0.00	42,757.64	22,242.36	66
10-4310-260	SHERIFF- DEPARTMENTAL SUPPLIES	17,748.28	16,499.00	420.48	9,732.77	6,766.23	59
10-4310-270	SERVICE AWARDS	235.00	75.00	0.00	75.00	0.00	100
10-4310-310	SHERIFF- TRAVEL	8,519.96	4,000.00	0.00	2,961.92	1,038.08	74
10-4310-315	TRAINING	2,838.20	3,000.00	0.00	53.00	2,947.00	2
10-4310-320	SHERIFF- COMMUNICATIONS	12,446.38	17,500.00	593.37	11,003.73	6,496.27	63
10-4310-330	POSTAGE	2,273.16	2,000.00	0.00	1,068.71	931.29	53
10-4310-350	SHERIFF- MAINT. & REPAIR EQUIPMENT	738.14	4,000.00	0.00	3,340.85	659.15	84
10-4310-355	SHERIFF- MAINT.- VEHICLE	26,878.96	29,000.00	0.00	17,074.50	11,925.50	59
10-4310-370	SHERIFF- PRINTING	0.00	200.00	0.00	0.00	200.00	0
10-4310-380	ADVERTISING	0.00	200.00	0.00	0.00	200.00	0
10-4310-390	SHERIFF- DUES & SUBSCRIPTIONS	192.44	500.00	0.00	436.79	63.21	87
10-4310-392	SHERIFF- UNDERCOVER INVESTIGATIONS	4,000.00	7,000.00	0.00	5,000.00	2,000.00	71
10-4310-412	MAINT AGREEMENT-FINGERPRINT MACHINE	3,829.00	4,100.00	0.00	4,020.00	80.00	98
10-4310-413	LEASE-BUILDING	825.00	840.00	0.00	825.00	15.00	98
10-4310-414	MAINT AGREEMENTS-HRMS & QTR MASTER	1,310.00	1,336.00	0.00	1,336.00	0.00	100
10-4310-415	MAINT AGREEMENTS-RMS & RAMBLER	4,878.00	4,976.00	0.00	4,976.00	0.00	100
10-4310-417	LEASE - ANKLE MONITORING DEVICES	1,457.50	1,800.00	0.00	0.00	1,800.00	0
10-4310-540	CAPITAL OUTLAY VEHICLES	182,921.56	112,000.00	0.00	0.00	112,000.00	0
10-4310-550	SHERIFF- CAPITAL OUTLAY - EQUIPMENT	28,938.97	0.00	0.00	0.00	0.00	0
10-4310-600	SHERIFF- ANIMAL CONTROL	9,656.47	10,000.00	257.37	7,914.54	2,085.46	79
10-4310-601	DONATIONS-ANIMAL CONTROL	0.00	3,786.00	0.00	3,065.00	721.00	81
10-4310-602	SHERIFF-ABC BOARD FUNDING	9,433.99	21,194.00	0.00	0.00	21,194.00	0
10-4310-603	SHERIFF DONATIONS-PURCHASE OF K-9	0.00	774.00	0.00	84.99	689.01	11
10-4310-604	SHERIFF-COUNTY CONTRIB-PURCHASE OF I	1,328.87	1,500.00	0.00	1,427.45	72.55	95
10-4310-611	GUN PERMITS DISCRETIONARY-COUNTY PO	0.00	44,930.00	0.00	0.00	44,930.00	0

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10-4310-612	GUN PERMITS-STATE PORTION	8,155.00	3,810.00	0.00	2,880.00	930.00	76
10-4310-613	FINGERPRINTING	222.33	7,091.00	0.00	0.00	7,091.00	0
10-4310-650	SHERIFF-DONATIONS	0.00	1,899.00	0.00	0.00	1,899.00	0
10-4310-904	NC ANIMAL SHELTER SUPPORT FUND GRAN	0.00	12,500.00	1,194.86	9,188.82	3,311.18	74
	4310 SHERIFF:	1,599,518.50	1,845,354.00	3,980.36	1,137,517.48	707,836.52	62
10-4311-000	SRO - WASHINGTON COUNTY UNION:	0.00	0.00	0.00	0.00	0.00	0
10-4311-010	SRO- WASH CO UNION-S & W- REGULAR	41,846.79	41,410.00	0.00	36,143.17	5,266.83	87
10-4311-040	SRO-UNION-LONGEVITY	456.86	0.00	0.00	0.00	0.00	0
10-4311-090	SRO- WASH CO UNION- FICA TAX EXPENSE	3,188.19	3,168.00	0.00	2,593.96	574.04	82
10-4311-100	SRO- WASH CO UNION- RETIREMENT EXPEN	8,999.71	9,731.00	0.00	7,962.31	1,768.69	82
10-4311-101	SRO- WASH CO UNION- 401(K) CONTRIB.	2,092.36	2,071.00	0.00	1,807.18	263.82	87
10-4311-130	SRO - WASH CO UNION- UNEMPLOYMENT IN	0.00	314.00	0.00	0.00	314.00	0
10-4311-140	SRO- WASH CO UNION- WORKMAN'S COMP E	2,643.00	2,844.00	0.00	2,394.00	450.00	84
10-4311-180	SRO- WASH CO UNION- GROUP INS.	6,725.04	9,089.00	0.00	6,505.17	2,583.83	72
10-4311-210	SRO- WASH CO UNION- UNIFORMS	237.84	1,000.00	0.00	700.62	299.38	70
10-4311-250	MAINTENANCE & REPAIR-VEHICLE	1,123.73	3,000.00	0.00	1,216.96	1,783.04	41
10-4311-260	SRO- WASH CO UNION-DEPARTMENTAL SUP	0.00	199.00	0.00	0.00	199.00	0
10-4311-270	SRO-WAS CO UNION-SERVICE AWARDS	50.00	0.00	0.00	0.00	0.00	0
10-4311-310	SRO- WASH CO UNION- TRAVEL	1,467.59	2,000.00	0.00	0.00	2,000.00	0
10-4311-315	TRAINING	0.00	500.00	0.00	0.00	500.00	0
	4311 SRO - WASHINGTON COUNTY UNION:	68,831.11	75,326.00	0.00	59,323.37	16,002.63	79
10-4313-000	SRO- CRESWELL:	0.00	0.00	0.00	0.00	0.00	0
10-4313-010	SRO- CRESWELL-S & W- REGULAR	0.00	41,410.00	0.00	0.00	41,410.00	0
10-4313-090	SRO- CRESWELL- FICA TAX EXPENSE	0.00	3,168.00	0.00	0.00	3,168.00	0
10-4313-100	SRO- CRESWELL- RETIREMENT	0.00	9,731.00	0.00	0.00	9,731.00	0

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10-4320-010	DETENTION CENTER- S & W - REGULAR	283,624.68	347,629.00	0.00	240,257.00	107,372.00	69
10-4320-030	SALARIES & WAGE - OVERTIME	110,404.63	130,500.00	0.00	94,024.26	36,475.74	72
10-4320-031	DETENTION CENTER - S&W PARTTIME	53,139.47	31,000.00	0.00	24,373.67	6,626.33	79
10-4320-040	SALARIES & WAGES - LONGEVITY	2,907.15	3,252.00	0.00	3,251.27	0.73	100
10-4320-090	DETENTION CENTER- FICA TAX EXPENSE	33,520.83	39,191.00	0.00	27,083.64	12,107.36	69
10-4320-100	DETENTION CENTER- RETIREMENT	79,830.16	105,116.00	0.00	69,575.47	35,540.53	66
10-4320-101	DETENTION CENTER- 401(K) CONTRIB.	8,588.17	14,439.00	0.00	7,665.06	6,773.94	53
10-4320-130	DETENTION CENTER- UNEMPLOYMENT INS.	0.00	4,710.00	0.00	0.00	4,710.00	0
10-4320-140	DETENTION CENTER- WORKMAN'S COMP	27,493.00	34,685.00	0.00	29,616.00	5,069.00	85
10-4320-181	DETENTION CENTER- GROUP INS.	65,452.25	117,788.00	0.00	56,104.48	61,683.52	48
10-4320-185	TRAVEL	69.50	2,500.00	0.00	51.50	2,448.50	2
10-4320-190	DETENTION CENTER- TRAINING	3,405.02	5,000.00	0.00	3,444.69	1,555.31	69
10-4320-200	DETENTION CENTER- DEPARTMENTAL SUPP	15,300.80	19,000.00	884.64	17,751.07	1,248.93	93
10-4320-210	DETENTION CENTER- UNIFORMS	5,310.55	7,500.00	0.00	5,913.32	1,586.68	79
10-4320-244	CONTRACTED SERVICES-SOUTHERN HEALT	132,875.20	150,000.00	0.00	113,853.70	36,146.30	76
10-4320-247	DETENTION CENTER- FOOD & PROVISIONS	73,697.45	90,000.00	1,620.15	74,787.35	15,212.65	83
10-4320-270	SERVICE AWARDS	175.00	135.00	0.00	135.00	0.00	100
10-4320-290	SUPPLIES & MATERIALS-HYGIENE	2,352.70	3,500.00	771.28	1,260.87	2,239.13	36
10-4320-299	DETENTION CENTER- LAUNDRY & DRY CLEA	6,186.88	6,500.00	119.00	4,403.00	2,097.00	68
10-4320-320	DETENTION CENTER- COMMUNICATIONS	979.29	1,500.00	0.00	812.73	687.27	54
10-4320-330	POSTAGE	100.49	240.00	0.00	39.17	200.83	16
10-4320-350	DETENTION CENTER- MAINT & REPAIR- EQUI	978.53	1,400.00	0.00	1,372.06	27.94	98
10-4320-550	DETENTION CENTER- CAPITAL OUTLAY- EQU	0.00	19,900.00	0.00	0.00	19,900.00	0
10-4320-600	DETENTION CENTER- CONTRACTED SERVIC	90,492.63	109,200.00	1,329.98	19,661.80	89,538.20	18
10-4320-601	CONTRACTED SERVICES-OPTUM	3,021.84	4,000.00	0.00	3,204.00	796.00	80
10-4320-602	MAINTENANCE AGREEMENTS-SOUTHERN SC	3,815.00	3,900.00	0.00	3,891.00	9.00	100
10-4320-603	MAINTENANCE AGREEMENTS-TOP GUARD	99.00	110.00	0.00	109.00	1.00	99

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10-4320-605	CONTRACTED SERVICES-DETENTION CTR S	0.00	11,625.00	0.00	0.00	11,625.00	0
10-4320-900	GRANT-DHHS CORRECTIONS COVID19	4,628.42	0.00	0.00	0.00	0.00	0
	4320 DETENTION CENTER:	1,008,448.64	1,264,320.00	4,725.05	802,641.11	461,678.89	63
10-4330-000	EMERGENCY MANAGEMENT:	0.00	0.00	0.00	0.00	0.00	0
10-4330-010	EMERGENCY MGMT - S & W- REGULAR	56,961.00	57,019.00	0.00	43,714.94	13,304.06	77
10-4330-090	EMERGENCY MGMT - FICA TAX EXPENSE	3,616.01	4,362.00	0.00	2,787.02	1,574.98	64
10-4330-100	EMERGENCY MGMT - RETIREMENT	11,458.34	12,453.00	0.00	9,031.52	3,421.48	73
10-4330-101	EMERGENCY MGMT - 401(K) CONTRIB.	1,708.86	1,711.00	0.00	1,311.43	399.57	77
10-4330-130	EMERGENCY MGMT - UNEMPLOYMENT INS.	0.00	314.00	0.00	0.00	314.00	0
10-4330-140	EMERGENCY MGMT - WORKMAN'S COMP	2,621.00	2,807.00	0.00	2,450.00	357.00	87
10-4330-180	EMERGENCY MGMT - GROUP INS.	8,183.22	9,140.00	0.00	6,511.92	2,628.08	71
10-4330-250	MAINTENANCE & REPAIR - VEHICLE	453.97	1,200.00	0.00	973.81	226.19	81
10-4330-260	EMERGENCY MGMT - DEPARTMENTAL SUPPL	1,992.67	3,800.00	368.57	2,885.56	914.44	76
10-4330-270	EMERGENCY MGMT - GENERATOR FUEL	0.00	2,400.00	0.00	0.00	2,400.00	0
10-4330-310	EMERGENCY MGMT - TRAVEL	3,051.51	3,000.00	0.00	1,800.11	1,199.89	60
10-4330-315	TRAINING	1,875.51	3,000.00	43.38	499.31	2,500.69	17
10-4330-320	EMERGENCY MGMT - COMMUNICATIONS	1,808.90	4,900.00	0.00	2,398.74	2,501.26	49
10-4330-330	POSTAGE	57.43	150.00	0.00	23.61	126.39	16
10-4330-350	EMERGENCY MGMT - MAINT. & REPAIR- EQUI	2,184.13	7,500.00	0.00	1,934.51	5,565.49	26
10-4330-370	EMERGENCY MGMT - PRINTING	208.09	400.00	0.00	225.77	174.23	56
10-4330-380	ADVERTISING	344.26	400.00	0.00	0.00	400.00	0
10-4330-390	EMERGENCY MGMT - DUES & SUBSCRIPTION	1,795.00	2,200.00	0.00	200.00	2,000.00	9
10-4330-400	EM DONATIONS-EMERGENCY RESPONSE BA	0.00	1,442.00	0.00	0.00	1,442.00	0
10-4330-401	DONATIONS - EMERGENCY MANAGEMENT	0.00	878.00	0.00	0.00	878.00	0
10-4330-540	EMERGENCY MGMT - CAPITAL OUTLAY- VEHI	60,702.21	17,800.00	0.00	284.00	17,516.00	2
10-4330-600	EMERGENCY MGMT - CONTRACTED SERVICE	2,950.00	8,500.00	0.00	6,000.00	2,500.00	71

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10-4330-693	RAP LEPC TIER II GRANT	0.00	4,000.00	0.00	0.00	4,000.00	0
10-4330-703	WEYERHAEUSER GIVING GRANT	1,964.94	0.00	0.00	0.00	0.00	0
10-4330-707	GRANT-EM CAPACITY BLDG COMPETITIVE G	47,690.00	94,600.00	1,099.00	92,979.84	1,620.16	98
10-4330-995	MAINTENANCE AGREEMENTS - HYPER REAC	1,945.00	14,600.00	0.00	14,600.00	0.00	100
	4330 EMERGENCY MANAGEMENT:	213,572.05	258,576.00	1,510.95	190,612.09	67,963.91	74
10-4340-000	FIRE PROTECTION:	0.00	0.00	0.00	0.00	0.00	0
10-4340-991	PLYMOUTH VFD-OPERATIONAL	129,259.00	129,476.00	0.00	97,107.03	32,368.97	75
10-4340-992	ROPER VFD-OPERATIONAL	81,727.00	81,864.00	0.00	61,398.00	20,466.00	75
10-4340-993	CRESWELL VFD-OPERATIONAL	51,685.00	51,772.00	0.00	38,828.97	12,943.03	75
10-4340-994	MCVFD-OPERATIONAL	58,309.00	58,406.00	0.00	43,804.53	14,601.47	75
10-4340-995	LAKE PHELPS VFD-OPERATIONAL	46,034.00	46,111.00	0.00	34,583.22	11,527.78	75
10-4340-996	PUNGO VFD-OPERATIONAL	23,750.00	23,789.00	0.00	17,841.78	5,947.22	75
10-4340-997	PINETOWN/LONG ACRE VFD	8,188.00	8,202.00	0.00	6,151.50	2,050.50	75
10-4340-998	CRESWELL VFD-FIRE TRAINING FACILITY-CIF	0.00	40,000.00	0.00	0.00	40,000.00	0
10-4340-999	ADDITIONAL 5TH CENT RESERVES	0.00	99,905.00	0.00	18,350.70	81,554.30	18
	4340 FIRE PROTECTION:	398,952.00	539,525.00	0.00	318,065.73	221,459.27	59
10-4345-000	FORESTRY:	0.00	0.00	0.00	0.00	0.00	0
10-4345-991	FORESTRY MATCH (35%)	82,022.96	129,156.00	0.00	57,032.33	72,123.67	44
10-4350-000	INSPECTIONS & PLANNING:	0.00	0.00	0.00	0.00	0.00	0
10-4350-121	SALARIES & WAGES-REGULAR	102,628.59	104,602.00	0.00	79,481.00	25,121.00	76
10-4350-127	SALARIES & WAGES-LONGEVITY	725.12	744.00	0.00	743.24	0.76	100
10-4350-181	FICA TAX	6,499.45	8,057.00	0.00	5,080.41	2,976.59	63
10-4350-182	RETIREMENT	20,790.33	23,003.00	0.00	16,574.35	6,428.65	72
10-4350-183	GROUP INSURANCE	18,249.61	20,228.00	0.00	14,436.21	5,791.79	71

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10-5150-010	SENIOR CITIZENS CENT- S & W- REGULAR	99,241.92	97,827.00	0.00	76,269.51	21,557.49	78
10-5150-040	SALARIES & WAGES-LONGEVITY	1,103.89	1,065.00	0.00	1,064.24	0.76	100
10-5150-090	SENIOR CITIZENS CENT- FICA TAX EXPENSE	7,208.62	7,562.00	0.00	5,519.03	2,042.97	73
10-5150-100	SENIOR CITIZENS CENT- RETIREMENT	20,228.91	21,588.00	0.00	15,977.16	5,610.84	74
10-5150-101	SENIOR CITIZENS CENT- 401(K) CONTRIB.	2,979.06	2,965.00	0.00	2,288.12	676.88	77
10-5150-130	SENIOR CITIZENS CTR- WORKMAN'S COMP	1,431.00	1,392.00	0.00	1,392.00	0.00	100
10-5150-131	SENIOR CENTER- UNEMPLOYMENT INS.	0.00	874.00	0.00	0.00	874.00	0
10-5150-180	SENIOR CITIZENS CENT- GROUP INS.	24,680.39	27,179.00	0.00	19,398.55	7,780.45	71
10-5150-247	APPROPRIATION-ALBEMARLE NUTRITION	47,807.00	47,807.00	11,951.75	47,807.00	0.00	100
10-5150-250	SEN CENTER-MAINTENANCE & REPAIR-VEHI	0.00	2,000.00	98.49	1,352.28	647.72	68
10-5150-257	DEPARTMENT SUPPLIES-CRAFTS/CERAMICS	4,340.11	4,000.00	348.04	3,426.65	573.35	86
10-5150-260	DEPARTMENTAL SUPPLIES	4,939.36	5,500.00	116.34	4,127.82	1,372.18	75
10-5150-270	SERVICE AWARDS	0.00	75.00	0.00	75.00	0.00	100
10-5150-280	POSTAGE	14.63	250.00	0.00	13.05	236.95	5
10-5150-310	SENIOR CITIZENS CTR- TRAVEL	1,542.40	5,500.00	0.00	1,946.72	3,553.28	35
10-5150-315	TRAINING	2,980.79	5,500.00	0.00	275.00	5,225.00	5
10-5150-320	SENIOR CITIZENS CENT- COMMUNICATIONS	1,851.95	4,000.00	256.94	2,863.68	1,136.32	72
10-5150-330	UTILITIES-GAS	5,306.20	8,000.00	0.00	5,914.00	2,086.00	74
10-5150-350	SENIOR CENTER- MAINT & REPAIR- BUILDING	881.20	1,500.00	0.00	529.87	970.13	35
10-5150-351	SENIOR CENTER- MAINT & REPAIR - EQUIP	0.00	1,000.00	0.00	0.00	1,000.00	0
10-5150-370	TRAVEL-SENIOR GAMES	300.00	300.00	0.00	300.00	0.00	100
10-5150-380	SENIOR CENTER TRIPS	6,046.60	9,901.00	0.00	7,519.55	2,381.45	76
10-5150-390	SENIOR CENTER-DUES & SUBSCRIPTIONS	1,579.93	1,270.00	0.00	566.74	703.26	45
10-5150-550	CAPITAL OUTLAY-EQUIPMENT	0.00	3,500.00	0.00	2,449.52	1,050.48	70
10-5150-600	SENIOR CITIZENS CTR- CONTRACTED SERVI	3,633.00	5,000.00	300.00	2,214.00	2,786.00	44
10-5150-601	CONTRACTED SERVICES - SCHEDULING SYE	900.00	900.00	0.00	0.00	900.00	0
10-5150-650	SENIOR CENTER DONATIONS	4,808.02	3,255.34	558.34	2,852.84	402.50	88

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10-5150-698	NCDIT DIGITAL CHAMPION GRANT	0.00	9,600.00	0.00	7,065.05	2,534.95	74
	5150 SENIOR CITIZENS CENTER:	243,804.98	279,310.34	13,629.90	213,207.38	66,102.96	76
10-5155-000	VETERAN SERVICE:	0.00	0.00	0.00	0.00	0.00	0
10-5155-320	VETERAN SERVICE OFFC- COMMUNICATION.	80.43	0.00	0.00	0.00	0.00	0
10-5310-000	SOCIAL SERVICES- ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	0
10-5310-010	SALARIES & WAGES-BOARD	1,187.50	1,195.00	0.00	775.00	420.00	65
10-5310-011	SS ADMIN.- S & W- REGULAR	2,043,674.76	2,079,321.00	0.00	1,497,953.99	581,367.01	72
10-5310-013	SALARIES & WAGES-LONGEVITY	19,948.12	18,199.00	0.00	18,198.71	0.29	100
10-5310-030	LEGAL - IV-D	7,464.97	0.00	0.00	0.00	0.00	0
10-5310-031	CHILD SUPPORT CONTRACT	134,477.00	277,492.00	0.00	184,994.64	92,497.36	67
10-5310-090	SS ADMIN.- FICA TAX	151,193.43	163,809.00	0.00	111,631.35	52,177.65	68
10-5310-100	SS ADMIN.- RETIREMENT	414,896.42	453,431.00	0.00	313,168.42	140,262.58	69
10-5310-101	SS ADMIN.- 401(K) CONTRIB.	58,945.22	64,194.00	0.00	43,903.66	20,290.34	68
10-5310-130	HUMAN SERVICES- UNEMPLOYMENT INS.	0.00	17,270.00	0.00	0.00	17,270.00	0
10-5310-140	SS ADMIN.- WORKMAN'S COMP	48,461.00	44,364.00	0.00	42,774.00	1,590.00	96
10-5310-180	LEGAL-PROTECTIVE SERVICES	24,574.04	47,300.00	0.00	27,723.50	19,576.50	59
10-5310-181	SS ADMIN.- GROUP INS.	388,318.50	404,344.00	0.00	295,057.30	109,286.70	73
10-5310-250	MAINT & REPAIR - VEHICLE	8,867.04	19,000.00	45.00	13,605.85	5,394.15	72
10-5310-257	SS ADMIN.- COUNTY GENERAL ASSISTANCE	11,442.07	16,204.00	31.08	9,381.17	6,822.83	58
10-5310-258	DSS COMMUNITY DONATIONS-CHRISTMAS	1,595.00	3,656.00	0.00	2,051.24	1,604.76	56
10-5310-259	DSS COMMUNITY DONATIONS-FOSTER CHILD	490.34	321.00	0.00	192.37	128.63	60
10-5310-260	DEPARTMENTAL SUPPLIES	44,572.73	44,454.00	442.97	38,794.19	5,659.81	87
10-5310-268	FOOD STAMPS DIRECT CHARGE	4,392.59	5,000.00	0.00	2,423.71	2,576.29	48
10-5310-270	SERVICE AWARDS	600.00	450.00	0.00	450.00	0.00	100
10-5310-310	TRAVEL	9,889.67	4,500.00	14.74	1,947.82	2,552.18	43

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10-5310-311	SS ADMIN - VEHICLE FUEL	10,409.61	8,500.00	0.00	4,699.62	3,800.38	55
10-5310-315	TRAINING	18,197.55	24,500.00	0.00	17,419.79	7,080.21	71
10-5310-320	SS ADMIN.- COMMUNICATIONS	20,687.95	23,000.00	665.29	16,147.39	6,852.61	70
10-5310-330	UTILITITES	27,899.23	27,000.00	703.65	17,388.00	9,612.00	64
10-5310-340	SS ADMIN.- POSTAGE	7,462.44	8,500.00	0.00	5,899.71	2,600.29	69
10-5310-350	SS ADMIN.- MAINT AND REPAIR- BLDG.	25,799.73	20,000.00	0.00	13,799.64	6,200.36	69
10-5310-351	SS ADMIN.- REPAIR AND MAINT- EQUIP.	8,284.34	8,000.00	0.00	5,013.94	2,986.06	63
10-5310-370	SS ADMIN.- ADVERTISING	1,157.02	1,500.00	0.00	119.00	1,381.00	8
10-5310-390	SS ADMIN.- DUES AND SUBSCRIPTION	14,549.62	15,000.00	46.20	7,339.91	7,660.09	49
10-5310-550	SOCIAL SERVICES- CAPITAL OUTLAY- EQUIPM	214,122.18	38,108.00	0.00	38,107.66	0.34	100
10-5310-600	SOCIAL SERVICES- CONTRACTED SERVICES	186,572.62	312,640.00	3,380.46	209,690.32	102,949.68	67
10-5310-601	MAINT AGREEMENTS-NC CORRELS	1,217.00	1,300.00	0.00	0.00	1,300.00	0
10-5310-602	MAINT AGREEMENTS-INFO INC.	4,909.20	5,110.00	0.00	3,829.14	1,280.86	75
10-5310-605	SS ADMIN - SECURITY CONTRACT	2,716.00	7,500.00	0.00	290.00	7,210.00	4
10-5310-610	SS ADMIN.- VENDOR FEES	776.50	6,500.00	0.00	1,314.00	5,186.00	20
10-5310-611	SS FAMILY REUNIFICATION (PSYCH EVALS)	10,789.50	17,500.00	0.00	9,657.50	7,842.50	55
	5310 SOCIAL SERVICES- ADMINISTRATION:	3,930,540.89	4,189,162.00	5,329.39	2,955,742.54	1,233,419.46	71
10-5380-000	SOCIAL SERVICES-ECONOMIC SUPPORT:	0.00	0.00	0.00	0.00	0.00	0
10-5380-011	IN-HOME SERVICES (100%)	88,179.33	81,922.00	0.00	63,640.00	18,282.00	78
10-5380-030	SS ECONOMIC SUPPORT- CRISIS INTERVEN	5,544.66	10,000.00	0.00	336.94	9,663.06	3
10-5380-190	WF EMPLOYMENT SERVICES	3,764.89	5,000.00	0.00	59.33	4,940.67	1
10-5380-370	TANF-EMERGENCY ASSISTANCE	31,339.90	30,000.00	0.00	30,000.00	0.00	100
10-5380-375	DSS COMMUNITY DONATIONS-EMERGENCY	269.57	246.00	0.00	195.61	50.39	80
10-5380-376	TITLE IV-FOSTER CARE	179,996.99	164,125.00	1,620.00	156,526.06	7,598.94	95
10-5380-377	STATE FOSTER HOME CARE	58,207.96	88,000.00	6,855.87	87,576.38	423.62	100
10-5380-379	SS ECONOMIC SUPPORT- SPECIAL ASSISTAN	81,487.50	82,000.00	0.00	48,555.90	33,444.10	59

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10-5380-381	TITLE IV-E ADOPTION	20,830.42	21,510.00	0.00	12,689.04	8,820.96	59
10-5380-383	SPECIAL LINKS (100%)	433.25	5,000.00	0.00	1,681.93	3,318.07	34
10-5380-384	CHILD CARE (MOE-PART OF &65K MIN)	8,531.64	12,600.00	0.00	11,368.57	1,231.43	90
10-5380-403	SS ECONOMIC SUPPORT- BLIND COMMISSIC	2,134.34	2,296.00	0.00	2,295.23	0.77	100
10-5380-404	SS ECONOMIC SUPP-CIP/LIEAP SUPPLEMEN	13,806.72	0.00	0.00	0.00	0.00	0
10-5380-405	LIHWAP-LOW INCOME HOUSEHLD WATER AS	14,423.99	0.00	0.00	0.00	0.00	0
10-5380-406	LIEAP PAYMENTS	19,766.55	25,000.00	0.00	4,000.00	21,000.00	16
10-5380-407	ADOPTION PROMOTIONS	2,647.82	69,998.00	0.00	3,529.17	66,468.83	5
10-5380-408	SS ECON SUPPORT - MEDICAID PAYBACKS	0.00	10,000.00	0.00	0.00	10,000.00	0
10-5380-409	SS ECON SUPPORT - STATE PROGRAM RETL	7,160.00	9,892.00	0.00	0.00	9,892.00	0
10-5380-410	GENERAL ASSISTANCE-FOSTER CARE CHIL	3,221.17	5,000.00	32.07	2,593.60	2,406.40	52
	5380 SOCIAL SERVICES-ECONOMIC SUPPOR	541,746.70	622,589.00	8,507.94	425,047.76	197,541.24	68
10-5400-000	SOCIAL SERVICES TRANSPORTATION:	0.00	0.00	0.00	0.00	0.00	0
10-5400-200	DOT GRANT - OFFICE SUPPLIES (85% REIMB	2,707.83	6,500.00	0.00	1,434.68	5,065.32	22
10-5400-202	DOT GRANT-CLEANING/OTHER SUPPLIES (85	6,370.98	6,000.00	233.60	3,606.06	2,393.94	60
10-5400-250	MAINT & REPAIR-VEHICLE	24,037.97	30,000.00	75.45	14,026.18	15,973.82	47
10-5400-260	- TRANSIT ADVERTISING	4,087.09	5,000.00	0.00	4,286.21	713.79	86
10-5400-310	SS TRANSPORTATION- WF TRANSPORTATIO	4,595.10	5,000.00	0.00	3,523.41	1,476.59	70
10-5400-311	RIVERLIGHT TRANSIT VEHICLE FUEL	33,785.54	27,500.00	0.00	14,466.09	13,033.91	53
10-5400-315	DOT GRANT - TRAVEL/TRAINING (85% REIMB	1,072.00	4,500.00	0.00	1,280.66	3,219.34	28
10-5400-320	SS TRANSPORTATION- COMMUNICATIONS	7,429.86	9,000.00	670.54	6,524.18	2,475.82	72
10-5400-347	GRANT-RDC TRANSPORTATION	4,993.20	6,000.00	0.00	2,242.00	3,758.00	37
10-5400-372	VOLUNTEER TRANSPORATION-MEDICAID	25,097.61	35,000.00	0.00	12,932.55	22,067.45	37
10-5400-390	DOT-DUES AND SUBSCRIPTIONS (85% REIME	920.00	750.00	0.00	484.00	266.00	65
10-5400-540	CAPITAL OUTLAY-VAN REPLACEMENT	249,232.24	0.00	0.00	0.00	0.00	0
10-5400-600	SS TRANSPORTATION- WORK FIRST DOT	3,962.00	5,133.00	0.00	4,040.70	1,092.30	79

