

**Washington County  
Board of Commissioners Meeting  
June 2, 2025**





WASHINGTON COUNTY BOARD OF COMMISSIONERS  
REGULAR MEETING AGENDA  
MONDAY, JUNE 2, 2025  
**COMMISSIONERS ROOM**  
**116 ADAMS ST.**  
**PLYMOUTH, NC**

- 6:00 PM Call to Order—Chair Phelps  
6:01 PM Invocation / Pledge  
Additions / Deletions  
Approval of Meeting Agenda
- Item 1 6:05 PM Consent Agenda  
a) Regular Session Minutes: May 5, 2025; May 19, 2025 Recessed Meeting Minutes  
b) Tax Refunds & Releases and Insolvent Accounts  
c) RESO 2025-010 Elder Abuse Awareness Month  
d) RESO 2025-011 Opioid Spending Resolution
- Item 2 6:10 PM Public Forum (3–5-minute limit per speaker)
- Item 3 6:20 PM Keystone Update, Ms. Sherri Wilkins Tax Administrator  
a) Approval of Discount
- Item 4 6:30 PM Employee of the Quarter, Chair Phelps
- Item 5 6:40 PM Departmental Update: Ms. Laurie Zoll, Grants & Procurement Manager
- Item 6 6:45 PM Quasi-Judicial Hearing on an Application for Special Use Permit, Mr. Allen Pittman, Planning & Inspections Director
- Item 7 7:00 PM Washington County FY26 Budget Ordinance, Mr. Curtis Potter, CM/CA
- Item 8 7:20 PM Broadband Update, Mr. John Waterman, LFNC Fellow
- Item 9 7:30 PM Finance Officer's Report, Budget Amendments/Budget Transfers: Ms. Missy Dixon, Finance Officer
- Item 10 7:40 PM Boards & Committees, Ms. Julie J. Bennett, Clerk to the Board
- Item 11 7:50 PM Other Items by Commissioners or Staff  
a) Capital Project Update, Mr. Jason Squires, ACM  
b) ABC FY25 Budget Amendment and FY26 Proposed Budget, Ms. Julie J. Bennett, Clerk to the Board  
c) Animal Control Ordinance, Mr. John Waterman, LFNC Fellow
- Item 12 8:00 PM Closed Session has been scheduled according to NCGS§143-318.11(a)(3) (attorney-client privilege and NCGS §143-318.11(a)(6) (personnel)

**Adjourn**

# WASHINGTON COUNTY BOARD OF COMMISSIONERS

## AGENDA STATEMENT

**ITEM NO: 1**

**DATE: June 2, 2025**

**ITEM: Consent Agenda**

**SUMMARY EXPLANATION:**

- a) Regular Session Minutes: May 5, 2025; May 19, 2025 Recessed Meeting Minutes  
See attached (at the end of the Agenda Pkg.).
- b) Tax Refunds & Releases and Insolvent Accounts  
See attached.
- c) RESO 2025-010 Elder Abuse Awareness Month  
See attached.
- d) RESO 2025-011 Opioid Spending Resolution  
See attached.

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

DATE	NAME	TICKET / YEAR	ACCOUNT #	SITUS	PARCEL #	AMOUNT REL	AMOUNT REF	REASON
5/30/25	BARNES,BRITTANY	4858/2024	7950	2			\$ 7.21	Late listing penalty was charged however, postmarke was timely & penalty should not have been charged
5/30/25	BARNES,BRITTANY	4858/2024	7920	2			\$ 144.54	Late listing penalty was charged however, postmarke was timely & penalty should not have been charged
5/30/25	EDWARDS, DUSTIN KEITH	5618/2024	17040	1			\$ 64.58	He appealed the value of his Utility Trailer, it was overvalued
5/30/25	EDWARDS, DUSTIN KEITH	5618/2024	17040	6			\$ 0.78	He appealed the value of his Utility Trailer, it was overvalued
5/30/25	MARIE'S STOP & SHOP	6593/2024	31035	1			\$ 21.72	Shop has been closed for years. The owner is deceased
5/30/25	MARIE STOP & SHOP	6593/2024	31035	6			\$ 0.24	Shop has been closed for years. The owner is deceased
5/30/25	WILLIAM E. & ANNIE SIMPSON	10561/2024	45987	2			\$ 33.67	The utility trailer they were being charged for was stolen in 2015
5/30/25	WILLIAM E. & ANNIE SIMPSON	10561/2024	45987	6			\$ 0.40	The utility trailer they were being charged for was stolen in 2015
5/30/25	STALLINGS, ERIC	7935/2024	49573	2			\$ 43.92	A correction was made on the wrong sequence line. This added back the amount that was showing due
5/30/25	USCOC OF NORTH CAROLINA	2024	36293	1			\$ 224.83	Interest had posted, however, they proved that the postmark was timely and the interest should not have been charged
5/30/25	USCOC OF NORTH CAROLINA	2024	36293	6			\$ 2.59	Interest had posted, however, they proved that the postmark was timely and the interest should not have been charged
5/30/25	USCOC OF NORTH CAROLINA	2024	36293	34			\$ 31.58	Interest had posted, however, they proved that the postmark was timely and the interest should not have been charged
5/30/25	FARM CREDIT LEASING SERVICES CORP.	12047/2024	17777	4			\$ 2,007.76	Item listed on BPP is in Beaufort County was and it was listed and paid there. It needs to be released from our taxes.
5/30/25	FARM CREDIT LEASING SERVICES CORP.	12047/2024	17777	6			\$ 23.90	Item listed on BPP is in Beaufort County was and it was listed and paid there. It needs to be released from our taxes.
5/30/25	RHODES, RODNEY JOSEPH	1343/2020	42530	3			\$ 95.75	He was billed for a Jet Ski he didn't own
5/30/25	RHODES, RODNEY JOSEPH	1343/2021	42530	3			\$ 63.55	He was billed for a Jet Ski he didn't own
5/30/25	RHODES, RODNEY JOSEPH	1348/2022	42530	3			\$ 56.69	He was billed for a Jet Ski he didn't own



DATE	NAME	TICKET / YEAR	ACCOUNT #	SITUS	PARCEL #	AMOUNT REL	AMOUNT REF	REASON
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*Shen Lumb*

5-28-25

Requested by Tax Administrator

Date

"Approved by the Washington County Board of Commissioners meeting held

\_\_\_\_\_, 2024.

\_\_\_\_\_  
Clerk to the Board of Commissioners

SITUS CODES:

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



## North Carolina Vehicle Tax System

### Pending Refund Report

May-25

Payee Name	Primary Owner	Address 1	Address 3	Refund Type	Status	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
JOHNSON, TRACEY ANTOINETTE	JOHNSON, TRACEY ANTOINETTE	312 E 3RD ST	PLYMOUTH, NC 27962	Adjustment < \$100	PENDING	Refund Generated due to adjustment on Bill #0077575577-2024-2024-0000-00	Over Assessment	5/16/2025	W	TAX	(\$33.06)	\$0.00	(\$33.06)
									P	TAX	(\$21.00)	\$0.00	(\$21.00)
									P	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$54.06	
REYNOLDS, JOEY BLAINE	REYNOLDS, JOEY BLAINE	422 BREEZY BANKS RD	ROPER, NC 27970	Proration	PENDING	Refund Generated due to proration on Bill #0016919898-2024-2024-0000-00	Tag Surrender	5/13/2025	W	TAX	(\$43.42)	\$0.00	(\$43.42)
											Refund	\$43.42	
WILLIAMS, LEMON EARL	WILLIAMS, LEMON EARL	722 WILSON ST	PLYMOUTH, NC 27962	Proration	PENDING	Refund Generated due to proration on Bill #0078345758-2023-2023-0000-00	Tag Surrender	5/13/2025	W	TAX	(\$6.37)	(\$0.32)	(\$6.69)
									P	TAX	(\$4.05)	(\$0.20)	(\$4.25)
									P	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$10.94	
												Refund Total	\$108.42

*Sam Williams* 5-28-25

Tax Administrator

Date

Approved by the Washington County Board of Commissioners meeting held

Clerk to the Board of Commissioners



## **RESOLUTION 2025-010**

### **WORLD ELDER ABUSE AWARENESS DAY** **Building Strong Support for Elders**

**WHEREAS**, older adults deserve to be treated with respect and dignity to enable them to serve as leaders, mentors, volunteers and vital participating members of our communities;

**WHEREAS**, in 2006, the International Network for the Prevention of Elder Abuse, in support of the United Nations International Plan of Action, proclaimed a day to recognize the significance of elder abuse as a public health and human rights issue; and

**WHEREAS**, 2025 marks the 19<sup>th</sup> Annual World Elder Abuse Awareness Day. Its recognition will promote a better understanding of abuse and neglect of older adults; and

**WHEREAS**, the National Center on Elder Abuse (NCEA), Albemarle Commission Area Agency on Aging and Washington County recognize the importance of taking action to raise awareness, prevent and address elder abuse; and

**WHEREAS**, as our population lives longer, we are presented with an opportunity to think about our collective needs and future as a nation; and

**WHEREAS**, ageism and social isolation are major causes of elder abuse in the United States; and

**WHEREAS**, recognizing that it is up to all of us, to ensure that proper social structures exist so people can retain community and societal connections, reducing the likelihood of abuse; and

**WHEREAS**, preventing abuse of older adults through maintaining and improving social supports like senior centers, human services and transportation will allow everyone to continue to live as independently as possible and contribute to the life and vibrancy of our communities; and

**WHEREAS**, where there is justice there can be no abuse; therefore, NCEA urges all people to restore justice by honoring older adults.

**WHEREAS**, join us in our engaging and empowering movement, and put an end to abuse.

**NOW, THEREFORE, BE IT PROCLAIMED** by the Washington County Board of Commissioners that June 15, 2025 is World Elder Abuse Awareness Day in Washington County and we encourage all of our communities to recognize and celebrate older adults and their ongoing contributions to the success and vitality of our country.

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_ 2025.

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Carol V. Phelps, Chair  
Washington County Board of Commissioners

ATTEST:

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



## **RESOLUTION 2025-011**

### **TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS FOR FY26**

**WHEREAS,** Washington County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids; and

**WHEREAS,** the allocation, use, and reporting of funds stemming from these national settlement agreements and bankruptcy resolutions (“Opioid Settlement Funds”) are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation (“MOA”) and the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation (“SAAF”) and as applicable a Second Supplemental Agreement for Additional Funds (“SAAF-2”); and

**WHEREAS,** Washington County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA commonly referred to within its chart of accounts and financial statements as Fund 50; and

**WHEREAS,** section E.6 of the MOA states that, before spending opioid settlement funds, the local government’s governing body must adopt a resolution that:

- (i) indicates that it is an authorization for expenditure of opioid settlement funds; and,
- (ii) states the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy; and,
- (iii) states the amount dedicated to each strategy for a specific period of time.

**WHEREAS,** in addition to the authorizing resolution required pursuant to the MOA, the North Carolina Local Government and Fiscal Control Act also requires that the funds also be properly budgeted prior to expenditure each fiscal year; and

**WHEREAS,** Washington County initially sought to budget its settlement funds using an “Opioid Settlement – Grant Project Ordinance” adopted on or about June 6<sup>th</sup>, 2022 pursuant to budgetary guidance from the School of Government which was subsequently reversed by an Official Opinion issued by the North Carolina Attorney General’s Office; and

**WHEREAS,** Washington County now budgets opioid funding received and expended through Fund 50 directly as part of its Annual Budget Ordinance adopted by the Washington County Board of Commissioners and amended from time to time; and

**WHEREAS,** previously authorized strategy/allocations are shown in the following table:

STRAT	TYPE	RESOLUTION	AMOUNT
1	A7-Naloxone Dist (CY23)	2023-08	\$10,615.10
2	A9-Hope Exchange Program (CY23)	2023-08	\$10,615.09
<b>Total</b>			<b>\$21,230.19</b>
1	A3-Drug Recovery Court Match (FY23)	2023-033	\$5,000
2	A3-Drug Recovery Court Match (FY24)	2023-033	\$5,000
3	A7-Naloxone Dist (CY24)	2023-033	\$10,615.10
4	A9-Hope Exchange Program (CY24)	2023-033	\$10,615.09
<b>Total</b>			<b>\$31,230.19</b>
5	A3-Drug Recovery Court Match (FY25)	2024-028	\$10,000
6	A7-Naloxone Dist (CY25)	2024-028	\$10,615.10
7	A9-Hope Exchange Program (CY25)	2024-028	\$10,615.09
<b>Total</b>			<b>\$31,230.19</b>
8	A3-Drug Recovery Court Match (FY26)	This Resolution	\$10,000
9	A7-Naloxone Dist (CY26)	This Resolution	\$10,615.10
10	A9-Hope Exchange Program (CY26)	This Resolution	\$10,615.09
<b>This Resolution Total</b>			<b>\$31,230.19</b>
<b>All Resolutions Grand Total</b>			<b>\$114,920.76</b>

**NOW THEREFORE BE IT RESOLVED,** in alignment with the NC MOA, the SAAF, and as applicable the SAAF-2, Washington County authorizes the expenditure of opioid settlement funds as follows:

1. Eighth (8<sup>th</sup>) strategy authorized:
  - a. Name of strategy: Recovery Support Services (A3)
  - b. Strategy is included in Exhibit A
  - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: 3
  - d. Amounted authorized for this strategy: \$10,000.00
  - e. Period of time during which expenditure may take place: Start date July 1, 2025 through End date June 30, 2026
  - f. Description of the program, project, or activity: County contribution/match to help fund the Martin-Tyrrell-Washington (MTW) Health Department Grant Funded 2<sup>nd</sup> Judicial District Drug Recovery Court Program (see attached 1 page overview)
  - g. Provider: Martin-Tyrrell-Washington (MTW) Health Department
2. Ninth (9<sup>th</sup>) strategy authorized
  - a. Name of strategy: Naloxone Distribution (A7)
  - b. Strategy is included in Exhibit A
  - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: 7
  - d. Amounted authorized for this strategy: \$10,615.10
  - e. Period of time during which expenditure may take place: Start date January 1, 2026 through End date December 31, 2026

- f. Description of the program, project, or activity: Funding will support a Health Educator II position focused on opioids and a naloxone distribution project through our “Hope Exchange” harm reduction program. These funds will be used as a match for funds from Vital Strategies to support naloxone distribution.
- g. Provider: Martin-Tyrrell-Washington (MTW) Health Department

3. Tenth (10<sup>th</sup>) strategy authorized

- a. Name of strategy: Syringe Service Program (A9)
- b. Strategy is included in Exhibit A
- c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: 9
- d. Amount authorized for this strategy: \$10,615.09
- e. Period of time during which expenditure may take place: Start date January 1, 2026 through End date December 31, 2026
- f. Description of the program, project, or activity: Funding will support a Health Educator II position focused on opioids and the “Hope Exchange” harm reduction program. These funds will be used as a match for funds from Vital Strategies to support harm reduction SSPs.
- g. Provider: Martin-Tyrrell-Washington (MTW) Health Department

For informational purposes only: Note that Strategy/Items 9 and 10 above represent funding the fourth calendar year of a multi-year grant-funded combined Naloxone Distribution/Syringe Service Program administered by MTW for Washington County.

Adopted this the \_\_\_\_ day of June, 20\_\_\_\_.

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_ 2025.

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Carol V. Phelps, Chair  
Washington County Board of Commissioners

ATTEST:

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

# WASHINGTON COUNTY BOARD OF COMMISSIONERS

## AGENDA STATEMENT

**ITEM NO: 2**

**DATE: June 2, 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: June 2, 2025**

**ITEM: Keystone Update—Tax Office, Ms. Sherri Wilkins,  
Tax Administrator**

### **SUMMARY EXPLANATION:**

Ms. Sherri Wilkins, Tax Administrator will be giving you an update on the Keystone Software Implementation.

- a) Also, she received a request for a tax discount. Since it was received after the deadline, and it was found to be an error of the Tax Department, Ms. Wilkins has to bring it to the Board to approve. See attached memo.

Just to note, this is different from what Mr. Wilkins was asking for at a previous meeting. He was asking for the interest to be waived, which is not allowable by statute.



# WASHINGTON COUNTY

P.O. BOX 1007

Plymouth, North Carolina 27962

(252) 793-1176 PHONE

(252) 793-2849 FAX

TO: Washington County Commissioners

FROM: Sherri Wilkins, Tax Administrator

DATE: June 2, 2025

RE: Approval of Discount

On July 31, 2024 Mr. Harry Craig Shoaf came into the tax office to pay all his taxes and capture the 2% discount. At that time, the tax clerk who calculated his payment made an error. She didn't see that he had an increase in the value of one of his properties and she didn't see that he'd purchased additional properties. She only looked at the previous years' bills and gave him that amount to pay. When we mailed the Notice of Lien/Debt Setoff letters, Mr. Shoaf came into the office to inquire about the balances due. It was at that time that I saw the errors. Mr. Shoaf said he would pay but he wanted his discount. I view this as a clerical error and as such I emailed Christopher McLaughlin, Professor of Public Law and Government at the School of Government of UNC-Chapel Hill to see what we could do. He stated it was an issue for the governing board to approve not the tax office. The total amount of the discount is \$43.25.

\_\_\_\_\_ Approved

\_\_\_\_\_ Not Approved

\_\_\_\_\_  
Carol V. Phelps, Chair

\_\_\_\_\_  
Julie Bennett, Clerk to the Board

**WASHINGTON COUNTY BOARD OF COMMISSIONERS**

**AGENDA STATEMENT**

**ITEM NO: 4**

**DATE: June 2, 2025**

**ITEM: Employee of the Quarter, Chair Phelps**

**SUMMARY EXPLANATION:**

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

# WASHINGTON COUNTY BOARD OF COMMISSIONERS

## AGENDA STATEMENT

**ITEM NO: 5**

**DATE: June 2, 2025**

**ITEM: Departmental Update—Grants & Procurement, Ms. Laurie Zoll, Manager**

### **SUMMARY EXPLANATION:**

This month, Ms. Laurie Zoll, Grants & Procurement Manager will be giving you an update on what is going on with grants for the County.

See attached.

If you have a request to hear from a certain department, please contact the Clerk.

<b>Month of 2025</b>	<b>Department</b>	<b>Director</b>
JAN	Senior Center	Renee' Collier
FEB	Soil & Water	Chris Respass
MAR	Sheriff's Office	Sheriff Barnes/Chief Deputy Norman
APR		
MAY	Tax Office	Sherri Wilkins
<b>JUNE</b>	<b>Grants &amp; Procurement</b>	<b>Laurie Zoll</b>
JULY		
AUG		
SEPT		
OCT		
NOV		
DEC		

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<b>Month of 2024</b>	<b>Department</b>	<b>Director</b>
JAN		
FEB	Sheriff's Office	Arlo Norman
MAR	Elections	Dora Bell
APR		
MAY		
JUNE	Senior Center	Renee' Collier
JULY	Soil & Water	Chris Respass
AUG	Facilities	Ricky Young
SEPT	Utilities	Lee Sasser
OCT	Tax Office	Sherri Wilkins
NOV	Cooperative Ext.	Rebecca Liverman
DEC		

#### **List of Departments**

Planning/Inspections	Human Resources
EM	Tax
EMS	Soil & Water
Elections	Utilities
Detention	DSS
Airport	Facilities
Landfill	TTA
Finance	Library
Register of Deeds	Soil & Water
MTW	Sheriff's Office
Senior Center	IT
Recreation	E911

# Grants.Update

Date: 6/2/2025

Presented by: Laurie Zoll

## New Submitted Grants

- Department of Military and Veteran's Services – County Veterans Offices Grant
  - Amount: \$20,000
  - Purpose: To partner with a representative who can assist veterans in Washington County needing services.
  - Status: Submitted; awaiting award notification (no ETA provided).
- 2024–2025 Youth Sports Grant
  - Amount: \$20,000
  - Purpose: To upgrade Recreation Fields, Courts, and Outdoor Bathrooms at the Roper Union location.
  - Status: Submitted; award notifications expected by July 30, 2025

## Current Active Grants (In Progress)

I am actively managing multiple ongoing grants; including maintaining documentation, monitoring expenditures for compliance, reviewing contracts, and submitting reports per the grant guidelines.

- Elevator Grant \$468,209.00
  - Grantor - Department of Commerce
  - Issued RFB/Rebid – Rejected all bids
  - Revised the request and forms required
  - Issued a new RFB electronically
  - Reviewing Expenditures to ensure they follow the scope
- NC Division of Soil & Water Conservation \$259,286.00
  - Grantor - NC Division of Soil & Water Conservation
  - Working with Chris Respass to finalize work with vendor
- America 250 Community Grant \$15,944.00
  - Grantor - NC Department of Natural & Cultural Resources
  - Working with America 250 committee and Management to get contracts signed.
- America 250 County Grant \$10,000
  - Grantor - NC Department of Natural & Cultural Resources
  - Working with America 250 committee and Management to get contracts signed.
- SCIF Grant #20642 \$3,000,000.00
  - Grantor - NC Office of State Budget and Management (OSBM)
  - Continuing to monitor expenditures to ensure they stay within the grant scope

- VUR Grants:
  - Grantor - NC Department of Environmental Quality (DEQ)
  - Pea Ridge – \$5,457,000
  - Roper Interconnect – \$970,200
  - AIA – \$237,000
  - All three are under active expenditure review to ensure proper alignment with their scopes.

### Grant Closeouts

The following grants have reached the final stage. I am working to get the final report complete; I have sent over final reporting or awaiting confirmation that we have met the needs of the grant and it's been closed.

- Motorsports
- SCIF Grant # 20421
- Sheriff SCIF Grant
- Detention Grant

### Upcoming NOFO (notification for funding opportunity)

A few upcoming NOFOs are currently being reviewed for potential project funding.

### Procurement Update

Due to the fiscal year-end, all spending is currently on an approved basis only.

### Upcoming Priorities

- Tracking potential Grants for projects the County has in place
- Continue to get the Elevator project underway
- Complete the 4 Grant closeouts
- Once approved, review the budget and preplan procurement approved purchases for the upcoming fiscal year.
- Continue to keep management informed with an updated Grant Spreadsheet

# **WASHINGTON COUNTY BOARD OF COMMISSIONERS**

## **AGENDA STATEMENT**

**ITEM NO: 6**

**DATE: June 2, 2025**

**ITEM: Quasi-Judicial Hearing on an Application for Special Use Application (SUP),  
Mr. Allen Pittman, Planning/Safety Director**

### **SUMMARY EXPLANATION:**

This SUP is for a cell tower to be installed on Mackeys Road. Tillman Infrastructure is the applicant.

- a) Motion to convene as the Board of Adjustment. Ms. Bennett will swear in the Commissioners.
- b) Motion to open public hearing. Mr. Pittman will carry the meeting at this point. (See attached documents.)
- c) Motion to approve/disapprove Special Use Application.
- d) Motion to close the public hearing.
- e) Motion to adjourn the Board of Adjustment.



# **Procedures for Quasi-Judicial Hearing for**

## **Special Use Permit (“SUP”):**

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

**SPECIAL USE PERMIT APPLICATION** filed by **Tillman Infrastructure, LLC** on **3/31/2025** seeking a Special Use Permit pursuant to **Article 3A, Subsection C(L)** of the Washington County Zoning Ordinance to: **build a new 300’ guyed tower with communication equipment on property located at PIN 7719.00-19-0291 on Mackeys Road, near Hwy 32 N in Roper.**

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

- A. Quasi-judicial proceedings are different from other public hearings in that not everyone has the general right to present evidence before this Board and to become a party to this proceeding.
1. A Quasi-judicial proceeding is much like a court proceeding where an individual’s rights and interests are being decided under specific procedural rules.
  2. Parties to this case have the right to present evidence and may be permitted to cross-examine witnesses. Only those who can demonstrate that they will be affected by the outcome of the hearing may become parties. After a description of the person’s interest in this case, the Board will determine whether they will be allowed to present evidence as a party. Please note, you do not have to be a party to testify if someone who is a party calls you as a subject matter expert or witness. All parties and witnesses who intend to present evidence or testify before this Board must be sworn in.
  3. The burden of proof lies with the Applicant to prove that the circumstances and evidence of the case meet the legal standards to provide a variance.
  4. Except where otherwise stated, the extent to which the official NC Rules of Evidence used in court are applied in such hearings is up to the board’s discretion.
- B. Quasi-judicial hearings by law must adhere to certain procedures/legal standards. To that end please consider the following:
1. The Board should base its decisions only on the evidence actually presented, including any testimony given under oath or affirmation by any parties or witnesses called by a party.
  2. Testimony should be limited to facts relevant to the application and applicable legal standards and should be based on what the testifying party personally witnessed or knows and not on hearsay or speculation.

3. If permitted by the board, parties may cross-examine each testifying party or witness after their testimony if there are any questions. Cross-examination should be limited to the matters testified about during the original testimony.
4. If you want the Board to see and consider written evidence such as reports, maps, photos, or other exhibits, the witness most familiar with that evidence should be asked to explain it and the party seeking to have it included as evidence should specifically request that the board do so at the end of relevant testimony about it, or otherwise before resting their case.
5. In order for any testimony to be considered as evidence used in making a final decision, it should only be given by persons actually in attendance at the meeting and otherwise should be considered and treated as hearsay.

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

Article 5 of the Washington County Zoning Ordinance is attached in its entirety for your reference, with certain excerpts of relevant portions pasted below for convenience:

1. Purpose and Intent: Special use permits add flexibility to the Zoning Ordinance by allowing uses which would otherwise be undesirable to be established in designated districts under conditions imposed by the Board of Commissioners. Such permits are authorized under the terms of this article to provide for certain uses which cannot be well adjusted to their environment in particular locations in Washington County with full protection offered to surrounding properties by only the application of the underlying zoning district regulations. Further, special permit uses are those uses which, if not specially regulated, can have an undue impact on or be incompatible with other uses of land within or adjacent to a given zoning district. Based on the recommendation of the Planning Board, and upon the granting of a special use permit by the Board of Commissioners, these uses may be allowed to be located or expanded within given designated zoning districts under the standards, controls, limitations, performance criteria, restrictions and other regulations of this article.
2. General Standards and Criteria for Special Use Permit Review: All applications for special use permit shall be reviewed using the following criteria:
  1. The proposed use shall be:
    - a. In harmony with the adopted Land Use Plan and the Growth Opportunities Plan;
    - b. In harmony with the intent and purpose of the zoning district in which the use is proposed to be located and
    - c. In harmony with the character of adjacent properties and the surrounding neighborhoods and also with existing and proposed development.

2. The proposed use shall be adequately served by essential public services such as streets, drainage facilities, fire protection and public water, and sewer facilities, where applicable.
  3. The proposed use shall not result in the destruction, loss or damage of any feature determined to be of significant ecological, scenic or historic importance.
  4. The proposed use shall be designed, sited and landscaped so that the use will not hinder or discourage the appropriate development or use of adjacent properties and surrounding neighborhoods.
  5. The proposed use does not affect adversely the general plans for the physical development of the County as embodied in these regulations and in any plan or portion thereof adopted by the Planning Board.
  6. The proposed use will not affect adversely the health and safety of residents and workers in the County
  7. The proposed use will not be adversely affected by the existing uses.
  8. The proposed use will be placed on a lot of sufficient size to satisfy the space requirements of said use.
  9. The proposed use will not constitute a nuisance or hazard because of the number of persons who will attend or use said facility, vehicular movement, noise or fume generation or any type of physical activity.
  10. The standards set forth for each particular use for which a permit may be granted have been met.
  11. The Planning Board or Board of Commissioners may impose or require such additional restrictions and conditions as may be necessary to protect the health and safety of workers and residents in the community and to protect the value and use of property in the general neighborhood.
  12. The proposed use will not be contrary to the purposes stated for these regulations.
  13. Whenever the Board of Commissioners shall find in the case of any permit granted pursuant to the provisions of the regulations that any of the terms, conditions or restrictions upon which such permit was granted are not being complied with, said Board shall rescind and revoke such permit after giving due notice to all parties concerned and granting full opportunity for a public hearing.
3. Special Conditions: In granting any special use permit, the Board of Commissioners may impose any conditions necessary to assure that the proposed use will conform with the requirements of this section and will continue to do so. The Board of Commissioners may take all necessary actions to ensure compliance with the conditions imposed.
- Certain specific examples are listed in Article 5(c)(2):
4. Action by Planning Board: No special use permit shall be approved unless the proposal has been reviewed by the Planning Board. The Planning Board shall conduct at least one (1) public hearing in accordance with this Ordinance. Following the public hearing, the Planning Board shall prepare and by motion adopt its recommendations, which may include changes in the applicant's original proposal resulting from the hearing, and shall report such recommendations, together with any explanatory material, to the County Commissioners.
5. Action by Board of Commissioners: Before approving a special use permit, the Board of Commissioners shall hold at least one (1) public hearing in accordance with this

Ordinance after which the Board of Commissioners may make appropriate changes to or impose appropriate conditions upon the proposed special use. Nothing herein shall preclude the Board of Commissioners from holding a joint public hearing with the Planning Board.

A concurring vote of a majority of the members of Board of Commissioners shall be required to approve a special use permit.

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

It is also important that the members of the Board of Adjustment consider and make sure that they do not have any conflicts of interest with serving as a member of the decision-making body for purposes of hearing and ruling on this particular case.

Therefore, the following questions should be considered by each member and any potential conflicts should be voiced, discussed, and resolved if possible or otherwise result in recusal of any member with such a conflict by the other members of the Board.

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

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

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

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

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

**C. All parties and witnesses should now stand and/or come forward to be sworn in or to affirm the truth of their testimony *[Administer the oath to all those who may testify, as a group] ("Do you swear [or affirm] that the evidence you shall give to the board in this action shall be the truth, the whole truth, and nothing but the truth, so help you God?") If anyone refuses to be sworn (or affirm), then inform them their statements must not be treated as evidence on which to base a decision, but merely as arguments]***

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

- A. County Staff Presentation of Case: *Will County staff please come forward and describe the application being considered; and share the recommendation provided by staff and/or the Planning Board concerning the proposal?***

- Timeline (attached)
- Special Use Permit Application (attached)
- Survey of land with projected location(attached)
- Letter from Applicant (attached)
- Public Hearing Notices (attached)

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

## VII. DELIBERATION & DECISION:

FIRST	Review the applicable specific legal standard(s) again in Article 5(B)
SECOND—Identify Most Relevant Facts to Decision	<p>Collectively identify which facts or specific items of evidence (including testimony) were most important to determining whether the proposed special use of property met the applicable legal standard(s).</p> <p>[Specific facts/evidence which impacted your decision should be itemized and described briefly below]</p> <p>-</p> <p>-</p> <p>-</p>
THIRD—Identify and carefully describe any conditions to be applied	<p>Collectively discuss whether any special conditions upon the proposed use of the property should be required in order for the applicant's proposed special use to meet or better satisfy the applicable legal standard(s).</p> <p>[Specific conditions, if any, should be itemized and described briefly below]</p> <p>-</p> <p>-</p> <p>-</p>
FOURTH—VOTE	<p>Only After careful and deliberate consideration of all the relevant facts and evidence presented in this matter, and only if you believe that the Applicant meets ALL OF THE APPLICABLE LEGAL STANDARDS (including without limitation those under 160-705(c) or would do so under any specific conditions be imposed:</p> <p>MOVE TO APPROVE THE SPECIAL USE PERMIT (and include in your motion any specific conditions to be imposed)</p>

**ORDER - Unless otherwise directed by the Board:** Upon an affirmative vote of a majority of the Board of Adjustment, the Clerk to the Board of Commissioners (sitting as the Board of Adjustment) shall prepare a draft Order within two (2) business days reflecting the relevant findings of fact, conclusions of law, and final decision of the Board in this matter which shall be circulated to the Board via email.

Unless a majority of the Board of Adjustment notifies the Board Chair within two (2) business days after the draft Order is circulated by email by the Clerk that a special meeting is requested to discuss the contents of the Order, the Clerk to the Board shall certify the draft Order as the Final Order of the Board of Adjustment and enter it in the Board's records as such, and shall provide notice thereof to all parties as required by applicable law.

If any vote fails or is not otherwise made, the Clerk shall provide all parties with notice thereof within two (2) business days.

## VIII. MOTION TO ADJOURN THE PUBLIC HEARING

**Connie Barnes**

---

**From:** Connie Barnes  
**Sent:** Friday, May 16, 2025 11:02 AM  
**To:** Julie Bennett; Curtis Potter  
**Cc:** Allen Pittman  
**Subject:** Tillman SUP application  
**Attachments:** SUP-TILLMAN-Mackeys tower.pdf

At their meeting on May 15, 2025, the Planning Board voted to recommend approval of a Special Use Application on behalf of Tillman Infrastructure to construct a 300 foot guyed communication tower on property identified by Tax PIN 7719.00-19-0291. The property is located on Mackeys Road near the NC 32N intersection in the Pleasant Grove community. Jeff and Melinda Porter are the property owners. Jeff was present at the hearing and reported he has entered into a lease agreement, which will become a long term lease if the tower site is approved.

I have attached documentation for your review. Please let us know if you need anything further.

Thank you for all your help.

**Connie Barnes**  
Administrative Assistant  
Washington County  
Emergency Management  
Inspections, Permits, Planning  
116 Adams Street  
Plymouth NC 27962

252-793-4114  
[cbarnes@washconc.org](mailto:cbarnes@washconc.org)

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

**Applicant:**            **Tillman Infrastructure**            **Proposed Use: Communications tower**

**Address:**            152 W. 57<sup>th</sup> St, 8<sup>th</sup> Floor    New York, NY 10019

\_03/31/25\_ Received Special Use Application Permit and payment of fee

\_ **3A.C.L** \_ Zoning Reference for this application    ☒ **RES**    ☐ **COMM**

\_3/31/25\_ Reviewed application with criteria outlined in **ARTICLE 5: Special Use Permits**  
And Special Use Permit Review Requirements

\_n/a\_ Planning Director requested additional information from applicant to include:

a.

b.

c.

\_3/31/2025\_ Planning Director received all information requested

\_4/17/25\_ Planning Director determined the application is complete and referred to the Planning Board (first scheduled meeting after the receipt of the **complete** application)

\_5/22/25\_ 35<sup>th</sup> day after the first meeting of the Planning Board after the proposal was referred  
(if no recommendation is made by Planning Board, application is considered approved)

\_n/a\_ Planning Board reviewed Proposal for Special Use – denied \_n/a\_

- OR -

\_4/17/25\_ Planning Board set date, time, and location for Public Hearing/Quasi-Judicial procedure:

**Date:** 5/15/2025            **Time:** 1:00pm            **Location:** BCCC Roper Annex

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

**Week 1:** 4/30/25            **Week 2:** 5/7/2025    **Newspaper:** Roanoke Beacon

\_4/29/2025\_ Mailed notice to potentially affected parties    \_5-6-25\_ Notice placed on property

\_5/15/2025\_ Planning Board conducts public hearing and determines whether to advance request to Board of Adjustment, based on criteria within the ordinance (QUASI-JUDICIAL FORMAT)

\_5/16/2025\_ Planning Board's recommendation, adopted by motion, which includes any changes to original proposal, reported in writing to the Clerk of the Board of Commissioners, acting as the Board of Adjustment

**Article V – Special Use**  
**NCGS 160-D 705(c)**

**Article II: W.- Public Hearings**

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



## MOTION and VOTE:

**CHAIR:** Is there a motion to approve, approve with conditions, or deny the request to recommend to the Board of Commissioners that the Special Use Permit application for the construction of a communication tower on property identified with PIN 7719.00-19-0291 on Mackeys Road, near Highway NC 32 N in Roper be considered for their approval?

Motion as Stated by: **THOMAS PATRICK:** I move the Planning Board recommend approval of a Special Use Permit to Tillman Infrastructure to construct a 300 foot guyed tower with communication equipment. This application meets the Zoning requirements in Article 3A. Section C.L. The property tax identification number is 7719.00-19-0291. The Planning Board and Staff have met the requirements in Article V - Special Use Permits.

Second

By: **CHARLES WEATHERSBEE**

## DISCUSSION:

*It appears this application meets the requirements of our ordinance; we all have spots where we lose service regardless of which carrier we are with; and EM and Fire have issue with service for pagers. This may provide some help; let's move forward and send it to the Commissioners for a decision.*

Decision to Recommend:

Approval ☒ **X** ☐ Approve with Conditions ☐ n/a ☐ Denial ☐ n/a ☐

**Conditions/ Reason for Denial:**

## DECISION/CLOSING:

**CHAIR:** Staff will draft, and I will sign a final written decision to reflect the vote and reasoning for this decision. That written decision will be provided to the applicant and other parties with a right to such notice and forwarded to the Clerk to the Washington County Board of Commissioners for consideration of the Special Use Permit Application decision, which is the basis for this hearing, before May 22, 2025. This will meet the 35 day requirement from the first meeting of the Planning Board after the application was referred to this Board.

Special Use Permit Application Z-03-31.2025 April 17, 2025 referred to Planning

May 15, 2025 Public Hearing

35<sup>th</sup> day: May 22, 2025

Approved X Denied \_\_\_\_\_ Conditions \_\_\_\_\_

### Voting Body:

### Signature

Mary Barnes, Chair Mary Barnes

Charles Weathersbee, Vice-Chair Charles Weathersbee

Marty Swett Marty Swett

Maurice Hill Maurice Hill

Cynthia Downing Excused

Greg Snyder Excused

Thomas Patrick Thomas Patrick

### Staff: NO VOTE

Allen Pittman, Planning Director Allen R Pittman

Connie Barnes, Recorder Connie A Barnes

### Other:

Ann Keyes, Commissioner

Representative Excused

**Washington County Planning and Inspections**  
**116 Adams Street Plymouth NC 27962 (252) 793-4114**

**planningdirector@washconc.org**

**SPECIAL USE PERMIT APPLICATION**

<b>Date:</b> <u>3/22/25</u>	<b>Job contact name:</b> <u>Ryan Ivey</u>
<b>Parcel number:</b> <u>7719.00-19-0291</u>	<b>Job contact phone number:</b> <u>214-766-4161</u>
<b>Application number:</b> _____	<b>Job contact e-mail:</b> <u>rivey@networkconnex.com</u>
<b>Owner:</b> <u>James F. Jr and Melinda Q. Porter</u>	<b>Applicant:</b> <u>Tillman Infrastructure</u>
<b>Address:</b> <u>306 Golf Road</u>	<b>Applicant Address:</b> <u>152 W. 57th Street, 8th Floor</u>
<b>City, ST ZIP:</b> <u>Plymouth, NC 27962</u>	<b>City, ST ZIP:</b> <u>New York, NY 10019</u>

**Property Address:**  
Mackeys Road, Roper, NC 27970

**DEED INFORMATION:**

**Date recorded:** 12/16/2002      **Deed acreage:** 84.85

**SPECIAL USE REQUESTED(Cite by Article and Section specific use as listed in zoning ordinance):**  
Article 3A, Section C, Subsection L

**A. The proposed use conforms to the character of the neighborhood, considering the location, type and height of buildings or structures and the type and extent of landscaping on the site.**    N/A

The subject property and surrounding area are zoned Rural Area (R-A). The tower is setback from the public ROW and adjoining property lines a minimum of 339'. The proposed structure is at the edge of a VEPCO Transmission easement to impact.

**B. Adequate measures will be taken to provide ingress and egress so designed as to minimize traffic hazards and traffic congestion on public roads.**    Yes.

Ingress/egress is an existing gravel drive from Mackeys Rd. ROW.

**C. Adequate utilities (water, sewer, drainage, electricity, etc.) are available for the proposed use.**    Yes

The proposed communications tower will require electricity and telephone/fiber optic

**D. The proposed use will not be noxious or offensive by reason of vibration, noise, odor, dust, smoke, gas fumes or any hazardous material.**    Yes

This is an unmanned communications facility

**E. Establishment of the proposed use will not impede the orderly development and improvement of surrounding property for uses permitted within the land development district.**    Yes.

The area is a mix of large vacant agricultural properties and homesteads. To the extent possible the structure will be screened by an existing wooded buffer that surrounds the property.

**F. Establishment, maintenance and/or operation of the proposed use will not be detrimental to or endanger the public health, safety, or general welfare of the public.**    Yes

The communications tower and all proposed and future transmitting and receiving equipment will operate under safe standards and guidelines that are required by the Federal Communications Commission.

G. The use will be operated in compliance with all local, state, and federal laws and will not become a nuisance by creating criminal activity or public disturbance. Yes

The communications tower and all proposed and future transmitting and receiving equipment will operate under safe standards and guidelines that are required by the Federal Communications Commission.

Attach any supporting documents.

Other relevant information that you could share with The Board about the requested special use:

A brief narrative, along with a site plan is included in the application package. The scaled site plan includes the subject parcel and all adjoining parcels. The proposed 300' communications tower will be setback from all property lines a minimum of 339'. The tower is designed to accommodate multiple wireless providers, along with local, state, and federal emergency services.

I/We hereby certify that the information contained in this application, including attachments, is true and correct to the best of my/our knowledge and belief.

***It is also acknowledged that any restrictions or conditions imposed shall be binding on the owner/applicants and their successors in interest. Special Use follows the land, not the owner.***

DocuSigned by:  
Ryan Ivey  
9AE0CCD0978B420...

3/24/2025

Signature of Owner/Applicant

Date

***For office use: \*\*\*\*\****

Paid on: Mar 31, 2025 Amount \$150.00 Case #: 20331-2025

Received by col via mail 35<sup>th</sup> day requirement date \_\_\_\_\_

Reviewed by Planning Director: Initial AP Date 3-31-2025

Planning Board Review: April 17, 2025 Decision: \_\_\_\_\_

Public Hearing Scheduled: Date/Time/Location: May 15, 2025 1:00pm BCCC Roper

Advertised: Roanoke Beacon on 4/30/25 and 5/7/25  
Newspaper Date #1 Date #2

Recommendation to Board of Adjustment:

Signature of Planning Board Chair: \_\_\_\_\_

Date sent to Clerk \_\_\_\_\_





March 14, 2025

Washington County  
Planning and Inspections  
Attn: Allen Pittman, CFM  
116 Adams Street  
Plymouth, NC 27962

**RE: SPECIAL USE PERMIT REQUEST - MACKEYS RD, ROPER, NC 27970  
PROPOSED WIRELESS COMMUNICATION FACILITY - TILLMAN INFRASTRUCTURE**

Mr. Allen Pittman,

This letter will confirm that the land described in Exhibit "A" attached hereto has a zoning classification of R-A (Rural Area), which is adequate to allow the development, construction, operation, and maintenance of an unmanned wireless communications tower, with a Special Use Permit.

Tillman Infrastructure is requesting a Special Use Permit, as required by the Washington County Development Ordinance, and would like this project to be considered on April 7, 2025, at the regularly scheduled Planning Commission Meeting. This facility will initially accommodate Verizon Wireless, in their efforts to improve and expand its wireless service in this heavy commuter area. The proposed facility will be structurally designed to accommodate a minimum of three (3) additional wireless providers, as well as local and state emergency services.

The proposed project meets all required setbacks and other requirements to qualify for a Special Use Permit. Tillman has obtained all lease and easement rights from the owner of the subject property. The project will consist of a 300' guyed tower with associated communications equipment contained within a 10,000 square foot area. The facility will be concealed within an eight (8) foot chain-link fence. Ingress/egress to the facility will come from the Mackeys Rd. ROW.

Attached is a completed Special Use Permit Application, along with all required documentation and data. Please confirm receipt and acceptance, and if you require any additional information.

Regards,

Ryan Ivey  
4160 County Down Avenue  
Kannapolis, NC 28081  
(214) 766-4161  
[rivey@networkconnex.com](mailto:rivey@networkconnex.com)



advantage engineers



**Fairhaven**  
Integration Services



## EXHIBIT A

That certain tract or parcel of land located in Lees Mill Township, Washington County, North Carolina, on both sides of U. S. Highway 64 and more particularly shown on the attached survey entitled "Chesson Tract owned by Mrs. Eloise Chesson Gard located in Lees Mill Township, Washington County, North Carolina" which survey is dated October 9, 1970 and drawn by L. T. Livermon, Jr., and which survey is attached hereto and incorporated herein by reference for a more complete description. This is the same property acquired by Eloise Chesson Gard by deed dated May 20, 1949 and recorded in Book 142, Page 573, of the Washington County Public Registry. Reference is made to said deed and to the Will of E. S. Chesson, Sr. for further description of the subject property.

Annie Lawrie Jennette inherited the subject property through the Will of Eloise Chesson Gard, which Will is of record in the office of the Clerk of Superior Court of Washington County in File 01-E-105. Annie Lawrie Jennette renounced her interest in this property, which renunciation is recorded in Book 398, Page 574, in the office of the Register of Deeds of Washington County, North Carolina. Annie Lawrie Jennette joins in the execution of this deed only for the purpose of clarifying that she has renounced all of her interest in the subject property.

Pursuant to the above-referenced renunciation, David L. Jennette, Jr. and Lawrie Jennette Barker each acquired a one-half undivided interest in the subject property. They have agreed to allocation of the inherited property and this deed is to convey the interest of Lawrie Jennette Barker to David L. Jennette, Jr., who shall own 100% interest in the subject property. This deed is made pursuant to an Estate Settlement Agreement between the parties and shall not be treated as income to either party.

The above-described tract or parcel of land was conveyed to David L. Jennette, Jr. by deed from Lawrie Jennette Barker and husband, Sam Barker, and Annie Lawrie Jennette, dated June 20, 2002, recorded in Deed Book 401, Page 161 of the Washington County Public Registry.

The above described tract of land is **SUBJECT** to that certain Timber Deed, with all terms and conditions contained therein, dated August 13, 2002, from David L. Jennette, Jr. and wife, Shannon W. Jennette, to H. S. Hoffer & Sons Lumber, Co. Inc., recorded in Deed Book 402, Page 585 of the Washington County Public Registry. Said Timber Deed allows three years for the cutting and removing of said timber.



0000019

**Advantage Engineers, LLC**

DBA Network Connex  
7151 Columbia Gateway Dr. Suite A  
Columbia, MD 21046

**CHASE**

JPMorgan Chase Bank, N.A.  
www.Chase.com

2-1/710

3/27/2025

PAY  
TO THE  
ORDER OF

\$

Washington County Inspections

DOLLARS

one hundred fifty and 00/100

\*\*\$150.00

Washington County Inspections  
116 Adams St.  
Plymouth NC 27962  
United States



*Handwritten signature*

MEMO

AUTHORIZED SIGNATURE

⑈0000019⑈ ⑆071000013⑆

591069631⑈

**Advantage Engineers, LLC DBA Network Connex**

0000019

Washington County Inspections

3/27/2025

Date	Reference #	Amount	Discount Amt	Net Amount
3/26/2025	TI-OPP-29894 Zoning Fees	\$150.00		\$150.00

\$150.00

*Handwritten:* rec'd 3/31/2025

10699 JPM  
Disbursement





Washington County  
North Carolina

Tax Department

Property & Building Records

[Main Page](#)

Owner <b>PORTER, JAMES F. JR. &amp; MELINDA Q.</b>	Parcel Number <b>5664</b>	Location
Mailing Address	Pin <b>7719.00-19-0291</b>	<b>US HWY 64 E</b>
<b>PO BOX 477</b>	Account Number <b>40745</b>	Township/Rural # <b>2-63</b>
<b>PLYMOUTH, NC 27962</b>		Map <b>7-71</b>
		I/O <b>O</b>
		Dist
Building and Use:	Total Acres or Units: <b>81.510</b>	Year Built:
Story Height:	Total Land Value: <b>109880</b>	Additions:
Design/Style:	Total Market Value: <b>109880</b>	Modernized:
Fd or Bsmt:	Total Use Value: <b>54880</b>	Effective Year:
Exterior Wall:		No of Units:
Common Walls:		Utilities:
Roof Type:	Sales Price: <b>93000</b>	No of Rooms:
Rf/Flr Syst:	Sales Date: <b>1/9/2003</b>	Street:
Int Floor Finish:		Topo: <b>Good</b>
Int Wall Finish:		Income:
Heating System:	Deed Book: <b>406</b>	Rate:
Air Cond System:	Deed Page: <b>65</b>	Ind V:
Bth Rm Fixtures:		Land V:
Blt-Ins/Other:		B Resid:

[Property Record Card \(PDF Format\)](#)

Building Sketch

Photograph

 WashingtonCountyPhotos/7719190291.jpg

[Property Record Card \(PDF Format\)](#)

If you have any comments on this data you can notify the tax department by clicking this button: [Comments](#)

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:: Property & building records have been viewed 24205 times in 2025 (108954 in 2024) :: There are 7 visitors online ::

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Whitehurst, crime of domestic violence, 75 days jail suspended, 12 months probation, and not assault, threaten or assault the victim.

Antonio Negrete II, to stop for stop sign or red light; waiver by the clerk.

Carlos Jackson, misdemeanor probation violation; probation modified.

Hew McEachern, driver's license revoked - impaired revocation, and less or display an altered, fictitious or revoked driver's license; voluntary dismissal.

Denise Barber, expired registration card tag, and expired or inspection; voluntary dismissal.

Dana Amile Capehart, speeding 72/55, amended to improper equipment - speedometer; waiver by the clerk.

Quinton Taylor Boston, speeding 60/45, amended to traffic control device violation; waiver by the clerk.

Bridgette A'mya Blount, assault inflicting serious injury, and resisting public officer; dismissed by the court.

Terrell Lee Wilson Jr., speeding 70/55, amended to traffic control device violation; waiver by the clerk.

Kevin Wayne Bladow, speeding 74/55, amended to traffic control device violation; waiver by the clerk.

Lezile Gorzette Whitehurst, window tinting violation; voluntary dismissal.

Julian Ray Bateman Jr., driving while license revoked - not impaired revocation; 20 days suspended, 12 months probation, \$200 fine, costs, not operate a motor vehicle until

James Marie Williams speeding 70/55, amended to improper equipment - speedometer; waiver by the clerk.

Adnaan Brynell Leigh, operate or permit operation of motor vehicle with no insurance, expired registration card tag, expired or no inspection, and canceled, revoked or suspended certificate tag; voluntary dismissal.

Armond Rasha Norman, speeding 76/55, amended to traffic control violation; waiver by the clerk. Reckless driving with wanton disregard; voluntary dismissal.

Mary Estelle Vanhorn, driving while license revoked - not impaired revocation, and possess or display an altered, fictitious or revoked driver's license; voluntary dismissal.

Lakena Zishae Marie, seat belt violation; voluntary dismissal.

Ashish Sai Bhaskar Jagarlamudi, speeding 90/70, amended to improper equipment - speedometer; waiver by the clerk.

Derek Wesley Gilliam, driving while license revoked - not impaired revocation, and

Second report of shooting in city limits and damage to real property on Pembroke Drive.

Third report of damage to real property and shooting into occupied dwelling on Pembroke Drive.

April 15  
Safe keeping of a firearm on Somerset Drive.

April 16  
Damage to personal property on Pembroke Circle.

April 17  
Mackeys Road resident reports simple assault.

April 19  
Hilly Circle resident reports felony larceny.

April 20  
Kirk Avenue resident reports damage to personal property.

April 21  
Report of assault on a female and communicating threats on US Highway 64.

April 22  
Highway 64 business reports man soliciting or begging for money.

Hilly Circle resident reports damage to real property.

General Pettigrew Drive resident reports someone tampering with mail and misdemeanor larceny.

## NOTICE OF PUBLIC HEARING:

The Washington County Planning Board will conduct a public hearing on the matter of an application from Tillman Infrastructure to construct a 300 foot guyed telecommunication tower on Mackeys Road in Roper NC. The hearing is scheduled for May 15, 2025 at 1:00pm in the Beaufort County Community College Roper Annex. The location is 114 Railroad Street in Roper NC.

Reference for this hearing can be found in Article 3.A., Section C-1 of the Washington County Zoning Ordinance, which states communication towers or antennae are allowed by Special Use Permit. The application can be viewed in the Washington County Planning and Inspections office at 116 Adams Street in Plymouth. If you have questions, please call 252-793-4114.

If the Planning Board recommends approval, the recommendation will be made to the Board of Commissioners to conduct a Public Hearing and determine the outcome of the application at their regular meeting on June 2, 2025, at 6:00 PM in the Commissioners' Room, 116 Adams Street, Plymouth, NC.

## Pain Relief

for Neck & Back Pain

Insurance Accepted

Appointment Needed

(www.Chiro-Trust.org)

Chiropractic Center

Plymouth, NC 27962

www.chiropracticcenter.com

May 7, 2025

4/30/25

Roanoke Bacon



**WASHINGTON COUNTY**  
PLYMOUTH, NORTH CAROLINA

*mailed  
4-29-25*

*5-6-25 sign posted on  
property by  
landowner*

P.O. BOX 1007  
27962

April 21, 2025

**NOTICE OF PUBLIC HEARING:**

The Washington County Planning Board will conduct a public hearing on the matter of an application from Tillman Infrastructure to construct a 300 foot guyed telecommunication tower on Mackeys Road near NC 32N in Roper NC. The hearing is scheduled for May 15, 2025 at 1:00pm in the Beaufort County Community College Roper Annex. The location is 114 Railroad Street in Roper NC.

Reference for this hearing can be found in Article 3.A., Section C-1 of the Washington County Zoning Ordinance, which states communication towers or antennae are allowed by Special Use Permit. The application can be viewed in the Washington County Planning and Inspections office at 116 Adams Street in Plymouth. If you have questions, please call 252-793-4114.

If the Planning Board recommends approval, the recommendation will be made to the Board of Commissioners to conduct a Public Hearing and determine the outcome of the application at their regular meeting on June 2, 2025, at 6:00 PM in the Commissioners' Room, 116 Adams Street, Plymouth, NC.

*Allen R Pittman*

*-Equal Opportunity Employer-*

Owner's Name	Street Address MAIL	Town/State/Zip Code	PIN/ID
E. Norman Heirs c/o Otis Norman	11116 NC Hwy 32 N	Roper NC 27970	7719.00-28-2984
Christopher Downing	605 Cumberland Road	Fredericksburg VA 22405	7810.00-11-3862
Emily LaPlace-Schack	705 W. Fourth Street	Kill Devil Hills NC 27948	7810.00-20-3405
James Phelps	8644 Mackeys Road	Roper NC 27970	7810.00-00-6336 7810.00-00-7304
Christine Forr	3065 Edmondson Road	Oak City NC 27857	7810.00-10-0519
Robert and Shirley Nixon	9058 Mackeys Road	Roper NC 27970	7810.00-20-8195
Patricia Cobb	<i>mail- 8637</i> 8675 Mackeys Road	Roper NC 27970	7810.00-00-9595
Weyerhaeuser Forest Products	220 Occidental Ave. S	Seattle WA 98014	7719.00-55-6676
Sarah Rawls	11411 NC 32 N	Roper NC 27970	7810.00-20-8074
Ann Collins	431 Summerfield Rd	Roper NC 27970	7810.00-30-2191
Jeff and Melinda Porter	306 Golf Road	Plymouth NC 27962	7719.00-19-0291

May 15, 2025

Quasi-Judicial Hearing: Motion and second to open Public hearing:

**CHAIR READS:** We now open the evidentiary hearing for **Tillman Infrastructure zoning application number Z-03-31.2025**. The applicant has requested a **Special Use Permit to construct a cell tower**. The property is located at **Mackeys Road near NC 32N in Roper, PIN: 7719.00-19-0291**. The owners are **Jeff and Melinda Porter**. The decision of this Board will determine whether there is sufficient evidence to present the case to the Board of Commissioners to decide on the approval of the Special Use Permit. Ordinance reference for this hearing is found in Article 3.A., Section C-i. which states communication towers or antennae are allowed by Special Use Permit.

Today's decision will be made by a simple majority vote of the Planning Board.

This hearing is a quasi-judicial evidentiary hearing. That means it is like a court hearing. State law sets specific procedures and rules concerning how this board must make its decision. These rules are different from other types of land use decisions like rezoning cases.

The board's discretion is limited. The board must base its decision upon competent, relevant, and substantial evidence in the record. A quasi-judicial decision is not a popularity contest. It is a decision constrained by the standards in the Washington County Zoning Ordinance and based on the facts presented. If you will be speaking as a witness, please focus on the facts and standards, not personal preference or opinion.

Participation is limited. This meeting is open to the public. Everyone is welcome to watch. Parties with standing have rights to participate fully. Parties may present evidence, call witnesses, and make legal arguments. Parties are limited to the applicant, the local government, and individuals who can show they will suffer special damages. Other individuals may serve as witnesses when called by the board. General witness testimony is limited to facts, not opinions. For certain topics. This board needs to hear opinion testimony from expert witnesses. These topics include projections about impacts on property values and projections about impacts of increased traffic. Individuals providing expert opinion must be

qualified as experts and provide the factual evidence upon which they base their expert opinion.

---

Witnesses, staff, and Board members hearing this evidence must swear or affirm their testimony.

**CHAIR :** *At this time, we will administer the oath for all individuals who intend to provide witness testimony, present evidence, Staff and the Planning Board members.*

“Do you solemnly swear or affirm that the evidence you shall give to the board in this action shall be the truth, the whole truth, and nothing but the truth so help you God?”

Pause for responses(*All responded I do*)

---

**CHAIR:**

The parties to this case are entitled to an impartial board. A board member may not participate in this hearing if she or he has a fixed opinion about the matter, a financial interest in the outcome of the matter, or a close relationship with an affected person. Does any board member have any partiality to disclose and recusal to offer?

**NONE**

**ONLY IF there is a recusal:**

**CHAIR:** *“It is the policy of this board that a recused member shall step down and have a seat with the general public. The member may return to his/her seat for the next matter.”*

*(If none, continue with disclosure)*

## DISCLOSURE:

### CHAIR READS:

The parties to this case have rights for any ex-parte communication to be disclosed. Ex-parte communication is any communication about the case outside of the hearing. That may include site visits as well as conversations with parties, staff, or the general public.

**\*\*Does any board member have any site visits to disclose? (pause for response)**

**\*\* Does any board member have any conversations or other communications to disclose? (pause for response) IF NONE, Continue to Staff Presentation of**

### **ONLY IF THERE ARE DISCLOSURES FROM THE BOARD: THERE WERE NONE**

*Based on the disclosures we've heard from the board concerning partiality and ex parte communications, does any member of the board or any party to this matter have an objection to a board member's participation in this hearing? (Pause for response; if none, proceed with Presentation by Staff.)*

*Only if there are objections:*

*" \_\_\_\_\_ (name of person raising the objection) has objected to \_\_\_\_\_ (board member) participation the hearing based on \_\_\_\_\_ (reason for objection) When there in an objection to a board member participating in a quasi-judicial decision, the dispute is resolved by a majority vote of the remaining members of the board. I'll now ask the remaining members of the board for a motion as to whether \_\_\_\_\_ (board member) may participate in this hearing"*

*Motion \_\_\_\_\_*

*Vote \_\_\_\_\_*

*Based on a motion and majority vote by the Washington County Planning Board, \_\_\_\_\_ (Board Member) Will \_\_\_\_\_ Will NOT \_\_\_\_\_*

*participate in this hearing.*



## STAFF PRESENTATION:

### *Chair to say:*

“Washington County Planning Director, Allen Pittman, will introduce the hearing. Before you start, please confirm that you were sworn in at the start of the hearing. If not, indicate and I will administer the oath now.” *(Pause for response, administer oath if needed.)*

*NOTE: Staff to summarize the request, state the applicable standards, recite notice provided, state what materials were provided to the board in advance, and summarize the content of any staff analysis.*

*Mr. Pittman will present Board file application evidence and release the floor back to the CHAIR*

*Mr. Pittman read application information and timeline of events as description of project (packet is attached)*

## APPLICANT TESTIMONY AND ARGUMENT:

**CHAIR:** “The applicant, \_\_for Tillman Infrastructure\_\_, will now present evidence and legal arguments in support of the request. As a reminder, any evidence and argument must focus upon the applicable standards.

*Applicant will present testimony and any legal argument based on application and ordinance*

Before you begin, please state for the record your name, address, and relation to the case”

### **Pause for response**

*Jeff Porter, Landowner – affirmed at beginning of hearing*

*Stated he was approached by Mr. Ivey of Tillman Infrastructure about leasing a site on property he and his wife own on Mackeys Road in the Pleasant Grove area NC 32 end. There are 84 acres of farmland and woodland at the site. The area to be utilized for the communications tower has access through a rock road, and is hidden by vegetation. He agreed to lease the land long term.*

*Ryan Ivey, Tillman Infrastructure- applicant – affirmed at beginning of hearing*

*Stated: Tillman Infrastructure is in the business of vertical real estate. Communication towers are built in areas where research shows they can benefit all 3 major carriers, and built with*

room to accommodate additional repeaters that may be needed for EMS, Law Enforcement, or Fire Departments. All FCC, DEQ, and other applicable regulations will be met.

**CHAIR:** Does the board have questions for the applicant? Pause for response

1. *What are the owner's plans for future use of the remaining acreage?*

*Answer: Per Mr. Porter, landowner; he has no use other than farming and growing trees on the property surrounding the tower. The tower will be buffered by vegetation.*

2. *Who can be served by this tower?*

*Answer: Per Mr. Ivey, representative for Tillman Infrastructure, all three of the major carriers will have access to rental space to place repeaters on the tower, and it will have room available for EMS, EM, Fire, etc*

3. *Have requirements for state, local, or Federal agencies been addressed?*

*Answer: Per Mr. Ivey, all setbacks, environmental, height, interference, and regulations with FCC, DEQ, and other agencies, local, state, and federal have been met.*

Does any party have additional questions for the applicant? Pause for response **NONE**

Does the applicant wish to call any other witnesses to speak on behalf of your case? Pause for response **NONE**

**IF THE APPLICANT CALLS FOR ADDITIONAL WITNESSES, say FOR EACH: NONE**

**CHAIR:** "Before you begin, please state for the record your name, address and relation to the case.

Pause for response

Please confirm that you were sworn at the start of the hearing. If not, I will administer the oath now." Administer oath if necessary

Witness called by applicant presents testimony

**CHAIR:** Does the Board have any questions for this witness?

Does any party have additional questions for the witness?

Pause for responses

**CHAIR:** "Are there additional witnesses the applicant would like to call?"

If so, repeat above for each witness called. If not, move to Other Parties with Standing

**OTHER PARTIES WITH STANDING TESTIMONY AND ARGUMENT: (*No others present*)**

**CHAIR:** "In order to act as a party in this case, an individual must have legal standing. The applicant, property owner, and local government have standing. Other individuals may have standing if they will suffer special damages. Evidence of standing may include proximity to the subject property, damage to property values, and secondary impacts from the requested development.

If you wish to act as a party, please provide evidence to establish that you will suffer special damages from the requested development. "

List of registered speakers should be given to Chair; Chair will call from the list provided:

" \_\_\_\_\_ will now present evidence and legal arguments for or against the request. As a reminder, any evidence and argument must focus upon the applicable standards.

Before you begin, please state for the record your name, address, and relation to the case."

**CHAIR:** Please confirm that you were sworn at the start of the hearing. If not, I will administer the oath now." (Chair administers oath if needed)

Speaker gives testimony

"Does the Board have any questions for this witness?"

"Does any party have additional questions for this witness?"

**OTHER WITNESS TESTIMONY (if any) NONE**

**CHAIR:** we will hear from other individuals wishing to provide factual testimony concerning the request.

As a reminder, witnesses should provide factual testimony as to how this project does or does not meet the standards. The board must base its decision upon evidence in the record only. No personal preference or opinion may be considered.

Please be aware that the applicant and any other parties have certain rights to object to your testimony and cross-examine you as a witness. The Board, though, will determine what evidence to consider and how much weight to assign it.

I will call each witness individually. *(There were none)*

**Chair calls witness**

**CHAIR:** Before you begin, please state for the record, your name, address, and relation to the case. **Pause**

Please confirm that you were sworn at the start of the hearing. If not, I will administer the oath now. **Administer oath if necessary**

**Witness gives testimony**

**CHAIR:** Does the Board have questions for the witness? **Pause**

Does any party wish to cross-examine the witness? **Pause**

**Chair recognizes parties as appropriate, administers oath as needed. Hears testimony**

**RESPONSE:**

**CHAIR:** Parties with standing have an opportunity to offer rebuttal or closing argument. As a reminder, please focus your response on legal arguments and new or clarifying evidence. Please avoid mere repetition of the evidence we already heard. We will begin with the applicant. Then, I will call any other parties with standing. **NONE**

**CALL ON APPLICANT**

**CALL ON OTHER PARTIES WITH STANDING**

**Chair:** Is there additional relevant information that has not been presented that would make a continuance in order? **NONE**

If so, call for a motion, second, discussion and vote. Note the date, time, and place for the continued hearing.

**CHAIR:** Are there any more questions from the Board for the applicant, parties or witnesses before we close the period for public input and discussion?

If none, the Chair shall close the period for public input/discussion. The Hearing body shall publicly discuss the case without further general input from the public.

#### **CLOSING:**

**CHAIR:** If there is no further evidence or testimony in the matter of a special use application to construct a cell tower, I will ask for a **motion to close the Public Hearing**.

Motion:\_\_\_Thomas Patrick\_\_\_\_\_

Second:\_\_\_Maurice Hill\_\_\_\_\_VOTE\_\_\_\_\_

The Public Hearing portion of the meeting is now closed. No new evidence

Thank you to everyone attending the hearing. You are welcome to stay for the other agenda items. If you are leaving, you may do so now.

#### **DELIBERATION:**

**CHAIR:** Does any board member have personal knowledge of additional facts relevant to this case that should be entered into the record?

Pause for response – if none, **continue:**

Hearing no additional questions or presentation of relevant facts, the Board will now begin deliberation.

As a reminder, this Board is tasked with deciding if, based on the evidence presented, this proposal meets the applicable standards. This decision cannot be based on the personal preference of board members. Rather, it is based on the standards and evidence.

Board members are encouraged to reference the applicable standards and specific evidence in their deliberation.

For this particular case, the Board is asked to decide...

Does the record include competent, relevant, and substantial evidence that the application for a Special Use Permit application on behalf of Tillman Infrastructure, LLC meets the standards of the Washington County Zoning Ordinance, 3A, Section C.L, which states all new towers require special use permits, and Article 5, Special Use Permits, Sections A through E.

**Discussion points:**

*What are the owner's plans for future use of the remaining acreage?*

*Answer: Per Mr. Porter, landowner; he has no plans to use the property other than farming and growing trees on the property surrounding the tower. The tower will be buffered by vegetation.*

*Who can be served by this tower?*

*Answer: Per Mr. Ivey, representative for Tillman Infrastructure, all three of the major carriers will have room to place repeaters on the tower, and it will have room available to rent as well (for EMS, EM, Fire, etc)*

*Have requirements for state, local, or Federal agencies been addressed?*

*Answer: Per Mr. Ivey, all setbacks, environmental, height, interference, and regulations with FCC, DEQ, and other agencies, local, state, and federal have been met.*

*Has the Planning staff met the intent of the ordinance with proper notifications?*

*Answer: Letters were mailed to adjoining landowners, the notice was verified in the Roanoke Beacon for two consecutive weeks, and Mr. Porter placed the sign on the property himself.*

# WASHINGTON COUNTY BOARD OF COMMISSIONERS

## AGENDA STATEMENT

**ITEM NO: 7**

**DATE: June 2, 2025**

**ITEM: FY25 Budget Ordinance**

### **SUMMARY EXPLANATION:**

Mr. Curtis Potter, CM/CA presented the Commissioners with the Washington County FY26 Budget recommendation on May 5, 2025. By statute, there has to be a public hearing on the recommended budget before it can be approved. A public hearing was held on May 19, 2025 on the recommended budget.

Tonight, Mr. Potter will ask the Board to approve the attached FY26 Budget Ordinance.

See attached memo and Ordinance.

**BOARD OF COMMISSIONERS:**

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



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

**ADMINISTRATIVE STAFF:**

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

**AGENDA ITEM MEMO**

<b>MEMO Date:</b>	May 30, 2025	<b>MEETING Date:</b>	June 2, 2025	<b>ITEM:</b>	7
<b>SUBJECT:</b>	FY26 Budget Ordinance				
<b>DEPARTMENT:</b>	CMO				
<b>FROM:</b>	Curtis S. Potter, County Manager / County Attorney				
<b>ATTACHMENTS:</b>	A- Proposed FY26 Budget Ordinance with attached FY26 Salary Schedule, Fee Schedule, Budget Sheets				

**PURPOSE:** To consider approving the FY26 annual budget ordinance.

**SUMMARY:** Attached is a proposed FY26 Budget Ordinance reflecting the original County Manager's Recommended Budget for FY26 with the following adjustments:

1. 10-4110-391 Governing Board Dues was reduced \$225 reflecting 3 less Aviation Assoc. Memberships
2. 10-3990-000 Appropriated Fund Balance was reduced \$225 reflecting the savings from item 1 above.
3. 10-3970-020 and 10-5110-993 were both reduced \$44,261 reflecting MTW's revised budget for 6 months rather than one year of remaining grant funding for the 2<sup>nd</sup> Judicial District Drug Recovery Court Coordinator Position.
4. 33-7402-606 was increased \$100 to account for a slight increase in ARSWMA admin dues.
5. 33-8100-601 Designated for Future Appropriation was decreased \$100 to account for item 4 above.
6. Fund 58 revenues and expenses were both increased \$25,944 to reflect the America 250<sup>th</sup> Anniversary Grants that were added into this fund between the date the spreadsheets were created and presented.

**STAFF RECOMMENDATION:**

1. **VOTE** to approve the FY26 Budget Ordinance as presented.