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10-5400-601	MAINT AGREEMENTS-CTS SOFTWARE	11,226.00	11,800.00	0.00	8,672.22	3,127.78	73
10-5400-602	CONTRACTED LABOR - RIVERLIGHT	3,533.63	10,000.00	131.63	4,367.27	5,632.73	44
10-5400-603	DRUG TEST CONTRACT-SAFETY WORKS	577.00	1,000.00	0.00	357.00	643.00	36
10-5400-610	SENIOR CENTER TRANSPORTATION	425.20	6,000.00	0.00	572.93	5,427.07	10
	5400 SOCIAL SERVICES TRANSPORTATION:	384,053.25	169,183.00	1,111.22	82,816.14	86,366.86	49
10-5830-000	JUVENILE SERVICE:	0.00	0.00	0.00	0.00	0.00	0
10-5830-200	JCPC-WASHINGTON COUNTY YOUTH	9,001.17	9,650.00	0.00	1,020.42	8,629.58	11
10-5830-250	JCPC - CBA	3,685.51	10,910.00	5,669.99	6,043.23	4,866.77	55
10-5830-299	JCPC - ROANOKE AREA YOUTH	57,977.57	76,183.00	5,298.66	46,565.16	29,617.84	61
	5830 JUVENILE SERVICE:	70,664.25	96,743.00	10,968.65	53,628.81	43,114.19	55
10-5910-000	EDUCATION-SCHOOLS/COMMUNITY COLLEG	0.00	0.00	0.00	0.00	0.00	0
10-5910-991	CURRENT EXPENSE - BOE	1,735,000.00	1,735,000.00	0.00	1,301,249.97	433,750.03	75
10-5911-000	COMMUNICATIONS:	0.00	0.00	0.00	0.00	0.00	0
10-5911-010	COMMUNICATIONS-S & W- REGULAR	180,210.55	233,426.00	0.00	192,422.70	41,003.30	82
10-5911-030	SALARIES & WAGES-OVERTIME	68,065.73	65,000.00	0.00	66,962.25	1,962.25	103
10-5911-031	SALARIES & WAGES-PARTTIME	45,859.93	50,000.00	0.00	14,065.97	35,934.03	28
10-5911-040	SALARIES & WAGES-LONGEVITY	323.60	0.00	0.00	0.00	0.00	0
10-5911-090	COMMUNICATIONS- FICA TAX	22,027.56	26,655.00	0.00	20,416.89	6,238.11	77
10-5911-100	COMMUNICATIONS- RETIREMENT	51,124.65	65,176.00	0.00	54,672.25	10,503.75	84
10-5911-130	COMMUNICATIONS- 401(K) CONTRIB.	4,469.59	8,953.00	0.00	4,849.51	4,103.49	54
10-5911-131	COMMUNICATIONS - UNEMPLOYMENT	0.00	2,826.00	0.00	0.00	2,826.00	0
10-5911-140	COMMUNICATIONS- WORKERS' COMP	1,769.00	2,122.00	0.00	1,788.00	334.00	84
10-5911-180	COMMUNICATIONS- GROUP INS.	36,912.64	72,386.00	0.00	42,482.01	29,903.99	59
10-5911-210	UNIFORMS	0.00	1,500.00	0.00	0.00	1,500.00	0

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-5911-260	DEPARTMENTAL SUPPLIES	2,328.16	4,999.00	694.03	1,895.50	3,103.50	38
10-5911-310	TRAVEL	470.24	1,000.00	0.00	32.95	967.05	3
10-5911-315	TRAINING	405.02	4,000.00	0.00	0.00	4,000.00	0
10-5911-320	COMMUNICATIONS	14,141.16	16,000.00	114.97	1,585.62	14,414.38	10
10-5911-330	POSTAGE	10.31	100.00	0.00	12.54	87.46	13
10-5911-412	MAINT AGREEMENTS-DCI/OMINIX	1,500.00	1,500.00	0.00	1,500.00	0.00	100
10-5911-413	MAINT AGREEMENTS-SOUTHERN SOFTWARE	2,208.00	2,252.00	0.00	2,252.00	0.00	100
10-5911-415	MAINTENANCE AGREEMENT - MOTOROLA	14,550.20	15,317.00	0.00	15,277.71	39.29	100
10-5911-610	GRANT-NCDIT WASHINGTON CO RADIO UPG	0.00	100,462.00	0.00	86,365.23	14,096.77	86
	5911 COMMUNICATIONS:	446,376.34	673,674.00	809.00	506,581.13	167,092.87	75
10-5940-000	REHABILITATION:	0.00	0.00	0.00	0.00	0.00	0
10-5940-991	TRILLIUM-LOCAL FUNDING	27,000.00	27,000.00	0.00	20,250.00	6,750.00	75
10-5940-992	TRILLIUM-ABC BOTTLE TAX	3,000.00	3,000.00	0.00	2,250.00	750.00	75
10-5940-993	ALBEMARLE TIDELAND RET OPEB	13,239.97	13,240.00	0.00	13,239.97	0.03	100
	5940 REHABILITATION:	43,239.97	43,240.00	0.00	35,739.97	7,500.03	83
10-6000-000	MEDICAL EXAMINER:	0.00	0.00	0.00	0.00	0.00	0
10-6000-180	CONTRACT-MEDICAL EXAMINER	12,100.00	15,000.00	0.00	3,350.00	11,650.00	22
10-6050-000	COOPERATIVE EXT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
10-6050-010	COOPERATIVE EXT SERV- S & W - REGULAR	97,087.40	97,000.00	0.00	61,176.95	35,823.05	63
10-6050-090	COOPERATIVE EXT SERV- FICA TAX EXPENSES	7,146.30	7,420.00	0.00	4,481.79	2,938.21	60
10-6050-100	COOPERATIVE EXT SERV- RETIREMENT	24,289.46	26,190.00	0.00	14,706.98	11,483.02	56
10-6050-130	COOPERATIVE EXT SERV- UNEMPLOYMENT	0.00	970.00	0.00	0.00	970.00	0
10-6050-140	COOPERATIVE EXT SERV- WORKMAN'S COM	0.00	114.00	0.00	0.00	114.00	0
10-6050-180	COOPERATIVE EXT SERV- GROUP INS.	13,789.68	17,010.00	0.00	9,130.89	7,879.11	54

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-6050-260	DEPARTMENTAL SUPPLIES	1,666.49	1,800.00	162.09	1,303.43	496.57	72
10-6050-310	TRAVEL	0.00	1,200.00	53.56	53.56	1,146.44	4
10-6050-320	COOPERATIVE EXT SERV- COMMUNICATION:	1,202.62	1,500.00	0.00	913.54	586.46	61
10-6050-340	COOPERATIVE EXT SERV- POSTAGE	150.00	150.00	0.00	150.00	0.00	100
10-6050-350	MAINT & REPAIR-EQUIPMENT	0.00	300.00	59.88-	240.12	59.88	80
10-6050-390	DUES & SUBSCRIPTIONS	791.36	1,020.00	0.00	721.38	298.62	71
10-6050-410	LEASE-EQUIPMENT	2,125.00	2,125.00	0.00	2,124.99	0.01	100
10-6050-997	WASH CO PESTICIDE CONTAINER RECYC GF	0.00	3,450.00	0.00	2,240.00	1,210.00	65
10-6050-998	MIPPA GRANT-MEDICAID IMRPOVEMENT FOF	3,189.00	2,362.00	83.82	945.82	1,416.18	40
10-6050-999	GRANT - SHIIP	7,817.48	3,632.00	11.24	3,632.00	0.00	100
	6050 COOPERATIVE EXT SERVICE:	159,254.79	166,243.00	250.83	101,821.45	64,421.55	61
10-6060-000	SOIL & WATER:	0.00	0.00	0.00	0.00	0.00	0
10-6060-030	SALARIES & WAGES-REGULAR	31,999.42	32,439.00	0.00	25,493.18	6,945.82	79
10-6060-031	SALARIES & WAGES-PART TIME	1,186.39	0.00	0.00	0.00	0.00	0
10-6060-090	SOIL & WATER- FICA TAX	2,538.80	2,482.00	0.00	1,930.16	551.84	78
10-6060-100	SOIL & WATER- RETIREMENT	6,437.03	7,085.00	0.00	5,266.87	1,818.13	74
10-6060-101	SOIL AND WATER- 401(K) CONTRIB.	959.98	973.00	0.00	764.81	208.19	79
10-6060-130	SOIL & WATER- UNEMPLOYMENT INS.	0.00	314.00	0.00	0.00	314.00	0
10-6060-140	SOIL & WATER- WORKMAN'S COMP	1,054.00	1,295.00	0.00	1,090.00	205.00	84
10-6060-180	SOIL & WATER CONSERV- GROUP INS.	8,129.22	9,059.00	0.00	6,471.42	2,587.58	71
10-6060-200	SOIL & WATER- DEPTAL SUPPLIES	1,145.82	3,024.00	2,027.92	2,939.18	84.82	97
10-6060-310	SOIL & WATER- TRAVEL	1,868.18	2,000.00	0.00	1,039.73	960.27	52
10-6060-315	TRAINING	754.99	1,900.00	0.00	563.52	1,336.48	30
10-6060-320	SOIL & WATER- COMMUNICATIONS	1,963.90	2,225.00	144.89	1,745.97	479.03	78
10-6060-330	SOIL & WATER - POSTAGE	10.00	250.00	0.00	3.05	246.95	1
10-6060-350	MAINT & REPAIR - EQUIPMENT	798.63	500.00	0.00	499.43	0.57	100

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-6060-380	SOIL & WATER - ADVERTISING	0.00	100.00	0.00	0.00	100.00	0
10-6060-390	DUES & SUBSCRIPTIONS	99.99	300.00	19.99	208.34	91.66	69
	6060 SOIL & WATER:	58,946.35	63,946.00	2,192.80	48,015.66	15,930.34	75
10-6110-000	CULTURAL/LIBRARY:	0.00	0.00	0.00	0.00	0.00	0
10-6110-991	REGIONAL LIBRARY	205,000.00	216,500.00	0.00	162,375.03	54,124.97	75
10-6120-000	RECREATION:	0.00	0.00	0.00	0.00	0.00	0
10-6120-010	RECREATION-S & W- REGULAR	46,321.83	46,949.00	0.00	37,918.34	9,030.66	81
10-6120-030	SALARIES & WAGES-PARTTIME	15,324.12	18,000.00	0.00	12,559.25	5,440.75	70
10-6120-040	SALARIES & WAGES-LONGEVITY	1,159.23	1,519.00	0.00	1,518.21	0.79	100
10-6120-090	RECREATION- FICA TAX EXPENSE	4,595.54	5,320.00	0.00	3,820.80	1,499.20	72
10-6120-100	RECREATION- RETIREMENT	9,550.59	10,557.00	0.00	8,147.56	2,409.44	77
10-6120-101	RECREATION- 401(K) CONTRIB.	1,389.62	1,450.00	0.00	1,137.56	312.44	78
10-6120-130	RECREATION- UNEMPLOYMENT INS.	0.00	628.00	0.00	0.00	628.00	0
10-6120-140	RECREATION- WORKMAN'S COMP	2,816.00	3,842.00	0.00	2,888.00	954.00	75
10-6120-180	RECREATION- GROUP INS.	8,113.47	9,107.00	0.00	6,451.17	2,655.83	71
10-6120-200	SUPPLIES & MATERIALS	4,677.88	6,000.00	0.00	2,772.84	3,227.16	46
10-6120-250	SUPPLIES - VEHICLES	3,002.23	5,000.00	0.00	1,042.98	3,957.02	21
10-6120-260	OFFICE SUPPLIES	7,256.80	3,000.00	0.00	1,756.85	1,243.15	59
10-6120-270	SPORTS EQUIPMENT	8,567.81	9,000.00	0.00	4,501.25	4,498.75	50
10-6120-271	RECREATION-SERVICE AWARDS	0.00	175.00	0.00	175.00	0.00	100
10-6120-310	TRAVEL	3,854.66	5,000.00	0.00	0.00	5,000.00	0
10-6120-315	TRAINING	0.00	750.00	0.00	0.00	750.00	0
10-6120-320	RECREATION- COMMUNICATIONS	3,820.32	4,000.00	58.66	2,639.57	1,360.43	66
10-6120-325	POSTAGE	0.00	260.00	0.00	160.35	99.65	62
10-6120-330	RECREATION- COUNTY RECREATION- UTILIT	17,780.94	20,000.00	892.08	15,294.41	4,705.59	76

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-9800-033	TRANSFER TO SANITATION	100,000.00	50,000.00	0.00	50,000.00	0.00	100
10-9800-039	TRANSFER TO AIRPORT FUND	99,738.00	99,905.00	0.00	99,905.00	0.00	100
10-9800-040	TRANSFER TO WCH PENSION FUND	450,000.00	450,000.00	0.00	450,000.00	0.00	100
10-9800-058	TRANSFER TO PROJECTS/GRANTS FUND	166,333.00	793,410.45	0.00	793,410.45	0.00	100
10-9800-070	TRANSFER TO RE-VAL FUND	40,000.00	40,000.00	0.00	40,000.00	0.00	100
10-9800-982	TRANSFER TO WASH CO EMS	398,952.00	399,620.00	0.00	399,620.00	0.00	100
10-9800-986	TRANSFER TO WASH CO SCHOOLS CAP OUT	0.00	1,700,000.00	0.00	1,700,000.00	0.00	100
	9800 TRANSFERS:	1,255,023.00	3,532,935.45	0.00	3,532,935.45	0.00	100
10-9990-000	CONTINGENCY	0.00	11,792.00	0.00	0.00	11,792.00	0
10-9999-999	OCCUPANCY TAXES REMITTED TO TTA-EXPE	177,221.00	0.00	0.00	0.00	0.00	0
	GENERAL FUND Expenditure Totals	16,508,887.73	21,280,450.79	70,667.81	15,037,721.39	6,242,729.40	71

10 GENERAL FUND

	Prior	Current	YTD
Revenues:	16,821,513.45	1,093.84	14,650,272.52
Expenditures:	16,508,887.73	70,667.81	15,037,721.39
Net Income:	312,625.72	69,573.97-	387,448.87-

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
21-3230-320	SALES TAX-ARTICLE 40 (30%)/\$735,000	330,460.35	330,000.00	0.00	165,642.49	164,357.51-	50
21-3230-321	SALES TAX-ARTICLE 42 (60%)/\$400,000	403,809.20	360,000.00	0.00	178,572.73	181,427.27-	50
21-3230-400	GRANT-NEEDS BASED PUBLIC SCHOOL CAP	37,343,155.67	10,476,985.89	0.00	10,476,985.89	0.00	100
21-3230-402	TRUIST PK-12 FINANCING-EARNED INCOME	433,372.43	186,761.02	0.00	195,709.24	8,948.22	105
21-3230-404	PK-12 RENTAL INCOME	0.00	400,000.00	0.00	200,000.00	200,000.00-	50
21-3980-000	TRANSFER FROM GENERAL FUND	0.00	1,700,000.00	0.00	1,700,000.00	0.00	100
21-3990-000	APPROPRIATED FUND BALANCE-WC SCHOO	0.00	10,031,851.53	0.00	0.00	10,031,851.53-	0
	CAPITAL OUTLAY-WASHINGTON CO SCHOOL	38,510,797.65	23,485,598.44	0.00	12,916,910.35	10,568,688.09-	54

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
21-0000-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOL	0.00	0.00	0.00	0.00	0.00	0
21-5912-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOL	0.00	0.00	0.00	0.00	0.00	0
21-5912-691	CAPITAL OUTLAY-WASHINGTON COUNTY SCI	400,000.00	100,000.00	0.00	74,999.97	25,000.03	75
21-5912-693	CAP OUT-ARCH, PLANNING, SURVEYING, EN	0.00	14,597.00	0.00	14,596.25	0.75	100
21-5912-695	GRANT-NEEDS BASED PUB SC-PLANNING/DE	652,318.10	472,212.76	0.00	472,212.76	0.00	100
21-5912-696	GRANT-NEEDS BASED PUB SC-CONSTRUCTI	37,303,324.38	10,004,773.13	0.00	10,004,773.13	0.00	100
21-5912-698	GRANT-NEEDS BASED PUB SC-ENGINEERIN	247,294.41	0.00	0.00	0.00	0.00	0
21-5912-700	TRUIST PK12 FUNDED CONSTRUCTION	9,241,233.98	8,574,268.47	0.00	7,513,543.21	1,060,725.26	88
21-5912-701	TRUIST PK-12 LOAN-EXPENSE-EARNED INCC	0.00	706,312.49	0.00	0.00	706,312.49	0
	5912 CAPITAL OUTLAY-WASHINGTON CO SC	47,844,170.87	19,872,163.85	0.00	18,080,125.32	1,792,038.53	91
21-8000-600	DESIGNATED FOR FUTURE APPROP-BOE CO	0.00	1,775,634.59	0.00	0.00	1,775,634.59	0
21-9100-001	TRUIST PRINCIPAL (STARTS IN FY 25)	0.00	1,042,000.00	0.00	1,042,000.00	0.00	100
21-9200-001	TRUIST INTERERST (STARTS IN FY 24)	431,057.90	795,800.00	0.00	795,799.20	0.80	100

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Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
	CAPITAL OUTLAY-WASHINGT Expenditure To	48,275,228.77	23,485,598.44	0.00	19,917,924.52	3,567,673.92	85
	21 CAPITAL OUTLAY-WASHINGTON CO SCHC	Prior	Current	YTD			
	Revenues:	38,510,797.65		0.00	12,916,910.35		
	Expenditures:	48,275,228.77		0.00	19,917,924.52		
	Net Income:	9,764,431.12-		0.00	7,001,014.17-		

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
30-3920-010	WATERSHED 1972 REFERENDUM TAX-CURRI	83,345.14	85,000.00	0.00	82,156.17	2,843.83-	97
30-3920-020	WATERSHED 1972 REF TAX-CURR YR DISCOI	559.08-	600.00-	0.00	525.39-	74.61	0
30-3920-030	WATERSHED 1972 TAX REF-CURR YR PENAL	132.19	125.00	0.00	169.78	44.78	136
30-3920-040	WATERSHED 1972 REF TAX-CURR YR INTERE	983.51	750.00	0.00	210.46	539.54-	28
30-3921-010	WATERSHED 1972 REF TAX-1ST PRIOR YR	19,764.83	2,400.00	0.00	1,110.93	1,289.07-	46
30-3921-020	WATERSHED 1972 REF TAX-OTHER PRIOR YE	789.52	800.00	0.00	635.38	164.62-	79
30-3921-030	WATERSHED 1972 REF TAX-PRIOR YR PENAL	1,834.76	10.00	0.00	12.99	2.99	130
30-3921-040	WATERSHED 1972 TAX REF-PRIOR YR INTER	5,451.94	3,500.00	0.00	2,619.47	880.53-	75
30-3930-000	DRAINAGE ASSESSMENT-EDDIE SMIT	6,460.27	6,150.00	0.00	5,807.12	342.88-	94
30-3940-000	EDDIE SMITH-RECAP ASSESSMENT04	0.00	0.00	0.00	5.27	5.27	0
30-3951-002	STREAMFLOW REHAB ASSISTANCE PROG (S	0.00	259,286.00	0.00	129,168.00	130,118.00-	50
30-3990-000	APPROP WATERSHED RESERVE	0.00	81,515.00	0.00	0.00	81,515.00-	0
	DRAINAGE Revenue Totals	118,203.08	438,936.00	0.00	221,370.18	217,565.82-	50

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
30-0000-000	DRAINAGE FUND:	0.00	0.00	0.00	0.00	0.00	0
30-7140-000	EDDIE SMITH CANAL:	0.00	0.00	0.00	0.00	0.00	0
30-7140-040	PROFESSIONAL SERVICES-EDDIE SMITH CAI	0.00	1,000.00	0.00	0.00	1,000.00	0
30-7140-380	EDDIE SMITH CANAL-ADVERTISING	56.00	250.00	0.00	0.00	250.00	0
30-7140-600	EDDIE SMITH CANAL- DRAINAGE- CON SVC F	0.00	15,000.00	0.00	5,849.91	9,150.09	39
	7140 EDDIE SMITH CANAL:	56.00	16,250.00	0.00	5,849.91	10,400.09	36
30-8000-000	WATERSHED IMPROVEMENT:	0.00	0.00	0.00	0.00	0.00	0
30-8000-010	DRAINAGE-S&W REGULAR	0.00	27,874.00	0.00	14,303.90	13,570.10	51
30-8000-090	DRAINAGE-FICA TAX EXPENSE	0.00	2,132.00	0.00	1,094.22	1,037.78	51
30-8000-100	DRAINAGE-RETIREMENT	0.00	6,087.00	0.00	2,955.18	3,131.82	49

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Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
30-8000-101	DRAINAGE-401(K) CONTRIBUTION	0.00	836.00	0.00	0.00	836.00	0
30-8000-130	DRAINAGE-UNEMPLOYMENT INS	0.00	314.00	0.00	0.00	314.00	0
30-8000-140	DRAININAGE-WORKMAN'S COMP	0.00	1,113.00	0.00	1,112.00	1.00	100
30-8000-180	DRAINAGE-GROUP INSURANCE	0.00	9,044.00	0.00	266.38	8,777.62	3
30-8000-340	BEAVER CONTROL	26,980.00	35,000.00	0.00	32,320.00	2,680.00	92
30-8000-352	STREAMFLOW REHAB ASSISTANCE PROG (S	0.00	259,286.00	129,168.00	129,168.00	130,118.00	50
30-8000-600	AQUATIC WEED SPRAYING	9,570.00	20,000.00	0.00	0.00	20,000.00	0
30-8000-610	CLEARING & SNAGGING	28,736.00	50,000.00	0.00	49,608.00	392.00	99
30-8000-611	MAUL 7 KENDRICKS CREEKS PROJECT	10,941.99	11,000.00	0.00	0.00	11,000.00	0
	8000 WATERSHED IMPROVEMENT:	76,227.99	422,686.00	129,168.00	230,827.68	191,858.32	55
	DRAINAGE Expenditure Totals	76,283.99	438,936.00	129,168.00	236,677.59	202,258.41	54

30 DRAINAGE	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	118,203.08	0.00	221,370.18
Expenditures:	76,283.99	129,168.00	236,677.59
Net Income:	41,919.09	129,168.00-	15,307.41-

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
33-3350-001	CONSTR CONTRACTERS DISPOSAL FEES(BII	84,696.52	80,000.00	0.00	57,956.56	22,043.44-	72
33-3400-000	METAL/WHITE GOODS REVENUE	4,980.53	0.00	0.00	0.00	0.00	0
33-3400-001	NCDENR GRANT	6,100.88	3,500.00	0.00	4,272.71	772.71	122
33-3501-000	RURAL SOLID WASTE FEE-COUNTY	1,281,539.69	1,403,154.00	0.00	1,194,033.73	209,120.27-	85
33-3501-001	RSW FEE MUNICIPAL TIPPING REIMB (BILLEC	70,347.37	51,000.00	0.00	59,557.58	8,557.58	117
33-3503-000	WHITE GOODS DISP FEE & GRANTS	6,173.71	6,000.00	0.00	2,857.29	3,142.71-	48
33-3504-000	SOLID WASTE DISPOSAL TAX	7,086.75	7,200.00	0.00	3,584.04	3,615.96-	50
33-3670-010	STATE TIRE TAX REVENUES	20,337.27	20,000.00	0.00	9,992.86	10,007.14-	50
33-3670-020	STATE TIRE TAX REVENUES(BILLED)	185.12	100.00	0.00	975.52	875.52	976
33-3795-000	PENALTIES AND INTEREST(BILLED)	25.00	0.00	0.00	0.00	0.00	0
33-3970-075	TOWN SOLID WASTE	109,628.65	60,000.00	0.00	54,926.67	5,073.33-	92
33-3980-000	TRANSFER FROM GENERAL FUND	100,000.00	50,000.00	0.00	50,000.00	0.00	100
	SANITATION Revenue Totals	1,691,101.49	1,680,954.00	0.00	1,438,156.96	242,797.04-	85

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
33-0000-000	SANITATION FUND:	0.00	0.00	0.00	0.00	0.00	0
33-7400-000	LANDFILL & COLLECTION:	0.00	0.00	0.00	0.00	0.00	0
33-7400-010	LANDFILL & COLLECT-S & W- REGULAR	40,292.86	59,020.00	0.00	29,984.29	29,035.71	51
33-7400-031	LANDFILL & COLLECT - S & W PARTTIME	4,806.00	5,000.00	0.00	3,033.00	1,967.00	61
33-7400-040	LANDFILL & COLLECT- PROFESSIONAL SERV	24,263.50	37,400.00	0.00	13,934.05	23,465.95	37
33-7400-090	LANDFILL & COLLECT- FICA TAX EXPENSE	3,454.42	4,898.00	0.00	2,495.48	2,402.52	51
33-7400-100	LANDFILL & COLLECT- RETIREMENT EXPENS	2,804.91	12,890.00	0.00	6,189.87	6,700.13	48
33-7400-101	LANDFILL & COLLECT- 401(K) CONTRIB.	1,063.29	1,771.00	0.00	339.97	1,431.03	19
33-7400-130	LANDFILL & COLLECTIO- UNEMPLOYMENT IN	0.00	942.00	0.00	0.00	942.00	0
33-7400-140	LANDFILL & COLLECT- WORKMAN'S COMP	5,818.00	7,604.00	0.00	3,777.00	3,827.00	50
33-7400-180	LANDFILL & COLLECT- GROUP INS.	9,413.18	18,099.00	0.00	5,878.76	12,220.24	32

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
33-8100-601	DESIGNATED FOR FUTURE APPROPRIATION	0.00	17,958.00	0.00	0.00	17,958.00	0
SANITATION Expenditure Totals		1,661,793.26	1,680,954.00	6,937.91	1,048,140.03	632,813.97	62

33 SANITATION	Prior	Current	YTD
Revenues:	1,691,101.49	0.00	1,438,156.96
Expenditures:	1,661,793.26	6,937.91	1,048,140.03
Net Income:	29,308.23	6,937.91-	390,016.93

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
35-3290-000	INTEREST EARNED ON INVESTMENTS	8,716.72	7,500.00	0.00	4,550.46	2,949.54-	61
35-3710-000	UTILITY BASE CHARGES	909,436.06	900,000.00	0.00	687,550.57	212,449.43-	76
35-3710-010	UTILITY CONSUMPTION CHARGES	543,755.06	550,000.00	0.00	497,157.09	52,842.91-	90
35-3730-000	TAP & CONNECTION FEES	21,823.00	12,000.00	0.00	22,487.92	10,487.92	187
35-3750-000	RECONNECTION FEES	19,250.00	18,000.00	0.00	17,009.41	990.59-	94
35-3760-000	WATER ASSESSMENTS	0.00	0.00	0.00	35.00	35.00	0
35-3790-000	PENALTIES & INTEREST-UTIL BILL	5,869.32	5,000.00	0.00	4,754.27	245.73-	95
35-3790-021	NCDEQ VUR PEA RIDGE TRANS GRANT	15,000.00	0.00	0.00	0.00	0.00	0
35-3790-023	NCDEQ VUR TRAINING GRANT	2,000.00	0.00	0.00	0.00	0.00	0
35-3821-000	FEES COLLECTED FOR METER TAMPERING	518.34	0.00	0.00	0.00	0.00	0
35-3990-990	FUND BALANCE APPROPRIATED	0.00	356,242.00	0.00	0.00	356,242.00-	0
35-9999-001	OVERPAYMENTS	0.00	0.00	0.00	0.41	0.41	0
	WATER Revenue Totals	1,526,368.50	1,848,742.00	0.00	1,233,545.13	615,196.87-	66

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
35-0000-000	WATER WORKS:	0.00	0.00	0.00	0.00	0.00	0
35-7130-000	OPERATIONS & MAINTENANCE:	0.00	0.00	0.00	0.00	0.00	0
35-7130-010	OPERATION&MAINT.-S & W- REGULAR	212,230.92	231,523.00	0.00	167,529.03	63,993.97	72
35-7130-040	OPERATION&MAINT.- PROFESSIONAL SERVIK	3,505.51	33,301.00	0.00	4,620.37	28,680.63	14
35-7130-050	SALARIES & WAGES-LONGEVITY	1,846.06	2,017.00	0.00	2,016.21	0.79	100
35-7130-090	OPERATION&MAINT.- FICA TAX EXPENSE	15,943.61	17,855.00	0.00	12,596.38	5,258.62	71
35-7130-100	OPERATION&MAINT.- RETIREMENT EXPENSE	21,462.78	50,898.00	0.00	35,028.06	15,869.94	69
35-7130-101	OPERATION- 401(K) CONTRIB.	5,930.93	7,002.00	0.00	5,027.76	1,974.24	72
35-7130-130	OPERATION&MAINT.- UNEMPLOYMENT INS.	0.00	2,198.00	0.00	0.00	2,198.00	0
35-7130-140	OPERATION&MAINT.- WORKMAN'S COMP	7,130.00	13,647.00	0.00	11,204.00	2,443.00	82
35-7130-180	OPERATION&MAINT.- GROUP INS.	48,206.35	65,341.00	0.00	39,556.64	25,784.36	61

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
35-7130-200	SUPPLIES & MATERIALS	30,175.59	30,000.00	0.00	29,839.86	160.14	99
35-7130-210	OPERATION&MAINT.- UNIFORMS	1,042.69	4,000.00	0.00	3,390.13	609.87	85
35-7130-250	VEHICLE SUPPLIES	19,971.05	17,500.00	0.00	11,605.09	5,894.91	66
35-7130-260	DEPARTMENTAL SUPPLIES	2,573.79	6,599.00	0.00	558.58	6,040.42	8
35-7130-298	MAINT & REPAIR-TANK	64,330.08	66,000.00	0.00	49,453.74	16,546.26	75
35-7130-315	TRAINING	255.50	4,000.00	0.00	0.00	4,000.00	0
35-7130-320	OPERATION&MAINT.- COMMUNICATIONS	1,597.24	2,600.00	0.00	1,055.73	1,544.27	41
35-7130-330	UTILITIES-ELECTRICITY	10,939.77	14,000.00	825.57	8,982.21	5,017.79	64
35-7130-340	OPERATION&MAINT.- POSTAGE	23,012.29	24,000.00	0.00	20,024.32	3,975.68	83
35-7130-350	MAINT & REPAIR-EQUIPMENT	42,183.99	25,000.00	0.00	5,646.34	19,353.66	23
35-7130-370	OPERATION&MAINT.- ADVERTISING	0.00	500.00	0.00	0.00	500.00	0
35-7130-390	OPERATION&MAINT.- DUES & SUBSCRIPTION	3,576.98	6,500.00	239.96	4,757.05	1,742.95	73
35-7130-550	CAPITAL OUTLAY-EQUIPMENT	17,041.32	197,000.00	0.00	0.00	197,000.00	0
35-7130-580	DEBT SERVICE-NCDENR	0.00	27,993.00	27,992.45	27,992.45	0.55	100
35-7130-600	CONTRACTS-MOWING	17,325.00	22,000.00	0.00	9,275.00	12,725.00	42
35-7130-693	NCDEQ VUR TRAINING GRANT	2,000.00	0.00	0.00	0.00	0.00	0
35-7130-800	DEPRECIATION-OTHER EQUIPMENT	272,584.00	0.00	0.00	0.00	0.00	0
35-7130-998	COST ALLOCATION-GENERAL FUND	100,000.00	110,000.00	0.00	110,000.00	0.00	100
	7130 OPERATIONS & MAINTENANCE:	924,865.45	981,474.00	29,057.98	560,158.95	421,315.05	57
35-7135-000	TREATMENT PLANT:	0.00	0.00	0.00	0.00	0.00	0
35-7135-010	TREATMENT PLANT-S & W- REGULAR	41,889.04	42,912.00	0.00	33,520.42	9,391.58	78
35-7135-040	SALARIES & WAGES-LONGEVITY	0.00	446.00	0.00	445.43	0.57	100
35-7135-090	TREATMENT PLANT- FICA TAX EXPENSE	3,253.07	3,315.00	0.00	2,615.65	699.35	79
35-7135-100	TREATMENT PLANT- RETIREMENT EXPENSE	8,498.66	9,443.00	0.00	7,017.34	2,425.66	74
35-7135-101	TREATMENT PLANT- 401(K) CONTRIB.	1,267.74	1,300.00	0.00	1,005.62	294.38	77
35-7135-130	TREATMENT PLANT- UNEMPLOYMENT INS.	0.00	314.00	0.00	0.00	314.00	0

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
35-7135-140	TREATMENT PLANT- WORKMAN'S COMP	4,363.00	3,240.00	0.00	1,556.00	1,684.00	48
35-7135-180	TREATMENT PLANT- GROUP INS.	8,217.60	9,094.00	0.00	6,491.67	2,602.33	71
35-7135-200	SUPPLIES & MATERIALS	1,888.15	16,700.00	0.00	11,059.33	5,640.67	66
35-7135-210	TREATMENT PLANT- UNIFORMS	1,963.63	2,300.00	0.00	1,321.89	978.11	57
35-7135-250	TREATMENT PLANT- FUEL	2,083.71	4,000.00	0.00	1,298.83	2,701.17	32
35-7135-270	SERVICE AWARDS	0.00	50.00	0.00	50.00	0.00	100
35-7135-298	CONTRACTS	17,957.67	23,000.00	0.00	19,839.00	3,161.00	86
35-7135-299	WATER TREATMENT CHEMICALS	50,973.97	60,000.00	1,410.00	33,147.70	26,852.30	55
35-7135-315	TRAINING	0.00	2,500.00	0.00	1,317.00	1,183.00	53
35-7135-320	TREATMENT PLANT- COMMUNICATIONS	3,500.16	3,700.00	0.00	3,436.79	263.21	93
35-7135-330	TREATMENT PLANT- UTILITIES	41,179.28	34,000.00	2,393.76	26,852.33	7,147.67	79
35-7135-340	TREATMENT PLANT- POSTAGE	38.34	250.00	0.00	0.00	250.00	0
35-7135-350	MAINT & REPAIR-EQUIPMENT	11,558.35	36,000.00	185.00	25,887.02	10,112.98	72
35-7135-370	TREATMENT PLANT- ADVERTISING	170.46	500.00	0.00	0.00	500.00	0
35-7135-390	TREATMENT PLANT- DUES & SUBSCRIPTION:	3,267.38	5,000.00	7.70	2,591.60	2,408.40	52
35-7135-540	TREATMENT PLANT- CAPITAL OUTLAY- VEHIC	0.00	60,000.00	0.00	53,651.85	6,348.15	89
35-7135-541	CAPITAL OUTLAY-EQUIPMENT	0.00	223,107.00	0.00	20,900.00	202,207.00	9
35-7135-600	DESIGNATED FOR FUTURE APPROPRIATION	0.00	900.00	0.00	0.00	900.00	0
	7135 TREATMENT PLANT:	202,070.21	542,071.00	3,996.46	254,005.47	288,065.53	47
35-9100-000	DEBT PRINCIPAL:	0.00	0.00	0.00	0.00	0.00	0
35-9100-030	2021 WATER REV REFUNDING BOND-PRINCIPI	0.00	270,000.00	0.00	0.00	270,000.00	0
35-9200-000	DEBT INTEREST:	0.00	0.00	0.00	0.00	0.00	0
35-9200-030	2021 WATER REV REFUNDING BOND-INTERE	60,276.28	55,197.00	0.00	0.00	55,197.00	0
35-9200-900	AMORTIZATION ON DEFERRED CHARGES	4,127.87	0.00	0.00	0.00	0.00	0
	9200 DEBT INTEREST:	64,404.15	55,197.00	0.00	0.00	55,197.00	0

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
	WATER Expenditure Totals	1,191,339.81	1,848,742.00	33,054.44	814,164.42	1,034,577.58	44

35 WATER	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	1,526,368.50	0.00	1,233,545.13
Expenditures:	1,191,339.81	33,054.44	814,164.42
Net Income:	335,028.69	33,054.44-	419,380.71

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
36-3100-001	NCDEQ GRANT-ASSET INVENTORY ASSESSM	114,984.00	122,016.00	0.00	11,199.00	110,817.00-	9
36-3100-002	NCDEQ VUR PEA RIDGE WATER TRANS GRAI	109,669.00	5,347,331.00	0.00	115,498.75	5,231,832.25-	2
36-3100-003	NCDEQ VUR ROPER CONNECTION GRANT	29,680.00	940,520.00	0.00	2,250.00	938,270.00-	0
	WATERWORKS CAPITAL PROJECT FUND Re	254,333.00	6,409,867.00	0.00	128,947.75	6,280,919.25-	2

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
36-0000-000	WATERWORKS CAPITAL PROJECTS FUND:	0.00	0.00	0.00	0.00	0.00	0
36-4100-001	NCDEQ GRANT-ASSET INVENTORY ASSESSM	114,984.00	122,016.00	3,804.84	22,233.84	99,782.16	18
36-4100-002	NCDEQ VUR PEA RIDGE WATER TRANS GRAI	109,669.00	5,347,331.00	0.00	115,498.75	5,231,832.25	2
36-4100-003	NCDEQ VUR ROPER CONNECTION GRANT	29,680.00	940,520.00	0.00	34,350.00	906,170.00	4
	4100 Total	254,333.00	6,409,867.00	3,804.84	172,082.59	6,237,784.41	3
	WATERWORKS CAPITAL PROJ Expenditure T	254,333.00	6,409,867.00	3,804.84	172,082.59	6,237,784.41	3

36 WATERWORKS CAPITAL PROJECT FUND	Prior	Current	YTD
Revenues:	254,333.00	0.00	128,947.75
Expenditures:	254,333.00	3,804.84	172,082.59
Net Income:	0.00	3,804.84-	43,134.84-

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
37-3290-000	INTEREST	3,138.36	0.00	0.00	2,133.67	2,133.67	0
37-3350-000	NCACC WASHINGTON EMS	128,442.00	100,000.00	0.00	0.00	100,000.00-	0
37-3353-000	INSURANCE PROCEEDS	0.00	0.00	0.00	57,009.07	57,009.07	0
37-3490-000	EMS REVENUE	790,453.97	840,000.00	0.00	515,033.65	324,966.35-	61
37-3490-010	WEYERHAEUSER GRANT	1,500.00	0.00	0.00	0.00	0.00	0
37-3490-020	DUKE RACE-CARS GRANT	6,125.00	2,900.00	0.00	5,700.00	2,800.00	197
37-3490-021	UNC PECC+ PROGRAM.GRANT	3,600.00	600.00	0.00	600.00	0.00	100
37-3500-000	TRANSPORT SERVICE REVENUE	267,163.55	275,000.00	0.00	251,805.97	23,194.03-	92
37-3833-840	EMS DONATIONS	100.00	50.00	0.00	50.00	0.00	100
37-3901-000	TYRRELL-EMS CONTRACT	675,000.00	675,000.00	0.00	506,250.00	168,750.00-	75
37-3902-000	FUND BALANCE APPROPRIATED	0.00	499,292.00	0.00	0.00	499,292.00-	0
37-3980-010	TRANSFER FROM GENERAL FUND	398,952.00	399,620.00	0.00	399,620.00	0.00	100
	EMS Revenue Totals	2,274,474.88	2,792,462.00	0.00	1,738,202.36	1,054,259.64-	62

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
37-0000-000	WASHINGTON COUNTY EMS:	0.00	0.00	0.00	0.00	0.00	0
37-4330-000	WASHINGTON COUNTY EMS:	0.00	0.00	0.00	0.00	0.00	0
37-4330-010	SALARIES & WAGES-REGULAR	667,502.37	829,128.00	0.00	499,635.05	329,492.95	60
37-4330-030	SALARIES & WAGES-OVERTIME	285,818.10	300,000.00	0.00	230,170.76	69,829.24	77
37-4330-040	SALARIES & WAGES-PARTTIME	16,842.44	20,000.00	0.00	14,872.74	5,127.26	74
37-4330-050	SALARIES & WAGES-LONGEVITY	4,493.25	5,825.00	0.00	5,824.34	0.66	100
37-4330-090	FICA TAXES	71,301.21	81,775.00	0.00	55,131.68	26,643.32	67
37-4330-100	- RETIREMENT EXPENSE	191,396.82	229,091.00	0.00	151,940.55	77,150.45	66
37-4330-101	- 401K CONTRIB.	24,039.03	31,469.00	0.00	19,434.43	12,034.57	62
37-4330-130	EMS OPERATIONS- UNEMPLOYMENT INS.	0.00	6,280.00	0.00	0.00	6,280.00	0
37-4330-140	- WORKMAN COMP	70,527.00	97,510.00	0.00	71,925.00	25,585.00	74

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
37-4330-180	GROUP INSURANCE	135,426.94	181,492.00	0.00	94,517.41	86,974.59	52
37-4330-190	TRAINING	211.84	6,000.00	0.00	747.00	5,253.00	12
37-4330-200	SUPPLIES & MATERIALS	53,608.61	55,000.00	31.84	35,019.46	19,980.54	64
37-4330-210	UNIFORMS	3,355.33	4,000.00	0.00	2,940.17	1,059.83	74
37-4330-250	FUEL	71,024.22	75,000.00	0.00	35,765.47	39,234.53	48
37-4330-260	DEPARTMENTAL SUPPLIES	11,319.93	14,000.00	1,375.44	2,439.76	11,560.24	17
37-4330-270	SERVICE AWARDS	75.00	125.00	0.00	125.00	0.00	100
37-4330-295	PORTABLE COMM HARDWARE	0.00	2,500.00	0.00	114.95	2,385.05	5
37-4330-320	- COMMUNICATIONS	5,117.73	5,100.00	20.87	3,504.78	1,595.22	69
37-4330-350	POSTAGE	0.00	100.00	0.00	0.00	100.00	0
37-4330-355	MAINT & REPAIR-EQUIPMENT	52,070.29	50,000.00	0.00	42,160.73	7,839.27	84
37-4330-390	WASH EMS - DUES & SUBSCRIPTIONS	6,393.78	8,100.00	0.00	6,061.67	2,038.33	75
37-4330-396	EMS-MEDICAID COST REPORT	8,300.00	8,000.00	0.00	1,500.00	6,500.00	19
37-4330-399	QUARTERLY INTERGOVERNMENTAL TRANSF	18,720.91	30,000.00	0.00	4,167.95	25,832.05	14
37-4330-540	CAPITAL OUTLAY-VEHICLES	42,955.05	10,941.00	0.00	6,294.19	4,646.81	58
37-4330-550	WASH CO EMS- CAPITAL OUTLAY- EQUIPMEN	17,477.88	25,000.00	0.00	24,661.44	338.56	99
37-4330-600	CONTRACTS-MEDICAL DIRECTOR	23,248.00	23,250.00	0.00	17,437.50	5,812.50	75
37-4330-610	CONTRACTS-BILLING	43,469.55	49,980.00	0.00	26,347.68	23,632.32	53
37-4330-611	WASH EMS-CONTRACTS-DRUG SCREENING	0.00	5,180.00	0.00	0.00	5,180.00	0
37-4330-650	EMS DONATIONS	0.00	678.00	0.00	0.00	678.00	0
37-4330-652	DUKE RACE-CARS GRANT	16,100.00	5,950.00	0.00	331.28	5,618.72	6
37-4330-653	UNC PECC+ PROGRAM GRANT	0.00	10,525.00	0.00	0.00	10,525.00	0
37-4330-654	WEYERHAEUSER GIVING GRANT	1,500.00	0.00	0.00	0.00	0.00	0
	4330 WASHINGTON COUNTY EMS:	1,842,295.28	2,171,999.00	1,428.15	1,353,070.99	818,928.01	62
37-4376-000	TRANSPORT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
37-4376-010	SALARIES & WAGES-REGULAR	39,443.43	108,652.00	0.00	77,580.41	31,071.59	71

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
37-4376-030	SALARIES & WAGES-OVERTIME	11,310.42	24,346.00	0.00	23,430.97	915.03	96
37-4376-040	SALARIES & WAGES-PARTTIME	8,130.62	8,000.00	0.00	3,669.56	4,330.44	46
37-4376-090	FICA TAXES	4,371.82	10,786.00	0.00	7,754.21	3,031.79	72
37-4376-100	TRANSPORT SERVICE- RETIREMENT EXPEN:	10,002.10	27,518.00	0.00	20,818.48	6,699.52	76
37-4376-101	TRANSPORT SERVICE- 401K CONTRIB.	912.09	3,780.00	0.00	2,921.00	859.00	77
37-4376-130	TRANSPORT- UNEMPLOYMENT INS.	0.00	1,256.00	0.00	0.00	1,256.00	0
37-4376-140	TRANSPORT SERVICE- WORKMAN'S COMP	3,979.00	11,389.00	0.00	3,957.00	7,432.00	35
37-4376-180	GROUP INSURANCE	9,361.15	36,174.00	0.00	15,272.56	20,901.44	42
37-4376-200	SUPPLIES & MATERIALS	16,213.79	20,000.00	0.00	12,067.69	7,932.31	60
37-4376-210	TRANSPORT SERVICE- UNIFORMS	1,711.03	2,500.00	0.00	772.76	1,727.24	31
37-4376-250	FUEL	6,496.08	12,000.00	0.00	5,020.80	6,979.20	42
37-4376-260	TRANSPORT - DEPARTMENTAL SUPPLIES	5,096.97	11,999.00	0.00	10,357.90	1,641.10	86
37-4376-295	PORTABLE COMM HARDWARE	0.00	1,000.00	0.00	196.00	804.00	20
37-4376-320	TRANSPORT SERVICE- COMMUNICATIONS	1,673.37	1,800.00	0.00	1,793.92	6.08	100
37-4376-355	MAINT & REPAIR-EQUIPMENT	5,544.14	10,000.00	0.00	7,307.88	2,692.12	73
37-4376-370	ADVERTISING	793.60	0.00	0.00	0.00	0.00	0
37-4376-390	TRANSPORT - DUES & SUBSCRIPTIONS	4,689.78	4,900.00	11.95	3,003.95	1,896.05	61
37-4376-550	CAPITAL OUTLAY-EQUIPMENT	24,385.44	0.00	0.00	0.00	0.00	0
37-4376-610	CONTRACTS-BILLING	16,375.41	24,363.00	0.00	16,764.11	7,598.89	69
	4376 TRANSPORT SERVICE:	170,490.24	320,463.00	11.95	212,689.20	107,773.80	66
37-9200-000	DEBT INTEREST:	0.00	0.00	0.00	0.00	0.00	0
37-9800-058	TRANSFER TO PROJECTS/GRANTS FUND	0.00	300,000.00	0.00	300,000.00	0.00	100
	EMS Expenditure Totals	2,012,785.52	2,792,462.00	1,440.10	1,865,760.19	926,701.81	67
	37 EMS	Prior	Current	YTD			

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Revenues:	2,274,474.88	0.00	1,738,202.36
Expenditures:	2,012,785.52	1,440.10	1,865,760.19
Net Income:	261,689.36	1,440.10-	127,557.83-

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Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
38-3700-020	OBSTRUCTION REMOVAL(DSIGN/BID)-AV BL	0.00	44,403.00	0.00	0.00	44,403.00-	0
38-3800-000	APPROPRIATED FUND BALANCE	0.00	16,667.00	0.00	0.00	16,667.00-	0
38-3800-083	AIRFIELD LIGHTING REPLACE (CON/CA/RPR)	806,271.03	1,468,408.00	0.00	253,398.00	1,215,010.00-	17
38-3800-091	NPE FEDERAL GRANT-FY 20-21	123,947.00	43,373.00	0.00	43,372.00	1.00-	100
38-3800-092	NPE FEDERAL GRANT-FY 21-22	0.00	166,667.00	0.00	0.00	166,667.00-	0
38-3800-093	NPE FEDERAL GRANT-FY 22-23	0.00	166,667.00	0.00	0.00	166,667.00-	0
38-3800-094	NPE FEDERAL GRANT-FY 23-24	0.00	166,667.00	0.00	0.00	166,667.00-	0
38-3800-095	NPE FEDERAL GRANT-FY 24-25	0.00	150,000.00	0.00	0.00	150,000.00-	0
	AIRPORT PROJECTS Revenue Totals	930,218.03	2,222,852.00	0.00	296,770.00	1,926,082.00-	13
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
38-0000-000	AIRPORT PROJECTS FUND:	0.00	0.00	0.00	0.00	0.00	0
38-8130-000	AIRPORT:	0.00	0.00	0.00	0.00	0.00	0
38-8130-601	AIRPORT-OBSTRUCTION REMOVAL (DESIGN/	0.00	44,403.00	0.00	0.00	44,403.00	0
38-8135-000	AIRPORT:	0.00	0.00	0.00	0.00	0.00	0
38-8135-663	AIRFIELD LIGHTING REPLACE (CON/CA/RPR)	807,120.69	1,468,408.00	0.00	253,398.48	1,215,009.52	17
38-8135-671	NPE FEDERAL GRANT FY 20-21	123,096.27	43,373.00	0.00	43,371.00	2.00	100
38-8135-672	NPE FEDERAL GRANT FY 21-22	0.00	166,667.00	0.00	3,800.00	162,867.00	2
38-8135-673	NPE FEDERAL GRANT FY 22-23	0.00	166,667.00	0.00	0.00	166,667.00	0
38-8135-674	NPE FEDERAL GRANT-FY 23-24	0.00	166,667.00	0.00	0.00	166,667.00	0
38-8135-675	NPE FEDERAL GRANT FY 24-25	0.00	166,667.00	0.00	0.00	166,667.00	0
	8135 AIRPORT:	930,216.96	2,178,449.00	0.00	300,569.48	1,877,879.52	14
	AIRPORT PROJECTS Expenditure Totals	930,216.96	2,222,852.00	0.00	300,569.48	1,922,282.52	14
	38 AIRPORT PROJECTS	Prior	Current	YTD			

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Statement of Revenue and Expenditures

Revenues:	930,218.03	0.00	296,770.00
Expenditures:	930,216.96	0.00	300,569.48
Net Income:	1.07	0.00	3,799.48-

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
39-3570-000	AIRPORT FUEL SALES	63,869.80	75,000.00	0.00	48,668.91	26,331.09-	65
39-3600-000	HANGER RENTAL	15,600.00	15,600.00	0.00	15,600.00	0.00	100
39-3600-001	FARM LAND LEASE	1,252.00	1,252.00	0.00	1,252.00	0.00	100
39-3980-010	TRANSFER FROM GENERAL FUND	99,738.00	99,905.00	0.00	99,905.00	0.00	100
39-3990-000	APPROPRIATED FUND BALANCE	0.00	42,706.00	0.00	0.00	42,706.00-	0
39-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	234.82	0.00	0.00	0.00	0.00	0
	AIRPORT OPERATIONS Revenue Totals	180,694.62	234,463.00	0.00	165,425.91	69,037.09-	70

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
39-0000-000	AIRPORT OPERATIONS:	0.00	0.00	0.00	0.00	0.00	0
39-4530-000	AIRPORT:	0.00	0.00	0.00	0.00	0.00	0
39-4530-010	AIRPORT-S & W- REGULAR	41,983.33	48,226.00	0.00	37,323.16	10,902.84	77
39-4530-030	SALARIES & WAGES-LONGEVITY	840.52	935.00	0.00	934.25	0.75	100
39-4530-032	SALARIES & WAGES - PARTTIME	13,654.97	7,492.00	0.00	559.39	6,932.61	7
39-4530-090	FICA TAX	4,297.65	4,733.00	0.00	2,954.15	1,778.85	62
39-4530-100	AIRPORT - RETIREMENT	8,613.97	10,166.00	0.00	7,903.95	2,262.05	78
39-4530-101	AIRPORT - 401K	1,259.56	1,456.00	0.00	1,121.86	334.14	77
39-4530-130	AIRPORT- UNEMPLOYMENT INS.	0.00	628.00	0.00	0.00	628.00	0
39-4530-140	AIRPORT- WORKMAN'S COMP	2,392.00	3,907.00	0.00	3,289.00	618.00	84
39-4530-180	AIRPORT - GROUP INSURANCE	8,071.03	9,331.00	0.00	7,163.32	2,167.68	77
39-4530-190	CONTRACTED SERVICES	0.00	12,330.00	0.00	11,790.00	540.00	96
39-4530-200	AIRPORT- DEPARTMENTAL SUPPLIES	5,025.92	3,999.00	893.33	2,357.52	1,641.48	59
39-4530-250	AIRPORT- AV GAS AND JET FUEL	59,270.50	67,500.00	0.00	50,835.35	16,664.65	75
39-4530-270	AIRPORT - SERVICE AWARDS	100.00	0.00	0.00	0.00	0.00	0
39-4530-310	AIRPORT- TRAVEL	1,119.93	1,500.00	0.00	462.99	1,037.01	31
39-4530-320	AIRPORT- COMMUNICATIONS	1,171.95	1,865.00	0.00	1,022.52	842.48	55

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
39-4530-330	AIRPORT- UTILITIES	7,132.04	8,500.00	821.39	6,587.86	1,912.14	78
39-4530-331	POSTAGE	11.14	50.00	0.00	9.90	40.10	20
39-4530-350	MAINT & REPAIR-BUILDING	4,909.68	5,500.00	0.00	2,864.43	2,635.57	52
39-4530-351	MAINT & REPAIR-EQUIPMENT	6,543.23	26,578.00	0.00	15,060.08	11,517.92	57
39-4530-352	MAINT & REPAIR - FUELMASTER	1,675.00	1,675.00	0.00	0.00	1,675.00	0
39-4530-390	AIRPORT- DUES AND SUBSCRIPTIONS	752.50	1,000.00	7.70	556.60	443.40	56
39-4530-450	INSURANCE	4,422.00	4,422.00	0.00	4,422.00	0.00	100
39-4530-550	AIRPORT- CAPITAL OUTLAY- EQUIPMENT	38,810.00	0.00	0.00	0.00	0.00	0
39-4530-997	DESIGNATED FOR FUTURE APPROPRIATION	0.00	7,670.00	0.00	0.00	7,670.00	0
39-4530-998	AIRPORT- SALES TAX ON FUEL	4,570.57	5,000.00	0.00	3,162.64	1,837.36	63
	4530 AIRPORT:	216,627.49	234,463.00	1,722.42	160,380.97	74,082.03	68
	AIRPORT OPERATIONS Expenditure Totals	216,627.49	234,463.00	1,722.42	160,380.97	74,082.03	68

39 AIRPORT OPERATIONS	Prior	Current	YTD
Revenues:	180,694.62	0.00	165,425.91
Expenditures:	216,627.49	1,722.42	160,380.97
Net Income:	35,932.87-	1,722.42-	5,044.94

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
40-3290-000	INTEREST EARNED ON INVESTMENTS	124,400.14	0.00	0.00	78,190.83	78,190.83	0
40-3960-000	TRANSFER FROM GENERAL FUND	450,000.00	450,000.00	0.00	450,000.00	0.00	100
	WC HOSPITAL PENSION FUND Revenue Total	574,400.14	450,000.00	0.00	528,190.83	78,190.83	117

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
40-0000-000	WC HOSPITAL PENSION FUND:	0.00	0.00	0.00	0.00	0.00	0
40-4155-000	WC HOSPITAL PENSION FUND:	0.00	0.00	0.00	0.00	0.00	0
40-4155-190	PROF SERVICE-HOSPITAL PENSION-LEGAL	0.00	50,000.00	0.00	0.00	50,000.00	0
40-4155-215	PROFESSIONAL SERVICES-HOSPITAL	29,323.00	30,000.00	0.00	17,880.00	12,120.00	60
40-4155-997	DESIGNATED FOR FUTURE APPROPRIATION	0.00	70,000.00	0.00	0.00	70,000.00	0
40-4155-999	PROFESSIONAL SERVICE-HOSPITAL PENSIO	300,000.00	300,000.00	75,000.00	300,000.00	0.00	100
	4155 WC HOSPITAL PENSION FUND:	329,323.00	450,000.00	75,000.00	317,880.00	132,120.00	71
	WC HOSPITAL PENSION FUN Expenditure Tol	329,323.00	450,000.00	75,000.00	317,880.00	132,120.00	71

40 WC HOSPITAL PENSION FUND	Prior	Current	YTD
Revenues:	574,400.14	0.00	528,190.83
Expenditures:	329,323.00	75,000.00	317,880.00
Net Income:	245,077.14	75,000.00-	210,310.83

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Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
50-3000-001	OPIOID SETTLEMENT DISTRIBUTION	132,184.93	62,790.00	0.00	231,601.79	168,811.79	369
50-3290-000	INTEREST EARNED	241.00	0.00	0.00	3.17	3.17	0
	OPIOID SETTLEMENT FUND: Revenue Totals	132,425.93	62,790.00	0.00	231,604.96	168,814.96	368

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
50-0000-000	OPIOID SETTLEMENT FUND:	0.00	0.00	0.00	0.00	0.00	0
50-4100-000	OPIOID SETTLEMENT FUND:	0.00	0.00	0.00	0.00	0.00	0
50-4100-001	2ND JUDICIAL DIST DRUG REC COURT CONT	5,000.00	10,000.00	0.00	10,000.00	0.00	100
50-4200-001	STRATEGY 7- NALOXONE DISTRIBUTION	10,615.10	10,616.00	0.00	10,615.10	0.90	100
50-4200-002	STRATEGY 9 - HARM REDUCTION SSP	10,615.09	10,616.00	0.00	10,615.09	0.91	100
	4200 Total	21,230.19	21,232.00	0.00	21,230.19	1.81	100
50-9990-000	CONTINGENCY	0.00	31,558.00	0.00	0.00	31,558.00	0
	OPIOID SETTLEMENT FUND: Expenditure Tot	26,230.19	62,790.00	0.00	31,230.19	31,559.81	50

50 OPIOID SETTLEMENT FUND:	Prior	Current	YTD
Revenues:	132,425.93	0.00	231,604.96
Expenditures:	26,230.19	0.00	31,230.19
Net Income:	106,195.74	0.00	200,374.77

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
51-3100-001	DSS TRUST FUND ACCOUNTS	198,398.50	220,000.00	967.00	178,475.93	41,524.07-	81
51-3990-000	APPROPRIATED FUND BALANCE	0.00	78,171.00	0.00	0.00	78,171.00-	0
51-3999-900	CANCELLED PRIOR YEAR REVENUE	185.63	0.00	0.00	0.00	0.00	0
	TRUSTEES Revenue Totals	198,584.13	298,171.00	967.00	178,475.93	119,695.07-	59

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
51-0000-000	DSS TRUST FUND ACCOUNTS:	0.00	0.00	0.00	0.00	0.00	0
51-4000-000	DSS TRUST FUND ACCOUNTS:	0.00	0.00	0.00	0.00	0.00	0
51-4100-001	DSS TRUST ACCOUNTS	213,041.98	298,171.00	4,156.16	239,671.23	58,499.77	80
	TRUSTEES Expenditure Totals	213,041.98	298,171.00	4,156.16	239,671.23	58,499.77	80

51 TRUSTEES	Prior	Current	YTD
Revenues:	198,584.13	967.00	178,475.93
Expenditures:	213,041.98	4,156.16	239,671.23
Net Income:	14,457.85-	3,189.16-	61,195.30-

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Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
52-3100-001	COLLECTIONS ON BEHALF OF INMATES	49,456.52	0.00	0.00	0.00	0.00	0
	Fund 52 Revenue Totals	49,456.52	0.00	0.00	0.00	0.00	0

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
52-4100-000	DETENTION TRUST ACCOUNT:	0.00	0.00	0.00	0.00	0.00	0
52-4100-001	PAYMENTS ON BEHALF OF INMATES	57,326.96	0.00	0.00	0.00	0.00	0
	Fund 52 Expenditure Totals	57,326.96	0.00	0.00	0.00	0.00	0

52 Fund	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	49,456.52	0.00	0.00
Expenditures:	57,326.96	0.00	0.00
Net Income:	7,870.44-	0.00	0.00

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
55-3100-001	LOCAL ASSIST & TRIBAL CONSISTENCY(LAC	72,294.14	0.00	0.00	0.00	0.00	0
Fund 55 Revenue Totals		72,294.14	0.00	0.00	0.00	0.00	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
55-4100-000	AMERICAN RESCUE PLAN ACT (ARPA) OF 20	0.00	0.00	0.00	0.00	0.00	0
55-4200-001	LOCAL ASSIST & TRIBAL CONSISTENCY(LAC	72,294.14	0.00	0.00	0.00	0.00	0
Fund 55 Expenditure Totals		72,294.14	0.00	0.00	0.00	0.00	0

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

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
58-3101-001	RURAL DOWNTOWN ECON DEV-ELEVATOR G	0.00	468,209.00	0.00	0.00	468,209.00-	0
58-3102-000	DEPT OF COMM - MOTORSPORTS GRANT	63,558.95	136,317.38	0.00	136,317.38	0.00	100
58-3103-000	WEYERHAEUSER GIVING GRANT	0.00	2,000.00	0.00	2,000.00	0.00	100
58-3290-000	INTEREST EARNED	578.62	4,525.15	0.00	17,658.07	13,132.92	390
58-3300-000	EM BLDG DIRECT APPROP S.L. 2021.180	0.00	3,000,000.00	0.00	3,000,000.00	0.00	100
58-3300-001	CAP PROJ DIR APPROP SL 2021-180 SEC 40.8	66,131.95	183,868.05	0.00	183,868.05	0.00	100
58-3300-002	DPS-WCSO DIR APPROP S.L. 2021.180	84,269.66	0.00	0.00	0.00	0.00	0
58-3300-003	NCDIT-E911 GRANT-EMTOC	0.00	677,407.50	0.00	0.00	677,407.50-	0
58-3300-004	HB103 LPR DIR APPROPRIATION	44,658.84	0.00	0.00	0.00	0.00	0
58-3980-010	TRANSFER FROM GENERAL FUND	166,333.00	793,410.45	0.00	793,410.45	0.00	100
58-3980-037	TRANSFER FROM EMS FUND	0.00	300,000.00	0.00	300,000.00	0.00	100
58-3990-000	APPROPRIATED FUND BALANCE	0.00	1,113,863.81	0.00	0.00	1,113,863.81-	0
	PROJECTS/GRANTS FUND Revenue Totals	425,531.02	6,679,601.34	0.00	4,433,253.95	2,246,347.39-	66