# Washington County Budget Ordinance

**Fiscal Year Beginning July 1, 2025 & Ending June 30th, 2026 (FY26)**

In accordance with G.S. 159.13, be it ordained by the Board of Commissioners of Washington County, North Carolina as follows:

## Section 1.

## REVENUES

It is estimated that the revenues and Fund Balances of the funds hereafter listed will be available for the fiscal year indicated above, to finance the appropriations set forth in Section 2 below, and in accordance with the chart of accounts established for Washington County:

1

<b>GENERAL FUND (10)</b>	<b>\$19,836,384</b>
Taxes Ad-Valorem Current Year	\$7,447,058
Tax Discounts	(\$45,000)
Ad-Valorem Taxes-Motor Vehicle	\$1,008,000
NCVTS, Contra, Refunds	Journal Adj
Prior Year Taxes	\$210,000
Tax Penalties & Interest Current Year	\$40,000
Tax Penalties & Interest Prior Years	\$62,500
Prepayment Property Taxes	\$50,000
Article 39 One Cent Sales Tax	\$1,200,000
Article 40 1/2 Cent Sales Tax (Unrestricted 70%)	\$770,000
Article 42 1/2 Cent Sales Tax (Unrestricted 60%)	\$250,000
SL 2015-241 Sales Tax Redistribution	\$445,000
SALES TAX - LOCAL 1/4 CENT - ST-A46 (100%)	\$350,931
ABC Taxes & Profit Distribution	\$86,800
Leased Vehicles Gross Tax	\$500
Detention Fees & Concessions	\$155,000
Fees & Licenses	\$185,200
Rents & Concessions	\$400
Interest Earned on Investments	\$280,000
Public Assistance Grants & Reimbursements	\$3,465,642
Emergency Management Grants & Reimbursements	\$26,625
DOT Grants & Reimbursements	\$413,983
Health Dept. Grants & Reimbursements (Drug Rec Court)	\$46,733
JCPC	\$88,940
SRO Reimbursement	\$121,117
Other Intergovernmental	\$103,756
Cost Allocation from Water/Sanitation	\$130,000
Loan Proceeds	NA
Appropriated Fund Balance	\$2,943,200

<b>2</b>	<b>SCHOOL CAPITAL OUTLAY FUND (21)</b>	<b>\$3,257,617</b>
	Article 40 1/2 Cent Sales Tax (Restricted 30%)	\$324,537
	Article 42 1/2 Cent Sales Tax (Restricted (40%))	\$362,355
	GRANT-NEEDS BASED PUBLIC SCHOOL CAP FUND	\$0
	TRUIST Interest Earnings	\$10,000
	PK12 Rental Payment from WCS	\$400,000
	Transfer from General Fund (Temp for Debt Serv \$ Flow)	\$800,000
	Transfer from General Fund (Perm)	\$300,000
	Appropriated Fund Balance	\$1,060,725

<b>3</b>	<b>DRAINAGE FUND (30)</b>	<b>\$194,850</b>
	Watershed Improvement Tax	\$83,430
	Watershed Improvement Tax Prior Yrs/Penalties/Interest	\$5,870
	Tax Discounts	(\$600)
	Appropriated Watershed Reserve/Fund Balance	\$100,000
	Eddie Smith Drainage Assessment	\$6,150
	Stream Debris Removal Allocation from State	\$0

<b>4</b>	<b>SANITATION FUND (33)</b>	<b>\$1,756,963</b>
	Construction Contractor Disposal Fees	\$80,000
	Metal/White Goods	\$0
	Electronics Mgmt. Fund	\$0
	NC DENR GRANT	\$5,000
	Solid Waste User Fee County	\$1,488,764
	Rural Solid Waste Tipping Fees Billed	\$70,000
	White Goods Disposal Fee/Grants	\$5,700
	Solid Waste Disposal Tax	\$7,000
	State Tire Tax Revenues	\$20,000
	State Tire Tax Revenues Billed	\$500
	Town Solid Waste Availability Fee Billed	\$80,000
	TRANSFER FROM GENERAL FUND	\$0
	FUND BALANCE APPROPRIATION*	\$0

<b>5</b>	<b>WATER FUND (35)</b>	<b>\$1,749,989</b>
	Interest Earned on Investments	\$4,500
	Utility Base Charges	\$912,000
	Utility Consumption Charges	\$607,200
	TAP & Connection Fees	\$17,500
	Reconnection Fees	\$20,000
	Penalties & Interest Utility Bills	\$5,000
	NC DOT Utility Relocation Reimbursements	\$0
	NC DEQ Grants	\$0
	Allocated Fund Balance	\$183,789
	Transfer from General Fund	\$0

6	<b>WATER CAPITAL PROJECTS FUND (36)</b>	<b>\$5,800,000</b>
	NCDEQ GRANT-ASSET INVENTORY ASSESSMENT	\$0
	NCDEQ VUR PEA RIDGE TRANS GRANT	\$5,000,000
	NCDEQ VUR ROPER CONNECTION GRANT	\$800,000
	^(Provided for informational purposes only, see Project Ordinance/Budget)	
7	<b>EMS FUND (37)</b>	<b>\$3,096,635</b>
	NCACC Cost Reimbursements	\$50,000
	EMS Revenues	\$765,000
	Transport Revenues	\$365,000
	EMS Standby Revenues	\$0
	Tyrrell County EMS Contract	\$675,000
	Transfer from General Fund	\$402,622
	Appropriated Fund Balance	\$839,013
	Sale of Fixed Assets & Donations	\$0
8	<b>AIRPORT GRANTS FUND (38)</b>	<b>\$2,011,071</b>
9	<b>AIRPORT OPERATIONS FUND (39)</b>	<b>\$243,227</b>
	Fuel Sales	\$70,000
	Hangar Rentals	\$17,472
	Farm Lease	\$1,402
	Transfer from General Fund	\$100,655
	CRF/ARP Grant Funds	\$0
	Appropriated Fund Balance	\$53,697
10	<b>WC HOSP PENSION FUND (40)</b>	<b>\$350,000</b>
11	<b>OPIOID SETTLEMENT FUND (50)</b>	<b>\$72,000</b>
12	<b>DSS TRUST &amp; FC DEPOSITS FUND (51)</b>	<b>\$275,000</b>
13	<b>SPECIAL PROJECTS/GRANTS FUND (58)</b>	<b>\$5,924,359</b>
14	<b>TRAVEL &amp; TOURISM FUND (63)</b>	<b>\$247,684</b>
	Motel Occupancy Tax	\$170,000
	Appropriated Fund Balance	\$77,684
15	<b>EMERGENCY 911 FUND (69)</b>	<b>\$98,407</b>
	911 Surcharge	\$98,407
	Appropriated Fund Balance	\$0
16	<b>TAX REVALUATION FUND (70)</b>	<b>\$40,000</b>
	Transfer from General Fund	\$40,000
	Appropriated Fund Balance	\$0
	<b>TOTAL REVENUES - ALL FUNDS</b>	<b>\$39,154,188</b>

^(Not including informational only fund totals)

**Section 2.****APPROPRIATIONS/EXPENSES**

Based upon the revenue estimates described in Section 1 above, the following amounts are hereby appropriated in the funds hereafter listed, and within any functions designated therein, to fund the operations of Washington County government and its activities for the fiscal year indicated above, and in accordance with the chart of accounts established for Washington County.

**1**

<b>GENERAL FUND (10)</b>	<b>\$19,836,385</b>
Governing Board	\$146,297
Manager's Office	\$471,158
Finance	\$518,991
Tax Administration	\$774,012
Professional Services	\$0
Board of Elections	\$202,731
Register of Deeds	\$175,408
Information Technology	\$160,100
Buildings	\$187,152
Facility Services	\$791,724
Sheriff's Office	\$1,838,008
Washington Union SRO	\$89,836
Creswell SRO	\$6,700
Plymouth High SRO	\$86,974
Pines SRO	\$0
Detention Center	\$1,317,450
Emergency Management	\$144,004
COVID-19 CRF Funds	\$0
Fire Protection	\$402,622
Forestry	\$111,055
Planning	\$203,867
Economic & Strategic Development	\$136,502
Health Department	\$303,257
Senior Center	\$265,301
Veteran Services	\$0
Social Services Admin	\$4,390,329
Social Services Economic Support	\$575,500
Social Services Transportation	\$389,983
JCPC/Juvenile Service	\$96,882

Board of Education Current Exp	\$1,735,000
Communications	\$638,863
Mental Health	\$43,240
Medical Examiner	\$8,000
Cooperative Extension	\$165,600
Soil & Water	\$76,049
Library	\$226,500
Recreation	\$195,335
Community Alternative	\$5,000
Central Services	\$743,022
Debt Service	\$0
<b>Transfers</b>	
Sanitation Fund (33)	\$0
Water Fund (35)	\$0
EMS Fund (37)	\$402,622
Airport Grant Fund (38)	\$0
Airport Operations Fund (39)	\$100,655
Drainage Fund (30)	\$0
TRANSFER TO WCH PENSION FUND	\$350,000
Transfer to Spec. Projects & Grants Fund (58)	\$170,655
Tax Re-Valuation Fund (70)	\$40,000
School System Capital Outlay Fund (21)	\$1,100,000
Sales Tax Redistribution	\$0
Contingency	\$50,000

<b>2</b>	<b>SCHOOL CAPITAL OUTLAY FUND (21)</b>	<b>\$3,257,617</b>
	Capital Outlay	\$100,000
	NBPSC Grant (PK12 School)	\$0
	Truist Funding (PK12 School)	\$1,060,725
	TRUIST INTERERST (STARTS IN FY 24)	\$753,911
	TRUIST PRINCIPEL (STARTS IN FY 25)	\$1,042,000
	Designated for Future Appropriation	\$300,981

<b>3</b>	<b>DRAINAGE FUND (30)</b>	<b>\$194,850</b>
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<b>4</b>	<b>SANITATION FUND (33)</b>	<b>\$1,756,963</b>
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<b>5</b>	<b>WATER FUND (35)</b>	<b>\$1,749,989</b>
	Water Operations Expenses	\$1,135,247.00
	Water Treatment Expenses	\$289,188
	Water Debt Expenses	\$325,554

<b>6</b>	<b>WATER CAPITAL PROJECTS FUND (36)</b>	<b>\$5,800,000</b>
	NCDEQ GRANT-ASSET INVENTORY ASSESSMENT	\$0
	NCDEQ VUR PEA RIDGE WATER TRANS GRANT	\$5,000,000
	NCDEQ VUR ROPER CONNECTION GRANT	\$800,000

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

<b>7</b>	<b>EMS FUND (37)</b>	<b>\$3,096,635</b>
	EMS Expenses	\$2,545,890
	Transport Expenses	\$550,745
	Debt Service	\$0

<b>8</b>	<b>AIRPORT GRANTS FUND (38)</b>	<b>\$2,011,071</b>
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<b>9</b>	<b>AIRPORT OPERATIONS FUND (39)</b>	<b>\$243,227</b>
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<b>10</b>	<b>WC HOSP PENSION FUND (40)</b>	<b>\$350,000</b>
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<b>11</b>	<b>OPIOID SETTLEMENT FUND (50)</b>	<b>\$72,000</b>
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<b>12</b>	<b>DSS TRUST &amp; FC DEPOSITS FUND (51)</b>	<b>\$275,000</b>
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<b>13</b>	<b>SPECIAL PROJECTS/GRANTS FUND (58)</b>	<b>\$5,924,359</b>
	EMTOC Bldg	\$5,072,308
	Courthouse Elevator Project	\$491,619
	ROOF/HVAC Reserves	\$154,607
	VFD - Capital Reserves (FY26 amts only)	\$100,655
	PARTF GRANT LOCAL MATCH*	\$79,226
	NC 250th Anniversary Grants	\$25,944

<b>14</b>	<b>TRAVEL &amp; TOURISM FUND (63)</b>	<b>\$247,684</b>
	TTA Operations	\$122,134
	TTA Admin	\$125,550

<b>15</b>	<b>EMERGENCY 911 FUND (69)</b>	<b>\$98,407</b>
	PSAP Expenses	\$62,126
	Designated for Future Appropriation	\$36,281

<b>16</b>	<b>TAX REVALUATION FUND (70)</b>	<b>\$40,000</b>
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<b>TOTAL APPROPRIATIONS - ALL FUNDS</b>	<b>39,154,188</b>
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^ (Not including informational only fund totals)

**Section 3.****TAX LEVIES**

**AN AD-VALOREM PROPERTY TAX**, IS HEREBY LEVIED, at the rate of EIGHTY-FOUR CENTS (\$0.840) per one hundred dollars (\$100) valuation on all real and personal property and motor vehicles listed for taxes as of January 1, 2025 for the specific purpose of generating the revenues referred to as Taxes Ad-Valorem Current Year and Ad-Valorem Taxes-Motor Vehicle in Section 1 of this Ordinance.

**A SPECIAL WATERSHED IMPROVEMENT TAX** IS HEREBY LEVIED, at the rate of ONE CENT (\$0.01) per one hundred dollars (\$100) valuation on all real and personal property and motor vehicles listed for taxes as of January 1, 2025 for the specific purpose of generating the revenues referred to as "Watershed Improvement Tax" in Section 1 of this Ordinance, which revenues shall be deposited within the Drainage Fund of Washington County and used for the prevention of flood water and sedimentation damages, and for furthering the conservation, utilization, and disposal of water and the development of water resources. This tax was authorized by referendum election held May 6, 1972.

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

<b>Tax Base</b>	<b>Value</b>	<b>Rate</b>
Motor Vehicles	\$120,000,000.00	100.00%
Public Utilities	\$78,000,000.00	100.00%
All other Real & Personal Property	\$851,110,000.00	95.00%
Total Value/Combined Rate:	\$1,049,110,000.00	95.94%

**Section 4.****FEE SCHEDULE**

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

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

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

The updated FY26 Salary Schedule is expected to reflect a 2.5% COLA for all positions (except law enforcement) which were separately adjusted in early 2025; grade modifications for the EMS Director, EMS Deputy Director, Utilities Director, Finance Officer, and Assistant County Manager; removal of the full time Airport Operations Manager position; and one additional FTE position each for Maintenance Worker I and Waterworks Tech I.

**Section 6.****MISCELLANEOUS**

- |    |   |
|----|---|
| a. | Use of electronic or facsimile signature is authorized for use on County checks to the fullest extent permitted by law.   |
| b. | Reimbursement for mileage will be .50 cent per mile.  |
| c. | Additional detailed breakdowns by line item are provided for informational purposes in the attached spreadsheets reflecting the projected revenues and allocated expenditures by Fund/Department. In keying the budget, the Finance Officer is authorized to make minor adjustments of not more than \$10 per fund to correct for rounding errors in order to maintain balance between revenues and expenses within the County Financial System Software while also expediting the budget process.  |
| d. | Departments must abide by the pre-audit procedures found in G.S. 159.28 together with any and all applicable laws and/or county purchasing policies when purchasing goods and services.   |
| i. | Purchase Order Policy: Unless otherwise required by applicable law or the County Finance Officer, a standardized purchase order system shall be utilized to pre-obligate all individual purchases/contractual obligations exceeding: \$2,500.00. The County Manager is also authorized to delegate the authority to the County Finance Officer to unilaterally approve increases to initially approved Purchase Orders within available funding limits by not more than an additional 50% (but not exceeding an additional \$1,000.00) whenever deemed necessary and advisable to expedite the processing and administration of such purchase orders modifications. |



- e. Property acquired by Washington County or any department through purchase, gifts, or other legal acquisitions will be disposed of in accordance with NCGS 160A Art. 12, or if applicable NCGS 15-11.1, and otherwise in accordance with applicable county policies or law.
- f. Governing Board:
  - i. In accordance with Washington County policy, members of the Board of Commissioners will receive a general stipend of \$ 575.00 per month, whereas the Chair of the Board will receive \$ 650.00 per month.
  - ii. Additionally, due to the demands of the office, the Chair will receive an in-county travel stipend of \$ 275.00 per month, whereas other Commissioners will receive \$225.00 per month. In-County travel for this section is defined as being within thirty (30) miles of the individual Commissioners' home.
  - iii. A cellular telephone stipend of \$ 50.00 per month will also be provided to all Commissioners.
- g. All outside agencies or other parties that receive county funding shall submit financial statements to the county each year at the end of any of their respective annual budget cycles in which such funding was received, and shall provide a written report to the Budget Officer regarding how such funds were actually used for the benefit of Washington County or its citizens if not otherwise disclosed within such financial statements or other regularly provided or publicly available reports. Approved county payments may be delayed pending receipt of such information. All such agencies or parties shall also submit a written request to the Budget Officer for the continuation of any such funding or for any new or revised funding no later than 90 days prior to the start of any fiscal year in which Washington County will be asked to provide such funding (March 31st).
- h. Copies of this Budget Ordinance shall be furnished by the Clerk to the Board to the County Manager, Finance Officer, Tax Administrator, and Board of Education for direction in the carrying out of their duties, and are available for public inspection in the Office of the Clerk to the Board.

## Section 7. **BUDGET OFFICER AUTHORIZATIONS:**

Pursuant to NCGS 159-9 the County Manager is hereby designated to serve as the Budget Officer for the County and is hereby granted the following authority:

- a. To modify the approved personnel salary schedule, or an individual employee's salary, only after first consulting with the Board collectively or individually; and to transfer personnel line item funding as needed to implement the approved salary schedule in accordance with applicable laws and approved benefit policies.
- b. To make transfers between line items in the same department, or between multiple departmental budgets in the same fund which are supervised by one department head, or otherwise by the Finance Officer without limitation. The Budget Officer may delegate this transfer authority to the Finance Officer for transfers of \$1,000 or less.

- c. To otherwise make transfers within any individual fund of up to \$10,000 between individual departments. In emergency or special circumstances warranting a larger immediate transfer for good cause approved by both the Budget Officer and Finance Officer, this standard monetary cap may be exceeded, subject to subsequent Board ratification/approval.
- d. During the month of June only, the Budget Officer may make any necessary inner-departmental and/or inter-departmental budget transfers/amendments within any single fund, and in any amount deemed reasonably necessary, to complete year end spending and close out the fiscal year.
- e. The Budget Officer and Finance Officer shall attempt to limit as much as reasonably possible transfers from any salary line items to non-salary line items.
- f. Nothing herein shall authorize the Budget Officer to increase or decrease the overall budgeted amount for any fund without prior approval of the Board.
- g. All Budget Amendments and/or Transfers made by the Budget Officer hereunder shall be reported to the Board of Commissioners at their next regular meeting following such transfers, or as soon thereafter as possible, and shall be deemed ratified by the Board unless action is taken by the Board to nullify any such transfer.
- h. To apply for and accept grant funding unless application or acceptance directly by the Board is required by any applicable grantor source, provided any local match required must be approved by the Board if not otherwise allocated within the approved Budget, and to execute any necessary grant agreements to facilitate the same. All grant funds must be budgeted before being spent.
  - (i) To the extent deemed necessary by the Budget Officer or County Finance Officer, the Board Chair is also hereby authorized without further consent being required, to execute grant applications and/or grant agreements on behalf of the County to the same extent, and subject to the same limitations on such authority provided to the Budget Officer hereinabove.
- i. To authorize and approve contracts and purchases as permitted by law and local purchasing policies. To approve change orders for contracts approved by the Board up to the greater of 5% of the contract amount or \$30,000 per occurrence provided the total allocated budget for any project is not exceeded as a result. Any such approvals shall be reported to the Board at or before its next regular meeting.

Section 8.

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

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

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

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

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

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

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

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

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

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

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

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

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

- 1       The County has qualified as a low-risk auditee in accordance with the criteria set forth in 2 C.F.R. § 200.520. Therefore, in accordance with 2 C.F.R. § 200.320(a)(1)(iv)(A) and the applicable provisions of North Carolina law, the County hereby self-certifies the following micro-purchase thresholds:
  - a.     \$30,000, for the purchase of apparatus, supplies, materials, or equipment;
  - b.     \$30,000, for the purchase of construction or repair work;
  - c.     \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
  - d.     \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act, G.S. 143-64.31; provided that such threshold shall apply to a contract only if the County has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. The Board of Commissioners hereby delegates authority to grant such exemptions to the County Manager. If the exemption is not authorized, the micro-purchase threshold shall be \$10,000;
- 2       The self-certification made herein shall be effective as of July 1st of the current calendar year, and shall be applicable until June 30th of the next succeeding calendar year.
- 3       In the event that the County receives funding from a federal grantor agency that adopts a threshold more restrictive than those contained herein, the County shall comply with the more restrictive threshold when expending such funds;
- 4       The County shall maintain documentation to be made available to a Federal awarding agency, any pass-through entity, and auditors in accordance with 2 C.F.R. § 200.334; and
- 5       The County Manager is hereby authorized to revise, if necessary, the Federal Purchasing Policy of the County to reflect the increased micro-purchase thresholds specified herein, and to take all such actions, individually and collectively, to carry into effect the purpose and intent of the foregoing resolution.

**Section 9.**

**ADOPTION**

The Washington County Board of Commissioners, having first conducted a public hearing in accordance with applicable law, prior to the adoption of its annual budget ordinance (this Budget Ordinance) for the upcoming fiscal year; which hearing was held at: \_\_\_\_\_ on or about the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, does hereby adopt this Budget Ordinance this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
*Carol V. Phelps, Chair of the Board of County Commissioners*

**ATTEST:**

\_\_\_\_\_  
*Julie J. Bennett, Clerk to the Board, MMC, NCMCC*

# FY26 Washington County

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

Revised/Effective: 7/16/2025

Total FTEs (Incl. County Manager) = 168

Grade	Position Title FY25	E	#POS	Step H	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
	(YORE) Index:		47	0	1	2	3	4	5	6	7	8	9	10
8	Veteran's Service Officer <sup>Frozen</sup>		PT	\$ 24,438	\$ 24,434	\$ 25,054	\$ 25,688	\$ 26,294	\$ 26,998	\$ 27,645	\$ 28,348	\$ 28,699	\$ 29,050	\$ 29,402
10	Office Assistant/Floater		PT	\$ 26,046	\$ 26,680	\$ 27,342	\$ 28,045	\$ 28,720	\$ 29,465	\$ 30,181	\$ 30,953	\$ 31,324	\$ 31,696	\$ 32,103
	Housekeeper		2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Maintenance Worker I		4	\$ 27,122	\$ 27,811	\$ 28,513	\$ 29,202	\$ 29,946	\$ 30,677	\$ 31,462	\$ 32,206	\$ 32,613	\$ 33,020	\$ 33,447
	Senior Center Nutrition Prog. Mgr.		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Asst Register of Deeds		1	\$ 28,197	\$ 28,940	\$ 29,644	\$ 30,401	\$ 31,132	\$ 31,945	\$ 32,689	\$ 33,515	\$ 33,936	\$ 34,357	\$ 34,784
	Landfill Operator		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Accounting Technician		1	\$ 29,284	\$ 30,029	\$ 30,759	\$ 31,559	\$ 32,331	\$ 33,144	\$ 33,998	\$ 34,838	\$ 35,266	\$ 35,693	\$ 36,155
13	Property Tax Clerk		2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Utility/AR Clerk		2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Waterworks Technician I		5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Administrative Assistant		3	\$ 30,415	\$ 31,145	\$ 31,958	\$ 32,703	\$ 33,529	\$ 34,370	\$ 35,238	\$ 36,121	\$ 36,562	\$ 37,002	\$ 37,457
15	Code Enforcement Officer		1	\$ 31,504	\$ 32,261	\$ 33,074	\$ 33,915	\$ 34,743	\$ 35,624	\$ 36,519	\$ 37,429	\$ 37,898	\$ 38,367	\$ 38,835
16	Chief Landfill Operator		1	\$ 32,579	\$ 33,405	\$ 34,218	\$ 35,087	\$ 35,941	\$ 36,850	\$ 37,747	\$ 38,711	\$ 39,193	\$ 39,675	\$ 40,178
	Soil and Water Supervisor	E	1	\$ 34,756	\$ 35,651	\$ 36,519	\$ 37,444	\$ 38,380	\$ 39,317	\$ 40,309	\$ 41,289	\$ 41,798	\$ 42,308	\$ 42,859
18	Assistant Tax Assessor		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Delinquent Tax Coordinator		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Accounting/HR Specialist		1	\$ 35,872	\$ 36,755	\$ 37,650	\$ 38,601	\$ 39,538	\$ 40,516	\$ 41,605	\$ 42,612	\$ 43,135	\$ 43,659	\$ 44,196
19	Recreation Director		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Senior Center Director	E	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Airport Development Director	E	1	\$ 36,934	\$ 37,857	\$ 38,794	\$ 39,759	\$ 40,806	\$ 41,798	\$ 42,846	\$ 43,893	\$ 44,437	\$ 44,982	\$ 45,547
20	Tax Analyst		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Land Records Coord		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Clerk to Board/Admin. Asst.		1	\$ 38,008	\$ 38,973	\$ 39,965	\$ 40,958	\$ 41,978	\$ 43,011	\$ 44,058	\$ 45,202	\$ 45,760	\$ 46,318	\$ 46,890
22	Elections Director (FN1)	E	1	\$ 39,138	\$ 40,145	\$ 41,095	\$ 42,115	\$ 43,135	\$ 44,264	\$ 45,368	\$ 46,483	\$ 47,062	\$ 47,641	\$ 48,254
	IT Systems Operator		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Maintenance Supervisor		1	\$ 42,431	\$ 43,480	\$ 44,540	\$ 45,629	\$ 46,814	\$ 47,972	\$ 49,116	\$ 50,397	\$ 51,011	\$ 51,624	\$ 52,265
26	Water Treatment Plant Supervisor		1	\$ 43,507	\$ 44,568	\$ 45,657	\$ 46,855	\$ 47,999	\$ 49,184	\$ 50,425	\$ 51,678	\$ 52,333	\$ 52,988	\$ 53,642
	Grants & Procurement Manager		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Register of Deeds (FN2)	E	1	\$ 44,568	\$ 45,657	\$ 46,870	\$ 47,999	\$ 49,184	\$ 50,439	\$ 51,678	\$ 52,988	\$ 53,642	\$ 54,297	\$ 54,979
28	Deputy Finance Officer/Financial Analyst		1	\$ 45,642	\$ 46,841	\$ 47,985	\$ 49,143	\$ 50,411	\$ 51,665	\$ 52,974	\$ 54,284	\$ 54,966	\$ 55,648	\$ 56,337
34	Tax Administrator	E	1	\$ 52,216	\$ 53,526	\$ 54,876	\$ 56,199	\$ 57,605	\$ 59,038	\$ 60,512	\$ 62,042	\$ 62,821	\$ 63,599	\$ 64,392
40	Planning Dir./Bldg Insp (Dual Role)	E	1	\$ 58,776	\$ 60,251	\$ 61,725	\$ 63,296	\$ 64,853	\$ 66,452	\$ 68,106	\$ 69,842	\$ 70,710	\$ 71,578	\$ 72,467
	Economic & Strategic Dev Director	E	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Utilities Director	E	1	\$ 62,345	\$ 63,903	\$ 65,501	\$ 67,138	\$ 68,817	\$ 70,537	\$ 72,301	\$ 74,108	\$ 75,034	\$ 75,972	\$ 76,922
48	Assistant Manager	E	1	\$ 68,833	\$ 70,554	\$ 72,318	\$ 74,126	\$ 75,979	\$ 77,879	\$ 79,826	\$ 81,821	\$ 82,844	\$ 83,880	\$ 84,928
49	Finance Officer	E	1	\$ 70,210	\$ 71,965	\$ 73,765	\$ 75,609	\$ 77,499	\$ 79,436	\$ 81,422	\$ 83,458	\$ 84,501	\$ 85,557	\$ 86,627

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 pa  
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]; [2.5% 7.16.25, except LEOs w rec'd e;

FY25: Mid-range steps added between steps 8 - 17 effective 12.16.24; Step Heading Titles Revised to match YORE in FY26

***FY26 Washington County***

**Salary Schedule/Pay Tables (County - Non Emergency Services/DSS)(Continued)**

**Revised/Effective: 7/16/2025**

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
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25+
\$ 29,754	\$ 30,133	\$ 30,512	\$ 30,877	\$ 31,242	\$ 31,655	\$ 32,069	\$ 32,462	\$ 32,855	\$ 33,247	\$ 33,639	\$ 34,073	\$ 34,507	\$ 34,939	\$ 35,370
\$ 32,510	\$ 32,910	\$ 33,309	\$ 33,716	\$ 34,122	\$ 34,556	\$ 34,990	\$ 35,431	\$ 35,872	\$ 36,320	\$ 36,768	\$ 37,223	\$ 37,678	\$ 38,149	\$ 38,620
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 33,874	\$ 34,287	\$ 34,701	\$ 35,135	\$ 35,569	\$ 36,010	\$ 36,451	\$ 36,920	\$ 37,389	\$ 37,857	\$ 38,325	\$ 38,787	\$ 39,248	\$ 39,739	\$ 40,230
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 35,211	\$ 35,645	\$ 36,079	\$ 36,527	\$ 36,974	\$ 37,436	\$ 37,897	\$ 38,380	\$ 38,862	\$ 39,345	\$ 39,827	\$ 40,337	\$ 40,847	\$ 41,358	\$ 41,868
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 36,616	\$ 37,058	\$ 37,499	\$ 37,967	\$ 38,436	\$ 38,911	\$ 39,386	\$ 39,875	\$ 40,364	\$ 40,853	\$ 41,343	\$ 41,894	\$ 42,446	\$ 42,977	\$ 43,507
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 37,912	\$ 38,401	\$ 38,890	\$ 39,380	\$ 39,869	\$ 40,365	\$ 40,861	\$ 41,371	\$ 41,881	\$ 42,404	\$ 42,928	\$ 43,451	\$ 43,975	\$ 44,525	\$ 45,074
\$ 39,304	\$ 39,793	\$ 40,282	\$ 40,771	\$ 41,260	\$ 41,784	\$ 42,308	\$ 42,859	\$ 43,410	\$ 43,941	\$ 44,471	\$ 45,016	\$ 45,560	\$ 46,130	\$ 46,699
\$ 40,682	\$ 41,192	\$ 41,702	\$ 42,205	\$ 42,707	\$ 43,258	\$ 43,809	\$ 44,334	\$ 44,858	\$ 45,436	\$ 46,015	\$ 46,580	\$ 47,145	\$ 47,735	\$ 48,324
\$ 43,410	\$ 43,947	\$ 44,485	\$ 45,029	\$ 45,574	\$ 46,139	\$ 46,704	\$ 47,310	\$ 47,917	\$ 48,482	\$ 49,047	\$ 49,688	\$ 50,328	\$ 50,957	\$ 51,587
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 44,734	\$ 45,313	\$ 45,891	\$ 46,456	\$ 47,021	\$ 47,592	\$ 48,164	\$ 48,785	\$ 49,405	\$ 50,018	\$ 50,631	\$ 51,252	\$ 51,872	\$ 52,520	\$ 53,169
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 46,112	\$ 46,683	\$ 47,255	\$ 47,847	\$ 48,440	\$ 49,047	\$ 49,653	\$ 50,266	\$ 50,880	\$ 51,527	\$ 52,175	\$ 52,823	\$ 53,471	\$ 54,139	\$ 54,807
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 47,462	\$ 48,068	\$ 48,674	\$ 49,260	\$ 49,846	\$ 50,246	\$ 50,645	\$ 51,520	\$ 52,396	\$ 53,050	\$ 53,705	\$ 54,380	\$ 55,055	\$ 55,743	\$ 56,431
\$ 48,868	\$ 49,467	\$ 50,066	\$ 50,686	\$ 51,307	\$ 51,941	\$ 52,575	\$ 53,243	\$ 53,911	\$ 54,580	\$ 55,249	\$ 55,944	\$ 56,640	\$ 57,348	\$ 58,056
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 52,906	\$ 53,574	\$ 54,242	\$ 54,931	\$ 55,620	\$ 56,309	\$ 56,998	\$ 57,715	\$ 58,431	\$ 59,162	\$ 59,893	\$ 60,623	\$ 61,353	\$ 62,120	\$ 62,887
\$ 54,297	\$ 54,979	\$ 55,662	\$ 56,351	\$ 57,040	\$ 57,750	\$ 58,460	\$ 59,190	\$ 59,920	\$ 60,671	\$ 61,422	\$ 62,180	\$ 62,938	\$ 63,725	\$ 64,512
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 55,662	\$ 56,351	\$ 57,040	\$ 57,756	\$ 58,473	\$ 59,203	\$ 59,933	\$ 60,678	\$ 61,422	\$ 62,187	\$ 62,952	\$ 63,737	\$ 64,522	\$ 65,329	\$ 66,136
\$ 57,026	\$ 57,736	\$ 58,445	\$ 59,176	\$ 59,906	\$ 60,643	\$ 61,380	\$ 62,152	\$ 62,924	\$ 63,710	\$ 64,495	\$ 65,295	\$ 66,094	\$ 66,920	\$ 67,747
\$ 65,184	\$ 65,997	\$ 66,810	\$ 67,644	\$ 68,478	\$ 69,332	\$ 70,187	\$ 71,062	\$ 71,936	\$ 72,839	\$ 73,742	\$ 74,672	\$ 75,602	\$ 76,547	\$ 77,492
\$ 73,356	\$ 74,273	\$ 75,189	\$ 76,133	\$ 77,077	\$ 78,035	\$ 78,992	\$ 79,971	\$ 80,949	\$ 82,114	\$ 83,279	\$ 84,174	\$ 85,070	\$ 86,133	\$ 87,197
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 77,884	\$ 78,857	\$ 79,843	\$ 80,841	\$ 81,851	\$ 82,875	\$ 83,910	\$ 84,959	\$ 86,021	\$ 87,097	\$ 88,185	\$ 89,288	\$ 90,404	\$ 91,534	\$ 92,678
\$ 85,990	\$ 87,065	\$ 88,153	\$ 89,255	\$ 90,371	\$ 91,500	\$ 92,644	\$ 93,802	\$ 94,975	\$ 96,162	\$ 97,364	\$ 98,581	\$ 99,813	\$ 101,061	\$ 102,324
\$ 87,710	\$ 88,806	\$ 89,916	\$ 91,040	\$ 92,178	\$ 93,330	\$ 94,497	\$ 95,678	\$ 96,874	\$ 98,085	\$ 99,311	\$ 100,552	\$ 101,809	\$ 103,082	\$ 104,370

# ***FY26 Washington County***

## **Salary Schedule/Pay Tables (Emergency Services Only)**

**Revised/Effective: 7/16/2025**

Grade	FY25 Position Title	E	#POS	Step H	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
	(YORE) Index:		66	0	1	2	3	4	5	6	7	8	9	10
14	WCSO Admin Asst		1	\$ 30,415	\$ 31,145	\$ 31,958	\$ 32,703	\$ 33,529	\$ 34,370	\$ 35,238	\$ 36,121	\$ 36,562	\$ 37,002	\$ 37,457
	Detention Officer		8	\$ 32,291	\$ 33,068	\$ 33,901	\$ 34,763	\$ 35,611	\$ 36,515	\$ 37,432	\$ 38,365	\$ 38,845	\$ 39,326	\$ 39,806
15	EMT Basic		8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Telecommunicator I - Uncert (FN3)		3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Detention Corporal		3	\$ 33,393	\$ 34,240	\$ 35,073	\$ 35,964	\$ 36,839	\$ 37,772	\$ 38,690	\$ 39,679	\$ 40,173	\$ 40,667	\$ 41,183
L1	WCSO Animal Control Officer		1	\$ 32,579	\$ 33,230	\$ 33,895	\$ 34,573	\$ 35,264	\$ 35,969	\$ 36,689	\$ 37,423	\$ 37,797	\$ 38,175	\$ 38,557
17	EMT Intermediate		5	\$ 34,495	\$ 35,370	\$ 36,261	\$ 37,151	\$ 38,083	\$ 39,043	\$ 40,017	\$ 41,006	\$ 41,522	\$ 42,038	\$ 42,560
	Telecommunicator II - EMD Cert (FN3)		4	\$ 34,495	\$ 35,370	\$ 36,261	\$ 37,151	\$ 38,083	\$ 39,043	\$ 40,017	\$ 41,006	\$ 41,522	\$ 42,038	\$ 42,560
18	Detention - Lieutenant		1	\$ 35,625	\$ 36,543	\$ 37,432	\$ 38,380	\$ 39,340	\$ 40,300	\$ 41,317	\$ 42,321	\$ 42,843	\$ 43,365	\$ 43,930
21	911 Telecom Supervisor - EMD Cert	E	1	\$ 38,958	\$ 39,947	\$ 40,964	\$ 41,982	\$ 43,027	\$ 44,086	\$ 45,160	\$ 46,332	\$ 46,904	\$ 47,476	\$ 48,062
22	EMT Paramedics		9	\$ 40,117	\$ 41,148	\$ 42,122	\$ 43,168	\$ 44,213	\$ 45,371	\$ 46,502	\$ 47,646	\$ 48,239	\$ 48,832	\$ 49,461
23	Chief Detention Officer		1	\$ 41,233	\$ 42,235	\$ 43,281	\$ 44,425	\$ 45,513	\$ 46,614	\$ 47,772	\$ 48,974	\$ 49,588	\$ 50,202	\$ 50,838
L2	WCSO Uncertified Deputy		0	\$ 45,000	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
L3	WCSO Deputy		6	\$ 46,200	\$ 47,124	\$ 48,066	\$ 49,028	\$ 50,008	\$ 51,009	\$ 52,029	\$ 53,069	\$ 53,600	\$ 54,136	\$ 54,677
L3	WCSO Corporal		2	\$ 46,200	\$ 47,124	\$ 48,066	\$ 49,028	\$ 50,008	\$ 51,009	\$ 52,029	\$ 53,069	\$ 53,600	\$ 54,136	\$ 54,677
L3	WCSO SROs		2	\$ 46,200	\$ 47,124	\$ 48,066	\$ 49,028	\$ 50,008	\$ 51,009	\$ 52,029	\$ 53,069	\$ 53,600	\$ 54,136	\$ 54,677
31	Emergency Mgmt Coord	E	1	\$ 50,013	\$ 51,263	\$ 52,545	\$ 53,858	\$ 55,205	\$ 56,585	\$ 58,000	\$ 59,450	\$ 60,193	\$ 60,945	\$ 61,707
L4	WCSO Sergeant		2	\$ 49,650	\$ 50,643	\$ 51,656	\$ 52,689	\$ 53,743	\$ 54,818	\$ 55,914	\$ 57,032	\$ 57,603	\$ 58,179	\$ 58,760
L5	WCSO Investigator		2	\$ 52,500	\$ 53,550	\$ 54,621	\$ 55,713	\$ 56,828	\$ 57,964	\$ 59,124	\$ 60,306	\$ 60,909	\$ 61,518	\$ 62,133
EMS4	FY26 EMS Deputy Director	E	1	\$ 57,500	\$ 58,650	\$ 59,823	\$ 61,019	\$ 62,240	\$ 63,485	\$ 64,754	\$ 66,049	\$ 66,710	\$ 67,377	\$ 68,051
L6	WCSO Lieutenant		2	\$ 57,500	\$ 58,650	\$ 59,823	\$ 61,019	\$ 62,240	\$ 63,485	\$ 64,754	\$ 66,049	\$ 66,710	\$ 67,377	\$ 68,051
L7	WCSO Chief Deputy	E	1	\$ 60,700	\$ 61,914	\$ 63,152	\$ 64,415	\$ 65,704	\$ 67,018	\$ 68,358	\$ 69,725	\$ 70,422	\$ 71,127	\$ 71,838
EMS5	FY26 EMS Director	E	1	\$ 60,700	\$ 61,914	\$ 63,152	\$ 64,415	\$ 65,704	\$ 67,018	\$ 68,358	\$ 69,725	\$ 70,422	\$ 71,127	\$ 71,838
L8	WCSO Sheriff (FN2)	E	1	\$ 69,200	\$ 70,584	\$ 71,996	\$ 73,436	\$ 74,904	\$ 76,402	\$ 77,930	\$ 79,489	\$ 80,284	\$ 81,087	\$ 81,898

Refer to FNs on Non-Sheriff/Emergency Services Salary Schedule/Pay Tables

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

L1-L8 regraded eff 2/16/25 w/ 2%/1% progression values

FY26: EMS4 & EMS5 added to match Chief Deputy and WCSO Lt. Pay Rates incl slower 2%/1% progressions



***FY26 Washington County***  
**Salary Schedule/Pay Tables (Emergency Services Only) (Continued)**

**Revised/Effective: 7/16/2025**

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
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25+
\$ 37,912	\$ 38,401	\$ 38,890	\$ 39,380	\$ 39,869	\$ 40,365	\$ 40,861	\$ 41,371	\$ 41,881	\$ 42,404	\$ 42,928	\$ 43,451	\$ 43,975	\$ 44,525	\$ 45,074
\$ 40,286	\$ 40,788	\$ 41,289	\$ 41,791	\$ 42,292	\$ 42,829	\$ 43,365	\$ 43,930	\$ 44,495	\$ 45,039	\$ 45,583	\$ 46,141	\$ 46,699	\$ 47,283	\$ 47,867
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 41,699	\$ 42,222	\$ 42,744	\$ 43,260	\$ 43,775	\$ 44,340	\$ 44,905	\$ 45,442	\$ 45,979	\$ 46,572	\$ 47,165	\$ 47,745	\$ 48,324	\$ 48,928	\$ 49,532
\$ 38,942	\$ 39,331	\$ 39,725	\$ 40,122	\$ 40,523	\$ 40,929	\$ 41,338	\$ 41,751	\$ 42,169	\$ 42,590	\$ 43,016	\$ 43,446	\$ 43,881	\$ 44,320	\$ 44,763
\$ 43,082	\$ 43,612	\$ 44,142	\$ 44,700	\$ 45,258	\$ 45,837	\$ 46,416	\$ 46,974	\$ 47,532	\$ 48,126	\$ 48,719	\$ 49,326	\$ 49,934	\$ 50,558	\$ 51,182
\$ 43,082	\$ 43,612	\$ 44,142	\$ 44,700	\$ 45,258	\$ 45,837	\$ 46,416	\$ 46,974	\$ 47,532	\$ 48,126	\$ 48,719	\$ 49,326	\$ 49,934	\$ 50,558	\$ 51,182
\$ 44,495	\$ 45,046	\$ 45,597	\$ 46,155	\$ 46,713	\$ 47,292	\$ 47,872	\$ 48,493	\$ 49,115	\$ 49,694	\$ 50,273	\$ 50,930	\$ 51,587	\$ 52,231	\$ 52,876
\$ 48,648	\$ 49,270	\$ 49,891	\$ 50,492	\$ 51,093	\$ 51,502	\$ 51,911	\$ 52,808	\$ 53,705	\$ 54,376	\$ 55,048	\$ 55,739	\$ 56,431	\$ 57,137	\$ 57,842
\$ 50,090	\$ 50,704	\$ 51,318	\$ 51,954	\$ 52,589	\$ 53,239	\$ 53,889	\$ 54,574	\$ 55,259	\$ 55,944	\$ 56,630	\$ 57,343	\$ 58,056	\$ 58,782	\$ 59,508
\$ 51,473	\$ 52,102	\$ 52,730	\$ 53,394	\$ 54,059	\$ 54,730	\$ 55,401	\$ 56,093	\$ 56,784	\$ 57,498	\$ 58,212	\$ 58,932	\$ 59,652	\$ 60,398	\$ 61,143
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	n/a	n/a
\$ 55,224	\$ 55,776	\$ 56,334	\$ 56,897	\$ 57,466	\$ 58,041	\$ 58,621	\$ 59,208	\$ 59,800	\$ 60,398	\$ 61,002	\$ 61,612	\$ 62,228	\$ 62,850	\$ 63,479
\$ 55,224	\$ 55,776	\$ 56,334	\$ 56,897	\$ 57,466	\$ 58,041	\$ 58,621	\$ 59,208	\$ 59,800	\$ 60,398	\$ 61,002	\$ 61,612	\$ 62,228	\$ 62,850	\$ 63,479
\$ 55,224	\$ 55,776	\$ 56,334	\$ 56,897	\$ 57,466	\$ 58,041	\$ 58,621	\$ 59,208	\$ 59,800	\$ 60,398	\$ 61,002	\$ 61,612	\$ 62,228	\$ 62,850	\$ 63,479
\$ 62,478	\$ 63,259	\$ 64,050	\$ 64,851	\$ 65,661	\$ 66,482	\$ 67,313	\$ 68,155	\$ 69,006	\$ 69,869	\$ 70,742	\$ 71,627	\$ 72,522	\$ 73,429	\$ 74,346
\$ 59,348	\$ 59,941	\$ 60,541	\$ 61,146	\$ 61,758	\$ 62,375	\$ 62,999	\$ 63,629	\$ 64,265	\$ 64,908	\$ 65,557	\$ 66,213	\$ 66,875	\$ 67,544	\$ 68,219
\$ 62,755	\$ 63,382	\$ 64,016	\$ 64,656	\$ 65,303	\$ 65,956	\$ 66,615	\$ 67,281	\$ 67,954	\$ 68,634	\$ 69,320	\$ 70,013	\$ 70,714	\$ 71,421	\$ 72,135
\$ 68,731	\$ 69,419	\$ 70,113	\$ 70,814	\$ 71,522	\$ 72,237	\$ 72,960	\$ 73,689	\$ 74,426	\$ 75,170	\$ 75,922	\$ 76,681	\$ 77,448	\$ 78,223	\$ 79,005
\$ 68,731	\$ 69,419	\$ 70,113	\$ 70,814	\$ 71,522	\$ 72,237	\$ 72,960	\$ 73,689	\$ 74,426	\$ 75,170	\$ 75,922	\$ 76,681	\$ 77,448	\$ 78,223	\$ 79,005
\$ 72,556	\$ 73,282	\$ 74,015	\$ 74,755	\$ 75,502	\$ 76,257	\$ 77,020	\$ 77,790	\$ 78,568	\$ 79,354	\$ 80,147	\$ 80,949	\$ 81,758	\$ 82,576	\$ 83,402
\$ 72,556	\$ 73,282	\$ 74,015	\$ 74,755	\$ 75,502	\$ 76,257	\$ 77,020	\$ 77,790	\$ 78,568	\$ 79,354	\$ 80,147	\$ 80,949	\$ 81,758	\$ 82,576	\$ 83,402
\$ 82,717	\$ 83,544	\$ 84,379	\$ 85,223	\$ 86,075	\$ 86,936	\$ 87,805	\$ 88,683	\$ 89,570	\$ 90,466	\$ 91,371	\$ 92,284	\$ 93,207	\$ 94,139	\$ 95,081

# ***FY26 Washington County***

## **Salary Schedule/Pay Tables (DSS Only)**

**Revised/Effective: 7/16/2025**

Grade	Position Title FY25	E	#POS	Step H	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
	(YORE) Index:		54	0	1	2	3	4	5	6	7	8	9	10
52 <sup>FN1</sup>	Housekeeper (FN1)		1	\$ 26,697	\$ 27,347	\$ 28,026	\$ 28,746	\$ 29,438	\$ 30,201	\$ 30,935	\$ 31,727	\$ 32,108	\$ 32,488	\$ 32,906
61	Processing Assistant V		2	\$ 27,727	\$ 28,444	\$ 29,120	\$ 29,864	\$ 30,594	\$ 31,324	\$ 32,110	\$ 32,882	\$ 33,288	\$ 33,694	\$ 34,108
	IM CW I		0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Vehicle Operator I		5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	Transportation Coordinator		1	\$ 30,594	\$ 31,324	\$ 32,110	\$ 32,882	\$ 33,694	\$ 34,522	\$ 35,404	\$ 36,272	\$ 36,754	\$ 37,237	\$ 37,685
	IM Caseworker II (FN2)		14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Info Processing Tech		2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Social Worker I		0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	CS Enforcement Agent II		0	\$ 33,694	\$ 34,522	\$ 35,404	\$ 36,272	\$ 37,237	\$ 38,133	\$ 39,041	\$ 40,020	\$ 40,523	\$ 41,026	\$ 41,536
	IM Investigator II (FN2)		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	IM Caseworker III (FN2)		5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	IM Supervisor II	E	2	\$ 37,237	\$ 38,133	\$ 39,041	\$ 40,020	\$ 41,026	\$ 42,046	\$ 43,052	\$ 44,072	\$ 44,609	\$ 45,147	\$ 45,726
	Paralegal I		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transit Supervisor	E	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Social Worker II (FN3)		5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	Social Worker III (FN3)		5	\$ 41,026	\$ 42,046	\$ 43,052	\$ 44,072	\$ 45,147	\$ 46,304	\$ 47,462	\$ 48,771	\$ 49,350	\$ 49,929	\$ 50,501
70	Social Worker Inv/Ass/Tr (FN3)		3	\$ 43,052	\$ 44,072	\$ 45,147	\$ 46,304	\$ 47,462	\$ 48,771	\$ 49,929	\$ 51,073	\$ 51,734	\$ 52,396	\$ 53,043
	Social Worker Supervisor II	E	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	Social Worker Supervisor III	E	3	\$ 49,929	\$ 51,073	\$ 52,396	\$ 53,691	\$ 55,083	\$ 56,378	\$ 57,866	\$ 59,258	\$ 60,030	\$ 60,801	\$ 61,573
75	Social Services Deputy Director	E	1	\$ 55,083	\$ 56,378	\$ 57,866	\$ 59,258	\$ 60,801	\$ 62,345	\$ 63,902	\$ 65,487	\$ 66,300	\$ 67,113	\$ 67,940
81	Social Services Director	E	1	\$ 73,903	\$ 75,678	\$ 77,556	\$ 79,549	\$ 81,557	\$ 83,563	\$ 85,644	\$ 87,796	\$ 88,886	\$ 89,976	\$ 91,096

FN1: DSS Housekeeper step values are based on and pasted into the schedule from the non-DSS salary schedule's values for non-DSS housekeepers to create equity between all housekeeper positions

FN2: YORE value subject to work against reduction (refer to Supplemental DSS YORE Guidelines v20201216)

FN3: Subject to YORE reductions for Work Against/Prior Experience (refer to Supplemental DSS YORE Guidelines v20201216)

CS = Child Support

IM = Income Maintenance

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

***FY26 Washington County***  
**Salary Schedule/Pay Tables (DSS Only) (Continued)**

**Revised/Effective: 7/16/2025**

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
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25+
\$ 33,323	\$ 33,732	\$ 34,142	\$ 34,559	\$ 34,975	\$ 35,420	\$ 35,865	\$ 36,317	\$ 36,769	\$ 37,228	\$ 37,687	\$ 38,154	\$ 38,620	\$ 39,103	\$ 39,585
\$ 34,522	\$ 34,963	\$ 35,404	\$ 35,838	\$ 36,272	\$ 36,754	\$ 37,237	\$ 37,685	\$ 38,133	\$ 38,587	\$ 39,041	\$ 39,531	\$ 40,020	\$ 40,523	\$ 41,026
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 38,133	\$ 38,587	\$ 39,041	\$ 39,531	\$ 40,020	\$ 40,523	\$ 41,026	\$ 41,536	\$ 42,046	\$ 42,549	\$ 43,052	\$ 43,562	\$ 44,072	\$ 44,609	\$ 45,147
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 42,046	\$ 42,549	\$ 43,052	\$ 43,562	\$ 44,072	\$ 44,609	\$ 45,147	\$ 45,726	\$ 46,304	\$ 46,883	\$ 47,462	\$ 48,117	\$ 48,771	\$ 49,350	\$ 49,929
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 46,304	\$ 46,883	\$ 47,462	\$ 48,117	\$ 48,771	\$ 49,350	\$ 49,929	\$ 50,501	\$ 51,073	\$ 51,734	\$ 52,396	\$ 53,043	\$ 53,691	\$ 54,387	\$ 55,083
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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\$ 51,073	\$ 51,734	\$ 52,396	\$ 53,043	\$ 53,691	\$ 54,387	\$ 55,083	\$ 55,730	\$ 56,378	\$ 57,122	\$ 57,866	\$ 58,562	\$ 59,258	\$ 60,030	\$ 60,801
\$ 53,691	\$ 54,387	\$ 55,083	\$ 55,730	\$ 56,378	\$ 57,122	\$ 57,866	\$ 58,562	\$ 59,258	\$ 60,030	\$ 60,801	\$ 61,573	\$ 62,345	\$ 63,124	\$ 63,902
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 62,345	\$ 63,124	\$ 63,902	\$ 64,695	\$ 65,487	\$ 66,300	\$ 67,113	\$ 67,940	\$ 68,767	\$ 69,642	\$ 70,518	\$ 71,365	\$ 72,212	\$ 73,108	\$ 74,004
\$ 68,767	\$ 69,642	\$ 70,518	\$ 71,365	\$ 72,212	\$ 73,108	\$ 74,004	\$ 74,954	\$ 75,905	\$ 76,863	\$ 77,821	\$ 78,779	\$ 79,737	\$ 80,729	\$ 81,722
\$ 92,215	\$ 93,370	\$ 94,525	\$ 95,702	\$ 96,879	\$ 98,085	\$ 99,291	\$ 100,541	\$ 101,790	\$ 103,061	\$ 104,332	\$ 105,625	\$ 106,917	\$ 108,239	\$ 109,561

WASHINGTON COUNTY  
**FEE SCHEDULE**  
(Revised/Effective: July 1st, 2025)

**ANIMAL CONTROL FEE SCHEDULE:**

**ADOPTION**

Dog/each	\$ 35.00
Cat/each	\$ 35.00
Other/each	\$ 10.00

**PICK-UP/SURRENDER**

Pick-up/Surrender dog	\$ 25.00
Pick-up/Surrender puppy	\$ 10.00
Pick-up/Surrender cat	\$ 35.00

**ANIMAL REDEMPTIONS**

Impoundment	\$35.00 + 5.00 per day per animal
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**PENALTIES**

First offense	\$ 25.00
Second offense	\$ 50.00
Third offense	\$ 150.00

**COLLECTION FOR RESALE PERMIT**

Annual permit fee	\$ 250.00
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**OTHER**

Owner request pick-up	\$ 35.00
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\*\*\*Fees to be collected by the Animal Control Officer, Sheriff's Department,  
or Finance Office.

**AVIATION FEE SCHEDULE: Fees for fuel sales, hangar rentals, and other  
charges fluctuate periodically and are kept on file and published at the PMZ Airport.**

**BUILDING INSP. & ZONING PERMITS FEE SCHEDULE:**

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

**SECTION 1. AUTHORITY**

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

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

**SECTION 2. MOBILE HOMES AND MODULAR HOUSING**

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

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

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

**SECTION 4. NEW CONSTRUCTION — RESIDENTIAL AND COMMERCIAL**

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

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

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

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

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

**SECTION 6. SWIMMING POOLS** \$ 100.00

**SECTION 7. ELECTRICAL**

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

**SECTION 8. RESTORATION OF ELECTRICAL SERVICES** \$ 75.00

**SECTION 9. MECHANICAL PERMITS**

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

**SECTION 10. DUAL FUEL PERMITS** \$ 150.00

**SECTION 11. INSULATION**

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

**SECTION 12. VINYL SIDING PERMITS** \$ N/A

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

**SECTION 14. SIGN PERMITS**

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

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

## **SECTION 29. ENFORCEMENTS**

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

## **SECTION 30. APPEALS**

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

## **SECTION 31. SEVERABILITY**

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

## **SECTION 32. EXEMPTIONS**

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

## **SECTION 33. DEFINITIONS**

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

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## **DETENTION FEE SCHEDULE:**

1. **Interlocal County Inmate Housing Fee -** **\$65 per day**

## **EMS FEE SCHEDULE:**

### **1) EMS AND NON-EMERGENCY TRANSPORT FEE SCHEDULE**

<b>CHARGE LIST</b>	<b>FEE</b>
BLS Non-Emergency	\$375
BLS Emergency	\$575
ALS Non-Emergent	\$425

ALS 1 Emergent	\$670	
ALS 2 Emergent	\$975	
Treat (No Transport)	ALS - \$175	BLS - \$75
Event Ambulance Standby	ALS - \$100	BLS - \$80
Mileage	\$12.50/per mile	

### **MISCELLANEOUS FEE SCHEDULE:**

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

### **RECREATION FEE SCHEDULE:**

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

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

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

### **SENIOR CENTER FEE SCHEDULE:**

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



## **SOLID WASTE FEE SCHEDULE:**

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

- 1. ANNUAL SOLID WASTE USER FEE (SWUF):** **Per Account: \$380** Billed per household/account & includes residential curbside garbage pickup/hauling to Bertie County Landfill, limited curbside pickup/hauling of limb/leaf other debris to in-county C&D landfill, and in-county C&D landfill availability for additional waste.

**2. TOWN OF PLYMOUTH:**

- a. **REGIONAL LF TIPPING FEES:** **Per Ton: \$56.60\***  
Billed by County to Town of Plymouth to reimburse it for paying the Town's actual tipping fees charged to the County by the Bertie County Landfill. *\*(or at actual cost if different, plus any applicable taxes/fees charged by BCLF/incurred by County)*
- b. **LOCAL LANDFILL AVAILABILITY FEE:** **Per Account: \$52.00**  
Billed to per household/account for availability of in-county C&D landfill for Town of Plymouth residents. DOES NOT include residential curbside pickup/hauling services.

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

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

- a. **Private Commercial Landfill Tipping Fees:** **(PER TON)**
- |   |          |
|---|----------|
| Tires   | \$104.00 |
| C&D (construction/demolition/leaf/limb/metal/etc) | \$60.00  |
| Inert Debris/Clean Fill*                          | \$35.00  |
- \*(All Other Non-Contaminated-bricks, mortar, concrete & non-org building debris)*
- b. **Commercial Use:** Material delivered by a contractor regardless of its source will be charged at the applicable Private Commercial Landfill Tipping Fees.
- c. **Residential Use Credit:** The owner of each parcel of residential property having a household/account which pays an annual SWUF, or which is within the Town of Plymouth, and listed by the County Tax Administrator for Landfill Availability Fee purposes, may deposit limb, leaf, and/or construction & demolition debris otherwise normally accepted by the landfill weighing up to ONE (1) combined ton per account/parcel, per fiscal year at no charge.
- The debris must originate from the specific parcel/account to which the account credit is associated, and customers may not combine credits from multiple parcels/accounts to avoid paying applicable charges related to such debris in excess of the single credit associated with each specific account/parcel.
  - Any unused portion of any account's applicable credit shall expire at the end of each fiscal year, and not rollover for use in any future fiscal years.
  - This policy is intended to balance the needs of the landfill to generate sufficient revenues from its operations to sustain its own expenses, while also encouraging all county residents to properly and regularly dispose of normal household waste materials that may be generated during each fiscal year within the local landfill not only for their convenience, but also to help preserve the positive safety and health benefits which our community receives as a result of having a central and locally convenient location to dispose of such waste.
  - This policy subject to modification/repeal by the Board of Commissioners.

## **WATER SYSTEM FEE SCHEDULE:**

### **MONTHLY WATER RATES**

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

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

**Consumption charge** \$ 15.00

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

### **Water Service Deposit & Collection Fees**

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

**Hydrant charge** \$ 15.00

for each 1000 gallons

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

**METER HISTORY FEE** \$35.00

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

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

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

### **\*PROPERTY DESTRUCTION FEE TO BE DETERMINED**

**BY THE UTILITIES DIRECTOR AT THE TIME OF DISCOVERY.**

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

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

### **HYDRANT METER**

Connection	\$ 705.00
Deposit	\$1,000.00

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

# WASHINGTON COUNTY BUDGET (FY26)

## FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
TAX SUBTOTAL FOR INFO ONLY, (NOT ALLOCATED)		8,146,603	8,223,262	10,107,020	7,338,634		8,567,058	8,620,058	8,620,058
10-3010-000	TAXES-AD VALOREM CURRENT YEAR	6,925,187	7,075,767	7,434,420	6,536,384		7,414,298	7,447,058	7,447,058
10-3010-010	CURRENT YEAR TAX DISCOUNTS	-50,042	-47,232	-50,000	-40,809		-40,000	-45,000	-45,000
10-3011-000	TAXES-AD VALOREM 1ST PRIOR YR	219,989	125,473	200,000	179,155		130,000	130,000	130,000
10-3012-000	TAXES-AD VALOREM ALL PRIOR YRS	115,512	79,051	1,600,000	55,164		85,000	80,000	80,000
10-3018-000	NCVTS-WASHINGTON CO MOTOR VEH TAX	968,106	1,023,373	957,600	608,740		977,760	1,008,000	1,008,000
10-3018-001	NCVTS-WASH CO BILL/CC CONTRA REV	-32,148	-33,170	-35,000	0		Journal Adj	Journal Adj	Journal Adj
10-3018-002	NCVTS-WASH CO REFUNDS-CONTRA REVENUE	-4,689	-7,150	0	0		Journal Adj	Journal Adj	Journal Adj
10-3018-003	NCVTS-WASH CO INTEREST	8,463	11,179	0	0		Journal Adj	Journal Adj	Journal Adj
10-3030-000	PREPAYMENT-PROPERTY TAXES	80,774	79,854	55,000	19,379		55,000	50,000	50,000
10-3080-000	GROSS TAX REC LEASED VEHICLES	389	767	500	423			500	500
10-3090-000	PAYMENTS IN LIEU OF TAXES	14,216	13,263	13,500	0			13,500	13,500
10-3120-000	REFUNDS-AD VALOREM TAXES	-591					BAR	BAR	BAR
10-3170-000	CURRENT YEAR TAX PENALTIES	12,445	11,944	10,000	14,501		15,000	15,000	15,000
10-3170-010	PRIOR YEAR TAX PENALTIES	2,056	1,249	1,000	119,942		2,500	2,500	2,500
10-3180-000	CURRENT YEAR TAX INTEREST	26,597	36,883	28,000	6,415		30,000	25,000	25,000
10-3180-010	PRIOR YEAR TAX INTEREST	68,275	55,336	280,000	340,974		30,000	60,000	60,000
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-3250-000	PRIVILEGE AND BEER LICENSES	865	800	750	0			800	800
10-3260-000	ANIMAL ADOPTION FEES & FINES	80					BAR	BAR	0
10-3270-000	MOTEL OCCUPANCY TAX -6%	171,371	177,221	0	0		Journal Adj	Journal Adj	0
10-3280-000	FRANCHISE FEES-CABLE TV	9,230	8,194	9,000	2,051			9,000	9,000
10-3290-000	INTEREST EARNED ON INVESTMENTS	370,877	906,616	375,000	492,397			280,000	280,000
10-3310-000	RENTS AND CONCESSIONS	12,924	11,300	11,100	5,650			0	0
10-3312-000	JAIL CONCESSIONS	29,101	31,883	25,000	8,917		25,000	25,000	25,000
10-3350-000	MISCELLANEOUS REVENUES	11,611	10,706	0	608		NA	NA	NA
10-3350-001	JURY DUTY PAY	44	92	0	12		NA	NA	0
10-3352-000	ELECTIONS-TOWN REIMB & FILING	3,313	26,913	100	0		29,503	29,500	29,500
10-3353-000	INSURANCE PROCEEDS	60,554	63,208	0	0		BAR	BAR	BAR
10-3354-000	CRESWELL LEVY ADMINISTRATION FEE	5,485	5,164	4,000	0			5,000	5,000
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-3360-000	RECREATION-DONATIONS	2,737	2,599	2,025	2,025		BAR	BAR	BAR
10-3360-013	RECREATION-VENDOR RENTS AND CONCESSIONS	400	500	400	450			400	400
10-3361-013	NCDEQ GRANT - RECREATION-VOLKSWAGON S	0	110,098	0	0		NA	NA	NA
10-3370-000	RECREATION-PARTICIPANT INSURANCE						NA	NA	NA

# WASHINGTON COUNTY BUDGET (FY26)

## FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-3410-000	WINE AND BEER TAX	31,110	32,848	33,000	0		NA	33,000	33,000
10-3415-000	ABC PROFIT DISTRIBUTION	103,117	46,088	35,000	0		NA	50,000	50,000
10-3430-000	SALES TAX-ONE HALF CENT-ST-A42 (40%)	242,748	269,206	245,000	90,086		NA	250,000	250,000
10-3440-000	SALES TAX-ONE-HALF CENT-ST-A40 (70%)	770,590	771,074	770,000	315,346		NA	770,000	770,000
10-3450-000	SALES TAX ONE CENT LOCAL ST-A39 (100%)	1,148,681	1,310,559	1,200,000	425,002		NA	1,200,000	1,200,000
10-3460-000	SALES TAX - REDISTRIBTUTION ST-A44 *524 (100%)	403,780	439,531	439,500	185,428		NA	445,000	445,000
NEWLINEFY25	SALES TAX - LOCAL 1/4 CENT - ST-A46 (100%)		26	300,000	430,588	200k	NA	350,931	350,931
TAX SUBTOTAL FOR INFO ONLY, (NOT ALLOCATED)		2,565,798	2,790,396	2,654,500	1,446,449			2,665,000	2,665,000
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-3470-020	ABC ALCOHOLISM BOTTLE TAX	3,885	3,882	3,800	2,289		NA	3,800	3,800
10-3480-013	RAP LEPC TIER II GRANT	1,000	1,000	5,000	0		6,000	6,000	6,000
10-3480-020	EMERGENCY MANAGEMENT PROG FUND	39,032	39,698	39,000	20,625		20,625	20,625	20,625
10-3480-023	WEYERHAEUSER GIVING GRANT-RADIOS	0	2,000	0	0		NA	NA	NA
10-3480-027	HAZARD MITIGATION - GENERATOR GRANT	33,700					ROLL FORW	ROLL FORW	ROLL FORW
10-3480-028	EMPG-ARPA	11,068					NA	BAR	BAR
10-3480-029	GRANT-EM CAPACITY BLDG COMPETITIVE GRT	76,791	47,690	94,600	0		175,000	BAR	BAR
10-3480-080	EM DONATIONS-EMERGENCY RESPONSE BANQUET		790	2,673	2,709		BAR	BAR	BAR
10-3480-081	DONATIONS - EMERGENCY MANAGEMENT	1,450	200	0	0		ROLL FORW	ROLL FORW	ROLL FORW
10-3480-087	ARPA REVENUE REPLACEMENT	572,391	72,294	0	0		NA	NA	NA
10-3480-099	HYPER REACH-REVENUE FROM OTHERS		0	12,655	12,655			12,655	12,655
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-3490-000	DSS-ADMINISTRATION REIMBURSE	2,278,233	2,344,203	3,034,597	1,576,116		3,032,229	2,956,474	2,956,474
10-3500-000	DSS-DAY CARE - DCD		0	0	23,834				
10-3500-030	DSS-DAY CARE-SMART START GRANT		70,554	155,622	48,365				
10-3500-050	DSS-FOSTER CARE/ADOPTIONRETURN	128,495					222,588	222,588	222,588
10-3500-081	DSS COMMUNITY DONATIONS-CHRISTMAS	2,065					BAR	BAR	BAR
10-3500-082	DSS COMMUNITY DONATIONS-FOSTER CHILDR	709	200	0	0		BAR	BAR	BAR
10-3500-120	DSS-TITLE IV-D CHILD SUPPORT	44,639	40,700	15,000	13,305		17,586	17,586	17,586
10-3500-121	DSS-SPECIAL LINKS								
10-3500-130	HOME & CC BLOCK GRANT-ALB COMM	55,569	78,078	78,133	39,326		78,000	78,000	78,000
10-3500-140	DSS-TYRRELL IV-D CONTRACT	60,000	30,000	0	0				
10-3500-190	DSS-MEDICAID CAP	218,503	208,293	150,000	138,359		180,000	180,000	180,000
10-3500-191	DSS-MODIVCARE & ONECALL CONTRACTS	5,600	5,645	3,500	2,735		5,000	5,000	5,000
10-3500-200	DOT - ROAP & CTS GRANTS	186,108	412,921	206,689	129,584		413,983	413,983	413,983
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-3500-270	SHIIP-SENIOR HEALTH INS INF	5,129	7,818	3,632	3,632		3,632	3,632	3,632
10-3500-280	MIPPA GRANT-MEDICAID IMPROVEMENT FOR P	2,500	3,189	2,362	2,362		2,362	2,362	2,362
10-3500-290	WASH CO PESTICIDE CONTAINER RECYC GRANT		0	3,450	0		NA	NA	NA
10-3508-000	ALB COMM NUTRITION SITE DIRECTOR	6,280	6,691	7,882	852			7,882	7,882
10-3508-001	ALB COMM GENERAL PURPOSE GRANT	3,676	3,718	3,719	0			3,719	3,719
10-3509-000	SENIOR CITIZENS FUNDS	1,230	1,130	1,500	511		500	500	500
NL10-3509-030	SENIOR CENTER TRAVEL - ROAP						6,000	6,000	6,000
10-3509-010	SENIOR CENTER TRIPS	217	6,096	9,901	9,939		BAR	BAR	BAR
10-3509-020	SENIOR CENTER DONATIONS	752	442	3,007	3,017		BAR	BAR	BAR
10-3509-030	SUBARU DONATIONS-MEALS ON WHEELS	0					BAR	BAR	BAR
10-3509-040	SENIOR CTR STIPEND-COOP EXT SHIIP ADMIN	0	999	1,000	0			1,000	1,000
10-3509-100	NCDIT DIGITAL CHAMPION GRANT		0	44,639	9,600			0	0

# WASHINGTON COUNTY BUDGET (FY26)

## FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-3510-010	COURT COST, FEES AND CHARGES	17,156	15,176	14,000	10,085		14,000	15,000	15,000
10-3510-020	OFFICERS FEES	13,576	8,608	9,000	2,166		9,000	5,000	5,000
10-3540-000	SHERIFF FEES	2,291	558	500	370		500	500	500
10-3540-010	DRUG/DONATIONS/GRANT LEO	547	36	0	0		BAR	BAR	BAR
10-3540-020	GUN PERMITS DISCRETIONARY-COUNTY PORTI	7,570	6,035	2,465	2,830		BAR	BAR	BAR
10-3540-030	GUN PERMITS-STATE PORTION	9,010	7,135	2,800	3,265		BAR	BAR	BAR
10-3540-040	FINGER PRINTING	1,460	1,470	635	715		BAR	BAR	BAR
10-3540-070	DONATIONS-ANIMAL CONTROL	2,563	386	25	25		BAR	BAR	BAR
10-3540-082	SHERIFF ANKLE MONITORING FEES						BAR	BAR	BAR
10-3540-083	NC ANIMAL SHELTER SUPPORT FUND GRANT		0	12,500	12,500		N/A	N/A	N/A
10-3541-000	SHERIFF'S SERVICE FEES	11,382	16,684	11,000	17,679		23,000	23,000	23,000
10-3541-010	SHERIFF-DONATIONS	1,538	25	35	35		BAR	BAR	BAR
10-3541-030	SHERIFF DONATIONS-PURCHASE OF K-9						BAR	BAR	BAR
10-3542-000	SHERIFF-ABC BOARD FUNDING	6,350	8,350	2,400	1,200		2,200	2,400	2,400
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-3550-000	BUILDING PERMIT FEES - (GC)	37,066	47,210	45,000	29,283		45,000	45,000	45,000
10-3550-010	PLANNING CONTRACTED SERVICES-BLDG INSP	0	2,669	10,000	6,426		10,000	10,000	10,000
10-3550-030	ZONING FEES	1,125	1,565	1,500	550		1,500	1,500	1,500
10-3560-000	REGISTER OF DEEDS FEES	96,842	62,489	70,000	46,694		75,000	70,000	70,000
10-3560-010	MARRIAGE LICENSES	2,880	2,230	2,500	1,560		2,500	2,500	2,500
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-3580-000	JAIL FEES/STATE REIMBURSEMENTS	3,043	2,412	700	1,127		5,000	5,000	5,000
10-3590-000	JAIL HOUS/TRANS/CO/US MARSHALL	157,774	113,871	120,000	84,133		130,000	125,000	125,000
10-3600-001	GRANT - DHHS CORRECTIONS COVID19	2,866	4,628	0	0		Roll Forward	Roll Forward	0
10-3700-000	GRANT-NCDIT WASHINGTON CO RADIO UPGRA	0	0	100,462	0		N/A	N/A	N/A
10-3830-000	SALE OF FIXED ASSETS	629,639	11,655	0	11,121			0	0
10-3830-001	SALE OF FORECLOSED PROPERTIES	12,600	30,874	10,000	5,425		BAR	BAR	BAR
10-3970-020	MTW COURT COORDINATOR GRANT	64,498	83,716	90,994	47,482			90,994	46,733
10-3970-040	JCPC-ROANOKE AREA YOUTH	60,151	52,707	69,257	46,173		70,647	70,647	70,647
10-3970-041	JCPC-WASHINGTON COUNTY YOUTH	4,905	8,183	8,773	5,849		8,773	8,773	8,773
10-3970-042	JCPC-ADMINISTRATION	3,000	3,686	10,910	7,274		9,520	9,520	9,520
10-3970-050	SCHOOL REIMB-WCU/CHS SRO	86,270	38,789	149,146	57,266			121,117	121,117
10-3970-060	BALLGAME REIMBURSEMENTS FROM SCHOOLS	2,716	2,524	0	4,202		BAR	BAR	BAR
10-3970-090	CONTRI FROM SOIL & WATER DIST	18,357	23,192	20,000	0			20,000	20,000