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
58-0000-000	PROJECTS/GRANTS FUND:	0.00	0.00	0.00	0.00	0.00	0
58-4100-001	EXPENDITURE OF INTEREST EARNED	578.62	17,155.96	0.00	0.00	17,155.96	0
58-4101-001	RURAL DOWNTOWN ECON DEV-ELEVATOR G	0.00	468,209.00	0.00	0.00	468,209.00	0
58-4202-000	DEPT OF COMMERCE - MOTORSPORTS GRA	63,558.95	136,317.38	0.00	120,344.42	15,972.96	88
58-4203-000	WEYERHAEUSER GIVING GRANT	0.00	2,000.00	0.00	0.00	2,000.00	0
58-4203-001	EM BLDG LOCAL MATCH	0.00	1,894,900.00	0.00	357,153.43	1,537,746.57	19
58-4203-002	ELEVATOR LOCAL MATCH	0.00	23,410.45	0.00	0.00	23,410.45	0
	4203 WEYERHAEUSER GIVING GRANT	0.00	1,920,310.45	0.00	357,153.43	1,563,157.02	19

Washington County
Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
58-4260-556	CAP RESERVES ROOF REPAIRS/REPLACEME	0.00	47,500.00	0.00	0.00	47,500.00	0
58-4260-557	CAP OUTLAY ROOF REPAIRS/REPLACEMENT	0.00	112,500.00	0.00	0.00	112,500.00	0
58-4260-558	CAP RESERVES HVAC REPAIRS/REPLACEME	0.00	47,107.00	0.00	0.00	47,107.00	0
	4260 Total	0.00	207,107.00	0.00	0.00	207,107.00	0
58-4300-003	DPS-WCSO DIR APPROP S.L. 2021-180	84,269.66	0.00	0.00	0.00	0.00	0
58-4300-004	HB103 LPR DIR APPROPRIATION	44,658.84	0.00	0.00	0.00	0.00	0
	4300 Total	128,928.50	0.00	0.00	0.00	0.00	0
58-4301-001	EM BLDG DIRECT APPROP S.L. 2021.180	5,100.00	3,000,000.00	0.00	0.00	3,000,000.00	0
58-4301-002	CAP PROJ DIR APPROP SL 2021-180 SEC 40.8	66,131.95	183,868.05	0.00	183,868.05	0.00	100
58-4301-003	NCDIT-E911 GRANT-EMTOC	0.00	677,407.50	0.00	0.00	677,407.50	0
	4301 Total	71,231.95	3,861,275.55	0.00	183,868.05	3,677,407.50	5
58-6200-001	PARTF GRANT LOCAL MATCH	0.00	69,226.00	0.00	0.00	69,226.00	0
	PROJECTS/GRANTS FUND Expenditure Total	264,298.02	6,679,601.34	0.00	661,365.90	6,018,235.44	10

58 PROJECTS/GRANTS FUND

	Prior	Current	YTD
Revenues:	425,531.02	0.00	4,433,253.95
Expenditures:	264,298.02	0.00	661,365.90
Net Income:	161,233.00	0.00	3,771,888.05

Washington County
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
59-3010-211	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	167,469.64	0.00	0.00	109,260.01	109,260.01	0
59-3010-212	PLYMOUTH NCVTS CONTRA REVENUE ACCC	8,368.93-	0.00	0.00	0.00	0.00	0
59-3010-221	ROPER MOTOR VEHICLE TAX - NCVTS	20,975.32	0.00	0.00	12,528.51	12,528.51	0
59-3010-222	ROPER NCVTS CONTRA REVENUE ACCOUNT	1,152.45-	0.00	0.00	0.00	0.00	0
59-3010-241	CRESWELL MOTOR VEHICLE TAX - NCVTS	11,241.74	0.00	0.00	8,831.52	8,831.52	0
59-3010-242	CRESWELL NCVTS CONTRA REVENUE ACCC	514.72-	0.00	0.00	0.00	0.00	0
59-3010-320	CRESWELL TAX LEVY	104,096.43	0.00	0.00	84,931.41	84,931.41	0
59-3010-350	DRAINAGE DISTRICT 5 LEVY	34,037.30	0.00	0.00	33,830.49	33,830.49	0
59-3010-360	ALBEMARLE DRAINAGE DISTRICT	111,784.92	0.00	0.00	110,751.34	110,751.34	0
59-3010-370	PUNGO RIVER DRAINAGE DISTRICT	40,509.19	0.00	0.00	38,357.78	38,357.78	0
	DMV MUNICIPAL TAXES Revenue Totals	480,078.44	0.00	0.00	398,491.06	398,491.06	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
59-0000-000	FUND 59:	0.00	0.00	0.00	0.00	0.00	0
59-6900-298	LEVY- DRAINAGE DISTRICT 5 LEVY	34,037.30	0.00	0.00	33,830.49	33,830.49-	0
59-6900-404	CRESWELL TAX LEVY	98,123.92	0.00	0.00	80,284.68	80,284.68-	0
59-6900-411	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	159,100.71	0.00	0.00	95,486.03	95,486.03-	0
59-6900-412	ROPER MOTOR VEHICLE TAX - NCVTS	19,822.87	0.00	0.00	11,176.04	11,176.04-	0
59-6900-413	CRESWELL MOTOR VEHICLE TAX - NCVTS	10,727.02	0.00	0.00	8,176.74	8,176.74-	0
59-6900-414	ALBEMARLE DRAINAGE DISTRICT	111,784.92	0.00	0.00	110,563.93	110,563.93-	0
59-6900-415	PUNGO RIVER DRAINAGE DISTRICT	40,509.19	0.00	0.00	38,357.78	38,357.78-	0
	6900 Total	474,105.93	0.00	0.00	377,875.69	377,875.69-	0
	DMV MUNICIPAL TAXES Expenditure Totals	474,105.93	0.00	0.00	377,875.69	377,875.69-	0

59 DMV MUNICIPAL TAXES

Prior	Current	YTD
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Washington County
Statement of Revenue and Expenditures

Revenues:	480,078.44	0.00	398,491.06
Expenditures:	474,105.93	0.00	377,875.69
Net Income:	5,972.51	0.00	20,615.37

Washington County
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
61-3490-010	REVENUE	0.00	162,000.00	0.00	0.00	162,000.00-	0
	COMMUNITY DEVELOPMENT BLOCK GRANT	0.00	162,000.00	0.00	0.00	162,000.00-	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
61-8300-000	SFR:	0.00	0.00	0.00	0.00	0.00	0
61-8300-552	SINGLE FAMILY REHAB 2023	0.00	162,000.00	0.00	0.00	162,000.00	0
	COMMUNITY DEVELOPMENT B Expenditure 1	0.00	162,000.00	0.00	0.00	162,000.00	0

61 COMMUNITY DEVELOPMENT BLOCK GRA	Prior	Current	YTD
Revenues:	0.00	0.00	0.00
Expenditures:	0.00	0.00	0.00
Net Income:	0.00	0.00	0.00

Washington County
Statement of Revenue and Expenditures

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
63-3270-000	MOTEL OCCUPANCY TAX	177,221.00	160,000.00	0.00	111,173.10	48,826.90-	69
63-3990-000	TTA-FUND BALANCE APPROPRIATION	0.00	87,326.00	0.00	0.00	87,326.00-	0
	TRAVEL AND TOURISM Revenue Totals	177,221.00	247,326.00	0.00	111,173.10	136,152.90-	44

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
63-0000-000	FUND 63:	0.00	0.00	0.00	0.00	0.00	0
63-4960-000	TRAVEL & TOURISM:	0.00	0.00	0.00	0.00	0.00	0
63-4960-010	MUSEUM/HISTORIC SOCIETY	14,000.00	14,000.00	0.00	10,500.03	3,499.97	75
63-4960-020	WASH CO AFRICAN AMERICAN MUSEUM OPE	6,000.00	5,000.00	0.00	3,750.03	1,249.97	75
63-4960-100	BILLBOARD ADVERTISEMENTS	24,132.00	36,820.00	0.00	20,776.00	16,044.00	56
63-4960-130	DDA-SIGNAGE, OPEN AIR MARKET, XMAS MK	2,968.40	10,600.00	0.00	2,535.00	8,065.00	24
63-4960-140	CIVIL WAR TRAIL SIGNS MAINTENANCE	1,000.00	4,900.00	0.00	4,500.00	400.00	92
63-4960-180	HISTORIC ALBEMARLE TOUR DUES	350.00	1,000.00	0.00	0.00	1,000.00	0
63-4960-181	ROANOKE RIVER PARTNERS DUES	1,500.00	1,500.00	0.00	1,500.00	0.00	100
63-4960-200	NORTH CAROLINA BEAR FESTIVAL	30,000.00	30,000.00	0.00	0.00	30,000.00	0
63-4960-260	HISTORICAL SOCIETY OF WASHINGTON CO	0.00	500.00	0.00	0.00	500.00	0
63-4960-341	MARITIME MUSEUM & LIGHTHOUSE	10,000.00	10,000.00	0.00	7,499.97	2,500.03	75
63-4960-345	LASER LIGHT SHOW	5,000.00	5,000.00	0.00	5,000.00	0.00	100
63-4960-346	AFRICAN AMERIC EXPERIENCE OF NE NC DL	2,000.00	2,000.00	0.00	2,000.00	0.00	100
63-4960-370	CONTRACT-WEBSITE HOST & MAINT	1,067.88	1,200.00	0.00	800.00	400.00	67
	4960 TRAVEL & TOURISM:	98,018.28	122,520.00	0.00	58,861.03	63,658.97	48
63-4970-000	TRAVEL & TOURISM:	0.00	0.00	0.00	0.00	0.00	0
63-4970-010	SALARIES & WAGES-DIRECTOR	24,999.96	25,000.00	0.00	18,749.97	6,250.03	75
63-4970-090	TRAVEL- FICA TAX	1,420.67	1,750.00	0.00	1,181.34	568.66	68
63-4970-100	TRAVEL- RETIREMENT	5,029.26	5,266.00	0.00	3,873.78	1,392.22	74

Washington County
Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
63-4970-131	TRAVEL - UNEMPLOYMENT	0.00	250.00	0.00	0.00	250.00	0
63-4970-140	TRAVEL- WORKER'S COMP	128.00	160.00	0.00	129.00	31.00	81
63-4970-180	TRAVEL- GROUP INS.S	10,061.22	10,600.00	0.00	7,425.63	3,174.37	70
63-4970-190	TRAVEL - LEGAL SERVICES	0.00	1,583.00	0.00	1,477.50	105.50	93
63-4970-260	DEPARTMENTAL SUPPLIES	2,358.09	500.00	0.00	0.00	500.00	0
63-4970-310	TRAVEL- TRAVEL & TRAINING	625.00	1,000.00	0.00	0.00	1,000.00	0
63-4970-370	MARKETING & ADVERTISING-ADMIN	39,677.28	70,297.00	31,170.03	52,964.37	17,332.63	75
63-4970-390	TRAVEL- DUES & SUBSCRIPTIONS	263.00	400.00	0.00	175.00	225.00	44
63-4970-600	ADMIN FEE 3%- GENERAL FUND	4,500.00	4,500.00	0.00	4,500.00	0.00	100
63-4970-602	PROFESSIONAL SERVICES-AUDIT	4,650.00	3,500.00	0.00	3,500.00	0.00	100
	4970 TRAVEL & TOURISM:	93,712.48	124,806.00	31,170.03	93,976.59	30,829.41	75
	TRAVEL AND TOURISM Expenditure Totals	191,730.76	247,326.00	31,170.03	152,837.62	94,488.38	62

63 TRAVEL AND TOURISM

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	177,221.00	0.00	111,173.10
Expenditures:	191,730.76	31,170.03	152,837.62
Net Income:	14,509.76-	31,170.03-	41,664.52-

Washington County
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
69-3370-000	E911 TELEPHONE SURCHARGE (1YR)	118,952.52	118,952.00	0.00	85,618.48	33,333.52-	72
69-3990-000	APPROPRIATED PRIOR YR BALANCE	0.00	4,126.00	0.00	0.00	4,126.00-	0
	EMERGENCY TELECOMMUNICATIONS Rever	118,952.52	123,078.00	0.00	85,618.48	37,459.52-	69

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
69-9100-000	911:	0.00	0.00	0.00	0.00	0.00	0
69-9100-180	PROFESSIONAL SERVICES	2,760.00	2,760.00	0.00	2,760.00	0.00	100
69-9100-200	DEPARTMENTAL SUPPLIES	3,869.91	4,665.00	0.00	100.33	4,564.67	2
69-9100-310	TRAINING	2,030.00	4,000.00	0.00	2,866.50	1,133.50	72
69-9100-320	COMMUNICATIONS	8,045.82	8,000.00	642.73	6,865.56	1,134.44	86
69-9100-350	MAINT & REPAIR-EQUIPMENT	612.36	2,000.00	0.00	413.91	1,586.09	21
69-9100-351	CONTRACTED SERVICES-SOUNDSIDE	13,366.80	13,770.00	0.00	13,767.60	2.40	100
69-9100-352	MAINT AGREEMENT-SOUTHERN SOFTWARE	7,796.00	7,952.00	0.00	7,952.00	0.00	100
69-9100-354	MAINT AGREEMENT-SOUTHERN SOFT MAPP	3,280.00	3,346.00	0.00	3,346.00	0.00	100
69-9100-355	MAINT AGREEMENT-SOUTHERN SOFT PAGIN	813.00	829.00	0.00	829.00	0.00	100
69-9100-356	MAINT AGREEMENT-EDGE ONE RECORDER	5,300.00	5,935.00	0.00	5,935.00	0.00	100
69-9100-357	MAINT AGREEMENT-MOTOROLA	0.00	16,811.00	0.00	16,810.12	0.88	100
69-9100-358	MAINT AGREEMENT-ESRI	0.00	1,900.00	0.00	1,900.00	0.00	100
69-9100-361	MAINT AGREEMENT-EMD	3,840.00	4,000.00	0.00	3,840.00	160.00	96
69-9100-362	MAINT AGREEMENT-CAD	0.00	2,000.00	0.00	0.00	2,000.00	0
69-9100-363	MAINT AGREEMENT-ENDPOINT	0.00	110.00	0.00	0.00	110.00	0
69-9100-550	- CAPITAL OUTLAY- EQUIPMENT	16,380.33	45,000.00	0.00	0.00	45,000.00	0
	9100 911:	68,094.22	123,078.00	642.73	67,386.02	55,691.98	55
	EMERGENCY TELECOMMUNICA Expenditure	68,094.22	123,078.00	642.73	67,386.02	55,691.98	55
	69 EMERGENCY TELECOMMUNICATIONS	Prior	Current	YTD			

Washington County
Statement of Revenue and Expenditures

Revenues:	118,952.52	0.00	85,618.48
Expenditures:	68,094.22	642.73	67,386.02
Net Income:	50,858.30	642.73-	18,232.46

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
70-3290-000	INTEREST ON INVESTMENTS	7,874.50	0.00	0.00	5,926.22	5,926.22	0
70-3980-010	TRANSFER FROM GENERAL FUND	40,000.00	40,000.00	0.00	40,000.00	0.00	100
	REAPPRAISAL Revenue Totals	47,874.50	40,000.00	0.00	45,926.22	5,926.22	114

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

70 REAPPRAISAL	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	47,874.50	0.00	45,926.22
Expenditures:	0.00	0.00	0.00
Net Income:	47,874.50	0.00	45,926.22

Washington County
Statement of Revenue and Expenditures

04/02/2025
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Grand Totals	Prior	Current	YTD
Revenues:	64,584,523.04	2,060.84	38,802,335.69
Expenditures:	72,823,941.73	357,764.44	41,401,667.83
Net Income:	8,239,418.69-	355,703.60-	2,599,332.14-

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 9

DATE: April 7, 2025

**ITEM: Other Items by Chairman, Commissioners, County Manager/Attorney,
Finance Officer or Clerk**

SUMMARY EXPLANATION:

Items to be discussed:

- Department Head Reports from March 2025 (see attached)
- Statistic Reports (see attached)
- Register of Deeds Roll-Up Summary

Department Head Reports to the Commissioners
April 2, 2025
Board of Commissioners' Meeting

EMS

Jennifer O'Neal

EMS STAFFING:

The EMS Division currently has (3) Full-Time Paramedic positions and (2) Basic EMT Positions available. The Transport Division has two Full-Time EMT positions available. We are also accepting applications for part-time positions for all levels (EMT, A-EMT, and Paramedic). We are anticipating Laquesta Bond to complete her Paramedic training soon; she is in the last phase completing her Capstone hours. EMT-Basic Dakota Phelps is scheduled to begin Paramedic training in May. This class will finish in April, 2026.

SAFETY:

We continue to participate in the Injury Prevention System program through the NCACC monthly with safety sheets.

SYSTEM BUSINESS:

RACECARS Trial is bringing several more AED's into our community soon and we continue to teach the public as the system allows.

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

Recreation

Randy Fulford

We just finished the basketball League this past Saturday. The teams did an awesome job, and they received trophies for 1st and 2nd place. The others received participation medals. The cheerleaders also received cheer medals. One of the teams went into overtime. We have put fliers to the schools for Tri County coed flag football the deadline for this April 19th. Then signups for Tee-Ball , softball , baseball and soccer is April 21st and deadline is April 30th . We are going to have basketball tournament's to get ready for Basketball State Games are in June in Greensboro, NC. Weekly we have karate on Tuesdays at 7 pm.

Elections

Dora Bell

The Board of Elections office has just completed a class in Durham this past week. I also completed a list of NCOA (clean-up) cards.

Library

Nate King

No report submitted.

Cooperative Extension

Rebecca Liverman

NC COOPERATIVE EXTENSION

COUNTY EXTENSION DIRECTOR
REBECCA LIVERMAN

ON GOING PROJECTS

- **Interviewing potential interns.** We have two coming for 12 weeks this summer. They will be 100% paid by NCSU.
- Our **4-H Livestock Show** will be Wednesday, May 7th.
- **Federal Funding** - We are still under a hiring freeze for our new position.
- We were able to assist with the **Regional FFA Rally** which was a public speaking event.

LEARNING IN LOCK-UP

I am working BCCC and the Hyde Correctional Institution to teach ServSafe to offenders. This class will be offered four times a year.

HYDE CORRECTIONAL
ALL IN
NORTH CAROLINA DIVISION OF PRISON
#TeamHyde

COMMODITY CLASSIC

- I was able to attend the Commodity Classic in Denver. This is the largest farmer-led convention in the US.

JALYNNE WARD

AG AGENT



- Organized a 6th grade farm tour and safety day at Manning Farms. The **entire staff** worked to provide 4 safety stations focusing on sun exposure, chemical handling, PPE, and grain bins
- Joined a small team of agents that will be testing new technology that has the potential to detect plant diseases before symptoms are visible
- Secured a grant to clean out non-recyclable pesticide jugs and relocate pesticide recycling containers for efficiency
- Various farm visits - soil compaction testing, soil & tissue sampling, securing summer test plot cooperators, etc.





WASHINGTON COUNTY 4-H AGENT
SONONA JEFFERSON



ON GOING PROJECTS

- Continuing practice for the **Drone Challenge** in April.
- **4-H Livestock Show** will be Wednesday, May 7th.
- Judging at the **Regional FFA Rally**.
- **Embryology Program** at Terra Ceia Christian School with Tyrrell and Beaufort County for first and second graders.
- **Teen Retreat** - 4 participants.
- Partnering with the **Arts Council** will result in five contestants entered in an "Express Yourself" art contest to be judged at the **Bear Festival** in June.

4-H TO THE FRONT DOOR

Our **4-H To The Front Door** kits are increasing in popularity. Participants are enrolling at 4-H online to take part in the "edu-tainment" The Map It Out feature has allowed children to explore Washington County's landmarks to rediscover the local library, maritime museum, and waterfront.



Tax Office
Sherri Wilkins

1. Received the check for the delinquent solar accounts for Albemarle Beach Solar and VL Land Direct.
2. Interviews for the Tax Clerk position were conducted on the 14th.

3. We continue to work every day with Zacchaeus Legal Services (ZLS) – sending tax information, verifying balances due, completing tax certifications, adding attorney fees and/or suit cost.
4. Received Tax Certification requests from ZLS for court filings April 3rd.
5. Assisted the taxpayers with the Tag & Tax program, handling value adjustments, refunds, releases, address corrections and general questions regarding motor vehicles. We had several requests that appealed the value, several where the tag had been turned in and several that had been charged taxes for being in a town, but they were not in a town. This takes up a lot of Christal's time.
6. Continue to verify PINs for Deed filings, process Tax Certifications and assign addresses in GIS – we had several address requests. We have a variation of these daily.
7. Continue to work with the landfill. They call us for verification of ownership of a property, for example, there is a new owner for a property and that person is going into the landfill but before they are allowed to dump their debris or trash, the landfill calls us to make sure they own the property at the address they have given.
8. The Statistical report was submitted.
9. Sent mapping updates to Joe with Atlas.
10. The office remains busy with tax payments, releases, appeal questions, exemption questions, questions that always arise after the tax bills are received.
11. We remain busy with the processing of the Business Personal Property forms and Abstract – Individual Personal Property forms.
12. Hollie continues to work on deed transfers and estate transfers and she assists at the front counter as needed. We had several estates we had questions on so we contacted the Land Records department of the state to get clarification.
13. Assisted Dora Bell with mapping issues/additional information she needed.
14. Christal continues to work with the queues with NCVTS.
15. Christal and I attended the Commissioners meeting.
16. Worked several days with Darlene Fikes on the Keystone Software conversion.
17. Beer & Wine letters were mailed to businesses reminding them to renew by April 30th.

Planning/Inspections/Floodplain Management

Allen Pittman

Permits Issued	24
Inspections Completed	32
Floodplain Reviews	2

Plan review for EMTOC building – zoning approved by Town of Plymouth
 In discussion with individual who wants to operate a sober living home within county jurisdiction

Plan/application reviews:	2
Map/Plat review	3

7, 14, 21, 28 Tyrrell County per contract
18th assisted EM with Public Safety Awareness Day

20th Planning Board:

Recommended adoption of text amendment to zoning ordinance Article 3:B. Corridor Commercial District, and update of Special Use vs Allowed Use in district. The purpose of the amendment is to address areas where no sewer is available.

Recommended approval for rezoning of property located along US 64 across from WC PK-12 School for commercial development. This rezoning is dependent upon the adoption of text amendment to Article 3:B.

Completed work with NC code officials on re-write of exam questions for Administrative Code and Policies

Emergency Management

Lance Swindell

March 5th -DHM

March 6th -Presentation at Senior Center

March 10th- Meet w/Boat Builder

March 11th- Structure Fire Davenport Forks/Creswell

March 12th - Grant Training

March 13th- Search and Rescue Training/Creswell

March 17th -Pick up Boat

March 18th- Public Safety Awareness Day

March 19th -Neogov set up review/Waterman

March 20th- NCEM Area 1&2 Meeting and DAWG Mtg./Perquimans

March 21st- Commissioners' Mtg./Spec. Called

March 23rd-26th -NCEMA Fall Conference Cherokee

March 27th- Budget Meeting

March 31st- Public Safety Meeting

Soil and Water

Chris Respass

1. Inspected work completed for the S.t.r.a.p program. All work was of high quality and surpassed standards. All contracted work has been completed. Including local funds being expended on the Scuppernong River.
2. A large beaver management project on Long Ridge is coming to completion. The area spanned almost 6 miles long and had multiple colonies of beaver causing flood damage on properties and railways.

3. Provided information needed on share point. Waiting for the division to send the Master Agreement for signature.
4. Inspected cover crop establishment for 2025 contracts. Asked the cooperators to contact me when they plan to terminate the crop so I can get record and start RFPs.
5. Shot post surveys for Precision Land-forming and Smoothing.
6. Met with Allen Accounting to discuss needs for quarterly reports and yearly summary reports for the soil and water board finances.
7. I signed both myself and the admin assistant up for Basics of Conservation training in Mount Olive from May 12 to the 16th. This is a course that will help break down the resource concern identification process and all the cost share materials available.
8. Spoke with the division about the reimbursement grant for a drone for the district. In the process of looking for a drone in that price range with lidar capability or multispectral camera capabilities.
9. We are waiting on a quote from Big Rock in Elizabeth City for the UTV intended to be purchased with the 15% Admin Fees from the S.t.r.a.p. contract.
10. The department also attended the Ag Field Day at Pocosin Charter School in Creswell. The soil tent was intended to be set up, but the wind was too strong. We presented the enviro-scape in partnership with Tyrell County Soil and Water and NRCS.

Landfill

Hakeim Blakeney

- On the landfill agenda we have cleared a section for people to back up and dump.
- We have started covering C&D with dirt.
- Servicing and doing maintenance on lawn equipment.
- Started taking lights off police cars and cleaning up.

Sheriff's Office/Detention/E911

Chief Deputy Arlo Norman/Clinta Blount/Harley Spruill

Detention:

1. UNFIRST PICKED UP AND DROPPED OFF LIEN ON 02/07/2025
2. UNFIRST PICKED UP AND DROPPED OFF LIEN ON 02/14/2025.
3. UNFIRST PICKED UP AND DROPPED OFF LIEN ON 02/21/2025.
4. UNFIRST PICKED UP AND DROPPED OFF LIEN ON 02/28/2025.
5. UNIFIRST ARRIVED WITH LINEN ON 02/24/2025.
6. WILLIAMSTON FIRE EXSTINGUISHER 02/25/2025.
7. MCDANIELS CAME TO TAKE THE KIOSK MACHINE THAT'S LOCATED IN THE JAIL LOBBY DOWN STARIS TO THE COURT HOUSE BASMENT PER CHIEF ARLO NORMAN.

Information Technology

Darlene Fikes

Mediacom: Have not heard back from Mediacom. They were supposed to draw out a plan to replace cable in the Courthouse using the stairwell where they will be able to branch off at each floor.

Tax Office Software Migration: Found some conversion programs Lonnie wrote. Forwarded information to Cox & Company to see if it will help. If programs work will save time/money for conversion of data. Cox & Company not able to run these programs since they have a different mainframe, so we will need to run the programs. Going to test this weekend.

FY24 911 Grant: Waiting for reimbursement of \$86,365.23.

FY26 911 Grant: Attend workshop March 26. Contacting vendors to get quotes. Will need to have by Mary 1 in order to send to 911 Board to determine eligibility.

NCDIT: Notification that Telcom companies will no longer be required to provide copper landline services. Need to transition of SIP lines by December 2025.

1. Contact Verizon to get information on Intercarrier EMAG for 911 CAD texts.
2. Attend Teams meeting with Keystone, BLaST, SSG & Sherri. Work on items for migration of Tax.
3. Work with Cox & Company and Keystone. Upload tax files for conversion.
4. Submit December monthly report to 911 Board. December report required in addition to final report.
5. Get Dell quotes and place orders for Water Plant, Facilities, Water and Finance. Get Dell quote for FY25-26 budget for Soil & Water.
6. Move Kiosk from Jail to basement (preparing for elevator being down).
7. Attend Teams meeting with NCDIT on Telephone Services, Billing & Subscriptions on February 26 and 27 and Town Hall on March 6.
8. Troubleshoot error on postage machine.
9. Motorola Past Due Notice research and email Motorola that invoice has been paid.
10. Contact Lance concerning paging – gave him contact several weeks ago to get corrected. Assist and review FY25-26 911 and Communications Budget with Harley.
11. Work on incoming spoof emails from Joanne at Town of Plymouth.
12. Create 3-ring binder for documentation information on Tax migration.
13. Reboot all 911 servers, Hyper-V1 and Hyper-V2. Had issues. Work with SSG to resolve.
14. Troubleshoot issue with Finance fax.
15. Assist Nicholas Scolaro in NCID password change.
16. Create invoice for 911 2024 Grant (\$86,365.23) with Tina and email to 911 Board on March 18.
17. Review MCNC contract for 911. 3-year contract expires May 2025. Request renewal of 3-year contract with term of July 1 -June 30.
18. Assist Archie with log-in on MDT.
19. Troubleshoot issue with ups in Tax. Needs to be replaced-get quote and send to Sherri.
20. Balance IT FY24-25 Budget. Work on IT FY25-26 Budget.

21. Check postage machine during the month to determine when postage is needed.
22. Attend County Manager group meetings.
23. Stamp, sign & copy invoices & take to Finance.
24. Verify CopyPro and VC3 invoices for Finance.
25. Complete Weekly Activity Report for County Manager

Senior Center
Renee' Collier

Washington County Senior Center April 2025 Schedule of Events					Weekly Reoccurring Activities
M	T	W	TH	F	
	1 10am: Eye Care Health w/ ECU Health	2 10am: Games w/ Teresa	3 10am Adult Medicaid Presentation w/ DSS	4 10am: Senior Games Practice	Weekly Reoccurring Activities Mondays: 9:30-10:00am: Cardio Drums 11:00-11:15am: Education Corner 1:00-3pm: Pickle Ball 5:15-6:05pm: Dance Fitness 6:15pm: Yoga
7 6am-11:15am: Yoder's Dutch Pantry Trip NO DANCE FINTESS 6pm: BOC Meeting & Public Hearing <small>LOCATED IN PLYMOUTH</small>	8 10am: Memory Games w/ Zeta Phi Beta	9 10am: Bullseye Bounce	10 10am: Bingo w/ Annette	11 10am: Senior Games Practice	Tuesdays: 9:30-10:00am: Getting Fit 1:00-2:00pm: Chair Exercise 2:00-4:00pm: Uncle Bud's Knitters 5:30-6:30pm: Beginner Line Dancing
14 10am: Crafts w/ Staff	15 8am: Albemarle Senior Games Opening Day	16 10am: Chair Volleyball	17 8:30am: Rudy Theater Trip	18 CLOSED FOR GOOD FRIDAY Good Friday*	Wednesdays: 9:30-10:00am: Cardio Drums 11:00-11:15am: Inspirational Moment 1:00pm: Crafts with Sandra 1:00-3pm: Pickle Ball 5:30-6:30pm: Dance Fitness
21 10am: Food Bank of the Albemarle Presentation	22 10am: Digital Navigation w/ Albemarle Commission	23 10am: Ring Toss	24 10am: Crafts w/ Quinterlene	25	Thursdays: 9:30-10:00am: Getting Fit 12:30-2:00pm: Diamond Art Class 1:00-2:00pm: Chair Exercise 5:00-6:00pm: Advanced Line Dancing
28 10am: Matching	29 10am: Coffee Break w/ Director 10:30am: Nutrition Presentation	30 10am: \$-Store Cooking w/ Renee			Fridays: 8:30-10:30am: Technology Time by Appt Only *By Preceding Wednesday* 9:30-10:00am: Walking Track (Indoors) 10:00-11:00am: Corn-Hole *one against all-non regulation**



WASHINGTON COUNTY
SENIOR CENTER

An Evening Under the Stars

SENIOR PROM

APRIL 26, 2025
5:00-7:00 PM
AT SENIOR CENTER
198 HWY 45 N-PLYMOUTH

Dress Code: Formal/Sunday Best

TICKET PRICE:
\$10.00 PER PERSON
Ticket covers food, drinks and activities

Max 12 Tickets

Tickets available at the Front Desk for members
March 1st-April 1st.
Opens to non-Members April 2nd until April 17th.
For inquiries, contact us at
252-793-3816

Washington County Senior Center

Intro to Tablets

The Senior Center will offer a 6-week program each Tuesday to teach the basics of electronic tablets!


CLASSES BEGIN TUESDAY, APRIL 22, 2025
2:00-3:15 PM

Bring your own tablet or you can use a tablet from the Center during the class.
Transportation home available for Washington County residents-MUST HAVE RIDE TO CENTER

For more information or to register please call (252)793-3816



MAX 10 PEOPLE



198 Hwy 45 North-Plymouth : Co-Located with the Health Department



Technology Time

Washington County Senior Center is hosting 30-min appointments to be seen for any technological questions or specifics that you may want to learn.

Most Fridays from 8:30-10:30am
unless posted or unforeseen circumstances

Begins April 4, 2025
For more information call
(252)793-3816



FREE TECH HELP!!



Please contact staff for a 30-min slot

WALK-INS WILL NOT BE ACCEPTED
must sign up in advance or at least Wednesday before preferred Friday

Washington County Senior Center


Intro to the County Website

The Senior Center will offer an afternoon program to teach the basics of Washington County's webpage and all the information and services you can access.


FRIDAY, MAY 2ND, 2025
2:00-3:30 PM

Bring your own tablet, laptop or smart phone for information you want to save!

To register please call (252)505-1996
leave message if unanswered



MAX 10 PEOPLE



198 Hwy 45 N-Plymouth -- Co-Located with the Health Dept behind new school

Surplus
Debbie Knieper

Personal Property Surplus Year End Update FY2024 to 2025

Sold

ID	Asset	Price	Beginning Bid Status
2025-002	Panasonic Tough Books	\$100.00	S/PU
2025-003	TV, VCR, DVD	\$20.00	S/PU
2025-001	Dell Optiplex 380 w Monitor	\$0.00	Tossed
2025-004	2010 Ford Fusion	\$3,000.00	1,000 S/PU
2025-005	Ford E 450 2016	\$7,120.00	2750 S/PU
2025-006	HP Jet Pro SC	\$76.00	50 S/PU
2025-007	IBM Printer	\$0.00	40 Tossed
2025-008	HP Jet Pro 8620 Printer	\$40.00	40 S/PU
2025-010	Dell Optiplex 330	\$0.00	20 Tossed
2025-011	Optiplex 3070	\$40.00	40 S/PU
2025-012	2008 Dodge Charger	\$725.00	250 S/PU

Total

No Updates for April Meeting

\$11,121

The total above, \$ has been brought back to county for items not being utilized during FY 2024 to 2025

Airport
Mary Moscato

Project Update:

- Airfield Lighting Improvement Project
 - **Scope:** Project includes the replacement of runway edge and runway threshold lighting, replacement of precision approach path indicator system (PAPI), replacement of runway end indicator lights (REIL), electrical vault modifications, and an existing beacon light fixture to be replaced.
 - **Status:** FAA conducted a flight check and certified the PAPI lights on runway 21. Runway 3 was not certified because of tree obstruction. The project will remain open

until the Obstruction Removal project is completed and the FAA can conduct a second flight check on runway 3.

➤ **RPZ Obstruction**

- **Scope:** Consists of clearing approximately 33 acres of trees from the approach areas of Runway 3 and 21. The project includes design, permitting, bidding, CATEX, and grant assistance services. This Project may include, but is not limited to, such construction elements as clearing, clearing and grubbing, erosion and sediment control, construction safety and phasing plans, turf restoration, and other similar construction items.
- **Status:** The project was rebid, and the bid opening was held on March 18th. Three bids were received and ranged from \$881,365.05 - \$580,339.25. On March 20th the bid was awarded to Sawyer Land Development. Pending contract.

➤ **AWOS (Automated Weather Observing System)**

- **Status:** After consideration of future development at the airport the location has been shifted 500' North. Before design can start a CATEX needs to be completed, a Pen & Ink Update to the ALP, and an NR study. Received a Work Authorization for approval to conduct the CATEX environmental study.

➤ **Terminal Parking Lot Rehabilitation**

- **Scope:** Rehabilitate part of the existing access road to the Airport and the airport terminal area parking lot. The project is anticipated to include a mix of full depth pavement replacement of the existing asphaltic pavement and mill and overlay of the existing asphaltic road and parking lot pavement.
- **Status:** The Independent Fee Estimate (IFE) was completed. Work Authorization (WA) has been sent to the NCDOA for review. The BIL AIG grant application has been submitted.

Other Activities:

- An electrician worked on rewiring a section of the fuel farm and converted various switches to explosion proof switches – required by code.

Revenue Update (as of 03/31/25):

- March Fuel Sales: \$4,784.59
- Total fuel sales for FY25: \$48,521.39 (64.70% Realized)
- Hangar Leases: \$15,600 (100%)

Facility Services

Ricky Young

Safety Briefing

- No issues

Work Order Review

- We have completed 80 work orders

Preventive Maintenance Schedule

Project Updates

- The Courthouse roof project has been completed
- Patched and painted the Court room hallway
- Completed installing new signs at DSS
- Repaired the locks and doors in the Jail

Staffing and Training

- Requesting a new position to help with the extra buildings we will be getting

New Business

- Mandated to install 7 backflow preventers

DSS

Clifton Hardison

Washington County Board of Social Services
Regular Meeting Minutes
Tuesday, February 18, 2025

Attendance

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

Call to Order

The monthly meeting of the Washington County Board of Social Services was held on Tuesday, February 18, 2025 at 9:00 AM. Mr. Walker, Chairman, called the meeting to order and welcomed everyone.

Additions/Deletions to the Agenda

Mr. Walker asked for any additions or deletions to the agenda. Clifton added a closed session to the agenda for the purposes of discussing a personnel matter. Harry White moved to approve the agenda with the addition of the closed session. Rona Norman gave a second to the motion and the vote in favor of the motion was unanimous.

Introduction of New Staff

Mandy Edwards introduced Joanne Barwood to the Board. Joanne is our new Social Worker III in Permanency Planning. The Board welcomed Joanne to the agency.

Public Comments

None were given.

Consent Agenda

Wendy Furlough moved to approve the consent agenda that included the January 21, 2025 regular board meeting minutes. Rona Norman gave a second to the motion and the vote in favor of the motion was unanimous.

Children Services presentation

Anne Hathaway presented the Children Services Presentation. The presentation can be found with the minutes.

Director's Report/Informational Items

Administration: We have four vacancies - two Social Worker IA&T positions and one Permanency Planning Social Worker III position in the Children Services Unit as well as a Social Work Supervisor III position in the Adult Services Unit. All the positions have been posted.

Food and Nutrition Services: Food Stamp statistics were reviewed.

Child Care: Child Care statistics were reviewed. We have 46 children on the waiting list at this time.

Medicaid: Medicaid and Program Integrity statistics were reviewed.

Children Services: Child Protective Services and Permanency Planning statistics were reviewed. We are currently working with a total of 29 children, all of them are in our custody.

Adult Services: Adult Services statistics were reviewed.

Energy Program: Energy Programs were reviewed.

Work First: Work First statistics were reviewed.

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

Riverlight Transit: Riverlight Transit statistics were reviewed.

Director's PowerPoint presentation and spreadsheet reports are attached.

Closed Session: Harry White made a motion to go into closed session to discuss a personnel matter. Ann Keyes gave a second to the motion and the vote in favor of the motion was unanimous.

Ann Keyes made a motion to come out of closed session. Rona Norman gave a second to the motion and the vote in favor of the motion was unanimous.

Other items: The next meeting for the Board is March 18, 2025 at 9 a.m.

Adjournment

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

Respectively submitted,
Julius Walker, Chairman

Submitted by Cathy Ange

**WASHINGTON COUNTY
BOARD OF SOCIAL SERVICES MEETING
TUESDAY, MARCH 18, 2025
9:00 AM**

BOARD ROOM

**WASHINGTON COUNTY
DEPARTMENT OF SOCIAL
SERVICES**

**209 EAST MAIN ST
PLYMOUTH, NC 27962**



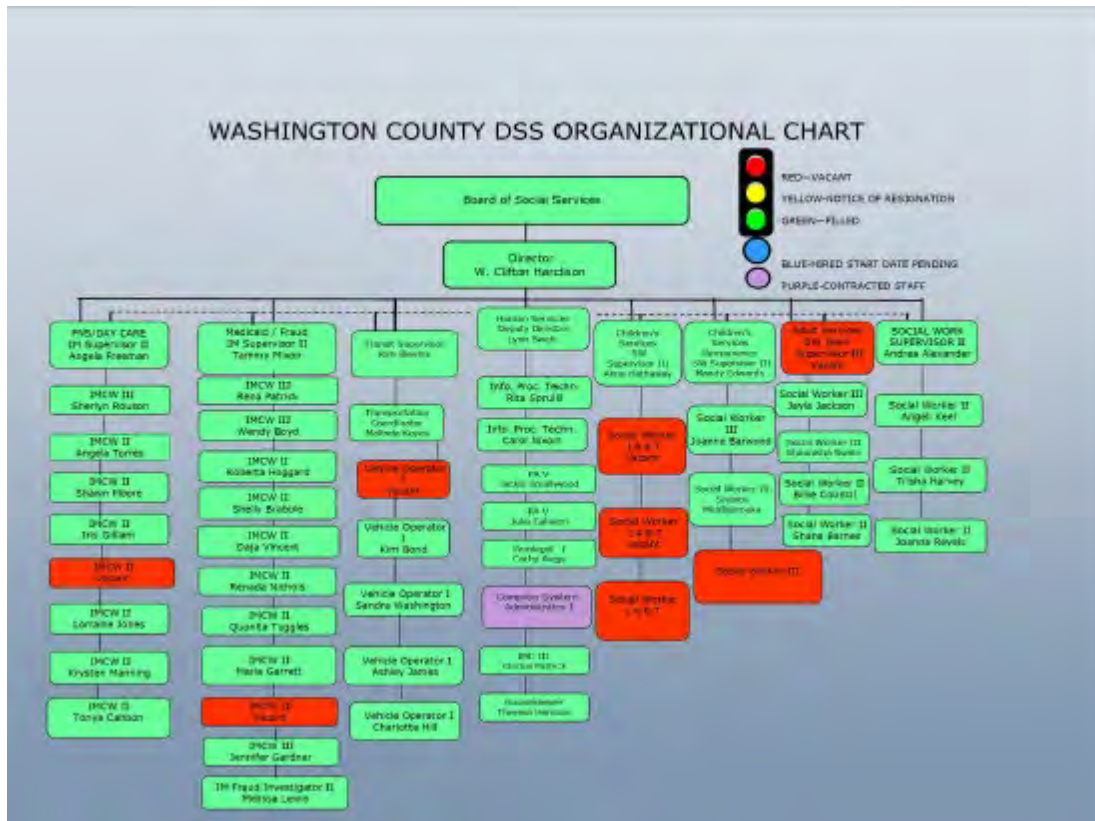
**WASHINGTON COUNTY BOARD OF SOCIAL SERVICES MEETING
AGENDA
TUESDAY, MARCH 18, 2025
9:00 AM**

- 1. WELCOME AND CALL TO ORDER –CHAIR, JULIUS WALKER**
- 2. ADDITIONS OR DELETIONS TO THE AGENDA
– CHAIR, JULIUS WALKER**
- 3. PUBLIC COMMENTS – CHAIR, JULIUS WALKER**
- 4. CONSENT AGENDA – CHAIR, JULIUS WALKER**
 - A. OPEN MEETING MINUTES – FEBRUARY 18, 2025**
- 5. MEDICAID PRESENTATION– TAMMY MIXON**
- 6. DIRECTOR’S REPORT – CLIFTON HARDISON**
- 7. OTHER ITEMS BY BOARD MEMBERS OR DIRECTOR-
NEXT MEETING – TUESDAY, APRIL 15, 2025 at 9:00 AM**
- 8. ADJOURN – CHAIR, JULIUS WALKER**

Agenda Item 7: Consent Agenda

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

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



DIRECTOR'S REPORT

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

Upcoming Audits / Monitorings

- April 2, 2025 In-Person In Home Aid Monitoring completed by Area Agency on Aging
- April 21, 2025 4-year Adult Services Programmatic Monitoring will be conducted on site.

Audit/Monitoring Findings

- We have been notified by DHB the review of the single county audit findings for the one Medicaid case are being calculated. We will receive a letter once the final amount of ineligibility overpayments are confirmed. We are looking at a 10 month period in which the case pulled was ineligible for benefits.

COMMENTS? QUESTIONS?



DIRECTOR'S TRAVEL

NONE

ADMIN. FY 23-24		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Staff Level	54	51	50	49	48	51	50	50	46				
Vacancies		3	4	5	6	3	4	4	8				
Contracted Staff	12												
IT								1	1				
Eligibility								2	2				
Social Work								9	10				
Front Desk													
Visits		272	246	233	261	153	214	226	211				
FINANCIAL													
Expenditures from 1571	\$3,162,791	\$410,686	\$380,847	\$407,965	\$429,447	\$414,886	\$368,376	\$374,026	\$376,560				
Percentage of total budget Remaining		87.00%	73.00%	66.00%	60.00%	52.00%	46.00%	39.00%	33.00%				

FNS FY 23-24	YTD TOTALS	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Individuals Served		2,650	2,655	2,633	2,733	2,782	2,809	2,766	2,811				
Benefits	\$3,623,042	\$435,164	\$440,276	\$390,823	\$465,712	\$474,303	\$477,071	\$462,470	\$477,223				
Applications Taken	674	99	88	76	97	51	88	109	66				
Reviews Completed	1059	128	139	105	224	152	87	109	115				

CHILD CARE FY 23-24	YTD TOTALS	June Service Month	July Service Month	August Service Month	Sept Service Month	Oct Service Month	Nov Service Month	Dec Service Month	Jan Service Month	Feb Service Month	March Service Month	April Service Month	May Service Month
Children Served		170	172	170	164	166	192	185	197				
Waiting List		59	58	60	36	44	46	51	48				
Benefit Amount	\$1,152,217	\$82,844	\$88,297	\$84,661	\$83,014	\$86,836	\$84,683	\$82,003	\$82,782	\$86,287			
Total Benefit Issued	\$ 761,407												
Benefit Remaining	\$390,810												

**FEBRUARY FIGURES ARE PRELIMINARY AND MAY CHANGE IN THE FUTURE

MEDICAID FY 23-24	Monthly Totals	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Individuals Served		4,335	4,450	4,474	4,499	4,499	4,554	4,595	4,648				
Applications Taken		531	66	61	65	70	67	75	75	52			
Reviews Completed		964	125	126	130	123	124	107	124	105			

PROGRAM INTEGRITY FY 23-24		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
		Claims-On Going											
	FNS	74	71	73	76	73	80	79	78				
	Medicaid	1	1	1	1	1	1	1	1				
	WFFA	3	3	3	3	3	3	3	3				
	Child Care	12	12	12	12	12	12	12	12				

CHILD PROTECTIVE SERVICES FY 23-24		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
		Total Children involved with Foster Care		27	28	29	30	26	29	29	29		
Total Children in DSS Custody		27	28	29	30	26	29	29	29				
Total Children not in DSS Custody		0	0	0	0	0	0	0	0				
Reports Received		12	8	10	6	5	4	6	5				
Children in Assessments/ Investigations		61	58	45	40	42	42	44	43				

ADULT PROTECTIVE SERVICES FY '23-24		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
		Reports Received		3	4	1	7	3	7	2	4		
Total Active Cases		1	3	5	6	3	5	4	4				
Guardianship Cases		6	6	6	6	6	6	6	6				

IN HOME SERVICES FY 23-24			July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
In Home Aid Clients			16	16	16	16	16	16	15	14				
In Home Aid Inquiry List			28	29	29	29	30	29	29	33				
Special Assist In Home Aid Clients			5	4	4	5	5	4	4	3				
Community Alternatives Program for Disabled Adult Clients (CAP)			56	55	55	53	53	56	59	59				

Work First Employment & Cash Assistance FY 23-24	ytd Totals	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Cash Benefits Issued	\$24,903	\$3,471	\$2,969	\$2,710	\$2,783	\$3,599	\$3,046	\$3,054	\$3,271				
Emergency Assist Issued	\$ 30,095	\$5,663	\$7,288	\$5,341	\$5,809	\$5,900	\$95	\$0	\$0				
Employment Assist Issued	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Emergency Relief	\$101	\$0	\$0	\$101	\$0	\$0	\$0	\$0	\$0				
Applications Taken	31	2	7	2	4	4	2	6	4				
Single Parent Caseload	22	3	2	2	2	3	3	4	3				
Two Parent Caseload		1	0	0	0	0	0	0	0				
Child Only Cases		13	13	13	13	13	13	14	13				
200% of Poverty Cases		2	7	7	7	6	6	6	8				
TOTAL OPEN CASES		19	22	22	22	22	22	24	24	0	0	0	0

ENERGY PROGRAMS FY 23-24	Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
CIP Apps	175	33	39	34	51	2	0	8	8				
CIP Paid checkwrite	\$337	\$0	\$0	\$0	\$0	\$337	\$0	\$0	\$0				
CIP Paid direct pay	\$52,186	\$3,177	\$15,626	\$7,926	\$15,474	\$8,954	\$1,029	\$0	\$0				
CIP remaining balance	\$ -												
LIEAP Apps		0	0	0	0	0	43	13	16				
LIEAP paid checkwrite	\$ 4,000	\$0	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0				
LIEAP paid direct pay	\$ 86,400	\$0	\$0	\$0	\$0	\$0	\$86,100	\$300	\$0				
LIEAP remaining balance	\$ 215												

CHILD SUPPORT-WASHINGTON CO. FY 23-24	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Caseloads	860	855	844	834	816	801	795	790				
Paternity Established	9	0	3	0	0	4	1	0	1			
Total Collections	\$814,872	\$108,612	\$109,367	\$120,933	\$99,530	\$92,209	\$103,628	\$92,175	\$88,418			
Orders Established	2	0	0	0	0	1	0	0	1			

RIVERLIGHT TRANSIT FY 23-24	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Monthly Unduplicated Riders	71	69	61	84	73	62	69	66				
Medicaid Transportation	28	24	22	24	20	21	21	25				
MODIVCARE	5	6	6	10	6	2	4	2				
ONE CALL	0	0	0	0	0	0	0	0				
Roanoke Development Center	0	0	0	0	0	0	0	0				
Senior Center	9	9	9	10	10	10	9	10				
Rural General Public	6	9	10	18	14	6	10	6				
Other (DDS, WF, EDTAP)	23	21	14	22	23	23	25	23				

RIVERLIGHT TRANSIT FY 23-24	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Monthly One-Way Passenger Trips	662	572	613	726	567	553	516	557				
Roanoke Development Center	0	0	0	0	0	0	0	0				
Medicaid Transportation	155	123	155	181	133	123	127	140				
MODIVCARE	12	13	15	27	15	3	7	3				
ONE CALL	0	0	0	0	0	0	0	0				
Senior Center	287	228	271	278	243	214	191	220				
Other (DDS, WF, EDTAP)	170	168	122	168	124	183	152	158				
Rural General Public	38	40	50	72	52	30	39	36				

WASHINGTON COUNTY

STATISTIC REPORT



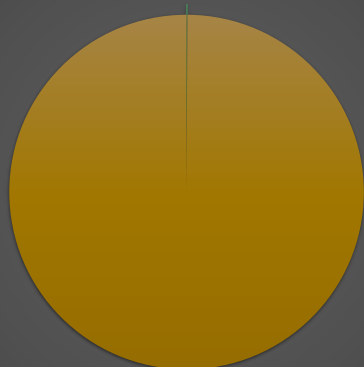
Reporting Period:

MARCH 2025

**TAX
FY24-25**

	July	Aug.	Sept.	Oct.	Nov.	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Collections													
Amount*													\$ -
Current Year Tax	\$ 1,034,603.36	\$ 472,813.97	\$ 1,716,260.60	\$ 359,027.43	\$ 252,118.91	\$ 2,106,482.61	\$ 700,876.18	\$ 101,266.77					\$ 6,743,449.83
Current Yr Discount	\$ -	\$ (2,288.44)	\$ (17,589.09)	\$ -	\$ -	\$ -	\$ -	\$ -					\$ (19,877.53)
Current Year Penalty	\$ -	\$ 84.94	\$ 3,143.33	\$ 758.09	\$ 282.21	\$ 7,393.01	\$ 1,264.21	\$ 763.50					\$ 13,689.29
Current Year Interest	\$ -	\$ -	\$ 1.85	\$ 345.61	\$ 18.24	\$ -	\$ 3,333.51	\$ 2,745.48					\$ 6,444.69
Watershed Tax Current Yr	\$ 900.00	\$ 1,339.03	\$ 20,694.17	\$ 4,317.62	\$ 2,834.21	\$ 24,967.22	\$ 8,307.65	\$ 1,082.98					\$ 64,442.88
Watershed Discount	\$ -	\$ (25.44)	\$ (205.23)	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
Watershed Penalty	\$ -	\$ 1.05	\$ 37.18	\$ 7.86	\$ 3.20	\$ 88.08	\$ 13.30	\$ 7.04					\$ 157.71
Watershed Interest	\$ -	\$ -	\$ -	\$ 3.38	\$ -	\$ -	\$ 35.88	\$ 28.65					\$ 67.91
Prior Year Tax	\$ 113,986.52	\$ 43,681.96	\$ 24,819.23	\$ 16,739.69	\$ 17,640.25	\$ 14,073.23	\$ 30,405.48	\$ 12,622.34					\$ 273,968.70
Prior Year Penalty	\$ 532.81	\$ 46.79	\$ 88.76	\$ 56.61	\$ 118,382.20	\$ 651.67	\$ 99.63	\$ 65.62					\$ 119,925.09
Prior Year Interest	\$ 107,944.06	\$ 164,514.32	\$ 6,368.56	\$ 3,241.20	\$ 47,996.24	\$ 3,080.20	\$ 5,214.38	\$ 1,967.57					\$ 340,326.53
Prior Year Watershed	\$ 427.68	\$ 172.72	\$ 237.18	\$ 185.25	\$ 121.76	\$ 99.19	\$ 263.76	\$ 159.57					\$ 1,667.11
Prior Year WS Penalty	\$ 5.90	\$ 0.28	\$ 0.91	\$ 0.70	\$ 0.16	\$ 1.99	\$ 0.59	\$ 1.40					\$ 11.93
Prior Year WS Interest	\$ 483.98	\$ 346.23	\$ 337.46	\$ 331.52	\$ 181.50	\$ 112.78	\$ 253.18	\$ 228.61					\$ 2,275.26
Bad Checks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
Prepayments	\$ -	\$ 83.08	\$ 921.61	\$ 2,654.05	\$ 4,626.74	\$ 2,101.07	\$ 3,111.61	\$ 4,774.56					\$ 18,272.72
TOTAL	\$ 1,258,885.31	\$ 680,770.49	\$ 1,755,116.52	\$ 387,669.01	\$ 444,205.62	\$ 2,159,051.05	\$ 753,179.36	\$ 125,714.09	\$ -	\$ -	\$ -	\$ -	\$ 7,564,822.12
Advalorem Garnishments													
Initiated	0	0	0	0	-	0	0	0					0
Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
Satisfied/Cancelled	0	0	0	0	-	0	0	0					0
Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
* Bank Attachments are usually in/out the same month - the bank either pays or sends a notice that no funds are available.													
Tax and Tag Collections	\$ 94,977.77	\$ 91,165.98	\$ 85,475.57	\$ 89,228.29	\$ 70,231.90	\$ 88,471.75	\$ 91,033.26	\$ 86,763.04					\$ 602,369.79
Solid Waste Fees													\$ -
Billed Current Yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
Collected All Years	\$ 14,532.69	\$ 28,278.01	\$ 360,458.82	\$ 79,282.71	\$ 70,585.68	\$ 204,641.79	\$ 112,884.94	\$ 42,147.49					\$ 912,812.13
Bad Checks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
TOTAL	\$ 14,532.69	\$ 28,278.01	\$ 360,458.82	\$ 79,282.71	\$ 70,585.68	\$ 204,641.79	\$ 112,884.94	\$ 42,147.49	\$ -	\$ -	\$ -	\$ -	\$ 912,812.13
Eddie Smith Drainage													
Billed Current Yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
Collected Current Yr	\$ 291.70	\$ -	\$ 259.16	\$ 210.84	\$ 265.30	\$ 2,915.79	\$ 1,037.97	\$ -					\$ 4,980.76
TOTAL	\$ 291.70	\$ -	\$ 259.16	\$ 210.84	\$ 265.30	\$ 2,915.79	\$ 1,037.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,980.76
Drainage Fees - Other													
Collected Current Yr	\$ 6,167.86	\$ 12,381.04	\$ 36,559.47	\$ 10,230.76	\$ 9,486.77	\$ 64,140.63	\$ 26,292.82	\$ 944.88				0	\$ 166,204.23
Town Collections													
Creswell Levy	\$ 349.86	\$ 1,674.35	\$ 24,831.41	\$ 4,732.93	\$ 741.70	\$ 40,327.43	\$ 6,814.78	\$ 910.88					\$ 80,383.34
TOTAL TAX DEPOSIT	\$ 1,375,205.19	\$ 814,269.87	\$ 2,262,700.95	\$ 571,354.54	\$ 595,516.97	\$ 2,559,548.44	\$ 991,243.13	\$ 256,480.38	\$ -	\$ -	\$ -	\$ -	\$ 9,426,319.47

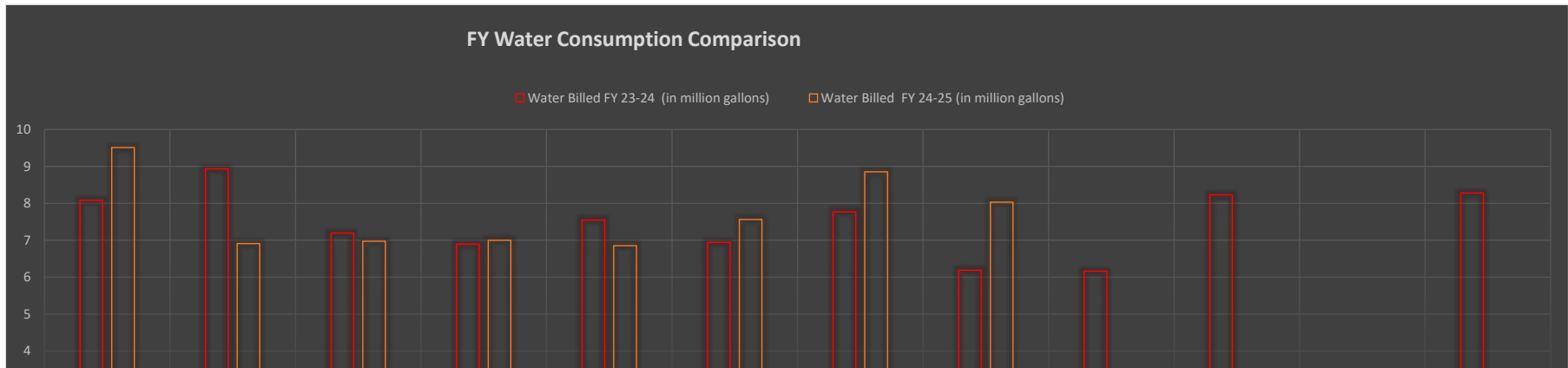
Tax Fees



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

Albemarle Beach Solar, LLC I am in contact with Albemarle Beach Solar. They have a buyer and the sell is expected to be finalized in March. All taxes will be paid at that time, per ABS.
 VL Group A, LLC The 2024 taxes are delinquent but we have had inquiry from the company for the delinquent balance. We are expecting payment in March.
 Plymouth Solar, LLC No payments received, however we are expecting payment in March.
 I am in contact with the same person who is handling the Albemarle Beach Solar, LLC payment plan for a status on the payments for VL Group, LLC and Plymouth Solar, LLC. I have been told that with the sell of Albemarle Beach Solar we should receive payment for all.