# WASHINGTON COUNTY BUDGET (FY26)

## FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25 @66%	%	DEPT REQ	MGR REC	BOARD
10-3970-120	COST ALLOCATION-WATERWORKS	108,000	100,000	110,000	110,000			130,000	130,000
10-3980-020	TOURISM DEVELOP AUTHOR 3% ADMN	3,500	4,500	4,500	4,500			4,500	4,500
10-3990-000	APPROPRIATED FUND BALANCE	0	0	1,870,392	0			2,943,425	2,943,200
FY26 NOTE: Available Unassigned GF Fund Balance on 6.30.24 = \$9.5M; on 6.30.23 = \$7.8M									
\$ 15,418,966	Audited Actual GF Expenditures For Prior FY24 (compared to \$14.1 in FY23, \$15.3M in FY22 & \$15.43M in FY21)								
\$ 9,577,157	Audited Actual Available Unassigned GF Fund Balance at beginning of current FY								
\$ 7,606,765	Current Est. of Total Available Unassigned GF Balance for Appropriation in Next FY (This is a guess - subject to many variables)								
\$ 3,083,793	20% Prior Audited Actual GF Expenditures (Min Reserve to be Maintained per FB Policy)								
\$ 4,522,972	Est. of Available Unassigned GF FB After Reserving 20% Prior FY Exp per Fund Balance Policy								
\$ 2,943,425	Total Available Fund Balance Recommended to Actually Allocate in Revenues Sheet Above for Next FY								
\$ 1,579,547	Difference between Available & Allocated (SHOULD REMAIN POSITIVE TO AVOID FB POLICY REVIEW)								
	Est. Portion of Available FB (after 20% reserve withheld) Recommended for Allocation Next Fiscal Year:					65%			
	Est. Remaining Available FB as % of Total Available for Allocation Next FY (after 20% reserve withheld)					35%			
	Est. Remaining Available FB as % of Prior FY Actual GF Expenditures:					30%			
OVERVIEW OF LARGER GF EXPENDITURES/CIP ITEMS ALLOCATED ACROSS ALLOCATED FUND BALANCE									
\$3,500,778 Sum of Itemized Items Shown Below									
\$1,100,000 Transfer to Fund 21 for School Debt Service									
\$503,277 Fire Services (4 collected cents + Add'l 5th reserve cent approved by BOCC FY25 - 5th cent part of Fund58 Transfer)									
\$350,000 Transfer to Fund 40 for WCH Pension Liabilities (reduced from \$450k due to GF FB concerns)									
\$402,622 EMS Services Subsidy - Transfer to Fund 37 (4 collected cents)									
\$206,768 Est. cost of 2.5% Countywide COLA (as if no vacancies & except for LEOs already adj by COLA in March 2025)									
\$200,000 \$200k Tax Foreclosure Contract Early Termination "Insurance" Tied Down to Prevent Contractor's Loss if Board Terminates Early									
\$120,000 2 Sheriff Vehicles									
\$100,655 Transfer to Fund 39 for Airport									
\$100,000 Budgeted in BLDGs budget for Renovations/Utilities at Roper Middle School (To be partially offset by savings from other budgets during FY26)									
\$60,000 \$40k Roof Repair Reserves & \$20k HVAC Repair Reserves (Part of Fund F58 Transfer)									
\$50,000 Contingency									
\$0 Transfer to Fund 33 for Landfill/Scrap Tire Overages									
\$50,000 1 additional FTE in Facilities/Maint									
\$40,000 Remaining Keystone Tax Software Costs (not incl annual maintenance)									
\$40,000 Transfer to Fund70 for Revaluation beginning in FY27 with revised values implementation in FY28									
\$19,250 Clerk of Court's Requested Coverage of 1 Temp Deputy Clerk for FY26									
\$37,006 Lobbyist									
\$33,000 DSS - Replace 1 fleet car and 1 server									
\$25,000 Econ Dev Contracted Services									
\$20,000 IT Contracted Services									
\$23,200 Local Portion of New Repl Riverlight Transit Vehicle									
\$10,000 Library Funding Increase									
\$10,000 PARTF Match (Part of F58 Transfer)									
\$3,500,778	Total of items above								
GENERAL FUND REVENUE TOTAL		16,881,228	16,821,513	20,576,751	12,358,578		13,324,206	19,880,870	19,836,384

16,937,445 W/O FBA

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4110-000	GOVERNING BOARD								
10-4110-010	SALARIES & WAGES-BOARD	35,400	35,400	35,400	23,600		35,400	35,400	35,400
10-4110-020	SALARIES & WAGES-BOARD TRAVEL STIPEND	14,100	14,100	14,100	9,400		14,100	14,100	14,100
10-4110-030	SALARIES & WAGES-CELLPHONE STIPEND	3,000	3,000	3,000	2,000		3,000	3,000	3,000
10-4110-090	GOVERNING BOARD- FICA TAX EXPENSE	4,057	4,058	4,016	2,705		4,016	4,016	4,016
10-4110-140	GOVERNING BOARD- WORKMAN'S COMP	1,357	1,272	1,600	1,584		1,600	1,600	1,600
10-4110-200	GOVERNING BOARD- DEPT SUPPLIES	1,701	1,952	2,000	1,247		2,000	2,000	2,000
10-4110-310	GOVERNING BOARD- TRAVEL	12,393	11,401	20,000	5,612		20,000	17,500	17,500
10-4110-320	GOVERNING BOARD- COMMUNICATIONS	600	600	600	400		600	600	600
10-4110-350	POSTAGE	0	0	100	0		100	100	100
10-4110-370	GOVERNING BOARD- PRINTING	150	0	500	0		500	500	500
10-4110-380	ADVERTISING	868	1,961	2,500	842		2,500	1,800	1,800
10-4110-390	COMMISSIONERS-SPECIAL SPONSORED	5,016	9,191	10,000	9,146		10,350	10,500	10,500
10-4110-391	GOVERNING BOARD- DUES & SUBSCRIPTIONS	5,866	5,630	6,158	5,832		6,200	6,400	6,175
10-4110-392	OTHER COMMUNITY CONTRIBUTIONS	6,000	4,000	12,000	6,000		12,000	12,000	12,000
10-4110-442	CONTRACTED SERVICES	2,200	2,000	0	0		0	0	0
10-4110-443	CONTRACTED SERVICES - LOBBYING	17,006	36,000	37,006	28,004		37,006	37,006	37,006
<b>Line Item Breakdown Info FY26</b>									
<b>\$10,500</b>	<b>CommissionerSpecial Sponsored</b>								
\$600	EE of QTR Program incl EE of Year Plaque								
\$3,500	Christmas Employee Appreciation Meal/Event								
\$3,000	Summer Employee Appreciation Meal/Event								
\$3,400	Employee Appreciation Gift Card/Gift 169x20=\$3380								
<b>\$6,315</b>	<b>Dues &amp; Subscriptions</b>								
\$1,900	NCACC								
\$1,640	UNC SOG								
\$800	Southern Albemarle Association								
\$750	Albemarle RC&D								
\$700	NACo (\$450); NC Ass'n Clerks (\$55) IIMC (\$195)								
\$525	Airport Association 75x5; NCABCO 3x\$50 = \$150								
<b>\$14,000</b>	<b>Other Community Contributions Funding Requests:</b>								
\$6,000	NC Black Bear/Roper Peanut (Req \$3,500)/Creswell MayDays @2k each								
\$2,000	Food Bank of the Albemarle (Req \$3,500)								
\$2,000	Center for Family Violence Prevention (Req \$2,000)								
\$2,000	Alliance for Greater Eastern NC (Req \$4,000)								
<b>\$2,000 See Written Req from Cool Spring Athletics dated 4/8/25 rec'd from Board member: Approved by BOCC in place of MayDays</b>									
CM Rec based on \$12k funding cap for outside entities/events discussed in workshop mtg, Board should review and advise if desired. Also note Smart Start receives a \$4.2k annual rental allowance from buildings budget.									
10-4110	GOVERNING BOARD T5	109,715	130,565	148,980	96,372		149,372	146,522	146,297



GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4120-000	MANAGERS OFFICE:						ACM JS's Dept. Req Figs		
10-4120-010	MANAGERS OFFICE- S & W- REGULAR	284,539	290,172	310,819	213,171			286,664	286,664
10-4120-040	SALARIES & WAGES-LONGEVITY	2,325	1,925	2,941	2,940			2,942	2,942
10-4120-090	MANAGERS OFFICE- FICA TAX EXPENSE	21,472	22,082	23,925	16,356			22,156	22,156
10-4120-100	MANAGERS OFFICE- RETIREMENT	54,648	58,762	68,303	44,649			63,250	63,250
10-4120-101	MANAGERS OFFICE 401 (K) CONTRIB	8,536	8,705	9,382	6,395			8,690	8,690
10-4120-130	MANAGERS OFFICE- UNEMPLOYMENT INS.	0	0	1,570	0			1,304	1,304
10-4120-140	MANAGERS OFFICE- WORKMAN'S COMP	1,586	1,764	1,905	1,813			1,764	1,764
10-4120-180	MANAGERS OFFICE- GROUP INS.	41,803	40,911	47,764	29,486			38,738	38,738
10-4120-190	LEGAL SERVICES	5,957	6,677	5,000	-205		10,000	8,000	8,000
10-4120-191	MANAGERS OFFICE-UNC SOG LFNC INTERN PROG	10,000	5,000	20,000	20,000		0	0	0
10-4120-260	MANAGERS OFFICE- DEPARTMENTAL SUPPLIES	10,881	13,061	9,000	3,622		6,000	6,000	6,000
10-4120-270	MANAGERS OFFICE - SERVICE AWARDS	75	0	175	175			0	0
10-4120-310	MANAGERS OFFICE- TRAVEL	670	3,763	5,300	2,301		5,300	5,000	5,000
10-4120-315	TRAINING	6,985	9,357	11,000	5,276		11,000	12,000	12,000
10-4120-320	MANAGERS OFFICE- COMMUNICATIONS	2,831	2,169	3,300	1,312		2,700	2,800	2,800
10-4120-330	POSTAGE	33	54	100	22		100	100	100
10-4120-355	MAINT & REPAIR-VEHICLE	253	1,172	2,000	80		1,000	1,500	1,500
10-4120-370	MANAGERS OFFICE- PRINTING	0	0	250	0		250	250	250
10-4120-380	ADVERTISING	3,970	5,458	6,000	2,557		6,000	6,000	6,000
10-4120-381	MANAGERS OFFICE-LOST REF-EDUCATION	0	6,024	0	0			0	0
10-4120-390	MANAGERS OFFICE- DUES AND SUBSCRIPTIONS	1,851	1,924	3,350	3,306		3,600	4,000	4,000
10-4120-440	CONTRACTED SERVICES-ECONOMIC DEVELOPMENT	0	0	8,000	0		0	0	0
10-4120-540	MANAGERS OFFICE - CAPITAL OUTLAY-VEHICLE <sup>CIP-CMO</sup>	0	25,958	35,000	34,220		0	0	0
10-4120	MANAGER'S OFFICE T6	458,415	504,940	575,084	387,475		45,950	471,158	471,158



### GENERAL FUND (10) EXPENSES

## WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25 @66%	%	DEPT REQ	MGR REC	BOARD
10-4130-000	FINANCE OFFICE:								
10-4130-010	FINANCE OFFICE- S & W- REGULAR	185,065	220,305	229,397	161,655			248,220	248,220
10-4130-031	FINANCE OFFICE-PARTTIME	0	0	5,273	0		16,155	16,155	16,155
10-4130-040	SALARIES & WAGES-LONGEVITY	2,068	2,587	2,755	2,754			2,802	2,802
10-4130-090	FINANCE OFFICE- FICA TAX EXPENSE	13,623	16,092	18,918	11,744			20,440	20,440
10-4130-100	FINANCE OFFICE- RETIREMENT	35,649	44,826	50,674	33,967			54,824	54,824
10-4130-101	FINANCE OFFICE- 401(K) CONTRIB.	5,552	6,609	6,961	4,850			7,532	7,532
10-4130-130	FINANCE OFFICE- UNEMPLYMENT INS.	0	0	1,884	0			1,956	1,956
10-4130-140	FINANCE OFFICE- WORKMAN'S COMP	1,060	1,354	1,506	1,269			1,628	1,628
10-4130-180	FINANCE OFFICE- PROFESSIONAL SERVICES	74,917	83,826	103,000	79,975		104,564	104,600	104,600
10-4130-181	FINANCE OFFICE- GROUP INS.	31,809	37,483	45,517	28,842			45,584	45,584
10-4130-260	FINANCE OFFICE- DEPARTMENTAL SUPPLIES	6,836	12,985	16,499	3,497		7,000	6,000	6,000
10-4130-270	FINANCE OFFICE-SERVICE AWARDS	175	50	0	0			0	0
10-4130-280	FINANCE OFFICE- POSTAGE	2,051	2,265	2,500	1,453		2,500	2,500	2,500
10-4130-310	FINANCE OFFICE- TRAVEL	144	211	500	134		500	500	500
10-4130-315	TRAINING	355	3,140	3,300	2,228		3,500	3,500	3,500
10-4130-320	FINANCE OFFICE- COMMUNICATIONS	1,433	1,370	1,200	714		1,200	1,200	1,200
10-4130-390	FINANCE OFFICE- DUES & SUBSCRIPTIONS	678	713	1,000	469		1,000	1,000	1,000
10-4130-410	FINANCE OFFICE- LEASE EQUIPMENT	555	495	550	252		532	550	550
10-4130-540	FINANCE OFFICE - CAPITAL OUTLAY EQUIP*	0	5,250	0	0				0
	\$104,564 Professional Services Breakdown: FY26								
	\$653 Cavanaugh McDonal Consulting (LEO Sep Allowance)								
	\$4,250 Maximus (Annual Cost Allocation Plan)								
	\$158 Vecmar Computing (CheckScanner Maint)								
	\$58,000 Thompson, Price, Scott, Adams (Audit-AFIR, DSS Compliance, Fin Stats)								
	\$16,358 Edmunds & Assoc (Software Maint)								
	\$1,005 Acom Solutions Inc (Check Printer Maint)								
	\$390 Independing Mailitng (Postage Machine Maint)								
	\$2,000 State Treasurer (ACA Reporting)								
	\$12,000 Jeff Best CPA (Year-end Closeout, Review of Fin Stats)								
	\$9,750 Est. for GASB87 Compliance Program w/ Debt Book								
10-4130	FINANCE T7	361,971	439,562	491,434	333,803		136,951	518,991	518,991

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4140-000	<b>TAX ADMIN:</b>								
10-4140-010	TAX ADMIN.- S & W- REGULAR	182,518	200,386	259,456	150,103			269,030	269,030
10-4140-030	TAX ADMIN.- S & W PARTTIME	1,699						0	0
10-4140-040	SALARIES & WAGES-LONGEVITY	2,070	1,821	1,851	1,304			1,320	1,320
10-4140-090	TAX ADMIN.- FICA TAX EXPENSE	13,274	14,268	19,990	10,692			20,682	20,682
10-4140-100	TAX ADMIN.- RETIREMENT	35,164	40,688	57,069	31,280			59,046	59,046
10-4140-101	TAX ADMIN.- 401(K) CONTRIB.	4,445	4,939	7,839	3,260			8,112	8,112
10-4140-130	TAX ADMIN.- UNEMPLOYMENT INS.	0	0	2,198	0			2,282	2,282
10-4140-140	TAX ADMIN.- WORKMAN'S COMP	2,946	2,985	3,694	3,112			3,938	3,938
10-4140-180	TAX ADMIN.- GROUP INS.	40,292	44,819	65,499	34,416			65,538	65,538
10-4140-260	TAX ADMIN.- OFFICE & DEPTAL SUPPLIES	6,945	11,940	11,001	4,880		14,000	10,000	10,000
10-4140-270	SERVICE AWARDS	0	100	0	0			0	0
10-4140-310	TAX ADMIN.- TRAVEL	262	105	500	0		500	500	500
10-4140-315	TRAINING	2,329	1,807	6,000	2,031		7,300	5,000	5,000
10-4140-320	TAX ADMIN.- COMMUNICATIONS	1,802	1,390	1,500	514		1,000	1,000	1,000
10-4140-325	TAX ADMIN-POSTAGE	9,802	14,330	15,000	8,219		15,750	15,750	15,750
10-4140-341	ADVERTISING	2,776	2,797	3,500	846		4,000	4,000	4,000
10-4140-370	PRINTING	4,694	5,870	8,000	3,373		9,000	9,000	9,000
10-4140-390	TAX ADMIN.- DUES & SUBSCRIPTIONS	5,173	6,658	6,750	4,980		7,000	7,000	7,000
10-4140-500	TAX ADMIN - CONT. SERVICES	16,800	6,925	25,000	0		33,000	25,000	25,000
10-4140-501	TAX ADMIN - CONT. SERV- KEYSTONE MAINT		0	41,852	0		7,834	7,834	7,834
10-4140-502	TAX ADMIN - CONT. SERV- GIS		0	12,000	10,815		12,000	12,000	12,000
10-4140-510	CONTRACTED SERVICES-ZACCHAEUS	5,825	4,142	6,500	0		200,000	206,500	206,500
10-4140-511	TAX ADMIN - CONT. SERV- FILE STORAGE	480	360	480	240		480	480	480
10-4140-550	TAX ADMIN - CAPITAL OUTLAY <sup>CIP</sup>	65463	122,752	46,017	6,047		114,775	40,000	40,000
CIP NOTES:	KEYSTONE Repl Tax Software								
227881	Orig Est. \$195k, actual cost: \$227,881								
162,418	FY24 Balance after First Installments of \$65463 paid in FY23 rep: 30%K Dep of 59,113; 1x setup \$3.5k; \$2,850 annual servicer services								
39,666	FY25 Bal after \$122,752 paid in FY24								
21,817	Est of FYE25 Expenses to be deducted per prmt sch email to SW showing add'l \$15770 through FYE25								
\$17,849	FY26 Bal est. after deduction of amounts shown above. However, \$36,188 is reflected in same email as est. balance due upone completion after Sept. implementation, not incl annual maint fee carried in 10-4140-501, Tax Office and Management will have to discuss and resolve discrepencies (wh will incl some travel inv, and some pro-ration of annual license fees) with Keystone Project Mgrs. Annual maint fee may also be inaccurate based on prior year estimates of \$40k range per year. CM suspects implementation cost will be reduced and maint cost will be increased to balance out closer to original quoted figures.								
10-4140	TAX ADMINISTRATION T8	404,797	489,082	601,696	276,111		426,639	774,012	774,012

GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4170-000	<b>BOARD OF ELECTIONS:</b>								
10-4170-010	BOARD OF ELECTIONS- S & W - REGULAR	44,981	46,684	47,260	33,967			52,270	52,270
10-4170-011	SALARIES & WAGES-BOARD*	3,880	6,820	5,640	4,800		8,720	6,480	6,480
10-4170-030	BOARD OF ELECTIONS- SALARIES- PART-TIME*	18,863	35,523	24,364	20,108		42,165	34,000	34,000
10-4170-031	BOARD OF ELECTIONS - S & W-OVERTIME*	5,008	9,341	7,554	7,553		15,882	10,000	10,000
10-4170-040	BOARD OF ELECTIONS - LONGEVITY	900	922	1,283	1,282			1,300	1,300
10-4170-090	BOARD OF ELECTIONS- FICA TAX EXPENSE	5,571	7,573	6,390	5,158			7,960	7,960
10-4170-100	BOARD OF ELECTIONS- RETIREMENT EXPENSE	9,674	11,449	11,690	8,787			13,884	13,884
10-4170-101	BOARD OF ELECTIONS- 401(K) CONTRIB.	1,497	1,681	1,606	1,237			1,908	1,908
10-4170-130	BOARD OF ELECTIONS- UNEMPLOYMENT INS.	0	0	1,256	0			978	978
10-4170-140	BOARD OF ELECTIONS- WORKMANS COMP	437	456	508	429			634	634
10-4170-180	BOARD OF ELECTIONS- GROUP INS. EXPENSE	7,951	8,168	9,108	5,778			9,126	9,126
10-4170-260	BOARD OF ELECTIONS- DEPART SUPPLIES	15,619	4,213	8,499	6,775		10,000	10,000	10,000
10-4170-270	BOARD OF ELECTIONS-SERVICE AWARDS	0	0	135	135			0	0
10-4170-310	BOARD OF ELECTIONS- TRAVEL	1,356	1,555	2,500	969		2,000	2,000	2,000
10-4170-315	TRAINING	635	8,792	7,000	3,727		8,000	8,000	8,000
10-4170-320	BOARD OF ELECTIONS- COMMUNICATIONS	2,609	2,864	5,000	3,048		5,000	5,000	5,000
10-4170-330	POSTAGE	1,247	978	3,083	2,190		3,000	3,000	3,000
10-4170-350	BOARD OF ELECTIONS- MAINT & REPAIR- EQUI	752	733	1,500	655		1,500	1,500	1,500
10-4170-360	CONTRACTED SERVICES	16,858	18,524	19,317	19,239		20,311	20,311	20,311
10-4170-370	BOARD OF ELECTIONS- PRINTING	6,013	19,649	12,000	11,558		17,000	13,000	13,000
10-4170-380	ADVERTISING	644	1,292	600	600		1,800	1,200	1,200
10-4170-390	BOARD OF ELECTIONS- DUES & SUBSCRIPTIONS	60	33	500	0		180	180	180
10-4170-550	CAPITAL OUTLAY-EQUIPMENT	0	0	15,417	15,416			0	0
<b>*FY26 NOTES:</b>									
CM's Recommendations based on: 1 Muni Election, 1 Countywide Primary									
If secondary primaries or special elections are required, additional funding may be needed at that time.									
<b>10-4170</b>	<b>BOARD OF ELECTION T9</b>	<b>144,555</b>	<b>187,248</b>	<b>192,210</b>	<b>153,411</b>		<b>135,558</b>	<b>202,731</b>	<b>202,731</b>

## GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4180-000	REGISTER OF DEEDS:								
10-4180-010	REGISTER- OF- DEEDS- S & W- REGULAR	80,106	82,944	84,257	57,051			88,356	88,356
10-4180-030	REGISTER OF DEEDS- S & W- PART-TIME	5,176	7,923	8,000	797			8,000	8,000
10-4180-040	SALARIES & WAGES-LONGEVITY	1,034	1,086	1,647	1,410			1,734	1,734
10-4180-090	REGISTER- OF- DEEDS- FICA TAX EXPENSE	6,371	6,599	7,184	4,243			7,504	7,504
10-4180-100	REGISTER- OF- DEEDS- RETIREMENT	15,457	16,903	18,761	12,078			19,676	19,676
10-4180-101	REGISTER OF DEEDS- 401(K) CONTRIB.	2,403	2,488	2,577	1,712			2,704	2,704
10-4180-102	REGISTER OF DEEDS- REG DS SUPPLEMENTAL R	777	658	1,000	451			1,000	1,000
10-4180-130	REGISTER OF DEEDS- UNEMPLOYMENT INS.	0	0	942	0			978	978
10-4180-140	REGISTER OF DEEDS- WORKMAN'S COMP	502	458	572	482			598	598
10-4180-180	REGISTER- OF- DEEDS- GROUP INS.	15,861	16,249	18,182	11,494			18,198	18,198
10-4180-260	REGISTER-OF-DEEDS-DEPARTMENTAL SUPPLIES	5,566	3,915	6,499	1,266		6,500	6,500	6,500
10-4180-270	SERVICE AWARDS	0	0	50	50			135	135
10-4180-310	REGISTER- OF- DEEDS- TRAVEL	0	0	200	0		200	200	200
10-4180-315	TRAINING	547	514	2,500	0		2,500	2,500	2,500
10-4180-320	REGISTER- OF- DEEDS- COMMUNICATIONS	488	584	600	314		600	600	600
10-4180-330	POSTAGE	118	85	200	76		200	200	200
10-4180-350	REGISTER- OF- DEEDS- MAINT AND REPAIR EQ	481	385	2,000	385		2,000	2,000	2,000
10-4180-390	REGISTER- OF- DEEDS- DUES AND SUBSCRIPTI	375	375	550	375		650	650	650
10-4180-600	REGISTER OF DEEDS- CONTRACTED SERVICES	12,875	12,875	14,500			14,500	13,875	13,875
10-4180	REGISTER OF DEEDS T10	148,137	154,041	170,221	92,183		27,150	175,408	175,408

## GENERAL FUND (10) EXPENSES

## WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4210-000	INFORMATION TECHNOLOGY:								
10-4210-010	INFO. TECH- S & W- REGULAR	53,856	55,203	55,259	37,645			56,640	56,640
10-4210-040	SALARIES & WAGES-LONGEVITY	1,617	1,658	1,700	1,699			1,700	1,700
10-4210-090	INFO. TECH- FICA TAX EXPENSE	3,622	3,735	4,354	2,599			4,464	4,464
10-4210-100	INFO. TECH- RETIREMENT	10,568	11,437	12,431	8,128			12,742	12,742
10-4210-101	INFO. TECH- 401(K) CONTRIB.	1,616	1,656	1,708	1,129			1,752	1,752
10-4210-130	INFO. TECH- UNEMPLOYMENT INS.	0	0	314	0			326	326
10-4210-140	INFO. TECH- WORKMAN'S COMP	314	285	347	292			356	356
10-4210-180	INFO. TECH- CONTRACTED SERVICES	14,094	0	22,000	0		22,000	20,000	20,000
10-4210-181	INFO. TECH- GROUP INS.	9,982	10,162	11,113	7,108			11,120	11,120
10-4210-200	INFO. TECH- DEPARTMENTAL SUPPLIES	1,378	1,983	1,499	14		1,252	1,300	1,300
10-4210-270	INFO. TECH-SERVICE AWARDS	0	0	200	200			0	0
10-4210-310	INFO. TECH- TRAVEL	92	100	100	0		100	100	100
10-4210-315	TRAINING	948	20	2,000	0		2,000	2,000	2,000
10-4210-320	INFO. TECH- COMMUNICATIONS	2,737	324	500	303		500	500	500
10-4210-330	POSTAGE	50	0	100	0		100	100	100
10-4210-350	INFO. TECH- MAINT. & REPAIR- EQUIP (&Soundside K)	24,395	34,797	55,000	24,496		46,751	47,000	47,000
10-4210-550	INFO. TECH- CAPITAL OUTLAY EQUIPMENT	17,502	0	40,000	0		0	0	0
	FY27: Expect \$80k upgrade switches								
	FY28: Expect \$80k upgrade county servers								
10-4210	INFORMATION TECHNOLOGY T11	142,772	121,360	208,625	83,614		72,703	160,100	160,100

## GENERAL FUND (10) EXPENSES

## WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4260-000	<b>BUILDINGS:</b>								
10-4260-350	WASH CO MIDDLE SCHOOL - UTILITIES							45,000	45,000
10-4260-350	WASH CO MIDDLE SCHOOL - BLDG MAINT							55,000	55,000
10-4260-440	CONTRACT SERVICES-COURTHOUSE SECURITY	65,410	70,120	75,000	49,399			78,500	78,500
10-4260-550	BUILDINGS- PUBLIC DEFENDER HOUSING	4,452	4,452	4,452	0			4,452	4,452
10-4260-554	PROBATION & PAROLE-FORBES	1,764	1,323	0	0		NA	0	0
10-4260-555	SMART START LEASE ASSISTANCE	4,200	4,200	4,200	2,100			4,200	4,200
10-4260-556	CIP ROOF REPAIRS/REPLACEMENT RESERVE	0						40,000	*Part of F58 Transf
10-4260-558	CIP HVAC REPAIRS/REPLACEMENTS RESERVES	0						20,000	*Part of F58 Transf
10-4260-562	CAP OUTLAY - OTHER CIP BUILDING PROJECTS		0	500,000	0			0	0
10-4260-563	EXPENDITURE: LEASE (GASB Req Entries)						Journal Adj	Journal Adj	Journal Adj
10-4260-564	EXPENDITURE: LEASE FINANCING PRINCIPAL (GASB F	14,855	3,746	0	0		Journal Adj	Journal Adj	Journal Adj
10-4260-565	EXPENDITURE: INTEREST (GASB Req Entries)		4	0	0		Journal Adj	Journal Adj	Journal Adj
FY26 Note: Add'l expenses will be incurred in this dept as a result of receiving and having to maintain and pay operational overhead for one or more vacant school sites per Funding Agmt with WCS. Initial budgeted amts for RMS are place holders and subj to adjustment. Some RMS expenses will be offset by lower expenses otherwise carried in merged depts throughout applicable dept. budgets. Mgmt rec monitoring costs of renovation/use of RMS closely in FY26; and attempt to divest ownership of CES/CHS asap for as much monetary value as possible to help offset F21 Debt Service from PK12 facility. Seperating and divesting ownership and/or otherwise offsetting expenses of non-WCS utilized portion of PHS site asap also recommended.									
10-4260	<b>BUILDINGS T12-1</b>	<b>90,681</b>	<b>83,845</b>	<b>583,652</b>	<b>51,499</b>		<b>0</b>	<b>187,152</b>	<b>187,152</b>

GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4265-010	FACILITY SERVICES- S & W- REGULAR	184,251	191,672	203,352	138,339			219,954	219,954
<b>FY26NOTE:</b>	<b>PLACE HOLDER FOR (1) ADD'L FTE REQUESTED, INCL IN SALARIES UNLESS REMOVED BY BOCC</b>							<b>50,000</b>	<b>50,000</b>
10-4265-040	SALARIES & WAGES-LONGEVITY	2,607						562	562
10-4265-090	FACILITY SERVICES- FICA TAX EXPENSE	13,560	14,361	15,556	10,369			16,870	16,870
10-4265-100	FACILITY SERVICES- RETIREMENT	35,597	38,552	44,412	28,586			48,162	48,162
10-4265-101	FACILITY SERVICES- 401(K) CONTRIB.	4,183	5,026	6,101	3,608			6,616	6,616
10-4265-130	FACILITY SERVICES- UNEMPLOYMENT INS.	0	0	1,884	0			1,956	1,956
10-4265-140	FACILITY SERVICES- WORKMAN'S COMP	9,735	13,919	15,824	3,940			17,160	17,160
10-4265-181	FACILITY SERVICES- GROUP INS.	46,886	46,906	54,383	33,129			54,444	54,444
10-4265-200	FACILITY SERVICES- DEPT SUPPLIES & MATER	20,793	17,129	20,000	14,504		20,000	20,000	20,000
10-4265-201	CLERK OF COURT DEPARTMENTAL SUPPLIES	1,631	2,631	3,200	1,008		3,200	3,200	3,200
10-4265-202	CLERK OF COURT-MAINT & REPAIR-BUILDING	0	443	1,900	0		1,900	1,900	1,900
10-4265-204	CLERK OF COURT- TEMP DEP CLERK FTE AOC CONTRACT		0	15,968	0		38,323	19,250	19,250
10-4265-215	FACILITY SERVICES- MAINT AND REPAIR BLDG	64,381	62,031	85,000	50,751		90,000	85,000	85,000
10-4265-230	FACILITY SERVICES- DEPT SUPPLIES-SAFETY	1,746	2,854	4,000	2,078		4,000	3,500	3,500
10-4265-250	FACILITY SERVICES-SUPPLIES-VEHICLE	2,047	7,045	4,000	2,276		4,000	4,000	4,000
10-4265-256	FACILITY SERVICES- INSURANCE CLAIMS	66,730	25,826	0	0	BAR	BAR	BAR	BAR
10-4265-270	SERVICE AWARDS	0		0	0			100	100
NL-4265-315	NL-FACILITY SERVICES - TRAINING		0	1,500	0		1,500	4,000	4,000
10-4265-320	FACILITY SERVICES- COMMUNICATIONS	5,304	4,953	5,500	3,073		5,500	5,500	5,500
10-4265-325	POSTAGE	0	19	100	0		100	100	100
NL-4265-329	EMERGENCY MANAGEMENT - FUEL TANK						5,000	4,000	4,000
10-4265-330	FACILITY SERVICES- UTILITIES-ELECTRICITY	96,334	111,539	120,000	72,084		125,000	115,000	115,000
10-4265-331	UTILITIES-FUEL/GAS	9,408	10,764	12,000	6,875		15,000	12,500	12,500
10-4265-332	UTILITIES-WATER	38,372	25,696	35,000	13,187		35,000	28,500	28,500
10-4265-355	MAINT & REPAIR-VEHICLES	685	694	3,000	1,122		3,000	3,000	3,000
10-4265-440	CONTRACTED SERVICES-MOWING	19,445	15,827	17,000	8,032		20,000	20,000	20,000
10-4265-540	FACILITIES- CAPITAL OUTLAY - EQUIPMENT	25298	670	0	0		0	0	0
10-4265-551	MAINT AGREEMENTS-COMMANDER SOFTWARE	1,533	1,790	2,500	2,499		2,500	2,650	2,650
10-4265-601	CONTRACTED SERVICES-SECURITY SYSTEM	1,816	2,035	3,000	1,001		3,000	2,000	2,000
10-4265-602	CONTRACTED SERVICES-EXTERMINATING	7,284	6,877	8,000	6,252		8,000	8,000	8,000
10-4265-603	CONTRACTED SERVICES-ELEVATOR	51,143	10,618	17,000	7,964		18,200	18,200	18,200
10-4265-604	CONTRACTED SERVICES-REPUBLIC	8,700	9,024	10,000	5,366		12,000	12,000	12,000
10-4265-605	CONTRACTED SERVICES-FIRE EXT	4,178	3,155	3,600	1,220		3,600	3,600	3,600
<b>10-4265</b>	<b>FACILITY SERVICES T12-2</b>	<b>730,904</b>	<b>632,057</b>	<b>713,780</b>	<b>417,261</b>		<b>418,823</b>	<b>791,724</b>	<b>791,724</b>



## GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4310-010	SHERIFF- S & W- REGULAR	684,017	749,783	836,006	532,694			925,692	925,692
10-4310-030	SHERIFF- SALARIES AND WAGES PART-TIME*	12,843	27,588	29,423	24,793			40,412	40,412
*FY25 Note: Request incl incr to Anim. Shelter PT to utilize 2PTEs to keep shelter clean/operable and PT Admin Asst. and PT Deputy							n/a	n/a	n/a
10-4310-031	SALARIES & WAGES-OVERTIME	5,697	115	32,748	16,545		32,748	5,000	5,000
10-4310-040	SALARIES & WAGES-LONGEVITY	3,385	4,721	4,797	4,280			5,994	5,994
10-4310-090	SHERIFF- FICA TAX EXPENSE	51,098	56,945	69,078	42,489			74,748	74,748
10-4310-100	SHERIFF- RETIREMENT	135,328	155,383	198,536	117,477			212,098	212,098
10-4310-101	SHERIFF- 401K CONTRIB.	32,375	34,048	41,215	23,958			44,001	44,001
10-4310-102	SHERIFF-SUPPLEMENTAL PENSION FUND	645	1,033	1,300	0			1,300	1,300
10-4310-130	SHERIFF- UNEMPLOYMENT INS.	0	1,501	5,966	0			5,868	5,868
10-4310-140	SHERIFF- WORKMAN'S COMP	44,882	35,453	56,873	33,193			61,016	61,016
10-4310-180	SHERIFF- PROFESSIONAL SERVICES	7,745	12,799	12,000	5,970		12,000	10,000	10,000
10-4310-181	SHERIFF- GROUP INS.	117,012	118,953	165,902	89,917			157,154	157,154
10-4310-210	SHERIFF- UNIFORMS	6,356	7,765	10,000	7,849		12,000	10,000	10,000
10-4310-250	SHERIFF- SUPPLIES-VEHCILE (Inc. Fuel)	61,790	64,604	65,000	38,623		65,000	65,000	65,000
10-4310-260	SHERIFF- DEPARTMENTAL SUPPLIES	12,970	17,748	16,499	9,020		16,500	15,000	15,000
10-4310-270	SERVICE AWARDS	50	235	75	75		75	125	125
10-4310-310	SHERIFF- TRAVEL	4,908	8,520	4,000	2,464		4,500	4,500	4,500
10-4310-315	TRAINING	1,425	2,838	3,000	53		3,000	3,000	3,000
10-4310-320	SHERIFF- COMMUNICATIONS	11,378	12,446	17,500	9,834		17,500	15,000	15,000
10-4310-330	POSTAGE	1,859	2,273	2,000	1,020		2,000	2,000	2,000
10-4310-350	SHERIFF- MAINT. & REPAIR EQUIPMENT	232	738	4,000	3,341		6,000	4,000	4,000
10-4310-355	SHERIFF- MAINT.- VEHICLE	23,821	26,879	23,000	17,075		25,000	25,000	25,000
10-4310-370	SHERIFF- PRINTING	0	0	200	0		200	200	200
10-4310-380	ADVERTISING	0	0	200	0		200	200	200
10-4310-390	SHERIFF- DUES & SUBSCRIPTIONS	218	192	500	437		1,000	500	500
10-4310-392	SHERIFF- UNDERCOVER INVESTIGATIONS	3,000	4,000	7,000	5,000		10,000	7,000	7,000
10-4310-412	LEASE/MAINTENANCE-FINGERPRINT	3,647	3,829	4,100	4,020		6,000	4,100	4,100
10-4310-413	LEASE-BUILDING	825	825	840	825		1,100	900	900
10-4310-414	MAINT AGREEMENTS-HRMS & QTR MASTER	1,298	1,310	1,336	1,336		1,500	1,500	1,500
10-4310-415	MAINT AGREEMENTS-RMS & RAMBLER	4,878	4,878	4,976	4,976		5,500	5,200	5,200
10-4310-417	LEASE - ANKLE MONITORING DEVICES	1,612	1,458	1,800	0		0	0	0
10-4310-540	CAPITAL OUTLAY VEHICLES <sup>CIP- 2 NEW DURANGOS &amp; UPFIT</sup>	0	182,922	112,000	0		0	120,000	120,000
10-4310-550	SHERIFF- CAPITAL OUTLAY - EQUIPMENT <sup>CIP \$2Kgravel</sup>	165770.76	28,939	0	0		0	0	0
<b>CIP NOTE: 2 Durangos plus upfit placeholder awaiting quotes from WCSO</b>							n/a	n/a	n/a
10-4310-600	SHERIFF- ANIMAL CONTROL	8,854	9,656	10,000	7,657		12,000	10,000	10,000
10-4310-601	DONATIONS-ANIMAL CONTROL	0	0	3,786	3,065		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-602	SHERIFF-ABC BOARD FUNDING	960	9,434	21,194	0		RF plus \$2.4k	RF plus \$2.4k	RF plus \$2.4k
10-4310-603	SHERIFF DONATIONS-PURCHASE OF K-9	2,827	0	774	0		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-604	SHERIFF-COUNTY CONTRIB-PURCHASE OF K-9	1,084	1,329	1,500	1,427		1,500	1,500	1,500
10-4310-611	GUN PERMITS DISCRETIONARY-COUNTY PORTION	0	0	50,930	0		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-612	GUN PERMITS-STATE PORTION	8,115	8,155	3,810	2,880		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-613	FINGERPRINTING	0	222	7,091	0		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-614	SHERIFF-SEIZURE ASSETS								
10-4310-650	SHERIFF-DONATIONS	465	0	1,899	0		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-904	NC ANIMAL SHELTER SUPPORT FUND GRANT		0	12,500	7,994		n/a	n/a	n/a
10-4310	SHERIFF'S OFFICE T13-1	1,442,053	1,599,519	1,845,354	1,020,286		235,323	1,838,008	1,838,008



GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4311-000	<b>SRO - WASHINGTON COUNTY UNION:</b>								
10-4311-010	SRO- WASH CO UNION-S & W- REGULAR	40,471	41,847	41,410	31,892			51,520	51,520
10-4311-030	SRO- SALARIES & WAGES-OVERTIME	0							
10-4311-040	LONGEVITY	0	457	0	0			0	0
10-4311-090	SRO- WASH CO UNION- FICA TAX EXPENSE	3,050	3,188	3,168	2,273			3,942	3,942
10-4311-100	SRO- WASH CO UNION- RETIREMENT EXPENSE	8,066	9,000	9,731	7,026			12,108	12,108
10-4311-101	SRO- WASH CO UNION- 401(K) CONTRIB.	2,024	2,092	2,071	1,595			2,576	2,576
10-4311-130	SRO - WASH CO UNION- UNEMPLOYMENT INS.	0	0	314	0			326	326
10-4311-140	SRO- WASH CO UNION- WORKMAN'S COMP EXPEN	2,388	2,643	2,844	2,394			3,540	3,540
10-4311-180	SRO- WASH CO UNION- GROUP INS.	7,948	6,725	9,089	5,782			9,124	9,124
10-4311-210	SRO- WASH CO UNION- UNIFORMS	0	238	1,000	701		1,000	1,000	1,000
10-4311-250	MAINTENANCE & REPAIR-VEHICLE	2,837	1,124	3,000	1,083		3,000	3,000	3,000
10-4311-260	SRO- WASH CO UNION-DEPARTMENTAL SUPPLIES	183	0	199	0		200	200	200
10-4311-270	SERVICE AWARD	0	50	0	0		50		0
10-4311-310	SRO- WASH CO UNION- TRAVEL	2,421	1,468	2,000	0		2,000	2,000	2,000
10-4311-315	TRAINING	0	0	500	0		500	500	500
10-4313-000	<b>SRO- CRESWELL:</b>								
10-4313-010	SRO- CRESWELL-S & W- REGULAR	0	0	41,410	0				0
10-4313-030	SRO- CRESWELL- SALARIES & WAGES-OVERTIME	0							
10-4313-040	LONGEVITY	0							0
10-4313-090	SRO- CRESWELL- FICA TAX EXPENSE	0	0	3,168	0				0
10-4313-100	SRO- CRESWELL- RETIREMENT	0	0	9,731	0				0
10-4313-101	SRO- CRESWELL- 401K CONTRIB.	0	0	2,071	0				0
10-4313-130	SRO - CRESWELL- UNEMPLOYMENT INS.	0	0	314	0				0
10-4313-140	SRO- CRESWELL- WORKMAN'S COMP	2,388	2,617	2,844	2,394				0
10-4313-180	SRO- CRESWELL- GROUP INS.S	0	0	9,089	0				0
10-4313-210	SR0- CRESWELL- UNIFORMS	0	0	500	0		500	500	500
10-4313-250	MAINTENANCE & REPAIR-VEHICLE	0	0	3,500	0		3,500	3,500	3,500
10-4313-260	SRO- CRESWELL- DEPARTMENTAL SUPPLIES	0	0	199	0		200	200	200
10-4313-270	SERVICE AWARDS	0							0
10-4313-310	SRO- CRESWELL- TRAVEL	0	0	2,000	0		2,000	2,000	2,000
10-4313-315	TRAINING	0	0	500	0		500	500	500
10-4311	<b>WASHINGTON UNION SRO</b>	<b>69,387</b>	<b>68,831</b>	<b>75,326</b>	<b>52,745</b>		<b>6,750</b>	<b>89,836</b>	<b>89,836</b>
10-4313	<b>CRESWELL SRO</b>	<b>2,388</b>	<b>2,617</b>	<b>75,326</b>	<b>2,394</b>		<b>6,700</b>	<b>6,700</b>	<b>6,700</b>
<b>TOTAL</b>	<b>SROs T13-2</b>	<b>71,775</b>	<b>71,448</b>	<b>150,652</b>	<b>55,139</b>		<b>13,450</b>	<b>96,536</b>	<b>96,536</b>

GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4314-000	<b>SRO- PLYMOUTH HIGH:</b>								
10-4314-010	SRO - PLYMOUTH HIGH-S & W- REGULAR	35,025	0	41,410	26,665			49,518	49,518
10-4314-030	SRO- PLYMOUTH HIGH- S & W OVERTIME	0							
10-4314-040	SALARIES & WAGES-LONGEVITY	0						0	0
10-4314-090	SRO - PLYMOUTH HIGH- FICA TAX	2,643	0	3,168	2,013			3,790	3,790
10-4314-100	SRO - PLYMOUTH HIGH- RETIREMENT MATCH	6,980	0	9,731	5,874			11,638	11,638
10-4314-101	SRO - PLYMOUTH HIGH- 401K CONTRIBUTIONS	1,751	0	2,071	1,333			2,476	2,476
10-4314-130	SRO - PLYMOUTH HIGH- UNEMPLOYMENT INS.	0	0	314	0			326	326
10-4314-140	SRO - PLYMOUTH HIGH- WORKMAN'S COMP	2,189	2,343	2,844	2,394			3,402	3,402
10-4314-180	SRO - PLYMOUTH HIGH- GROUP INS.	6,365	0	9,089	5,058			9,124	9,124
10-4314-200	SRO - PLYMOUTH HIGH- VEHICLES SUPPPLIES	0							
10-4314-210	SRO - PLYMOUTH HIGH- UNIFORMS	0	0	1,000	830		1,000	1,000	1,000
10-4314-250	MAINT & REPAIR - VEHICLE	1,728	0	3,000	1,333		3,000	3,000	3,000
10-4314-260	DEPARTMENTAL SUPPLIES	167	0	199	0		199	200	200
10-4314-270	SERVICE AWARDS	0						0	0
10-4314-310	SRO- TRAVEL	1,286	0	2,000	0		2,000	2,000	2,000
10-4314-315	TRAINING	0	0	500	0		500	500	500
<b>10-4314</b>	<b>PLYMOUTH HIGH SRO</b>	<b>58,135</b>	<b>2,343</b>	<b>75,326</b>	<b>45,501</b>		<b>6,699</b>	<b>86,974</b>	<b>86,974</b>
<b>TOTAL</b>	<b>SROs T13-3</b>	<b>58,135</b>	<b>2,343</b>	<b>75,326</b>	<b>45,501</b>		<b>6,699</b>	<b>86,974</b>	<b>86,974</b>

GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4320-000	DETENTION CNTR: (Info Only: Subtotal of all 3 salary lines)	370,894	447,169	509,129	316,897		0	526,026	526026
10-4320-010	DETENTION CENTER- S & W - REGULAR	276,270	283,625	347,629	213,277			445,026	445,026
10-4320-030	SALARIES & WAGE - OVERTIME	65,940	110,405	130,500	83,118			50,000	50,000
10-4320-031	DETENTION CENTER - S&W PARTTIME	28,684	53,139	31,000	20,502			31,000	31,000
10-4320-040	SALARIES & WAGES - LONGEVITY	2,349	2,907	3,252	3,251			3,334	3,334
10-4320-090	DETENTION CENTER- FICA TAX EXPENSE	27,429	33,521	39,191	23,954			40,496	40,496
10-4320-100	DETENTION CENTER- RETIREMENT	65,455	79,830	105,116	61,748			108,842	108,842
10-4320-101	DETENTION CENTER- 401(K) CONTRIB.	6,586	8,588	14,439	6,786			14,952	14,952
10-4320-130	DETENTION CENTER- UNEMPLOYMENT INS.	0	0	4,710	0			4,564	4,564
10-4320-140	DETENTION CENTER- WORKMAN'S COMP	21,634	27,493	34,685	29,616			36,358	36,358
10-4320-181	DETENTION CENTER- GROUP INS.	68,431	65,452	117,788	50,310			117,858	117,858
10-4320-185	TRAVEL	502	70	2,500	52		2,500	1,500	1,500
10-4320-190	DETENTION CENTER- TRAINING	2,462	3,405	5,000	3,035		5,000	5,000	5,000
10-4320-200	DETENTION CENTER- DEPARTMENTAL SUPPLIES	18,563	15,301	19,000	15,773		25,000	20,000	20,000
10-4320-210	DETENTION CENTER- UNIFORMS	1,706	5,311	7,500	5,913		7,500	6,500	6,500
10-4320-244	CONTRACTED SERVICES-SOUTHERN HEALTH PART	128,945	132,875	150,000	102,468		170,000	160,000	160,000
10-4320-247	DETENTION CENTER- FOOD & PROVISIONS	73,214	73,697	90,000	69,593		115,000	115,000	115,000
10-4320-270	SERVICE AWARDS	125	175	135	135			0	0
10-4320-290	SUPPLIES & MATERIALS-HYGIENE	3,364	2,353	3,500	490		4,000	4,000	4,000
10-4320-299	DETENTION CENTER- LAUNDRY & DRY CLEANING	6,314	6,187	6,500	3,808		7,500	7,000	7,000
10-4320-320	DETENTION CENTER- COMMUNICATIONS	663	979	1,500	715		3,000	3,000	3,000
10-4320-330	POSTAGE	89	100	240	34		1,500	500	500
10-4320-350	DETENTION CENTER- MAINT & REPAIR- EQUIP	12,961	979	1,400	1,212		30,000	25,000	25,000
10-4320-550	DETENTION CENTER- CAPITAL OUTLAY- EQUIPM	19347.36	0	19,900	0		285,276	0	0
10-4320-600	DETENTION CENTER- CONTRACTED SERVICES	105,677	90,493	109,200	18,332		110,000	110,000	110,000
10-4320-601	CONTRACTED SERVICES-OPTUM	2,938	3,022	4,000	3,204		3,500	3,400	3,400
10-4320-602	MAINTENANCE AGREEMENTS-SOUTHERN SOFTWARE	3,778	3,815	3,900	3,891		4,000	4,000	4,000
10-4320-603	MAINTENANCE AGREEMENTS-TOP GUARD	99	99	110	109		120	120	120
10-4320-605	CONTRACTED SERVICES - DET CNTR STUDY		0	11,625	0		Roll Forward	Roll Forward	Roll Forward
10-4320-900	GRANT - DHHS CORRECTIONS COVID19	2,866	4,628	0	0		Roll Forward	Roll Forward	Roll Forward
<b>\$ 285,276</b>	<b>CAPITAL OUTLAY BREAKDOWN FY26</b>								
90,000	Plumbing, floor repairs -68k, paint, pressure washing, repl. Chairs, desks, storage cabinets								
195,276	Body Scanner								
FY26: CM Rec obtaining regional jail study (anticipated in FY26) prior to extensive repairs on current facility if not immediately necessary. Most req funds are for repairs rather than capital outlay. 25k has been rec for gen jail maint in FY26. Facilities has addressed a number of the showers/plumbing issue although they are recurring issues; Procurement Officer may help with internal dept. furniture/supplies along with extensive surplus supplies available from vacant schools; CM rec seeking grant funds to purchase body scanner and reviewing internal maintenance needs with Facilities to do as much work as possible in house. Flooring should be re-evaluated and funds should be reconsidered in fall of 2025 after FYE25 fund balance is established and regional jail study updated.									
10-4320	DETENTION CENTER T14	946,391	1,008,449	1,264,320	721,325		773,896	1,317,450	1,317,450

GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4330-000	<b>EMERGENCY MANAGEMENT:</b>								
10-4330-010	EMERGENCY MGMT - S & W- REGULAR	55,572	56,961	57,019	38,845			57,020	57,020
10-4330-040	SALARIES & WAGES - LONGEVITY							0	0
10-4330-090	EMERGENCY MGMT - FICA TAX EXPENSE	3,503	3,616	4,362	2,476			4,362	4,362
10-4330-100	EMERGENCY MGMT - RETIREMENT	10,586	11,458	12,453	8,025			12,454	12,454
10-4330-101	EMERGENCY MGMT - 401(K) CONTRIB.	1,667	1,709	1,711	1,165			1,712	1,712
10-4330-130	EMERGENCY MGMT - UNEMPLOYMENT INS.	0	0	314	0			326	326
10-4330-140	EMERGENCY MGMT - WORKMAN'S COMP	2,073	2,621	2,807	2,450			2,808	2,808
10-4330-180	EMERGENCY MGMT - GROUP INS.	8,003	8,183	9,140	5,788			11,122	11,122
10-4330-250	MAINTENANCE & REPAIR - VEHICLE	1,097	454	1,200	974		1,200	1,200	1,200
10-4330-260	EMERGENCY MGMT - DEPARTMENTAL SUPPLIES	6,764	1,993	3,800	2,517		12,000	8,000	8,000
10-4330-270	EMERGENCY MGMT - GENERATOR FUEL	2,559	0	2,400	0		2,600	2,500	2,500
10-4330-271NL	EMERGENCY MGMT - SERVICE AWARD							50	50
10-4330-310	EMERGENCY MGMT - TRAVEL	2,720	3,052	3,000	1,605		4,000	3,000	3,000
10-4330-315	TRAINING	780	1,876	3,000	381		4,250	3,500	3,500
10-4330-320	EMERGENCY MGMT - COMMUNICATIONS	2,197	1,809	4,900	2,099		5,500	5,500	5,500
10-4330-330	POSTAGE	87	57	150	15		150	150	150
10-4330-350	EMER MGMT - MAINT. & REPAIR- EQUI	4,596	2,184	7,500	1,935		6,000	6,000	6,000
10-4330-370	EMERGENCY MGMT - PRINTING	236	208	400	226		400	400	400
10-4330-380	ADVERTISING	156	344	400	0		800	800	800
10-4330-390	EMERGENCY MGMT - DUES & SUBSCRIPTIONS	2,142	1,795	2,200	200		1,200	1,200	1,200
10-4330-400	EM DONATIONS-EMERGENCY RESPONSE BANQUET	0	0	1,442	0		Roll Forward	Roll Forward	Roll Forward
10-4330-401	DONATIONS - EMERGENCY MANAGEMENT	773	0	878	0		Roll Forward	Roll Forward	Roll Forward
10-4330-540	EMERGENCY MGMT - CAPITAL OUTLAY <sup>CIP</sup>	6515.98	60,702	17,800	153		125,000	0	0
CIP NOTE: EM Dir used CapOutlay worksheet to req \$75k in IT related equip and \$50k in dept. supp for new EMTOC. CM Rec based on waiting until closer to project completion to budget w/ assistance from procurement officer									
10-4330-600	EMERGENCY MGMT - CONTRACTED SERVICES	0	2,950	8,500	6,000		2,500	2,500	2,500
10-4330-693	RAP LEPC TIER II GRANT		0	4,000	0		4,800	4,800	4,800
10-4330-703	WEYERHAEUSER GIVING GRANT RADIOS	0	1,965	0	0		n/a	n/a	n/a
10-4330-706	EMPG-ARPA	11,068					BAR	BAR	BAR
10-4330-707	GRANT-EM CAPACITY BLDG COMPETITIVE GRANT	76,791	47,690	94,600	91,881		175,000	BAR	BAR
10-4330-995	MAINTENANCE AGREEMENTS - HYPER REACH	1,945	1,945	14,600	14,600		14,600	14,600	14,600
<b>10-4330</b>	<b>EMERGENCY MGMT T15-1</b>	<b>201,829</b>	<b>213,572</b>	<b>258,576</b>	<b>181,335</b>		<b>360,000</b>	<b>144,004</b>	<b>144,004</b>

GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4340-000	FIRE PROTECTION: (4 Collected Cents Placeholder)							402,622	402,622
10-4340-991	PLYMOUTH VFD-OPERATIONAL	122,182	129,259	129,476	97,107				
10-4340-992	ROPER VFD-OPERATIONAL	78,170	81,727	81,864	61,398				
10-4340-993	CRESWELL VFD-OPERATIONAL	50,909	51,685	51,772	38,829				
10-4340-994	MCVFD-OPERATIONAL	58,270	58,309	58,406	43,805				
10-4340-995	LAKE PHELPS VFD-OPERATIONAL	45,996	46,034	46,111	34,583				
10-4340-996	PUNGO VFD-OPERATIONAL	20,282	23,750	23,789	17,842				
10-4340-997	PINETOWN/LONG ACRE VFD	8,178	8,188	8,202	6,152				
10-4340-998	CRESWELL VFD-WELL-CIP	0	0	40,000	0				
10-4340-999	ADD'L 5th CENT RESERVES (Per BOCC Began in FY25, moved into Fund 58 by FYE25, will be transferred into F58 each year until stopped) Amt shown NOT included in Dept Total, but is included in amount shown as transferred to F58 in 10-9800-058) See Lines 58-4340....						100,655	100,655	*Part of F58 Tra
10-4345-000	<b>FORESTRY:</b>								
10-4345-991	FORESTRY MATCH (35%)	92,260	82,023	129,156	49,661		111,055	111,055	111,055
FY25 Note: Includes New Truck									
<b>10-4340</b>	<b>FIRE PROTECTION</b>	<b>383,987</b>	<b>398,952</b>	<b>439,620</b>	<b>299,715</b>		<b>100,655</b>	<b>402,622</b>	<b>402,622</b>
<b>10-4345</b>	<b>FORESTRY</b>	<b>92,260</b>	<b>82,023</b>	<b>129,156</b>	<b>49,661</b>		<b>111,055</b>	<b>111,055</b>	<b>111,055</b>
<b>TOTAL</b>	<b>COMBINED FIRE &amp; FORESTRY T15-2</b>	<b>476,247</b>	<b>480,975</b>	<b>568,776</b>	<b>349,376</b>		<b>211,710</b>	<b>513,677</b>	<b>513,677</b>

GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-4350-000	<b>PLANNING &amp; INSPECTIONS</b>								
10-4350-121	SALARIES & WAGES-REGULAR	100,015	102,629	104,602	70,466			108,850	108,850
10-4350-127	SALARIES & WAGES-LONGEVITY	707	725	744	743			1,658	1,658
10-4350-181	FICA TAX	6,298	6,499	8,057	4,508			8,454	8,454
10-4350-182	RETIREMENT	19,188	20,790	23,003	14,712			24,136	24,136
10-4350-183	GROUP INSURANCE	17,870	18,250	20,228	12,832			22,224	22,224
10-4350-184	401(K) CONTRIBUTIONS	3,000	3,079	3,160	2,114			3,316	3,316
10-4350-185	UNEMPLOYMENT INSURANCE	0	0	628	0			652	652
10-4350-186	WORKMAN'S COMP	274	4,228	5,069	3,582			5,342	5,342
10-4350-260	DEPARTMENTAL SUPPLIES	3,460	2,419	4,000	772		4,000	4,000	4,000
10-4350-270	INSPECTIONS - SERVICE AWARDS	0						185	185
10-4350-311	TRAVEL	894	844	1,000	589		1,000	1,000	1,000
10-4350-320	COMMUNICATIONS	1,673	1,244	1,500	646		1,500	1,500	1,500
10-4350-330	POSTAGE	0	11	250	0		250	250	250
10-4350-341	PRINTING	578	234	500	0		500	500	500
10-4350-352	MAINT & REPAIR-EQUIPMENT	0	0	100	0		0	0	0
10-4350-353	MAINT & REPAIR-VEHICLE	72	132	1,000	426		1,000	1,000	1,000
10-4350-370	ADVERTISING	316	469	900	819		1,000	1,000	1,000
10-4350-395	TRAINING	2,454	2,125	2,500	0		1,500	1,500	1,500
10-4350-491	DUES & SUBSCRIPTIONS	0	370	500	240		300	300	300
10-4350-500	DECOMMISSIONING BOND-SOLAR FARMS	0	0	50,000	0		50,000	0	0
10-4350-600	CONTRACTED SERV-ABANDONED PROPERTY DEMO	0	0	10,000	0		10,000	10,000	10,000
10-4350-602	CONTRACTED SERVICES-LEGAL	0	0	10,000	0		10,000	8,000	8,000
<b>10-5350</b>	<b>PLANNING DEPARTMENT T16</b>	<b>156,799</b>	<b>164,049</b>	<b>247,741</b>	<b>112,449</b>		<b>81,050</b>	<b>203,867</b>	<b>203,867</b>

## GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	0	DEPT REQ	MGR REC	BOARD
<b>NEW LINES/DEPARTMENT FOR FY26</b>									
10-4920-000	ECONOMIC & STRATEGIC DEVELOPMENT								
10-4920-010	ECONDEV-S & W- REGULAR							68,140	68,140
10-4920-090	ECONDEV- FICA TAX EXPENSE							5,214	5,214
10-4920-100	ECONDEV - RETIREMENT EXPENSE							14,882	14,882
10-4920-101	ECONDEV- 401(K) CONTRIB.							2,046	2,046
10-4920-130	ECONDEV- UNEMPLOYMENT INS.							326	326
10-4920-140	ECONDEV- WORKMAN'S COMP							416	416
10-4920-180	ECONDEV- GROUP INS.							9,178	9,178
10-4920-260	ECONDEV- DEPT SUPPLIES						2,000	1,800	1,800
10-4920-310	ECONDEV- TRAVEL						4,000	3,500	3,500
10-4920-315	ECONDEV - TRAINING						5,500	4,000	4,000
10-4920-320	ECONDEV- COMMUNICATIONS						1,000	1,000	1,000
10-4920-370	ECONDEV- PRINTING/ADVERTISING						1,000	1,000	1,000
10-4920-390	ECONDEV- DUES & SUBSCRIPTIONS						2,000	2,000	2,000
10-4920-610	ECONDEV- CONTRACTED SERVICES						40,000	23,000	23,000
10-4920	ECONOMIC & STRATEGIC DEVELOPMENT T17						55,500	136,502	136,502
10-5110*	Code Sequence Note: HEALTH DEPT HAS BEEN MOVED TO COMBINED SHEET BELOW								

## GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-5150-000	SENIOR CITIZENS CENTER:								
10-5150-010	SENIOR CITIZENS CENT- S & W- REGULAR	95,895	99,242	97,827	67,604			105,046	105,046
10-5150-040	SALARIES & WAGES-LONGEVITY	1,291	1,104	1,065	1,064			1,094	1,094
10-5150-090	SENIOR CITIZENS CENT- FICA TAX EXPENSE	7,173	7,209	7,562	4,900			8,120	8,120
10-5150-100	SENIOR CITIZENS CENT- RETIREMENT	18,502	20,229	21,588	14,187			23,182	23,182
10-5150-101	SENIOR CITIZENS CENT- 401(K) CONTRIB.	2,875	2,979	2,965	2,028			3,186	3,186
10-5150-130	SENIOR CITIZENS CTR- WORKMAN'S COMP	1,869	1,431	1,392	1,392			1,542	1,542
10-5150-131	SENIOR CENTER- UNEMPLOYMENT INS.	0	0	874	0			978	978
10-5150-180	SENIOR CITIZENS CENT- GROUP INS.	23,702	24,680	27,179	17,243			27,206	27,206
10-5150-247	APPROPRIATION-ALBEMARLE NUTRITION	47,807	47,807	47,807	35,855		47,807	47,807	47,807
NL-5150-250	SENIOR CENTER-MAINT& REPAIR - VEHICLE		0	2,000	1,254		3,000	3,000	3,000
10-5150-257	DEPARTMENT SUPPLIES-CRAFTS/CERAMICS	1,803	4,340	4,000	3,079		4,000	4,000	4,000
10-5150-260	DEPARTMENTAL SUPPLIES	1,951	4,939	5,500	4,011		5,500	5,500	5,500
10-5150-270	SERVICE AWARDS	0	0	75	75			0	0
10-5150-280	POSTAGE	86	15	250	13		150	150	150
10-5150-310	SENIOR CITIZENS CTR- TRAVEL	3,364	1,542	5,500	1,890		2,000	2,000	2,000
NL10-5150-311	SENIOR CENTER TRAVEL - ROAP						6,000	6,000	6,000
10-5150-315	TRAINING	359	2,981	5,500	275		4,300	4,300	4,300
10-5150-320	SENIOR CITIZENS CENT- COMMUNICATIONS	859	1,852	4,000	2,481		4,600	4,600	4,600
10-5150-330	UTILITIES-GAS	6,493	5,306	8,000	5,914		8,000	8,000	8,000
10-5150-350	SENIOR CENTER- MAINT & REPAIR- BUILDING	0	881	1,500	530		1,500	1,500	1,500
10-5150-351	SENIOR CENTER- MAINT & REPAIR - EQUIP	501	0	1,000	0		1,000	1,000	1,000
10-5150-370	TRAVEL-SENIOR GAMES	0	300	300	300		300	300	300
10-5150-380	SENIOR CENTER TRIPS	3,069	6,047	9,901	7,420		Rolled Over	Rolled Over	Rolled Over
10-5150-390	SENIOR CENTER-DUES & SUBSCRIPTIONS	3,597	1,580	1,270	555		1,270	1,270	1,270
10-5150-550	CAPITAL OUTLAY-EQUIPMENT	0	0	3,500	2,450		0	0	0
10-5150-600	SENIOR CITIZENS CTR- CONTRACTED SERVICES	3,415	3,633	5,000	1,914		3,672	3,700	3,700
10-5150-601	CONTRACTED SERVICES - SCHEDULING SYSTEM	900	900	900	0		1,820	1,820	1,820
10-5150-650	SENIOR CENTER DONATIONS	433	4,808	3,255	2,295		Rolled Over	Rolled Over	Rolled Over
10-5150-698	NCDIT DIGITAL CHAMPION GRANT		0	9,600	6,269		0	0	0
FY26 NOTE: Refer to additional FTE request by Dept. Head for FY26 and comments on cover page and attachment to enclosed budget request forms.									
10-5150	SENIOR CENTER T19	225,945	243,805	279,310	184,997		94,919	265,301	265,301



## GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-5310-000	<b>SOCIAL SERVICES - ADMIN</b>								
10-5310-010	SALARIES & WAGES-BOARD	1,300	1,188	1,195	675		1,500	1,500	1,500
10-5310-011	SS ADMIN.- S & W- REGULAR	2,016,433	2,043,675	2,079,321	1,334,124		2,192,098	2,141,837	2,141,837
10-5310-013	SALARIES & WAGES-LONGEVITY	16,846	19,948	18,199	18,199		19,526	20,374	20,374
10-5310-030	LEGAL - IV-D	18,214	7,465	0	0				
10-5310-031	CHILD SUPPORT CONTRACT	0	134,477	277,492	184,995		277,500	277,500	277,500
10-5310-090	SS ADMIN.- FICA TAX	148,834	151,193	163,809	99,591		166,676	169,888	169,888
10-5310-100	SS ADMIN.- RETIREMENT	386,455	414,896	467,331	279,390		454,505	484,684	484,684
10-5310-101	SS ADMIN.- 401(K) CONTRIB.	55,374	58,945	64,194	39,090		64,929	66,578	66,578
10-5310-130	HUMAN SERVICES- UNEMPLOYMENT INS.	0	0	17,270	0		16,000	17,894	17,894
10-5310-140	SS ADMIN.- WORKMAN'S COMP	43,634	48,461	44,364	42,774		50,000	55,454	55,454
10-5310-180	LEGAL-PROTECTIVE SERVICES	29,388	24,574	47,300	27,724		55,000	50,000	50,000
10-5310-181	SS ADMIN.- GROUP INS.	410,127	388,319	429,344	261,641		510,624	492,650	492,650
10-5310-250	MAINT & REPAIR - VEHICLE	9,748	8,867	19,000	12,616		10,000	10,000	10,000
10-5310-257	SS ADMIN.- COUNTY GENERAL ASSISTANCE	9,421	11,442	16,204	9,750		15,000	15,000	15,000
10-5310-258	DSS COMMUNITY DONATIONS-CHRISTMAS	1,296	1,595	3,656	2,051		1,605	Roll forward	Roll forward
10-5310-259	DSS COMMUNITY DONATIONS-FOSTER CHILDREN	295	490	321	192		129	Roll forward	Roll forward
10-5310-260	DEPARTMENTAL SUPPLIES	54,749	44,573	42,954	38,351		65,000	60,000	60,000
10-5310-268	FOOD STAMPS DIRECT CHARGE	4,307	4,393	5,000	2,424		5,000	5,000	5,000
10-5310-270	SERVICE AWARDS	885	600	450	450		550	460	460
10-5310-310	TRAVEL	4,607	9,890	5,000	1,164		20,000	12,500	12,500
10-5310-311	SS ADMIN - VEHICLE FUEL	8,079	10,410	9,000	4,347		9,000	8,000	8,000
10-5310-315	TRAINING	10,403	18,198	27,000	16,496		25,000	25,000	25,000
10-5310-320	SS ADMIN.- COMMUNICATIONS	20,047	20,688	20,000	14,704		27,500	26,000	26,000
10-5310-330	UTILITIES	24,065	27,899	30,000	15,551		25,000	25,000	25,000
10-5310-340	SS ADMIN.- POSTAGE	11,714	7,462	8,500	5,900		9,000	9,000	9,000
10-5310-350	SS ADMIN.- MAINT AND REPAIR- BLDG.	18,652	25,800	17,000	13,800		15,000	15,000	15,000
10-5310-351	SS ADMIN.- REPAIR AND MAINT- EQUIP.	2,243	8,284	8,000	4,928		5,000	5,000	5,000
10-5310-370	SS ADMIN.- ADVERTISING	2,121	1,157	1,500	119		1,500	1,500	1,500
10-5310-390	SS ADMIN.- DUES AND SUBSCRIPTION	8,823	14,550	15,000	7,227		15,000	15,000	15,000
10-5310-550	SOCIAL SERVICES- CAPITAL OUTLAY <sup>CIP</sup> -EQUIPMENT	61465.12	214,122	38,108	38,108		33,000	33,000	33,000
FY26 CIP Note: Repl 2nd of 2 DSS Vehicles per CIP									
10-5310-600	SOCIAL SERVICES- CONTRACTED SERVICES	138,796	186,573	262,640	192,496		350,000	300,000	300,000
10-5310-601	MAINT AGREEMENTS-NC CORRELS	0	1,217	1,300	0		1,250	1,250	1,250
10-5310-602	MAINT AGREEMENTS-INFO INC.	4,588	4,909	5,110	3,829		5,260	5,260	5,260
10-5310-605	SS ADMIN - SECURITY CONTRACT	7,062	2,716	7,500	290		10,000	10,000	10,000
10-5310-610	SS ADMIN.- VENDOR FEES (50%)	2,364	777	8,000	1,017		12,500	12,500	12,500
10-5310-611	SS FAMILY REUNIFICATION (PSYCH EVALS)	3,739	10,790	17,500	3,938		17,500	17,500	17,500
<b>10-5310</b>	<b>SOCIAL SERVICE ADMIN T20-1</b>	<b>3,538,766</b>	<b>3,930,541</b>	<b>4,178,562</b>	<b>2,677,948</b>		<b>4,487,152</b>	<b>4,390,329</b>	<b>4,390,329</b>

GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-5380-000	SOCIAL SERVICES-ECONOMIC SUPPORT:								
10-5380-011	IN-HOME SERVICES (100%)	69,427	88,179	81,922	58,890		78,000	78,000	78,000
10-5380-030	SS ECONOMIC SUPPORT- CRISIS INTERVENTION	63,705	5,545	10,000	337		5,000	5,000	5,000
10-5380-190	WF EMPLOYMENT SERVICES (100%LOCAL/MOE-PART	6,418	3,765	10,000	59		16,250	10,000	10,000
10-5380-370	TANF-EMERGENCY ASSISTANCE (100%LOCAL/MOE-PA	24,800	31,340	30,000	30,000		35,000	30,000	30,000
10-5380-375	DSS COMMUNITY DONATIONS-MEDICAL SUPPORT	64	270	246	196		50	Rolls forward	Rolls forward
10-5380-376	TITLE IV-FOSTER CARE	70,187	179,997	164,125	133,020		200,000	200,000	200,000
10-5380-377	STATE FOSTER HOME CARE	30,071	58,208	88,000	70,496		100,000	100,000	100,000
10-5380-379	SS ECONOMIC SUPPORT- SPECIAL ASSISTANCE	78,555	81,488	82,000	44,097		85,000	80,000	80,000
10-5380-381	TITLE IV-E ADOPTION	14,915	20,830	21,510	11,228		25,000	20,000	20,000
10-5380-383	SPECIAL LINKS (100% REIMB)	3,982	433	5,000	1,682		5,000	5,000	5,000
10-5380-384	CHILD CARE (100%LOCAL/MOE-PART OF 65K MIN)	2,892	8,532	15,000	11,369		15,000	15,000	15,000
10-5380-403	SS ECONOMIC SUPPORT- BLIND COMMISSION	2,005	2,134	2,296	2,295		2,500	2,500	2,500
10-5380-404	SS ECONOMIC SUPP-CIP/LIEAP SUPPLEMENTS	0	13,807	0	0		Closed	Closed	Closed
10-5380-405	LIHWAP-LOW INCOME HOUSEHOLD WATER ASSISTAN	66,808	14,424	0	0		Closed	Closed	Closed
10-5380-406	LIEAP PAYMENTS	43,600	19,767	25,000	4,000		5,000	5,000	5,000
10-5380-407	ADOPTION PROMOTIONS	1,413	2,648	69,998	3,529		64,878	Rolls forward	Rolls forward
10-5380-408	SS ECON SUPPORT - MEDICAID PAYBACKS	0	0	10,000	0		10,000	5,000	5,000
10-5380-409	SS ECON SUPPORT - STATE PROGRAM RETURNS	0	7,160	9,892	0		10,000	10,000	10,000
10-5380-410	GENERAL ASSISTANCE - FOSTER CARE CHILDREN	0	3,221	5,000	1,418		5,000	5,000	5,000
NL10-5380-411	GENERAL ASSISTANCE - ADULT SERVICES						5,000	5,000	5,000
10-5380	SOCIAL SERVICES-ECONOMIC SUPPORT T20-2	478,841	541,747	629,989	372,616		666,678	575,500	575,500

GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-5400-000	SOCIAL SERVICES TRANSPORTATION:								
10-5400-200	DOT GRANT - OFFICE SUPPLIES (85% REIMB)	5,600	2,708	6,500	1,435		4,000	4,000	4,000
10-5400-202	DOT GRANT-CLEANING/OTHER SUPPLIES (85%)	3,679	6,371	6,000	3,372		6,000	6,000	6,000
10-5400-250	MAINT & REPAIR-VEHICLE	23,930	24,038	30,000	13,441		30,000	30,000	30,000
10-5400-260	- TRANSIT ADVERTISING	4,754	4,087	5,000	4,286		5,000	5,000	5,000
10-5400-310	SS TRANSPORTATION- WF TRANSPORTATION	8,958	4,595	5,000	3,523		10,500	10,000	10,000
10-5400-311	RIVERLIGHT TRANSIT VEHICLE FUEL	33,054	33,786	27,500	12,953		30,000	24,000	24,000
10-5400-315	DOT GRANT - TRAVEL/TRAINING (85% REIMB)	1,161	1,072	4,500	1,281		3,500	3,500	3,500
10-5400-320	SS TRANSPORTATION- COMMUNICATIONS	6,783	7,430	8,500	5,854		8,500	8,500	8,500
10-5400-347	GRANT-RDC TRANSPORTATION	4,949	4,993	6,000	2,242		6,000	6,000	6,000
10-5400-372	VOLUNTEER TRANSPORTATION-MEDICAID	19,308	25,098	35,000	12,724		30,000	26,000	26,000
10-5400-390	DOT-DUES AND SUBSCRIPTIONS (85% REIMB)	580	920	750	484		750	750	750
10-5400-540	CAPITAL OUTLAY-VAN REPLACEMENT <sup>CIP - 2 REPL TRANSIT VEH</sup>	0	249,232	0	0		232,000	232,000	232,000
10-5400-600	SS TRANSPORTATION- WORK FIRST DOT	3,354	3,962	5,133	4,041		5,133	5,133	5,133
10-5400-601	MAINT AGREEMENTS-CTS SOFTWARE	10,899	11,226	11,800	8,672		12,100	12,100	12,100
10-5400-602	CONTRACTED LABOR - RIVERLIGHT	0	3,534	10,000	4,037		10,000	10,000	10,000
10-5400-603	DRUG TEST CONTRACT	455	577	1,000	466		1,000	1,000	1,000
10-5400-610	SENIOR CENTER TRANSPORTATION	0	425	6,000	573		6,000	6,000	6,000
<b>10-5400</b>	<b>SOCIAL SERVICES TRANSPORTATION T20-3</b>	<b>128,424</b>	<b>384,053</b>	<b>168,683</b>	<b>79,383</b>		<b>400,483</b>	<b>389,983</b>	<b>389,983</b>

## GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES									
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-5830-000	JUVENILE SERVICE:								
10-5830-200	JCPC-WASHINGTON COUNTY YOUTH	5,395	9,001	9,650	719		77,712	77,712	77,712
10-5830-250	JCPC - CBA	3,000	3,686	10,910	373		9,520	9,520	9,520
10-5830-299	JCPC - ROANOKE AREA YOUTH	66,166	57,978	76,183	41,267		9,650	9,650	9,650
10-5830	JCPC/JUVENILE SERVICE T18-2	74,561	70,664	96,743	42,358		96,882	96,882	96,882

## GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-5910-000	EDUCATION-SCHOOLS/COMMUNITY COLLEGE:								
10-5910-991	CURRENT EXPENSE - BOE	1,735,000	1,735,000	1,735,000	1,156,667		Funding Agmt	1,735,000	1,735,000
<b>NOTE:</b>	Current Expense Includes approx \$78,000 annually for teacher supplements								
10-5910-995	PURCHASE OF EQUIPMENT-COMMUNITY COLLEGE	13,298		0	0				
10-5911-000*	*Note: The "Communications" Dept Budget has been relocated below/on the next budget page after Education								
10-5912-000	<b>EDUCATION: (Lottery Funds)</b>								
<b>NOTE:</b>	(Lottery funds are booked as they are received and spent throughout the fiscal year as requested and approved by BOE/BOCC)								
<b>NOTE:</b>	Note: See Fund 21 for the majority of Capital Outlay Restricted Revenues and Expenditures								
<b>NOTE:</b>	The following summarizes recent prior year operational budgeting discussions/decisions:								
<b>FY15-FY18</b>	\$1,603,000 annually								
<b>FY19</b>	\$1,723,000 (Request for additional \$120k to cover the 1st year transportation exp incurred from partial school consolidation w/ state to pickup exp in all future fiscal years)								
<b>FY20</b>	\$1,805,006 (approved as continuation for 1 year of extra 120k, plus 102k for dual language program)								
	BOE requested \$120k from FY19 remain 1 more year to cover similar one time expenses incurred from early college/BCCC w/ state to pick up these expenses in future fiscal years								
	BOE requested additional \$145,697 for FY20 (24k for board stipends from 600 to 1k; 31k for teacher/TA supplement increases offset by fewer overall teacher/TAs to supplement)								
	102k - Dual Language Program - New Program/Request								
<b>FY21</b>	\$1,735,000 (BOE requested no reduction from FY20)								
	However, WCS is concerned about the state cutting transportation dollars even before addressing possible need for double routes due to COVID								
	Continue 78K Teacher Supplements, and additional TA Supplements of \$100 authorized in FY20								
	Additional supplements are also paid from these local funds under PRC 09 per school policy/discretion.								
	A revised Coaching Supplement Schedule has been submitted for BOE approval and use in equitably determining supplement amounts in the future								
	MGR REC of \$1,705,000 based on prior explanations/understanding that the FY19 requests for a \$120k inc would be for 1 year only, was again promised when extended again in FY20								
	Board Approved MGR REC with an Additional \$30k for Coaching Supplmeents								
<b>FY22</b>	For FY22, BOE is requesting to continue funding at current levels pending further review and decision regarding COVID19, ARP Funding Sources, and Pines Elementary								
	Superintendent emphasizes the need to review our Teacher/TA supplement amounts in light of surrounding counties which MGR has agreed to review in FY22								
	and req info on use of local supplements to create full transparency which Superintendent has agreed to provide.								
<b>FY23</b>	BOE is requesting funding be held at same level as FY22 pending additional state budgeting info. NBPSF Grant and New Facility Project Pending.								
	MGR notes that ADM is steadily decreasing and it should be possible for BOE to begin aggressively reducing certain operational expenses due to lower ADMs, fewer buildings (PINES), etc.								
<b>FY24</b>	BOE & County entered into a Funding Agreement related to undertaking the construction of a new school facility and agreed to hold both operational								
	and capital funding at same level for FY24 as FY23.								
<b>FY25</b>	SAME AS FY24 PER FUNDING AGREEMENT								
<b>FY26</b>	SAME AS FY25 PER FUNDING AGREEMENT								
10-5910	BOARD OF EDUCATION CURRENT EXP	1,748,298	1,735,000	1,735,000	1,156,667		Funding Agmt	1,735,000	1,735,000
10-5912	CAPITAL OUTLAY (SEE ALSO - FUND 21)	0	0	0	0		0	0	0
<b>TOTAL</b>	<b>T21</b>	<b>1,748,298</b>	<b>1,735,000</b>	<b>1,735,000</b>	<b>1,156,667</b>		<b>0</b>	<b>1,735,000</b>	<b>1,735,000</b>

## GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-5911-000	COMMUNICATIONS: (Info only - sum of all 3 salary lines)	290,171	294,136	348,426	242,961		286,635	388,858	388,858
10-5911-010	COMMUNICATIONS-S & W- REGULAR	185,028	180,211	233,426	172,644		286,635	273,858	273,858
10-5911-030	SALARIES & WAGES-OVERTIME	53,909	68,066	65,000	59,031			90,000	90,000
10-5911-031	SALARIES & WAGES-PARTTIME	51,234	45,860	50,000	11,286			25,000	25,000
10-5911-040	SALARIES & WAGES-LONGEVITY	308	324	0	0			0	0
10-5911-090	COMMUNICATIONS- FICA TAX	21,961	22,028	26,655	18,146			29,748	29,748
10-5911-100	COMMUNICATIONS- RETIREMENT	48,321	51,125	65,176	48,879			79,468	79,468
10-5911-130	COMMUNICATIONS- 401(K) CONTRIB.	3,502	4,470	8,953	4,272			10,916	10,916
10-5911-131	COMMUNICATIONS - UNEMPLOYMENT	0	0	2,826	0			2,934	2,934
10-5911-140	COMMUNICATIONS- WORKERS' COMP	1,483	1,769	2,122	1,788			2,370	2,370
10-5911-180	COMMUNICATIONS- GROUP INS.	35,558	36,913	72,386	38,164			72,528	72,528
10-5911-210	UNIFORMS	683	0	1,500	0		1,500	1,500	1,500
10-5911-260	DEPARTMENTAL SUPPLIES	5,158	2,328	4,999	1,201		5,000	5,000	5,000
10-5911-270	SERVICE AWARDS	0						0	0
10-5911-310	TRAVEL	471	470	1,000	33		1,000	1,000	1,000
10-5911-315	TRAINING	1,290	405	4,000	0		4,000	4,000	4,000
10-5911-320	COMMUNICATIONS	14,078	14,141	16,000	1,413		20,561	20,561	20,561
10-5911-330	POSTAGE	32	10	100	11		100	100	100
10-5911-412	MAINT AGREEMENTS-DCI/OMINIX	1,500	1,500	1,500	1,500		1,500	1,500	1,500
10-5911-413	MAINT AGREEMENTS-SOUTHERN SOFTWARE	2,187	2,208	2,252	2,252		2,297	2,297	2,297
10-5911-415	MAINTENANCE AGREEMENT - MOTOROLA	0	14,550	15,317	15,278		16,083	16,083	16,083
10-5911-540	CAPITAL OUTLAY EQUIPMENT-PRIMARY PSAP	57151							
10-5911-610	GRANT-NCDIT WASHINGTON CO RADIO UPGRADE	0	0	100,462	86,365				
10-5911	COMMUNICATIONS T22-1	483,853	446,376	673,674	462,264		338,676	638,863	638,863

## GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
<b>10-5110-000*</b>	<b>DISTRICT HEALTH</b>								
10-5110-991	MTW HEALTH DEPARTMENT	219,281	219,281	251,494	188,620		256,524	256,524	256,524
10-5110-993	2ND DIST DRUG COURT COORDINATOR POSITION	64,498	83,716	90,994	47,482			90,994	46,733
<b>10-5940-000</b>	<b>REHABILITATION:</b>								
10-5940-991	TRILLIUM-LOCAL FUNDING	27,000	27,000	27,000	20,250			27,000	27,000
10-5940-992	TRILLIUM-ABC BOTTLE TAX	3,000	3,000	3,000	2,250			3,000	3,000
10-5940-993	ALBEMARLE TIDELAND RET OPEB <sup>5</sup> yearly pmts w/ last in FY27	13,240	13,240	13,240	13,240			13,240	13,240
<b>10-6000-000</b>	<b>MEDICAL EXAMINER:</b>								
10-6000-180	CONTRACT-MEDICAL EXAMINER	9,800	12,100	15,000	3,350			8,000	8,000
<b>10-5110*</b>	<b>DISTRICT HEALTH</b>	<b>283,779</b>	<b>302,997</b>	<b>342,488</b>	<b>236,102</b>		<b>256,524</b>	<b>347,518</b>	<b>303,257</b>
<b>10-5940</b>	<b>MENTAL HEALTH</b>	<b>43,240</b>	<b>43,240</b>	<b>43,240</b>	<b>35,740</b>		<b>0</b>	<b>43,240</b>	<b>43,240</b>
<b>10-6000</b>	<b>MEDICAL EXAMINER</b>	<b>9,800</b>	<b>12,100</b>	<b>15,000</b>	<b>3,350</b>		<b>0</b>	<b>8,000</b>	<b>8,000</b>
<b>TOTAL</b>	<b>COMBINED TOTALS T18-1</b>	<b>336,819</b>	<b>358,336</b>	<b>400,728</b>	<b>275,192</b>		<b>256,524</b>	<b>398,758</b>	<b>354,497</b>

## GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-6050-000	COOPERATIVE EXT SERVICE:								
10-6050-010	COOPERATIVE EXT SERV- S & W - REGULAR	86,198	97,087	97,000	61,177		98,000	98,000	98,000
10-6050-090	COOPERATIVE EXT SERV- FICA TAX EXPENSE	6,361	7,146	7,420	4,482		7,500	7,500	7,500
10-6050-100	COOPERATIVE EXT SERV- RETIREMENT	21,118	24,289	26,190	14,707		26,500	26,500	26,500
10-6050-130	COOPERATIVE EXT SERV- UNEMPLOYMENT INS.	0	0	970	0		980	980	980
10-6050-140	COOPERATIVE EXT SERV- WORKMAN'S COMP	0	0	114	0		116	116	116
10-6050-180	COOPERATIVE EXT SERV- GROUP INS.	12,340	13,790	17,010	9,131		17,010	17,010	17,010
10-6050-260	DEPARTMENTAL SUPPLIES	1,914	1,666	1,800	1,141		2,050	2,050	2,050
10-6050-310	TRAVEL	175	0	1,200	0		1,200	1,200	1,200
10-6050-315	TRAINING	0		0	0		NCSU	NCSU	NCSU
10-6050-320	COOPERATIVE EXT SERV- COMMUNICATIONS	1,101	1,203	1,500	797		1,500	1,500	1,500
10-6050-340	COOPERATIVE EXT SERV- POSTAGE	23	150	150	150		150	150	150
10-6050-350	MAINT & REPAIR-EQUIPMENT	250	0	300	300		300	300	300
10-6050-390	DUES & SUBSCRIPTIONS	607	791	1,020	721		1,250	1,250	1,250
10-6050-410	LEASE-EQUIPMENT	2,125	2,125	2,125	2,125		3,050	3,050	3,050
10-6050-997	WASH CO PESTICIDE CONTAINER RECYC GRANT		0	3,450	0		0	0	0
10-6050-998	MIPPA GRANT-MEDICAID IMPROVEMENT FOR PAT	2,500	3,189	2,362	0		2,362	2,362	2,362
10-6050-999	GRANT - SHIP	5,129	7,817	3,632	3,621		3,632	3,632	3,632
<b>10-6050</b>	<b>COOPERATIVE EXTENSION T23</b>	<b>139,840</b>	<b>159,255</b>	<b>166,243</b>	<b>98,352</b>		<b>165,600</b>	<b>165,600</b>	<b>165,600</b>



## GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-6060-000	<b>SOIL &amp; WATER:</b>								
10-6060-030	SALARIES & WAGES-REGULAR	21,284	31,999	32,439	22,595			35,207	35,207
10-6060-031	SALARIES & WAGES-PART TIME	0	1,186	0	0			0	0
10-6060-040	SOIL & WATER - LONGEVITY	0						0	0
10-6060-090	SOIL & WATER- FICA TAX	1,626	2,539	2,482	1,712			2,694	2,694
10-6060-100	SOIL & WATER- RETIREMENT	4,055	6,437	7,085	4,668			7,689	7,689
10-6060-101	SOIL AND WATER- 401(K) CONTRIB.	639	960	973	678			1,057	1,057
10-6060-130	SOIL & WATER- UNEMPLOYMENT INS.	0	0	314	0			326	326
10-6060-140	SOIL & WATER- WORKMAN'S COMP	1,309	1,054	1,295	1,090			1,406	1,406
10-6060-180	SOIL & WATER CONSERV- GROUP INS.	5,347	8,129	9,059	5,752			9,070	9,070
10-6060-200	SOIL & WATER- DEPTAL SUPPLIES	2,133	1,146	3,249	911		8,000	6,500	6,500
10-6060-270	SOIL & WATER- SERVICE AWARD	0						0	0
10-6060-310	SOIL & WATER- TRAVEL	594	1,868	2,000	865		3,000	2,500	2,500
10-6060-315	TRAINING	464	755	1,900	564		6,000	4,500	4,500
10-6060-320	SOIL & WATER- COMMUNICATIONS	1,732	1,964	2,000	1,551		2,400	2,400	2,400
10-6060-330	SOIL & WATER - POSTAGE	7	10	250	0		250	250	250
10-6060-350	MAINT & REPAIR - EQUIPMENT	97	799	500	499		1,500	1,500	1,500
10-6060-380	SOIL & WATER - ADVERTISING	752	0	100	0		350	350	350
10-6060-390	DUES & SUBSCRIPTIONS	345	100	300	188		1,000	600	600
<b>10-6060</b>	<b>SOIL &amp; WATER T30-1</b>	<b>40,383</b>	<b>58,946</b>	<b>63,946</b>	<b>41,073</b>		<b>22,500</b>	<b>76,049</b>	<b>76,049</b>

## GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-6110-000	CULTURAL/LIBRARY:								
10-6110-991	REGIONAL LIBRARY	199,183	205,000	216,500	162,375		238,321	226,500	226,500
*NOTE: Library funding is paid to PRL in equal monthly installments of full allocation amount, and is not tracked internally by line item									
	<b>WASHINGTON COUNTY LIBRARY</b>								
	DESCRIPTIONS	FY23	FY24	FY25BDGT					
				Approved					
	Utilities	10,000	10,500	10,500		105%	11,000	10,500	10,500
	Telecommunications	3,670	4,388	4,388		70%	3,063	3,063	3,063
	Salaries	102,685	97,879	105,198		115%	120,613	111,233	111,233
	Benefits	41,562	41,503	46,673		107%	49,769	49,769	49,769
	Contracted Services (Found better cleaning bid for FY24)	4,822	10,000	7,920		100%	7,920	7,920	7,920
	County Maintenance								
	Materials (Books and AV)	13,162	12,351	14,000		110%	15,350	14,000	14,000
	Technology								
	Cataloging & Acquisition	1,725	1,900	1,900		188%	3,575	3,575	3,575
	Periodicals	1,600	1,700	1,700		100%	1,700	1,700	1,700
	Online Resources	350	375	390		103%	401	401	401
	Postage	600	600	585		103%	600	600	600
	Lease - Equipment T25	4,000	4,000	4,000		108%	4,331	4,331	4,331
	Supplies -- Office	3,000	2,900	2,900		100%	2,900	2,900	2,900
	Office Printing			150		100%	150	150	150
	Dues & Subscriptions			400		100%	400	400	400
	Programming	2,350	2,350	2,360		106%	2,500	2,500	2,500
	Insurance & Bonds	1,000	1,000	1,000		100%	1,000	1,000	1,000
	Hardware/Software Support	7,308	5,808	5,808		100%	5,808	5,808	5,808
	Software Licenses			5,500		100%	5,500	5,500	5,500
	Interlibrary Loan Searches	350	150	150		104%	156	150	150
	Travel-Outreach	1,000	1,500	1,000		159%	1,585	1,000	1,000
				-22					
	Totals	199,184	198,904	216,500		110%	238,321	226,500	226,500
	FY20 Fund Balance: 415,900								
	FY21 Fund Balance: 586,171: (Only \$300k available) FBPolicy is 10%								
	FY22 Fund Balance: 519,063 (Only \$270k available)								
	FY23 Fund Balance: 855,151 (Only \$447k available)								
<b>10-6110</b>	<b>LIBRARY T24</b>	<b>199,183</b>	<b>205,000</b>	<b>216,500</b>	<b>162,375</b>		<b>238,321</b>	<b>226,500</b>	<b>226,500</b>

GENERAL FUND (10) EXPENSES

**WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES**

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-6120-000	<b>RECREATION:</b>								
10-6120-010	RECREATION-S & W- REGULAR	44,728	46,322	46,949	33,596			51,872	51,872
10-6120-030	SALARIES & WAGES-PARTTIME	12,233	15,324	18,000	10,728		27,400	19,000	19,000
10-6120-040	SALARIES & WAGES-LONGEVITY	1,103	1,159	1,519	1,518			1,558	1,558
10-6120-090	RECREATION- FICA TAX EXPENSE	4,233	4,596	5,320	3,367			5,466	5,466
10-6120-100	RECREATION- RETIREMENT	8,723	9,551	10,557	7,255			11,670	11,670
10-6120-101	RECREATION- 401(K) CONTRIB.	1,341	1,390	1,450	1,008			1,604	1,604
10-6120-130	RECREATION- UNEMPLOYMENT INS.	0	0	628	0			652	652
10-6120-140	RECREATION- WORKMAN'S COMP	3,222	2,816	3,842	2,888			3,934	3,934
10-6120-180	RECREATION- GROUP INS.	7,923	8,113	9,107	5,734			9,126	9,126
10-6120-200	SUPPLIES & MATERIALS	3,483	4,678	6,000	2,773		7,000	5,000	5,000
10-6120-250	SUPPLIES - VEHICLES	3,285	3,002	5,000	968		7,600	4,000	4,000
10-6120-260	OFFICE SUPPLIES	2,330	7,257	3,000	1,321		3,500	2,500	2,500
10-6120-270	SPORTS EQUIPMENT	6,516	8,568	9,000	4,501		9,000	9,000	9,000
10-6120-271	RECREATION-SERVICE AWARDS	0	0	175	175		0	0	0
10-6120-310	TRAVEL	3,278	3,855	5,000	0		10,000	5,500	5,500
10-6120-315	TRAINING	0	0	750	0		1,000	500	500
10-6120-320	RECREATION- COMMUNICATIONS	3,001	3,820	4,000	2,581		5,000	4,000	4,000
10-6120-325	POSTAGE	17	0	260	160		260	250	250
10-6120-330	RECREATION- COUNTY RECREATION- UTILITIES	14,519	17,781	20,000	12,088		23,750	20,000	20,000
10-6120-350	MAINT & REPAIR - BUILDINGS	11,921	13,517	16,840	7,295		21,270	15,000	15,000
10-6120-355	MAINT & REPAIR - VEHICLE	1,997	3,498	5,000	1,234		7,000	4,000	4,000
10-6120-390	DEPARTMENTAL SUPPLIES - AWARDS	1,449	1,777	2,000	0		2,000	2,000	2,000
10-6120-450	INSURANCE AND BONDS	2,202	2,202	2,203	2,202		2,203	2,203	2,203
10-6120-491	DUES & SUBSCRIPTIONS-TOURNAMENT FEES	1,149	1,250	2,000	1,104		2,500	2,000	2,000
10-6120-550	CAPITAL OUTLAY - EQUIPMENT <sup>CIP-REC1</sup>	0	18,553	15,000	0		82,500	0	0
10-6120-553	MAINTENANCE/EQUIPMENT - SKINNERS	3,850	0	4,000	0		4,000	4,000	4,000
10-6120-610	CONTRACTED SERVICES-LEAD/ASST/OFFICIALS	6,464	6,550	10,500	6,415		10,500	10,500	10,500
10-6120-650	RECREATION-DONATIONS	2,375	3,792	4,106	219		0	Rolls Forward	Rolls Forward
10-6120-660	RECREATION-PARTF GRANT MATCH (MGR NOTE: Not incl in Rec Total; See Transfers Section of Budget)						10,000	10,000	*Part of F58 Tra
10-6120-693	NCDEQ GRANT-RECREATION-VOLKSWAGON SETTLE	0	110,098	0	0		Closed	Closed	Closed
<b>\$ 82,500</b>	<b>Additional Capital Outlay Requests:</b>								
\$ 35,000	Fencing - Roper Middle School Site to keep parents off field								
\$ 30,000	General Washington St Gym Renovations \$65k shown as needed over next 4yrs in CapOutlay Sheet)								
\$ 9,500	Back Hole Digger Attach for Tractor								
\$ 8,000	Sand for Building up Fields								
CM's rec is based on availability of grants to address CIP items for Rec, lack of available fund balance, and need to reassess staffing/programming model for this Dept. in mid FY26 as sites/mergers further develop.									
10-6120	RECREATION T25	151,344	306,018	222,706	115,545		226,483	195,335	195,335

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-6180-600	CONTRACTED SERVICES - IN HOME (100%)	2,885	2,885	5,000	1,584		5,000	5,000	5,000
10-6180	COMMUNITY ALTERNATIVE T20-4	2,885	2,885	5,000	1,584		5,000	5,000	5,000

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-8300-000	CENTRAL SERVICES:								
10-8300-120	(PLACEHOLDER FOR 2.5%COLA) - ADDITIONAL SALAR	0	0	258,204	0			206,768	206,768
	PLACE HOLDER FOR ADDITIONAL REGRADE RECOMMENDATIONS								0
10-8300-130	ADDITIONAL UNEMPLOYMENT INSURANCE	0	0	3,000	0			0	0
10-8300-140	TOSHIBA-COPIER MAINTENANCE AGREEMENT	9,862	3,386	6,000	1,838			3,500	3,500
10-8300-141	COPIER PURCHASE/LEASE	27,195						0	0
10-8300-321	CENTRAL SERVICES-COMMUNICATIONS-TELECOM	7,398	4,399	31,000	20,739			35,000	35,000
10-8300-391	CENTRAL SERVICES-SOFTWARE LICENSES	17,334	19,397	20,980	4,605			23,404	23,404
10-8300-451	INSURANCE-PROPERTY & LIABILITY	210,471	298,929	361,850	358,332		446,774	447,000	447,000
10-8300-452	INSURANCE-TRANSPORTATION (15 PASSENGER)	11,420	12,500	15,000	15,000		16,650	16,650	16,650
10-8300-491	APPROP-ALBEMARLE COMMISSION	9,683	9,584	13,073	10,132		10,699	10,700	10,700
\$ 23,404	Software Licenses Breakdown								
\$ 12,000	MS365 Licenses								
\$ 5,300	Adobe Pro/Premium for Teams (13 x 400 +tax) 10/20/YY								
\$ 2,400	Docusign (5x\$480=500envelopes) 11/17/YY								
\$ 1,904	Veh Fleet Tracking Bouncie Lic (19 = \$159x12 =\$1,904)								
\$ 1,200	Basecamp Project Mgmt Softare 12/10/YY								
\$ 600	County Zoom Workplace Pro License 5/7/YY								
\$ 10,699	Albemarle Commission Dues Breakdown:								
\$ 7,384	Alb Comm: County Dues: \$7,654								
\$ 545	Alb Comm RPO: \$2,029								
\$ 1,770	Alb Comm: HCCBG: \$8,803.8 (10% match of \$16,268 for Coastal Home Care Match)								
\$ 1,000	Anticipated Match for Increased Funding: \$1000								
	Senior Nutrition Overmatch - \$47,807* Senior Center Budget								
	Senior Center Games - \$300* Senior Center Budget								
\$ 4,025	Bonds: \$1180 (added into 10-8300-451):								
\$ -	Sheriff: \$305?, paid once every 4 years, renews 12/3/26								
\$ 4,025	Register of Deeds/Tax/Finance: \$4025 per year (Inc from 875 in FY23 due to new law related to min \$1M bond for Finance								
10-8000/8300	CENTRAL SERVICES T26	293,364	348,194	709,107	410,647		474,123	743,022	743,022

## GENERAL FUND (10) EXPENSES

## WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES

[illegible]

# WASHINGTON COUNTY BUDGET (FY26)

## Fund 21: CAPITAL OUTLAY - WASHINGTON CO. SCHOOLS

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
<b>Revenues:</b>									
21-3230-320	SALES TAX-ARTICLE 40 (30%)	330,253	330,460	330,000	135,148			324,537	324,537
21-3230-321	SALES TAX-ARTICLE 42 (60%)	364,122	403,809	360,000	135,129			362,355	362,355
21-3230-400	GRANT-NEEDS BASED PUBLIC SCHOOL CAP F	2,179,858	37,343,156	10,476,986	10,476,986			0	0
21-3230-401	TRUIST PK12 FINANCING 4.02%	19,796,000						0	0
21-3230-402	TRUIST PK-12 FINANCING-EARNED INCOME	86,179	433,372	186,761	186,761			10,000	10,000
21-3230-404	PK-12 RENTAL INCOME		0	400,000	200,000			400,000	400,000
21-3980-000	TRANSFER FROM GENERAL FUND (TEMP)		0	1,700,000	1,700,000			800,000	800,000
NL?3980-001?	TRANSFER FROM GF A46							300,000	300,000
21-3990-000	APPROPRIATED FUND BALANCE* -WC SCHOOLS C	0	0	10,031,852	0			1,060,725	1,060,725
*Fund 21 Fund Balance on 6.30.23 = 19,796,282.65									
*Fund 21 Fund Balance on 6.30.24 = 10,031,852									
2,956,283 Est. working fund balance on 3/1/25									
	<b>TOTAL REVENUES</b>	<b>22,756,412</b>	<b>38,510,798</b>	<b>23,485,598</b>	<b>12,834,024</b>		<b>0</b>	<b>3,257,617</b>	<b>3,257,617</b>
<b>Expenditures:</b>									
21-5912-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOLS:								
21-5912-690	CAPITAL OUTLAY-LEGAL SERVICES	9,758							
21-5912-691	CAPITAL OUTLAY-WASHINGTON COUNTY SCH	400,000	400,000	100,000	66,667		100,000	100,000	100,000
Rename-693	CAP OUTLAY-ARCH, PLANNING, SURVEYING E	1,426	0	14,597	14,596			0	0
21-5912-694	CAPITAL OUTLAY-PURCHASE OF PROPERTY/L	494,628						0	0
21-5912-695	GRANT-NEEDS BASED PUB SC-PLANNING/DES	0	652,318	472,213	472,213			0	0
21-5912-696	GRANT-NEEDS BASED PUB SC-CONSTRUCTIO	1,214,178	37,303,324	10,004,773	10,004,773			0	0
21-5912-697	GRANT-NEEDS BASED PUB SC-LEGAL SERV/A	18,253						0	0
21-5912-698	GRANT-NEEDS BASED PUB SC-ENGINEERING	87,646	247,294	0	0			0	0
21-5912-700	TRUIST PK12 FUNDED CONSTRUCTION	1,980,498	9,241,234	8,574,268	7,513,543			1,060,725	1,060,725
21-5912-701	TRUIST PK-12 LOAN-EXPENSE-EARNED INCOM	0	0	706,312	0			0	0
21-8000-600	DESIGNATED FOR FUTURE APPROP-BOE CO		0	1,775,635	0			300,981	300,981
21-9100-001	TRUIST PRINCIPAL (STARTS IN FY 25)		0	1,042,000	1,042,000			1,042,000	1,042,000
21-9200-001	TRUIST INTERERST (STARTS IN FY 24)	0	431,058	795,800	795,799			753,911	753,911
NOTE: In FY26, Total Debt Service Payment of \$1,795,911									
	<b>TOTAL EXPENDITURES</b>	<b>4,206,387</b>	<b>48,275,229</b>	<b>23,485,598</b>	<b>19,909,591</b>		<b>100,000</b>	<b>3,257,617</b>	<b>3,257,617</b>
<b>FUND 21 BALANCES:</b>									
		<b>18,550,025</b>	<b>-9,764,431</b>	<b>0</b>	<b>-7,075,568</b>		<b>-100,000</b>	<b>0</b>	<b>0</b>

# WASHINGTON COUNTY BUDGET (FY26)

## Fund 30 - DRAINAGE

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
<b>Revenues:</b>									
30-3920-010	WATERSHED 1972 REFERENDUM TAX-CUR	81,233	83,345	85,000	78,057		83,430	83,430	83,430
30-3920-020	WATERSHED 1972 REF TAX-CURR YR DISC	-598	-559	-600	-525		-500	-600	-600
30-3920-030	WATERSHED 1972 TAX REF-CURR YR PEN/	136	132	125	169		150	150	150
30-3920-040	WATERSHED 1972 REF TAX-CURR YR INTE	1,447	984	750	67		500	500	500
30-3921-010	WATERSHED 1972 REF TAX-1ST PRIOR YR	2,075	19,765	2,400	1,063		1,500	1500	1,500
30-3921-020	WATERSHED 1972 REF TAX-OTHER PRIOR	1,096	790	800	581		700	700	700
30-3921-030	WATERSHED 1972 REF TAX-PRIOR YR PEN	18	1,835	10	12		10	20	20
30-3921-040	WATERSHED 1972 TAX REF-PRIOR YR INTE	3,716	5,452	3,500	2,477		2,500	3000	3,000
30-3930-000	DRAINAGE ASSESSMENT-EDDIE SMIT	50	6,460	6,150	5,784			6,150	6,150
30-3951-002	STREAMFLOW REHAB ASSISTANCE PROG (StRAP)		0	259,286	0				
30-3960-000	TRANSFER FROM GENERAL FUND							0	0
30-3990-000	APPROP FUND BALANCE/WATERSHED RES	0	0	81,515	0			100,000	100,000
*Available Fund Balance on 6/30/23 of \$270,800 of which \$21,171 is est. to be reserved for Eddie Smith District									
*Available Fund Balance on 6/30/24 of \$312,720 of which \$27,575 is est. to be reserved for Eddie Smith District									
	<b>TOTAL REVENUES</b>	<b>89,173</b>	<b>118,203</b>	<b>438,936</b>	<b>87,691</b>		<b>88,290</b>	<b>194,850</b>	<b>194,850</b>
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
<b>Expenditures:</b>									
30-0000-000	DRAINAGE FUND:								
30-7140-000	<b>EDDIE SMITH CANAL:</b>								
30-7140-040	PROFESSIONAL SERVICES-EDDIE SMITH C	1,260	0	1,000	0				0
30-7140-280	EDDIE SMITH CANAL: POSTAGE	127					100	250	250
30-7140-380	EDIE SMITH CANAL - ADVERTISING	392	56	250	0		200	250	250
30-7140-600	EDDIE SMITH CANAL- DRAINAGE- CON SVC	0	0	15,000	5,850		10,000	10,000	10,000
30-7140-995	DESIGNATED FOR FUTURE APPR-EDDIE SMITH								0
30-8000-000	<b>WATERSHED IMPROVEMENT:</b>								
30-8000-010	DRAINAGE - S&W REGULAR		0	27,874	11,831			30030	30,030
30-8000-090	DRAINAGE - FICA TAX EXPENSE		0	2,132	905			2,298	2,298
30-8000-100	DRAINAGE - RETIREMENT		0	6,087	2,444			6,559	6,559
30-8000-101	DRAINAGE - 401(K) CONTRIB.		0	836	0			901	901
30-8000-130	DRAINAGE - UNEMPLOYMENT INS.		0	314	0			326	326
30-8000-140	DRAINAGE - WORKMAN'S COMP		0	1,113	1,112			183	183
30-8000-180	DRAINAGE - GROUP INS		0	9,044	222			9,053	9,053
NL30-8000-200	NEW LINE FY26 - Supplies						2,000	2,000	2,000
NL30-8000-201	NEW LINE FY26 - MAINT & REPAIR EQUIPMENT						3,000	3,000	3,000
30-8000-340	BEAVER CONTROL	29,560	26,980	35,000	30,870		35,000	35,000	35,000
30-8000-352	STREAMFLOW REHAB ASSISTANCE PROG (StRAP)		0	259,286	0				
30-8000-540	CAP OUTLAY						376000	0	0



[illegible]

# WASHINGTON COUNTY BUDGET (FY26)

## Fund 33 - SANITATION

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:		BASED ON PROJECTED SOLID WASTE USER FEE OF:						\$ 380	
33-3350-001	CONSTR CONTRACTERS DISPOSAL FEES(	161,450	84,697	80,000	57,957		75,000	80,000	80,000
33-3400-000	METAL/WHITE GOODS REVENUE	0	4,981	0			0	0	0
33-3400-001	NCDENR GRANT	5,763	6,101	3,500	4,273		5,000	5,000	5,000
33-3501-000	RURAL SOLID WASTE FEE-COUNTY	1,130,285	1,281,540	1,403,154	1,170,282		1,350,000	1,488,764	1,488,764
33-3501-001	RSW FEE MUNICIPAL TIPPING REIMB	38,465	70,347	51,000	53,784		70,000	70,000	70,000
33-3503-000	WHITE GOODS DISP FEE & GRANTS	5,340	6,174	6,000	2,857		5,700	5,700	5,700
33-3504-000	SOLID WASTE DISPOSAL TAX	7,396	7,087	7,200	3,584		7,000	7,000	7,000
33-3670-010	STATE TIRE TAX REVENUES	20,357	20,337	20,000	9,993		20,000	20,000	20,000
33-3670-020	STATE TIRE TAX REVENUES(BILLED)	6	185	100	976		100	500	500
33-3970-075	TOWN SOLID WASTE	125,974	109,629	60,000	48,767		73,000	80,000	80,000
33-3980-000	TRANSFER FROM GENERAL FUND	35,000	100,000	50,000	50,000		0	0	0
33-3990-000	FUND BALANCE APPROPRIATION*	0						0	0
33-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	951		0	0		Journal Adj	Journal Adj	0
*Net Position of Fund 33 on 6.30.23 = \$54,855 (Net System Performance for FY23 = -(\$148,235)(FY24 Perf est @ breakeven but relied on 100k GF Transfer)									
*Total NP of F33= \$84,165 on 6.30.24 and (Net Sys Perf for FY24= (\$70,690) but \$29,310 after \$100k GF transfer (FY25 Perf est net loss without additional GF transfer)									
*FY26 Note: Includes a 10% SWUF Inc of \$35 per account to \$385 to offset increased curbside contract costs, increased trash volume, increased maintenance expenses									
	<b>TOTAL REVENUES</b>	<b>1,530,987</b>	<b>1,691,101</b>	<b>1,680,954</b>	<b>1,402,472</b>		<b>1,605,800</b>	<b>1,756,964</b>	<b>1,756,964</b>

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures:									
33-7400-010	LANDFILL & COLLECT-S & W- REGULAR	53,618	40,293	59,020	25,043			59,656	59,656
33-7400-030	LANDFILL & COLLECT- S & W OVERTIME	0						0	0
33-7400-031	LANDFILL & COLLECT - S & W PARTTIME	3,411	4,806	5,000	3,033			5,000	5,000
33-7400-040	LANDFILL & COLLECT- PROFESSIONAL SEF	13,102	24,264	37,400	13,124		40,000	31,000	31,000
33-7400-050	SALARIES & WAGES-LONGEVITY	0						0	0
33-7400-090	LANDFILL & COLLECT- FICA TAX EXPENSE	4,313	3,454	4,898	2,125			4,948	4,948
33-7400-100	LANDFILL & COLLECT- RETIREMENT EXPEI	2,074	2,805	12,890	5,169			13,030	13,030
33-7400-101	LANDFILL & COLLECT- 401(K) CONTRIB.	809	1,063	1,771	271			1,790	1,790
33-7400-130	LANDFILL & COLLECTIO- UNEMPLOYMENT	0	0	942	0			978	978
33-7400-140	LANDFILL & COLLECT- WORKMAN'S COMP	6,146	5,818	7,604	3,777			7,680	7,680
33-7400-180	LANDFILL & COLLECT- GROUP INS.	8,376	9,413	18,099	4,441			18,104	18,104
Rename-200	MAINTENANCE SUPPLIES & MATERIALS	727	131	1,800	777		2,500	2,500	2,500
33-7400-210	LANDFILL & COLLECT - UNIFORMS	395	0	900	482		2,000	1,500	1,500
33-7400-250	SUPPLIES & MATERIALS-VEHICLE	6,085	5,053	4,200	1,221		6,000	6,000	6,000
33-7400-260	DEPARTMENTAL SUPPLIES	908	683	1,999	363		6,000	4,500	4,500
33-7400-270	SERVICE AWARDS							0	0
33-7400-310	TRAVEL	0	0	250	117		300	300	300
33-7400-315	TRAINING	0	1,315	2,300	1,330		1,500	1,500	1,500
33-7400-320	LANDFILL & COLLECT- COMMUNICATIONS	2,493	1,848	2,400	1,127		2,500	2,500	2,500
33-7400-330	LANDFILL & COLLECT- UTILITIES	1,306	1,361	2,000	1,202		2,000	2,000	2,000
33-7400-340	LANDFILL & COLLECT- POSTAGE	192	176	300	211		300	300	300
33-7400-350	MAINTENANCE AND REPAIR-EQUIPMENT	8,775	11,070	15,000	2,025		41,000	50,000	50,000
33-7400-370	LANDFILL & COLLECT- ADVERTISING	197	0	1,500	0		1,500	1,500	1,500
33-7400-390	LANDFILL & COLLECT-DUES & SUBSCRIPTI	5,838	5,958	6,200	5,933		6,200	6,200	6,200
NEW-550	CAPITAL OUTLAY - EQUIPMENT	0	0	50,000	0		38,000	38,000	38,000
33-7400-600	CONTRACTED SERVICES	960	71,275	68,600	1,810		100,000	80,000	80,000
33-7400-991	LANDFILL & COLLECTIO- NC DOR ASSESSM	3,908	1,992	3,500	683		3,500	3,500	3,500
33-7400-998	COST ALLOCATION - GENERAL FUND	0	99,760	0	0		0	0	0
33-7400-999	LANDFILL POSTCLOSURE COSTS	260,215					Journal Adj	Journal Adj	Journal Adj
33-7401-600	CONTRACT-SCRAP TIRE	116,608	137,315	130,000	76,251		130,000	120,000	120,000
33-7402-600	CONTRACT-GARBAGE COLLECTIONS	859,037	903,986	904,000	540,828			950,250	950,250
33-7402-606	ARSWMA ADM FEES	3,877	3,974	4,075	0			4,075	4,175
33-7402-610	CONTRACT-REGIONAL LANDFILL	268,758	316,907	310,000	217,872		319,300	320,000	320,000
33-7500-000	LANDFILL - DEPRECIATION	6,348	7,073	6,348	0			7,073	7,073
33-8100-600	CAPITAL PROJECT- C&D LANDFILL EXPANSION							8,369	8,369
33-8100-601	DESIGNATED FOR FUTURE APPROPRIATION		0	17,958	0			4,711	4,611
38,000	CAPITAL OUTLAY BREAKOUT								
21,000	U-L1 CIP: Boom Mower								
17,000	U-L2 CIP: Batwing Mower								
CM Rec: Fund U-L1 Equipment from Cap Outlay; Other items requested in Cap Outlay Worksheet are not Cap and have been merged into Rec amts for Main&Repairs or Contracted Services. Dept should seek grants and mult quotes to reduce\$									
	TOTAL EXPENDITURES	1,638,477	1,661,793	1,680,954	909,215		702,600	1,756,964	1,756,964
	TOTAL REVENUES	1,530,987	1,691,101	1,680,954	1,402,472		1,605,800	1,756,964	1,756,964
FUND 33 BALANCES:		-107,490	29,308	0	493,257		903,200	0	0

# WASHINGTON COUNTY BUDGET (FY26)

## Fund 35 - WATER

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:									
35-3290-000	INTEREST EARNED ON INVESTMENTS	10,615	8,717	7,500	4,550			4,500	4,500
35-3710-000	UTILITY BASE CHARGES	846,212	909,436	900,000	611,411		900,000	912,000	912,000
35-3710-010	UTILITY CONSUMPTION CHARGES	525,439	543,755	550,000	442,053		600,000	607,200	607,200
35-3730-000	TAP & CONNECTION FEES	13,526	21,823	12,000	21,222		10,000	17,500	17,500
35-3750-000	RECONNECTION FEES	19,565	19,250	18,000	15,259		20,000	20,000	20,000
35-3790-000	PENALTIES & INTEREST-UTIL BILL	5,361	5,869	5,000	4,105		5,000	5,000	5,000
35-3821-000	FEES COLLECTED FOR METER TAMPERING	229	518	0	0		BAR	BAR	BAR
35-3830-000	SALE OF SURPLUS PROPERTY						BAR	BAR	BAR
35-3990-990	FUND BALANCE APPROPRIATED	0	0	356,242	0			183,789	183,789
*Unrestricted Net Position for Fund 35 on 6.30.23 = \$1,218,926 and on 6.30.24 = \$1,236,006									
*Total Net Position in Fund 36 on 6.30.23 = \$3,638,505 and on 6.30.24 = \$4,112,886									
	<b>TOTAL REVENUES</b>	<b>1,420,947</b>	<b>1,526,369</b>	<b>1,848,742</b>	<b>1,098,636</b>		<b>1,535,000</b>	<b>1,749,989</b>	<b>1,749,989</b>

WASHINGTON COUNTY BUDGET (FY26)									
Fund 35 - WATER									
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures: OPERATIONS & MAINTENANCE:									
35-7130-010	OPERATION&MAINT.-S & W- REGULAR	197,771	212,231	231,523	152,603			244,892	244,892
	PLACE HOLDER FOR (1) ADD'L FTE REQ - TO BE INCL IN SALARIES LINES UNLESS REMOVED BY BOCC							52,500	52,500
35-7130-040	OPERATION&MAINT.- PROFESSIONAL SERV	35,509	3,506	33,301	4,620		34,000	32,000	32,000
35-7130-050	SALARIES & WAGES-LONGEVITY	2,218	1,846	2,017	2,016			1,544	1,544
35-7130-090	OPERATION&MAINT.- FICA TAX EXPENSE	14,991	15,944	17,855	11,487			18,854	18,854
35-7130-100	OPERATION&MAINT.- RETIREMENT EXPENS	5,192	21,463	50,898	31,944			53,822	53,822
35-7130-101	OPERATION- 401(K) CONTRIB.	5,537	5,931	7,002	4,580			7,394	7,394
35-7130-130	OPERATION&MAINT.- UNEMPLOYMENT INS.	0	0	2,198	0			2,282	2,282
35-7130-140	OPERATION&MAINT.- WORKMAN'S COMP	11,254	7,130	13,647	11,204			14,136	14,136
35-7130-180	OPERATION&MAINT.- GROUP INS.	45,890	48,206	65,341	37,389			63,480	63,480
35-7130-200	SUPPLIES & MATERIALS	22,841	30,176	30,000	29,779		32,000	32,000	32,000
35-7130-210	OPERATION&MAINT.- UNIFORMS	1,616	1,043	4,000	3,390		5,100	5,000	5,000
35-7130-250	VEHICLE SUPPLIES	20,355	19,971	17,500	10,819		17,500	17,500	17,500
35-7130-260	DEPARTMENTAL SUPPLIES	582	2,574	6,599	526		6,600	4,000	4,000
35-7130-270	SERVICE AWARDS	0						50	50
35-7130-298	MAINT & REPAIR-TANK	62,761	64,330	66,000	49,454		69,350	68,000	68,000
35-7130-315	TRAINING	335	256	4,000	0		4,000	4,000	4,000
35-7130-320	OPERATION&MAINT.- COMMUNICATIONS	1,675	1,597	2,600	958		3,700	3,700	3,700
35-7130-330	UTILITIES-ELECTRICITY	13,224	10,940	14,000	8,157		15,000	16,000	16,000
35-7130-340	OPERATION&MAINT.- POSTAGE	22,056	23,012	24,000	19,439		25,000	30,000	30,000
35-7130-350	MAINT & REPAIR-EQUIPMENT	12,214	42,184	25,000	5,646		25,000	25,000	25,000
35-7130-370	OPERATION&MAINT.- ADVERTISING	156	0	500	0		500	500	500
35-7130-390	OPERATION&MAINT.- DUES & SUBSCRIPTIO	5,300	3,577	6,500	4,450		6,600	6,600	6,600
35-7130-540	NEW LINE CAPITAL OUTLAY - VEHICLE	0					55,000	55,000	55,000
35-7130-550	CAPITAL OUTLAY-EQUIPMENT	0	17,041	197,000	0		197,000	197,000	197,000
35-7130-580	DEBT SERVICE-NCDENR - 2034Payoff	0	0	27,993	0		27,993	27,993	27,993
35-7130-600	CONTRACTS-MOWING	19,556	17,325	22,000	9,275		22,000	22,000	22,000
35-7130-800	DEPRECIATION-OTHER EQUIPMENT	259,189	272,584	0	0		Journal Adj	Journal Adj	Journal Adj
35-7130-998	COST ALLOCATION-GENERAL FUND	72,000	100,000	110,000	110,000		0	130,000	130,000
\$ 252,000	CAPITAL OUTLAY BREAKOUT:								
\$ 197,000	Replacement Meters (20% each year)(may target grant funding)								
\$ 55,000	CIP-W13: Repl 2013 Ford F150 w/ 246k plus miles								
	DEPT EXPENDITURE SUB-TOTAL	848,119	924,865	981,474	507,735		546,343	1,135,247	1,135,247

WASHINGTON COUNTY BUDGET (FY26)									
Fund 35 - WATER (Cont'd)									
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures: Tr	TREATMENT PLANT:								
35-7135-010	TREATMENT PLANT-S & W- REGULAR	43,656	41,889	42,912	29,711			46,270	46,270
35-7135-040	SALARIES & WAGES-LONGEVITY	0	0	446	445			458	458
35-7135-090	TREATMENT PLANT- FICA TAX EXPENSE	3,336	3,253	3,315	2,322			3,576	3,576
35-7135-100	TREATMENT PLANT- RETIREMENT EXPENSE	8,415	8,499	9,443	6,230			10,206	10,206
35-7135-101	TREATMENT PLANT- 401(K) CONTRIB.	1,325	1,268	1,300	891			1,402	1,402
35-7135-130	TREATMENT PLANT- UNEMPLOYMENT INS.	0	0	314	0			326	326
35-7135-140	TREATMENT PLANT- WORKMAN'S COMP	5,426	4,363	3,240	1,556			3,494	3,494
35-7135-180	TREATMENT PLANT- GROUP INS.	9,302	8,218	9,094	5,770			9,106	9,106
35-7135-200	SUPPLIES & MATERIALS	3,236	1,888	16,700	8,486		17,000	17,000	17,000
35-7135-210	TREATMENT PLANT- UNIFORMS	1,429	1,964	2,300	1,322		2,500	2,000	2,000
35-7135-250	TREATMENT PLANT- FUEL	2,652	2,084	4,000	977		4,000	4,000	4,000
35-7135-270	SERVICE AWARDS	100	0	50	50		50	0	0
35-7135-298	CONTRACTS	21,526	17,958	23,000	19,839		23,000	23,000	23,000
35-7135-299	WATER TREATMENT CHEMICALS	40,184	50,974	60,000	30,205		60,000	60,000	60,000
35-7135-315	TRAINING	1,388	0	2,500	1,317		2,500	2,500	2,500
35-7135-320	TREATMENT PLANT- COMMUNICATIONS	2,623	3,500	3,700	3,089		4,000	4,000	4,000
35-7135-330	TREATMENT PLANT- UTILITIES	27,101	41,179	34,000	24,459		35,000	35,000	35,000
35-7135-340	TREATMENT PLANT- POSTAGE	0	38	250	0		250	250	250
35-7135-350	MAINT & REPAIR-EQUIPMENT	19,308	11,558	36,000	25,702		36,000	36,000	36,000
35-7135-370	TREATMENT PLANT- ADVERTISING	0	170	500	0		500	500	500
35-7135-390	TREATMENT PLANT- DUES & SUBSCRIPTION	3,442	3,267	5,000	2,584		5,100	5,100	5,100
35-7135-540	TREATMENT PLANT- CAPITAL OUTLAY- VEHICLE		0	60,000	53,652		0	0	0
35-7135-541	CAPITAL OUTLAY-EQUIPMENT	0	0	223,107	20,900		15,000	15,000	15,000
35-7135-600	DESIGNATED FOR FUTURE APPROPRIATION		0	900	0			10,000	10,000
\$ 15,000	CAPITAL OUTLAY BREAKOUT:								
\$ 15,000	CIP-W10: Well Insulation								
	DEPT EXPENDITURE SUB-TOTAL	230,450	202,070	542,071	239,507		204,900	289,188	289,188
35-9100-000	DEBT PRINCIPAL								
35-9100-030	2021 WATER REV REFUNDING BOND-PRINC	0	0	270,000	0		276,000	276,000	276,000
35-9200-000	DEBT INTEREST:								
35-9200-030	2021 WATER REV REFUNDING BOND-INTER	65,698	60,276	55,197	0		49,554	49,554	49,554
35-9200-900	AMORTIZATION ON DEFERRED CHARGES	4,128	4,128	0	0				
	DEBT EXPENDITURE SUB-TOTAL	69,825	64,404	325,197	0		325,554	325,554	325,554
	TOTAL EXPENDITURES	1,148,394	1,191,340	1,848,742	747,243		1,076,797	1,749,989	1,749,989
	TOTAL REVENUES	1,420,947	1,526,369	1,848,742	1,098,636		1,535,000	1,749,989	1,749,989
FUND 35 BALANCES:		272,552	335,029	0	351,393		458,203	0	0

# WASHINGTON COUNTY BUDGET (FY26)

## Fund 36 - WATER CAPITAL PROJECTS

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:									
36-3100-001	NCDEQ GRANT-ASSET INVENTORY ASSESS	0	114,984	122,016	11,199		110,817	0	0
36-3100-002	NCDEQ VUR PEA RIDGE TRANS GRANT	0	109,669	5,347,331	115,499		5,231,832	5,000,000	5,000,000
36-3100-003	NCDEQ VUR ROPER CONNECTION GRANT	0	29,680	940,520	2,250		938,270	800,000	800,000
Fund 36 created in mid FY24 with a transfer from F35 to fund capital projects									
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>254,333</b>	<b>6,409,867</b>	<b>128,948</b>		<b>6,280,919</b>	<b>5,800,000</b>	<b>5,800,000</b>
Expenditures									
36-4100-001	NCDEQ GRANT-ASSET INVENTORY ASSESS	0	114,984	122,016	18,429		103,587	0	0
36-4100-002	NCDEQ VUR PEA RIDGE WATER TRANS GR	15,000	109,669	5,347,331	115,499		5,231,832	5,000,000	5,000,000
36-4100-003	NCDEQ VUR ROPER CONNECTION GRANT	0	29,680	940,520	31,850		908,670	800,000	800,000
	<b>DEPT EXPENDITURE SUB-TOTAL</b>	<b>15,000</b>	<b>254,333</b>	<b>6,409,867</b>	<b>165,778</b>		<b>6,244,089</b>	<b>5,800,000</b>	<b>5,800,000</b>
<b>FUND 36 BALANCES:</b>		<b>-15,000</b>	<b>0</b>	<b>0</b>	<b>-36,830</b>		<b>36,830</b>	<b>0</b>	<b>0</b>

# WASHINGTON COUNTY BUDGET (FY26)

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

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
37-3290-000	INTEREST	2,741	3,138	0	2,134		BAR	BAR	BAR
37-3350-000	NCACC WASHINGTON EMS	107,197	128,442	100,000	0		50,000	50,000	50,000
37-3490-000	EMS REVENUE	892,216	790,454	840,000	423,771		750,000	765,000	765,000
37-3490-010	WEYERHAEUSER GRANT	0	1,500	0	0		BAR	BAR	BAR
37-3491-000	COVID-19 CARES ACT REVENUES	5,925	6,125	2,900	2,900				
37-3491-000	COVID-19 CARES ACT REVENUES	3,600	3,600	600	600				
37-3490-020	DUKE RACE-CARS GRANT						BAR	BAR	BAR
37-3490-021	UNC PECC+ PROGRAM GRANT						BAR	BAR	BAR
37-3500-000	TRANSPORT SERVICE REVENUE	361,785	267,164	275,000	212,349		350,000	365,000	365,000
37-3833-840	EMS DONATIONS	200	100	50	50		BAR	BAR	BAR
37-3901-000	TYRRELL-EMS CONTRACT	675,000	675,000	675,000	450,000		675,000	675,000	675,000
37-3902-000	FUND BALANCE APPROPRIATED*	0	0	199,292	0			839,013	839,013
37-3980-010	TRANSFER FROM GENERAL FUND** (Based on 4 cents ad v	468,066	398,952	399,620	399,620			402,622	402,622
*Available Fund 37 FB on 6.30.23 = \$1,048,083 and on 6.30.24 = \$1,309,770 (Note: MidFY25 Transfer of \$300k to F58 for New EMTOC Bldg)									
** Transfer est. based on transfer of 4 cents ad valorem tax revenue									
	<b>TOTAL SYSTEM REVENUES</b>	<b>2,516,729</b>	<b>2,274,475</b>	<b>2,492,462</b>	<b>1,491,423</b>		<b>1,825,000</b>	<b>3,096,635</b>	<b>3,096,635</b>



# WASHINGTON COUNTY BUDGET (FY26)

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

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
37-4330-000	WASHINGTON COUNTY EMS:	954,534	970,163	1,149,128	663,040		1,173,812	1,122,371	1,122,371
37-4330-010	SALARIES & WAGES-REGULAR	654,600	667,502	829,128	447,139		828,812	787,371	787,371
n/a	Placeholder for EMS Regrades								0
37-4330-030	SALARIES & WAGES-OVERTIME	281,660	285,818	300,000	203,447		310,000	310,000	310,000
37-4330-040	SALARIES & WAGES-PARTTIME	18,274	16,842	20,000	12,454		35,000	25,000	25,000
37-4330-050	SALARIES & WAGES-LONGEVITY	4,395	4,493	5,825	5,824			6,504	6,504
37-4330-090	FICA TAXES	69,055	71,301	81,775	49,173			90,296	90,296
37-4330-100	- RETIREMENT EXPENSE	179,192	191,397	229,091	135,574			250,138	250,138
37-4330-101	- 401K CONTRIB.	25,129	24,039	31,469	17,320			34,360	34,360
37-4330-130	EMS OPERATIONS- UNEMPLOYMENT INS.	0	0	6,280	0			6,846	6,846
37-4330-140	- WORKMAN COMP	84,822	70,527	97,510	71,925			112,086	112,086
37-4330-180	GROUP INSURANCE	124,130	135,427	181,492	84,261			183,774	183,774
37-4330-190	TRAINING	4,387	212	6,000	198		6,000	4,000	4,000
37-4330-200	SUPPLIES & MATERIALS	42,880	53,609	55,000	32,579		55,000	50,000	50,000
37-4330-210	UNIFORMS	2,868	3,355	4,000	2,759		4,000	4,000	4,000
37-4330-250	FUEL	72,705	71,024	75,000	31,992		65,000	60,000	60,000
37-4330-260	DEPARTMENTAL SUPPLIES	7,319	11,320	14,000	1,021		5,500	5,500	5,500
37-4330-270	SERVICE AWARDS	425	75	125	125			100	100
37-4330-295	PORTABLE COMM HARDWARE	0	0	2,500	115		2,000	2,000	2,000
37-4330-320	- COMMUNICATIONS	5,085	5,118	5,100	3,348		4,000	4,000	4,000
37-4330-350	POSTAGE	30	0	100	0		75	100	100
37-4330-355	MAINT & REPAIR-EQUIPMENT	34,430	52,070	50,000	41,976		80,000	55,000	55,000
37-4330-390	WASH EMS - DUES & SUBSCRIPTIONS	6,588	6,394	8,100	5,937		6,500	6,500	6,500
37-4330-396	EMS-MEDICAID COST REPORT	7,900	8,300	8,000	1,500		8,500	8,500	8,500
37-4330-399	QUARTERLY INTERGOVERNMENTAL TRANSFER F	7,985	18,721	30,000	4,168		30,000	20,000	20,000
37-4330-540	CAPITAL OUTLAY-VEHICLES	203,791	42,955	10,941	6,294		350,000	300,000	300,000
37-4330-550	WASH CO EMS- CAPITAL OUTLAY- EQUIPMENT	140,884	17,478	25,000	24,661		138,500	138,500	138,500
37-4330-600	CONTRACTS-MEDICAL DIRECTOR	23,248	23,248	23,250	17,438		30,911	31,000	31,000
37-4330-610	CONTRACTS-BILLING	44,296	43,470	49,980	26,348		80,000	45,135	45,135
37-4330-611	WASH EMS-CONTRACTS-DRUG SCREENING	0	0	5,180	0		5,180	5,180	5,180
37-4330-650	EMS DONATIONS	0	0	678	0	ROLL FORW	ROLL FORW	ROLL FORW	ROLL FORW
37-4330-652	DUKE RACE-CARS GRANT	0	16,100	5,950	331	ROLL FORW	ROLL FORW	ROLL FORW	ROLL FORW
37-4330-653	UNC PECC+ PROGRAM GRANT	275	0	10,525	0	ROLL FORW	ROLL FORW	ROLL FORW	ROLL FORW
37-4330-654	WEYERHAEUSER GIVING GRANT	0	1,500	0	0	ROLL FORW	ROLL FORW	ROLL FORW	ROLL FORW
37-4330-670	DESIGNATED FOR FUTURE APPROPRIATION							0	0
\$488,500	CAPITAL OUTLAY BREAKOUT:								
\$350,000	Replace 1 main EMS ambulance (may cost less, but may not)								
\$138,500	Replace Cardiac Monitors from 2017 now reaching EOL								
	(NON-TRANSPORT) EMS EXPENSE TOTAL	2,046,350	1,842,295	2,171,999	1,227,907		2,044,978	2,545,890	2,545,890
	Estimated EMS System Performance	-359,472	-233,936	-354,157	51,168	n/a		-216,877	185,744

# WASHINGTON COUNTY BUDGET (FY26)

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

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
37-4376-000	TRANSPORT SERVICE: -	71,341	58,884	140,998	95,736	0	176,084	164,430	164,430
37-4376-010	SALARIES & WAGES-REGULAR	46,651	39,443	108,652	69,262		133,084	126,430	126,430
37-4376-030	SALARIES & WAGES-OVERTIME	11,109	11,310	24,346	22,805		35,000	30,000	30,000
37-4376-040	SALARIES & WAGES-PARTTIME	13,581	8,131	8,000	3,670		8,000	8,000	8,000
37-4376-090	FICA TAXES	5,375	4,372	10,786	7,103			13,472	13,472
37-4376-100	TRANSPORT SERVICE- RETIREMENT EXPENSE	11,002	10,002	27,518	18,971			36,710	36,710
37-4376-101	TRANSPORT SERVICE- 401K CONTRIB.	1,720	912	3,780	2,653			5,044	5,044
37-4376-130	TRANSPORT- UNEMPLOYMENT INS.	0	0	1,256	0			1,630	1,630
37-4376-140	TRANSPORT SERVICE- WORKMAN'S COMP	5,598	3,979	11,389	3,957			16,722	16,722
37-4376-180	GROUP INSURANCE	13,408	9,361	36,174	13,116			36,252	36,252
37-4376-200	SUPPLIES & MATERIALS	15,312	16,214	20,000	11,742		20,000	15,000	15,000
37-4376-210	TRANSPORT SERVICE- UNIFORMS	1,569	1,711	2,500	773		2,500	2,000	2,000
37-4376-250	FUEL	10,457	6,496	12,000	4,487		12,000	9,000	9,000
37-4376-260	DEPARTMENTAL SUPPLIES	1,142	5,097	11,999	10,358		5,500	5,500	5,500
37-4376-295	PORTABLE COMM HARDWARE	0	0	1,000	196		1,000	1,000	1,000
37-4376-315	TRAINING						1,200	1,200	1,200
37-4376-320	TRANSPORT SERVICE- COMMUNICATIONS	1,682	1,673	1,800	1,391		4,000	4,000	4,000
37-4376-355	MAINT & REPAIR-EQUIPMENT	2,347	5,544	10,000	7,308		15,000	12,000	12,000
37-4376-370	ADVERTISING	2,001	794	0	0		750	750	750
37-4376-390	TRANSPORT - DUES & SUBSCRIPTIONS	4,478	4,690	4,900	2,992		4,500	4,500	4,500
37-4376-540	CAPITAL OUTLAY-VEHICLE	110,276	24,385	0	0		200,000	200,000	200,000
37-4376-550	CAPITAL OUTLAY-EQUIPMENT	0					0	0	0
37-4376-610	CONTRACTS-BILLING	22,052	16,375	24,363	16,764		20,650	21,535	21,535
\$200,000	CAPITAL OUTLAY BREAKOUT:								
\$200,000	Repl 1 Transit ambulance (may cost less, but may not)								
	TRANSPORT EXPENSE TOTAL	279,759	170,490	320,463	197,546		463,184	550,745	550,745
	TRANSPORT SYSTEM PERFORMANCE	82,026	96,673	-45,463	14,802	n/a		-185,745	-185,745
COMBINED EMS/TRANSPORTATION SYSTEM DEBT SERVICE									
37-9100-000	DEBT PRINCIPAL:								
37-9100-003	DEBT PRINC - 2017 HEART MONITORS(LGFCU)	43,215		0	0			0	0
37-9200-003	DEBT INT - 2017 HEART MONITORS (LGFCU)	970		0	0			0	0
	DEPT SERVICE EXPENSE TOTAL	44,185	0	0	0		0	0	0
	TOTAL COMBINED SYSTEM EXPENSE TOTAL	2,370,294	2,012,786	2,492,462	1,425,453	n/a		3,096,635	3,096,635
	TOTAL SYSTEM REVENUES	2,516,729	2,274,475	2,492,462	1,491,423			3,096,635	3,096,635
	TOTAL COMBINED EMS/TRANSPORT/DEBT BALANCES	146,435	261,689	0	65,970	n/a		0	0