	July	Aug.	Sept.	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Water Billed FY 23-24 (in million gallons)	8.08	8.93	7	6.896	7.547	6.94	7.77	6.19	6.16	8.23	2.755	8.28	86
Water Billed FY 24-25 (in million gallons)	9.51	6.91	6.97	7	6.85	7.56	8.85	8.03					30
Base Charges	\$ 71,439	\$ 71,283	\$ 71,361	\$ 71,127	\$ 71,217	\$ 70,934	\$ 70,916	\$ 71,139					\$ 569,416
Consumption Charges	\$ 81,120	\$ 46,350	\$ 47,445	\$ 47,580	\$ 45,855	\$ 54,570	\$ 73,935	\$ 63,900					\$ 460,755
Reconnecton Charges	\$ 1,890	\$ 2,240	\$ 2,170	\$ 2,135	\$ 1,470	\$ 1,680	\$ 1,785	\$ 1,785					\$ 15,155
Number of Abatements	18	9	4	9	4	5	13						62
Dollar Amount of Abatements	\$ 2,408.50	\$ 3,608	\$ 413	\$ 1,493	\$ 186	\$ 1,075	\$ 2,830						\$ 12,012.50
Water Pumped (in million gallons)	16.4	15.9	14.14	13.16	12	13	16	13					113.680
Number of Customers	2682	2676	2679	2670	2673	2665	2667	2670					21,382
New taps	2	2	1	0	1	1	0	0					2
Water Billed to Roper	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$4,844.65	\$4,844.65	\$4,844.65	\$ 4,844.65					\$ 38,757.20
													0



EMERGENCY MEDICAL SERVICES (EMS)

FY24-25

Washington County

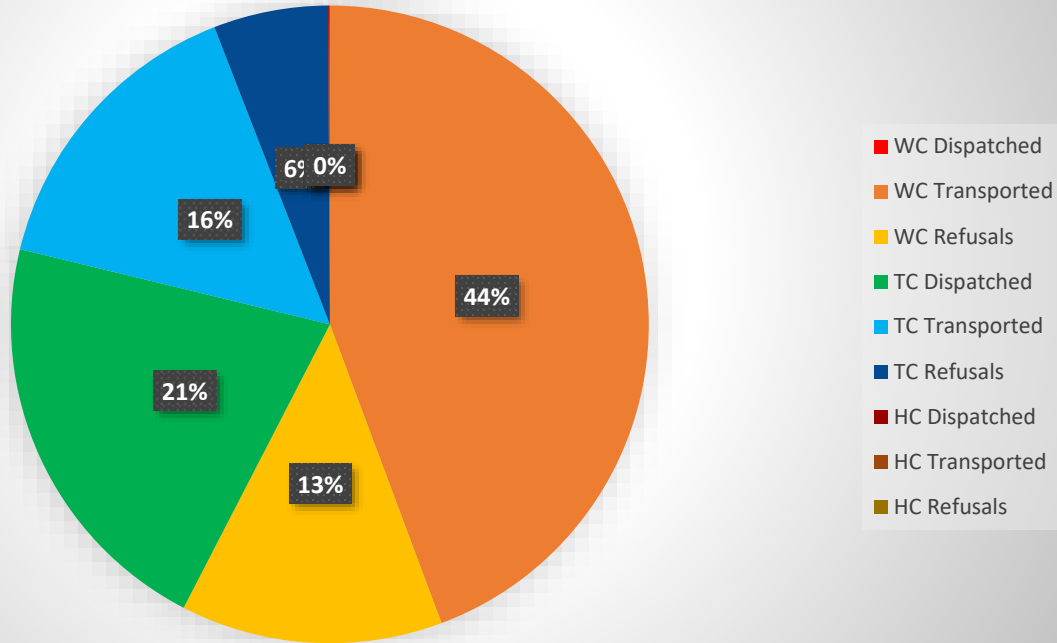
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
WC Dispatched	161	131	148	151	115	148	179	218					
WC Transported	124	95	120	113	87	112	143	167					961
WC Refusals	37	36	28	34	30	36	36	51					288
Transport Washington													
Hospital to Hospitals	0	1	0	1	0	0	1	0					3
SNF to Doctors	112	94	132	199	149	177	162	129					1154
Hospital Discharges	13	9	19	13	6	15	22	6					103
EMS Back Up	4	5	6	6	2	8	6	5					42

Tyrrell County

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
TC Dispatched	51	66	51	69	51	39	72	61					460
TC Transported	36	41	39	52	35	30	55	44					332
TC Refusals	15	25	12	15	16	9	17	17					126
Mutual Aid Hyde													
HC Dispatched	0	1	0	0	0	0	0	0	0	0	0	0	1
HC Transported	0	1	0	0	0	0	0	0	0	0	0	0	1
HC Refusals	0	0	0	0	0	0	0	0	0	0	0	0	0

EMS Dispatches for FY24-25

(Washington, Tyrrell & Hyde Counties)

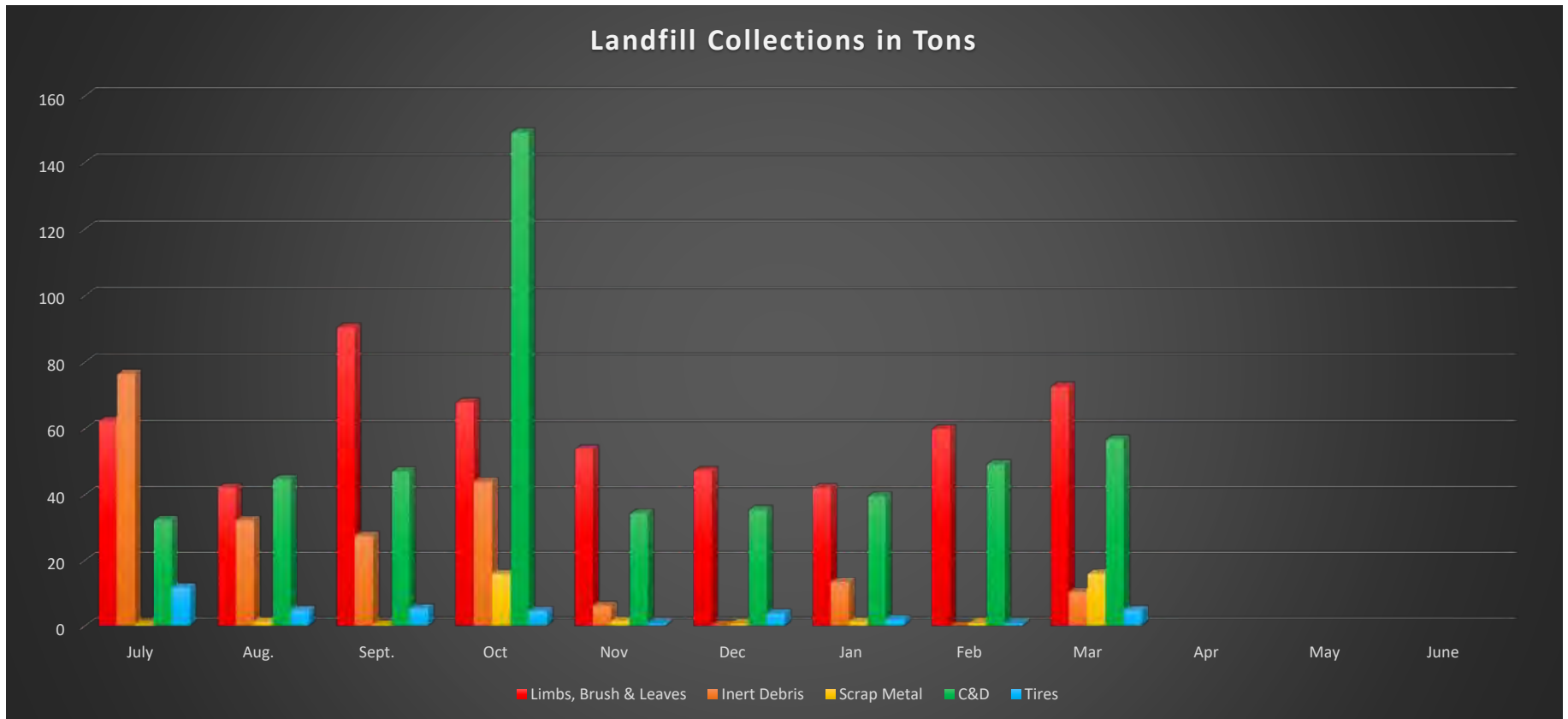


LANDFILL *(in tons)*

FY 24-25

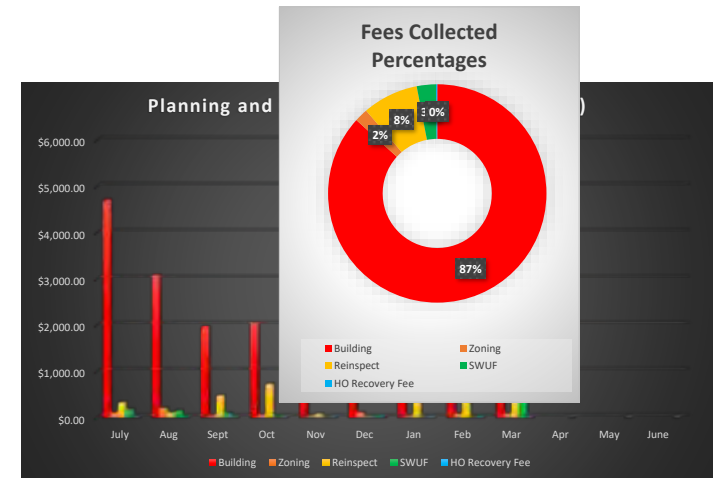
	July	Aug.	Sept.	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD
Limbs, Brush & Leaves	62.41	42.11	90.43	67.89	53.79	47.32	42.05	59.86	72.73				538.59
Inert Debris	76.5	32.1	27.58	43.95	6.19	0.27	13.36	0	10.25				210.20
Scrap Metal	0.57	1.34	0.49	15.85	1.51	0.69	1.36	0.94	15.93				38.68
C&D	32.24	44.74	47.06	149.03	34.31	35.45	39.55	49.34	56.81				488.53
Tires	11.76	4.92	5.37	4.57	0.77	3.81	2.00	0.76	4.90				38.86

Landfill Collections in Tons



PLANNING AND ZONING
FY24-25
Inspections and Fees

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Building	\$4,702.70	\$ 3,080.00	\$ 1,960.40	\$ 2,043.50	\$ 1,240.60	\$ 5,243.50	\$ 5,688.80	\$ 2,493.50	\$ 3,142.80				\$29,595.80
Zoning	\$ 100.00	\$ 200.00	\$ 25.00	\$ 50.00	\$ 25.00	\$ 100.00	\$ 25.00	\$ 75.00	\$ 75.00				\$675.00
Reinspect	\$ 325.00	\$ 100.00	\$ 475.00	\$ 725.00	\$ 75.00	\$ -	\$ 375.00	\$ 375.00	\$ 375.00				\$2,825.00
SWUF	\$175.00	\$ 145.84	\$ 87.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 562.50	\$ -			\$970.84
HO Recovery Fee	\$10.00	\$ -	\$ -	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ -		\$ -	\$ -	\$60.00
Total	\$5,312.70	\$3,525.84	\$2,547.90	\$2,828.50	\$1,350.60	\$5,353.50	\$6,098.80	\$2,953.50	\$4,155.30	\$0.00	\$0.00	\$0.00	\$34,126.64



SENIOR CENTER FY24-25

	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	YTD Total
Unduplicated Attendees	79	58	78	78	73	69	61						496
Total Guest Check-Ins	29	28	23	22	7	4	21						134
New Member Forms Submitted	8	1	5	2	1	2							19
Center-Sponsored Events	450	396	375	428	274	315	308						2546
Special Events	149	113	144	207	144	208	143						1108
Caregiver's Support Groups	0	0	0	0	0	0	0						0
Exercise Room	64	57	62	59	50	54	62						408
Fitness Workout (ON HOLD)	HOLD	HOLD	HOLD	HOLD	HOLD	HOLD	HOLD						0
Yoga	8	5	4	4	5	5	8						39
Chair Exercise	51	39	48	39	12	21	29						239
Line Dance	8	HOLD	24	18	9	4	27						90
Crafts With Sandra Lee	13	14	18	16	5	6	1						73
Drop-in Activities	16	25	34	27	56	20	25						203
Pickle Ball (ON HOLD)	HOLD	HOLD	HOLD	HOLD	HOLD	HOLD	HOLD						0
Roper Classes	14		HOLD	HOLD	HOLD	HOLD	HOLD						14
Creswell Classes	10		HOLD	HOLD	HOLD	HOLD	HOLD						10
													YTD Total
	1003	987	989	1131	884	783	602	0	0	0	0	0	6379
Congregate Meals Served	244	237	279	294	231	208							1493
Home-Delivered Meals Served	759	750	710	837	653	575	602						4886
													YTD Total
	\$ 748.00	\$ 2,754.58	\$ 486.50	\$ 100.00	\$ 32.00	\$ 55.00	\$ 60.00	\$ 385.00	\$ -	\$ -	\$ -	\$ -	\$ 4,621.08
Congregate Donations to AC	\$69.00	\$27.24	\$72.50										\$ 168.74
MOW Donations to AC	\$550.00	\$308.00	\$205.00										\$ 1,063.00
Activity Fees to County GF	\$ 80.00	\$ 55.00	\$ 50.00	\$ 80.00	\$ 7.00	\$ 30.00	\$ 50.00	\$ 45.00					\$ 397.00
Senior Collected Donations	\$ 49.00	\$ 2,364.34	\$ 159.00	\$ 20.00	\$ 25.00	\$ 25.00	\$ 10.00	\$ 340.00					\$ 2,992.34

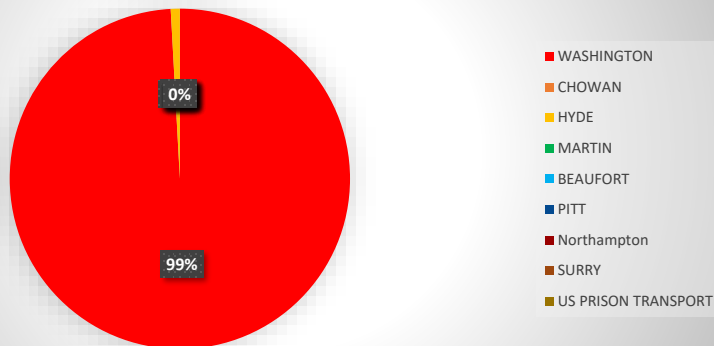
DETENTION

FY24-25

Incarcerations by County

		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total (by Gender)	Total Incarcerations
		50	52	67	56	67	51	53	40	0	0	0	0	436	436
WASHINGTON	Male	34	34	48	30	41	30	33	28					278	345
	Female	8	8	8	10	11	8	8	6					67	
CHOWAN	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	
HYDE	Male	0	0	1	1	0	0	1	0	0	0	0	0	3	3
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	
MARTIN	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	
BEAUFORT	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	
PITT	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	
Northampton	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	
SURRY	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	
SMCP	Male	8	10	10	15	15	13	11	6					88	88
US PRISON TRANSPORT	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	

Incarcerations by County (Total FY24-25)

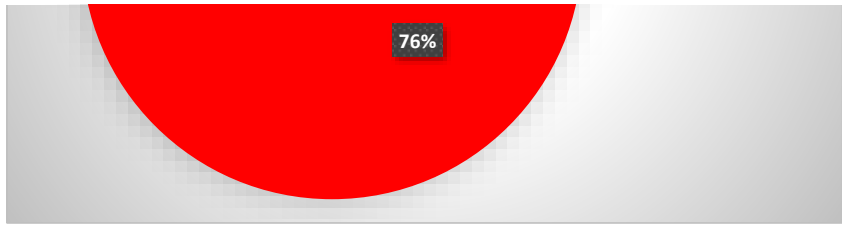


SHERIFF FY24-25

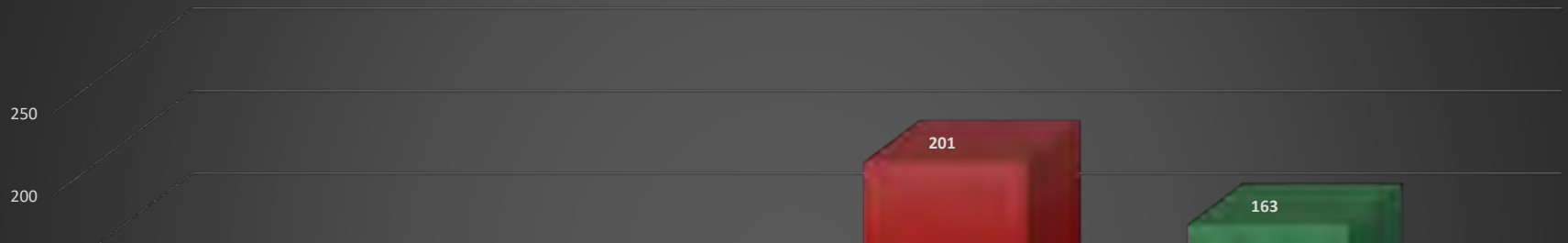
	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTALS
Total Number of Dispatched Calls	1105	998	1022	929	915	854	983	0			0	0	6806
Law Enforcement	853	755	776	676	728	679	706						5173
Animal Control	73	89	77	79	47	33	53						451
EMS	179	154	169	174	140	142	224						1182
Reported Incidents			31	10									41
Total Arrests								5	10	0	0	0	15
Misdemeanor Arrests			7	2	6	0	5	1	8				29
Felony Arrests			10	0	7	1	3	4	2				27
Total Papers Served	0	0	51	21	48	20	42	42	41	0	0	0	265
Criminal Papers Served			17	4	7	4	8	14	10				64
Civil Papers Served			34	17	41	16	34	28	31				201
Total Papers Outstanding	0	0	36	39	31	29	18	25	42	0	0		220
Criminal Papers Outstanding			7	19	6	8	1	9	7				57
Civil Papers Outstanding			29	20	25	21	17	16	35				163
Gun Permits Issued N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Conceals Pending N/A			10	9									19
Concealed Permits Issued N/A													0

Dispatched Calls (FY24-25)





Total Arrests & Papers Processed/Served (FY24-25)



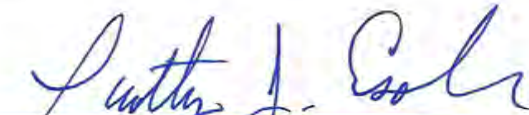
Ledger Summary Report - Roll-up

Printed 03/31/2025

Timothy J. Esolen, REGISTER OF DEEDS

Washington, NC
34276-34417

Category	Receipt Code	Count	Total	Recording	Special	Floodplain Mapping	Excise Tax	Land Transfer	Dept Cultural Res	Pension Fund	Automation Fund	State General Fund	State Treasurer Amt	County Receipts
DEED														
A/N	ASSUMED NAME	2	\$52.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.78	\$3.88	\$0.00	\$12.40	\$34.94
AMEND	AMENDMENT	3	\$78.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.17	\$5.82	\$0.00	\$18.60	\$52.41
ASGMT	ASSIGNMENT	5	\$130.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.95	\$9.70	\$0.00	\$31.00	\$87.35
CAN	CANCELLATION	15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
D/T	DEED OF TRUST	14	\$896.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.44	\$86.80	\$0.00	\$86.80	\$708.96
DEED	DEED	18	\$2,649.00	\$0.00	\$0.00	\$0.00	\$2,181.00	\$0.00	\$0.00	\$7.02	\$34.92	\$0.00	\$111.60	\$314.46
GIFT/D	DEED OF GIFT	3	\$78.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.17	\$5.82	\$0.00	\$18.60	\$52.41
MEMO	MEMORANDUM	5	\$130.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.95	\$9.70	\$0.00	\$31.00	\$87.35
MOD/A	MODIFICATION AGREMT	2	\$52.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.78	\$3.88	\$0.00	\$12.40	\$34.94
MTG	MORTGAGE	1	\$64.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.96	\$6.20	\$0.00	\$6.20	\$50.64
NOTCE	NOTICE	3	\$78.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.17	\$5.82	\$0.00	\$18.60	\$52.41
P/A	POWER OF ATTORNEY	3	\$78.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.17	\$5.82	\$0.00	\$18.60	\$52.41
QCD	QUITCLAIM DEED	5	\$138.00	\$0.00	\$0.00	\$0.00	\$8.00	\$0.00	\$0.00	\$1.95	\$9.70	\$0.00	\$31.00	\$87.35
REQ	REQUEST FOR NOTICE	1	\$26.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.39	\$1.94	\$0.00	\$6.20	\$17.47
S/TR	SUBSTITUTION TRUSTEE	2	\$52.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.78	\$3.88	\$0.00	\$12.40	\$34.94
UCC	UCC 1 TO 2 PAGES	1	\$38.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.57	\$3.74	\$0.00	\$0.00	\$33.69
Category Totals		83	\$4,539.00	\$0.00	\$0.00	\$0.00	\$2,189.00	\$0.00	\$0.00	\$35.25	\$197.62	\$0.00	\$415.40	\$1,701.73
MARR														
				Fee	NCCTF	DVCF	Pension Fund	Automation Fund	County Receipts					
ML	MARRIAGE LICENSE	6	\$360.00	\$0.00	\$30.00	\$180.00	\$5.40	\$14.46	\$130.14					
Category Totals		6	\$360.00	\$0.00	\$30.00	\$180.00	\$5.40	\$14.46	\$130.14					
NO BOOK														
				Fee	Special	Pension Fund	Automation Fund	County Receipts						
B	BIRTH CERTIFICATE	10	\$120.00	\$0.00	\$0.00	\$1.80	\$11.86	\$106.34						
CERT COPY	CERTIFIED COPY	3	\$19.00	\$0.00	\$0.00	\$0.30	\$1.87	\$16.83						
COPIES	COPIES	3	\$9.50	\$0.00	\$0.00	\$0.14	\$0.93	\$8.43						
DC	DEATH CERTIFICATE	18	\$610.00	\$0.00	\$0.00	\$9.15	\$60.11	\$540.74						
MC	MARRIAGE CERTIFICATE	13	\$150.00	\$0.00	\$0.00	\$2.25	\$14.83	\$132.92						


 Submitted 3/21/2025 by Timothy J. ESOLEN
 Reg. of Deeds

Ledger Summary Report - Roll-up

Timothy J. Esolen, REGISTER OF DEEDS

Washington, NC
34276-34417

Printed 03/31/2025

Category	Receipt Code	Count	Total											
Category Totals		47	\$908.50	\$0.00	\$0.00	\$13.64	\$89.60	\$805.26						
NOTARY														
				Recording	Special	Floodplain Mapping	Excise Tax	Land Transfer	Dept Cultural Res	Pension Fund	Automation Fund	State General Fund	State Treasurer Amt	County Receipts
	NOTARY NOTARY	4	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.60	\$3.96	\$0.00	\$0.00	\$35.44
Category Totals		4	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.60	\$3.96	\$0.00	\$0.00	\$35.44
PLAT CABINET														
				Recording	Special	Floodplain Mapping	Excise Tax	Land Transfer	Dept Cultural Res	Pension Fund	Automation Fund	State General Fund	State Treasurer Amt	County Receipts
	MAP MAP	2	\$42.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.64	\$4.14	\$0.00	\$0.00	\$37.22
Category Totals		2	\$42.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.64	\$4.14	\$0.00	\$0.00	\$37.22
Report Totals		142	\$5,889.50											

Automation Fund Total:	\$309.78
County Receipts Total:	\$2,709.79
DVCF Total:	\$180.00
Excise Tax Total:	\$2,189.00
NCCTF Total:	\$30.00
Pension Fund Total:	\$55.53
State Treasurer Amount Total:	\$415.40

Cash Total:	\$1,299.50
Check Total:	\$4,590.00
ACH Total:	\$0.00
Card Total:	\$0.00
Escrow Account Total:	\$0.00
Overpayment Total:	\$0.00

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 10

DATE: April 7, 2025

ITEM: Closed Session

SUMMARY EXPLANATION:

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

March 3, 2025

The Washington County Board of Commissioners met in a regular meeting on Monday, March 3, 2025, at 6:00 PM in the Multi-Purpose Room at Washington County Middle School, 37 E. Millpond Rd., Roper, NC. Commissioners Ann C. Keyes, Carol V. Phelps, John C. Spruill and Julius Walker, Jr. were in attendance. Also, present were County Manager/ County Attorney Curtis S. Potter, Assistant County Manager, Jason Squires, Clerk to the Board Julie J. Bennett and County Finance Officer Missy Dixon. Commissioner Tracey A. Johnson was unable to attend tonight's meeting.

Chair Phelps said it was nice to have the crowd here! Welcome to our March meeting.

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

ADDITIONS/DELETIONS:

CONSENT AGENDA:

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

- a) Regular Session Minutes: February 3, 2025
- b) Tax Refunds & Releases & Insolvent Account
- c) RESO 2025-002 Approving & Accepting Sale of Real Property, E. Fourth St., Plymouth
- d) Washington County dba Riverlight Transit Drug and Alcohol Testing Policy (Zero Tolerance – v.0623)
- e) Memo of Lease for Pre-K -12 Building
- f) County Fee Schedule Amendments (EMS)

Commissioner Keyes made a motion to approve the Consent Agenda.

Commissioner Spruill seconded; motion carried unanimously.

PUBLIC FORUM: No one signed up to speak.

EMPLOYEE OF THE QUARTER: Chair Phelps read the following that was submitted for the Employee of the Quarter for March 2025.

“This Employee of the Quarter began her career with Washington County as a Tax Clerk in 2020. She was promoted to the Delinquent Tax Coordinator last year.

However, due to staffing issues, she has also retained the duties of Tax Clerk. Every day she assists the taxpayers with payments, questions regarding real estate, personal property and motor vehicles. She is our main contact for NCVTS (motor vehicles). We receive phone calls from DMV offices for corrections to billings and she is always helpful to them. She also processes any adjustments for value appeals, situs errors or refunds due to tags being turned in before they expire. She is responsible for submitting reports to the Clerk for the Commissioners at their monthly meeting for refunds and

releases. In December, she assisted with posting the listing notices. She has stepped up and been willing to help wherever she is needed, without complaint. She is a valuable asset to the Tax Office and Washington County and has a very bright future here. She is cheerful and has a wonderful way of dealing with taxpayers. Due to her tireless effort and continued assistance, she deserves recognition as Employee of the Quarter.”

Chair Phelps asked everyone to join him in congratulating Ms. Christal Watkins as the March Employee of the Quarter.

DEPARTMENTAL INFORMATION UPDATE—SHERIFF’S OFFICE: Chief Deputy Arlo Norman spoke to the Commissioners. He said law enforcement is different from 20 years ago. Law enforcement officers (LEO’s) have to earn each ounce of respect they are given. It takes special people. Retainment is the hardest thing for the Sheriff’s Office. To be able to recruit you have to be competitive with other agencies. We need a good balance. Sometimes it is better to have an open position than the wrong person in the position. LEO’s used to have to have 640 BLET hours, now 800 hours are needed. Deputies have a wide range of duties. The requirements have increased but the pay has stayed the same. Washington County currently has three (3) open slots. The Sheriff’s Office is always training someone. Technology is a lot different now than years ago. We have body cameras today. They have made complaints almost non-existent. Dispatch: A Communications Board has been developed and in operation for a few months. It has helped with issues. Telecommunication Operators are required to have a lot of extensive training as well. We have to invest in them and hope we can keep them. Detention: There is a lot of repair work going on in Detention facilities. The Sheriff’s Office is working on hiring new staff that is needed. There are currently three (3) openings in Detention. They also use four (4) part-timers. Animal Control: We have hired a brand-new Animal Control Officer who is from the Washington area. He has no experience. Last year (2024) Animal Control had 776 calls. They also had two (2) volunteers to help at the shelter (but they do not go out on calls). Animal Control has 72 hours to figure out what to do with a stray animal, but we may keep them longer because we work with other shelters and citizens to adopt these animals out. Animal Control had a pop-up visit from the State on Feb 10. The Shelter is out of service presently to do some updates, repairs, and paint and seal all areas that animals come in contact with.

Commissioner Walker asked if Chief Deputy Norman was responsible for hiring in all of these departments. He said for the most part, yes along with those Department Heads.

Commissioner Keyes knows the extent of what they do and the other entities (such as FD & EMS) that they work with. Thank you for all you do.

Commissioner Spruill thanked the Sheriff’s Office for all they do for our citizens and for having a presence in the community.

Chair Phelps agreed with all the Commissioners’ comments about the Sheriff’s Office.

SHERIFF’S INTERLOCAL AGREEMENT & STAFFING DISCUSSION: Mr. Potter spoke to the Commissioners on this subject. He directed them to the items below that were in their Agenda Package.

BOARD OF COMMISSIONERS:

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



ADMINISTRATIVE STAFF:

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CLERK TO THE BOARD
jbennett@washconc.org

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

AGENDA ITEM MEMO

MEMO Date: February 28, 2025 **MEETING Date:** March 3rd, 2025 **ITEM:**
SUBJECT: Sheriff's Interlocal Agreement w/ Plymouth & Compensation
DEPARTMENT: Sheriff's Office
FROM: Curtis S. Potter, County Manager / County Attorney

ATTACHMENTS:

- A- RESOLUTION 25-003 (1pg + attached ILA)
- B- Proposed Interlocal Agreement with Plymouth for Temporary Primary Law Enforcement Coverage Services (5pgs)

PURPOSE:

1. To consider approving the attached Interlocal Agreement enabling Sheriff's employees to deliver enhanced primary law enforcement coverage services, as requested and available, to the Town of Plymouth in exchange for compensation as described in the agreement; and
2. To consider approving recommended modifications to the grades and pay progression system for Sheriff's Office law enforcement positions to fix recently identified LEO pay inequities.

BACKGROUND:

1. The Sheriff's Office first approached the Board of Commissioners regarding pay inequities partially caused by recent Town of Plymouth pay rate modifications in December 2024. These were discussed in further detail during the January 2025 budget planning workshop meeting between the Sheriff's Office and Board. The Board subsequently directed management to work together with the Sheriff's Office to address these concerns prior to the preparation and adoption of the upcoming FY26 budget.
2. During this same period, current Sheriff's Office staff have been asked on several occasions to fill in for empty Town of Plymouth Police Department shift coverage caused largely by the lack of available PD staff, and without additional compensation even though the Plymouth PD is advertising rates of pay above the Sheriff's Office staff's current rates of pay. Plymouth PD is advertising starting pay for patrol deputies at \$47,500 and Sgts/Investigators at \$60k.

3. The County Manager & Finance Officer met with the Sheriff's Office on several occasions to discuss and review potential solutions for both problems.
 - a. An internal Management review of starting salaries for new deputies in our comparable region resulted in a figure of just under \$46,000, however due to the long running and ongoing shortage of available certified deputies it should be noted there is currently a wide degree of variation in actual hiring practices and starting salaries both within the region and statewide.
 - b. As of February 2025, the average salary for a law enforcement officer in North Carolina is \$56,480 per year, or about \$27.15 per hour. This is based on data from ZipRecruiter.
 - i. 25th percentile: \$44,100 per year
 - ii. 75th percentile: \$67,700 per year
 - iii. Top 10%: \$83,609 per year
 - Factors affecting salary
 - o Location: Where you work can affect your salary
 - o Experience: Years of experience can affect your salary
 - o Skill level: Your skill level can affect your salary
 - According to Indeed, the average salary for a law enforcement officer in North Carolina is \$56,338 per year.
 - According to All Criminal Justice Schools, the median salary for a police officer in North Carolina is \$52,380 per year.