# WASHINGTON COUNTY BUDGET (FY26)

## Fund 38 - AIRPORT PROJECTS

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:									
38-3700-020	OBSTRUCTION REMOVAL(DSIGN/BID)-AV BLOCK		0	44,403	0			44,403	44,403
38-3700-021	OBSTRUCTION REMOVAL (CON/CA/RPR)							1,300,000	1,300,000
38-3800-083	AIRFIELD LIGHTING REPLACE (CON/CA/RPR)		806,271	1,468,408	253,398			0	0
38-3800-090	NPE FEDERAL GRANT-FY 19-20	166,666						0	0
38-3800-091	NPE FEDERAL GRANT-FY 20-21	197	123,947	43,373	43,372			0	0
38-3800-092	NPE FEDERAL GRANT-FY 21-22	0	0	166,667	0			166,667	166,667
38-3800-093	NPE FEDERAL GRANT-FY 22-23	0	0	166,667	0			166,667	166,667
38-3800-094	NPE FEDERAL GRANT-FY 23-24	0	0	166,667	0			166,667	166,667
38-3800-095	NPE FEDERAL GRANT-FY 24-25		0	150,000	0			150,000	150,000
38-3800-000	APPROPRIATED FUND BALANCE*	0	0	16,667	0			16,667	16,667
38-3980-010	TRANSFER FROM GENERAL FUND								
*Est. Available Fund 38 Fund Balance at 6.30.23 = \$47,502, and at 6.30.24 = \$47,502									
	<b>TOTAL REVENUES</b>	<b>166,863</b>	<b>930,218</b>	<b>2,222,852</b>	<b>296,770</b>		<b>0</b>	<b>2,011,071</b>	<b>2,011,071</b>
Expenses:									
38-8130-601	AIRPORT-OBSTRUCTION REMOVAL (DESIGN/BID)		0	44,403	0			44,403	44,403
38-8130-602	AIRPORT-OBSTRUCTION REMOVAL (CON/CA/RPR)							1,300,000	1,300,000
38-8135-663	AIRFIELD LIGHTING REPLACE (CON/CA/RPR)		807,121	1,468,408	253,398			0	0
38-8135-670	NPE FEDERAL GRANT-FY 19-20	166,666						0	0
38-8135-671	NPE FEDERAL GRANT FY 20-21	197	123,096	43,373	43,371			0	0
38-8135-672	NPE FEDERAL GRANT FY 21-22	0	0	166,667	3,800			166,667	166,667
38-8135-673	NPE FEDERAL GRANT FY 22-23	0	0	166,667	0			166,667	166,667
38-8135-674	NPE FEDERAL GRANT FY 23-24	0	0	166,667	0			166,667	166,667
38-8135-675	NPE FEDERAL GRANT FY 24-25		0	166,667	0			166,667	166,667
38-9800-058	TRANSFER TO PROJECTS/GRANT FUND	300,000							
	<b>TOTAL EXPENDITURES</b>	<b>466,863</b>	<b>930,217</b>	<b>2,222,852</b>	<b>300,569</b>		<b>0</b>	<b>2,011,071</b>	<b>2,011,071</b>
	<b>TOTAL REVENUES</b>	<b>166,863</b>	<b>930,218</b>	<b>2,222,852</b>	<b>296,770</b>		<b>0</b>	<b>2,011,071</b>	<b>2,011,071</b>
<b>FUND 38 TOTAL BALANCES</b>		<b>-300,000</b>	<b>1</b>	<b>0</b>	<b>-3,799</b>		<b>0</b>	<b>0</b>	<b>0</b>

# WASHINGTON COUNTY BUDGET (FY26)

## Fund 39 - AIRPORT OPERATIONS

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:									
39-3300-000	CARES ACT FUNDING - AIRPORT	31,000							
39-3570-000	AIRPORT FUEL SALES	72,490	63,870	75,000	46,067		75,000	70,000	70,000
39-3600-000	HANGER RENTAL	15,200	15,600	15,600	15,600		15,600	17,472	17,472
39-3600-001	FARM LAND LEASE	0	1,252	1,252	1,252		1,377	1,402	1,402
39-3830-000	SALE OF FIXED ASSETS	0							0
39-3980-010	TRANSFER FROM GENERAL FUND	92,016	99,738	99,905	99,905			100,655	100,655
39-3990-000	APPROPRIATED FUND BALANCE*	0	0	42,706	0			53,697	53,697
*Available Fund 39 FB on 6.30.23 = \$115,815, and on 6.30.24 = \$83,291 (Est. FYE25 = \$35k-\$45k loss) May need to transfer add'l GF FB as precaution									
	<b>TOTAL REVENUES</b>	<b>210,706</b>	<b>180,460</b>	<b>234,463</b>	<b>162,824</b>		<b>91,977</b>	<b>243,227</b>	<b>243,227</b>
Expenses:									
39-4530-000	<b>AIRPORT:</b>								
39-4530-010	AIRPORT-S & W- REGULAR	40,959	41,983	48,226	33,710			43,620	43,620
39-4530-030	SALARIES & WAGES-LONGEVITY	615	841	935	934			434	434
39-4530-032	SALARIES & WAGES - PARTTIME	1,580	13,655	7,492	559		15,335	15,335	15,335
39-4530-090	FICA TAX	3,264	4,298	4,733	2,678			4,544	4,544
39-4530-100	AIRPORT - RETIREMENT	7,920	8,614	10,166	7,158			9,622	9,622
39-4530-101	AIRPORT - 401K	1,229	1,260	1,456	1,013			1,322	1,322
39-4530-130	AIRPORT- UNEMPLOYMENT INS.	0	0	628	0			652	652
39-4530-140	AIRPORT- WORKMAN'S COMP	2,580	2,392	3,907	3,289			3,752	3,752
39-4530-180	AIRPORT - GROUP INSURANCE	7,867	8,071	9,331	6,442			9,098	9,098
39-4530-190	CONTRACTED SERVICES	2,535	0	12,330	9,330		8,000	8,000	8,000
39-4530-200	AIRPORT- DEPTAL SUPPLIES	358	5,026	3,999	1,373		3,500	3,500	3,500
39-4530-250	AIRPORT- AV GAS AND JET FUEL	79,420	59,271	67,500	50,835		74,250	70,000	70,000
39-4530-270	AIRPORT - SERVICE AWARDS	0	100	0	0			50	50
39-4530-310	AIRPORT- TRAVEL	652	1,120	1,500	463		1,000	1,000	1,000
39-4530-320	AIRPORT- COMMUNICATIONS	1,329	1,172	1,865	876		1,760	1,760	1,760
39-4530-330	AIRPORT- UTILITIES	6,682	7,132	8,500	5,766		9,350	9,000	9,000
39-4530-331	POSTAGE	10	11	50	9		35	50	50
39-4530-350	MAINT & REPAIR-BUILDING	1,843	4,910	5,500	2,864		36,600	28,000	28,000
39-4530-351	MAINT & REPAIR-EQUIPMENT	13,227	6,543	26,578	14,821		74,200	20,000	20,000
39-4530-352	MAINT & REPAIR - FUELMaster/QTPod	550	1,675	1,675	0		1,675	1,675	1,675
39-4530-390	AIRPORT- DUES AND SUBSCRIPTIONS	394	753	1,000	549		813	850	850
39-4530-450	INSURANCE	3,850	4,422	4,422	4,422		4,422	4,422	4,422
39-4530-550	AIRPORT- CAP OUTLAY- EQUIPMENT	7,126	38,810	0	0		109,000	0	0
39-4530-997	DESIGNATED FOR FUTURE APPROPRIATION	0	0	7,670	0			1,541	1,541
39-4530-998	AIRPORT- SALES TAX ON FUEL	5,578	4,571	5,000	3,163		5,000	5,000	5,000
109000	<b>CAPITAL OUTLAY BREAKOUT:</b>								
109000	Est. for new replac tractor								
CM Rec based on lack of suff Airport FB and Revenues, as of 5/2/25 tractor working "ok" but needs major renov/repl asap; suggests attempting to pursue grants, aig funding use, or alt contracted services options until more suff revenues.. Consider adding reserve to CIP for annual set aside.									
	<b>TOTAL EXPENDITURES</b>	<b>189,569</b>	<b>216,627</b>	<b>234,463</b>	<b>150,256</b>		<b>344,940</b>	<b>243,227</b>	<b>243,227</b>
	<b>TOTAL REVENUES</b>	<b>210,706</b>	<b>180,460</b>	<b>234,463</b>	<b>162,824</b>		<b>91,977</b>	<b>243,227</b>	<b>243,227</b>
<b>FUND 39 TOTAL BALANCES</b>		<b>21,137</b>	<b>-36,168</b>	<b>0</b>	<b>12,568</b>		<b>-252,963</b>	<b>0</b>	<b>0</b>

## WASHINGTON COUNTY BUDGET (FY26)

Fund 40 - WC Hospital Pension Fund								
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	DEPT REQ	MGR REC	BOARD
<b>Revenues: Projects</b>								
40-3290-000	INTEREST EARNED ON INVESTMENTS	48,100	124,400	0	78,191		0	0
40-3960-000	TRANSFER FROM GENERAL FUND	2,529,113	450,000	450,000	450,000		350,000	350,000
40-3990-000	APPROP FUND BALANCE						0	0
	<b>FUND Revenue Total</b>	<b>2,577,212</b>	<b>574,400</b>	<b>450,000</b>	<b>528,191</b>	<b>0</b>	<b>350,000</b>	<b>350,000</b>
<b>Expenditures: Projects</b>								
40-4155-190	PROF SERVICE-HOSPITAL PENSION-LEGAL	0	0	50,000	0		30,000	30,000
40-4155-215	PROFESSIONAL SERVICES- HOSPITAL	28,542	29,323	30,000	17,880		30,000	30,000
40-4155-997	DESIGNATED FOR FUTURE APPROPRIATION	0	0	70,000	0			0
40-4155-999	PROFESSIONAL SERVICE- HOSPITAL PENSION -	240,000	300,000	300,000	225,000		290,000	290,000
	<b>FUND Expenditure Total</b>	<b>268,542</b>	<b>329,323</b>	<b>450,000</b>	<b>242,880</b>	<b>0</b>	<b>350,000</b>	<b>350,000</b>
FY26 Notes from 2025 Actuarial Report								
10 Year Funding (\$211,988)								
20 Year Funding (\$129,024)								
Total Liability: (FY26 \$4,450,350) (FY25: \$5,031,717) (FY24: \$5,199,157)								
Total Assets: (FY26 \$2,662,157) (\$2,526,101) (FY24: \$2,478,488)								
Unfunded Total: (FY26 \$1,788,193) (FY25 \$2,505,616) (FY24: \$2,720,669)								
<b>FUND 40 Balances</b>		<b>2,308,670</b>	<b>245,077</b>	<b>0</b>	<b>285,311</b>	<b>0</b>	<b>0</b>	<b>0</b>

## WASHINGTON COUNTY BUDGET (FY26)

Fund 50 - Opioid Settlement Fund									
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	0	DEPT REQ	MGR REC	BOARD
Revenues: Projects									
50-3000-001	OPIOID SETTLEMENT DISTRIBUTION	5,000	132,185	62,790	231,602			72,000	72,000
50-3290-000	INTEREST EARNED	164	241	0	3				
50-3999-990	APPROPRIATED FUND BALANCE*							0	
*Available Fund Balance on 6.30.24 = 163,788									
	FUND Revenue Total	5,164	132,426	62,790	231,605		0	72,000	72,000
Expenditures: Projects									
50-4100-000	OPIOID SETTLEMENT FUND:								
50-4100-001	2ND JUDICIAL DIST DRUG REC COURT CONTRIB	5,000	5,000	10,000	10,000		10,000	10,000	10,000
50-4200-001	STRATEGY 7- NALOXONE DISTRIBUTION	0	10,615	10,616	10,615			10,615	10,615
50-4200-002	STRATEGY 9 - HARM REDUCTION SSP	0	10,615	10,616	10,615			10,615	10,615
50-9990-000	CONTINGENCY	0	0	31,558	0			40,770	40,770
	FUND Expenditure Total	5,000	26,230	62,790	10,000		10,000	72,000	72,000
FUND 50 Balances		164	106,196	0	221,605		-10,000	0	0

## WASHINGTON COUNTY BUDGET (FY26)

Fund 51 - DSS Trust & FC Deposits									
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Revenues: Projects									
51-3100-001	DSS - Trust Account Revenues	162,393	198,399	220,000	175,070			200,000	200,000
51-3990-000	APPROPRIATED FUND BALANCE		0	78,171	0			75,000	75,000
51-3999-900	CANCELLED PRIOR YEAR REVENUE	0	186	0	0				
	FUND Revenue Total			298,171	175,070		0	275,000	275,000
Expenditures: Projects									
51-4100-001	DSS - Trust Account Expenses	171,020	213,042	298,171	217,762			275,000	275,000
	FUND Expenditure Total			298,171	217,762		0	275,000	275,000
FUND 51 Balances				0	-42,692		0	0	

# WASHINGTON COUNTY BUDGET (FY26)

## Fund 58 - Special Projects & Grants

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY24@66%	%	DEPT REQ	MGR REC	BOARD
<b>Revenues: Projects</b>									
58-3101-000	DEPT OF COMM-AGAPE GRANT #2587	41,230		0	0		Closed	Closed	Closed
58-3101-001	RURAL DOWNTOWN ECON DEV-ELEVATOR GRANT		0	468,209	0			468,209	468,209
58-3102-000	DEPT OF COMM-MOTORSPORTS GRANT	73,044	63,559	136,317	136,317		Closed	Closed	Closed
58-3103-000	WEYERHAEUSER GIVING GRANT		0	2,000	2,000		Closed	Closed	Closed
58-3290-000	INTEREST EARNED	0	579	4,525	17,658			0	0
58-3300-000	EM BLDG DIRECT APPROP S.L. 2021.180	0	0	3,000,000	3,000,000			3,000,000	3,000,000
58-3300-001	CAP PROJ DIRE APPROP S.L. 2021.180 40.8 EM Bld	0	66,132	183,868	183,868		Closed	Closed	Closed
58-3300-002	DPS-WGSO DIR APPROP SL 2021-180	0	84,270	0	0		Closed	Closed	Closed
58-3300-003	NCDIT-E911 GRANT - EMTOC		0	677,408	0			677,408	677,408
58-3300-004	HB103 LPR DIR APPROPRIATION	81,341	44,659	0	0		Closed	Closed	Closed
58-3400-001	AMERICA 250 NC COUNTY COMMITTEE GRANT							0	10,000
58-3400-002	AMERICA 250 NC COMMUNITY GRANT							0	15,944
58-3980-010	TRANSFER FROM GENERAL FUND	610,000	166,333	93,410	93,410			10,000	10,000
58-3980-011	TRANSFER FROM GF FOR ROOF/HVAC RESERVES			Pending BA				60,000	60,000
58-3980-012	TRANSFER FROM GF FOR VFD RESERVES			Pending BA				100,655	100,655
58-3980-038	TRANSFER FROM AIRPORT GRANTS FUND	300,000					n/a	n/a	n/a
58-3990-000	APPROPRIATED FUND BALANCE *	0	0	1,113,864	0			1,582,143	1,582,143
Available Fund Balance on 6.30.24= \$1,121,169 *Approp FB Includes: \$69,226 Past PARTF/Rec Funds; Misc unspent project funds from multiple projects/; Budget figs to be trued up after FYE25 close out.									
	<b>PROJECTS/GRANTS FUND Revenue Total</b>	<b>1,105,615</b>	<b>425,531</b>	<b>5,679,601</b>	<b>3,433,254</b>		<b>0</b>	<b>5,898,415</b>	<b>5,924,359</b>
<b>Expenditures: Projects</b>									
58-0000-000	<b>PROJECTS/GRANTS FUND:</b>								
58-4100-001	EXPENDITURE OF INTEREST EARNED	0	579	17,156	0			0	0
58-4101-001	RURAL DOWNTOWN ECON DEV-ELEVATOR GRANT		0	468,209	0			468,209	468,209
58-4201-002	AGAPE CLINIC PROJECT #2587	41,230					Closed	Closed	Closed
58-4202-000	DEPT OF COMM-MOTORSPORTS GRANT	73,044	63,559	136,317	109,799		Closed	Closed	Closed
58-4203-000	WEYERHAEUSER GIVING GRANT (EMTOC)	0	0	2,000	0		Closed	Closed	Closed
58-4203-001	EM BLDG LOCAL MATCH		0	894,900	357,153			1,394,900	1,394,900
58-4203-002	ELEVATOR LOCAL MATCH		0	23,410	0			23,410	23,410
58-4260-556	CAP RESERVES ROOF REPAIRS/REPL		0	47,500	0			87,500	87,500
58-4260-557	CAP OUTLAY ROOF REPAIRS/REPL		0	112,500	0			0	0
58-4260-558	CAP RESERVES HVAC REPAIRS/REPL		0	47,107	0			67,107	67,107
58-4260-559	CAP OUTLAY HVAC REPAIRS/REPL							0	0
58-4300-003	DPS-WGSO DIR APPROP SL 2021-180	0	84,270	0	0		Closed	Closed	Closed
58-4300-004	HB103 LPR DIR APPROPRIATION	81,341	44,659	0	0		Closed	Closed	Closed
58-4301-001	EM BLDG DIRECT APPROP S.L. 2021.180	0	5,100	3,000,000	0			3,000,000	3,000,000
58-4301-002	CAP PROJ DIRE APPROP S.L. 2021.180 40.8 EM Bld	0	66,132	183,868	183,868		Closed	Closed	Closed
58-4301-003	NCDIT-E911 GRANT-EMTOC		0	677,408	0			677,408	677,408

58-4400-001	AMERICA 250 NC COUNTY COMMITTEE GRANT							0	10,000
58-4400-002	AMERICA 250 NC COMMUNITY GRANT							0	15,944
10-4340-000*	FIRE DEPT PROJECTS/RESERVES <sup>(1 collected cent place holder)</sup>			Pending BA			100,655	100,655	100,655
10-4340-991	PLYMOUTH VFD-OPERATIONAL			Pending BA				0	0
10-4340-992	ROPER VFD-OPERATIONAL			Pending BA				0	0
10-4340-993	CRESWELL VFD-OPERATIONAL			Pending BA				0	0
10-4340-994	MCVFD-OPERATIONAL			Pending BA				0	0
10-4340-995	LAKE PHELPS VFD-OPERATIONAL			Pending BA				0	0
10-4340-996	PUNGO VFD-OPERATIONAL			Pending BA				0	0
10-4340-997	PINETOWN/LONG ACRE VFD			Pending BA				0	0
*These lines are being created before FYE25 via Budget Amendment to move FY25 activity into F58									
58-6200-001	PARTF GRANT LOCAL MATCH*	0	0	69,226	0			79,226	79,226
*PARTF Match Ammount shown is for \$69,226 prior year contributions plus another \$10K for FY26									
	DEPT EXPENDITURE SUB-TOTAL	195,615	264,298	5,679,601	650,820		100,655	5,898,415	5,924,359
FUND 58 Balances		910,000	161,233	0	2,782,434		-100,655	0	0



## WASHINGTON COUNTY BUDGET (FY26)

### Fund 63 - TRAVEL & TOURISM

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
<b>Revenues:</b>									
63-3270-000	MOTEL OCCUPANCY TAX	171,371	177,221	160,000	102,438		170,000	170,000	170,000
63-3990-000	TTA-FUND BALANCE APPROPRIATION *	0	0	87,326	0		77,684	77,684	77,684
*Available Fund Balance on 6.30.24= \$185,105, and on 6/30/23 = \$193,081:									
	<b>TOTAL REVENUES</b>	<b>171,371</b>	<b>177,221</b>	<b>247,326</b>	<b>102,438</b>		<b>247,684</b>	<b>247,684</b>	<b>247,684</b>
<b>Expenditures: TTA Projects</b>									
63-4960-010	MUSEUM/HISTORIC SOCIETY	14,000	14,000	14,000	10,500		14,000	14,000	14,000
63-4960-020	WASH CO AFRICAN AMERICAN MUSEUM OPER EXP	0	6,000	5,000	3,750		5,000	5,000	5,000
63-4960-100	BILLBOARD ADVERTISEMENTS	20,499	24,132	36,820	17,874		46,000	46,000	46,000
63-4960-130	DDA-SIGNAGE, OPEN AIR & XMAS MKTPL & DOG PA	0	2,968	10,600	2,335		3,600	3,600	3,600
63-4960-140	CIVIL WAR TRAIL SIGNS MAINTENANCE	1,000	1,000	4,900	4,500		1,250	1,250	1,250
63-4960-180	HISTORIC ALBEMARLE TOUR DUES	175	350	1,000	0		700	700	700
63-4960-181	ROANOKE RIVER PARTNERS DUES	1,500	1,500	1,500	1,500		1,500	1,500	1,500
63-4960-200	NORTH CAROLINA BEAR FESTIVAL	30,000	30,000	30,000	0		30,000	30,000	30,000
63-4960-260	HISTORICAL SOCIETY OF WASHINGTON CO	1,576	0	500	0		600	600	600
63-4960-299	HISTORICAL SOCIETY-JOINT MUSEUM BROCHURE		0	0	0		200	200	200
63-4960-341	MARITIME MUSEUM & LIGHTHOUSE	10,000	10,000	10,000	7,500		10,000	10,000	10,000
63-4960-345	LASER LIGHT SHOW	5,000	5,000	5,000	5,000		5,000	5,000	5,000
63-4960-346	AFRICAN AMERIC EXPERIENCE OF NE NC DUES	2,000	2,000	2,000	2,000		2,000	2,000	2,000
63-4960-349	ROANOKE RIVER LIGHTHOUSE & MARITIME MUSEUM	0					2,000	2,000	2,000
63-4960-351NL	WASHINGTON COUNTY ARTS COUNCIL						2,500	2,500	2,500
63-4960-370	CONTRACT-WEBSITE HOST & MAINT	1,200	1,068	1,200	700		1,200	1,200	1,200
	<b>DEPT EXPENDITURE SUB-TOTAL</b>	<b>97,226</b>	<b>98,018</b>	<b>122,520</b>	<b>55,659</b>		<b>125,550</b>	<b>125,550</b>	<b>125,550</b>

## WASHINGTON COUNTY BUDGET (FY26)

### Fund 63 - TRAVEL & TOURISM (Cont'd)

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
<b>Expenditures - TTA Operations</b>									
63-4970-010	SALARIES & WAGES-DIRECTOR	25,000	25,000	25,000	16,667		25,000	25,000	25,000
63-4970-090	TRAVEL- FICA TAX	1,375	1,421	1,750	1,027		1,900	1,900	1,900
63-4970-100	TRAVEL- RETIREMENT	4,762	5,029	5,266	3,443		5,424	5,424	5,424
63-4970-131	TRAVEL - UNEMPLOYMENT	0	0	250	0		250	250	250
63-4970-140	TRAVEL- WORKER'S COMP	87	128	160	129		160	160	160
63-4970-180	TRAVEL- GROUP INS.S	9,841	10,061	10,600	6,710		10,000	10,000	10,000
63-4970-190	TRAVEL - LEGAL SERVICES		0	1,583	1,478		0	0	0
63-4970-260	DEPARTMENTAL SUPPLIES	0	2,358	500	0		0	0	0
63-4970-310	TRAVEL- TRAVEL & TRAINING		625	1,000	0		1,000	1,000	1,000
63-4970-370	MARKETING & ADVERTISING-ADMIN	18,022	39,677	70,297	21,194		70,000	70,000	70,000
63-4970-390	TRAVEL- DUES & SUBSCRIPTIONS	175	263	400	175		400	400	400
63-4970-600	ADMIN FEE 3%- GENERAL FUND	3,500	4,500	4,500	4,500		4,500	4,500	4,500
63-4970-602	PROFESSIONAL SERVICES-AUDIT	4,250	4,650	3,500	3,500		3,500	3,500	3,500
63-4970-999	CONTINGENCY								
	<b>DEPT EXPENDITURE SUB-TOTAL</b>	<b>68,212</b>	<b>93,712</b>	<b>124,806</b>	<b>58,823</b>		<b>122,134</b>	<b>122,134</b>	<b>122,134</b>
	<b>TOTAL EXPENDITURES</b>	<b>165,438</b>	<b>191,731</b>	<b>247,326</b>	<b>114,482</b>		<b>247,684</b>	<b>247,684</b>	<b>247,684</b>
	<b>TOTAL REVENUES</b>	<b>171,371</b>	<b>177,221</b>	<b>247,326</b>	<b>102,438</b>		<b>247,684</b>	<b>247,684</b>	<b>247,684</b>
<b>FUND 63 TOTAL BALANCES:</b>		<b>5,933</b>	<b>-14,510</b>	<b>0</b>	<b>-12,044</b>		<b>0</b>	<b>0</b>	<b>0</b>



# WASHINGTON COUNTY BUDGET (FY26)

## Fund 69 - EMERGENCY TELECOMMUNICATIONS (911)

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:									
69-3350-000	E911 MISCELLANEOUS REVENUE								
69-3370-000	E911 TELEPHONE SURCHARGE (1YR)	81,198	118,953	118,952	74,916		98,408	98,407	98,407
69-3980-010	TRANSFER FROM GENERAL FUND		0	4,126	0			0	0
69-3990-000	APPROPRIATED FUND BALANCE*							0	0
*Available Fund 69 Balance at 6.30.24 = \$390,615 up from \$339,748 at 6.30.23									
	<b>TOTAL REVENUES</b>	<b>81,198</b>	<b>118,953</b>	<b>123,078</b>	<b>74,916</b>		<b>98,408</b>	<b>98,407</b>	<b>98,407</b>
Expenditures:									
69-9100-180	PROFESSIONAL SERVICES (ATLAS)	0	2,760	2,760	2,760		2,800	2,800	2,800
69-9100-200	DEPARTMENTAL SUPPLIES	611	3,870	4,665	0		5,000	5,000	5,000
69-9100-310	TRAINING	1,510	2,030	4,000	2,770		4,100	4,100	4,100
69-9100-320	COMMUNICATIONS	6,933	8,046	8,000	6,165		9,000	9,000	9,000
69-9100-350	MAINT & REPAIR-EQUIPMENT	563	612	2,000	414		700	1,000	1,000
69-9100-351	CONTRACTED SERVICES-SOUNDSIDE	12,978	13,367	13,770	13,768		14,181	14,181	14,181
69-9100-352	MAINT AGREEMENT-SOUTHERN SOFTWARE CA	7,719	7,796	7,952	7,952		8,111	8,111	8,111
69-9100-354	MAINT AGREEMENT-SOUTHERN SOFT MAPPING	3,248	3,280	3,346	3,346		3,413	3,413	3,413
69-9100-355	MAINT AGREEMENT-SOUTHERN SOFT PAGING	805	813	829	829		846	846	846
69-9100-356	MAINT AGREEMENT-EDGE ONE RECORDER	5,300	5,300	5,935	5,935		6,000	6,000	6,000
69-9100-357	MAINT AGREEMENT-WIRELESS COMMUNICATIO	0	0	16,811	16,810				0
69-9100-358	MAINT AGREEMENT-ESRI	1,650	0	1,900	1,900		3,475	3,475	3,475
69-9100-361	MAINT AGREEMENT-EMD	3,600	3,840	4,000	3,840		4,200	4,200	4,200
NL-9100-362	MAINT AGREEMENT-CAD		0	2,000	0		0	0	0
NL-9100-363	MAINT AGREEMENT- END POINT		0	110	0		0	0	0
69-9100-550	- CAPITAL OUTLAY- EQUIPMENT	102,823	16,380	45,000	0			0	0
NL-9100-600	DESIGNATED FOR FUTURE APPROP							36,281	36,281
*FY26 Note: Extensive Cap Outlay anticipated in 2026/2027 with move to new EMTOC facility; staff is working on an E911 Grant to purchase all eligible equipment									
	<b>TOTAL EXPENDITURES</b>	<b>147,740</b>	<b>68,094</b>	<b>123,078</b>	<b>66,488</b>		<b>61,826</b>	<b>98,407</b>	<b>98,407</b>
	<b>TOTAL REVENUES</b>	<b>81,198</b>	<b>118,953</b>	<b>123,078</b>	<b>74,916</b>		<b>98,408</b>	<b>98,407</b>	<b>98,407</b>
<b>FUND 69 TOTAL BALANCES:</b>		<b>-66,542</b>	<b>50,858</b>	<b>0</b>	<b>8,428</b>		<b>36,582</b>	<b>0</b>	<b>0</b>

# WASHINGTON COUNTY BUDGET (FY26)

## Fund 70 - REVALUATION

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:									
70-3290-000	INTEREST ON INVESTMENTS	4,525	7,875	0	5,926		Rolls Forw	Rolls Forw	Rolls Forw
70-3980-010	TRANSFER FROM GENERAL FUND	40,000	40,000	40,000	40,000		40,000	40,000	40,000
Available Fund Balance on 6.30.24= \$178,238									
	<b>TOTAL REVENUES</b>	<b>44,525</b>	<b>47,875</b>	<b>40,000</b>	<b>45,926</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
Expenditures:									
70-8600-000	RESERVE FOR REAPPRAISAL	0	0	40,000	0		40,000	40,000	40,000
70-8600-200	- DEPTAL SUPPLIES								
70-8600-250	REVALUATION- AUTO SUPPLIES								
70-8600-320	COMMUNICATIONS								
70-8600-330	REVAL-POSTAGE								
70-8600-370	REVALUATION- PRINTING								
70-8600-380	REVALUATION - ADVERTISING								
70-8600-390	REVALUATION- DUES AND SUBSCRIPTIONS								
70-8600-540	REVALUATION- CAPITAL OUTLAY- VEHICLE								
70-8600-600	REVALUATION-CONTRACTED SERVICES								
70-8600-601	REVAL-CONTRACTED SERVICES-DYNAMIC DATA								
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
	<b>TOTAL REVENUES</b>	<b>44,525</b>	<b>47,875</b>	<b>40,000</b>	<b>45,926</b>		<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>FUND 70 BALANCES:</b>		<b>44,525</b>	<b>47,875</b>	<b>0</b>	<b>45,926</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**WASHINGTON COUNTY BOARD OF COMMISSIONERS**

**AGENDA STATEMENT**

**ITEM NO: 8**

**DATE: June 2, 2025**

**ITEM: Broadband Update, Mr. John Waterman, LFNC Fellow**

**SUMMARY EXPLANATION:**

Mr. John Waterman, LFNC Fellow will give the Board an update on broadband in Washington County.

**WASHINGTON COUNTY BOARD OF COMMISSIONERS**

**AGENDA STATEMENT**

**ITEM NO: 9**

**DATE: June 2, 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

**BT #: 2025 - 108**

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

**Date:** May 8, 2025

**RE:** Sheriff

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

Account Code	Work	Old	+ or (-)	New
10-4310-392	Sheriff - Undercover Investigations	7,000.00	(1,000.00)	6,000.00
10-4310-210	Sheriff - Uniforms	10,000.00	1,000.00	11,000.00
<b>Sheriff</b>		<b>17,000.00</b>	<b>-</b>	<b>17,000.00</b>

**Justification:**

This transfer is being done to move budgeted monies from within the Sheriff's budget from Undercover Investigations to Uniforms in order to pay an invoice for an order that came in over budget.

**Budget Officer's Initials** CSP

**Approval Date:** 5/8/25

<b>Initials:</b>	<u>CSP</u>
<b>Batch #:</b>	<u>2025-108</u>
<b>Date:</b>	<u>5/8/2025</u>

Washington County  
**BUDGET TRANSFER**

**To:** Board of Commissioners

**BT #: 2025 - 109**

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

**Date:** May 8, 2025

**RE:** SS Admin

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

Account Code	Work	Old	+ or (-)	New
10-5310-600	SS Admin - Contracted Services	386,220.00	(10,000.00)	376,220.00
10-5310-180	SS Admin - Legal Protective Services	47,300.00	10,000.00	57,300.00
SS Admin		433,520.00	-	433,520.00

**Justification:**

This request is to increase the expenditure line for Legal Services, from Contracted Services. When a prior Budget Amendment was submitted, part of the funds were to be moved to Legal Services and DSS mistakenly omitted the amount to be applied to the Legal Services line. This transfer is being made to correct that omission. Funds are being moved within lines that are reimbursable at the same rate therefore they do not impact revenues.

**Budget Officer's Initials** CSP

**Approval Date:** 5/8/25

**Initials:** MD  
**Batch #:** 2025-109  
**Date:** 5/8/2025

Washington County  
**BUDGET TRANSFER**

**To:** Board of Commissioners

**BT #: 2025 - 110**

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

**Date:** May 12, 2025

**RE:** Sheriff

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

Account Code	Work	Old	+ or (-)	New
10-4310-010	Sheriff - Salaries & Wages Regular	836,006.00	(1,000.00)	835,006.00
10-4310-030	Sheriff - Salaries & Wages Overtime	29,423.00	1,000.00	30,423.00
<b>Sheriff</b>		<b>865,429.00</b>	<b>-</b>	<b>865,429.00</b>

**Justification:**

This request is to transfer monies within the Sheriff's Budget from the Regular Salaries Line Overtime Line. The monies are required for the Sheriff's regular Overtime line due to having to pay staff as a result of their being over the maximum allowed Comp time.

**Budget Officer's Initials** CBP

**Approval Date:** 5/12/25

<b>Initials:</b>	<u>MD</u>
<b>Batch #:</b>	<u>2025-110</u>
<b>Date:</b>	<u>5/12/2025</u>

Washington County  
**BUDGET TRANSFER**

**To:** Board of Commissioners

**BT #: 2025 - 111**

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

**Date:** May 12, 2025

**RE:** School Capital Outlay Fund 21

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

Account Code	Work	Old	+ or (-)	New
21-8000-600	Designated for Future Appropriation	1,775,634.59	(326,339.15)	1,449,295.44
21-5912-693	Cap Out - Arch, Planning, Surveying, Engineering	14,597.00	326,339.15	340,936.15
<b>School Capital Outlay Fund 21</b>		<b>1,790,231.59</b>	<b>-</b>	<b>1,790,231.59</b>

**Justification:**

This request is to transfer monies within the School Capital Outlay Fund to pay the final SFLA Invoice for the fiscal year.

**Budget Officer's Initials** CEP

**Approval Date:** 5/12/25

<b>Initials:</b>	<u>MD</u>
<b>Batch #:</b>	<u>2025-111</u>
<b>Date:</b>	<u>5/12/2025</u>



Washington County  
**BUDGET TRANSFER**

**To:** Board of Commissioners

**BT #: 2025 - 112**

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

**Date:** May 13, 2025

**RE:** Inspections/Senior Center

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

Account Code	Work	Old	+ or (-)	New
10-4350-260	Inspections - Departmental Supplies	4,000.00	(300.00)	3,700.00
10-4350-311	Inspections - Travel	1,000.00	300.00	1,300.00
<b>Inspections</b>				
10-5150-315	Senior Center - Training	5,500.00	(500.00)	5,000.00
10-5150-310	Senior Center - Travel	5,500.00	500.00	6,000.00
<b>Senior Center</b>				
		<b>16,000.00</b>	<b>-</b>	<b>16,000.00</b>

**Justification:**

This request is to transfer monies within the Inspections budget and the Senior Center budget to cover the charges for vehicle fuel through fiscal year end.

Budget Officer's Initials

*esp*

Approval Date:

*5/13/25*

Initials:

Batch #:

Date:

<i>mp</i>
<i>2025-112</i>
<i>5/13/2025</i>

Washington County  
**BUDGET TRANSFER**

**To:** Board of Commissioners

**BT #: 2025 - 113**

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

**Date:** May 13, 2025

**RE:** Information Technology

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

Account Code	Work	Old	+ or (-)	New
10-4210-350	IT - Maintenance & Repair-Equipment	55,000.00	(2,079.00)	52,921.00
10-4210-200	IT - Departmental Supplies	1,499.00	2,079.00	3,578.00
<b>Information Technology</b>		<b>56,499.00</b>	<b>-</b>	<b>56,499.00</b>

**Justification:**

This request is to transfer monies within the IT Department Budget in order to purchase one desktop and one laptop for the IT Office. The current desktop was purchased June 2020 and has HDD drive and slower processor. Requesting a laptop for work outside the office and to have additional computer available in case the office desktop experiences any technical issues. In the past the IT Director has had access to a computer within the Tax Office, since relocating to a different floor, she no longer has direct access to their office.

Budget Officer's Initials CDP

Approval Date: 5/13/25

Initials:	<u>MD</u>
Batch #:	<u>2025-113</u>
Date:	<u>5/13/2025</u>

Washington County  
**BUDGET TRANSFER**

**To:** Board of Commissioners

**BT #: 2025 - 114**

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

**Date:** May 16, 2023

**RE:** SS Transportation/SS Economic Support

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

Account Code	Work	Old	+ or (-)	New
10-5400-372	SS Volunteer Transportation-Medicaid	22,500.00	(750.00)	21,750.00
10-5380-030	SS Economic Support - Crisis Intervention	337.00	750.00	1,087.00
<b>SS Transportation/SS Economic Support</b>		<b>22,837.00</b>	<b>-</b>	<b>22,837.00</b>

**Justification:**

This transfer is being requested to increase the expenditure line for Crisis Intervention. The State has provided additional funding in the amount of \$15,000. This transfer is in anticipation of the agency writing a check to a provider who may not be in the NC FAST System for automatic deposit.

The odds are very small of this occurring but we want to ensure that there are funds available in that line should the need arise.

**Budget Officer's Initials** CP

**Approval Date:** 5/16/25

<b>Initials:</b>	2025-114
<b>Batch #:</b>	12
<b>Date:</b>	5/16/2025

Washington County  
**BUDGET TRANSFER**

**To:** Board of Commissioners

**BT #: 2025 - 115**

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

**Date:** May 21, 2025

**RE:** Sheriff/Senior Center/Water Treatment

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

Account Code	Work	Old	+ or (-)	New
10-4310-315	Sheriff - Training	3,000.00	(1,500.00)	1,500.00
10-4310-310	Sheriff - Travel	4,000.00	1,500.00	5,500.00
<b>Sheriff</b>				
10-5150-315	Senior Center - Training	5,000.00	(1,500.00)	3,500.00
10-5150-320	Senior Center - Communications	4,000.00	1,500.00	5,500.00
<b>Senior Center</b>				
35-7135-350	Water Treatment - Maintenance & Repair - Equipment	36,000.00	(400.00)	35,600.00
35-7135-320	Water Treatment - Communications	4,050.00	400.00	4,450.00
<b>Water Treatment</b>				
		<b>56,050.00</b>	<b>-</b>	<b>56,050.00</b>

**Justification:**

This transfer is being requested to move monies within the following departments: Sheriff's Office from Training to Travel to pay for the expenses associated with travel to the Wilmington Sheriff's Conference for the Sheriff and Chief Deputy; Senior Center from Training to Communications to cover the Mediacom and NCDIT Bills through fiscal year end; and Water Treatment from Equipment Maintenance & Repair to Communications to pay the remaining Mediacom Bills through fiscal year end.

**Budget Officer's Initials** CSF

**Approval Date:** 5/21/25

<b>Initials:</b>	<u>MD</u>
<b>Batch #:</b>	<u>2025-115</u>
<b>Date:</b>	<u>5/22/25</u>

Washington County  
**BUDGET TRANSFER**

**To:** Board of Commissioners

**BT #: 2025 - 116**

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

**Date:** May 21, 2025

**RE:** Buildings

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

Account Code	Work	Old	+ or (-)	New
10-4260-999	Designated for Future Appropriation-Buildings	67,600.00	(20,000.00)	47,600.00
10-4260-351	Wash Co Middlen School - Bldg Maintenance	10,000.00	20,000.00	30,000.00
<b>Buildings</b>		<b>77,600.00</b>	<b>-</b>	<b>77,600.00</b>

**Justification:**

This transfer is being requested to move monies from the Buildings Designated for Future Appropriations Line to the Maintenance Line in order to finish the maintenance projects being done to prepare the Middle School for the Board of Elections move. These include but are not limited to replacing existing light bulbs to LED, floor cleaning, lock replacement, etc.

**Budget Officer's Initials** CBP

**Approval Date:** 5/21/25

<b>Initials:</b>	<u>MD</u>
<b>Batch #:</b>	<u>2025-116</u>
<b>Date:</b>	<u>5/22/25</u>

Washington County  
**BUDGET TRANSFER**

**To:** Board of Commissioners

**BT #: 2025 - 117**

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

**Date:** May 27, 2025

**RE:** Manager's Office/Facilities/Buildings/Emergency Management/Senior Center

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

Account Code	Work	Old	+ or (-)	New
10-4120-190	Manager's Office - Legal Services	4,900.00	(350.00)	4,550.00
10-4120-390	Manager's Office - Dues & Subscriptions	3,650.00	350.00	4,000.00
<b>Manager's Office</b>				
10-4265-230	Facilities - Departmental Supplies-Safety	3,000.00	(900.00)	2,100.00
10-4265-330	Facilities - Utilities-Electricity	120,000.00	(2,100.00)	117,900.00
10-4260-440	Buildings - Contracted Service-Courthouse Security	75,000.00	3,000.00	78,000.00
<b>Facilities/Buildings</b>				
10-4330-315	Emergency Management-Training	3,000.00	(900.00)	2,100.00
10-4330-260	Emergency Management-Departmental Supplies	3,800.00	400.00	4,200.00
10-4330-310	Emergency Management-Travel	3,000.00	500.00	3,500.00
<b>Emergency Management</b>				
10-5150-351	Senior Center-Maintenance & Repair-Equipment	1,000.00	(380.00)	620.00
10-5150-257	Senior Center-Departmental Supplies-Crafts/Ceramics	4,000.00	380.00	4,380.00
<b>Senior Center</b>				
		<b>221,350.00</b>	<b>-</b>	<b>221,350.00</b>

**Justification:**

This transfer is being requested to move monies within the following departments: Manager's Office from Legal Services to Dues & Subscriptions to cover the costs of the Annual State Bar Dues for 2025, this line was depleted due to paying unplanned Economic Development Dues; Facilities/Buildings from Safety Supplies and Utilities-Electricity to Courthouse Security in order to pay the final invoices through fiscal year end, this appears to be due to the slight hourly increase that was given after the budget had been adopted; Emergency Management from Training to Departmental Supplies and Travel in order to pay for supplies and vehicle fuel for the remainder of the fiscal year; and Senior Center from Equipment Repair & Maintenance to Departmental Supplies-Crafts/Ceramics in order to pay for the check in cards that are used for the seniors when they participate in events.

**Budget Officer's Initials**

CSP

**Approval Date:**

5/27/25

**Initials:**

MD

**Batch #:**

2025-117

**Date:**

5/27/2025

Washington County  
**BUDGET TRANSFER**

**To:** Board of Commissioners

**BT #: 2025 - 118**

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

**Date:** May 27, 2025

**RE:** Landfill

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

Account Code	Work	Old	+ or (-)	New
33-7400-010	Landfill - Salaries & Wages - Regular	59,020.00	(10,000.00)	49,020.00
33-7400-040	Landfill - Professional Services	37,400.00	(6,000.00)	31,400.00
33-7400-180	Landfill - Group Insurance	18,099.00	(4,000.00)	14,099.00
33-7400-600	Landfill - Contracted Services	68,600.00	(3,000.00)	65,600.00
33-8100-601	Landfill - Designated for Future Appropriation	17,958.00	(17,000.00)	958.00
33-7401-600	Landfill - Contract - Scrap Tire	130,000.00	20,000.00	150,000.00
33-7402-610	Landfill - Regional Landfill	310,000.00	20,000.00	330,000.00
<b>Landfill</b>		<b>641,077.00</b>	<b>-</b>	<b>641,077.00</b>

**Justification:**

This transfer is being requested to move monies within the Landfill Budget from the Salaries & Wages Regular, Professional Services, Group Insurance, Contracted Services, and Designated for Future Appropriations Lines to the Scrap Tire Contract Line and the Regional Landfill Contract Line. Both of these lines are running short and money is needed to carry our contracts through fiscal year end. Keep in mind that our new Scrap Tire Contract was not put in place until several months into the new fiscal year so we were still paying the higher rates to Central Carolina Holding during this time. Also, the Regional Landfill Contract is charged based on tonnage dumped at the Bertie Landfill and is always an estimate at budget time.

**Budget Officer's Initials** CSP

**Approval Date:** 5/27/25

<b>Initials:</b>	<u>MD</u>
<b>Batch #:</b>	<u>2025-118</u>
<b>Date:</b>	<u>5/27/2025</u>

Washington County  
**BUDGET TRANSFER**

**To:** Board of Commissioners

**BT #: 2025 - 119**

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

**Date:** May 27, 2025

**RE:** Sheriff/Cooperative Extension

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

Account Code	Work	Old	+ or (-)	New
10-4310-010	Sheriff - Salaries & Wages-Regular	835,006.00	(4,000.00)	831,006.00
10-4310-030	Sheriff - Salaries & Wages-Part Time	30,423.00	4,000.00	34,423.00
<b>Sheriff</b>				
10-6050-390	Cooperative Ext - Dues & Subscriptions	1,020.00	(15.00)	1,005.00
10-6050-260	Cooperative Ext - Departmental Supplies	1,800.00	15.00	1,815.00
<b>Cooperative Extension</b>				
		<b>868,249.00</b>	<b>-</b>	<b>868,249.00</b>

**Justification:**

This transfer is being requested to move monies within the Sheriff's Office Budget from Regular Wages to Part Time Wages to cover the pay of the PT Admin Assistant and PT Animal Control Staff through fiscal year end; and within the Cooperative Extension Budget from Dues & Subscriptions to Departmental Supplies to cover the costs of supplies that had been ordered prior to a paper charge that hit the books causing there not to be enough money left to pay for the supplies.

**Budget Officer's Initials** CBP

**Approval Date:** 5/28/25

<b>Initials:</b>	CP
<b>Batch #:</b>	2025-119
<b>Date:</b>	5/28/2025



Washington County  
**BUDGET AMENDMENT**

**To:** Board of Commissioners

**BA #: 2025- 120**

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

**Date:** June 2, 2025

**RE:** Facilities/Sheriff/Senior Center/SS Admin/School Capital Outlay/EMS/Projects & Grants

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

Account Code	Description	Old	+ or (-)	New
10-3353-000	Insurance Proceeds	(3,433.00)	697.00	(2,736.00)
10-4265-256	Facilities-Insurance Claims	3,433.00	(697.00)	2,736.00
<b>Facilities</b>				
10-3970-061	Sheriff - Plymouth Police Dept Reimbursement	-	(30,000.00)	(30,000.00)
10-4310-032	Sheriff - Salaries & Wages-Overtime-Plymouth PD	-	30,000.00	30,000.00
10-3540-020	Sheriff - Gun Permits Discretionary-County Portion	(3,365.00)	(490.00)	(3,855.00)
10-4310-611	Sheriff - Gun Permits Discretionary-County Portion	45,830.00	490.00	46,320.00
10-3540-030	Sheriff - Gun Permits-State Portion	(3,710.00)	(570.00)	(4,280.00)
10-4310-612	Sheriff - Gun Permits-State Portion	4,720.00	570.00	5,290.00
10-3540-040	Sheriff - Finger Printing	(885.00)	(60.00)	(945.00)
10-4310-613	Sheriff - Finger Printing	7,341.00	60.00	7,401.00
<b>Sheriff</b>				
10-3509-020	Senior Center Donations	(3,342.34)	(10.00)	(3,352.34)
10-5150-650	Senior Center Donations	3,590.34	10.00	3,600.34
<b>Senior Center</b>				
10-3500-081	DSS Community Donations-Christmas	(2,740.00)	(25.00)	(2,765.00)
10-5310-258	DSS Community Donations-Christmas	3,723.00	25.00	3,748.00
10-3500-082	DSS Community Donations-Foster Children	-	(53.00)	(53.00)
10-5310-259	DSS Community Donations-Foster Children	321.00	53.00	374.00
<b>SS Admin</b>				
21-3230-402	Truist PK-12 Financing-Earned Income	(204,877.60)	(8,751.99)	(213,629.59)
21-5912-701	Truist PK-12 Loan-Expense-Interest Earned	724,429.07	8,751.99	733,181.06
<b>School Capital Outlay</b>				
37-3490-020	DUKE RACE-CARS Grant	(5,700.00)	(100.00)	(5,800.00)
37-4330-652	DUKE RACE-CARS Grant	8,750.00	100.00	8,850.00
<b>EMS</b>				
58-3290-000	Projects & Grants Fund-Interest Earned	(5,390.62)	(534.07)	(5,924.69)
58-4100-001	Projects & Grants Fund-Expenditure of Interest Earned	18,021.43	534.07	18,555.50
<b>Projects &amp; Grants Fund</b>				
<b>Balanced:</b>		<b>586,715.28</b>	<b>-</b>	<b>586,715.28</b>

**Justification:**

This amendment is being requested to do the following: Facilities - reduce the revenue and expenditure lines for Insurance Proceeds due to an overpayment from the Insurance Company that had to be returned; Sheriff - put additional revenues received in gun permitting and finger printing along with budgeting revenues & expenditures in the new Plymouth PD lines as a result of the contract with the Town for Law Enforcement Services; Senior Center - increase the donations line due to receiving additional funds; Social Services - increase the donations line for monies received for Christmas and Foster Care Children; School Capital Outlay - increase the Truist PK12 Loan Earned Income due to April Interest earned; EMS - increase the DUKE RACE CARS Grant line for revenues received; and the Projects and Grants Fund - increase the Interest Earned line for April Interest earned.

**Approval Date:** \_\_\_\_\_

**Bd. Clerk's Init:** \_\_\_\_\_

**Initials:**

**Batch #:**

**Date:**


Washington County  
**BUDGET AMENDMENT**

**To:** Board of Commissioners

**BA #: 2025- 121**

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

**Date:** June 2, 2025

**RE:** General Fund/Sanitation/Airport

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	(2,870,392.12)	(75,000.00)	(2,945,392.12)
10-9800-033	Transfer to Sanitation	50,000.00	50,000.00	100,000.00
10-9800-039	Transfer to Airport Operations Fund	99,905.00	25,000.00	124,905.00
<b>General Fund</b>				
33-3980-000	Transfer from General Fund	(50,000.00)	(50,000.00)	(100,000.00)
33-8100-601	Designated for Future Appropriation	958.00	50,000.00	50,958.00
<b>Sanitation</b>				
39-3980-010	Transfer from General Fund	(99,905.00)	(25,000.00)	(124,905.00)
39-4530-997	Designated for Future Appropriation	5,301.00	25,000.00	30,301.00
<b>Airport Operations</b>				
<b>Balanced:</b>		<b>(2,864,133.12)</b>	<b>-</b>	<b>(2,864,133.12)</b>

**Justification:**

This amendment is being requested to allocate General Fund Balance to the Sanitation fund and the Airport fund in order to ensure that these funds close in the black at year end. As in previous years, Sanitation is one of our weakest funds. This year we had an unanticipated large expense to repair the dozer and still have to make final year end entries such as the landfill closure/post closure entry. The Airport fund had multiple expenses this year related to equipment and building repair along with several purchases due to years of deferred maintenance.

**Approval Date:** \_\_\_\_\_

**Bd. Clerk's Init:** \_\_\_\_\_

**Initials:**

**Batch #:**

**Date:**


Washington County  
**BUDGET AMENDMENT**

**To:** Board of Commissioners

**BA #: 2025- 122**

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

**Date:** June 2, 2025

**RE:** General Fund/Projects & Grants Fund

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

Account Code	Description	Old	+ or (-)	New
10-4340-999	Additional 5th Cents Reserves	99,905.00	(99,905.00)	-
10-9800-058	Transfer to Projects/Grants Fund	793,410.45	99,905.00	893,315.45
58-3980-010	Transfer from General Fund	(793,410.45)	(99,905.00)	(893,315.45)
58-4340-991	Plymouth VFD - Additional 5th Cent	-	18,381.43	18,381.43
58-4340-992	Roper VFD - Additional 5th Cent	-	18,381.43	18,381.43
58-4340-993	Creswell VFD - Additional 5th Cent	-	18,381.43	18,381.43
58-4340-994	MCVFD - Additional 5th Cent	-	18,381.43	18,381.43
58-4340-995	Lake Phelps VFD - Additional 5th Cent	-	18,381.43	18,381.43
58-4340-996	Pungo VFD - Additional 5th Cent	-	5,947.37	5,947.37
58-4340-997	Pinetown/Long Acre VFD - Additional 5th Cent	-	2,050.48	2,050.48
				-
10-4350-500	Decommissioning Bond - Solar Farms	50,000.00	(50,000.00)	-
10-9800-058	Transfer to Projects/Grants Fund	893,315.45	50,000.00	943,315.45
58-3980-010	Transfer from General Fund	(893,315.45)	(50,000.00)	(943,315.45)
58-4350-100	Decommissioning Bond - Solar Farms	-	50,000.00	50,000.00
<b>General Fund/Projects &amp; Grants Fund</b>				
<b>Balanced:</b>		<b>149,905.00</b>	<b>-</b>	<b>149,905.00</b>

**Justification:**

This amendment is being requested to transfer budgeted monies from the General Fund to the Projects & Grants Fund in order to move the funding for the Fire Departments Additional 5th Cents and the Decommissioning Bond from the General Fund. Administrative Staff feels that these monies should be shown in the Projects & Grants Fund and not in the General Fund since they are ongoing projects.

**Approval Date:** \_\_\_\_\_

**Bd. Clerk's Init:** \_\_\_\_\_

**Initials:**

**Batch #:**

**Date:**

# Monthly Financial Summary

as of May 27, 2025

	Budget	YTD Activity
<b>General Fund (10):</b>		
Revenues	21,561,133.79	16,388,493.13
Expenditures	(21,561,133.79)	(17,636,041.06)
<b>Balance:</b>	<b>-</b>	<b>(1,247,547.93)</b>
<i>*Fund Balance Appropriation</i>		<i>2,870,392.12</i>
<i>*Transfer to General Fund</i>		<i>-</i>

<b>Capital Outlay-Washington Co Schools (21):</b>		
Revenues	23,503,715.02	13,246,390.93
Expenditures	(23,503,715.02)	(19,934,591.18)
<b>Balance:</b>	<b>-</b>	<b>(6,688,200.25)</b>
<i>*Fund Balance Appropriation</i>		<i>10,031,851.53</i>
<i>*Transfer from General Fund</i>		<i>1,700,000.00</i>

<b>Drainage Fund (30):</b>		
Revenues	438,936.00	226,462.97
Expenditures	(438,936.00)	(245,641.11)
<b>Balance:</b>	<b>-</b>	<b>(19,178.14)</b>
<i>*Fund Balance Appropriation</i>		<i>81,515.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

<b>Sanitation Fund (33):</b>		
Revenues	1,680,954.00	1,574,886.25
Expenditures	(1,680,954.00)	(1,289,449.01)
<b>Balance:</b>	<b>-</b>	<b>285,437.24</b>
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>50,000.00</i>

<b>Water Fund (35):</b>		
Revenues	1,848,742.00	1,347,335.47
Expenditures	(1,848,742.00)	(1,246,083.02)
<b>Balance:</b>	<b>-</b>	<b>101,252.45</b>
<i>*Fund Balance Appropriation</i>		<i>356,242.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

	Budget	YTD Activity
<b>Waterworks Capital Projects Fund (36):</b>		
Revenues	6,409,867.00	128,947.75
Expenditures	(6,409,867.00)	(188,300.83)
<b>Balance:</b>	<b>-</b>	<b>(59,353.08)</b>
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>-</i>

<b>EMS Fund (37):</b>		
Revenues	2,795,262.00	2,111,384.04
Expenditures	(2,795,262.00)	(2,191,750.97)
<b>Balance:</b>	<b>-</b>	<b>(80,366.93)</b>
<i>*Fund Balance Appropriation</i>		<i>499,292.00</i>
<i>*Transfer from General Fund</i>		<i>399,620.00</i>

<b>Airport TaxiLane Grant Fund (38):</b>		
Revenues	3,522,852.00	300,073.00
Expenditures	(3,522,852.00)	(303,872.91)
<b>Balance:</b>	<b>-</b>	<b>(3,799.91)</b>
<i>*Fund Balance Appropriation</i>		<i>16,667.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

<b>Airport Fund (39):</b>		
Revenues	234,463.00	170,400.69
Expenditures	(234,463.00)	(185,157.93)
<b>Balance:</b>	<b>-</b>	<b>(14,757.24)</b>
<i>*Fund Balance Appropriation</i>		<i>42,706.00</i>
<i>*Transfer from General Fund</i>		<i>99,905.00</i>

<b>WC Hospital Pension Fund (40):</b>		
Revenues	450,000.00	546,032.80
Expenditures	(450,000.00)	(328,525.00)
<b>Balance:</b>	<b>-</b>	<b>217,507.80</b>
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>450,000.00</i>

	Budget	YTD Activity
<b>Opioid Settlement Distribution Fund (50):</b>		
Revenues	62,790.00	237,102.70
Expenditures	(62,790.00)	(31,230.19)
<b>Balance:</b>	<b>-</b>	<b>205,872.51</b>

*\*Fund Balance Appropriation* -

*\*Transfer from General Fund* -

**DSS Trust Fund Accounts (51):**

Revenues	298,171.00	215,178.13
Expenditures	(298,171.00)	(276,149.82)
<b>Balance:</b>	<b>-</b>	<b>(60,971.69)</b>

*\*Fund Balance Appropriation* 78,171.00

*\*Transfer from General Fund* -

**Projects/Grants Fund (58):**

Revenues	6,706,410.81	4,434,151.20
Expenditures	(6,706,410.81)	(817,232.63)
<b>Balance:</b>	<b>-</b>	<b>3,616,918.57</b>

*\*Fund Balance Appropriation* 1,113,863.81

*\*Transfer from General Fund* 793,410.45

*\*Transfer from EMS Fund* 300,000.00

**Community Development Block Grant (61):**

Revenues	162,000.00	-
Expenditures	(162,000.00)	-
<b>Balance:</b>	<b>-</b>	<b>-</b>

*\*Fund Balance Appropriation* -

*\*Transfer from General Fund* -

	Budget	YTD Activity
<b><u>Travel &amp; Tourism Fund (63):</u></b>		
Revenues	247,326.00	144,650.69
Expenditures	(247,326.00)	(173,866.47)
<b>Balance:</b>	<b>-</b>	<b>(29,215.78)</b>

*\*Fund Balance Appropriation* 87,326.00

*\*Transfer from General Fund* -

**E-911 Fund (69):**

Revenues	123,078.00	107,023.10
Expenditures	(123,078.00)	(68,619.14)
<b>Balance:</b>	<b>-</b>	<b>38,403.96</b>

*\*Fund Balance Appropriation* 4,126.00

*\*Transfer from General Fund* -

**Revaluation Fund (70):**

Revenues	40,000.00	47,512.88
Expenditures	(40,000.00)	-
<b>Balance:</b>	<b>-</b>	<b>47,512.88</b>

*\*Fund Balance Appropriation* -

*\*Transfer from General Fund* 40,000.00

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**Revenue Account Range:** First to zz-zzzz-zzz

**Expend Account Range:** First to zz-zzzz-zzz

**Print Zero YTD Activity:** No

**Include Non-Anticipated:** Yes

**Include Non-Budget:** No

**Year To Date As Of:** 05/27/25

**Current Period:** 05/01/25 to 05/27/25

**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	138,487.97	7,112,959.34	321,460.66-	96
10-3010-010	CURRENT YEAR TAX DISCOUNTS	47,231.56-	50,000.00-	0.00	40,794.55-	9,205.45	0
10-3011-000	TAXES-AD VALOREM 1ST PRIOR YR	125,472.88	200,000.00	38,256.96	237,984.67	37,984.67	119
10-3012-000	TAXES-AD VALOREM ALL PRIOR YRS	79,050.78	1,600,000.00	6,226.98	1,611,645.00	11,645.00	101
10-3018-000	NCVTS-WASHINGTON CO MOTOR VEH TAX	1,023,372.95	957,600.00	87,157.36	892,031.33	65,568.67-	93
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	10,473.73	44,667.05	10,332.95-	81
10-3080-000	GROSS TAX REC LEASED VEHICLES	766.87	500.00	44.72	613.00	113.00	123
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	495.31	15,376.22	5,376.22	154
10-3170-010	PRIOR YEAR TAX PENALTIES	1,248.99	1,000.00	177.33	154,714.97	153,714.97	***
10-3180-000	CURRENT YEAR TAX INTEREST	36,882.81	28,000.00	6,803.53	29,314.56	1,314.56	105
10-3180-010	PRIOR YEAR TAX INTEREST	55,336.28	280,000.00	8,970.38	410,345.87	130,345.87	147
10-3250-000	PRIVILEGE AND BEER LICENSES	800.00	750.00	170.00	655.00	95.00-	87
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	588,064.64	213,064.64	157
10-3310-000	RENTS AND CONCESSIONS	11,300.00	11,100.00	200.00	5,950.00	5,150.00-	54
10-3312-000	JAIL CONCESSIONS	31,883.24	25,000.00	1,460.60	12,730.17	12,269.83-	51
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

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-3353-000	INSURANCE PROCEEDS	63,207.51	3,433.00	697.60-	2,734.72	698.28-	80
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	4,075.00	0.00	4,075.00	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	80.00-	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	20,981.56	161,897.49	83,102.51-	66
10-3440-000	SALES TAX-ONE-HALF CENT-ST-A40	771,074.14	770,000.00	55,103.31	496,834.88	273,165.12-	65
10-3450-000	SALES TAX ONE CENT LOCAL	1,310,558.65	1,200,000.00	102,719.73	776,866.93	423,133.07-	65
10-3460-000	SALES TAX - REDISTRIBTUTION	439,530.84	439,500.00	37,078.19	296,662.64	142,837.36-	68
10-3470-000	SALES TAX-LOCAL 1/4 CENT-A46 (100%)	26.38	300,000.00	26,651.01	231,666.68	68,333.32-	77
10-3470-020	ABC ALCOHOLISM BOTTLE TAX	3,882.48	3,800.00	397.97	3,267.94	532.06-	86
10-3480-013	RAP LEPC TIER II GRANT	1,000.00	5,000.00	0.00	5,000.00	0.00	100
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 G	47,690.00	94,600.00	0.00	0.00	94,600.00-	0
10-3480-086	GRANT ADMINISTRATION REIMBURSEMENT	0.00	0.00	3,972.96	3,972.96	3,972.96	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	2,991,967.00	168,514.86	1,935,039.38	1,056,927.62-	65
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	174,584.00	508.40	62,274.75	112,309.25-	36
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	2,740.00	25.00	2,765.00	25.00	101
10-3500-082	DSS COMMUNITY DONATIONS-FOSTER CHIL	200.00	0.00	53.00	53.00	53.00	0

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-3500-120	DSS-TITLE IV-D CHILD SUPPORT	40,700.21	15,000.00	1,858.00	20,236.47	5,236.47	135
10-3500-130	HOME & CC BLOCK GRANT-ALB COMM	78,077.92	78,133.00	6,121.96	57,943.24	20,189.76-	74
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	2,262.00	189,631.00	39,631.00	126
10-3500-191	DSS MODIVCARE & ONECALL CONTRACTS	5,645.10	3,500.00	0.00	3,269.80	230.20-	93
10-3500-200	DOT - ROAP & CTS GRANTS	412,921.00	206,689.00	6,663.00	178,000.00	28,689.00-	86
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	80.00	667.75	832.25-	45
10-3509-010	SENIOR CENTER TRIPS	6,096.39	10,007.00	0.00	10,007.00	0.00	100
10-3509-020	SENIOR CENTER DONATIONS	442.30	3,342.34	10.00	3,352.34	10.00	100
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	1,527.24	12,875.10	1,124.90-	92
10-3510-020	OFFICERS FEES	8,607.50	9,000.00	574.37	3,030.44	5,969.56-	34
10-3540-000	SHERIFF FEES	557.54	500.00	126.24	583.48	83.48	117
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	3,365.00	385.00	3,750.00	385.00	111
10-3540-030	GUN PERMITS-STATE PORTION	7,135.00	3,710.00	450.00	4,160.00	450.00	112
10-3540-040	FINGER PRINTING	1,470.00	885.00	50.00	935.00	50.00	106
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	1,934.00	23,333.00	12,333.00	212
10-3541-010	SHERIFF-DONATIONS	25.00	35.00	0.00	35.00	0.00	100



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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-3542-000	SHERIFF-ABC BOARD FUNDING	8,350.00	2,400.00	0.00	1,800.00	600.00-	75
10-3550-000	BUILDING PERMIT FEES - (GC)	47,210.06	45,000.00	3,115.00	38,749.80	6,250.20-	86
10-3550-010	PLANNING CONTRACTED SERVICES-BLDG IN	2,668.50	10,000.00	1,823.00	9,042.50	957.50-	90
10-3550-030	ZONING FEES	1,565.00	1,500.00	570.00	1,595.00	95.00	106
10-3560-000	REGISTER OF DEEDS FEES	62,488.90	70,000.00	4,325.85	61,847.91	8,152.09-	88
10-3560-010	MARRIAGE LICENSES	2,230.00	2,500.00	50.00	1,970.00	530.00-	79
10-3580-000	JAIL FEES/STATE REIMBURSEMENTS	2,411.68	700.00	0.00	1,212.96	512.96	173
10-3590-000	JAIL HOUS/TRANS/CO/US MARSHALL	113,870.53	120,000.00	0.00	94,447.50	25,552.50-	79
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	86,265.23	86,265.23	14,196.77-	86
10-3830-000	SALE OF FIXED ASSETS	11,654.72	0.00	69.00	11,190.00	11,190.00	0
10-3830-001	SALE OF FORECLOSED PROPERTIES	30,873.99	10,000.00	0.00	6,302.50	3,697.50-	63
10-3970-011	UTILITY REIMBURSEMENT - HOME HEALTH B	0.00	0.00	0.00	6,045.28	6,045.28	0
10-3970-020	M-T-W COURT COORDINATOR GRANT	83,715.52	90,994.00	8,484.06	63,467.68	27,526.32-	70
10-3970-040	JCPC-ROANOKE AREA YOUTH	52,707.00	69,257.00	5,771.00	63,486.00	5,771.00-	92
10-3970-041	JCPC-WASHINGTON COUNTY YOUTH	8,183.00	8,773.00	731.00	8,042.00	731.00-	92
10-3970-042	JCPC-ADMINISTRATION	3,685.51	10,910.00	909.00	10,001.00	909.00-	92
10-3970-050	SCHOOL REIMB-WCU/CHS SRO	38,788.69	149,146.00	8,705.82	82,831.48	66,314.52-	56
10-3970-060	BALLGAME REIMBURSEMENTS FROM SCHOI	2,524.35	0.00	0.00	9,437.54	9,437.54	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	2,870,392.12	0.00	0.00	2,870,392.12-	0
10-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	30.00	0.00	0.00	0.00	0.00	0
	<b>GENERAL FUND Revenue Totals</b>	<b>16,821,513.45</b>	<b>21,561,133.79</b>	<b>857,014.03</b>	<b>16,388,493.13</b>	<b>5,172,640.66-</b>	<b>76</b>

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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
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	2,949.92	32,450.00	2,950.00	92
10-4110-020	SALARIES & WAGES-BOARD TRAVEL STIPEN	14,100.00	14,100.00	1,174.90	12,925.00	1,175.00	92
10-4110-030	SALARIES & WAGES-CELLPHONE STIPEND	3,000.00	3,000.00	250.00	2,750.00	250.00	92
10-4110-090	GOVERNING BOARD- FICA TAX EXPENSE	4,057.56	4,058.00	338.13	3,719.51	338.49	92
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	0.00	4,304.95	1,695.05	72
10-4110-310	GOVERNING BOARD- TRAVEL	11,401.13	16,000.00	1,438.63	7,483.80	8,516.20	47
10-4110-320	GOVERNING BOARD- COMMUNICATIONS	600.00	600.00	50.00	550.00	50.00	92
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	1,010.00	1,490.00	40
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	150.00	6,061.99	96.01	98
10-4110-392	OTHER COMMUNITY CONTRIBUTIONS	4,000.00	12,000.00	4,000.00	10,000.00	2,000.00	83
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	3,000.00	34,004.00	3,002.00	92
	<b>4110 GOVERNING BOARD:</b>	<b>130,564.75</b>	<b>149,022.00</b>	<b>13,351.58</b>	<b>125,989.42</b>	<b>23,032.58</b>	<b>85</b>
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	331,319.00	29,683.86	301,841.26	29,477.74	91
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	25,425.00	2,247.98	23,075.87	2,349.13	91
10-4120-100	MANAGERS OFFICE- RETIREMENT	58,762.12	69,103.00	6,132.69	62,967.90	6,135.10	91
10-4120-101	MANAGERS OFFICE 401 (K) CONTRIB	8,705.26	9,935.00	890.53	9,055.31	879.69	91
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	3,778.18	40,820.48	6,943.52	85
10-4120-190	LEGAL SERVICES	6,677.13	4,550.00	0.00	212.54	4,337.46	5
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	0.00	4,929.24	3,370.76	59
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	319.67	3,804.06	1,995.94	66
10-4120-315	TRAINING	9,357.22	11,000.00	0.00	5,467.01	5,532.99	50
10-4120-320	MANAGERS OFFICE- COMMUNICATIONS	2,168.82	3,300.00	173.10	1,831.00	1,469.00	55
10-4120-330	POSTAGE	54.13	100.00	1.39	39.98	60.02	40
10-4120-355	MAINT & REPAIR-VEHICLE	1,172.39	2,000.00	1,000.00	1,080.00	920.00	54
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	249.00	3,057.50	2,942.50	51
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	4,000.00	0.00	3,574.30	425.70	89
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
	<b>4120 MANAGERS OFFICE:</b>	<b>504,939.56</b>	<b>596,867.00</b>	<b>44,476.40</b>	<b>520,904.82</b>	<b>75,962.18</b>	<b>87</b>
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	243,405.00	20,285.08	222,510.31	20,894.69	91
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	17,918.00	1,447.60	16,086.59	1,831.41	90
10-4130-100	FINANCE OFFICE- RETIREMENT	44,825.61	50,734.00	4,190.90	46,539.70	4,194.30	92
10-4130-101	FINANCE OFFICE- 401(K) CONTRIB.	6,609.27	7,311.00	608.55	6,675.29	635.71	91
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	1,269.00	0.00	1,269.00	0.00	100
10-4130-180	FINANCE OFFICE- PROFESSIONAL SERVICES	83,826.21	103,000.00	8.00-	81,366.83	21,633.17	79

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10-4130-181	FINANCE OFFICE- GROUP INS.	37,482.95	44,017.00	3,605.50	39,658.10	4,358.90	90
10-4130-260	FINANCE OFFICE- DEPARTMENTAL SUPPLIES	12,985.13	16,499.00	615.59	11,613.69	4,885.31	70
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	254.84	2,103.19	396.81	84
10-4130-310	FINANCE OFFICE- TRAVEL	210.82	500.00	0.00	134.01	365.99	27
10-4130-315	TRAINING	3,139.80	2,550.00	0.00	2,228.23	321.77	87
10-4130-320	FINANCE OFFICE- COMMUNICATIONS	1,370.43	1,200.00	96.41	1,002.57	197.43	84
10-4130-390	FINANCE OFFICE- DUES & SUBSCRIPTIONS	713.00	1,000.00	0.00	715.00	285.00	72
10-4130-410	FINANCE OFFICE- LEASE EQUIPMENT	494.63	550.00	0.00	378.00	172.00	69
10-4130-540	FINANCE OFFICE - CAPITAL OUTLAY EQUIP	5,250.00	0.00	0.00	0.00	0.00	0
	<b>4130 FINANCE OFFICE:</b>	<b>439,561.59</b>	<b>497,092.00</b>	<b>31,096.47</b>	<b>435,034.58</b>	<b>62,057.42</b>	<b>88</b>
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	231,456.00	18,440.49	201,907.66	29,548.34	87
10-4140-040	SALARIES & WAGES-LONGEVITY	1,820.89	1,351.00	0.00	1,303.62	47.38	96
10-4140-090	TAX ADMIN.- FICA TAX EXPENSE	14,267.66	17,990.00	1,333.67	14,428.02	3,561.98	80
10-4140-100	TAX ADMIN.- RETIREMENT	40,687.89	52,069.00	3,809.81	41,983.43	10,085.57	81
10-4140-101	TAX ADMIN.- 401(K) CONTRIB.	4,938.94	6,839.00	344.28	4,292.72	2,546.28	63
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	3,194.00	0.00	3,112.00	82.00	97
10-4140-180	TAX ADMIN.- GROUP INS.	44,819.18	55,499.00	4,480.03	46,419.05	9,079.95	84
10-4140-260	TAX ADMIN.- OFFICE & DEPTAL SUPPLIES	11,940.43	8,151.00	418.63	6,150.59	2,000.41	75
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	5,550.00	0.00	2,030.80	3,519.20	37
10-4140-320	TAX ADMIN.- COMMUNICATIONS	1,390.30	1,500.00	71.33	728.11	771.89	49
10-4140-325	TAX ADMIN-POSTAGE	14,330.19	15,450.00	263.86	9,747.48	5,702.52	63

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10-4140-341	ADVERTISING	2,796.50	3,500.00	178.50	1,024.50	2,475.50	29
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	99.67	6,104.78	645.22	90
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
10-4140-503	TAX ADMIN-CONTR. SERVICES-BLAST MAINT	0.00	2,850.00	0.00	2,850.00	0.00	100
10-4140-510	CONTRACTED SERVICES-ZACCHAEUS	4,141.97	206,500.00	0.00	195.89	206,304.11	0
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
	<b>4140 TAX ADMIN:</b>	<b>489,081.75</b>	<b>762,696.00</b>	<b>29,440.27</b>	<b>364,984.86</b>	<b>397,711.14</b>	<b>48</b>
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	52,260.00	4,328.67	46,953.33	5,306.67	90
10-4170-011	SALARIES & WAGES-BOARD	6,820.00	5,640.00	0.00	5,000.00	640.00	89
10-4170-030	BOARD OF ELECTIONS- SALARIES- PART-TIM	35,522.63	24,364.00	1,094.63	22,961.38	1,402.62	94
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	6,890.00	409.21	6,367.57	522.43	92
10-4170-100	BOARD OF ELECTIONS- RETIREMENT EXPEN	11,448.60	12,440.00	894.30	11,469.41	970.59	92
10-4170-101	BOARD OF ELECTIONS- 401(K) CONTRIB.	1,680.75	1,856.00	129.86	1,626.99	229.01	88
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	722.35	7,945.37	1,162.63	87
10-4170-260	BOARD OF ELECTIONS- DEPART SUPPLIES	4,213.25	8,499.00	0.00	7,736.45	762.55	91
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	1,009.17	1,490.83	40

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10-4170-315	TRAINING	8,791.82	7,000.00	0.00	4,417.02	2,582.98	63
10-4170-320	BOARD OF ELECTIONS- COMMUNICATIONS	2,863.57	5,000.00	366.10	4,239.00	761.00	85
10-4170-330	POSTAGE	977.77	3,083.00	59.95	2,322.71	760.29	75
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	30.00	470.00	6
10-4170-550	CAPITAL OUTLAY-EQUIPMENT	0.00	15,417.00	0.00	15,416.35	0.65	100
	<b>4170 BOARD OF ELECTIONS:</b>	<b>187,247.52</b>	<b>198,710.00</b>	<b>8,005.07</b>	<b>178,945.71</b>	<b>19,764.29</b>	<b>90</b>
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	86,757.00	7,285.00	78,906.03	7,850.97	91
10-4180-030	REGISTER OF DEEDS- S & W- PART-TIME	7,922.67	5,500.00	0.00	895.80	4,604.20	16
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	521.01	5,813.44	1,370.56	81
10-4180-100	REGISTER- OF- DEEDS- RETIREMENT	16,902.85	18,761.00	1,505.08	16,593.21	2,167.79	88
10-4180-101	REGISTER OF DEEDS- 401(K) CONTRIB.	2,488.38	2,587.00	218.55	2,367.17	219.83	92
10-4180-102	REGISTER OF DEEDS- REG DS SUPPLEMEN	657.84	1,000.00	61.58	568.36	431.64	57
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	1,435.45	15,800.27	2,381.73	87
10-4180-260	REGISTER-OF-DEEDS-DEPARTMENTAL SUPP	3,915.00	6,499.00	652.81	3,248.77	3,250.23	50
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	35.00	2,465.00	1
10-4180-320	REGISTER- OF- DEEDS- COMMUNICATIONS	583.89	600.00	46.25	452.53	147.47	75

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10-4180-330	POSTAGE	85.22	200.00	16.01	108.25	91.75	54
10-4180-350	REGISTER- OF- DEEDS- MAINT AND REPAIR	385.00	2,000.00	0.00	385.00	1,615.00	19
10-4180-390	REGISTER- OF- DEEDS- DUES AND SUBSCRI	375.00	550.00	0.00	375.00	175.00	68
10-4180-600	REGISTER OF DEEDS- CONTRACTED SERVIC	12,875.00	14,500.00	0.00	12,875.00	1,625.00	89
	<b>4180 REGISTER OF DEEDS:</b>	<b>154,041.25</b>	<b>170,231.00</b>	<b>11,741.74</b>	<b>140,365.41</b>	<b>29,865.59</b>	<b>82</b>
10-4210-000	INFORMATION TECHNOLOGY:	0.00	0.00	0.00	0.00	0.00	0
10-4210-010	INFO. TECH- S & W- REGULAR	55,202.87	55,259.00	4,720.00	51,804.92	3,454.08	94
10-4210-040	SALARIES & WAGES-LONGEVITY	1,657.77	1,700.00	0.00	1,699.20	0.80	100
10-4210-090	INFO. TECH- FICA TAX EXPENSE	3,735.06	4,354.00	309.74	3,528.32	825.68	81
10-4210-100	INFO. TECH- RETIREMENT	11,437.18	12,431.00	975.15	11,053.93	1,377.07	89
10-4210-101	INFO. TECH- 401(K) CONTRIB.	1,656.12	1,708.00	141.60	1,554.15	153.85	91
10-4210-130	INFO. TECH- UNEMPLOYMENT INS.	0.00	314.00	0.00	0.00	314.00	0
10-4210-140	INFO. TECH- WORKMAN'S COMP	285.00	347.00	0.00	292.00	55.00	84
10-4210-180	INFO. TECH- CONTRACTED SERVICES	0.00	22,000.00	0.00	0.00	22,000.00	0
10-4210-181	INFO. TECH- GROUP INS.	10,162.39	11,113.00	888.53	9,773.35	1,339.65	88
10-4210-200	INFO. TECH- DEPARTMENTAL SUPPLIES	1,982.83	3,578.00	0.00	683.24	2,894.76	19
10-4210-270	INFO. TECH-SERVICE AWARDS	0.00	200.00	0.00	200.00	0.00	100
10-4210-310	INFO. TECH- TRAVEL	100.00	100.00	6.65	6.65	93.35	7
10-4210-315	TRAINING	20.00	2,000.00	0.00	250.00	1,750.00	12
10-4210-320	INFO. TECH- COMMUNICATIONS	323.55	500.00	37.67	378.03	121.97	76
10-4210-330	POSTAGE	0.00	100.00	0.00	90.00	10.00	90
10-4210-350	INFO. TECH- MAINT. & REPAIR- EQUIPMENT	34,797.36	52,921.00	1,148.16	26,996.38	25,924.62	51
10-4210-550	INFO. TECH- CAPITAL OUTLAY EQUIPMENT	0.00	40,000.00	0.00	0.00	40,000.00	0
	<b>4210 INFORMATION TECHNOLOGY:</b>	<b>121,360.13</b>	<b>208,625.00</b>	<b>8,227.50</b>	<b>108,310.17</b>	<b>100,314.83</b>	<b>52</b>
10-4260-000	BUILDINGS:	0.00	0.00	0.00	0.00	0.00	0

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10-4260-350	WASH CO MIDDLE SCHOOL - UTILITES	0.00	20,000.00	0.00	0.00	20,000.00	0
10-4260-351	WASH CO MIDDLE SCHOOL - BLDG MAINTEN	0.00	30,000.00	3,446.15	3,446.15	26,553.85	11
10-4260-440	CONTRACT SERVICES-COURTHOUSE SECUF	70,119.87	78,000.00	5,962.61	66,089.33	11,910.67	85
10-4260-550	BUILDINGS- PUBLIC DEFENDER HOUSING	4,452.00	4,452.00	4,452.00	4,452.00	0.00	100
10-4260-554	PROBATION & PAROLE-FORBES	1,323.24	0.00	0.00	0.00	0.00	0
10-4260-555	SMART START LEASE ASSISTANCE	4,200.00	4,200.00	0.00	3,150.00	1,050.00	75
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
10-4260-999	DESIGNATED FOR FUTURE APPROP-BUILDIN	0.00	47,600.00	0.00	0.00	47,600.00	0
	<b>4260 BUILDINGS:</b>	<b>83,845.11</b>	<b>684,252.00</b>	<b>13,860.76</b>	<b>77,137.48</b>	<b>607,114.52</b>	<b>11</b>
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	213,352.00	17,926.02	192,970.71	20,381.29	90
10-4265-090	FACILITY SERVICES- FICA TAX EXPENSE	14,361.48	16,056.00	1,340.00	14,454.25	1,601.75	90
10-4265-100	FACILITY SERVICES- RETIREMENT	38,551.56	44,412.00	3,703.52	39,872.56	4,539.44	90
10-4265-101	FACILITY SERVICES- 401(K) CONTRIB.	5,025.77	6,101.00	467.73	5,036.45	1,064.55	83
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	4,316.85	46,079.73	8,303.27	85
10-4265-200	FACILITY SERVICES- DEPT SUPPLIES & MATE	17,128.55	20,000.00	778.45	17,739.88	2,260.12	89
10-4265-201	CLERK OF COURT DEPARTMENTAL SUPPLIE:	2,631.09	3,200.00	0.00	1,049.23	2,150.77	33
10-4265-202	CLERK OF COURT-MAINT & REPAIR-BUILDIN	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	4,861.56	4,861.56	11,106.44	30
10-4265-215	FACILITY SERVICES- MAINT AND REPAIR BLD	62,031.46	77,900.00	8,156.43	70,038.60	7,861.40	90
10-4265-230	FACILITY SERVICES- DEPT SUPPLIES-SAFET	2,854.11	2,100.00	0.00	2,077.64	22.36	99
10-4265-250	FACILITY SERVICES-SUPPLIES-VEHICLE	7,045.46	3,000.00	47.21	2,341.05	658.95	78



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10-4265-256	FACILITY SERVICES- INSURANCE CLAIMS	25,826.38	3,433.00	1,725.72	2,734.72	698.28	80
10-4265-320	FACILITY SERVICES- COMMUNICATIONS	4,953.04	5,500.00	284.26	4,019.37	1,480.63	73
10-4265-325	POSTAGE	19.00	100.00	0.00	0.00	100.00	0
10-4265-330	FACILITY SERVICES- UTILITIES-ELECTRICITY	111,539.18	117,900.00	286.28	87,501.52	30,398.48	74
10-4265-331	UTILITIES-FUEL/GAS	10,764.29	15,500.00	156.07	11,021.21	4,478.79	71
10-4265-332	UTILITIES-WATER	25,695.80	35,000.00	1,521.20	19,090.88	15,909.12	55
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	2,565.00	11,879.25	6,120.75	66
10-4265-540	FACILITIES- CAPITAL OUTLAY - EQUIPMENT	669.92	7,100.00	0.00	7,100.00	0.00	100
10-4265-551	MAINT AGREEMENTS-COMMANDER SOFTWARE	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	216.72	1,954.05	1,045.95	65
10-4265-602	CONTRACTED SERVICES-EXTERMINATING	6,877.00	8,000.00	175.00	6,427.00	1,573.00	80
10-4265-603	CONTRACTED SERVICES-ELEVATOR	10,618.04	17,000.00	0.00	10,618.04	6,381.96	62
10-4265-604	CONTRACTED SERVICES-REPUBLIC	9,023.58	10,000.00	824.98	7,682.44	2,317.56	77
10-4265-605	CONTRACTED SERVICES-FIRE EXT	3,155.20	3,600.00	137.00	2,208.40	1,391.60	61
	<b>4265 FACILITY SERVICES:</b>	<b>632,057.11</b>	<b>724,713.00</b>	<b>49,490.00</b>	<b>576,319.67</b>	<b>148,393.33</b>	<b>80</b>
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	835,006.00	69,740.40	741,158.09	93,847.91	89
10-4310-030	SHERIFF- SALARIES AND WAGES PART-TIME	27,587.96	30,423.00	1,880.98	31,837.26	1,414.26-	105
10-4310-031	SALARIES & WAGES-OVERTIME	115.29	32,748.00	1,233.86	20,145.59	12,602.41	62
10-4310-032	SALARIES & WAGES-OVERTIME-PLYMOUTH I	0.00	0.00	10,250.52	15,418.02	15,418.02-	0
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	6,148.69	59,802.01	9,275.99	87
10-4310-100	SHERIFF- RETIREMENT	155,383.28	198,536.00	17,370.03	166,359.32	32,176.68	84
10-4310-101	SHERIFF- 401K CONTRIB.	34,048.06	41,215.00	3,781.08	34,326.95	6,888.05	83
10-4310-102	SHERIFF-SUPPLEMENTAL PENSION FUND	1,033.05	1,300.00	0.00	1,057.65	242.35	81

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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	500.00	7,180.00	4,820.00	60
10-4310-181	SHERIFF- GROUP INS.	118,952.69	145,902.00	10,958.70	122,792.77	23,109.23	84
10-4310-210	SHERIFF- UNIFORMS	7,764.63	11,000.00	417.66	10,027.19	972.81	91
10-4310-250	SHERIFF- SUPPLIES-VEHCILE	64,604.48	65,000.00	5,408.71	53,653.97	11,346.03	83
10-4310-260	SHERIFF- DEPARTMENTAL SUPPLIES	17,748.28	16,499.00	1,340.66	11,575.06	4,923.94	70
10-4310-270	SERVICE AWARDS	235.00	75.00	0.00	75.00	0.00	100
10-4310-310	SHERIFF- TRAVEL	8,519.96	5,500.00	0.00	2,961.92	2,538.08	54
10-4310-315	TRAINING	2,838.20	1,500.00	0.00	53.00	1,447.00	4
10-4310-320	SHERIFF- COMMUNICATIONS	12,446.38	17,500.00	1,155.59	12,749.59	4,750.41	73
10-4310-330	POSTAGE	2,273.16	2,000.00	256.75	1,495.74	504.26	75
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	3,858.74	28,879.22	120.78	100
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	6,000.00	0.00	5,000.00	1,000.00	83
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	108,280.50	108,280.50	3,719.50	97
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	614.27	9,082.75	917.25	91
10-4310-601	DONATIONS-ANIMAL CONTROL	0.00	3,786.00	0.00	3,065.00	721.00	81

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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	169.98	604.02	22
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	45,830.00	0.00	0.00	45,830.00	0
10-4310-612	GUN PERMITS-STATE PORTION	8,155.00	4,720.00	405.00	3,830.00	890.00	81
10-4310-613	FINGERPRINTING	222.33	7,341.00	0.00	0.00	7,341.00	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	0.00	9,188.82	3,311.18	74
	<b>4310 SHERIFF:</b>	<b>1,599,518.50</b>	<b>1,827,414.00</b>	<b>243,602.14</b>	<b>1,514,000.24</b>	<b>313,413.76</b>	<b>83</b>
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	48,910.00	4,250.75	44,644.67	4,265.33	91
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	3,568.00	321.36	3,236.68	331.32	91
10-4311-100	SRO- WASH CO UNION- RETIREMENT EXPEN	8,999.71	10,931.00	936.44	9,835.19	1,095.81	90
10-4311-101	SRO- WASH CO UNION- 401(K) CONTRIB.	2,092.36	2,451.00	212.54	2,232.26	218.74	91
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	722.85	7,950.87	1,138.13	87
10-4311-210	SRO- WASH CO UNION- UNIFORMS	237.84	1,000.00	0.00	843.12	156.88	84
10-4311-250	MAINTENANCE & REPAIR-VEHICLE	1,123.73	3,000.00	185.58	1,402.54	1,597.46	47
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
	<b>4311 SRO - WASHINGTON COUNTY UNION:</b>	<b>68,831.11</b>	<b>84,806.00</b>	<b>6,629.52</b>	<b>72,539.33</b>	<b>12,266.67</b>	<b>86</b>
10-4313-000	SRO- CRESWELL:	0.00	0.00	0.00	0.00	0.00	0

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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
10-4313-101	SRO- CRESWELL- 401K CONTRIB.	0.00	2,071.00	0.00	0.00	2,071.00	0
10-4313-130	SRO - CRESWELL- UNEMPLOYMENT INS.	0.00	314.00	0.00	0.00	314.00	0
10-4313-140	SRO- CRESWELL- WORKMAN'S COMP	2,617.00	2,844.00	0.00	2,394.00	450.00	84
10-4313-180	SRO- CRESWELL- GROUP INS.S	0.00	9,089.00	0.00	0.00	9,089.00	0
10-4313-210	SRO- CRESWELL- UNIFORMS	0.00	500.00	0.00	0.00	500.00	0
10-4313-250	MAINTENANCE & REPAIR-VEHICLE	0.00	3,500.00	0.00	0.00	3,500.00	0
10-4313-260	SRO- CRESWELL- DEPARTMENTAL SUPPLIES	0.00	199.00	0.00	0.00	199.00	0
10-4313-310	SRO- CRESWELL- TRAVEL	0.00	2,000.00	0.00	0.00	2,000.00	0
10-4313-315	TRAINING	0.00	500.00	0.00	0.00	500.00	0
	<b>4313 SRO- CRESWELL:</b>	<b>2,617.00</b>	<b>75,326.00</b>	<b>0.00</b>	<b>2,394.00</b>	<b>72,932.00</b>	<b>3</b>
10-4314-000	SRO- PLYMOUTH HIGH:	0.00	0.00	0.00	0.00	0.00	0
10-4314-010	SRO - PLYMOUTH HIGH-S & W- REGULAR	0.00	41,410.00	4,085.67	38,922.32	2,487.68	94
10-4314-090	SRO - PLYMOUTH HIGH- FICA TAX	0.00	3,268.00	308.73	2,939.32	328.68	90
10-4314-100	SRO - PLYMOUTH HIGH- RETIREMENT MATCH	0.00	9,731.00	900.07	8,574.61	1,156.39	88
10-4314-101	SRO - PLYMOUTH HIGH- 401K CONTRIBUTION	0.00	2,151.00	204.28	1,946.13	204.87	90
10-4314-130	SRO - PLYMOUTH HIGH- UNEMPLOYMENT INS.	0.00	314.00	0.00	0.00	314.00	0
10-4314-140	SRO - PLYMOUTH HIGH- WORKMAN'S COMP	2,343.00	2,844.00	0.00	2,394.00	450.00	84
10-4314-180	SRO - PLYMOUTH HIGH- GROUP INS.	0.00	9,089.00	722.60	7,225.60	1,863.40	80
10-4314-210	SRO - PLYMOUTH HIGH- UNIFORMS	0.00	1,125.00	0.00	1,082.21	42.79	96
10-4314-250	MAINT & REPAIR - VEHICLE	0.00	3,000.00	173.01	1,660.03	1,339.97	55
10-4314-260	DEPARTMENTAL SUPPLIES	0.00	74.00	0.00	0.00	74.00	0
10-4314-310	SRO- TRAVEL	0.00	2,000.00	0.00	0.00	2,000.00	0
10-4314-315	TRAINING	0.00	500.00	0.00	0.00	500.00	0

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	<b>4314 SRO- PLYMOUTH HIGH:</b>	<b>2,343.00</b>	<b>75,506.00</b>	<b>6,394.36</b>	<b>64,744.22</b>	<b>10,761.78</b>	<b>86</b>
10-4320-000	DETENTION CENTER:	0.00	0.00	0.00	0.00	0.00	0
10-4320-010	DETENTION CENTER- S & W - REGULAR	283,624.68	337,629.00	27,280.83	294,414.96	43,214.04	87
10-4320-030	SALARIES & WAGE - OVERTIME	110,404.63	130,500.00	5,577.10	104,163.46	26,336.54	80
10-4320-031	DETENTION CENTER - S&W PARTTIME	53,139.47	41,000.00	2,534.16	30,930.69	10,069.31	75
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	2,640.70	32,370.39	6,820.61	83
10-4320-100	DETENTION CENTER- RETIREMENT	79,830.16	105,116.00	6,788.45	82,859.26	22,256.74	79
10-4320-101	DETENTION CENTER- 401(K) CONTRIB.	8,588.17	14,439.00	738.32	9,111.54	5,327.46	63
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	6,469.18	69,042.84	48,745.16	59
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	3,516.10	1,483.90	70
10-4320-200	DETENTION CENTER- DEPARTMENTAL SUPP	15,300.80	19,000.00	474.95	18,976.24	23.76	100
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	11,385.37	136,624.44	13,375.56	91
10-4320-247	DETENTION CENTER- FOOD & PROVISIONS	73,697.45	109,000.00	5,121.90	87,684.60	21,315.40	80
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	0.00	1,260.87	2,239.13	36
10-4320-299	DETENTION CENTER- LAUNDRY & DRY CLEA	6,186.88	6,500.00	476.00	5,474.00	1,026.00	84
10-4320-320	DETENTION CENTER- COMMUNICATIONS	979.29	1,500.00	96.33	1,006.07	493.93	67
10-4320-330	POSTAGE	100.49	240.00	21.58	65.61	174.39	27
10-4320-350	DETENTION CENTER- MAINT & REPAIR- EQUI	978.53	2,300.00	330.00	1,702.06	597.94	74
10-4320-600	DETENTION CENTER- CONTRACTED SERVIC	90,492.63	109,200.00	4,603.62	24,265.42	84,934.58	22
10-4320-601	CONTRACTED SERVICES-OPTUM	3,021.84	4,000.00	0.00	3,204.00	796.00	80

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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
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
	<b>4320 DETENTION CENTER:</b>	<b>1,008,448.64</b>	<b>1,264,320.00</b>	<b>74,538.49</b>	<b>949,639.64</b>	<b>314,680.36</b>	<b>75</b>
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	58,419.00	4,870.42	53,455.78	4,963.22	92
10-4330-090	EMERGENCY MGMT - FICA TAX EXPENSE	3,616.01	4,362.00	310.68	3,408.38	953.62	78
10-4330-100	EMERGENCY MGMT - RETIREMENT	11,458.34	12,453.00	1,006.23	11,043.98	1,409.02	89
10-4330-101	EMERGENCY MGMT - 401(K) CONTRIB.	1,708.86	1,761.00	146.11	1,603.65	157.35	91
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	723.60	7,959.12	1,180.88	87
10-4330-250	MAINTENANCE & REPAIR - VEHICLE	453.97	1,200.00	0.00	973.81	226.19	81
10-4330-260	EMERGENCY MGMT - DEPARTMENTAL SUPPI	1,992.67	4,200.00	0.00	3,697.24	502.76	88
10-4330-270	EMERGENCY MGMT - GENERATOR FUEL	0.00	2,400.00	0.00	30.00	2,370.00	1
10-4330-310	EMERGENCY MGMT - TRAVEL	3,051.51	3,500.00	538.33	2,597.66	902.34	74
10-4330-315	TRAINING	1,875.51	2,100.00	8.93	1,041.77	1,058.23	50
10-4330-320	EMERGENCY MGMT - COMMUNICATIONS	1,808.90	4,900.00	299.85	2,998.44	1,901.56	61
10-4330-330	POSTAGE	57.43	150.00	20.19	43.80	106.20	29
10-4330-350	EMERGENCY MGMT - MAINT. & REPAIR- EQUI	2,184.13	7,500.00	179.14	2,226.54	5,273.46	30
10-4330-370	EMERGENCY MGMT - PRINTING	208.09	400.00	75.00	300.77	99.23	75
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	900.00	1,300.00	41
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

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10-4330-540	EMERGENCY MGMT - CAPITAL OUTLAY- VEHI	60,702.21	17,800.00	14,936.25	15,560.13	2,239.87	87
10-4330-600	EMERGENCY MGMT - CONTRACTED SERVICE	2,950.00	8,500.00	0.00	6,000.00	2,500.00	71
10-4330-693	RAP LEPC TIER II GRANT	0.00	4,000.00	4,000.00	4,000.00	0.00	100
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	0.00	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
	<b>4330 EMERGENCY MANAGEMENT:</b>	<b>213,572.05</b>	<b>260,026.00</b>	<b>27,114.73</b>	<b>227,870.91</b>	<b>32,155.09</b>	<b>88</b>
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	10,789.67	118,686.37	10,789.63	92
10-4340-992	ROPER VFD-OPERATIONAL	81,727.00	81,864.00	6,822.00	75,042.00	6,822.00	92
10-4340-993	CRESWELL VFD-OPERATIONAL	51,685.00	51,772.00	4,314.33	47,457.63	4,314.37	92
10-4340-994	MCVFD-OPERATIONAL	58,309.00	58,406.00	4,867.17	53,538.87	4,867.13	92
10-4340-995	LAKE PHELPS VFD-OPERATIONAL	46,034.00	46,111.00	3,842.58	42,268.38	3,842.62	92
10-4340-996	PUNGO VFD-OPERATIONAL	23,750.00	23,789.00	1,982.42	21,806.62	1,982.38	92
10-4340-997	PINETOWN/LONG ACRE VFD	8,188.00	8,202.00	683.50	7,518.50	683.50	92
10-4340-998	CRESWELL VFD-FIRE TRAINING FACILITY-CIF	0.00	40,000.00	0.00	40,000.00	0.00	100
10-4340-999	ADDITIONAL 5TH CENT RESERVES	0.00	99,905.00	0.00	18,350.70	81,554.30	18
	<b>4340 FIRE PROTECTION:</b>	<b>398,952.00</b>	<b>539,525.00</b>	<b>33,301.67</b>	<b>424,669.07</b>	<b>114,855.93</b>	<b>79</b>
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	32,624.50	95,336.70	33,819.30	74
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	106,602.00	9,014.84	97,510.68	9,091.32	91
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	7,057.00	572.23	6,224.87	832.13	88

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-4350-182	RETIREMENT	20,790.33	22,503.00	1,862.46	20,299.27	2,203.73	90
10-4350-183	GROUP INSURANCE	18,249.61	19,728.00	1,604.13	17,644.47	2,083.53	89
10-4350-184	401(K) CONTRIBUTIONS	3,078.83	3,200.00	270.44	2,925.28	274.72	91
10-4350-185	UNEMPLOYMENT INSURANCE	0.00	628.00	0.00	0.00	628.00	0
10-4350-186	WORKMAN'S COMP	4,228.00	5,029.00	0.00	3,582.00	1,447.00	71
10-4350-260	DEPARTMENTAL SUPPLIES	2,419.30	3,700.00	0.00	1,036.87	2,663.13	28
10-4350-311	TRAVEL	844.43	1,300.00	124.85	800.79	499.21	62
10-4350-320	COMMUNICATIONS	1,243.53	1,500.00	92.34	923.34	576.66	62
10-4350-330	INSPECTIONS - POSTAGE	10.99	250.00	0.00	0.00	250.00	0
10-4350-341	PRINTING	234.29	500.00	0.00	226.00	274.00	45
10-4350-352	MAINT & REPAIR-EQUIPMENT	0.00	100.00	0.00	0.00	100.00	0
10-4350-353	MAINT & REPAIR-VEHICLE	132.11	1,000.00	0.00	622.80	377.20	62
10-4350-370	ADVERTISING	469.00	1,300.00	70.00	889.00	411.00	68
10-4350-395	TRAINING	2,125.00	2,100.00	0.00	950.00	1,150.00	45
10-4350-491	DUES & SUBSCRIPTIONS	370.00	500.00	0.00	240.00	260.00	48
10-4350-500	DECOMMISSIONING BOND-SOLAR FARMS	0.00	50,000.00	0.00	0.00	50,000.00	0
10-4350-600	CONTRACTED SERV-ABANDONED PROPERT	0.00	10,000.00	0.00	0.00	10,000.00	0
10-4350-602	CONTRACTED SERVICES-LEGAL	0.00	10,000.00	0.00	0.00	10,000.00	0
	<b>4350 INSPECTIONS &amp; PLANNING:</b>	<b>164,048.58</b>	<b>247,741.00</b>	<b>13,611.29</b>	<b>154,618.61</b>	<b>93,122.39</b>	<b>62</b>
10-4915-000	GEOGRAPHIC INFORMATION SYSTEMS:	0.00	0.00	0.00	0.00	0.00	0
10-4915-181	GIS-PROFESSIONAL SERVICES	9,240.00	0.00	0.00	0.00	0.00	0
10-5110-000	DISTRICT HEALTH	0.00	0.00	0.00	0.00	0.00	0
10-5110-991	MTW HEALTH DEPARTMENT	219,281.00	251,494.00	20,957.83	230,536.13	20,957.87	92
10-5110-993	2ND DIST DRUG COURT COORDINATOR POS	83,715.52	90,994.00	15,332.55	70,316.17	20,677.83	77
	<b>5110 DISTRICT HEALTH</b>	<b>302,996.52</b>	<b>342,488.00</b>	<b>36,290.38</b>	<b>300,852.30</b>	<b>41,635.70</b>	<b>88</b>



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10-5150-000	SENIOR CITIZENS CENTER:	0.00	0.00	0.00	0.00	0.00	0
10-5150-010	SENIOR CITIZENS CENT- S & W- REGULAR	99,241.92	102,827.00	8,665.33	93,600.17	9,226.83	91
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	618.77	6,756.57	805.43	89
10-5150-100	SENIOR CITIZENS CENT- RETIREMENT	20,228.91	21,588.00	1,790.25	19,557.66	2,030.34	91
10-5150-101	SENIOR CITIZENS CENT- 401(K) CONTRIB.	2,979.06	3,090.00	259.97	2,808.06	281.94	91
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	26,179.00	2,155.55	23,709.65	2,469.35	91
10-5150-247	APPROPRIATION-ALBEMARLE NUTRITION	47,807.00	47,807.00	0.00	47,807.00	0.00	100
10-5150-250	SEN CENTER-MAINTENANCE & REPAIR-VEHI	0.00	2,000.00	0.00	1,352.28	647.72	68
10-5150-257	DEPARTMENT SUPPLIES-CRAFTS/CERAMICS	4,340.11	4,380.00	0.00	3,711.84	668.16	85
10-5150-260	DEPARTMENTAL SUPPLIES	4,939.36	7,870.00	0.00	7,059.33	810.67	90
10-5150-270	SERVICE AWARDS	0.00	75.00	0.00	75.00	0.00	100
10-5150-280	POSTAGE	14.63	250.00	7.34	23.56	226.44	9
10-5150-310	SENIOR CITIZENS CTR- TRAVEL	1,542.40	6,000.00	3,438.90	1,983.97	4,016.03	33
10-5150-315	TRAINING	2,980.79	3,500.00	0.00	275.00	3,225.00	8
10-5150-320	SENIOR CITIZENS CENT- COMMUNICATIONS	1,851.95	5,500.00	392.89	3,639.46	1,860.54	66
10-5150-330	UTILITIES-GAS	5,306.20	8,000.00	939.55	6,853.55	1,146.45	86
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	620.00	0.00	0.00	620.00	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	10,007.00	0.00	8,700.55	1,306.45	87
10-5150-390	SENIOR CENTER-DUES & SUBSCRIPTIONS	1,579.93	1,270.00	31.97	674.62	595.38	53
10-5150-550	CAPITAL OUTLAY-EQUIPMENT	0.00	1,130.00	0.00	79.99	1,050.01	7
10-5150-600	SENIOR CITIZENS CTR- CONTRACTED SERVI	3,633.00	5,000.00	345.00	2,709.00	2,291.00	54
10-5150-601	CONTRACTED SERVICES - SCHEDULING SYS	900.00	900.00	0.00	900.00	0.00	100

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-5150-650	SENIOR CENTER DONATIONS	4,808.02	3,590.34	0.00	3,309.19	281.15	92
10-5150-698	NCDIT DIGITAL CHAMPION GRANT	0.00	9,600.00	0.00	7,065.05	2,534.95	74
	<b>5150 SENIOR CITIZENS CENTER:</b>	<b>243,804.98</b>	<b>283,876.34</b>	<b>11,767.72</b>	<b>245,937.61</b>	<b>37,938.73</b>	<b>87</b>
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	925.00	270.00	77
10-5310-011	SS ADMIN.- S & W- REGULAR	2,043,674.76	2,028,741.00	163,590.92	1,821,583.52	207,157.48	90
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	23,124.33	231,243.30	46,248.70	83
10-5310-090	SS ADMIN.- FICA TAX	151,193.43	158,809.00	12,093.05	135,557.00	23,252.00	85
10-5310-100	SS ADMIN.- RETIREMENT	414,896.42	433,431.00	33,797.85	380,030.21	53,400.79	88
10-5310-101	SS ADMIN.- 401(K) CONTRIB.	58,945.22	61,194.00	4,814.75	53,426.59	7,767.41	87
10-5310-130	HUMAN SERVICES- UNEMPLOYMENT INS.	0.00	7,270.00	0.00	0.00	7,270.00	0
10-5310-140	SS ADMIN.- WORKMAN'S COMP	48,461.00	43,864.00	0.00	42,774.00	1,090.00	98
10-5310-180	LEGAL-PROTECTIVE SERVICES	24,574.04	57,300.00	3,289.39	36,307.89	20,992.11	63
10-5310-181	SS ADMIN.- GROUP INS.	388,318.50	396,844.00	32,021.96	359,775.84	37,068.16	91
10-5310-250	MAINT & REPAIR - VEHICLE	8,867.04	19,000.00	0.00	15,584.79	3,415.21	82
10-5310-257	SS ADMIN.- COUNTY GENERAL ASSISTANCE	11,442.07	16,204.00	61.25	9,131.62	7,072.38	56
10-5310-258	DSS COMMUNITY DONATIONS-CHRISTMAS	1,595.00	3,723.00	0.00	2,051.24	1,671.76	55
10-5310-259	DSS COMMUNITY DONATIONS-FOSTER CHIL	490.34	321.00	0.00	192.37	128.63	60
10-5310-260	DEPARTMENTAL SUPPLIES	44,572.73	44,454.00	3,008.94	44,232.58	221.42	100
10-5310-268	FOOD STAMPS DIRECT CHARGE	4,392.59	5,000.00	767.70	3,571.56	1,428.44	71
10-5310-270	SERVICE AWARDS	600.00	450.00	0.00	450.00	0.00	100

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-5310-310	TRAVEL	9,889.67	4,500.00	534.87	2,561.76	1,938.24	57
10-5310-311	SS ADMIN - VEHICLE FUEL	10,409.61	8,500.00	857.34	6,209.25	2,290.75	73
10-5310-315	TRAINING	18,197.55	24,500.00	89.86	19,062.00	5,438.00	78
10-5310-320	SS ADMIN.- COMMUNICATIONS	20,687.95	23,000.00	1,400.88	18,685.11	4,314.89	81
10-5310-330	UTILITIES	27,899.23	27,000.00	521.51	19,401.27	7,598.73	72
10-5310-340	SS ADMIN.- POSTAGE	7,462.44	8,500.00	502.25	8,174.22	325.78	96
10-5310-350	SS ADMIN.- MAINT AND REPAIR- BLDG.	25,799.73	20,000.00	481.54	15,405.91	4,594.09	77
10-5310-351	SS ADMIN.- REPAIR AND MAINT- EQUIP.	8,284.34	7,000.00	1,138.54	6,460.68	539.32	92
10-5310-370	SS ADMIN.- ADVERTISING	1,157.02	500.00	0.00	119.00	381.00	24
10-5310-390	SS ADMIN.- DUES AND SUBSCRIPTION	14,549.62	15,000.00	66.66	7,719.69	7,280.31	51
10-5310-550	SOCIAL SERVICES- CAPITAL OUTLAY- EQUIP	214,122.18	38,108.00	0.00	38,107.66	0.34	100
10-5310-600	SOCIAL SERVICES- CONTRACTED SERVICES	186,572.62	376,220.00	59,665.16	319,195.65	57,024.35	85
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	5,105.52	4.48	100
10-5310-605	SS ADMIN - SECURITY CONTRACT	2,716.00	4,500.00	980.00	1,270.00	3,230.00	28
10-5310-610	SS ADMIN.- VENDOR FEES	776.50	3,500.00	0.00	1,429.00	2,071.00	41
10-5310-611	SS FAMILY REUNIFICATION (PSYCH EVALS)	10,789.50	13,500.00	0.00	13,137.50	362.50	97
	<b>5310 SOCIAL SERVICES- ADMINISTRATION:</b>	<b>3,930,540.89</b>	<b>4,154,229.00</b>	<b>342,808.75</b>	<b>3,637,080.44</b>	<b>517,148.56</b>	<b>88</b>
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	78,022.00	5,810.00	74,590.00	3,432.00	96
10-5380-030	SS ECONOMIC SUPPORT- CRISIS INTERVEN	5,544.66	1,087.00	0.00	336.94	750.06	31
10-5380-190	WF EMPLOYMENT SERVICES	3,764.89	2,250.00	0.00	59.33	2,190.67	3
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	202,237.00	25,073.00	186,695.06	15,541.94	92
10-5380-377	STATE FOSTER HOME CARE	58,207.96	163,833.00	18,375.00	144,370.16	19,462.84	88

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10-5380-379	SS ECONOMIC SUPPORT- SPECIAL ASSISTAN	81,487.50	68,000.00	4,910.00	59,968.40	8,031.60	88
10-5380-381	TITLE IV-E ADOPTION	20,830.42	17,510.00	309.87	14,076.48	3,433.52	80
10-5380-383	SPECIAL LINKS (100%)	433.25	2,000.00	0.00	1,681.93	318.07	84
10-5380-384	CHILD CARE (MOE-PART OF &65K MIN)	8,531.64	11,600.00	0.00	11,368.57	231.43	98
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	4,000.00	0.00	4,000.00	0.00	100
10-5380-407	ADOPTION PROMOTIONS	2,647.82	69,998.00	1,432.50	4,961.67	65,036.33	7
10-5380-408	SS ECON SUPPORT - MEDICAID PAYBACKS	0.00	5,000.00	0.00	0.00	5,000.00	0
10-5380-409	SS ECON SUPPORT - STATE PROGRAM RETL	7,160.00	392.00	0.00	0.00	392.00	0
10-5380-410	GENERAL ASSISTANCE-FOSTER CARE CHILC	3,221.17	3,500.00	285.05	3,178.64	321.36	91
	<b>5380 SOCIAL SERVICES-ECONOMIC SUPPOR</b>	<b>541,746.70</b>	<b>661,971.00</b>	<b>56,195.42</b>	<b>537,778.02</b>	<b>124,192.98</b>	<b>81</b>
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	2,000.00	387.46	1,843.06	156.94	92
10-5400-202	DOT GRANT-CLEANING/OTHER SUPPLIES (85	6,370.98	6,000.00	0.00	4,670.98	1,329.02	78
10-5400-250	MAINT & REPAIR-VEHICLE	24,037.97	25,500.00	160.86	18,093.87	7,406.13	71
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	22,500.00	2,049.31	18,266.94	4,233.06	81
10-5400-315	DOT GRANT - TRAVEL/TRAINING (85% REIMB	1,072.00	1,500.00	0.00	1,280.66	219.34	85
10-5400-320	SS TRANSPORTATION- COMMUNICATIONS	7,429.86	9,000.00	655.42	7,179.60	1,820.40	80
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	21,750.00	1,879.38	16,986.94	4,763.06	78
10-5400-390	DOT-DUES AND SUBSCRIPTIONS (85% REIME	920.00	500.00	0.00	484.00	16.00	97
10-5400-540	CAPITAL OUTLAY-VAN REPLACEMENT	249,232.24	0.00	0.00	0.00	0.00	0

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10-5400-600	SS TRANSPORTATION- WORK FIRST DOT	3,962.00	5,133.00	452.20	4,992.90	140.10	97
10-5400-601	MAINT AGREEMENTS-CTS SOFTWARE	11,226.00	11,800.00	963.58	10,599.38	1,200.62	90
10-5400-602	CONTRACTED LABOR - RIVERLIGHT	3,533.63	10,000.00	398.25	5,254.90	4,745.10	53
10-5400-603	DRUG TEST CONTRACT-SAFETY WORKS	577.00	1,000.00	238.00	662.00	338.00	66
10-5400-610	SENIOR CENTER TRANSPORTATION	425.20	6,000.00	3,600.00	4,172.93	1,827.07	70
	<b>5400 SOCIAL SERVICES TRANSPORTATION:</b>	<b>384,053.25</b>	<b>138,683.00</b>	<b>10,784.46</b>	<b>104,539.78</b>	<b>34,143.22</b>	<b>75</b>
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	5,691.03	7,546.30	2,103.70	78
10-5830-250	JCPC - CBA	3,685.51	10,910.00	130.10	6,173.33	4,736.67	57
10-5830-299	JCPC - ROANOKE AREA YOUTH	57,977.57	76,183.00	4,972.78	51,537.94	24,645.06	68
	<b>5830 JUVENILE SERVICE:</b>	<b>70,664.25</b>	<b>96,743.00</b>	<b>10,793.91</b>	<b>65,257.57</b>	<b>31,485.43</b>	<b>67</b>
10-5910-000	EDUCATION-SCHOOLS/COMMUNITY COLLEG	0.00	0.00	0.00	0.00	0.00	0
10-5910-991	CURRENT EXPENSE - BOE	1,735,000.00	1,735,000.00	144,583.33	1,590,416.63	144,583.37	92
10-5911-000	COMMUNICATIONS:	0.00	0.00	0.00	0.00	0.00	0
10-5911-010	COMMUNICATIONS-S & W- REGULAR	180,210.55	253,426.00	20,860.78	233,062.06	20,363.94	92
10-5911-030	SALARIES & WAGES-OVERTIME	68,065.73	90,000.00	5,250.64	79,678.16	10,321.84	89
10-5911-031	SALARIES & WAGES-PARTTIME	45,859.93	40,000.00	2,492.04	20,098.91	19,901.09	50
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	27,355.00	2,128.25	24,838.84	2,516.16	91
10-5911-100	COMMUNICATIONS- RETIREMENT	51,124.65	72,176.00	5,433.75	65,838.92	6,337.08	91
10-5911-130	COMMUNICATIONS- 401(K) CONTRIB.	4,469.59	7,453.00	542.00	5,990.07	1,462.93	80
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	62,386.00	4,317.60	51,117.21	11,268.79	82

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10-5911-210	UNIFORMS	0.00	1,500.00	0.00	1,400.00	100.00	93
10-5911-260	DEPARTMENTAL SUPPLIES	2,328.16	4,999.00	0.00	2,052.80	2,946.20	41
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	57.85	1,816.32	14,183.68	11
10-5911-330	POSTAGE	10.31	100.00	0.00	13.93	86.07	14
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
	<b>5911 COMMUNICATIONS:</b>	<b>446,376.34</b>	<b>704,874.00</b>	<b>41,082.91</b>	<b>593,123.11</b>	<b>111,750.89</b>	<b>84</b>
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
	<b>5940 REHABILITATION:</b>	<b>43,239.97</b>	<b>43,240.00</b>	<b>0.00</b>	<b>35,739.97</b>	<b>7,500.03</b>	<b>83</b>
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	1,950.00	5,700.00	9,300.00	38
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	8,092.91	77,631.58	19,368.42	80
10-6050-090	COOPERATIVE EXT SERV- FICA TAX EXPENS	7,146.30	7,420.00	597.75	5,697.85	1,722.15	77
10-6050-100	COOPERATIVE EXT SERV- RETIREMENT	24,289.46	26,190.00	1,945.55	18,662.69	7,527.31	71
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

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10-6050-180	COOPERATIVE EXT SERV- GROUP INS.	13,789.68	17,010.00	1,229.84	11,590.57	5,419.43	68
10-6050-260	DEPARTMENTAL SUPPLIES	1,666.49	1,800.00	0.00	1,779.56	20.44	99
10-6050-310	TRAVEL	0.00	1,200.00	0.00	53.56	1,146.44	4
10-6050-320	COOPERATIVE EXT SERV- COMMUNICATIONS	1,202.62	1,500.00	116.62	1,146.62	353.38	76
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	0.00	300.00	0.00	100
10-6050-390	DUES & SUBSCRIPTIONS	791.36	1,020.00	33.00	754.38	265.62	74
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	697.45	3,440.35	9.65	100
10-6050-998	MIPPA GRANT-MEDICAID IMPROVEMENT FOF	3,189.00	2,362.00	213.75	2,353.59	8.41	100
10-6050-999	GRANT - SHIIP	7,817.48	3,632.00	0.00	3,632.00	0.00	100
	<b>6050 COOPERATIVE EXT SERVICE:</b>	<b>159,254.79</b>	<b>166,243.00</b>	<b>12,926.87</b>	<b>129,317.74</b>	<b>36,925.26</b>	<b>78</b>
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	34,439.00	2,898.50	31,290.18	3,148.82	91
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	2,682.00	218.39	2,366.94	315.06	88
10-6060-100	SOIL & WATER- RETIREMENT	6,437.03	7,085.00	598.83	6,464.53	620.47	91
10-6060-101	SOIL AND WATER- 401(K) CONTRIB.	959.98	1,073.00	86.96	938.73	134.27	87
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	8,659.00	719.10	7,909.62	749.38	91
10-6060-200	SOIL & WATER- DEPTAL SUPPLIES	1,145.82	3,024.00	0.00	2,939.18	84.82	97
10-6060-310	SOIL & WATER- TRAVEL	1,868.18	2,000.00	236.52	1,465.87	534.13	73
10-6060-315	TRAINING	754.99	1,900.00	0.00	1,429.72	470.28	75
10-6060-320	SOIL & WATER- COMMUNICATIONS	1,963.90	2,225.00	50.00	1,990.89	234.11	89
10-6060-330	SOIL & WATER - POSTAGE	10.00	250.00	6.27	11.38	238.62	5

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-6060-350	MAINT & REPAIR - EQUIPMENT	798.63	500.00	0.00	499.43	0.57	100
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	0.00	228.33	71.67	76
	<b>6060 SOIL &amp; WATER:</b>	<b>58,946.35</b>	<b>65,846.00</b>	<b>4,814.57</b>	<b>58,624.80</b>	<b>7,221.20</b>	<b>89</b>
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	18,041.67	198,458.37	18,041.63	92
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	50,949.00	4,322.67	46,563.68	4,385.32	91
10-6120-030	SALARIES & WAGES-PARTTIME	15,324.12	18,000.00	1,146.75	15,050.75	2,949.25	84
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	5,620.00	400.96	4,637.88	982.12	83
10-6120-100	RECREATION- RETIREMENT	9,550.59	10,557.00	893.06	9,933.68	623.32	94
10-6120-101	RECREATION- 401(K) CONTRIB.	1,389.62	1,550.00	129.68	1,396.92	153.08	90
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	716.85	7,884.87	1,222.13	87
10-6120-200	SUPPLIES & MATERIALS	4,677.88	5,000.00	0.00	2,898.63	2,101.37	58
10-6120-250	SUPPLIES - VEHICLES	3,002.23	5,000.00	370.44	1,491.56	3,508.44	30
10-6120-260	OFFICE SUPPLIES	7,256.80	3,000.00	711.49	2,591.31	408.69	86
10-6120-270	SPORTS EQUIPMENT	8,567.81	9,000.00	0.00	5,634.63	3,365.37	63
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	330.67	3,227.18	772.82	81
10-6120-325	POSTAGE	0.00	260.00	0.00	160.35	99.65	62



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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-6120-330	RECREATION- COUNTY RECREATION- UTILIT	17,780.94	20,000.00	394.36	16,475.16	3,524.84	82
10-6120-350	MAINT & REPAIR - BUILDINGS	13,517.12	13,135.00	1,165.43	9,666.09	3,468.91	74
10-6120-355	MAINT & REPAIR - VEHICLE	3,497.69	5,000.00	0.00	3,328.64	1,671.36	67
10-6120-390	DEPARTMENTAL SUPPLIES - AWARDS	1,776.61	2,000.00	0.00	559.59	1,440.41	28
10-6120-450	INSURANCE AND BONDS	2,202.00	2,203.00	0.00	2,202.00	1.00	100
10-6120-491	DUES & SUBSCRIPTIONS-TOURNAMENT FEE	1,250.00	3,000.00	0.00	1,104.00	1,896.00	37
10-6120-550	CAPITAL OUTLAY - EQUIPMENT	18,553.20	18,705.00	0.00	0.00	18,705.00	0
10-6120-553	MAINTENANCE/EQUIPMENT - SKINNERS	0.00	4,000.00	0.00	0.00	4,000.00	0
10-6120-610	CONTRACTED SERVICES-LEAD/ASST/OFFICI	6,550.00	10,500.00	0.00	8,440.00	2,060.00	80
10-6120-650	RECREATION-DONATIONS	3,791.98	6,156.00	0.00	218.82	5,937.18	4
10-6120-693	NCDEQ GRANT-RECREATION-VOLKSWAGON	110,098.00	0.00	0.00	0.00	0.00	0
	<b>6120 RECREATION:</b>	<b>299,467.64</b>	<b>218,656.00</b>	<b>10,582.36</b>	<b>148,046.95</b>	<b>70,609.05</b>	<b>68</b>
10-6180-000	COMMUNITY ALTERNATIVE:	0.00	0.00	0.00	0.00	0.00	0
10-6180-600	CONTRACTED SERVICES - IN HOME (100%)	2,884.56	3,750.00	282.80	2,318.96	1,431.04	62
10-8300-000	CENTRAL SERVICES:	0.00	0.00	0.00	0.00	0.00	0
10-8300-120	ADDITIONAL SALARY/BENEFIT EXP-COMP ST	0.00	219,976.00	0.00	0.00	219,976.00	0
10-8300-130	ADDITIONAL UNEMPLOYMENT INSURANCE	0.00	3,000.00	0.00	0.00	3,000.00	0
10-8300-140	COPIER MAINTENANCE AGREEMENT	3,385.62	6,000.00	303.06	2,677.69	3,322.31	45
10-8300-321	CENTRAL SERVICES-COMMUNICATIONS-TEL	4,398.78	34,500.00	792.73	25,192.33	9,307.67	73
10-8300-391	CENTRAL SERVICES-SOFTWARE LICENSES	19,397.22	20,980.00	0.00	4,774.50	16,205.50	23
10-8300-451	INSURANCE-PROPERTY & LIABILITY	298,929.00	364,250.00	0.00	358,332.00	5,918.00	98
10-8300-452	INSURANCE-TRANSPORTATION (15 PASSENG	12,500.00	15,000.00	0.00	15,000.00	0.00	100
10-8300-491	APPROP-ALBEMARLE COMMISSION	9,583.83	13,073.00	0.00	10,132.00	2,941.00	78
	<b>8300 CENTRAL SERVICES:</b>	<b>348,194.45</b>	<b>676,779.00</b>	<b>1,095.79</b>	<b>416,108.52</b>	<b>260,670.48</b>	<b>61</b>
10-9800-000	TRANSFERS:	0.00	0.00	0.00	0.00	0.00	0

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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
	<b>9800 TRANSFERS:</b>	<b>1,255,023.00</b>	<b>3,532,935.45</b>	<b>0.00</b>	<b>3,532,935.45</b>	<b>0.00</b>	<b>100</b>
10-9990-000	CONTINGENCY	0.00	8,292.00	0.00	0.00	8,292.00	0
10-9999-999	OCCUPANCY TAXES REMITTED TO TTA-EXPE	177,221.00	0.00	0.00	0.00	0.00	0
	<b>GENERAL FUND Expenditure Totals</b>	<b>16,508,887.73</b>	<b>21,561,133.79</b>	<b>1,351,507.43</b>	<b>17,636,041.06</b>	<b>3,925,092.73</b>	<b>82</b>

10 GENERAL FUND	Prior	Current	YTD
Revenues:	16,821,513.45	857,014.03	16,388,493.13
Expenditures:	16,508,887.73	1,351,507.43	17,636,041.06
Net Income:	312,625.72	494,493.40-	1,247,547.93-

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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	23,615.70	212,929.23	117,070.77-	65
21-3230-321	SALES TAX-ARTICLE 42 (60%)/\$400,000	403,809.20	360,000.00	31,472.34	242,846.22	117,153.78-	67
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	204,877.60	8,751.99	213,629.59	8,751.99	104
21-3230-404	PK-12 RENTAL INCOME	0.00	400,000.00	200,000.00	400,000.00	0.00	100
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
	<b>CAPITAL OUTLAY-WASHINGTON CO SCHOOL</b>	<b>38,510,797.65</b>	<b>23,503,715.02</b>	<b>263,840.03</b>	<b>13,246,390.93</b>	<b>10,257,324.09-</b>	<b>56</b>

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	8,333.33	91,666.63	8,333.37	92
21-5912-693	CAP OUT-ARCH, PLANNING, SURVEYING, EN	0.00	340,936.15	0.00	14,596.25	326,339.90	4
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-ENGINEERING	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	724,429.07	0.00	0.00	724,429.07	0
	<b>5912 CAPITAL OUTLAY-WASHINGTON CO SC</b>	<b>47,844,170.87</b>	<b>20,216,619.58</b>	<b>8,333.33</b>	<b>18,096,791.98</b>	<b>2,119,827.60</b>	<b>90</b>
21-8000-600	DESIGNATED FOR FUTURE APPROP-BOE CO	0.00	1,449,295.44	0.00	0.00	1,449,295.44	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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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	CAPITAL OUTLAY-WASHINGT Expenditure To	48,275,228.77	23,503,715.02	8,333.33	19,934,591.18	3,569,123.84	85
	21 CAPITAL OUTLAY-WASHINGTON CO SCHC	Prior	Current	YTD			
	Revenues:	38,510,797.65	263,840.03	13,246,390.93			
	Expenditures:	48,275,228.77	8,333.33	19,934,591.18			
	Net Income:	9,764,431.12-	255,506.70	6,688,200.25-			

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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	1,592.58	84,978.44	21.56-	100
30-3920-020	WATERSHED 1972 REF TAX-CURR YR DISCOI	559.08-	600.00-	0.00	525.21-	74.79	0
30-3920-030	WATERSHED 1972 TAX REF-CURR YR PENAL	132.19	125.00	7.75	180.53	55.53	144
30-3920-040	WATERSHED 1972 REF TAX-CURR YR INTERE	983.51	750.00	75.22	336.55	413.45-	45
30-3921-010	WATERSHED 1972 REF TAX-1ST PRIOR YR	19,764.83	2,400.00	424.96	1,677.31	722.69-	70
30-3921-020	WATERSHED 1972 REF TAX-OTHER PRIOR YR	789.52	800.00	92.16	836.69	36.69	105
30-3921-030	WATERSHED 1972 REF TAX-PRIOR YR PENAL	1,834.76	10.00	1.43	14.94	4.94	149
30-3921-040	WATERSHED 1972 TAX REF-PRIOR YR INTER	5,451.94	3,500.00	375.64	3,400.81	99.19-	97
30-3930-000	DRAINAGE ASSESSMENT-EDDIE SMIT	6,460.27	6,150.00	576.62	6,394.91	244.91	104
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
	<b>DRAINAGE Revenue Totals</b>	<b>118,203.08</b>	<b>438,936.00</b>	<b>3,146.36</b>	<b>226,462.97</b>	<b>212,473.03-</b>	<b>51</b>

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
	<b>7140 EDDIE SMITH CANAL:</b>	<b>56.00</b>	<b>16,250.00</b>	<b>0.00</b>	<b>5,849.91</b>	<b>10,400.09</b>	<b>36</b>
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	2,472.75	19,249.40	8,624.60	69
30-8000-090	DRAINAGE-FICA TAX EXPENSE	0.00	2,132.00	189.16	1,472.54	659.46	69
30-8000-100	DRAINAGE-RETIREMENT	0.00	6,087.00	510.87	3,976.92	2,110.08	65
30-8000-101	DRAINAGE-401(K) CONTRIBUTION	0.00	836.00	0.00	0.00	836.00	0

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
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	43.98	354.34	8,689.66	4
30-8000-340	BEAVER CONTROL	26,980.00	35,000.00	710.00	34,850.00	150.00	100
30-8000-352	STREAMFLOW REHAB ASSISTANCE PROG (S	0.00	259,286.00	0.00	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
	<b>8000 WATERSHED IMPROVEMENT:</b>	<b>76,227.99</b>	<b>422,686.00</b>	<b>3,926.76</b>	<b>239,791.20</b>	<b>182,894.80</b>	<b>57</b>
	<b>DRAINAGE Expenditure Totals</b>	<b>76,283.99</b>	<b>438,936.00</b>	<b>3,926.76</b>	<b>245,641.11</b>	<b>193,294.89</b>	<b>56</b>

30 DRAINAGE	Prior	Current	YTD
Revenues:	118,203.08	3,146.36	226,462.97
Expenditures:	76,283.99	3,926.76	245,641.11
Net Income:	41,919.09	780.40-	19,178.14-

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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(BIL	84,696.52	80,000.00	4,189.20	68,183.58	11,816.42-	85
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	42,838.00	1,287,654.96	115,499.04-	92
33-3501-001	RSW FEE MUNICIPAL TIPPING REIMB (BILLE	70,347.37	51,000.00	7,200.68	72,715.50	21,715.50	143
33-3503-000	WHITE GOODS DISP FEE & GRANTS	6,173.71	6,000.00	1,216.69	4,073.98	1,926.02-	68
33-3504-000	SOLID WASTE DISPOSAL TAX	7,086.75	7,200.00	1,793.22	5,377.26	1,822.74-	75
33-3670-010	STATE TIRE TAX REVENUES	20,337.27	20,000.00	4,393.21	14,386.07	5,613.93-	72
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	6,160.00	67,246.67	7,246.67	112
33-3980-000	TRANSFER FROM GENERAL FUND	100,000.00	50,000.00	0.00	50,000.00	0.00	100
	<b>SANITATION Revenue Totals</b>	<b>1,691,101.49</b>	<b>1,680,954.00</b>	<b>67,791.00</b>	<b>1,574,886.25</b>	<b>106,067.75-</b>	<b>93</b>

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	49,020.00	4,941.09	39,866.47	9,153.53	81
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	31,400.00	2,157.27	20,092.32	11,307.68	64
33-7400-090	LANDFILL & COLLECT- FICA TAX EXPENSE	3,454.42	4,898.00	370.35	3,236.18	1,661.82	66
33-7400-100	LANDFILL & COLLECT- RETIREMENT EXPENS	2,804.91	12,890.00	1,020.83	8,231.53	4,658.47	64
33-7400-101	LANDFILL & COLLECT- 401(K) CONTRIB.	1,063.29	1,771.00	68.77	477.51	1,293.49	27
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	14,099.00	1,437.70	8,754.16	5,344.84	62

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
33-7400-200	MAINTENANCE SUPPLIES & MATERIALS	131.05	1,800.00	0.00	914.36	885.64	51
33-7400-210	LANDFILL & COLLECT - UNIFORMS	0.00	900.00	0.00	481.79	418.21	54
33-7400-250	SUPPLIES & MATERIALS-VEHICLE	5,053.33	4,200.00	315.93	2,099.26	2,100.74	50
33-7400-260	DEPARTMENTAL SUPPLIES	682.59	1,999.00	446.25	809.55	1,189.45	40
33-7400-310	TRAVEL	0.00	250.00	0.00	116.60	133.40	47
33-7400-315	TRAINING	1,314.73	2,300.00	0.00	1,816.01	483.99	79
33-7400-320	LANDFILL & COLLECT- COMMUNICATIONS	1,848.40	2,400.00	163.07	1,524.79	875.21	64
33-7400-330	LANDFILL & COLLECT- UTILITIES	1,360.63	2,000.00	94.28	1,414.02	585.98	71
33-7400-340	LANDFILL & COLLECT- POSTAGE	176.45	300.00	16.56	277.50	22.50	92
33-7400-350	MAINTENANCE AND REPAIR-EQUIPMENT	11,069.96	15,000.00	1,460.80	3,553.83	11,446.17	24
33-7400-370	LANDFILL & COLLECT- ADVERTISING	0.00	1,500.00	0.00	0.00	1,500.00	0
33-7400-390	LANDFILL & COLLECT-DUES & SUBSCRIPTIOI	5,958.00	6,200.00	0.00	5,933.00	267.00	96
33-7400-550	CAPITAL OUTLAY-EQUIPMENT	0.00	50,000.00	0.00	40,935.51	9,064.49	82
33-7400-600	CONTRACTED SERVICES	71,275.00	65,600.00	0.00	5,610.00	59,990.00	9
33-7400-991	LANDFILL & COLLECTIO- NC DOR ASSESSME	1,991.56	3,500.00	0.00	974.84	2,525.16	28
33-7400-999	LANDFILL POSTCLOSURE COSTS	99,760.17	0.00	0.00	0.00	0.00	0
	<b>7400 LANDFILL &amp; COLLECTION:</b>	<b>292,538.03</b>	<b>285,573.00</b>	<b>12,492.90</b>	<b>153,929.23</b>	<b>131,643.77</b>	<b>54</b>
33-7401-600	CONTRACT-SCRAP TIRE	137,315.10	150,000.00	14,956.88	99,733.43	50,266.57	66
33-7402-600	CONTRACT-GARBAGE COLLECTIONS	903,986.40	904,000.00	68,580.90	760,073.30	143,926.70	84
33-7402-606	ARSWMA ADM FEES	3,974.00	4,075.00	4,073.00	4,073.00	2.00	100
33-7402-610	CONTRACT-REGIONAL LANDFILL	316,906.73	330,000.00	12,334.76	271,640.05	58,359.95	82
	<b>7402 Total</b>	<b>1,224,867.13</b>	<b>1,238,075.00</b>	<b>84,988.66</b>	<b>1,035,786.35</b>	<b>202,288.65</b>	<b>84</b>
33-7500-000	LANDFILL - DEPRECIATION	7,073.00	6,348.00	0.00	0.00	6,348.00	0
33-8100-000	CAPITAL PROJECTS:	0.00	0.00	0.00	0.00	0.00	0



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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	958.00	0.00	0.00	958.00	0

<b>SANITATION Expenditure Totals</b>	<b>1,661,793.26</b>	<b>1,680,954.00</b>	<b>112,438.44</b>	<b>1,289,449.01</b>	<b>391,504.99</b>	<b>77</b>
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33 SANITATION	Prior	Current	YTD
Revenues:	1,691,101.49	67,791.00	1,574,886.25
Expenditures:	1,661,793.26	112,438.44	1,289,449.01
Net Income:	29,308.23	44,647.44-	285,437.24

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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	5,542.13	1,957.87-	74
35-3710-000	UTILITY BASE CHARGES	909,436.06	900,000.00	0.00	763,976.22	136,023.78-	85
35-3710-010	UTILITY CONSUMPTION CHARGES	543,755.06	550,000.00	0.00	530,149.69	19,850.31-	96
35-3730-000	TAP & CONNECTION FEES	21,823.00	12,000.00	0.00	22,942.92	10,942.92	191
35-3750-000	RECONNECTION FEES	19,250.00	18,000.00	0.00	19,424.41	1,424.41	108
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	5,263.89	263.89	105
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	0.80	1.21	1.21	0
	<b>WATER Revenue Totals</b>	<b>1,526,368.50</b>	<b>1,848,742.00</b>	<b>0.80</b>	<b>1,347,335.47</b>	<b>501,406.53-</b>	<b>72</b>

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	222,523.00	15,518.82	198,255.51	24,267.49	89
35-7130-040	OPERATION&MAINT.- PROFESSIONAL SERVICE	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	1,150.54	14,873.66	2,981.34	83
35-7130-100	OPERATION&MAINT.- RETIREMENT EXPENSE	21,462.78	50,898.00	3,206.19	41,330.75	9,567.25	81
35-7130-101	OPERATION- 401(K) CONTRIB.	5,930.93	7,002.00	465.56	5,942.95	1,059.05	85
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	2,886.90	45,330.44	20,010.56	69

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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	35,000.00	1,695.37	31,563.57	3,436.43	90
35-7130-210	OPERATION&MAINT.- UNIFORMS	1,042.69	4,000.00	0.00	3,727.63	272.37	93
35-7130-250	VEHICLE SUPPLIES	19,971.05	17,500.00	1,260.50	14,374.08	3,125.92	82
35-7130-260	DEPARTMENTAL SUPPLIES	2,573.79	6,599.00	723.66	4,119.84	2,479.16	62
35-7130-298	MAINT & REPAIR-TANK	64,330.08	66,000.00	0.00	65,938.32	61.68	100
35-7130-315	TRAINING	255.50	1,500.00	0.00	0.00	1,500.00	0
35-7130-320	OPERATION&MAINT.- COMMUNICATIONS	1,597.24	2,600.00	145.07-	1,315.47	1,284.53	51
35-7130-330	UTILITIES-ELECTRICITY	10,939.77	14,000.00	490.58	10,878.34	3,121.66	78
35-7130-340	OPERATION&MAINT.- POSTAGE	23,012.29	26,500.00	643.15	24,253.10	2,246.90	92
35-7130-350	MAINT & REPAIR-EQUIPMENT	42,183.99	20,000.00	0.00	5,646.34	14,353.66	28
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	66.67	5,102.67	1,397.33	78
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	0.00	27,992.45	0.55	100
35-7130-600	CONTRACTS-MOWING	17,325.00	22,000.00	2,622.00	13,208.00	8,792.00	60
35-7130-601	CONTRACTED SERVICES	0.00	9,000.00	2,452.50	3,296.25	5,703.75	37
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
	<b>7130 OPERATIONS &amp; MAINTENANCE:</b>	<b>924,865.45</b>	<b>981,474.00</b>	<b>33,037.37</b>	<b>644,989.95</b>	<b>336,484.05</b>	<b>66</b>
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	45,012.00	3,809.33	41,139.08	3,872.92	91
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	3,515.00	293.33	3,202.31	312.69	91
35-7135-100	TREATMENT PLANT- RETIREMENT EXPENSE	8,498.66	9,443.00	787.01	8,591.36	851.64	91
35-7135-101	TREATMENT PLANT- 401(K) CONTRIB.	1,267.74	1,350.00	114.28	1,234.18	115.82	91

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
35-7135-130	TREATMENT PLANT- UNEMPLOYMENT INS.	0.00	314.00	0.00	0.00	314.00	0
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	721.35	7,934.37	1,159.63	87
35-7135-200	SUPPLIES & MATERIALS	1,888.15	16,700.00	1,122.73	12,392.85	4,307.15	74
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	213.91	1,812.71	2,187.29	45
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	240.00	20,289.00	2,711.00	88
35-7135-299	WATER TREATMENT CHEMICALS	50,973.97	60,000.00	1,410.00	38,159.30	21,840.70	64
35-7135-315	TRAINING	0.00	2,150.00	0.00	1,317.00	833.00	61
35-7135-320	TREATMENT PLANT- COMMUNICATIONS	3,500.16	4,450.00	622.98	4,132.87	317.13	93
35-7135-330	TREATMENT PLANT- UTILITIES	41,179.28	34,000.00	0.00	28,975.41	5,024.59	85
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	35,600.00	28.00	26,191.27	9,408.73	74
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	0.00	2,599.30	2,400.70	52
35-7135-540	TREATMENT PLANT- CAPITAL OUTLAY- VEHIC	0.00	58,550.00	0.00	53,651.85	4,898.15	92
35-7135-541	CAPITAL OUTLAY-EQUIPMENT	0.00	223,107.00	0.00	20,900.00	202,207.00	9
	<b>7135 TREATMENT PLANT:</b>	<b>202,070.21</b>	<b>542,071.00</b>	<b>9,362.92</b>	<b>275,896.18</b>	<b>266,174.82</b>	<b>51</b>
35-9100-000	DEBT PRINCIPAL:	0.00	0.00	0.00	0.00	0.00	0
35-9100-030	2021 WATER REV REFUNDING BOND-PRINCIP	0.00	270,000.00	270,000.00	270,000.00	0.00	100
35-9200-000	DEBT INTEREST:	0.00	0.00	0.00	0.00	0.00	0
35-9200-030	2021 WATER REV REFUNDING BOND-INTERE	60,276.28	55,197.00	55,196.89	55,196.89	0.11	100
35-9200-900	AMORTIZATION ON DEFERRED CHARGES	4,127.87	0.00	0.00	0.00	0.00	0
	<b>9200 DEBT INTEREST:</b>	<b>64,404.15</b>	<b>55,197.00</b>	<b>55,196.89</b>	<b>55,196.89</b>	<b>0.11</b>	<b>100</b>

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	<b>WATER Expenditure Totals</b>	<b>1,191,339.81</b>	<b>1,848,742.00</b>	<b>367,597.18</b>	<b>1,246,083.02</b>	<b>602,658.98</b>	<b>67</b>

<b>35 WATER</b>	<b>Prior</b>	<b>Current</b>	<b>YTD</b>
Revenues:	1,526,368.50	0.80	1,347,335.47
Expenditures:	1,191,339.81	367,597.18	1,246,083.02
Net Income:	335,028.69	367,596.38 -	101,252.45

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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
	<b>WATERWORKS CAPITAL PROJECT FUND Re</b>	<b>254,333.00</b>	<b>6,409,867.00</b>	<b>0.00</b>	<b>128,947.75</b>	<b>6,280,919.25-</b>	<b>2</b>

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	1,050.00	23,283.84	98,732.16	19
36-4100-002	NCDEQ VUR PEA RIDGE WATER TRANS GRAI	109,669.00	5,347,331.00	6,133.53	125,975.99	5,221,355.01	2
36-4100-003	NCDEQ VUR ROPER CONNECTION GRANT	29,680.00	940,520.00	1,691.00	39,041.00	901,479.00	4
	<b>4100 Total</b>	<b>254,333.00</b>	<b>6,409,867.00</b>	<b>8,874.53</b>	<b>188,300.83</b>	<b>6,221,566.17</b>	<b>3</b>
	<b>WATERWORKS CAPITAL PROJ Expenditure T</b>	<b>254,333.00</b>	<b>6,409,867.00</b>	<b>8,874.53</b>	<b>188,300.83</b>	<b>6,221,566.17</b>	<b>3</b>

36 WATERWORKS CAPITAL PROJECT FUND	Prior	Current	YTD
Revenues:	254,333.00	0.00	128,947.75
Expenditures:	254,333.00	8,874.53	188,300.83
Net Income:	0.00	8,874.53-	59,353.08-