PROPOSED SOLUTIONS:

1. Pay Inequities: Modify the current pay system for LEO positions as follows:

- a. Regrade the starting STEP 1 pay for the following positions as shown:

Position	Current Starting Grade/Rate	Proposed Starting Grade/Rate	\$ Difference	% Difference in Starting Pay	Est. %Diff in Current Pay
Animal Control Officer	\$27,509	\$31,784	4,275	15.5%	7%
Uncertified Deputies	42,445	45,200 until certified	2,755	6.5%	
Deputies/SROs/Corporals (10)	42,445	46,000 + \$2k SB	3,555 - 5,555	8.37% - 13.08%	10% - 14%
Sergeants (2)	44,529	48,791	4,262	9.57%	10%
Investigators (Reduce from 3 to 2)	45,632	49,868	4,236	9.3%	12%
Lieutenants (2)	47,743	\$55,000	7,267	15.2%	19%
Chief Deputy (1)	53,067	59,000	5,933	11.18%	10%
Sheriff (1)	63,572	67,500	3,928	6.2%	5%

- b. Provide a \$2,000 annual sign on bonus for new certified deputies only who do not possess enough experience to earn over \$48,000 upon hire (requires 2 years of experience). Sign on bonus will be paid in one lump sum at the end of each anniversary year for the first two years only.
 - c. Reduce the annual YORE system progression factors between STEPS from 2.5% to 2% betw the first 7 steps and from 1.25% to 1% between the remaining steps
 - d. Remove the regraded positions from participating in any countywide FY26 COLA
 - e. Freeze/Remove one Investigator Position to help offset anticipated costs
 - f. Make changes effective with payroll period starting 2/16/25
 - g. Refocus on ways to continue limiting overtime, especially for highest paid positions
2. Plymouth Coverage: Agree to cover requested shifts as available at standard overtime rates and pass through all related costs and reasonable risks to Town of Plymouth (see attached Interlocal Agreement)

FINANCIAL IMPACT: Based on an analysis of the current LEO positions placements within the current Salary Schedule and YORE Based Progressive Pay Plan, after taking into account the proposed adjustments to both the starting salaries and YORE progression factor modifications as proposed above, Management anticipates that the annualized cost of the proposed increases and modifications will result in an increased cost of approximately: \$98,511 (which includes anticipated ancillary benefit costs). The anticipated cost for the remainder of FY25 would be approximately \$30,000. The increase to individual employee salaries is anticipated to range between 5% and 19% with an average increase of 12%.

RECOMMENDED ACTION: If the Board is so inclined:

1. VOTE to APPROVE the attached Resolution and Interlocal Agreement
2. VOTE to APPROVE the proposed modifications to compensation for the Sheriff's Office as described in this Memo, effective 2/16/25 and direct staff to prepare a revised Salary Schedule in accordance therewith.



RESOLUTION 2025-003

**AUTHORIZING EXECUTION OF AN INTERLOCAL AGREEMENT
WITH THE TOWN OF PLYMOUTH FOR
PRIMARY LAW ENFORCEMENT COVERAGE SERVICES**

NOW, THEREFORE, BE IT RESOLVED by the Washington County Board of Commissioners that the attached interlocal agreement between Washington County, on behalf of its Sheriff's Office, and the Town of Plymouth for the temporary provision of certain primary law enforcement coverage services is hereby approved and ratified as required by NCGS 160A-461;

BE IT FURTHER RESOLVED, that the Chairman or County Manager and Clerk to the Board are hereby authorized to execute the attached agreement, on behalf of Washington County, subject to a pre-audit certificate thereon, if applicable; and

BE IT FURTHER RESOLVED, that the County Manager is hereby authorized to execute amendments to this agreement, as necessary to continue the services during the term of the agreement, subject to a pre-audit certificate thereon, if applicable, and subject to approval as to form and legality by the County Attorney; and

BE IT FURTHER RESOLVED, that this resolution ratifying the interlocal cooperation described herein and within the attached interlocal agreement shall be spread upon the minutes of the Washington County Board of Commissioners.

Adopted this ____ day of _____, 2025.

Carol V. Phelps, Chair

Attest:

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

STATE OF NORTH CAROLINA

COUNTY OF WASHINGTON

INTERLOCAL AGREEMENT FOR
ENHANCED PRIMARY LAW ENFORCEMENT COVERAGE ("PLEC") SERVICES

THIS INTERLOCAL AGREEMENT FOR ENHANCED PRIMARY LAW ENFORCEMENT COVERAGE ("PLEC") SERVICES is made between Washington County, a body corporate and politic of the State of North Carolina ("the County"), the Sheriff of Washington County, a constitutional office ("the Sheriff"), and the Town of Plymouth, a North Carolina municipal corporation ("Plymouth").

Statement of Fact and Circumstances:

WHEREAS, the geographical boundaries of Plymouth lie entirely within the County; and

WHEREAS, the Sheriff provides basic law enforcement services to the citizens of all of the County; and

WHEREAS, Plymouth possesses the power, legal authority and responsibility to provide extended and enhanced law enforcement services to the citizens within its boundaries, in addition to those basic law enforcement services provided by the Sheriff outside municipal boundaries; and

WHEREAS, the Sheriff, acting together with the County, has the power and legal authority to provide such extended and enhanced law enforcement services into the geographical area of Plymouth; and

WHEREAS, the County is the body corporate and politic of the State of North Carolina which provides the budget for the office of the Sheriff, pursuant to N.C. Gen. Stat. §153A-149(c)(18); and

WHEREAS, Article 20 of Chapter 160A of the North Carolina General Statutes allows units of local government to enter into a joint undertaking, in this case together with the Sheriff, to jointly exercise any power, function, public enterprise, right, privilege, or immunity of local government; and

WHEREAS, pursuant to N.C. Gen. Stat. §153A-445 and N.C. Gen. Stat. §160A-461 the parties have decided to enter into this interlocal agreement allowing the Sheriff to temporarily provide extended and enhanced law enforcement services within Plymouth, on an as needed and available basis, and in exchange for certain monetary compensation and other considerations to be provided by Plymouth to the County as more particularly described herein; and

WHEREAS, pursuant to County Resolution No. _____ adopted on _____, and Plymouth Resolution No. _____ adopted on _____, the governing boards of each body has approved and authorized the execution of this Agreement.

NOW THEREFORE, in consideration of the covenants, conditions, performances, and promises contained herein, the parties agree as follows:

1. **Term & Termination:** This Agreement shall be deemed effective February 16th, 2025 and its initial term shall continue in effect until the end of the current fiscal year June 30th, 2025. Unless otherwise terminated or amended before the end of the initial term, thereafter this Agreement shall be deemed to automatically and successively renew for three (3) additional one (1) year terms each finally ending June 30th, 2028.
 - A. This Agreement may be cancelled and terminated by any party at any time by providing at least thirty (30) days written notice thereof to the other parties hereto.
 - B. This Agreement may be amended at any time only in writing executed by all parties hereto.
2. **Description of Additional Law Enforcement Services:** When the need arises, Plymouth may request the Sheriff to temporarily provide the following extended and enhanced primary law enforcement coverage ("PLEC") services within Plymouth:
 - A. **Primary Law Enforcement Response & Pro-Active Patrol.** The Sheriff will provide Police Patrol Services as the first response for the enforcement of (non-traffic offense) state laws, and codes and other ordinances adopted by the County and Plymouth. In addition to the normal reactive patrol provided in the unincorporated areas of the County (responding to calls for service), the Sheriff shall provide proactive patrol within Plymouth (to prevent and deter criminal activity) during the period in which such services are requested.
 - The hours for the proactive patrol shall be set by the Sheriff after first consulting with elected and appointed offices of Plymouth.
 - The deputies by the Sheriff assigned to Plymouth in accordance with this Agreement will make reasonable efforts to become knowledgeable about any areas with specific crime problems within Plymouth.
 - It is expressly understood and agreed that any deputy assigned to proactive patrol within Plymouth may be directed to duties outside Plymouth in cases of emergency.
3. **Method of Requesting PLEC services:** Plymouth shall make all requests for PLEC services to be provided under this Agreement in writing directly to the Sheriff (or their designee for such purpose). All requests shall include the specific number of deputies, specific shifts/hours, and all other pertinent information related to any desired PLEC services to be provided. The Sheriff (or their designee) will review and respond promptly to the written request regarding the availability of Sheriff deputies to provide the specifically requested PLEC services.
 - A. The parties agree to work together in good faith by attempting to provide as much advance notice as possible of any upcoming requests for PLEC services, and attempting to negotiate a mutually agreeable solution in the event of unavailable resources or conflicting schedules.
 - B. Ultimately the specific details of all PLEC services to actually be provided under this Agreement must be agreed upon by both parties in writing in order to prevent scheduling errors and aide in the proper reimbursement/compensation process.
 - C. Notwithstanding the foregoing, in the absence of such a written agreement, Plymouth shall still be expected to pay for PLEC services actually provided by the Sheriff which Plymouth reasonably

knew or should have known were likely to be provided by the Sheriff in a good faith response to a request by Plymouth to provide such services that is not otherwise rescinded.

- D. Nothing herein shall be construed to place the Sheriff under any obligation to provide any specifically requested PLEC services to Plymouth, unless the availability thereof and willingness to provide such services has been confirmed by the Sheriff (or their designee) in writing.
4. Direct and Ancillary Personnel Costs & Reimbursement to County by Plymouth:
- A. The Sheriff shall maintain personnel timesheets to accurately reflect the specific number of hours spent by each individual employee of the Sheriff actually assigned to provide PLEC services under this Agreement. Such employees shall be compensated by the County for their time spent providing PLEC services under this Agreement at the employee's applicable standard overtime rate (time and one-half of their normal hourly pay rate).
- B. The County will invoice Plymouth within 15 days of incurring such cost (the date on which the employee is paid) for full reimbursement and payment of such compensation, together with any applicable additional ancillary benefit contribution costs the County is required to make related to any compensation paid for PLEC services provided under this Agreement. By way of illustration and not limitation, such additional costs shall include applicable employer retirement and 401k contribution costs, FICA and/or Medicare payroll costs, and may include pro-rated unemployment/workers comp insurance costs, etc.
- C. Plymouth agrees to promptly pay for all such invoiced costs actually incurred by the County arising from all PLEC services provided under this Agreement. Payments shall be due within 15 days of receipt of the County's invoice.
5. Control, Command, & Liabilities Between Law Enforcement Agencies: All parties agree to abide by the provisions set forth in N.C. Gen. Stat. §160A-288 in regards to control, pay, workers compensation benefits and liabilities.
- A. For reference and convenience the most relevant portion of the foregoing statute is pasted below:

§ 160A-288. Cooperation between law enforcement agencies.

(a) Unless specifically prohibited or limited by an ordinance officially adopted by the governing body of the city or county by which the person is employed, appointed, or elected to serve, the head of any law enforcement agency may temporarily provide assistance to another agency if so requested in writing by the head of the requesting agency. The assistance may comprise allowing officers of the agency to work temporarily with officers of the requesting agency (including in an undercover capacity) and lending equipment and supplies. While working with the requesting agency under the authority of this section, an officer shall have the same jurisdiction, powers, rights, privileges and immunities (including those relating to the defense of civil actions and payment of judgments) as the officers of the requesting agency in addition to those the officer normally possesses. While on duty with the requesting agency, the officer shall be subject to the lawful operational commands of the officer's superior officers in the requesting agency, but the officer shall for personnel and administrative purposes, remain under the control of the officer's own agency, including for purposes of pay. The officer shall furthermore be entitled to workers' compensation and the same benefits when acting pursuant to this section to the same extent as though the officer were functioning within the normal scope of the officer's duties.

- B. To the fullest extent permitted by North Carolina law, Plymouth agrees to indemnify and hold harmless the Sheriff and County for any and all costs relating to workers compensation claims and other legal claims attributable to the Sheriff's Office and/or County resulting from claims arising from the provision of specifically requested PLEC services which are actually provided within the jurisdictional boundaries of the Town of Plymouth under this Agreement.
 - Such claims shall include any applicable insurance deductible payments incurred by the County due to liability claims or damage or loss of any Sheriff vehicles sustained during and arising specifically from activities occurring during the provision of PLEC services under this Agreement.
 - C. The Sheriff and the County will supply the deputies providing the PLEC services with the same issue of all uniforms and equipment, including firearms or other weapons, as the Sheriff deems useful or necessary in enabling such deputies to carry out the duties anticipated under this Agreement at no additional cost to Plymouth.
 - D. Because this Agreement is specifically intended to apply in temporary limited situations, no provisions have been made at this time to measure or recapture any of the numerous overhead expenses such as vehicle purchase, maintenance or fuel costs, training costs, uniforms or other equipment costs, etc. which shall be borne by the Sheriff and County. In the event the PLEC services described herein are requested frequently, or over a prolonged period of time such that the arrangement contemplated hereunder no longer seems temporary in nature, the Sheriff and County reserve the right to request that the applicable portion of such expenses be pro-rated and reimbursed in a manner to be determined between the parties.
6. Insurance:
- A. Liability Insurance: Each party shall, at all times during the term of this Agreement, maintain and provide proof of law enforcement liability insurance coverage with minimum limits of One Million Dollars (\$1,000,000.00) per occurrence for bodily injury, personal injury, and property damage. Such insurance shall cover claims arising from law enforcement activities performed under this Agreement.
 - B. Workers' Compensation Insurance: Each party shall maintain workers' compensation insurance as required by North Carolina law for all personnel involved in services under this Agreement. Proof of such coverage shall be provided upon request by either party.
 - C. Certificate of Insurance & Notice of Changes: Each party shall furnish a Certificate of Insurance evidencing the above-required coverage prior to the effective date of this Agreement and annually thereafter. If any required insurance policy is canceled, reduced, or materially altered in a manner that affects the coverage required herein, the insured party shall provide the other party with at least thirty (30) days' prior written notice.
 - D. Self-Insurance Option: If either party is self-insured, it shall provide a certification of self-insurance that demonstrates compliance with the required coverage limits.
7. Other Provisions:
- A. No Third-Party Beneficiaries: This Agreement is not to be construed as creating any causes of action for the benefit of any third party beneficiaries and may only be enforced by the parties specifically identified herein.

- B. For purposes of facilitating an annual pre-audit certificate for this Agreement, the parties agree that the maximum total annual compensation available to be paid during any individual applicable fiscal year of the parties (July 1st to the following June 30th) under this Agreement shall not exceed an annual total of \$ _____, unless otherwise increased in writing by Plymouth.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement or caused this Agreement to be executed by their duly authorized agents or officers, effective as of the day and year first written above.

WASHINGTON COUNTY SHERIFF'S OFFICE

Johnny Barnes, Sheriff

WASHINGTON COUNTY

Attest: Julie J. Bennett, Clerk to the Board

Curtis S. Potter, County Manager

TOWN OF PLYMOUTH

Attest: Dorenda Wallace, Town Clerk

Brian Roth, Mayor

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

Dorenda Wallace, Town Finance Officer

Commissioner Keyes stated that she has an issue with taking away their 2.5% COLA since they have worked all of this year. Mr. Potter said with an average of 10% increase in salaries now, it would be difficult to explain to all other employees why LEO's get an

additional 2.5% increase. Commissioner Keyes said she supports all county staff but want all to be treated fairly. The Sheriff's Office is ok with the plan as presented.

Commissioner Phelps felt that the Resolution should cover wear and tear on vehicles & equipment. Mr. Potter said since this document is to be temporary, it was intentionally left out and is mentioned in the interlocal agreement.

Commissioner Keyes made a motion to approve the attached RESO 2025-003 and the Interlocal Agreement as presented. Commissioner Spruill seconded; motion carried unanimously.

Commissioner Spruill made a motion to approve the proposed modifications to compensation for the Sheriff's Office as described in the Memo, effective 2/16/25 and direct staff to prepare a revised Salary Schedule in accordance therewith. Commissioner Walker seconded; motion carried unanimously.

CRESWELL VFD FUNDING REQUEST FOR TRAINING LOCATION: Ron Ambrose, Chief Creswell VFD spoke to the Board on this item. See request below.

Creswell Vol. Fire Department Inc.

To: Mr. Carol Phelps, John Spruiell, Ann Keyser, Tracy Johnson and Juliet Walker - Washington County Commissioners Board

Re: Reallocation of funding of well project

From: Russ Ambrose

Fire Chief

Creswell Volunteer Fire Department Inc.

February 20th, 2025

Dear Chairman Phelps and Washington County Commissioners,

I am writing to you regarding a \$40,000 fund that was allocated several years ago for a well project for the Creswell Rural Fire District. At the time of my initial request, the estimated cost for the well was approximately \$40,000. This well was intended to serve as a water source for filling fire trucks to support emergency needs on the north side of Highway 64, extending to the Deep Creek area within our fire district. Due to inadequate water supply in this region, we are unable to provide a rapid refill

located at the Pea Ridge and Mt. Tabor being such a long distance water has to flow to the current hydrant's.

Since the original allocation, the cost of drilling a well has risen significantly. Additionally, any suitable land for this project would require clearing and securing with fencing to ensure the well is used solely for its intended purpose. Unfortunately, the original \$40,000 allocation is now insufficient to cover these expenses.

However, we have identified an alternative solution. Mr. Freddie Spencer has a water well at his shop on Alligood Road that is suitable for filling tankers. He has agreed, and signed an agreement (attached with photo #1), to allow fire personnel to use this well for emergency water supply needs. If approved by the NC Office of State Fire Marshal (NCOSFM), we will incorporate this well into our water supply mapping.

Given this development, we respectfully request that the previously allocated \$40,000 be reallocated for the following essential needs for the Creswell Volunteer Fire Department, Inc.:

1. **\$15,000** - Establish a rock-based area at the Creswell Fire Training Grounds on Lee Street, behind the water tower in the Town of Creswell. This area, (photo's #2&3) in collaboration with Beaufort Community College, would be used for portable burn units and firefighter training exercises. A stable surface is necessary to ensure safe access for

firefighters and apparatus. Our long-term goal is to develop this site into a county training facility accessible to all fire departments.

2. **\$20,000** — Provide matching funds for a grant to replace structural PPE and extrication/forestry gear. This year, we must replace six sets of structural gear (costing \$6,200 per set) and twelve sets of forestry/extrication gear (\$1,100 per set).

3. **\$5,000** — Provide matching funds for a forestry grant to purchase three dual-frequency pagers and six additional sets of forestry gear.

These investments are critical to ensuring the safety and effectiveness of our firefighters. Proper training facilities and compliant protective gear are essential for maintaining operational readiness and protecting the lives of both our personnel and the citizens we serve.

Since these funds were originally allocated for the Creswell VFD, we ask for your support in reallocating them to these urgent and necessary projects. Thank you for your continued support. If you have any questions or require further information, please do not hesitate to contact me at (252) 354-5348.

Sincerely,

Chief Ambrose

Commissioner Phelps asked where the funds for this request would come from. Mr. Potter said the original request for the well was in the CIP but were not carried over for the last

two (2) years. This is not currently in the budget; however, if approved, the Board would need to direct staff from where to get the funds. Mr. Potter said \$40,000 would need to be allocated from the fund balance.

Commissioner Keyes made a motion to approve the CFVD Funding Request for Training Location. Commissioner Walker seconded; motion carried unanimously.

Commissioner Walker made a motion to direct staff to take \$40,000 from the Fund Balance to fund the CFVD Funding Request for Training Location. Commissioner Keyes seconded; motion carried unanimously.

CRESWELL VFD REQUEST FOR A LETTER OF SUPPORT FOR A USDA APPLICATION: Mr. Ron Ambrose, Chief Creswell VFD spoke to the Board on this item.

The Creswell Volunteer Fire Department application is to apply for up to \$50,000.00 in grant funds, and the remaining loan of \$400,000.00 (more or less depending on the grant award) from USDA for the purchase of a 2025 3,000-gallon tanker from Fouts Brothers, Inc. It was noted that the one penny of ad valorem taxes set aside by the Washington County Commissioners for upgrades to equipment and apparatus is being considered as a part of this payment. Currently, Creswell does not have another debt for apparatus. Creswell VFD is asking the Commissioners for a letter of support to send in with the application.

Commissioner Keyes made a motion to approve the Creswell FVD Request for a Letter of Support for a USDA Application. Commissioner Spruill seconded; motion carried unanimously.

VACANT SCHOOL PROPERTIES UPDATE: Mr. Kelly Chesson, Economic Development Director spoke to the Board and gave a presentation.

Mr. Chesson discussed the combined SWOT analysis for each department we are considering relocating to one of the vacant school properties. He has condensed the recommendations to be more concise, less redundant, and site specific. This information is below.

Conclusions & Recommendations for Department Relocation

1. Accessibility and Public Engagement

- **PHS is centrally located in Plymouth, ensuring easier access for staff and the public.**
- **Nearby businesses, gas stations, and hotels enhance convenience.**
- **WCMS is centrally located within the county, but pedestrian and vehicle circulation issues may pose challenges.**
- **WCMS's long hallways and narrow corridors may hinder accessibility for seniors and those with mobility concerns.**

2. Security and Separation of Departments

- **WCMS is more isolated, making it easier to secure and separate county departments.**
- **Independent entrances provide better privacy for Elections and Health Services staff.**
- **WCMS has operational fire alarm systems and good lighting, enhancing safety.**
- **PHS has higher crime and loitering concerns, requiring additional security measures due to multiple outdoor openings and a dispersed layout.**

3. Recreation and Economic Growth

- **PHS remains a strong option for indoor recreation, benefiting the Recreation Department and local economy.**
- **PHS athletic fields may not be available due to Washington County Schools' continued use.**
- **WCMS gym is smaller and requires seating upgrades, requiring more investment to become tournament-ready.**
- **Drainage and site pavement issues at PHS may limit outdoor usability.**

4. Facility Conditions and Renovation Feasibility

- **WCMS has a structurally sound building envelope and well-maintained plumbing and HVAC systems, requiring fewer major repairs than PHS.**
- **However, WCMS's HVAC controls are outdated, and one boiler needs replacement, affecting long-term efficiency.**
- **PHS has significant structural concerns, including outdated HVAC systems, ADA compliance issues, and envelope deterioration.**
- **Renovations for PHS would be costly, making it a less sustainable long-term option.**
- **WCMS is the more viable option for renovation and consolidation due to lower renovation costs.**

5. Senior Center and Community Programs

- PHS has a larger kitchen and cafeteria, supporting Meals on Wheels and senior programming.
- PHS's proximity to a larger township enhances participation.
- WCMS is farther from most senior participants, which may lower attendance and increase transit concerns.
- WCMS's long hallways and navigation challenges may create accessibility issues for seniors.

6. Financial Costs and Sustainability

- WCMS has lower upfront renovation costs, making it less of a financial burden.
- PHS has higher ongoing maintenance costs, requiring more staff resources.
- Renovations at PHS would be costly and complex, making facility replacement a potential alternative.
- If funding is limited, WCMS is the more sustainable option due to fewer infrastructure concerns.

7. Balancing Community Impact and Staff Needs

- PHS is the best choice for accessibility and economic growth, benefiting Recreation and Senior Services.
- WCMS is better for security, privacy, and lower maintenance costs, making it ideal for Health Services and Elections.
- Recreation staff must reassess outdoor programming, given PHS field unavailability and potential drainage issues at WCMS.

Recommendation Summary

- PHS remains viable for Senior Services and indoor recreation, but limited athletic field access and high renovation costs reduce long-term viability.
 - WCMS is the more practical choice for Elections, Health Services, and security, with better structural integrity, lower renovation costs, and improved security.
 - If long-term investment is required, facility replacement may be more cost-effective than renovating PHS, due to its aging infrastructure.
-

Site-Specific Recommendations

Plymouth High School (PHS)

1. Accessibility and Public Engagement

- Centrally located in Plymouth, ensuring easier access for staff and the public.
- Surrounded by businesses, gas stations, and restaurants, enhancing convenience.
- Security concerns due to multiple outdoor openings and a dispersed layout require investment in surveillance and access control.

2. Recreation and Economic Growth Considerations

- PHS athletic fields may not be available, limiting outdoor sports programming.
- The gym remains a strong asset, but the lack of outdoor space reduces event opportunities.
- Drainage and site pavement issues further complicate outdoor use and facility maintenance.

3. High Cost of Renovations

- Aging infrastructure requires costly upgrades, including HVAC systems, ADA compliance, and structural repairs.
- Tight configuration and dispersed layout make long-term sustainability difficult.

4. Senior Center and Indoor Recreation Programs

- Larger kitchen and cafeteria support Meals on Wheels and food programs.
- Proximity to the most populated township makes it a strong option for community engagement.
- The indoor gym remains an asset despite limited outdoor fields.

5. Balancing Costs and Security Concerns

- PHS is accessible but costly to maintain and renovate.
- Security improvements are critical due to high-traffic location and multiple entry points.
- Facility replacement may be a better long-term investment.

Washington County Middle School (WCMS) (Roper Union Middle School)

1. Security and Departmental Separation

- Isolated location improves security and separation of departments.
- Independent entrances provide privacy for Elections and Health Services.
- Improved security benefits, but circulation and emergency vehicle access remain concerns.

2. Better Facility Conditions and Lower Renovation Costs

- Fewer systemic issues make WCMS easier to renovate.
- Building envelope, roof drainage, and plumbing are in better condition than PHS.
- Lighting and operational fire alarm systems enhance safety.
- Long hallways and outdated HVAC controls may require upgrades.

3. Elections and Health Services Staff Needs

- Better privacy and independent workspaces.
- More structured layout improves efficiency, despite circulation limitations.
- Lower cost for long-term use, as fewer systemic upgrades are needed.

4. Recreation and Outdoor Programming Potential

- Could be considered for outdoor sports due to PHS field unavailability.
- Athletic field drainage issues must be addressed before tournament use.
- Smaller gym and outdated seating require upgrades.

5. Balancing Security and Infrastructure Challenges

- Limited pedestrian and vehicle circulation could impact safety.
- Intercom system does not cover all areas, requiring upgrades.
- Adding EMS and Sheriff substations could enhance security for the Roper community.

Washington County Middle School (WCMS) (Roper Union Middle School)

1. Security and Departmental Separation

- Isolated location improves security and separation of departments.
- Independent entrances provide privacy for Elections and Health Services.
- Improved security benefits, but circulation and emergency vehicle access remain concerns.

2. Better Facility Conditions and Lower Renovation Costs

- Fewer systemic issues make WCMS easier to renovate.
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- Lighting and operational fire alarm systems enhance safety.
- Long hallways and outdated HVAC controls may require upgrades.

3. Elections and Health Services Staff Needs

- Better privacy and independent workspaces.
- More structured layout improves efficiency, despite circulation limitations.
- Lower cost for long-term use, as fewer systemic upgrades are needed.

4. Recreation and Outdoor Programming Potential

- Could be considered for outdoor sports due to PHS field unavailability.
- Athletic field drainage issues must be addressed before tournament use.
- Smaller gym and outdated seating require upgrades.

5. Balancing Security and Infrastructure Challenges

- Limited pedestrian and vehicle circulation could impact safety.
- Intercom system does not cover all areas, requiring upgrades.
- Adding EMS and Sheriff substations could enhance security for the Roper community.

Final Summary

- **PHS is viable for Senior Services and indoor recreation, but high renovation costs and field unavailability limit long-term feasibility.**
- **WCMS is better suited for Elections, Health Services, and security, requiring lower renovation costs and offering better security.**
- **Recreation staff must reassess outdoor programming due to PHS field unavailability and potential WCMS drainage issues.**
- **Facility replacement may be a better investment than renovating PHS, given its aging infrastructure and long-term costs.**

He stated that any feedback is greatly appreciated.

He also discussed the need for a public hearing regarding what the County would like to do with these properties. The consensus of the Board is to have the Public Hearing at the April 7, 2025 Board of Commissioners' Meeting.

Commissioner Phelps asked about the HVAC at PHS. Mr. Potter said the boiler would need to be completely replaced. There are a lot of HVAC controls at WCMS—there are a lot of HVAC units. He anticipates they would need to be replaced sooner than later. Commissioner Phelps asked if we had any cost data. Mr. Potter said yes for about the last 2 years. WCMS's cost is 80% less than PHS. If WCMS is not used, it will have an impact on the Town of Roper. There is an urgency with Elections due to the elections calendar. They would need to move by May. Washington County Schools would take longer for renovations of Roper Annex for Early College to be ready next school year.

Mr. Potter said staff would ask for a recommendation of which building(s) to use after the April public hearing. Staff is leaning more towards WCMS. We would need an architect to aid the County as we move along in the process. Commissioner Phelps asked would we still be able to use the gym at PHS. Mr. Potter said we should be able to but would propose to rewire the connections to make the gym an autonomous space. It would not be feasible to have Heat & AC in the whole school.

BOARDS & COMMITTEES: Ms. Julie J. Bennett, Clerk to the Board, spoke to the Board about the following.

ECONOMIC DEVELOPMENT ADVISORY COUNCIL

Ms. Bennett noted that at the last Board of Commissioners meeting, the Board discussed candidates for the newly formed Economic Development Advisory Council. Staff was asked to develop an application for the members nominated to fill out and bring back to the March

meeting, which they did. Those applications were in your agenda package for Dwight Respass, Harvey West, Maurice Hill, Mark Pardue and Rickecia James.

JCP motion to approve all 5, AK seconded. All a
The Board may vote on these candidates if they please.

Commissioner Spruill made a motion to appoint all 5 candidates (Dwight Respass, Harvey West, Maurice Hill, Mark Pardue and Rickecia James) to the Economic Development Advisory Council. Commissioner Keyes seconded; motion carried unanimously.

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

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Washington County

BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Mussy Dixon, Finance Officer
Date: February 4, 2025
RE: Contingency/Clerk of Court

BT #: 2025 - 060

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


Account Code	Work	Old	+ or (-)	New
10-9990-000	Contingency	27,760.00	(15,968.00)	11,792.00
10-4265-204	Clerk of Court - AOC Contract	-	15,968.00	15,968.00
Clerk of Court		27,760.00	-	27,760.00

Justification:

This transfer is to move monies from the Contingency line to the Clerk of Court AOC Contract line in order to pay for the Temporary Position in the Clerk of Court's Office from February 1 to June 30, 2025 as approved by the County Commissioners at the February 4th Board Meeting.

Budget Officer's Initials ^{DS} CSP

Approval Date: 2/6/2025

Initials: 
Batch #: 2025-060
Date: 2/6/2025

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 061

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

Date: March 3, 2025

RE: SS Admin

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

Account Code	Description	Old	+ or (-)	New
10-5310-013	SS Admin - Salaries & Wages-Longevity	18,473.00	(274.00)	18,199.00
10-5310-180	SS Admin - Legal-Protective Services	50,000.00	(2,700.00)	47,300.00
10-5310-315	SS Admin - Training	30,000.00	(3,000.00)	27,000.00
10-5310-260	SS Admin - Departmental Supplies	37,000.00	5,954.00	42,954.00
10-5310-600	SS Admin - Contracted Services	227,620.00	20.00	227,640.00
SS Admin				
Balanced:		363,093.00	-	363,093.00

Justification:

This request is to increase the expenditure line for Departmental Supplies and Contracted Services. We have increased Departmental supplies by \$5000 in October and \$2000 in December. Items such as papertowels, toilet paper, ink cartridges and cleaning supplies are purchased out of the funds in this line. With 55+ staff members contracted and regular staff, we use a variety of supplies within a month. For example, during LIEAP application season we needed additional headsets for workers to answer the phones and type applications into NC FAST. Those headset costs were \$147.96. Additional toners for printers in the agency average \$300 and in December several toners were replaced at \$675.27. Also in December our security camera server crashed and we replaced it at a cost of \$400. This replacement was vital for law enforcement in a recent arrest at the agency in which the camera caught a suspect throwing a container of drugs under the front picnic table. That footage was supplied to law enforcement. Also during December the agency purchased calendars for staff to utilize in conjunction with tracking timeframes for their programs. Calendars are vital to track the number of days on application processing and important timeframes, all of which are measured by the State on our MOU. We also had to purchase new envelopes as we were about out at a cost of \$695. Calendars for the staff cost \$541.04. Monthly cost of toilet paper, paper towels, general cleaning supplies and hand towels is \$279.13. Foaming hand soap is \$88.99 per bottle. All of which is necessary for staff to maintain clean surfaces and hands during flu and cold season. These are just a few of the recurring costs the agency incurs in addition to daily fundamental needs for cleanliness. In anticipation of the remaining needs of the agency through fiscal year end and the spending cutoff, this request is needed to carry us through June 30. There is also an increase of \$20 to contracted services as a result of a slight increase in cost to the Shred contract. All lines effected are reimburseable at the same rate and therefore this transfer is not budget impactive.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2025 - 062

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

Date: February 17, 2025

RE: Senior Center

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

Account Code	Work	Old	+	or (-)	New
10-5150-320	Senior Center - Communications	6,000.00		(2,000.00)	4,000.00
10-5150-310	Senior Center - Travel	3,000.00		2,000.00	5,000.00
Senior Center		9,000.00		-	9,000.00

Justification:

This transfer is to move monies within the Senior Center budget from the Communications line to the Travel line to allow staff to take Senior Center participants on a trip to Washington DC on May 6th. There are ROAP Grant Funds allotted in the DSS Budget to cover a refund of these expenses. The monies are available because the Communications line was overbudgeted due to the unknown cost of installation of a TV & Internet at the Center that ended up coming in under the estimate.