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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	2,583.70	2,583.70	0
37-3350-000	NCACC WASHINGTON EMS	128,442.00	100,000.00	50,885.00	50,885.00	49,115.00-	51
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	16,308.96	672,494.99	167,505.01-	80
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	5,700.00	0.00	5,700.00	0.00	100
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	1,330.00	303,691.28	28,691.28	110
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	56,250.00	618,750.00	56,250.00-	92
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
	<b>EMS Revenue Totals</b>	<b>2,274,474.88</b>	<b>2,795,262.00</b>	<b>124,773.96</b>	<b>2,111,384.04</b>	<b>683,877.96-</b>	<b>75</b>

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	821,628.00	51,517.21	613,461.56	208,166.44	75
37-4330-030	SALARIES & WAGES-OVERTIME	285,818.10	305,000.00	27,113.90	280,823.05	24,176.95	92
37-4330-040	SALARIES & WAGES-PARTTIME	16,842.44	27,500.00	3,573.98	21,612.60	5,887.40	79
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	76,775.00	6,021.95	67,696.42	9,078.58	88
37-4330-100	- RETIREMENT EXPENSE	191,396.82	229,091.00	16,245.17	186,266.98	42,824.02	81
37-4330-101	- 401K CONTRIB.	24,039.03	31,469.00	2,082.54	23,875.69	7,593.31	76
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	9,533.23	113,583.87	67,908.13	63
37-4330-190	TRAINING	211.84	6,000.00	1,000.00	2,294.00	3,706.00	38
37-4330-200	SUPPLIES & MATERIALS	53,608.61	55,000.00	5,660.65	45,429.65	9,570.35	83
37-4330-210	UNIFORMS	3,355.33	4,000.00	0.00	3,788.97	211.03	95
37-4330-250	FUEL	71,024.22	75,000.00	4,788.30	44,641.37	30,358.63	60
37-4330-260	DEPARTMENTAL SUPPLIES	11,319.93	14,000.00	213.02	2,687.80	11,312.20	19
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	614.95	1,885.05	25
37-4330-320	- COMMUNICATIONS	5,117.73	5,100.00	29.68	4,811.95	288.05	94
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	1,854.86	45,658.04	4,341.96	91
37-4330-390	WASH EMS - DUES & SUBSCRIPTIONS	6,393.78	8,100.00	851.58	7,158.37	941.63	88
37-4330-396	EMS-MEDICAID COST REPORT	8,300.00	8,000.00	0.00	7,500.00	500.00	94
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	1,937.50	21,312.50	1,937.50	92
37-4330-610	CONTRACTS-BILLING	43,469.55	49,980.00	4,474.11	34,419.68	15,560.32	69
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	8,750.00	1,478.26	1,809.54	6,940.46	21
37-4330-653	UNC PECC+ PROGRAM GRANT	0.00	10,525.00	1,079.97	1,079.97	9,445.03	10
37-4330-654	WEYERHAEUSER GIVING GRANT	1,500.00	0.00	0.00	0.00	0.00	0
	<b>4330 WASHINGTON COUNTY EMS:</b>	<b>1,842,295.28</b>	<b>2,174,799.00</b>	<b>139,455.91</b>	<b>1,643,524.88</b>	<b>531,274.12</b>	<b>76</b>
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	103,652.00	6,217.90	90,672.64	12,979.36	87



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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	29,346.00	3,217.38	28,179.83	1,166.17	96
37-4376-040	SALARIES & WAGES-PARTTIME	8,130.62	8,000.00	901.66	4,885.22	3,114.78	61
37-4376-090	FICA TAXES	4,371.82	10,786.00	761.55	9,153.60	1,632.40	85
37-4376-100	TRANSPORT SERVICE- RETIREMENT EXPEN:	10,002.10	27,518.00	1,949.33	24,504.45	3,013.55	89
37-4376-101	TRANSPORT SERVICE- 401K CONTRIB.	912.09	3,780.00	283.06	3,456.23	323.77	91
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	1,437.20	18,146.96	18,027.04	50
37-4376-200	SUPPLIES & MATERIALS	16,213.79	20,000.00	47.88	13,306.87	6,693.13	67
37-4376-210	TRANSPORT SERVICE- UNIFORMS	1,711.03	2,500.00	259.54	1,095.25	1,404.75	44
37-4376-250	FUEL	6,496.08	12,000.00	565.64	5,943.96	6,056.04	50
37-4376-260	TRANSPORT - DEPARTMENTAL SUPPLIES	5,096.97	11,999.00	767.26	11,958.99	40.01	100
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	7,484.87	2,515.13	75
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	495.60	3,499.55	1,400.45	71
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	1,827.46	19,990.75	4,372.25	82
	<b>4376 TRANSPORT SERVICE:</b>	<b>170,490.24</b>	<b>320,463.00</b>	<b>18,731.46</b>	<b>248,226.09</b>	<b>72,236.91</b>	<b>77</b>
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
	<b>EMS Expenditure Totals</b>	<b>2,012,785.52</b>	<b>2,795,262.00</b>	<b>158,187.37</b>	<b>2,191,750.97</b>	<b>603,511.03</b>	<b>78</b>
	<b>37 EMS</b>	<b>Prior</b>	<b>Current</b>	<b>YTD</b>			

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Revenues:	2,274,474.88	124,773.96	2,111,384.04
Expenditures:	2,012,785.52	158,187.37	2,191,750.97
Net Income:	261,689.36	33,413.41 -	80,366.93 -

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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
38-3700-021	OBSTRUCTION REMOVAL (CON/CA/RPR)	0.00	1,300,000.00	0.00	0.00	1,300,000.00-	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	256,701.00	1,211,707.00-	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
<b>AIRPORT PROJECTS Revenue Totals</b>		<b>930,218.03</b>	<b>3,522,852.00</b>	<b>0.00</b>	<b>300,073.00</b>	<b>3,222,779.00-</b>	<b>8</b>

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
38-8130-602	AIRPORT-OBSTRUCTION REMOVAL (CON/CA/	0.00	1,300,000.00	0.00	0.00	1,300,000.00	0
	<b>8130 AIRPORT:</b>	<b>0.00</b>	<b>1,344,403.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,344,403.00</b>	<b>0</b>
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	256,701.91	1,211,706.09	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
	<b>8135 AIRPORT:</b>	<b>930,216.96</b>	<b>2,178,449.00</b>	<b>0.00</b>	<b>303,872.91</b>	<b>1,874,576.09</b>	<b>14</b>

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	AIRPORT PROJECTS Expenditure Totals	930,216.96	3,522,852.00	0.00	303,872.91	3,218,979.09	9
	38 AIRPORT PROJECTS	Prior	Current	YTD			
	Revenues:	930,218.03		0.00	300,073.00		
	Expenditures:	930,216.96		0.00	303,872.91		
	Net Income:	1.07		0.00	3,799.91 -		



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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
39-4530-320	AIRPORT- COMMUNICATIONS	1,171.95	1,865.00	146.05	1,314.56	550.44	70
39-4530-330	AIRPORT- UTILITIES	7,132.04	8,500.00	0.00	7,085.82	1,414.18	83
39-4530-331	POSTAGE	11.14	50.00	8.47	18.37	31.63	37
39-4530-350	MAINT & REPAIR-BUILDING	4,909.68	5,500.00	0.00	3,074.43	2,425.57	56
39-4530-351	MAINT & REPAIR-EQUIPMENT	6,543.23	30,578.00	3,299.71	24,258.84	6,319.16	79
39-4530-352	MAINT & REPAIR - FUELMASTER	1,675.00	1,675.00	0.00	1,675.00	0.00	100
39-4530-390	AIRPORT- DUES AND SUBSCRIPTIONS	752.50	581.00	0.00	564.30	16.70	97
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	5,301.00	0.00	0.00	5,301.00	0
39-4530-998	AIRPORT- SALES TAX ON FUEL	4,570.57	5,000.00	142.47	3,597.65	1,402.35	72
	<b>4530 AIRPORT:</b>	<b>216,627.49</b>	<b>234,463.00</b>	<b>9,983.03</b>	<b>185,157.93</b>	<b>49,305.07</b>	<b>79</b>
	<b>AIRPORT OPERATIONS Expenditure Totals</b>	<b>216,627.49</b>	<b>234,463.00</b>	<b>9,983.03</b>	<b>185,157.93</b>	<b>49,305.07</b>	<b>79</b>

39 AIRPORT OPERATIONS	Prior	Current	YTD
Revenues:	180,694.62	2,118.19	170,400.69
Expenditures:	216,627.49	9,983.03	185,157.93
Net Income:	35,932.87-	7,864.84-	14,757.24-

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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	96,032.80	96,032.80	0
40-3960-000	TRANSFER FROM GENERAL FUND	450,000.00	450,000.00	0.00	450,000.00	0.00	100
	<b>WC HOSPITAL PENSION FUND Revenue Total</b>	<b>574,400.14</b>	<b>450,000.00</b>	<b>0.00</b>	<b>546,032.80</b>	<b>96,032.80</b>	<b>121</b>

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	8,350.00	28,525.00	1,475.00	95
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	0.00	300,000.00	0.00	100
	<b>4155 WC HOSPITAL PENSION FUND:</b>	<b>329,323.00</b>	<b>450,000.00</b>	<b>8,350.00</b>	<b>328,525.00</b>	<b>121,475.00</b>	<b>73</b>
	<b>WC HOSPITAL PENSION FUN Expenditure Tot</b>	<b>329,323.00</b>	<b>450,000.00</b>	<b>8,350.00</b>	<b>328,525.00</b>	<b>121,475.00</b>	<b>73</b>

40 WC HOSPITAL PENSION FUND	Prior	Current	YTD
<b>Revenues:</b>	<b>574,400.14</b>	<b>0.00</b>	<b>546,032.80</b>
<b>Expenditures:</b>	<b>329,323.00</b>	<b>8,350.00</b>	<b>328,525.00</b>
<b>Net Income:</b>	<b>245,077.14</b>	<b>8,350.00 -</b>	<b>217,507.80</b>

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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	5,497.16-	237,098.95	174,308.95	378
50-3290-000	INTEREST EARNED	241.00	0.00	0.00	3.75	3.75	0
OPIOID SETTLEMENT FUND: Revenue Totals		132,425.93	62,790.00	5,497.16-	237,102.70	174,312.70	377

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	5,497.16-	237,102.70
Expenditures:	26,230.19	0.00	31,230.19
Net Income:	106,195.74	5,497.16-	205,872.51



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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	18,027.60	215,178.13	4,821.87-	98
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	18,027.60	215,178.13	82,992.87-	72

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	16,091.76	276,149.82	22,021.18	93
TRUSTEES Expenditure Totals		213,041.98	298,171.00	16,091.76	276,149.82	22,021.18	93

51 TRUSTEES	Prior	Current	YTD
Revenues:	198,584.13	18,027.60	215,178.13
Expenditures:	213,041.98	16,091.76	276,149.82
Net Income:	14,457.85-	1,935.84	60,971.69-

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
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

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
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	Prior	Current	YTD
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	5,390.62	0.00	18,555.32	13,164.70	344
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
58-3400-001	AMERICA 250 NC COUNTY COMMITTEE GRAI	0.00	10,000.00	0.00	0.00	10,000.00-	0
58-3400-002	AMERICA 250 NC COMMUNITY GRANT	0.00	15,944.00	0.00	0.00	15,944.00-	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
	<b>PROJECTS/GRANTS FUND Revenue Totals</b>	<b>425,531.02</b>	<b>6,706,410.81</b>	<b>0.00</b>	<b>4,434,151.20</b>	<b>2,272,259.61-</b>	<b>66</b>

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	18,021.43	0.00	665.36	17,356.07	4
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	3,972.96	136,317.38	0.00	100
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	2,505.00	383,699.84	1,511,200.16	20

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
58-4203-002	ELEVATOR LOCAL MATCH	0.00	23,410.45	182.00	182.00	23,228.45	1
	<b>4203 WEYERHAEUSER GIVING GRANT</b>	<b>0.00</b>	<b>1,920,310.45</b>	<b>2,687.00</b>	<b>383,881.84</b>	<b>1,536,428.61</b>	<b>20</b>
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	112,500.00	112,500.00	0.00	100
58-4260-558	CAP RESERVES HVAC REPAIRS/REPLACEME	0.00	47,107.00	0.00	0.00	47,107.00	0
	<b>4260 Total</b>	<b>0.00</b>	<b>207,107.00</b>	<b>112,500.00</b>	<b>112,500.00</b>	<b>94,607.00</b>	<b>54</b>
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
	<b>4300 Total</b>	<b>128,928.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
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
	<b>4301 Total</b>	<b>71,231.95</b>	<b>3,861,275.55</b>	<b>0.00</b>	<b>183,868.05</b>	<b>3,677,407.50</b>	<b>5</b>
58-4400-001	AMERICA 250 NC COUNTY COMMITTEE GRAI	0.00	10,000.00	0.00	0.00	10,000.00	0
58-4400-002	AMERICA 250 NC COMMUNITY GRANT	0.00	15,944.00	0.00	0.00	15,944.00	0
	<b>4400 Total</b>	<b>0.00</b>	<b>25,944.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,944.00</b>	<b>0</b>
58-6200-001	PARTF GRANT LOCAL MATCH	0.00	69,226.00	0.00	0.00	69,226.00	0
	<b>PROJECTS/GRANTS FUND Expenditure Total</b>	<b>264,298.02</b>	<b>6,706,410.81</b>	<b>119,159.96</b>	<b>817,232.63</b>	<b>5,889,178.18</b>	<b>12</b>
<b>58 PROJECTS/GRANTS FUND</b>		<b>Prior</b>	<b>Current</b>	<b>YTD</b>			
<b>Revenues:</b>		<b>425,531.02</b>	<b>0.00</b>	<b>4,434,151.20</b>			

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Expenditures:	264,298.02	119,159.96	817,232.63
Net Income:	161,233.00	119,159.96-	3,616,918.57

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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	12,877.25	139,511.04	139,511.04	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	1,747.69	15,637.18	15,637.18	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	979.00	11,448.30	11,448.30	0
59-3010-242	CRESWELL NCVTS CONTRA REVENUE ACCO	514.72-	0.00	0.00	0.00	0.00	0
59-3010-320	CRESWELL TAX LEVY	104,096.43	0.00	6,016.10	91,494.59	91,494.59	0
59-3010-350	DRAINAGE DISTRICT 5 LEVY	34,037.30	0.00	342.29	34,588.82	34,588.82	0
59-3010-360	ALBEMARLE DRAINAGE DISTRICT	111,784.92	0.00	55.86	111,356.29	111,356.29	0
59-3010-370	PUNGO RIVER DRAINAGE DISTRICT	40,509.19	0.00	2,515.51	40,873.29	40,873.29	0
	<b>DMV MUNICIPAL TAXES Revenue Totals</b>	<b>480,078.44</b>	<b>0.00</b>	<b>24,533.70</b>	<b>444,909.51</b>	<b>444,909.51</b>	<b>0</b>

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	416.04	34,246.53	34,246.53-	0
59-6900-404	CRESWELL TAX LEVY	98,123.92	0.00	519.73	81,204.57	81,204.57-	0
59-6900-411	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	159,100.71	0.00	17,373.78	126,633.79	126,633.79-	0
59-6900-412	ROPER MOTOR VEHICLE TAX - NCVTS	19,822.87	0.00	1,360.98	13,889.49	13,889.49-	0
59-6900-413	CRESWELL MOTOR VEHICLE TAX - NCVTS	10,727.02	0.00	1,637.78	10,469.30	10,469.30-	0
59-6900-414	ALBEMARLE DRAINAGE DISTRICT	111,784.92	0.00	549.09	111,300.43	111,300.43-	0
59-6900-415	PUNGO RIVER DRAINAGE DISTRICT	40,509.19	0.00	0.00	38,357.78	38,357.78-	0
	<b>6900 Total</b>	<b>474,105.93</b>	<b>0.00</b>	<b>21,857.40</b>	<b>416,101.89</b>	<b>416,101.89-</b>	<b>0</b>
	<b>DMV MUNICIPAL TAXES Expenditure Totals</b>	<b>474,105.93</b>	<b>0.00</b>	<b>21,857.40</b>	<b>416,101.89</b>	<b>416,101.89-</b>	<b>0</b>

**59 DMV MUNICIPAL TAXES**

Prior                      Current                      YTD

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Revenues:	480,078.44	24,533.70	444,909.51
Expenditures:	474,105.93	21,857.40	416,101.89
Net Income:	5,972.51	2,676.30	28,807.62



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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

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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	20,648.63	144,650.69	15,349.31-	90
63-3990-000	TTA-FUND BALANCE APPROPRIATION	0.00	87,326.00	0.00	0.00	87,326.00-	0
	<b>TRAVEL AND TOURISM Revenue Totals</b>	<b>177,221.00</b>	<b>247,326.00</b>	<b>20,648.63</b>	<b>144,650.69</b>	<b>102,675.31-</b>	<b>58</b>

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	1,166.67	12,833.37	1,166.63	92
63-4960-020	WASH CO AFRICAN AMERICAN MUSEUM OPE	6,000.00	5,000.00	416.67	4,583.37	416.63	92
63-4960-100	BILLBOARD ADVERTISEMENTS	24,132.00	36,820.00	3,047.00	25,570.00	11,250.00	69
63-4960-130	DDA-SIGNAGE, OPEN AIR MARKET, XMAS MK	2,968.40	10,600.00	350.00	3,025.00	7,575.00	29
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	334.89	334.89	165.11	67
63-4960-341	MARITIME MUSEUM & LIGHTHOUSE	10,000.00	10,000.00	833.33	9,166.63	833.37	92
63-4960-345	LASER LIGHT SHOW	5,000.00	5,000.00	0.00	5,000.00	0.00	100
63-4960-346	AFRICAN AMERIC EXPERIENCE OF NE NC DL	2,000.00	2,000.00	0.00	2,000.00	0.00	100
63-4960-370	CONTRACT-WEBSITE HOST & MAINT	1,067.88	1,200.00	100.00	1,000.00	200.00	83
	<b>4960 TRAVEL &amp; TOURISM:</b>	<b>98,018.28</b>	<b>122,520.00</b>	<b>6,248.56</b>	<b>69,513.26</b>	<b>53,006.74</b>	<b>57</b>
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	2,083.33	22,916.63	2,083.37	92
63-4970-090	TRAVEL- FICA TAX	1,420.67	1,750.00	154.72	1,490.78	259.22	85
63-4970-100	TRAVEL- RETIREMENT	5,029.26	5,266.00	430.42	4,734.62	531.38	90

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Statement of Revenue and Expenditures

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
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	715.17	8,855.97	1,744.03	84
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	2,219.34	56,573.71	13,723.29	80
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
	<b>4970 TRAVEL &amp; TOURISM:</b>	<b>93,712.48</b>	<b>124,806.00</b>	<b>5,602.98</b>	<b>104,353.21</b>	<b>20,452.79</b>	<b>84</b>
	<b>TRAVEL AND TOURISM Expenditure Totals</b>	<b>191,730.76</b>	<b>247,326.00</b>	<b>11,851.54</b>	<b>173,866.47</b>	<b>73,459.53</b>	<b>70</b>

**63 TRAVEL AND TOURISM**

	Prior	Current	YTD
<b>Revenues:</b>	<b>177,221.00</b>	<b>20,648.63</b>	<b>144,650.69</b>
<b>Expenditures:</b>	<b>191,730.76</b>	<b>11,851.54</b>	<b>173,866.47</b>
<b>Net Income:</b>	<b>14,509.76-</b>	<b>8,797.09</b>	<b>29,215.78-</b>

**Washington County**  
Statement of Revenue and Expenditures

05/27/2025

01:52 PM

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	10,702.31	107,023.10	11,928.90-	90
69-3990-000	APPROPRIATED PRIOR YR BALANCE	0.00	4,126.00	0.00	0.00	4,126.00-	0
	<b>EMERGENCY TELECOMMUNICATIONS Rever</b>	<b>118,952.52</b>	<b>123,078.00</b>	<b>10,702.31</b>	<b>107,023.10</b>	<b>16,054.90-</b>	<b>86</b>
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	48.00	3,339.50	660.50	83
69-9100-320	COMMUNICATIONS	8,045.82	8,000.00	57.96	7,625.68	374.32	95
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
	<b>9100 911:</b>	<b>68,094.22</b>	<b>123,078.00</b>	<b>105.96</b>	<b>68,619.14</b>	<b>54,458.86</b>	<b>56</b>
	<b>EMERGENCY TELECOMMUNICA Expenditure</b>	<b>68,094.22</b>	<b>123,078.00</b>	<b>105.96</b>	<b>68,619.14</b>	<b>54,458.86</b>	<b>56</b>
	<b>69 EMERGENCY TELECOMMUNICATIONS</b>	<b>Prior</b>	<b>Current</b>	<b>YTD</b>			

Washington County  
Statement of Revenue and Expenditures

05/27/2025  
01:52 PM

Revenues:	118,952.52	10,702.31	107,023.10
Expenditures:	68,094.22	105.96	68,619.14
Net Income:	50,858.30	10,596.35	38,403.96

Washington County  
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
70-3290-000	INTEREST ON INVESTMENTS	7,874.50	0.00	0.00	7,512.88	7,512.88	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	47,512.88	7,512.88	118

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
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	Prior	Current	YTD
Revenues:	47,874.50	0.00	47,512.88
Expenditures:	0.00	0.00	0.00
Net Income:	47,874.50	0.00	47,512.88

Washington County  
Statement of Revenue and Expenditures

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Grand Totals	Prior	Current	YTD
Revenues:	64,584,523.04	1,387,099.45	41,670,935.24
Expenditures:	72,823,941.73	2,198,264.69	45,332,613.16
Net Income:	8,239,418.69-	811,165.24-	3,661,677.92-

# WASHINGTON COUNTY BOARD OF COMMISSIONERS

## AGENDA STATEMENT

**ITEM NO: 11**

**DATE: June 2, 2025**

**ITEM: Other Items by Commissioners or Staff**

### **SUMMARY EXPLANATION:**

- a) Capital Project Update, Mr. Jason Squires, ACM
- b) ABC FY25 Budget Amendment and FY26 Proposed Budget, Ms. Julie J. Bennett,  
Clerk to the Board  
See attached. These documents are for information only. The ABC Board is  
required to provide these documents to the Board of Commissioners.
- c) Animal Control Ordinance, Mr. John Waterman, LFNC Fellow  
See attached.

- Department Head Reports from May 2025 (see attached)
- Statistic Reports (see attached)
- Register of Deeds Roll-up Summary for May 2025 (see attached)



Washington County ABC Board  
696 US HWY 64 E  
Plymouth, NC 27962  
252-793-2217  
[wcabcbd@embarqmail.com](mailto:wcabcbd@embarqmail.com)

The following Amendment to the Annual Budget for the fiscal year ending June 30, 2025 has been Approved and Adopted at the May 13, 2025 Board Meeting.

Increase:

Revenue	\$45,000.00
Retirement	\$2,000.00
Insurance/Bonds	\$1,000.00
Appropriations	\$15,000.00
Cost of Goods	\$28,000.00

Decrease:

Contingencies	\$1,000.00
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A copy of this Budget Amendment shall be forward to the following:  
Quinn Woolard, ABC Board Audit & Budget Manager, NC ABC  
Commission.

Julie Bennet, Clerk to the Board / Administrative Assistant to the  
Washington County Board of Commissioners.

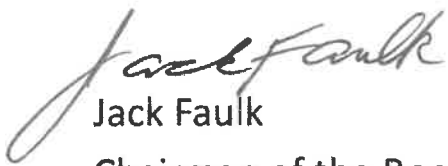
J. Todd Moore

General Manager / Deputy Finance Officer

Washington County ABC Board

Eddie Maxwell

Store Manager / Finance Officer

A handwritten signature in cursive script that reads "Jack Faulk". The signature is written in dark ink and is positioned to the left of the printed name.

Jack Faulk

Chairman of the Board

Washington County ABC Board

Washington County ABC Board  
696 US HWY 64 E  
Plymouth, NC 27962

July 1, 2025 – June 30, 2026

### Budget Message

A budget has been prepared for the Washington County ABC Board in accordance with the G.S. 18B-702, Financial Operations of Local Boards. The budget was prepared by J. Todd Moore, General Manager / Deputy Finance Officer / Sales Associate and Dawn Riddick of Allen Accounting and Taxes. Allen Accounting and Taxes prepares the Board's payroll, file taxes, does the bookkeeping on QuickBooks and performs any other accounting and bookkeeping services necessary to keep the Board successful. The projection for the making of the budget was made by the Board's financial reports and other gathered information. Moore and Riddick prepared the budget to the very best of their abilities.

The budget shows a three percent increase from the original 2024-2025 budget. In a small-town community, like ours, which is showing no growth, the prediction of revenue can be challenging.

The Board is looking forward to the goal of starting and completing several projects in the 2025 – 2026 year. The restrooms at the office / warehouse need to be updated including the addition of hot water. The warehouse is not air-conditioned, so the Board would like to have ceiling fans installed. The warehouse is also in need of some shelving. Deliveries are normally in the early morning, so some security lighting on the outside is needed. The installation of a new outside ABC sign with controllable lighting. Lastly, the store is still in need of an updated security system, which would include more cameras. An additional hand-held scanner for inventory and for other day to day purposes would be very helpful to staff for accuracy. In the 2024-2025 budget year the Board was able to meet their goal of having a new roof installed and having the interior and exterior of the store painted.

The Board operates one store with two full-time employees. The General Manager / Deputy Finance Officer / Sales Associate is one full-time employee, the other is the Store Manager / Finance Officer / Sales Associate. The two full-time employees receive health insurance, retirement (LGERS), sick leave and vacation. The Board also employs three part-time employees. The part-time employees are subject to limited hours and receive no benefits. The

Board is in need of a third part-time employee now and a full-time employee in the very near future. The budget shows the possibility of a cost-of-living pay increase and bonuses.

The Board will continue to support the Washington County Sheriff Department with distributions. The funds are for Law Enforcement and Alcohol Education. The Board has a contract with the WC Sheriff Department for Law Enforcement, which is paid four times a year.

In conclusion, the budget should meet the NC ABC Commission guidelines. The Washington County ABC Board should be able to use the budget in making any decisions that could affect the future of the Board. The Board aims to serve all customers and the citizens of Washington County to the best of their ability. The Board is aiming to meet customers' desires for products, new and old, while providing the best possible customer care with the safest shopping experience.

J. Todd Moore

General Manager / Deputy Finance Officer / Sales Associate

Jack Faulk

Chairman of the Board

Eddie Maxwell

Store Manager / Finance Officer / Sales Associate

Washington County ABC Board

#109

696 US HWY 64 E

Plymouth, NC 27962

252-793-2217

[wcabcbd@embarqmail.com](mailto:wcabcbd@embarqmail.com)

WASHINGTON COUNTY ABC BOARD  
ANNUAL OPERATING BUDGET  
FISCAL YEAR 2025-2026

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**Estimated Revenue**

Liquor Sales / Mixed Beverage Sales

**Total:** **\$1,545,000.00**

**APPROPRIATIONS:**

Taxes Based on Revenue

Excise Tax

MXB Tax (Dept. of Revenue)

MXB Tax (DHHS)

Bottle Tax

**TOTAL:** **\$ 375,000.00**

**COST OF SALES:** **\$ 863,000.00**

**TOTAL** **\$ 1,238,000.00**

**OPERATING EXPENSES:**

Salaries & Benefits	\$ 152,125.00
Payroll Taxes	\$ 14,000.00
Retirement	\$ 15,125.00
Repairs & Maintenance	\$ 6,250.00
Utilities	\$ 12,000.00
Ins / Bonds	\$ 9,500.00
Group Health Ins.	\$ 35,200.00
Store / Office Supplies	\$ 8,500.00
Board Expense	\$ 3,000.00
Professional Fees	\$ 24,800.00
Training / Conventions / Travel	\$ 2,000.00
Credit Card Charges	\$ 19,500.00
Dues & Subscriptions	\$ 3,000.00
Contingencies	\$ 2,000.00

**TOTAL ESTIMATED EXPENSE** **\$ 307,000.00**

**CAPITAL OUTLAY**

Store Improvements	\$ 75,000.00
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**DISTRIBUTIONS**

Law Enforcement	\$ 3,400.00
Alcohol Education	\$ 4,950.00

**TOTAL DISTRIBUTIONS****\$ 8,350.00**

Working Capital Retained	-\$75,000.00
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**Total Expenditures and Distributions****\$1,545,000.00**

## ANIMAL CONTROL ORDINANCE

BE IT ORDAINED by the Commissioners of Washington County as follows:

### ARTICLE I PREAMBLE

#### **1.1 Authority, Purpose, and Intent.**

- a. This Animal Control Ordinance is enacted pursuant to the authority granted to Washington County under G.S. 153A-121 and 442, which empower local governments to regulate and enforce laws concerning the welfare, control, and protection of animals within their jurisdiction.
- b. The purpose of this ordinance is to promote public health, safety, and welfare by establishing regulations for the humane treatment of animals, preventing nuisances and dangers associated with uncontrolled animals, and ensuring responsible pet ownership. It is the intent of this ordinance to provide a framework for the enforcement of animal control laws, the establishment of penalties for violations, and the creation of procedures for addressing animal-related concerns. Through fair and effective enforcement, this ordinance aims to foster a safe and harmonious environment for both animals and residents of Washington County.

#### **1.2 Definitions.**

The following definitions apply in the interpretation and enforcement of this ordinance:

- a. Animal: Every nonhuman living creature, whether domestic or otherwise.
- b. Animal Cruelty: A person shall be considered responsible for animal cruelty if any of the following categories are met:
  - i. Molesting, torturing, tormenting, depriving of necessary sustenance, cruelly beat, needlessly mutilate or kill, wound, injure, poison, abandon or subject to conditions detrimental to its health or general welfare any animal, or to cause or procure such action.
    1. The words “torture” and “torment” shall be held to include every act, omission or neglect whereby unjustifiable physical pain, suffering or death is cause or permitted, but such terms shall not be construed to prohibit lawful shooting of birds, deer and other game for human food nor to prohibit the Animal Control Department or its agents or veterinarians from destroying dangerous, unwanted or injured animals in a humane manner; nor to prohibit the lawful use of animals in scientific research.
  - ii. A keeper who fails to provide their animal with proper shelter and protection from the weather, sufficient and wholesome food and water to keep his animal in good health and comfort, the opportunity for vigorous daily exercise, veterinary care when needed to prevent suffering, and humane care and treatment.

- c. Animal Shelter: Any premises designated by the Washington County Sheriff or Animal Control Department for the purposes of impounding and caring for all animals.
- d. At Large: Any animal off the property of their owner or keeper and not under physical restraint. This does not include domestic animals used in hunting with the proper ID and vaccinations as described in N.C.G.S. 130A-185 and 113-291.2.
- e. Board or Board of Commissioners: Board of County Commissioners of Washington County, North Carolina.
- f. Dangerous, Fierce, or Vicious Animal: An animal that constitutes a physical threat to humans or domestic animals, shown through a documented attack or an example of unprovoked aggression. Animals who fit this description must be confined in a secure building or enclosure or securely muzzled and under restraint at all times. Without limiting the generality of the foregoing, dangerous dogs are further defined under and subject to the applicable portions of N.C.G.S. Chapter 67, Article 1A.
- g. Exposed to Rabies: Any animal bitten by or in the presence of another animal known or suspected to have been infected with rabies.
- h. Impoundment: Any animal in custody of a person or animal shelter duly authorized by the Washington County Sheriff or Animal Control department.
- i. Keeper: A person having custody of an animal, or who keeps and harbors an animal, or who knowingly permits an animal to remain on or about any premises occupied or controlled by such person.
- j. Luring: Enticing any animals out of an enclosure or off the property of its owner or keeper, or seizing, molesting, or teasing any animal while the animal is held or controlled by its keeper or while the animal is on the property of its keeper.
- k. Non-Domesticated Animal: Animals which are dangerous to persons or property or which have the potential or being dangerous to persons or property. No person shall possess or harbor an animal which fits this category, unless they are a bonafide circus, petting zoo, or other commercial animal exhibition of limited duration and in full compliance at all times with any and all applicable state and federal laws.
- l. Noisy Animal: Any animal that habitually or repeatedly makes excessive noises that tend to annoy, disturb, or frighten multiple households beyond its owners'.
- m. Nuisance: An animal or group of animals shall be considered a nuisance if it meets any of the following categories:
  - i. Damages, soils, or defiles private or public property;
  - ii. Interferes with, molests, or attacks person/s or other animals;
  - iii. Is repeatedly at large;
  - iv. Causes unsanitary, dangerous, or offensive conditions, including excessive fouling of the air by odors;
  - v. Chases, snaps at, harasses, or impedes pedestrians, bicyclists, or vehicles;
  - vi. By virtue of number or type is offensive or dangerous to the public health, safety, or welfare.
  - vii. Is diseased or dangerous to the public health.
- n. Owner: A person having the right of property of an animal.
- o. Person: Any individual, corporation, partnership, organization, or institution commonly recognized by law or unit.



- p. Stray: Any domestic animal not under restraint and found off the property of its owner or keeper. This does not include domestic animals used in hunting with the proper ID and vaccinations as described in N.C.G.S. 130A-185 and 113-291.2.
- q. Suspected of Having Rabies: An animal which is unvaccinated against rabies or has bitten a person.
- r. Veterinary Hospital: Any establishment maintained and operated by a licensed veterinarian for surgery, diagnosis, and treatment of diseases and injuries of animals.
- s. Restraint: Any animal shall be considered under restraint if it is within the real property limits of its owner, or secured by a leash or lead, or otherwise confined.

## ARTICLE II

### ESTABLISHMENT AND FUNCTION OF A WASHINGTON COUNTY ANIMAL CONTROL DEPARTMENT

#### **2.1 Agency Authority and Responsibility.**

- a. Authority is hereby granted to the Sheriff's Office to establish and maintain an Animal Control Program, to employ Animal Control Officer(s) and such other employees as shall be determined necessary by the Washington County Board of Commissioners, and to appoint and compensate Animal Control Officer(s) and such other employees in accordance with policies of Washington County.
- b. The employees of the Animal Control Department shall:
  - i. Have the responsibility along with law enforcement agencies to enforce all laws of North Carolina and all ordinances of Washington County pertaining to animals and shall cooperate with all law enforcement officers within Washington County in fulfilling this duty.
  - ii. Enforce and carry out all laws of North Carolina and all ordinances of Washington County pertaining to rabies control.
  - iii. Be responsible for the investigation of all reported animal bites, for the quarantine of any dog or cat involved and suspected of having rabies, for a period of not less than ten (10) days, and for reporting to the MTW District Health Director and Sheriff's Office as soon as practicable the occurrence of any such animal bite and the condition of any quarantined animal.
  - iv. Be responsible for the operation of the animal shelter.
  - v. Be responsible for enforcing any and all penalties related to the violation of this ordinance.
  - vi. Be responsible for the seizure and impoundment, where deemed necessary, of any dog or other animal in Washington County involved in a violation of this or any other county ordinance or state law.
  - vii. Investigate cruelty or abuse with regard to animals.
  - viii. Make such canvasses of the county, including the homes in the county, as necessary for the purpose of ascertaining compliance with this ordinance or related state statutes.
  - ix. Keep, or cause to be kept, accurate and detailed records of:
    - 1. Seizure, impoundment, and disposition of all animals coming into the custody of the animal control program.

2. Bite cases, violations and complaints, and investigations thereof.
  3. All monies belonging to Washington County which were derived from fees, penalties, sales of animals, or other sources.
  4. Any other matters deemed necessary by the Sheriff's Office or MTW Health Director.
- x. Be empowered to issue notices of violation of this ordinance in such form as the Sheriff's Office and/or MTW Health Director may prescribe.

## **2.2 Interference with Enforcement.**

- a. It shall be unlawful for any person to interfere with, hinder or molest the employees of the Washington County Animal Control Department or person(s) duly authorized by this ordinance, or to seek to release any animal in the custody of such persons, except as otherwise specifically provided.

## **2.3 Destruction of Wounded, Diseased, Unweaned, or Unseizable Animals.**

- a. Notwithstanding any other provision of this Ordinance, any animal seized and impounded which is badly wounded, diseased (not a rabies suspect), or unweaned and has no identification shall be destroyed immediately in a humane manner. If the animal has identification, the Animal Control Department shall attempt to notify the owner or keeper before disposing of the animal. If the owner or keeper cannot be reached readily, and the animal is suffering, the Animal Control Department may destroy the animal at its discretion in a humane manner.
- b. Notwithstanding any other provision of this Ordinance, an animal which cannot be seized by reasonable means may be humanely destroyed by order of the Animal Control Department or Sheriff's Office.
- c. Any dog or cat left at the animal shelter may be impounded or euthanized at the discretion of the Animal Control Officer, provided however that any such destruction of animals must be in full compliance with the required holding periods and euthanasia protocols of N.C.G.S. 19A-32.1 and/or other applicable laws including without limitation the other provisions of this Ordinance.

# **ARTICLE III**

## **IDENTIFICATION AND PUBLIC HEALTH PROGRAMS**

### **MANAGED BY ANIMAL CONTROL**

## **3.1 Dog or Cat Identification Tags.**

- a. It shall be unlawful for any person to own, keep or harbor any dog or cat over the age of four (4) months within the corporate limits of the County unless such dog or cat is properly licensed and/or tagged as provided herein.
  - i. The licensing requirements herein shall not apply to any dog or cat being kept exclusively in a confined residential dwelling structure, in a kennel, in a cattery, or in another holding facility or used as a seeing eye dog or governmental police dog or belonging to a nonresident of the County and kept within the boundaries of the County for not longer than thirty (30) days; provided that all dogs or cats of nonresidents shall at the time of entry into the County be properly vaccinated

against rabies, and while being kept within the County, shall meet all other requirements of this chapter.

- b. The Board of County Commissioners may set an annual dog and/or cat license fee as well as a separate fee for initial and/or replacement tags in its Fee Schedule which may be amended from time to time.
- c. Upon payment of the dog and/or cat license and/or tag fee to the Animal Control Department or other duly authorized agent to receive such payment, a numbered metal identification tag shall be issued to the owner of the dog or cat. The metal license/tag shall be securely fastened to the animal's choke chain, collar or harness, and it shall be unlawful for the owner of the animal to allow the dog or cat to be unconfined anywhere within the County without the license/tag.

### **3.2 Collecting Dogs and Cats for Resale.**

- a. It shall be unlawful for any person to collect any dog or cat for the purpose of resale unless a permit for the same shall have been obtained from the Sheriff's Office or Animal Control Department in accordance with the provisions of this section and unless such permit shall remain un-suspended and un-revoked.
- b. The Board of Commissioners shall promulgate regulations and applicable fee schedule for the issuance of permits and shall include requirements for humane care and transportation of all cats and dogs and for the compliance with the provisions of this ordinance and applicable laws. The Board of Commissioners may amend such regulations from time to time as deemed desirable for public health and welfare and for the protection of collected dogs and cats.
- c. The Sheriff's Office or Animal Control Department may revoke any permit if the person holding the permit refuses or fails to comply with this ordinance, other regulations promulgated by the Board of Commissioners, or any law governing the protection and keeping of animals.

### **3.3 Vaccination of Dogs, Cats, and Other Pets and Vaccination Tags.**

- a. All dogs, cats, and ferrets must be vaccinated against rabies pursuant to G.S. 130A-185.
- b. Should it be deemed necessary by the Health Director that other pets be vaccinated in order to prevent a threatened epidemic or to control an existing epidemic, it shall be unlawful for an owner or keeper to fail to provide current vaccination against rabies for that pet.
- c. A rabies vaccination shall be deemed current for a dog or cat if the first two (2) doses of vaccine are administered twelve (12) months apart and each subsequent booster dose of vaccine administered as per the vaccine manufacturer's recommended schedule.
- d. Upon complying with the previous two provisions of this Ordinance, there shall be issued to the owner or keeper of the dog or cat vaccinated a rabies tab stamped with a number and the year for which issued, and a rabies vaccination certificate.
- e. It shall be unlawful for any dog or cat owner or keeper to fail to provide the dog or cat with a collar or harness to which a current rabies tag issued under this section is securely attached. Except as otherwise permitted by law, the collar or harness, with attached tag must be worn at all times.

- f. It shall be unlawful for any person to use for any animal a rabies vaccination tag issued for an animal other than the one using the tag.
- g. In addition to all other penalties as prescribed by law, a dog or cat is subject to impoundment in accordance with the provisions of this ordinance if the dog or cat is found not to be wearing a currently valid rabies tag.
- h. All dogs or cats shipped or otherwise brought into this county, except for exhibition purposes where the dogs or cats are confined and not permitted to run at large, shall be securely confined and vaccinated within one (1) week after entry, and shall remain confined two (2) additional weeks after vaccination unless accompanied by a certificate issued by a licensed veterinarian showing that said dog or cat is apparently free from rabies and has not been exposed to same and that said dog or cat has received a proper dose of rabies vaccine not more than six (6) months prior to the date of issuing the certificate.

### **3.4 Rabies Notification Procedures.**

- a. When a person has been bitten by an animal having rabies or suspected of having rabies, it shall be the duty of such person, or his parent or guardian if such person is a minor, and the person owning such animal or having the same in his possession or under his control, to notify the Sheriff's Office or Animal Control Department and the MTW Health Director immediately and give their names and addresses.
- b. The owner or person having such animal in his possession or under his control shall immediately securely confine it for ten (10) days at the expense of the owner in such a place as may be designated by the Animal Control Department or Sheriff's Office or Health Director. Animals confined this way shall not be released from confinement except by permission from the County Emergency Management Coordinator or MTW Health Director. In the case of an animal whose owner or keeper is not known, the animal shall be kept for the supervised confinement period required by this ordinance at the animal shelter or in such place as the Sheriff's Office or Animal Control Department or MTW Health Director designates.
- c. If the owner of or a person who has in his possession or under his control an animal having rabies or suspected of having rabies refuses to confine the animal as required by this ordinance or by G.S. 130A-196, the Sheriff's Office or Animal Control Department or the MTW Health Director may order seizure of the animal and its confinement for ten (10) days in such a place as the Animal Control Department or Sheriff's Office or Health Director designates.
- d. It shall be the duty of every physician, after his first professional attendance upon a person bitten by any animal having rabies or suspected of having rabies, to report to the Health Director the name, age and sex of the person so bitten, and precise location of the bite wound, within twenty-four (24) hours after first having knowledge that the person was bitten.
- e. Law enforcement agencies investigating animal bites shall report such bites immediately to the MTW Health Director and County Emergency Management Coordinator and give the names and addresses of person(s) bitten and owner of the animal.

### **3.5 Destruction/Confinement of Animals Suspected to be Exposed of Rabies.**

- a. Animals not vaccinated against rabies which are exposed to a known or suspected rabid animal shall be treated as provided in N.C.G.S. 130A-192, unless approved in writing by the MTW Health Director.
- b. If the animal has a current rabies vaccination, it shall be re-vaccinated and returned to the owner or keeper.

### **3.6 Postmortem Diagnosis.**

- a. A licensed veterinarian, the Health Director, or Animal Control Department or Sheriff's Office may authorize any animal to be killed for rabies diagnosis.
- b. Badly wounded, diseased, or suffering animals suspected of having rabies may be humanely euthanized immediately. The head shall then be submitted to the Laboratory Section of the North Carolina Division of Health Services for examination, using the MTW District Health Department's state courier service.
- c. If an animal dies while under observation for rabies, its head shall be submitted to the Laboratory Section of the North Carolina Division of Health Services for rabies diagnosis, using the MTW District Health Department's state courier service.
- d. The carcass of any animal suspected of having died from rabies shall be surrendered to the Animal Control Department and sent to the Laboratory Section of the North Carolina Division of Health Services for rabies diagnosis, using the MTW District Health Department's state courier service.

### **3.7 Area-Wide Rabies Quarantine.**

- a. When reports indicate a positive diagnosis of rabies to the extent that lives of persons are endangered, the Health Director may declare an area-wide quarantine for such period as deemed necessary pursuant to N.C.G.S. 130A-145. Upon invoking such emergency quarantine, no dog or cat may be taken or shipped from the county without written permission of the Animal Control Department, Sheriff's Office, or MTW Health Director. During such quarantine, the Animal Control Department, Sheriff's Office, or MTW Health Director may seize and impound any dog or cat found running at large in the county.
- b. During the quarantine period, the MTW Health Director in coordination with the County Manager, Animal Control Department, and Sheriff's Office shall be empowered to provide for a program of mass immunization by the establishment of temporary emergency rabies vaccination facilities strategically located throughout the county.
- c. In the event there are additional positive cases of rabies occurring during the period of quarantine, such a period of quarantine may be extended at the discretion of the Health Director.

ARTICLE IV  
ADOPTION PROGRAMS MANAGED BY THE ANIMAL CONTROL DEPARTMENT

**4.1 Impoundment and Retrieval.**

- a. Any animal which appears to be lost, stray or unwanted, or not wearing a currently valid dog identification tag and a currently valid rabies vaccination tag, as required by state law or this ordinance, or not under restraint in violation of this ordinance, may be seized, impounded, and confined in a humane manner in an animal shelter.
  - i. Impoundment of such an animal in this way shall not relieve the owner or keeper thereof from any penalty which may be imposed for violation of this ordinance.
- b. Upon impounding an animal, notice of such impoundment shall be posted for a minimum of seventy-two (72) hours at a publicly accessible bulletin board located at the County Animal Shelter (if applicable) and/or at the County Courthouse, beginning with the time the animal enters the animal shelter, or until the animal is disposed of. Reasonable effort shall be made to identify the owner or keeper and inform such owner or keeper of the conditions whereby the animal may be redeemed.
  - i. Such notice shall be prominently displayed by a bulletin board at the Washington County Courthouse, with the time and place of the taking of the animal and the placement of the notice stated therein. If a separate bulleting board is utilized at the County Animal Shelter, or if electronic notices are to be used, then a separate notice describing the location and manner of all such notices shall be permanently provided at the County Courthouse to help citizens to locate any/all actual notices.
- c. The owner or keeper of an animal impounded under this ordinance may redeem the animal and regain possession thereof within seventy-two (72) hours after notice of impoundment is posted as required by this ordinance by complying with all applicable provisions of this ordinance and paying any applicable fees as determined by the Board of Commissioners.
- d. No owner or keeper may be permitted to adopt his own animal under the provisions of this ordinance, but he must comply with the provisions of this Ordinance in order to reclaim an animal that has been impounded pursuant to state law or this Ordinance.

**4.2 Adoption or Destruction of Unredeemed Animals.**

- a. If an impounded animal is not redeemed by the owner or keeper within the period described in section 4.1, it shall become the property of the animal shelter and offered for adoption to a responsible adult who is willing to comply with this Ordinance and other policies promulgated by the Washington County Board of Commissioners, Washington County Sheriff's Office, or otherwise destroyed in a humane manner.
- b. Any animal surrendered by its owner to the Washington County Animal Control Department may be immediately placed for adoption or otherwise destroyed in a humane manner when:
  - i. The owner directs in writing that the animal be placed for adoption if possible. If not adopted within a reasonable length of time, the animal may be humanely destroyed.
  - ii. The owner states in writing that he or she is in fact the legal owner of said animal.
  - iii. The owner agrees that he or she will indemnify and hold the Washington County Animal Control Department harmless from any loss or damage it may sustain,

- including attorney's fees, by reason of the destruction or placement for adoption of said animal; and
- iv. The owner transfers ownership of said animal to Washington County and releases Washington County from any and all future claims with respect to said animal.
    1. Upon receiving said assurances, the Washington County Animal Control Department may rely on the same and place said animal for adoption, or destroy said animal, as it sees fit. The waiting periods provided in 4.1(b) and (c) above shall not apply to immediate adoption or destruction as provided for in this section.
  - c. Before an owned animal is destroyed for failure of the owner to respond, the Animal Control Department shall provide written notice to the last known address of the owner, and allow a minimum of seventy-two (72) hours from the time of notice for the owner to claim or contest the disposition of the animal. Destruction shall not occur until this period has lapsed without response.
  - d. No animal which has been impounded by reason of being stray or unclaimed by an owner/keeper shall be allowed to be adopted from the animal shelter during a period of emergency rabies quarantine invoked pursuant to Section 3.7 of this Ordinance, except by special authorization of the MTW Health Director.

#### **4.3 Adoption of Unvaccinated Animals.**

- a. Unless proof of a current rabies vaccination can be furnished, every person who either adopts or redeems a dog or cat at the animal shelter will be given a "Proof of Rabies Vaccination Notice" at the time of the redemption or adoption. This notice will be stamped with a date stating the maximum time limit allowed to take the dog or cat to the veterinarian of the new owner's choice for rabies vaccination. The time limit for dogs and cats four (4) months and older will be seventy-two (72) hours, with Sundays and holidays excluded. For puppies and kittens under four (4) months, the time limit will vary according to their age.
- b. Payment for rabies vaccination provided for in this section will be the responsibility of the person redeeming or adopting the animal.
- c. The "Proof of Rabies Vaccination Notice" will be completed by the veterinarian and returned to the Animal Control Department by the animal owner or keeper.

### **ARTICLE V** **RIGHTS OF ANIMALS AND OWNERS**

#### **5.1 Penalizing Inhumane Treatment of Animals.**

- a. It shall be unlawful to commit animal cruelty or luring, or to own, keep, or have within the county a nuisance, noisy animal, or non-domesticated animal as each term is defined in section 1.2 of this Ordinance.
- b. It shall be unlawful for any person to kill or release any animal under observation for rabies, or any animal under observation for biting a human, or to remove such animal from the county without written permission from the Health Director or Animal Control Department or Sheriff's Office.

- c. It shall be unlawful for any person injuring an animal to fail to immediately notify the owner or keeper of said animal, or the Animal Control Department, or a local humane society.
- d. It shall be unlawful for any person in the county knowingly and intentionally to harbor, feed, keep in possession by confinement, or otherwise allow to remain on his property any animal which does not belong to him, unless he has, within seventy-two (72) hours from the time such animal came into his possession, notified the Animal Control Department. Upon receiving such notice, the Animal Control Department or Sheriff's Office or person duly authorized by such shall take such animal and place it in the animal shelter and deal with it as provided by the Board of Commissioners.
  - i. It shall be unlawful for any person to refuse to surrender any such stray animal to the Animal Control Department or person duly authorized by such upon demand.

## **5.2 Muzzling and Confinement of Vicious Domestic Animals.**

- a. It shall be unlawful for any person to keep any vicious, fierce or dangerous domestic animal(s) within the county unless it is confined within a secure building or enclosure, or it is securely muzzled and under restraint by means of a leash, chain or rope and firmly under control at all times.
- b. Any vicious/public nuisance animal(s) without any recognizable identification may be destroyed after the Animal Control Officer has been unsuccessful in his attempt to catch, trap or tranquilize (within a closed area) the animal.
- c. Any declaration that a domestic dog is dangerous or potentially dangerous shall follow the procedures set forth in N.C.G.S. 67-4.1. The owner shall be given written notice of the proposed designation and an opportunity for a hearing before an impartial decision-maker. The owner may appeal the decision to the District Court in accordance with N.C.G.S. 67-4.1(c) and (d).

## **ARTICLE VI ENFORCEMENT, PENALTIES, AND REMEDIES**

### **6.1 Penalty for Violation.**

- a. The violation of any provision of this Ordinance shall be a misdemeanor and any person convicted of such violation shall be punishable as provided in N.C.G.S. 14-4. Each day's violation of this Ordinance is a separate offense. Payment of a fine imposed in criminal proceedings pursuant to this Article does not relieve a person of their liability for civil penalties or other fees imposed under this Ordinance. Civil penalties issued under this section are authorized pursuant to N.C.G.S. 153A-123.
- b. In addition, enforcement of this Ordinance may be by appropriate equitable remedy, injunction or order of abatement issuing from a court of competent jurisdiction pursuant to G.S. 153A-123 (d) and (e) or any other applicable laws.
- c. In addition to and not in lieu of the criminal penalties and other sanctions provided in this ordinance, a violation of this ordinance may also subject the offender to the civil penalties hereinafter set forth. Such civil penalties may be recovered in a civil action in the nature of debt or may be collected in such other amounts as prescribed herein within the prescribed time following the issuance of notice for such violation.



- d. Such notice shall:
  - i. State upon its face the amount of the penalty is such penalty is paid within seventy-two (72) hours from and after the issuance of the notice and the late fee (\$10.00) if paid more than seventy-two (72) hours after its issuance.
  - ii. Notify such offender that a failure to pay the penalties within the prescribed time shall subject such offender to a civil action in the nature of debt for the stated penalty plus an additional penalty in the amount of twenty-five dollars (\$50.00), together with the cost of the action to be taxed by the court.
  - iii. Further provide that such offender may answer the said notice by mailing said notice, and stated penalty to the County Manager, Washington County Courthouse, at the appropriate address, and that upon payment, such case or claim and right of action will be deemed compromised and settled.
  - iv. State that such penalties must be paid within seventy-two (72) hours from issuance of such notice. Such notice shall further state that if such notice of violation is not paid within said seventy-two (72) hours period, court action by the filing of a civil complaint for collection of such penalty may be taken.
- e. The County Manager, Sheriff's Office, or Animal Control Department are authorized to accept such payments in full and final settlement of the claim or claims, right or rights of action which may be enforced by such penalty by civil action in the nature of debt. Acceptance shall be deemed a full and final release of any and all such claims, or rights or action arising out of such contended violation or violations.
- f. The civil penalty for violation of this ordinance is twenty-five dollars (\$50.00). Said penalty shall be paid within seventy-two (72) hours from and after the issuance of the notice referred to above.
  - i. In addition to the penalty prescribed in the section above, a ten dollar (\$10.00) penalty shall be imposed in all those cases in which the above penalty has not been paid within the authorized seventy-two (72) hour period. Should it become necessary to institute a civil action to collect any penalty hereunder, then the violation shall also be subject to an additional penalty of twenty-five dollars (\$50.00).
- g. The notice of violation referred to herein may be delivered to the person violating the provisions of this ordinance in person, or may be mailed by registered or certified mail to said person at his last known address.
- h. All penalties paid to the Animal Control Department, Sheriff's Office, or County Manager or as may be recovered in a civil action in the nature of debt as herein provided shall be paid into the Animal Control Department monies of the Washington County Budget.

ARTICLE VII  
MISCELLANEOUS PROVISIONS

**7.1 Severability.**

- a. If any section, clause, or provision of this Ordinance shall be found invalid or unconstitutional by a court of competent jurisdiction, such finding shall not affect the remaining provisions of this Ordinance, and such remaining provisions shall remain in full force and effect.

**7.2 Repeal of Conflicting Ordinances.**

- a. After the effective date of this Ordinance, any Ordinance governing any aspect of animal control operations within Washington County in conflict with this Ordinance shall be null and void.

**7.3 Effective Date.**

This Ordinance shall become effective on \_\_\_\_\_, 2025.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Carol Phelps. Chair  
Washington County Board of Commissioners

ATTEST:

\_\_\_\_\_  
Julie J. Bennett, MMC, NCCCC  
Clerk to the Board

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

EMS

Jennifer O'Neal

May is National Mental Health Awareness Month. I would like to share with you a few National Statistics.

**\* Suicide rates among first responders (Firefighters, Law Enforcement Officers, EMS) are higher than the general population.**

**\* Suicide is often underreported due to stigma or misclassification.**

\* A study in the *Journal of Emergency Medical Services* found:

**\* 37% of EMS Providers have contemplated suicide.**

**\* This is 10 times the national average.**

**\* Rates of PTSD and depression are high and often untreated.**

**Mental Health Support is a matter of both safety and cost. Untreated trauma leads to burnout, turnover, disability claims, and worse. Protecting those who serve starts with acknowledging the invisible injuries they carry. Washington-Tyrrell County EMS has begun mental health initiatives targeted at our essential personnel. Not just for the month of May.... All year long.**

Jim Blackburn, our guest speaker, taught us about GRIT. GRIT is an essential characteristic of starting over in life when someone has hit a rough patch. With it, almost anything is possible. Without, not so much. Jim brought about smiles, tears, and understanding to our group of captivated employees. There was representation from EMS, DSS, Domestic Violence Services, Plymouth Police Department, NCSHP, County Commissioners Board, County Administration, EMS Chaplain and several more. Please take time to visit his website and listen to his newest podcast titled – Finding My Voice in Storytelling, where he speaks of his visit to Plymouth.  
<https://www.jimblackburnseminars.com/Podcast>

I wish to extend a grateful “Thank You” to everyone who assisted with the 51<sup>st</sup> Annual EMS Week events and supported our Mental Health Awareness initiatives. Please enjoy some photos from the month.



<https://www.jimblackburnseminars.com/Podcast>



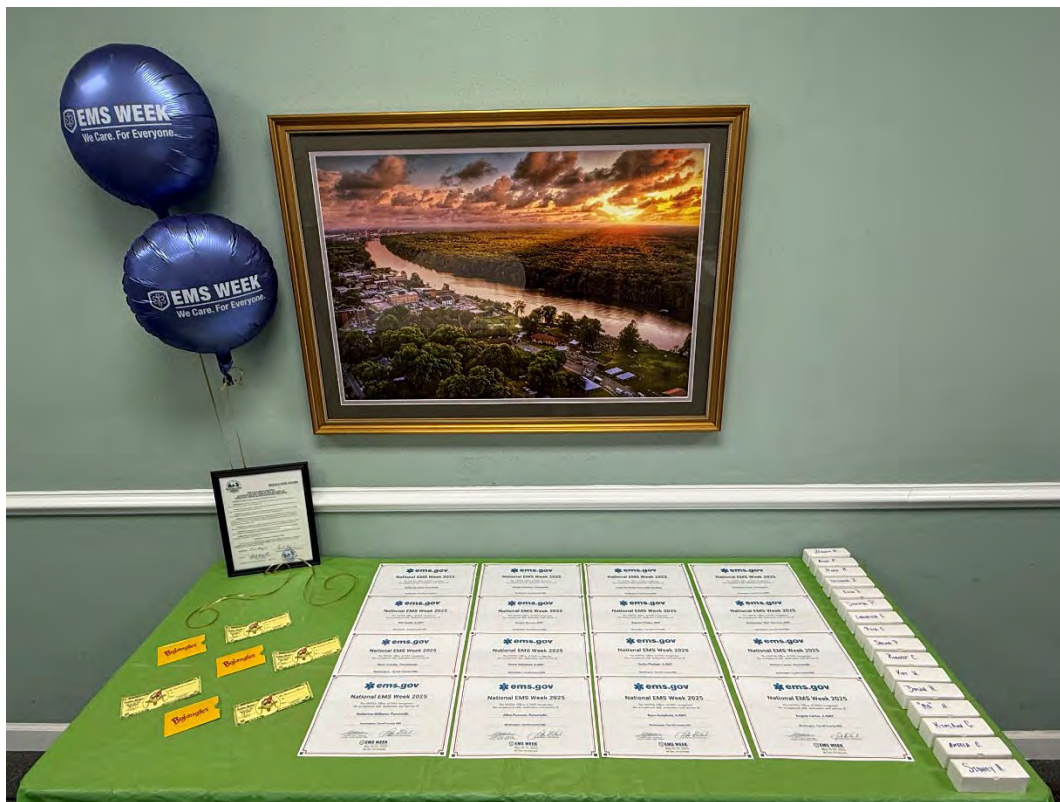
**Following Jim's presentation, NC Master Trooper Barton spoke about distracted driving and safety.**



**RACECARS Trial Site Visit – WTCEMS presents two AED's to our community! We have 10 more AED's to present.....stay tuned.**



## Ice Cream Socials and Employee Recognition



**Promotion of Self Care, Serving Others, and Counting Blessings.**



Recreation

Randy Fulford

This report is on May 17th that the Recreation basketball teams traveled to Va Beach for a basketball tournament to sharpen up their skills.

The 11 Under team, the 15 under team and the 18 under teams came in second place. They won two games and lost one. The 13 U team didn't do as well as the others. They won one and lost two.

The children played tee ball and flag football learning the fundamentals of the sports. We will be passing out football fliers to the school soon for registration sign-ups.

In the next few weeks, the teams are planning to travel to Greensboro for the Body Armor State games basketball tournament.

#### Elections

Dora Bell

In June, there will be a new board appointed for elections and the filing is coming up in July. I have finished packaging for the move to Roper Middle School.

#### Library

Nate King

No report submitted.

#### Cooperative Extension

Rebecca Liverman



# MAY REPORT

Rebecca Liverman - County Extension Director



- Most folks only see the final product of a livestock show. Many behind-the-scenes hours are required to make a successful event.
- We welcomed our two NCSU paid summer interns. Sanna King from Florida A&M, and Sarah Goodwin from UMO.

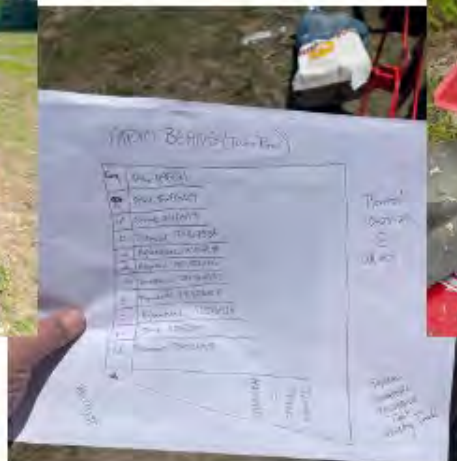


- I am teaching ServSafe this month at Hyde Correctional for 15 students this month.

## Jalynne Ward Ag Agent - May Report



- Livestock show!
- Planted a cotton variety trial
- Planted a nematode-resistant soybean variety trial
- Planted a peanut variety trial
- Soil & tissue sampled areas of concern
- Ground crab scraps for nematode management test





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# MAY REPORT

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Sonona Jefferson - 4-H Agent



May was still bustling with lots to do as we shared information about Washington County 4-H at NERSBA, Trillium's Childcare Collaborative and the JCPC council meeting.



Intern Sanaa King participated in a new employee scavenger hunt throughout Washington County. She's not in Florida anymore!

Lot's of planning for summer activities has taken place this month to include swimming lessons, a community mural, and summer reading programs at our local library. Check out our upcoming summer schedule.



Sonona Jefferson - 4-H Agent

# WASHINGTON COUNTY 4-H

*Check Out Our Upcoming June Schedule!*



## EVENTS

**NC COOPERATIVE EXTENSION**

N.C. Cooperative Extension is an equal opportunity provider.



**JUNE 9<sup>TH</sup>-12<sup>TH</sup>**

**Swimming Lessons**

Learn the basics to enjoy a splash-filled summer at Moore's Aquatic and Fitness Center in Washington, NC.

\$45 per child Ages 8-17



**JUNE 3<sup>RD</sup>**

**Community Mural**

Join us at 3:30pm at the Maritime Museum located in Downtown Plymouth as we paint the town!

\$10 per child Ages 8-18



**JUNE 15<sup>TH</sup>-20<sup>TH</sup>**

**Summer Camp**

A week of fun at the Eastern 4-H Center! Camp out with youth from across NC. Spots are limited. Sponsorships available.

\$525 per child Ages 8-12

**JUNE 25<sup>TH</sup>**

**Summer Reading**

Enjoy summer reading as we "Saw What We Grow" at the Washington County Library. Take your project home!

\$5 per child Ages 5-12

Registration at 4-Honline.com required

Call (252) 793-2163 or email [srjeffe2@ncsu.edu](mailto:srjeffe2@ncsu.edu)



# WASHINGTON COUNTY 4-H

*Check Out Our Upcoming June Schedule!*



## EVENTS CONT...

**NC** COOPERATIVE  
EXTENSION

N.C. Cooperative  
Extension is an equal  
opportunity provider.



**JUNE**

**TBA**

### **Swim Time**

Now that you know the basics, show off your skills at Moore's Aquatic and Fitness Center in Washington, NC. Transportation provided.

\$5 per child/per session      Ages 8-17



**JUNE**

**11<sup>TH</sup>**

### **Community Time**

Inclement weather dates! Join us at 9am at the Maritime Museum located in Downtown Plymouth as we paint the town!

\$10 per child      Ages 8-18

**JUNE JULY**  
**30<sup>TH</sup> - 2<sup>ND</sup>**

### **Chef Showdown**

Let's get creative in the kitchen and compete with our peers in our annual cook off event. 10:00 am- 1:00pm

\$55 per child      Ages 9 and up



**JUNE**  
**ONGOING**

### **Summer To Summer Clubs**

Join our 4-H Clubs. From Art to Horses, we have something for everyone.

Free Admission      Ages 5-18

Registration at  
4-Honline.com  
required

Call (252) 793-2163 or email  
Sonora Jefferson  
srjeffe2@ncsu.edu



# WASHINGTON COUNTY 4-H

*Check Out Our Upcoming July Schedule!*



Registration at  
4-Honline.com  
required

**NC** COOPERATIVE  
EXTENSION

## EVENTS

N.C. Cooperative  
Extension is an equal  
opportunity provider.



**JULY**  
**21<sup>ST</sup> - 25<sup>TH</sup>**

### 4-H Congress

A week of fun at the Eastern 4-H Center!  
Camp out with youth from across NC.  
Spots are limited. Sponsorships available.  
\$250 per child Ages 8-12

**JULY**  
**5<sup>TH</sup>**

### Summer Reading

Enjoy summer reading as we "Sew What  
We Grow" at the Washington County  
Library. Take your project home!  
\$5 per child Ages 5-12



**JULY**

**15<sup>TH</sup> - 17<sup>TH</sup>**

### Electric Congress

It's Electric! Ride along with us for an in-  
depth look at the power of electricity.  
Sponsorship and transportation available.  
\$100 per child Ages 11-17



### Bicycle and Helmet Drive

Join us as we combat bicycle safety in  
Washington County.  
\$Free Event Ages 5-17

Call (252) 793-2163 or email  
Sonona Jefferson  
srjeffe2@ncsu.edu

Tax Office  
Sherri Wilkins

1. 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.
2. There was a foreclosure tax sale on 07/22/25.
3. Completed tax certifications for several attorneys .
4. Assisted the taxpayers with the Tag & Tax program, handling value adjustments, refunds, releases, addressing 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.
5. Hollie and I continues to verify PINs for Deed filings and assign addresses in GIS – we had several address requests. We have a variation of these daily.
6. 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.
7. Hollie and I sat in a Land Records workshop on May 6<sup>th</sup>. This was hosted by our county and held in the courtroom.
8. The Statistical report was submitted.
9. The Notice of Lien/Debt Setoff letters were mailed April 25<sup>th</sup>. We continue to receive phone calls and office visits regarding them.
10. In May, the updated debt setoff list was uploaded to NC Setoff to include 2024 taxes.
11. The office remains busy with tax payments, releases, appeal questions, and exemption questions.
12. Rosa, Jerrian, and Hollie completed the processing of the Business Personal Property forms and Abstract – Individual Personal Property forms. At this time, they are double checking the entries and following up on listing forms not submitted.
13. Hollie continues to work on deed transfers and estate transfers, and she assists at the front counter as needed. She and I are working on splits.
14. Shaun, with Piner Appraisal has finished the new construction/appraisals for this year. Our next step will be to mail letters to all the taxpayers affected by this review.
15. Preliminary scrolls were sent to the municipalities.
16. Christal continues to work with the queues with NCVTS.
17. Darlene and I had a Teams meeting on May 20th with representatives from Keystone. We will follow-up with a Teams meeting on Wednesday, May 28<sup>th</sup>.
18. The delinquent taxpayer ad will be in the Beacon on May 28<sup>th</sup>.

Planning/Inspections/Floodplain Management  
Allen Pittman

Permits Issued	25
Zoning – Variance request received	1 Rhines
Inspections completed	44
Floodplain reviews:	4
App/Plan Reviews	10 (Permitted 6 of these)
	3 houses at Breezy Banks Estates reviewed
	Dunkin Donuts (needs info)

5, 19	Swamp Hogs Meeting
5, 19	Commissioners – Variance Hearing (19)
7	Department Head Meeting
15	Planning Board – Recommend approval of SUP for Tillman for Communications Tower on Mackeys Road –
2, 9, 16, 23, 30	Tyrrell County per Contract
19	Phone conference with CRS auditor
20, 21, 22	Virtual Certified Floodplain Manager Annual Conference for ConEd
26 –	Memorial Day Holiday
27 –	Phone conference with Dominion re: substation improvements in floodplain-
28 –	Staff Review Variance-Rhines (with Curtis Potter)
29:	Sandbar Solar conference

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Emergency Management  
Lance Swindell

No report submitted.

Soil and Water  
Chris Respass

No report submitted.



## Landfill

Hakeim Blakeney

- We have Shavender currently trimming up all of LC
- Our track loader is down, So Keith Davenport is pushing LC and C&D until our equipment is fixed
- Maintaining equipment and grass

## Sheriff's Office/Detention/E911

Chief Deputy Arlo Norman/Clinta Blount/Harley Spruill

No report submitted.

## Information Technology

Darlene Fikes

- Mediacom: Work with Mediacom in placement of cables in the Courthouse using the stairwell where they will be able to branch off at each floor.
  - Tax Office Software Migration: Keystone has all data requested and is currently installing account data on their system. Onsite visit scheduled for June 9-11 to review with Tax Office what has been done so far and to meet with Finance to determine what is needed for updating Finance records with collections.
  - FY24 911 Grant: Reimbursement received in amount of \$86,365.23.
  - FY26 911 Grant: Received quotes from vendors and sent to 911 Board Eligibility. Have received markups and reviewing those now. Working on FY26 Grant Application.
  - 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. Review with Sheriff paperwork he signed with LInX. Work with Southern Software to allow data share with LInX.
  2. Troubleshoot issue with internet at Senior Center.
  3. Work with Debbie on Badge maker printer.
  4. Add Darlene Keech and Ariel Lesesne to digital doors.
  5. Troubleshoot issue with pop up on RMS.
  6. Review and work with Missy on FY24-25 budget for remaining renewals.
  7. Complete reviewing O365 and updating all documentation.
  8. Work with Mary to access PMZ email.
  9. Review floor plan with Mediacom tech for installing new cable.
  10. Work with vendors to get quotes and information needed for 911 FY26 Grant.
  11. Submit quotes to 911 eligibility for FY26 Grant.
  12. Update VoIP phones with VC3.
  13. Research past due balance with Motorola Check has been cut-email info to Motorola.
  14. Senior Center-Issue with laptop. Submit ticket to SSG.
  15. EOC-Issue with Word. Submit ticket with SSG.
  16. Troubleshoot issue with Admin lines 793-4141 not rolling over when busy. Contact BrightSpeed.