Budget Officer's Initials MD

Approval Date: 2/17/25

Initials:	<u>MD</u>
Batch #:	<u>10025-062</u>
Date:	<u>2/17/25</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2025 - 063

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

Date: February 17, 2025

RE: Soil & Water

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

Account Code	Work	Old	+ or (-)	New
10-6060-315	Soil & Water - Training	2,400.00	(500.00)	1,900.00
10-6060-350	Soil & Water - Maintenance & Repair-Equipment	1,500.00	(500.00)	1,000.00
10-6060-380	Soil & Water - Advertising	350.00	(250.00)	100.00
10-6060-200	Soil & Water - Departmental Supplies	1,499.00	1,250.00	2,749.00
Soil & Water		5,749.00	-	5,749.00

Justification:

This transfer is to move monies within the Soil & Water Department from various lines to Departmental Supplies. This transfer is being requested in order to go ahead and make the purchase of a winch and snatch block accessories to go with it.

Budget Officer's Initials CDP

Approval Date: 2/17/25

Initials:	<u>MD</u>
Batch #:	<u>2025-063</u>
Date:	<u>2/17/25</u>

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 064

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

Date: March 3, 2025

RE: Sheriff/Senior Center/Social Services/Cooperative Extension/Recreation/School Capital Outlay/Projects and Grants Fund

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

Account Code	Description	Old	+ or (-)	New
10-3540-020	Gun Permits Discretionary - County Portion	(2,145.00)	(320.00)	(2,465.00)
10-4310-611	Gun Permits Discretionary - County Portion	50,610.00	320.00	50,930.00
10-3540-030	Gun Permits-State Portion	(2,510.00)	(290.00)	(2,800.00)
10-4310-612	Gun Permits-State Portion	3,520.00	290.00	3,810.00
10-3540-040	Finger Printing	(575.00)	(60.00)	(635.00)
10-4310-613	Finger Printing	7,031.00	60.00	7,091.00
Sheriff				
10-3509-010	Senior Center Trips	(8,839.00)	(1,062.00)	(9,901.00)
10-5150-380	Senior Center Trips	8,839.00	1,062.00	9,901.00
10-3509-020	Senior Center Donations	(2,657.34)	(350.00)	(3,007.34)
10-5150-650	Senior Center Donations	2,905.34	350.00	3,255.34
Senior Center				
10-3500-081	DSS Community Donations-Christmas	(2,657.00)	(16.00)	(2,673.00)
10-5310-258	DSS Community Donations-Christmas	3,640.00	16.00	3,656.00
SS Admin				
10-3500-290	Wash Co Pesticide Container Recycle Grant	-	(3,450.00)	(3,450.00)
10-6050-997	Wash Co Pesticide Container Recycle Grant	-	3,450.00	3,450.00
Recreation				
10-3360-000	Recreation - Donations	(2,000.00)	(25.00)	(2,025.00)
10-6120-650	Recreation - Donations	4,081.00	25.00	4,106.00
Recreation				
21-3230-402	Truist PK-12 Financing-Earned Income	(159,930.11)	(26,830.91)	(186,761.02)
21-5912-701	Truist PK-12 Financing-Earned Income	221,755.56	26,830.91	248,586.47
School Capital Outlay				
58-3290-000	Interest Earned	(4,009.66)	(515.49)	(4,525.15)
58-4100-001	Expenditure of Interest Earned	16,640.47	515.49	17,155.96
Projects/Grants Fund				
Balanced:		133,699.26	-	133,699.26

Justification:

This amendment will put into budget additional revenues received in the following departments: Sheriff - gun permitting and finger printing, Senior Center - trip monies and donations, Social Services - donations received for Christmas, Cooperative Extension - grant received for Pesticid Recycling, School Capital Outlay - interest earned on the Loan, and the Projects and Grants Fund for interest earned.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 065

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

Date: March 3, 2025

RE: DSS Trust Funds

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

Account Code	Description	Old	+ or (-)	New
51-3990-000	Appropriated Fund Balance-Trust Accounts	-	(78,171.00)	(78,171.00)
51-3100-001	DSS Trust Fund Accounts Revenue	(210,000.00)	(10,000.00)	(220,000.00)
51-4100-001	DSS Trust Fund Accounts Expenditures	210,000.00	88,171.00	298,171.00
DSS Trust Funds				
Balanced:		-	-	-

Justification:

This amendment is being done to allocate fund balance and increase the revenue and expenditure lines. This is needed due to the agency having to spend monies not originally budgeted to close out some of the larger trust accounts that had monies sitting in the fund balance for several years and taking on several new clients that are receiving monies from Social Security.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 066

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

Date: March 3, 2025

RE: SS Admin

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

Account Code	Description	Old	+ or (-)	New
10-5310-140	SS Admin - Workmans Comp	54,364.00	(10,000.00)	44,364.00
10-5310-181	SS Admin - Group Insurance	459,344.00	(30,000.00)	429,344.00
10-5310-250	SS Admin - Maintenance & Repair Vehicle	14,000.00	5,000.00	19,000.00
10-5310-600	SS Admin - Contracted Services	227,620.00	35,000.00	262,620.00
SS Admin				
		Balanced:		
		755,328.00	-	755,328.00

Justification:

This request is to increase expenditure lines for Vehicle Maintenance, and Contracted Services. As the Board is aware, we have vacancies in the Services side of the agency. As a result, we are contracting out staff services to keep the protection of Adults and Children a priority. In doing so, we have created a larger need for funding in the area of Contracted Services to ensure we have funding to pay for contracted Social Workers and possibly a contracted Adult Protective Services Supervisor. This transfer also provides for additional funding to the Vehicle Maintenance line to cover repair costs to the Jeep Compass. Repairs are growing and we have decided to stop the bleed, pay the current repair cost as it stands and cease paying further for this vehicle. It will be replaced next budget year, but it is not worth the additional funds needed to continue to try to repair this vehicle. Both of these lines are reimbursable at the same rate as they are transferring to, therefore there will be no change in revenues.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 067

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

Date: March 3, 2025

RE: SS Admin/SS Economic Support

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

Account Code	Description	Old	+ or (-)	New
10-5380-379	SS Economic Support - Special Assistance	85,000.00	(3,000.00)	82,000.00
10-5380-381	SS Economic Support - Title IV-E Adoption	24,510.00	(3,000.00)	21,510.00
10-5380-403	SS Economic Support - Blind Commission	2,500.00	(204.00)	2,296.00
10-5310-257	SS Admin - General Assistance	10,000.00	6,204.00	16,204.00
SS Admin/SS Economic Support				
Balanced:		122,010.00	-	122,010.00

Justification:

This request is to increase the expenditure line for County General Assistance. This line is used to assist the citizens of the county as well as wards of the county with expenditures that they may incur in which no other program in the agency may be available for assistance. This line is used for paying for unclaimed bodies, food for a homeless family or cost of care for a ward until their resources are diverted to the county. With the reduction in funds from our heating and cooling programs this year, we have had additional needs for assistance with heaters, as well as hotel stays for families in need during child protective services matters or simply to provide a warm place to stay for a homeless person until we could transport them to a shelter. This request is to move funds from non-reimbursable lines to this line which is also non-reimbursable to continue to assist those citizens of the county in need.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 068

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

Date: March 3, 2025

RE: Airport Grants Fund

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

Account Code	Description	Old	+ or (-)	New
38-3700-020	Obstruction Removal (Design/Bid)-AV Block Grant	-	(44,403.00)	(44,403.00)
38-8130-601	Obstruction Removal (Design/Bid)-AV Block Grant	-	44,403.00	44,403.00
Airport Grants Fund				
Balanced:		-	-	-

Justification:

This budget amendment request is to allocate funds that have been awarded to the Airport thru an AV Block Grant for the Design and Bidding portion the Obstruction Removal Project.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:
Batch #:
Date:

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 069

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

Date: March 3, 2025

RE: Airport Operations Fund

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

Account Code	Description	Old	+ or (-)	New
39-4530-032	Salaries & Wages-Part Time	15,000.00	(7,508.00)	7,492.00
39-4530-350	Maintenance & Repair - Building	8,000.00	(2,500.00)	5,500.00
39-4530-450	Insurance	5,500.00	(1,078.00)	4,422.00
39-4530-997	Designated for Future Appropriation	10,670.00	(3,000.00)	7,670.00
39-4530-010	Salaries & Wages-Regular	42,026.00	6,200.00	48,226.00
39-4530-030	Salaries & Wages-Longevity	862.00	73.00	935.00
39-4530-100	Retirement	9,341.00	825.00	10,166.00
39-4530-101	401K Contributions	1,286.00	170.00	1,456.00
39-4530-180	Group Insurance	9,091.00	240.00	9,331.00
39-4530-351	Maintenance & Repair - Equipment	20,000.00	6,578.00	26,578.00
Airport Operations Fund				
Balanced:		121,776.00	-	121,776.00

Justification:

This budget amendment is to request a transfer within the Airport Operations Fund from and to various lines for the following reasons: transfer to Salary and Benefits lines to cover an increase in costs due to the payout related to the Airport Directors Retirement and the movement of the Senior Project Manager into the Airport Development Director Role; and transfer to Maintenance & Repair Equipment to cover the unexpected cost of repairing and maintenance of the fuel farm.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 070

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

Date: March 3, 2025

RE: Finance

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

Account Code	Description	Old	+ or (-)	New
10-4130-031	Salaries & Wages- Part Time	15,273.00	(10,000.00)	5,273.00
10-4130-260	Departmental Supplies	6,499.00	10,000.00	16,499.00
Finance				
		Balanced:		
		21,772.00	-	21,772.00

Justification:

This budget amendment requests a transfer within the Finance Department budget from Part-Time Salaries & Wages to Departmental Supplies to purchase two new laptops (for the Finance Officer and Grants/Procurement Manager) and one desktop computer (for the Accounts Payable Tech). The current computers used by these staff members are 4 to 5 years old, no longer under warranty, and running Windows 10, which is being phased out. Although we have actively sought applicants for the requested part-time HR position and continue to advertise, we have yet to receive any applications. This request aims to allow us to purchase the necessary computers before the end of the year using available funds, thus avoiding the need to request additional funds in the next year's budget. However, we will continue to advertise the part-time position and will request funding for it again in next year's budget.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:
Batch #:
Date:

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 071

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

Date: March 3, 2025

RE: Sheriff/Detention/EMS Transport

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

Account Code	Description	Old	+ or (-)	New
10-4310-010	Sheriff - Salaries & Wages - Regular	856,006.00	(20,000.00)	836,006.00
10-4310-031	Sheriff - Salaries & Wages - Overtime	12,748.00	20,000.00	32,748.00
Sheriff				
10-4320-010	Detention - Salaries & Wages - Regular	397,629.00	(50,000.00)	347,629.00
10-4320-030	Detention - Salaries & Wages - Overtime	80,500.00	50,000.00	130,500.00
Detention				
37-4376-040	Transport - Salaries & Wages - Part Time	10,000.00	(2,000.00)	8,000.00
37-4376-030	Transport - Salaries & Wages - Overtime	22,346.00	2,000.00	24,346.00
EMS Transport				
Balanced:		1,379,229.00	-	1,379,229.00

Justification:

This budget amendment requests a transfer within the within the Sheriff, Detention and Transport Departments budgets from Regular and Part Time Salary lines to Overtime lines. This amendment is needed due to these departments being short staffed and the need for current employees to work overtime to cover shifts. I have attempted to move enough monies to cover these overtime lines through fiscal year end however the unpredictability of the payroll makes that very difficult. We may have to come back with a similar request prior to year end.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	_____
Batch #:	_____
Date:	_____

Commissioner Keyes made a motion to approve the budget transfers/amendments as presented. Commissioner Spruill seconded; motion carried unanimously.

OTHER ITEMS BY COMMISSIONERS OR STAFF:

Commissioner Keyes states she is chairing an NCACC virtual meeting.

Commissioner Phelps asked for an update on the solar payment. Mr. Potter said they have asked for various documents, but payments have stopped. Commissioner Phelps said he attended the CRAC mtg. It was interesting. Does not affect us as much as our coastal neighbors

but good information to have. Facilities Committee toured the jail facility with Mr. Potter and Mr. Squires. Chief Deputy Norman mentioned in his report that the inmates still need to have viable facilities. He knows that Maintenance is working on some of their issues. Commissioner Phelps said he knows we are working on a feasibility study with Chowan/Gates on a regional jail. Mr. Potter said it is moving forward.

Chair Phelps noted that the TTA voted to have Tom Harrison be their representative on the EDC.

Mr. Potter passed out an Active Project List. Mr. Squires went over this list. (see below).

Washington County Active Capital Project List					
Project	Pre-Bid Meeting Date	Bid Open Date	Next Milestone	Budget	Funding Source
Courthouse Roof Replacement	2/6/2025	9/17/2024	Demolition 3/17	\$112,500.00	Local
Elevator Modernization	3/7/2025	3/28/2025	Pre-Bid Meeting	\$468,209.00	State - DOC
EMTOC	2/26/2025	3/4/2025	Bid Opening	\$4,773,907.50	State - Leg., 911 Local
Obstruction Removal	1/29/2025	3/18/2025	Bid Opening	\$1,300,000.00	State - DOA
Pea Ridge Main Expansion	3/20/2025	4/8/2025	Pre-Bid Meeting	\$5,457,000.00	State - DWI
Keystone tax software			Timeline Revision - March	\$227,881	Local
716 Washington St. Sale/Lease			Advertise	TBD	TBD
Elections Relocation			BoCC Decision - April	TBD	Local
Parking Lot Resurface			Design Submittal March	\$655,000.00	State - DOA
Creswell Schools			Staff Evaluation	TBD	TBD
Roper Union MS			Staff Evaluation	TBD	TBD
Plymouth HS			Staff Evaluation	TBD	TBD

Mr. Potter handed out a letter about himself that he has written as a letter of support to attend UNC-SOG PELA class. He will be applying for a scholarships and anticipates receiving both. It is a two-week course.

Commissioner Keyes made a motion for the County to cover any shortfall of funds for Mr. Potter’s PELA course. Commissioner Phelps seconded; motion carried unanimously.

Mr. Potter said he plans to modify the part-time rate for paramedics. We need to be more competitive. The County is losing our EMS Assistant Director who was also a paramedic. Due to staff shortages, we will be paying the EMS Director & Assistant Director at time and it is to be correctly noted on their timesheet.

Commissioner Keyes made a motion to go into Closed Session pursuant to NCGS§143-318.11(a)(3) (attorney-client privilege) and NCGS §143-318.11(a)(6) (personnel). Commissioner Spruill seconded; motion carried unanimously.

Commissioner Keyes made a motion to come out of Closed Session. Commissioner Spruill seconded; motion carried unanimously.

Commissioner Spruill made a motion to adjourn. Commissioner Keyes seconded; motion carried unanimously.

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

Carol V. Phelps
Chair

March 21, 2025

The Washington County Board of Commissioners met in a Special Called Meeting on Friday, March 21, 2025, at 2:00 PM in the Commissioners' Room, 116 Adams Street, Plymouth, NC. Commissioners Ann C. Keyes, Tracey A. Johnson, Carol V. Phelps, John C. Spruill and Julius Walker, Jr. were in attendance. Also, present were County Manager/ County Attorney Curtis S. Potter, Assistant County Manager, Jason Squires, Clerk to the Board Julie J. Bennett and County Finance Officer Missy Dixon.

Chair Phelps called the meeting to order.

EMTOC BIDS: Mr. Jason Squires, ACM , spoke to the Board on the information below. He referenced the documents that were in their Agenda Package.

Mr. Potter mentioned the allocation of the following additional amounts would need to be added to the EMTOC project budget line 58-4203-001 (EM Bldg Local Match) to help facilitate the anticipated project costs to proceed with the construction of the EMTOC facility:

- a. \$300,000 to be transferred from the EMS Fund Balance
- b. \$700,000 to be transferred from the General Fund Balance

The County is trying to get our Senator and Representative to provide more funds to us for this building. If and until that funding comes through, we will pull money from the respective funds listed above.

Commissioner Spruill made a motion to approve the bid to A.R Chesson Construction and authorize the Board Chair, County Manager, and/or Finance Officer to negotiate, execute, and deliver a construction contract on behalf of Washington County using a Standard Form AIA contract template, subject to any modifications recommended by the County Attorney and approve the allocation of \$1M as presented above. Commissioner Walker seconded; motion carried unanimously.

AIRPORT OBSTRUCTION REMOVAL BIDS: Mr. Curtis Potter, CM/CA spoke to the Board.

Bids were received for vegetation and tree removal at the Airport to turn portions of land into mowable acreage.

Commissioner Keyes made a motion to proceed to make the award to Sawyer's Land Developing, Inc. and authorized the Board Chair, County Manager, and/or Finance Officer to negotiate, execute, and deliver a contract on behalf of Washington County. Commissioner Walker seconded. Discussion ensued. Motion carried unanimously.

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

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: February 28, 2025
RE: Soil & Water

BT #: 2025 - 072

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

Account Code	Work	Old	+ or (-)	New
10-6060-350	Soil & Water - Maintenance & Repair-Equipment	1,000.00	(500.00)	500.00
10-6060-200	Soil & Water - Departmental Supplies	2,749.00	500.00	3,249.00
Soil & Water		3,749.00	-	3,749.00

Justification:

This transfer is to move monies within the Soil & Water Budget from Maintenance & Repair Equipment to Departmental Supplies to make needed purchases through fiscal year end.

Budget Officer's Initials MDP

Approval Date: 2/28/25

Initials: MDP
Batch #: 2025-072
Date: 2/28/25

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
 Missy Dixon, Finance Officer
Date: February 28, 2025
RE: School Capital Outlay

BT #: 2025 - 073

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

Account Code	Work	Old	+ or (-)	New
21-5912-695	Grant-Needs Based Pub School-Planning/Design	480,715.76	(8,503.00)	472,212.76
21-5912-700	Trust PK-12 Funded Construction	10,807,629.08	(2,233,360.61)	8,574,268.47
21-5912-696	Grant-Needs Based Pub School-Construction	9,996,270.13	8,503.00	10,004,773.13
21-5912-701	Trust PK-12 Loan-Expense -Earned Income	248,586.47	457,726.02	706,312.49
21-8000-600	Designated for Future Appropriations	-	1,775,634.59	1,775,634.59
School Capital Outlay		21,533,201.44	-	21,533,201.44

Justification:

This transfer is to move monies within the School Capital Outlay Budget to once again reconcile each of the lines in this fund. As we close in on the final stages of the school build, we will be making various adjustments in order to tie out the individual grant and loan lines.

Budget Officer's Initials: MDP

Approval Date: 2/28/25

Initials: MDP
 Batch #: 2025-073
 Date: 2/28/2025

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 074

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

Date: March 3, 2025

RE: GF Appropriated Fund Balance/Creswell VFD

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

Account Code	Description	Old	+ or (-)	New
10-3990-000	Appropriated Fund Balance	(1,830,392.12)	(40,000.00)	(1,870,392.12)
10-4340-998	Creswell VFD-Fire Training Facility-CIP	-	40,000.00	40,000.00
GF Appropriated Fund Balance/Creswell VFD				
Balanced:		(1,830,392.12)	-	(1,830,392.12)

Justification:

This budget amendment is being done to allocate funding to the Creswell VFD in support of the new Training Facility that is in the process of being developed. They are also requesting these funds for certain needed equipment. This amendment was approved at the March 3, 2025 Board of Commissioners meeting after a presentation by the Creswell VFD Chief

Approval Date: 3/8/2025
Bd. Clerk's Init: [Signature]
Initials: [Signature]
Batch #: 2025-074
Date: 3/5/2024



Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2025 - 075

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

Date: March 5, 2025

RE: Detention/Planning & Inspections/Recreation

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

Account Code	Work	Old	+ or (-)	New
10-4320-299	Detention - Laundry & Dry Cleaning	7,500.00	(1,000.00)	6,500.00
10-4320-330	Detention - Postage	250.00	(10.00)	240.00
10-4320-200	Detention - Departmental Supplies	18,000.00	1,000.00	19,000.00
10-4320-603	Detention - Maintenance Agreements-Top Guard	100.00	10.00	110.00
Detention				
10-4350-252	Planning & Inspections - Maintenance & Repair-Equipment	500.00	(400.00)	100.00
10-4350-370	Planning & Inspections - Advertising	500.00	400.00	900.00
Planning & Inspections				
10-6120-350	Recreation - Maintenance & Repair-Buildings	19,840.00	(3,000.00)	16,840.00
10-6120-610	Recreation - Contracted Services-Lead/Assist/Officials	7,500.00	3,000.00	10,500.00
Recreation				
		54,190.00	-	54,190.00

Justification:

This transfer is to move monies as follows: Detention - from the Laundry and Postage lines to the Departmental Supplies & Top Guard Maintenance Agreement lines in order to purchase additional supplies such as toilet tissue, wipes, cleaning supplies etc. prior to fiscal year end and to pay the Detex Software Maintenance Agreement that had a slight increase; Planning & Inspections - from Equipment Maintenance & Repair to Advertising - the advertising line is not easily estimated during budget preparations as it is highly dependant on public rezonings, variances and other items that require advertising for public involvement, therefore, there is additional funds needed to carry us through fiscal year end; Recreation - from Building Maintenance & Repair to Contracted Services to continue to pay for Officials for the games - there have been more participants and games this year requiring a larger number of Officials and the season is not over until the state games in June.

Budget Officer's Initials CDP

Approval Date: 3/5/25

Initials:	<u>MP</u>
Batch #:	<u>2025-075</u>
Date:	<u>3/5/2025</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2025 - 076

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

Date: March 10, 2025

RE: Landfill/EMS/Transport

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

Account Code	Work	Old	+ or (-)	New
33-7400-250	Landfill - Supplies & Materials-Vehicle	5,000.00	(800.00)	4,200.00
33-7400-315	Landfill - Training	1,500.00	800.00	2,300.00
Landfill				
37-4330-140	EMS - Workmans Comp	101,510.00	(4,000.00)	97,510.00
37-4376-140	Transport - Workmans Comp	13,389.00	(2,000.00)	11,389.00
37-4376-370	Transport - Advertising	2,000.00	(2,000.00)	-
37-4376-610	Transport - Contracts Billing	26,363.00	8,000.00	24,363.00
EMS/Transport		139,762.00	-	139,762.00

Justification:

This transfer is to move monies as follows: within the Landfill Budget from Vehicle Supplies & Materials to Training to pay for the new Chief Landfill Operator and one of the Water Technicians to be sent for their Landfill Certification; and within the EMS and Transport Budgets from EMS Workmans Comp and Transport Workmans Comp and Advertising to Transport Contract Billing in order to pay Colleton for our third party billing for transport calls through fiscal year end.

Budget Officer's Initials MDP

Approval Date: 3/10/25

Initials: MDP
 Batch #: 2025-076
 Date: 3/10/25

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2025 - 077

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

Date: March 13, 2025

RE: Detention/Emergency Management/Senior Center

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

Account Code	Work	Old	+ or (-)	New
10-4320-550	Detention - Capital Outlay Equipment	20,000.00	(100.00)	19,900.00
10-4320-350	Detention - Maintenance & Repair Equipment	1,300.00	100.00	1,400.00
Detention				
10-4330-320	Emergency Management - Communications	5,500.00	(600.00)	4,900.00
10-4330-260	Emergency Management - Departmental Supplies	3,200.00	600.00	3,800.00
Emergency Management				
10-5150-315	Senior Center - Training	6,000.00	(500.00)	5,500.00
10-5150-310	Senior Center - Travel	5,000.00	500.00	5,500.00
Senior Center				
		41,000.00	-	41,000.00

Justification:

This transfer is to move monies as follows: within the Detention Budget from Capital Outlay Equipment to Maintenance & Repair Equipment to pay Soundside to repair a phone jack in the Detention Center; within Emergency Management from Communications to Departmental Supplies to purchase the purchase of the Starlink Equipment for use on the new rescue boat; and within the Senior Center from Training to Travel to cover the cost of fuel for the remainder of the fiscal year.

Budget Officer's Initials CJP

Approval Date: 3/13/25

Initials:	<u>CW</u>
Batch #:	<u>2025-077</u>
Date:	<u>3/13/2025</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2025 - 078

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

Date: March 13, 2025

RE: SS Transportation/SS Admin/SS Economic Support

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

Account Code	Work	Old	+ or (-)	New
10-5400-250	SS Transportation - Maintenance & Repair Vehicle	35,000.00	(5,000.00)	30,000.00
10-5400-311	SS Transportation - Riverlight Transit Vehicle Fuel	37,500.00	(10,000.00)	27,500.00
10-3310-351	SS Admin - Repair & Maintenance Equipment	6,000.00	2,000.00	8,000.00
10-5380-377	SS Economic Support - State Foster Home Care	75,000.00	13,000.00	88,000.00
SS Transportation/SS Admin/SS Economic Support		153,500.00	-	153,500.00

Justification:

This request is to increase the expenditure line for Building Equipment Repairs and Maintenance. The Town of Plymouth has required certain changes to our lines to ensure no backflow into their systems, as a result, we will need a 2 inch pipe installed at a cost of approximately \$1,500. Also, the cost of care for the children in custody continues to grow, and some have been moved to other locations. As a result, we continue to struggle in keeping enough funds on hand in lines for foster care children. This request is to move funds from two lines in transit that are approximately 50% reimbursed, to two lines of the same reimbursement. This transfer is not budget impactful, as all lines are reimbursable at the same rate, therefore there will be no change in revenues.

Budget Officer's Initials: MSD

Approval Date: 3/13/25

Initials: MSD
 Batch #: 2025-078
 Date: 3/13/2025

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 079

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

Date: March 21, 2025

RE: SS Admin/SS Economic Development

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

Account Code	Description	Old	+ or (-)	New
10-3490-000	DSS Administration Reimbursement	(3,034,597.00)	(3,700.00)	(3,038,297.00)
10-5310-180	SS Admin - Retirement	467,331.00	(13,900.00)	453,431.00
10-5310-181	SS Admin - Group Insurance	429,344.00	(25,000.00)	404,344.00
10-5380-190	SS Economic Support - WF Employment Services	10,000.00	(5,000.00)	5,000.00
10-5380-384	SS Economic Support - Child Care (MOE-Part of \$65K min)	15,000.00	(2,400.00)	12,600.00
10-5310-600	SS Admin - Contracted Services	262,640.00	50,000.00	312,640.00
SS Admin/SS Economic Support				
Balanced:		(1,850,282.00)	-	(1,850,282.00)

Justification:

This request is to increase the expenditure line for Contracted Services. The agency now has ZERO investigators on staff full time to investigate child abuse, neglect and dependency. The agency is using 14+ contracted staff to fulfill our statutory obligations to protect the children and adults of Washington County from suspected abuse neglect and dependency. In order to provide 24 hour coverage of calls for reports our use of contracted labor has now extended to after hours call duty to continue to provide those supports to the most vulnerable populations. With 30+/- children in custody and that many more in investigations, our staff cannot cover all the demands of the unit at current staffing levels. We are asking to move funds from ancillary lines that are being underspent due to vacancies to the contracted services lines to allow for continued coverage. We are also asking to move funds from non reimburseable lines to this reimburseable line, thus creating some revenues with this move.

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

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 19, 2025
RE: Tax

BT #: 2025 - 080

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

Account Code	Work	Old	+ or (-)	New
10-4140-010	Tax - Salaries & Wages - Regular	259,456.00	(8,000.00)	251,456.00
10-4140-500	Tax - Contracted Services	25,000.00	8,000.00	33,000.00
Tax		284,456.00	-	284,456.00

Justification:

This request is to transfer monies from the Regular Salaries & Wages Line to the Contracted Services Line to enable us to pay Cox & Company. This is the group that is helping us with the data extraction from Elite to the new Keystone Software. There are monies available in the salary line due to not being fully staffed.

Budget Officer's Initials

Approval Date: 3/19/25

Initials:	<u> </u>
Batch #:	<u>2025-080</u>
Date:	<u>3/20/25</u>

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2025- 081

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

Date: March 21, 2025

RE: General Fund/EMS Fund/Projects & Grants Fund

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

Account Code	Description	Old	+ or (-)	New
10-3990-000	Appropriated Fund Balance - General Fund	(1,870,392.12)	(700,000.00)	(2,570,392.12)
10-9800-058	Transfer to Projects/Grants Fund	93,410.45	700,000.00	793,410.45
37-3902-000	Appropriated Fund Balance - EMS Fund	(199,292.00)	(300,000.00)	(499,292.00)
37-9800-058	Transfer to Projects/Grants Fund	-	300,000.00	300,000.00
58-3980-010	Transfer from General Fund	(93,410.45)	(700,000.00)	(793,410.45)
58-3980-037	Transfer from EMS Fund	-	(300,000.00)	(300,000.00)
58-4203-001	EM Bldg Local Match	894,900.00	1,000,000.00	1,894,900.00
General Fund/EMS Fund/Projects & Grants Fund				
		Balanced:		
		(1,174,784.12)	-	(1,174,784.12)

Justification:

This budget amendment request is being made to allocate both General Fund and EMS Fund Balance to the EM Building Local Match Line in the Projects and Grants Fund in order to help facilitate the anticipated project costs to proceed with the construction of the EMTOC Facility.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

DRAFT

Commissioner Keyes made a motion to approve the budget transfers/amendments as presented. Commissioner Spruill seconded; motion carried unanimously.

Commissioner Spruill made a motion to adjourn. Commissioner Keyes seconded; motion carried unanimously.

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

Carol V. Phelps
Chair