17. Troubleshoot issue with 911 Emergency Line. No dial tone. Contact BrightSpeed.
18. Work with Verizon Rep to setup EMAG for CAD texts.
19. Change email addresses: Mike Gray to Darlene Keech. Darlene Harrison to Ariel Lesesne.
20. Contact BrightSpeed concerning Landfill phone not being usable.
21. Setup Senior Center desktops and Water Plant laptops. Submit ticket to SSG. Document.
22. Review and sign Backup Report.
23. Teams meeting with Keystone and Cox & Company to review progress and what is needed.
24. Review and update documentation on Solarwinds.
25. Attend NCLGISA Symposium May 21 – 23.
26. Check postage machine during the month to determine when postage is needed.
27. Attend County Manager group meetings.
28. Stamp, sign & copy invoices & take to Finance.
29. Verify CopyPro and VC3 invoices for Finance.
30. Complete Weekly Activity Report for County Manager

Senior Center  
Renee' Collier

 Washington County Senior Center June 2025 Schedule of Events 					
M	T	W	TH	F	
2 10am: Games with Teresa	3 10am: Center for Family Violence Prevention	4 <b>NO CARDIO DRUM</b> 10am: Crafts w/ Staff	5 8:30am: Elder Abuse Walk	6	<b>Mondays:</b> 8:30-11:00am: CR-Diamond Art 9:30-10:00am: Cardio Drums 11:00-11:15am: Education Corner 5:15-6:05pm: Dance Fitness 6:15pm: Yoga
9 10am: Chair Volleyball	10 <b>CLOSED EXCEPT EXERCISE ROOM</b> 10am: All-Inclusive Bowling Trip	11 10am: Sing-A-Long w/ Vanessa D.	12 10am: Food Bank of the Albemarle	13	<b>Tuesdays:</b> 8:30-11:00am: CR-Wood Crafts 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
16 10am: Library Visit	17 10am: Matching	18 10am: Bingo w/ Annette	19 <b>CLOSED FOR JUNETEENTH</b>	20 <b>STAFF WORK DAY</b> Closed to ALL Participants	<b>Wednesdays:</b> 8:30-11:00am: CR-Fabric Crafts 9:30-10:00am: Cardio Drums 11:00-11:15am: Inspirational Moment 1:00pm: Crafts with Sandra 5:30-6:30pm: Dance Fitness
23 10am: Corn-Hole	24 10am: Health Presentation w/ ECU Health	25 10am: Woo-Ball!	26 10am: Crafts w/ Quinterlene	27	<b>Thursdays:</b> 8:30-11:00am: CR-Painting Crafts 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
30 10am: Bullseye Bounce 11:45am: Snow Cone Social					<b>Fridays:</b> 8:30-10:30am: Technology Time by Appt *By Preceding Wednesday* 9:30-10:00am: Walking Track (Indoors) 10:00-11:00am: Corn-Hole *one against all-non regulation*

Surplus  
Debbie Knieper

Real Property Surplus Report FY 2024 to 2025							
Real Property with Closing Bid							
Phase	Asset	Price	Bid Amount	End Auct	To County	Roper	Plymouth
Closed	521 Monroe St.	\$2,000	\$6,700	24-May	\$3,015.00		\$3,685
Closed	90 Cumberland St	\$2,000	3,300	16-Jul	\$3,300.00		
Closed	134 Daisy Lane	\$2,000	2,125	16-Jul	\$2,125.00		
Closed	310 E. Fourth St.	\$3,000	5,850	27-Dec	\$877.50		\$4,973
	Total		\$17,975		\$9,318	\$0	\$8,658
	Update for May Meeting						

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
2025-013	3 HP Laptops	\$14.00	10	S/PU
2025-014	9 Laptops	\$55.00	55	S/PU

Total **\$11,190** Updates for June Meeting  
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:** There was no activity during April. The project will remain open until the Obstruction Removal project is completed and the FAA is able to conduct a second flight check of the PAPI lights 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:** This project is progressing swiftly. Logging has been completed at the south end of the runway (Reno Road side), and clearing is now underway. The logging equipment has been relocated to the north end (Morrattock Road side), where logging will begin as soon as the boundaries are marked by the surveyors.
- **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 Work Authorization (WA) is pending NCDOA's review. The BIL AIG grant application has been submitted; however, please note that the review and approval process is lengthy, so it may be some time before the grant funds are awarded.

#### **Other Activities:**

- Campbell Oil staff came on-site to provide training on the Fuel Farm and fuel testing requirements. They also set up a log-on to the Phillips 66 website that has a library of training videos.
- Held the quarterly Airport Advisory Committee meeting on May 12<sup>th</sup>.
- Worked on updating the Hangar Lease Agreement for FY26
- Continued cleaning and organizing the office to improve functionality and efficiency.
- Coordinated with Facilities to have the floors in the Terminal building waxed.

#### **Revenue Update (as of 5/28/25):**

- April Fuel Sales: \$2,914.19
- Total fuel sales for FY25: \$53,939.69 (71.92% Realized)
- Hangar Leases: \$15,600 (100%)

#### Facility Services

Ricky Young

#### **Safety Briefing**

- No issues

**Work Order Review**

- Completed 66 work orders

**Project updates- Roper Union**

- The carpet has been cleaned
- A new floor has been installed for Elections
- About 75% of Elections equipment and materials have been moved
- The water leak has been repaired
- All of the Elections area has been painted
- All exterior and Election doors have been rekeyed
- Have started converting the lights to LED

**Other Projects**

- The backflow preventers have been installed and tested
- Replaced 20 feet of sewer lines in the Courthouse
- All annual generator PMs has been completed
- Replaced the HVAC unit for Register of Deeds Department

Register of Deeds

Tim Esolen

No report submitted.

DSS

Clifton Hardison



Washington County Board of Social Services  
Regular Meeting Minutes  
Tuesday, April 15, 2025

Attendance

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

Call to Order

The monthly meeting of the Washington County Board of Social Services was held on Tuesday, April 15, 2025 at 9:00 AM. Mr. White, Vice-Chairman, called the meeting to order and welcomed everyone.

Additions/Deletions to the Agenda

Mr. White asked for any additions or deletions to the agenda. None were added. Ann Keyes moved to approve the agenda and Rona Norman gave a second to the motion. The vote in favor of the motion was unanimous.

Public Comments

None were given.

Introduction of New Staff

Anne Hathaway introduced Nickie Roscoe and Sarah Smith to the Board. They are both Social Work Investigator/assessors in the Children Services unit. The Board welcomed Nickie and Sarah to the agency.

Consent Agenda

Ann Keyes moved to approve the consent agenda that included the March 18, 2025 regular board meeting minutes. Wendy Furlough gave a second to the motion and the vote in favor of the motion was unanimous.

Budget presentation

Lynn Swett presented the Budget Presentation. The presentation can be found with the minutes.

Director's Report/Informational Items

Administration: We have eight vacancies - three Social Worker IA&T positions, one Permanency Planning Social Worker III position, one Social Work Supervisor III position, one vehicle operator position and two Income Maintenance Case Worker positions. All the positions have been posted.

Food and Nutrition Services: Food Stamp statistics were reviewed.

Child Care: Child Care statistics were reviewed. We have 40 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.

Board Appointment:

Rona Norman's Social Services Commission appointment ends June 30, 2025. The announcement has been put on the County website and County Facebook page and put on the board in the agency's lobby. Nominations must be received by May 1, 2025.

Other items: The next meeting for the Board is May 20, 2025 at 9 a.m.

Adjournment

Ms. Keyes 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. White adjourned the meeting.

Respectively submitted,  
Harry White, Vice-Chairman

Submitted by Cathy Ange

WASHINGTON COUNTY  
BOARD OF SOCIAL SERVICES MEETING  
TUESDAY, MAY 20, 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, MAY 20, 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. INTRODUCTION OF NEW STAFF – CLIFTON HARDISON
5. CONSENT AGENDA – CHAIR, JULIUS WALKER
  - A. OPEN MEETING MINUTES – APRIL 15, 2025
6. FOSTER CARE PRESENTATION– MANDY EDWARDS
7. DIRECTOR'S REPORT – CLIFTON HARDISON
8. NC SOCIAL SERVICES COMISSION BOARD APPOINTMENT– JULIUS WALKER
9. OTHER ITEMS BY BOARD MEMBERS OR DIRECTOR-  
NEXT MEETING – TUESDAY, JUNE 17, 2025 at 9:00 AM
10. ADJOURN – CHAIR, JULIUS WALKER

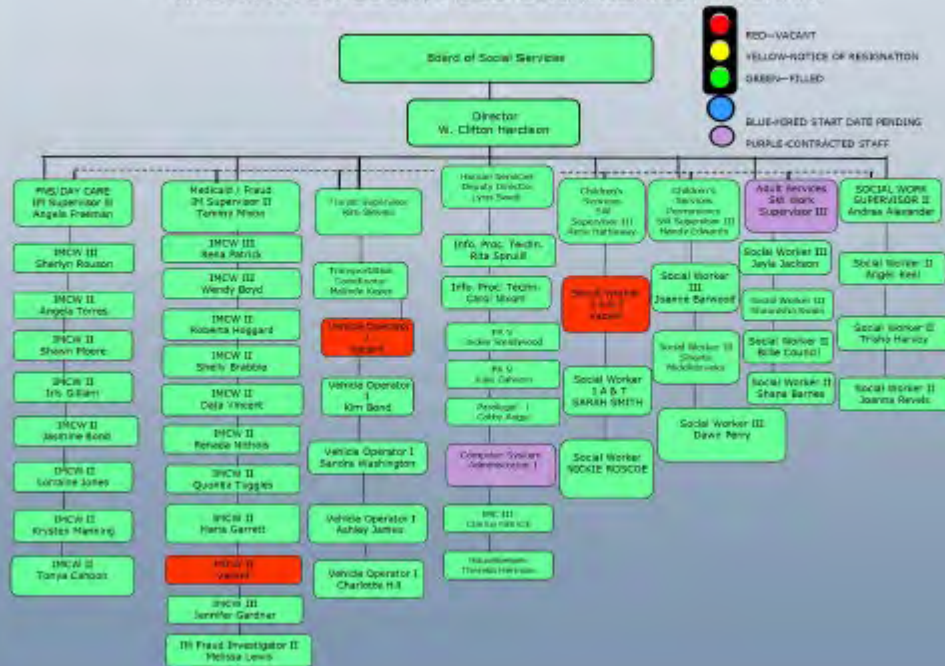
#### Agenda Item 7: Consent Agenda

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.



## WASHINGTON COUNTY DSS ORGANIZATIONAL CHART



## 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

## 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.
- Attached is our results from the HCCBG In-Home Aid Monitoring
- April 21, 2025 4-year Adult Services Programmatic Monitoring was completed, CAP Plan in your packets

## COMMENTS? QUESTIONS?



### DIRECTOR'S TRAVEL

May 29th – Public Law Update – Chapel Hill  
June 6<sup>th</sup> – annual leave

March 20 thru 31 2026 (8 days annual leave – out of country). Will be able to check email and phone messages at least once a day and will have delegation of authority documents signed to give Deputy Director (Lynn Swett) authorization to sign documents and make immediate agency decisions during my absence, since I will not be available to sign documents or be immediately assessable.

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	48	51		
Vacancies		3	4	5	6	3	4	4	8	6	3		
Contracted Staff	12												
IT								1	1	1	1		
Eligibility								2	2	2	2		
Social Work								9	10	10	10		
Front Desk													
Visits		272	246	233	261	153	214	226	211	246	270		
FINANCIAL													
Expenditures from 1571	\$3,915,691	\$410,686	\$380,847	\$407,965	\$429,447	\$414,886	\$368,376	\$374,026	\$376,560	\$360,529	\$392,372		
Percentage of total budget Remaining		87.00%	73.00%	66.00%	60.00%	52.00%	46.00%	39.00%	33.00%	26.00%	18.00%		

PNS 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	2,799	2,712		
Benefits	\$4,548,270	\$435,164	\$440,276	\$390,823	\$465,712	\$474,303	\$477,071	\$462,470	\$477,223	\$473,947	\$451,281		
Applications Taken	781	99	88	76	97	51	88	109	66	49	58		
Reviews Completed	1329	128	139	105	224	152	87	109	115	117	153		

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	178	171		
Waiting List		59	58	60	36	44	46	51	48	40	29		
Benefit Amount	\$1,285,302	\$82,844	\$88,297	\$84,661	\$83,014	\$86,836	\$84,683	\$82,003	\$82,782	\$86,287	\$76,225	\$86,122	
Total Benefit Issued	\$923,754												
Benefit Remaining	\$361,548												

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

<b>MEDICAID FY 23-24</b>	<b>Monthly Totals</b>	<b>July</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>June</b>
Individuals Served		4,335	4,450	4,474	4,499	4,499	4,554	4,595	4,648	4,661	4,725		
Applications Taken	623	66	61	65	70	67	75	75	52	57	35		
Reviews Completed	1,176	125	126	130	123	124	107	124	105	118	94		

<b>PROGRAM INTEGRITY FY 23-24</b>		<b>July</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>June</b>
Claims-On Going													
	FNS	74	71	73	76	73	80	79	78	84	86		
	Medicaid	1	1	1	1	1	1	1	1	1	1		
	WFFA	3	3	3	3	3	3	3	3	4	2		
	Child Care	12	12	12	12	12	12	12	12	12	12		

<b>CHILD PROTECTIVE SERVICES FY 23-24</b>		<b>July</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>June</b>
Total Children involved with Foster Care		27	28	29	30	26	29	29	29	29	24		
Total Children in DSS Custody		27	28	29	30	26	29	29	29	29	24		
Total Children not in DSS Custody		0	0	0	0	0	0	0	0	0	0		
Reports Received		12	8	10	6	5	4	6	5	7	10		
Children in Assessments/ Investigations		61	58	45	40	42	42	44	43	48	53		



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	14	3		
Total Active Cases		1	3	5	6	3	5	4	4	7	2		
Guardianship Cases		6	6	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	14	3		
In Home Aid Inquiry List		28	29	29	29	30	29	29	33	30	32		
Special Assist In Home Aid Clients		5	4	4	5	5	4	4	3	4	5		
Community Alternatives Program for Disabled Adult Clients (CAP)		56	55	55	53	53	56	59	59	60	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	\$32,085	\$3,471	\$2,969	\$2,710	\$2,783	\$3,599	\$3,046	\$3,054	\$3,271	\$3,591	\$3,591		
Emergency Assist Issued	\$ 30,095	\$5,663	\$7,288	\$5,341	\$5,809	\$5,900	\$95	\$0	\$0	\$0	\$0		
Employment Assist Issued	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Emergency Relief	\$101	\$0	\$0	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Applications Taken	36	2	7	2	4	4	2	6	4	3	2		
Single Parent Caseload	28	3	2	2	2	3	3	4	3	3	3		
Two Parent Caseload		1	0	0	0	0	0	0	0	0	1		
Child Only Cases		13	13	13	13	13	13	14	13	13	12		
200% of Poverty Cases		2	7	7	7	6	6	6	4	2	2		
TOTAL OPEN CASES		19	22	22	22	22	22	24	20	18	18	0	0



<b>RIVERLIGHT TRANSIT FY 23-24</b>	<b>July</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>June</b>
<b>Monthly One-Way Passenger Trips</b>	662	572	613	726	567	553	516	557	667	624		
<b>Roanoke Development Center</b>	0	0	0	0	0	0	0	0	0	0		
<b>Medicaid Transportation</b>	155	123	155	181	133	123	127	140	166	149		
<b>MODIVCARE</b>	12	13	15	27	15	3	7	3	6	2		
<b>ONE CALL</b>	0	0	0	0	0	0	0	0	0	0		
<b>Senior Center</b>	287	228	271	278	243	214	191	220	243	218		
<b>Other (DDS, WF, EDTAP)</b>	170	168	122	168	124	183	152	158	176	191		
<b>Rural General Public</b>	38	40	50	72	52	30	39	36	75	64		

WASHINGTON COUNTY

# STATISTIC REPORT



Reporting Period:

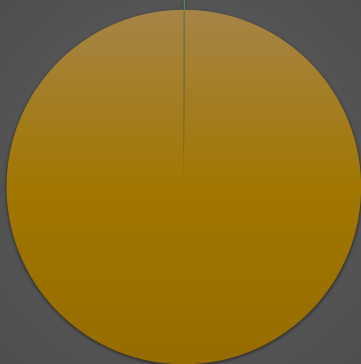
MAY 2025



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	\$ 382,996.66	\$ 77,131.28			\$ 7,203,577.77
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	\$ 269.01	\$ 221.98			\$ 14,180.28
Current Year Interest	\$ -	\$ -	\$ 1.85	\$ 345.61	\$ 18.24	\$ -	\$ 3,333.51	\$ 2,745.48	\$ 13,437.51	\$ 3,252.59			\$ 23,134.79
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	\$ 4,279.06	\$ 1,035.65			\$ 69,757.59
Watershed Discount	\$ -	\$ (25.44)	\$ (205.23)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Watershed Penalty	\$ -	\$ 1.05	\$ 37.18	\$ 7.86	\$ 3.20	\$ 88.08	\$ 13.30	\$ 7.04	\$ 2.74	\$ 2.64			\$ 163.09
Watershed Interest	\$ -	\$ -	\$ -	\$ 3.38	\$ -	\$ -	\$ 35.88	\$ 28.65	\$ 148.77	\$ 43.78			\$ 260.46
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	\$ 1,558,029.67	\$ 22,146.79			\$ 1,854,145.16
Prior Year Penalty	\$ 533.81	\$ 46.79	\$ 88.76	\$ 56.61	\$ 118,382.20	\$ 651.67	\$ 99.63	\$ 65.62	\$ 34,588.38	\$ 52.76			\$ 154,566.23
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	\$ 56,293.22	\$ 6,759.07			\$ 403,378.82
Prior Year Watershed	\$ 427.68	\$ 172.72	\$ 237.18	\$ 185.25	\$ 121.76	\$ 99.19	\$ 263.76	\$ 159.57	\$ 272.86	\$ 185.74			\$ 2,125.71
Prior Year WS Penalty	\$ 5.90	\$ 0.28	\$ 0.91	\$ 0.70	\$ 0.16	\$ 1.99	\$ 0.59	\$ 1.40	\$ 1.10	\$ 0.52			\$ 13.55
Prior Year WS Interest	\$ 483.98	\$ 346.23	\$ 337.46	\$ 331.52	\$ 181.50	\$ 112.78	\$ 253.18	\$ 228.61	\$ 437.85	\$ 312.07			\$ 3,025.18
Bad Checks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Prepayments	\$ -	\$ 83.08	\$ 921.61	\$ 2,654.05	\$ 4,626.74	\$ 2,101.07	\$ 3,111.61	\$ 4,774.56	\$ 7,453.12	\$ 8,467.32			\$ 34,193.16
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	\$ 2,058,209.95	\$ 119,612.19	\$ -	\$ -	\$ 9,742,644.26
Advalorem Garnishments													
Initiated	0	0	0	0	-	0	0	0	0	0			0
Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 0			\$ -
Satisfied/Cancelled	0	0	0	0	-	0	0	0	0	0			0
Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 0			\$ -
*	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	\$ 109,370.55	\$ 89,012.07			\$ 800,752.41
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	\$ 48,258.61	\$ 40,861.06			\$ 1,001,931.80
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	\$ 48,258.61	\$ 40,861.06	\$ -	\$ -	\$ 1,001,931.80
Eddie Smith Drainage													
Billed Current Yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collected Current Yr	\$ 291.70	\$ -	\$ 259.16	\$ 210.84	\$ 265.30	\$ 2,915.79	\$ 1,037.97	\$ -	\$ 23.32	\$ 11.17			\$ 5,015.25
TOTAL	\$ 291.70	\$ -	\$ 259.16	\$ 210.84	\$ 265.30	\$ 2,915.79	\$ 1,037.97	\$ -	\$ 23.32	\$ 11.17	\$ -	\$ -	\$ 5,015.25
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	\$ 187.41	\$ 965.13		0	\$ 167,356.77
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	\$ 421.22	\$ 547.08			\$ 81,351.64
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	\$ 2,216,471.06	\$ 251,008.70	\$ -	\$ -	\$ 11,893,799.23

Tax Fees

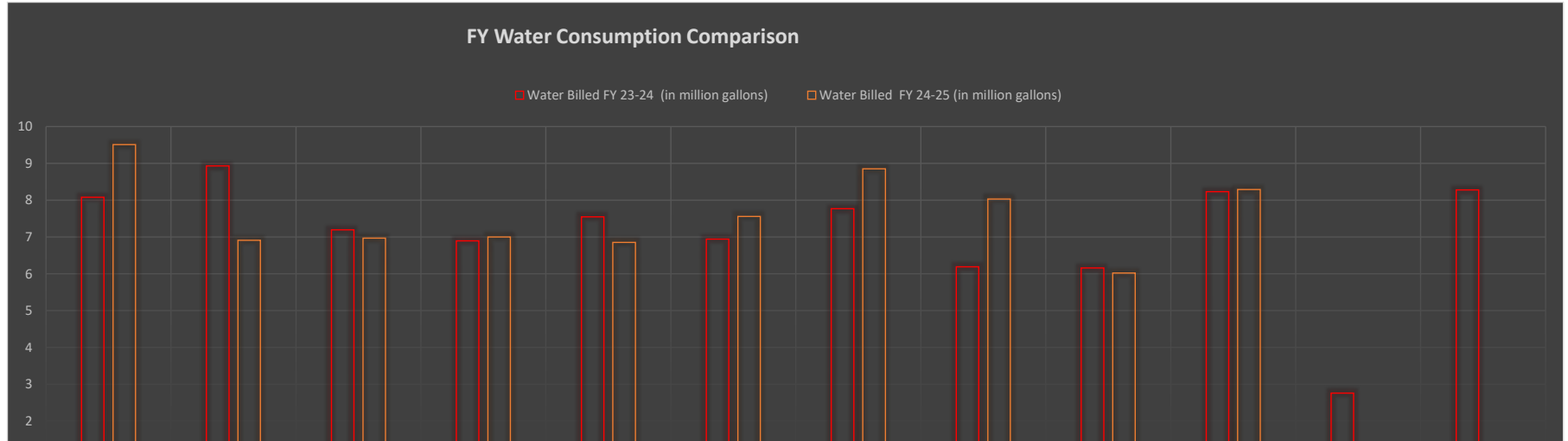


Current Yr. Discount Current Year Penalty Current Year Interest Watershed Tax Current Yr Watershed Discount Watershed Penalty Watershed Interest Prepayments TOTAL

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.

## WATER AND SOLID WASTE FY24-25

	July	Aug.	Sept.	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
<b>Water Billed FY 23-24</b> (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
<b>Water Billed FY 24-25</b> (in million gallons)	9.51	6.91	6.97	7	6.85	7.56	8.85	8.03	6.02	8.29			30
<b>Base Charges</b>	\$ 71,439	\$ 71,283	\$ 71,361	\$ 71,127	\$ 71,217	\$ 70,934	\$ 70,916	\$ 71,139	\$ 71,191	\$ 71,873			\$ 712,480
Consumption Charges	\$ 81,120	\$ 46,350	\$ 47,445	\$ 47,580	\$ 45,855	\$ 54,570	\$ 73,935	\$ 63,900	\$ 37,260	\$ 64,350			\$ 562,365
Reconnecton Charges	\$ 1,890	\$ 2,240	\$ 2,170	\$ 2,135	\$ 1,470	\$ 1,680	\$ 1,785	\$ 1,785	\$ 2,415	\$ 1,925			\$ 19,495
<b>Number of Abatements</b>	<b>18</b>	<b>9</b>	<b>4</b>	<b>9</b>	<b>4</b>	<b>5</b>	<b>13</b>	<b>40</b>	<b>23</b>				<b>125</b>
<b>Dollar Amount of Abatements</b>	<b>\$ 2,408.50</b>	<b>\$ 3,608</b>	<b>\$ 413</b>	<b>\$ 1,493</b>	<b>\$ 186</b>	<b>\$ 1,075</b>	<b>\$ 2,830</b>	<b>\$ 8,168</b>	<b>\$ 5,200</b>				<b>\$ 25,380.50</b>
<b>Water Pumped</b> (in million gallons)	16.4	15.9	14.14	13.16	12	13	16	13	13				126.880
<b>Number of Customers</b>	2682	2676	2679	2670	2673	2665	2667	2670	2672	2680			26,734
<b>New taps</b>	2	2	1	0	1	1	0	0	2	1			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	\$ 4,844.65	\$ 4,844.65			\$ 48,446.50
													0





# EMERGENCY MEDICAL SERVICES (EMS)

FY24-25

## Washington County

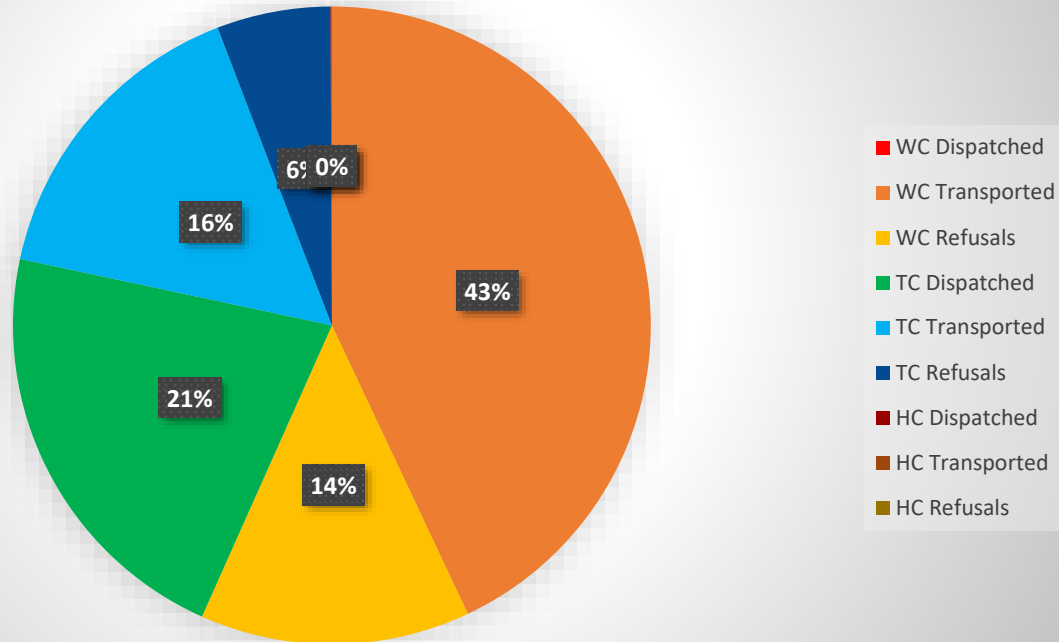
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
WC Dispatched	161	131	148	151	115	148	179	218	138	157			
WC Transported	124	95	120	113	87	112	143	167	100	110			1171
WC Refusals	37	36	28	34	30	36	36	51	38	47			373
<b>Transport Washington</b>													
Hospital to Hospitals	0	1	0	1	0	0	1	0	0	0			3
SNF to Doctors	112	94	132	199	149	177	162	129	118	136			1408
Hospital Discharges	13	9	19	13	6	15	22	6	12	13			128
EMS Back Up	4	5	6	6	2	8	6	5	5	3			50

## Tyrrell County

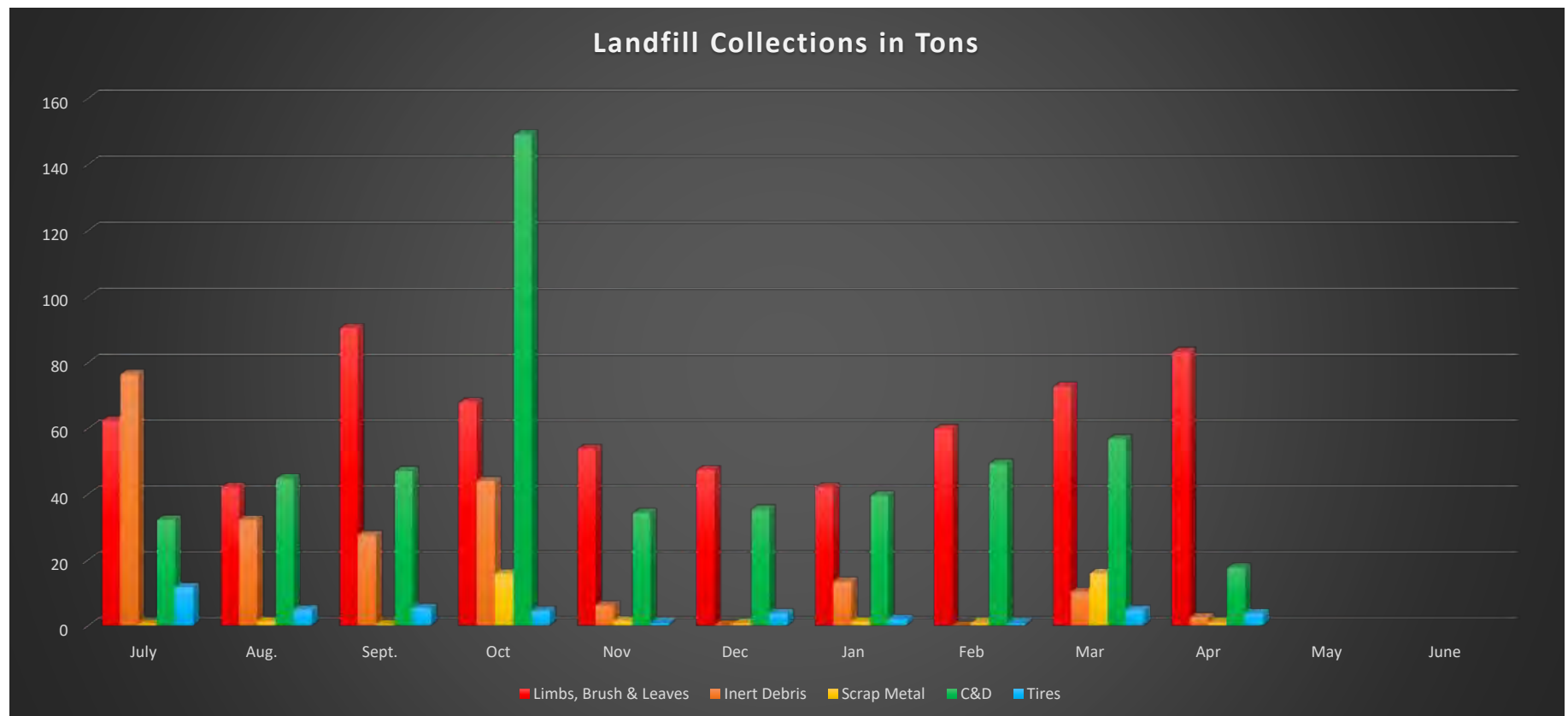
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
TC Dispatched	51	66	51	69	51	39	72	61	76	54			590
TC Transported	36	41	39	52	35	30	55	44	55	44			431
TC Refusals	15	25	12	15	16	9	17	17	21	10			157
<b>Mutual Aid Hyde</b>													
HC Dispatched	0	1	0	0	0	0	0	0	0	0	0	0	1
HC Transported	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)



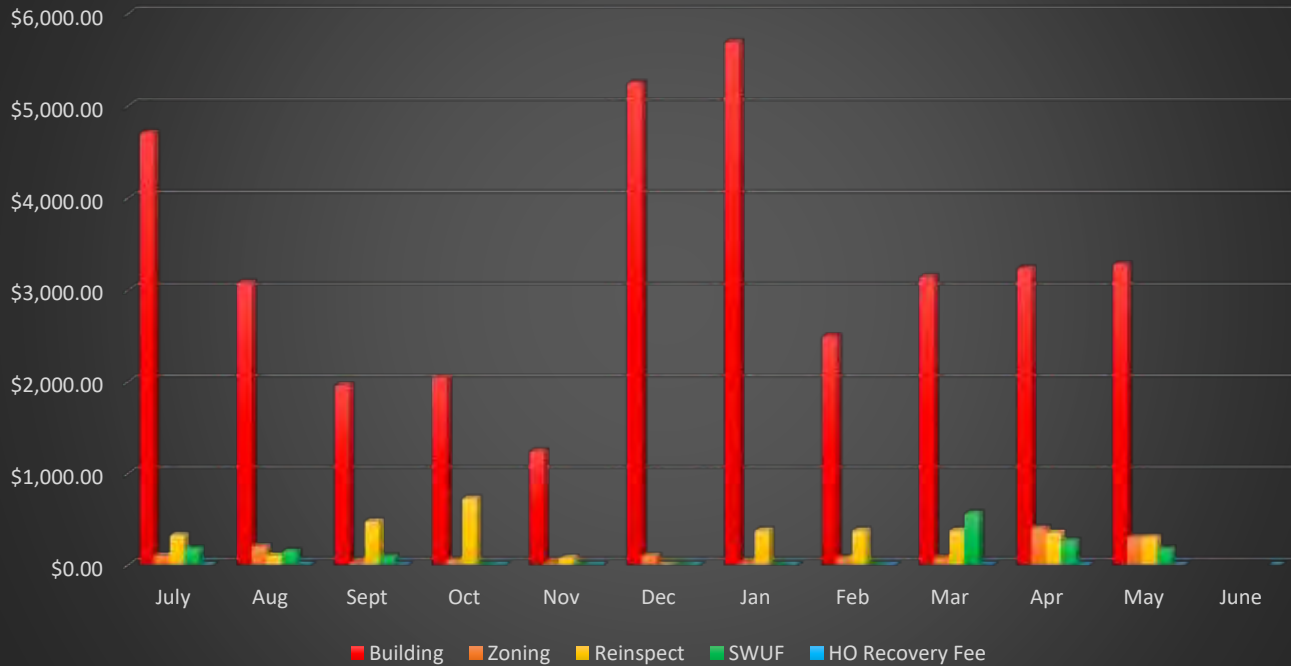
LANDFILL <i>(in tons)</i>													
FY 24-25													
	July	Aug.	Sept.	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD
Limbs, Brush & Leaves	62.41	42.11	90.43	67.89	53.79	47.32	42.05	59.86	72.73	83.25			621.84
Inert Debris	76.5	32.1	27.58	43.95	6.19	0.27	13.36	0	10.25	2.52			212.72
Scrap Metal	0.57	1.34	0.49	15.85	1.51	0.69	1.36	0.94	15.93	0.92			39.60
C&D	32.24	44.74	47.06	149.03	34.31	35.45	39.55	49.34	56.81	17.64			506.17
Tires	11.76	4.92	5.37	4.57	0.77	3.81	2.00	0.76	4.90	3.73			42.59
Customers							144.00	112.00	149.00	202.00			607.00



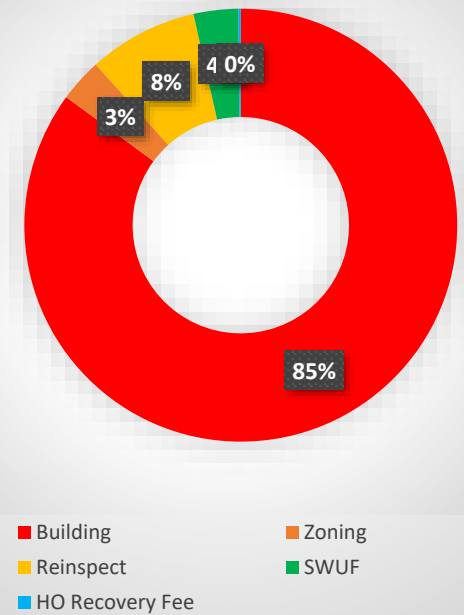
**PLANNING AND ZONING**  
**FY24-25**  
**Inspections and Fees**

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
<b>Building</b>	\$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	\$ 3,234.00	\$ 3,279.00		\$36,108.80
<b>Zoning</b>	\$ 100.00	\$ 200.00	\$ 25.00	\$ 50.00	\$ 25.00	\$ 100.00	\$ 25.00	\$ 75.00	\$ 75.00	\$ 400.00	\$ 300.00		\$1,375.00
<b>Reinspect</b>	\$ 325.00	\$ 100.00	\$ 475.00	\$ 725.00	\$ 75.00	\$ -	\$ 375.00	\$ 375.00	\$ 375.00	\$ 350.00	\$ 300.00		\$3,475.00
<b>SWUF</b>	\$175.00	\$ 145.84	\$ 87.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 562.50	\$ 262.50	\$ 175.00		\$1,408.34
<b>HO Recovery Fee</b>	\$10.00	\$ -	\$ -	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ -	\$ 10.00	\$ 10.00	\$ -	\$80.00
<b>Total</b>	<b>\$5,312.70</b>	<b>\$3,525.84</b>	<b>\$2,547.90</b>	<b>\$2,828.50</b>	<b>\$1,350.60</b>	<b>\$5,353.50</b>	<b>\$6,098.80</b>	<b>\$2,953.50</b>	<b>\$4,155.30</b>	<b>\$4,256.50</b>	<b>\$4,064.00</b>	<b>\$0.00</b>	<b>\$42,447.14</b>

**Planning and Zoning Fees Collected (FY24-25)**



**Fees Collected Percentages**



# SENIOR CENTER

## FY24-25

	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	YTD Total
<b>Unduplicated Attendees</b>	79	58	78	78	73	69	61	75	85	79			<b>735</b>
<b>Total Guest Check-Ins</b>	29	28	23	22	7	4	21	18	25	23			<b>200</b>
<b>New Member Forms Submitted</b>	8	1	5	2	1	2		6	9	3			<b>37</b>
<b>Center-Sponsored Events</b>	450	396	375	428	274	315	308	228	400	317			<b>3491</b>
<b>Special Events</b>	149	113	144	207	144	208	143	207	167	205			<b>1687</b>
<b>Caregiver's Support Groups</b>	0	0	0	0	0	0	0	0	0	0			<b>0</b>
<b>Exercise Room</b>	64	57	62	59	50	54	62	54	91	85			<b>638</b>
<b>Fitness Workout/Dance</b>	HOLD	HOLD	HOLD	HOLD	HOLD	HOLD	HOLD	22	14	26			<b>62</b>
<b>Yoga</b>	8	5	4	4	5	5	8	8	9	9			<b>65</b>
<b>Chair Exercise</b>	51	39	48	39	12	21	29	47	66	57			<b>409</b>
<b>Line Dance</b>	8	HOLD	24	18	9	4	27	23	26	29			<b>168</b>
<b>Crafts With Sandra Lee</b>	13	14	18	16	5	6	1	3	0	13			<b>89</b>
<b>Drop-in Activities</b>	16	25	34	27	56	20	25	11	22	33			<b>269</b>
<b>Pickle Ball (ON HOLD)</b>	HOLD	HOLD	HOLD	HOLD	HOLD	HOLD	HOLD	8	1	HOLD			<b>9</b>
<b>Roper Classes</b>	14		HOLD	HOLD	HOLD	HOLD	HOLD	HOLD	HOLD	HOLD			<b>14</b>
<b>Creswell Classes</b>	10		HOLD	HOLD	HOLD	HOLD	HOLD	HOLD	HOLD	HOLD			<b>10</b>
													<b>YTD Total</b>
	<b>1003</b>	<b>987</b>	<b>989</b>	<b>1131</b>	<b>884</b>	<b>783</b>	<b>602</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6379</b>
<b>Congregate Meals Served</b>	244	237	279	294	231	208							<b>1493</b>
<b>Home-Delivered Meals Served</b>	759	750	710	837	653	575	602						<b>4886</b>
													<b>YTD Total</b>
	<b>\$ 748.00</b>	<b>\$ 2,754.58</b>	<b>\$ 486.50</b>	<b>\$ 100.00</b>	<b>\$ 32.00</b>	<b>\$ 55.00</b>	<b>\$ 60.00</b>	<b>\$ 385.00</b>	<b>\$ 401.00</b>	<b>\$ 86.75</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,108.83</b>
<b>Congregate Donations to AC</b>	\$69.00	\$27.24	\$72.50										<b>\$ 168.74</b>
<b>MOW Donations to AC</b>	\$550.00	\$308.00	\$205.00										<b>\$ 1,063.00</b>
<b>Activity Fees to County GF</b>	\$ 80.00	\$ 55.00	\$ 50.00	\$ 80.00	\$ 7.00	\$ 30.00	\$ 50.00	\$ 45.00	\$ 86.00	\$ 66.75			<b>\$ 549.75</b>
<b>Senior Collected Donations</b>	\$ 49.00	\$ 2,364.34	\$ 159.00	\$ 20.00	\$ 25.00	\$ 25.00	\$ 10.00	\$ 340.00	\$ 315.00	\$ 20.00			<b>\$ 3,327.34</b>



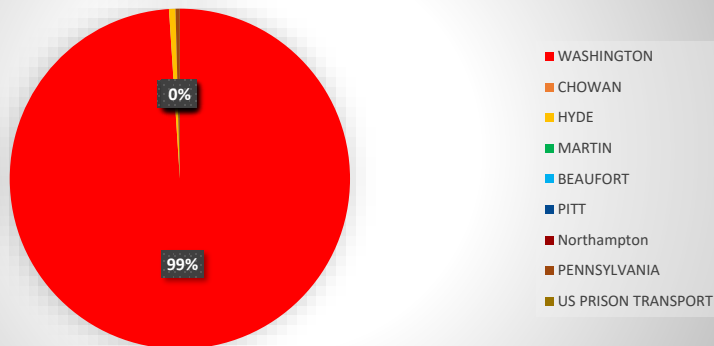
# DETENTION

## 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	51	57	52	0	596	596
WASHINGTON	Male	34	34	48	30	41	30	33	28	36	43	37		394	483
	Female	8	8	8	10	11	8	8	6	10	6	6		89	
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	
PENNSYLVANIA	Male	0	0	0	0	0	0	0	0	0	0	1	0	1	2
	Female	0	0	0	0	0	0	0	0	0	0	1	0	1	
SMCP Male		8	10	10	15	15	13	11	6	5	8	7		108	108
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)



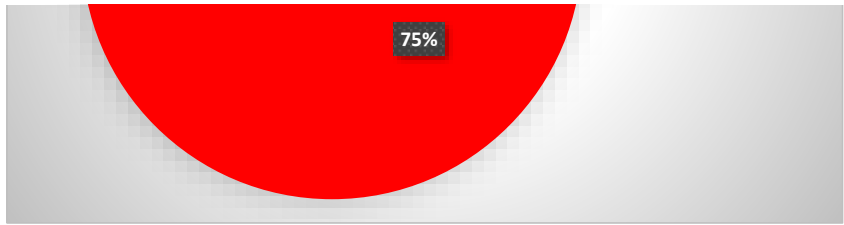
# SHERIFF

## FY24-25

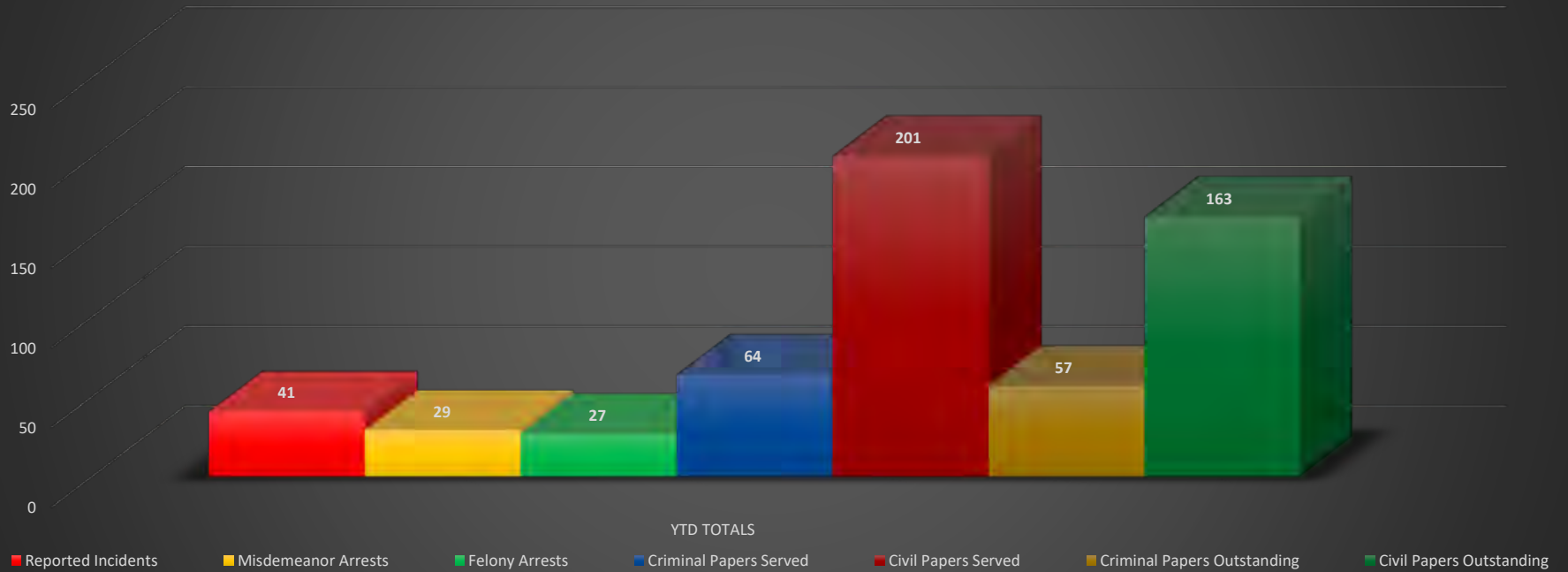
	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTALS
<b>Total Number of Dispatched Calls</b>	<b>1105</b>	<b>998</b>	<b>1022</b>	<b>929</b>	<b>915</b>	<b>854</b>	<b>983</b>	<b>787</b>	<b>928</b>	<b>883</b>	<b>0</b>	<b>0</b>	<b>9404</b>
Law Enforcement	853	755	776	676	728	679	706	559	711	655			7098
Animal Control	73	89	77	79	47	33	53	47	53	59			610
EMS	179	154	169	174	140	142	224	181	164	169			1696
<b>Reported Incidents</b>			<b>31</b>	<b>10</b>									<b>41</b>
<b>Total Arrests</b>								<b>5</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>
Misdemeanor Arrests			7	2	6	0	5	1	8				29
Felony Arrests			10	0	7	1	3	4	2				27
<b>Total Papers Served</b>	<b>0</b>	<b>0</b>	<b>51</b>	<b>21</b>	<b>48</b>	<b>20</b>	<b>42</b>	<b>42</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>265</b>
Criminal Papers Served			17	4	7	4	8	14	10				64
Civil Papers Served			34	17	41	16	34	28	31				201
<b>Total Papers Outstanding</b>	<b>0</b>	<b>0</b>	<b>36</b>	<b>39</b>	<b>31</b>	<b>29</b>	<b>18</b>	<b>25</b>	<b>42</b>	<b>0</b>	<b>0</b>		<b>220</b>
Criminal Papers Outstanding			7	19	6	8	1	9	7				57
Civil Papers Outstanding			29	20	25	21	17	16	35				163
<b>Gun Permits Issued N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0</b>
<b>Conceals Pending N/A</b>			<b>10</b>	<b>9</b>									<b>19</b>
<b>Concealed Permits Issued N/A</b>													<b>0</b>

Dispatched Calls (FY24-25)





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



**SHERIFF**  
**FY24-25**

[illegible]

# Ledger Summary Report - Roll-up

Timothy J. Esolen, REGISTER OF DEEDS

Washington, NC

34576-34749

Printed 05/30/2025

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	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
	AFFT AFFIDAVIT	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
	AN/W ASSUMED BUSINESS NAME WITH	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
	ASGMT ASSIGNMENT	10	\$260.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.90	\$19.40	\$0.00	\$62.00	\$174.70
	CAN CANCELLATION	21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	CERT CERTIFICATION	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
	D/T DEED OF TRUST	24	\$1,536.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.04	\$148.80	\$0.00	\$148.80	\$1,215.36
	DECL DECLARATION	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
	DEED DEED	26	\$5,162.00	\$0.00	\$0.00	\$0.00	\$4,486.00	\$0.00	\$0.00	\$10.14	\$50.44	\$0.00	\$161.20	\$454.22
	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
	N/FOR NOTICE OF FORECLOSURE WITH	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
	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
	P/REL PARTIAL RELEASE	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
	QCD QUITCLAIM DEED	3	\$80.00	\$0.00	\$0.00	\$0.00	\$2.00	\$0.00	\$0.00	\$1.17	\$5.82	\$0.00	\$18.60	\$52.41
	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
	TR/D TRUSTEE'S DEED	1	\$172.00	\$0.00	\$0.00	\$0.00	\$146.00	\$0.00	\$0.00	\$0.39	\$1.94	\$0.00	\$6.20	\$17.47
	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	101	\$7,638.00	\$0.00	\$0.00	\$0.00	\$4,634.00	\$0.00	\$0.00	\$45.06	\$259.24	\$0.00	\$489.80	\$2,209.90
MARR				Fee	NCCTF	DVCF	Pension Fund	Automation Fund	County Receipts					
	ML MARRIAGE LICENSE	1	\$60.00	\$0.00	\$5.00	\$30.00	\$0.90	\$2.41	\$21.69					
	Category Totals	1	\$60.00	\$0.00	\$5.00	\$30.00	\$0.90	\$2.41	\$21.69					
NO BOOK				Fee	Special	Pension Fund	Automation Fund	County Receipts						
	B BIRTH CERTIFICATE	29	\$340.00	\$0.00	\$0.00	\$5.10	\$33.62	\$301.28						
	COPIES COPIES	3	\$13.25	\$0.00	\$0.00	\$0.20	\$1.31	\$11.74						
	DC DEATH CERTIFICATE	26	\$700.00	\$0.00	\$0.00	\$10.50	\$69.00	\$620.50						
	MC MARRIAGE CERTIFICATE	10	\$100.00	\$0.00	\$0.00	\$1.50	\$9.90	\$88.60						

# Ledger Summary Report - Roll-up

Timothy J. Esolen, REGISTER OF DEEDS

Washington, NC  
34576-34749

Printed 05/30/2025

Category	Receipt Code	Count	Total											
Category Totals		68	\$1,153.25	\$0.00	\$0.00	\$17.30	\$113.83	\$1,022.12						
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	1	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.15	\$0.99	\$0.00	\$0.00	\$8.86
Category Totals		1	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.15	\$0.99	\$0.00	\$0.00	\$8.86
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	3	\$63.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.96	\$6.21	\$0.00	\$0.00	\$55.83
Category Totals		3	\$63.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.96	\$6.21	\$0.00	\$0.00	\$55.83
Report Totals		174	\$8,924.25											
Automation Fund Total:			\$382.68											
County Receipts Total:			\$3,318.40											
DVCF Total:			\$30.00											
Excise Tax Total:			\$4,634.00											
NCCTF Total:			\$5.00											
Pension Fund Total:			\$64.37											
State Treasurer Amount Total:			\$489.80											
Cash Total:			\$1,197.25											
Check Total:			\$7,727.00											
ACH Total:			\$0.00											
Card Total:			\$0.00											
Escrow Account Total:			\$0.00											
Overpayment Total:			\$0.00											

Timothy J. Esolen by Brianna Sawyer, Assistant Register  
Submitted by 5/30/2025

**WASHINGTON COUNTY BOARD OF COMMISSIONERS**

**AGENDA STATEMENT**

**ITEM NO: 11**

**DATE: June 2, 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).

May 5, 2025

The Washington County Board of Commissioners met in a regular meeting on Monday, May 5, 2025, at 6:00 PM in the Commissioners' Room, 116 Adams Street, Plymouth, NC. Commissioners Ann C. Keyes, Tracey A. Johnson, Carol V. Phelps, John C. Spruill and Julius Walker, Jr. were in attendance. Also, present were County Manager/ County Attorney Curtis S. Potter, Assistant County Manager, Jason Squires, Clerk to the Board Julie J. Bennett. County Finance Officer Missy Dixon was unable to attend.

Chair Phelps noted that it was good to see all the citizens at the meeting.

Chair Phelps called the meeting to order. Commissioner Walker 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: April 7, 2025
- b) Tax Refunds & Releases and Insolvent Accounts
- c) RESO 2025-006 Proclamation EMS Week
- d) RESO 2025-007 Proclamation Clerks to the Boards of County Commissioners Week
- e) RESO 2025-008 Proclamation National Police Week 2025
- f) RESO 2025-009 Proclamation Older Americans Month
- g) DOT Right-of-Way Agreement

**Commissioner Keyes made a motion to approve the Consent Agenda.**

**Commissioner Spruill seconded; motion carried unanimously.**

PUBLIC FORUM: Ms. Susan Sawyer, 321 Mariner Road, Roper, requested space in Roper Middle School for the Arts Council. They could have classes in the building, etc., and a community theater group.

Ms. Judy Winslow, 114 Linden St., Plymouth, spoke about the Washington County Arts Council. They have been awarded a grant that begins July 1. They have art & music for all ages. She really likes the Middle School. It has handicapped parking and the space is in the middle of the County.

Mr. Walker asked how much the grant would be. Ms. Winslow said she did not have the amount but would find out and let him know.

Mr. Louis Wilkins, 301 Cross Road, Roper, spoke about property taxes. He had 3 properties that were not paid. He asked the Tax Office to waive the penalty. She said no. He was here to ask the Board to waive the penalty on these three properties. He said he did not receive a bill. He said he asked them in the Tax Office about his properties. However, he did not ask them to look up an LLC that he owned.



Commissioner Johnson asked if he was late getting the bill? He said he just got the bill 2 weeks ago. Mr. Wilkins said if he had it in his hands in November, they would have been paid. Commissioner Johnson asked Ms. Wilkins, Tax Administrator, about it. She said what he received a couple of weeks ago was a lien letter. She said by statute, she is not allowed to waive the penalty. CSP asked how much the penalty would be? She said she did not have the figure tonight. Commissioner Keyes asked if she heard her correctly that they were not allowed to waive the penalty. Ms. Wilkins said yes, that is correct.

DEPARTMENT HEAD UPDATE AND POSITION RECLASSIFICATION: Ms. Sherri Wilkins, Tax Administrator spoke to the Board.

She gave a list of items the Tax Office is currently working on and what they are doing in preparation of the year end and the setting up of the new year.

Interviews for the Tax Clerk position were conducted on March 14<sup>th</sup>. The new tax clerk began work April 24<sup>th</sup>. She is doing very well.

The Tax Office continues to work every day with Zacchaeus Legal Services. Upon their request they send them tax information on properties currently in foreclosure, verifying balances due when a taxpayer questions the amounts due or wants to pay off the balance due, completing tax certifications for foreclosure sales (the next sale is May 22) and adding attorney fees and/or suit cost. Zacchaeus requested another referral file, and Ms. Wilkins told them it would be in the Fall before they would get it. She has some invoices to process for ZLS and has some paid in full accounts that need to be processed and the request for checks to ZLS for the paid fees and costs.

The Tax Office assists the taxpayers with the Tag & Tax program, this is NCVTS, handling value adjustments – when taxpayers feel the assessed value is too high or in error, refunds, releases, addressing corrections and general questions regarding motor vehicles. Ms. Christal Watkins reports these to the Commissioners on a monthly basis. Ms. Ariel Lesesne will be taking on this responsibility over the next several months.

The Tax Office continues to verify PINs for Deed filings – before a Deed is filed the PIN is supposed to be verified – this is completed by Ms. Hollie Respass or Ms. Wilkins if Ms. Respass is out. They assign addresses in GIS. Ms. Wilkins has had several maps to verify the PIN and stamp off on as Review Officer.

The Tax Office handles requests for Tax Certifications for taxes on properties are received from attorneys.

They continue to work with the landfill. They call the Tax Office 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 the Tax Office to make sure they own the property at the address they have given.

The Tax Office sends monthly mapping updates to Joe with Atlas to update GIS.

As they are requested, the Tax Office verifies tax information. ownership and taxes due on properties for DSS.

Ms. Watkins and Ms. Wilkins will be working on bankruptcies.

The Tax Office will continue to receive debt setoff funds, and they will be processed. They receive a new file every 2 weeks. A new file will be sent to NC Debt Setoff at the end of this month.

The Tax Office remains busy with tax payments, releases, appeal questions, exemption questions, and other questions that have arisen since they were mailed the Notice of Lien/DSO letters April 25<sup>th</sup>.

The 2024 delinquent taxes on real estate will be advertised May 28<sup>th</sup>.

Ms. Respass continues to work on deed transfers and estate transfers. She and Ms. Wilkins will be working together to catch up on the transfers involving splits of properties.

Ms. Watkins continues to work with the queues with NCVTS. She will be working with Ms. Lesesne, the new tax clerk, to show her the responsibilities.

Ms. Watkins has been involved the most with training the new tax clerk.

The Tax Office remains busy with the processing of the Business Personal Property forms and Abstracts – the Individual Personal Property forms. In preparation for the new tax bills, these should be completed this month. Last year there was a delay in the tax bills because the processing of these was not completed before the new year.

Beer & Wine letters were mailed to businesses reminding them to renew by April 30<sup>th</sup>. The Tax Office will be sending out 2<sup>nd</sup> notices this month to those that did not respond.

Our new construction and appraisal reviews are currently in progress; these should be completed in May with letters going out so any appeals can be handled by the Tax Office in June.

Ms. Wilkins said she will be working on the processing of the exemption and PUV applications. The deadline for the exemption applications is June 1<sup>st</sup>.

The filing of delinquent taxes of Torrens properties will be completed in June. This is required by NCGS.

The months of May and June the Tax Office will be able to concentrate on having all the data entry completed so the bills can be mailed in July. We will have to add the Town of Roper solid waste fees manually again this year, but the plan is to add them after July 1<sup>st</sup> but before the bills are mailed to the printers. That is a tight window, but we will set aside a couple of days to get this completed asap after the year-end is closed out.

Ms. Wilkins said she will remain in contact with Keystone to do what is necessary on our end to keep the conversion on track. She was unable to have a timeline today, but she has been told she should receive one later this week and she will get that to Mr. Potter and the Board as soon as she has it.

Commissioner Spruill asked how much has been spent on Keystone software. Ms. Wilkins did not have the number, but Mr. Potter said it may be under Tab 8. Original contract was for \$195,000 and ended up having a \$30,000 increase. Roughly to date we have spent \$200,000. It was to have been implemented in July 2024. Commissioner Spruill noted that we have delayed it a year and it looks like we are going to be delayed again. Commissioner Spruill told Ms. Wilkins that the Commissioners want to help her, but she has to tell them what they can do to help. Commissioner Spruill said the Board was expecting to have a timeline tonight and was disappointed not to have one. He hears of various delays by the Tax Office from citizens. What can the Commissioners do to help Tax Office from being behind?

Commissioner Johnson asked if someone from Keystone to come talk to the Commissioners. Ms. Wilkins said they could; however, Keystone did not have the files they needed from her office to do their part. They do now and they are working on it. At this time, they do have what they need to get our implementation going on September 1, 2025. Ms. Wilkins said she should have a timeline this week from Keystone. She is waiting for them to come back to her with questions on the information she sent them. Mr. Potter said he is trying to have a project meeting with Keystone. He said he understands that funds have been spent. If progress has not been made, it can be discussed again at the May 19<sup>th</sup> meeting. Ms. Wilkins also noted that Ms. Darlene Fikes, IT Director, has been an integral part in helping the Tax Office due to IT items needed for this project. Mr. Potter said he has assigned Ms. Fikes to assist the Tax Office with the Keystone Project right now.

Ms. Wilkins referenced the Tax Analyst position in the Agenda Pkg. This position will help more in what they can do in the Tax Office rather than a Deputy Admin person. There are things that need to be handled monthly that the analyst would be able to help her do and she could delegate some things completely to this person.

Commissioner Spruill asked about the proposed responsibilities for the new person. Ms. Wilkins said the analyst would primarily be working on the items that are shaded on the list that was in their packages.

Commissioner Keyes said she knows it is difficult to delegate some items.

**Commissioner Keyes made a motion to approve the position reclass from Deputy Admin to Tax Analyst. Commissioner Walker seconded; motion carried unanimously.**

**BOARD OF EQUALIZATION AND REVIEW: Commissioner Johnson made a motion to reconvene as the Board of E &R. Commissioner Spruill seconded; motion carried unanimously.**

Ms. Sherri Wilkins, Tax Administrator reported to the Board that there are no appeals at this time.

**Commissioner Johnson made a motion to adjourn the Board of E&R.**  
**Commissioner Spruill seconded. Motion carried unanimously.**

**LOCAL MATCH REQUEST FOR UTV PURCHASE:** Mr. Chris Respass, Soil & Water Tech spoke to the Board regarding a local match request for a UTV purchase of \$15,000. He went through the slides that were in their Agenda Package and asked if they had any questions. He explained that the S.t.r.a.p. Grant is providing \$32,825 towards the purchase of the Can-Am Defender Max UUV. The county can make an investment of \$15,000 into a piece of equipment that would have cost the County in the \$47,000 range. This piece of equipment will increase productivity for the Soil & Water tech enabling him to carry out his duties in a timelier manner.

**Commissioner Johnson made a motion to approve the local match request for the UTV Purchase of \$15,000 from the aquatic weed management line.** Commissioner Spruill asked what the difference is between using his 4-wheeler and a UTV. Mr. Respass explained he can be using one while the other may be in the shop, and the UTV will be more effective in helping with the cost share items. **Commissioner Keyes seconded; motion carried unanimously.**

**Washington County Recommended FY26 Budget Presentation:** Mr. Curtis Potter, CM/CA and Budget Officer read his FY26 Recommended Budget message to the Board. *[This document will be attached hereto and incorporated herein by reference to these minutes.]*

Commissioner Johnson asked if the DSS Vehicle will be reimbursed. Mr. Potter explained that almost all of DSS expenses are reimbursed through the state.

Mr. Potter noted that the Fee Schedule is not in book. He anticipates hearing from some Department Heads on some of their fees. He also said there was an issue in printing one of the personnel pages and it will be provided to the Board later.

Commissioner Spruill asked if there was a way to stock up on some of the long lead items in the budget for the vacant schools. Mr. Potter said we can try.

Mr. Potter said Mr. Chesson, our Economic & Strategic Development Director, could address items at the Public Hearing on the budget.

Commissioner Johnson said his opinion is that the County should not keep funding the Clerk of Court's position as they are requesting.

The Commissioners thanked Mr. Potter for all his hard work.

**FINANCE OFFICER'S REPORT:** Mr. Potter (since Ms. Dixon was not in attendance) asked if the Board had any questions regarding the budget transfers and budget amendments that were in the Commissioners' package.

Commissioner Johnson had questions on #BT 2025-095 (See below). She wants to be able to track the funds better on the capital outlay equipment (HVAC) on that line.

Washington County  
**BUDGET TRANSFER**

**To:** Board of Commissioners **BT #: 2025 - 095**

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

**Date:** April 23, 2025

**RE:** Facility Services/Senior Center

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

Account Code	Work	Old	+ or (-)	New
10-4265-215	Facility Services - Maintenance & Repair Building	85,000.00	(7,100.00)	77,900.00
10-4265-540	Facility Services - Capital Outlay-Equipment	-	7,100.00	7,100.00
<b>Facility Services</b>				
10-5150-550	Senior Center - Capital Outlay-Equipment	5,500.00	(2,370.00)	3,130.00
10-5150-260	Senior Center - Departmental Supplies	5,500.00	2,370.00	7,870.00
<b>Senior Center</b>				
		<b>94,000.00</b>	<b>-</b>	<b>94,000.00</b>

**Justification:**  
This transfer is being done to move budgeted monies within Facility Services from Maintenance & Repair Building to Capital Outlay Equipment for the purchase of a new HVAC Unit for the ROD Office - this expense is over \$5,000 and should be coded as a Capital Outlay Item; and to move monies within the Senior Center from Capital Outlay Equipment to Departmental Supplies - Computers were purchased and paid for from the Capital Outlay line but do not meet the \$5,000 threshold and should have been paid from Departmental Supplies.

Budget Officer's Initials MP

Approval Date: 4/23/25

Initials: MP  
Batch #: 2025-095  
Date: 4/24/25

Commissioner Johnson also noted that BT#2025-97 in justification, should be the Washington Daily News (instead of Reflector).

**Commissioner Spruill made a motion to approve the budget transfers/amendments #2025-093 - #2025-107 as presented. Commissioner Keyes seconded; motion carried unanimously.**

**OTHER ITEMS BY COMMISSIONERS OR STAFF:**

Commissioner Johnson ran down a list of House and Senate Bills that were allotting funds for agriculture, water resources, and solar farms to name a few.

Commissioner Spruill stated that in the last Commissioners' mtg, there was a public hearing on uses for Middle School. His question to staff is where are we at accommodating any of those uses. Some seem fairly urgent.

Mr. Squires said the County is focused on moving Elections. They have to be moved into Roper Middle School by June 1, 2025. Internet was turned on today. Mr. Potter looking at lighting. He wants to replace the lights in the rooms that will be used first. There will be a walkthrough with Sr. Center staff on May 13 @ 2:30 pm. The concentration on Recreation will be in Plymouth. Some small things may be at the Middle School. Trying for a \$20K grant for recreation. Looking for grants for renovation (especially bathrooms). Locks have been changed. There is growing pressure for people to get access to the facility. The County needs at least 30 days to come up with a path forward dealing with other department moves or outside agencies. Other things should fall into place after the Elections Office gets moved.

Commissioner Spruill also discussed vandalism at the Creswell school. Mr. Potter said he talked to Dr. White, WCS Supt., last week and he talked to his lawyer. The County will not receive the deed until school lets out. As soon as the County receives the deed, we will be responsible for the insurance, etc. Vandalism happened during the weekend and our Sheriff's Office is short-handed and cannot have a presence down there. Dr. White said he has discussed additional measures with his maintenance staff.

Mr. Potter noted that we will be working on making a list of all the surplus items from the schools.

CAPITAL PROJECT UPDATE: Mr. Jason Squires, ACM updated the Board on the County's Capital Projects. (See below).

## Washington County Capital Projects Update

Date: May 5, 2025

### Courthouse Roof Replacement

- Project is complete; awaiting receipt of the warranty documentation.
  - Total project cost: **\$112,000**.
- 

### Elevator Modernization Project

- The initial bid opening on April 25, 2025, did not yield the three bids required for a formal procurement.
  - A new bid opening is scheduled for **May 8 at 3:00 PM** in the County Manager's Office boardroom.
  - We anticipate at least two submissions, including one vendor previously delayed by bonding requirements.
- 

### Airport Obstruction Removal Project

- **Sawyer's Land Development** submitted the low bid at **\$580,000**.
  - Contract execution is pending.
  - A pre-construction meeting will be scheduled upon final contract approval.
  - Contractor expects to **mobilize before the end of the month**.
- 

### Emergency Management and Training Operations Center (EMTOC)

- **AR Chesson** is the low bidder at **\$4.3 million**.
- Notice to Proceed (NTP) date: **May 19, 2025**.
- Substantial completion deadline: **July 18, 2026** (425 calendar days).
- Work schedule: **Monday–Friday, 7:00 AM to 4:00 PM**.
- Monthly progress meetings will occur the **last Wednesday of each month at 10:00 AM** in the CMO boardroom.
- A groundbreaking ceremony will be scheduled following land clearing.

#### **Elections Office Relocation**

- County staff met with the Elections Director and a State Elections representative on **April 24** at the Roper Union site to review layout and seek site suitability approval.
- All exterior door locks have been rekeyed.
- Carpets in the Elections wing have been professionally cleaned.
- Internet service was activated this morning.
- County Maintenance is repairing a water leak at an old meter; completion expected this week.
- HVAC assessment is underway, including an asset inventory, service map, and status report for each unit.
- A **\$3,200 roof repair** is pending.
- Interior painting in the Elections area is in progress.

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#### **Pea Ridge Main Expansion Project**

- The initial bid opening on April 8, 2025, did not meet the minimum three-bid requirement.
- A second opening on April 22 yielded two bids:
  - **TA Loving**: \$10.1 million
  - **Hendrix-Barnhill**: \$8.9 million
- The low bid exceeds budgeted funds by approximately **\$4.5 million**.
- This funding gap is consistent with trends across the state for **VUR projects**.
- Staff met with **Rivers & Associates** (project engineer) and **DEQ** to discuss solutions. DEQ confirmed that no additional funding is expected.
- Rivers is working with Hendrix-Barnhill to explore scope reduction options, though achieving significant savings without compromising project goals appears unlikely.
- Rivers will also request an extension of the **bid acceptance period from 90 to 180 days** to allow time to evaluate options.
- The County has been **pre-approved for a 0% interest SRF loan**, which could support financing efforts moving forward.

**Commissioner Johnson made a motion to go into Closed Session pursuant to NCGS§143-318.11(a)(3) (attorney-client privilege) and NCGS §143-318.11(a)(6) (personnel). Commissioner Spruill seconded; motion carried unanimously.**

**Commissioner Johnson made a motion to come out of Closed Session. Commissioner Spruill seconded; motion carried unanimously.**

**Commissioner Spruill made a motion to recess to Monday May 19, 2025 @ 6:00 PM. There will be a public hearing on the Budget at that meeting. Commissioner Keyes seconded; motion carried unanimously.**

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

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Carol V. Phelps  
Chair



May 19, 2025

The Washington County Board of Commissioners met in a recessed meeting on Monday, May 19, 2025, at 6:00 PM in the Commissioners' Room, 116 Adams Street, Plymouth, NC. Commissioners Ann C. Keyes, Tracey A. Johnson, Carol V. Phelps, John C. Spruill and Julius Walker, Jr. were 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 and noticed it was nice to have everyone here.

ELEVATOR REPAIR BIDS UPDATE: Mr. Jason Squires, ACM spoke to the Board. On May 8, 2025 there was a bid opening for the elevator repair. Three (3) bids were received. Upon closer inspection of the bids, there are issues with all three (3) of them. Mr. Squires recommend that we do not move forward with these bid and that we rebid. He would also like to rebid this electronically. The Board was in agreement.

**Commissioner Johnson made a motion to rebid the elevator repair electronically. Commissioner Keyes seconded; motion carried unanimously.**

KEYSTONE TAX SOFTWARE UPDATE: Ms. Sherri Wilkins, Tax Office Administrator spoke to the Board. She received an email from Keystone which she read to the Board:

*Hi everyone,*

*I am seeing the emails exchanged about Washington County's tax data and hearing some things from my team. I would like to suggest that we get together on a call this week with all parties involved (probably most everyone on this email) to clarify things and get an up to date status on what we have now, and what we may still need. There are these email strings about the data, and on another string Sherri is asking me / Keystone for an updated timeline for the implementation / go-live; the two of course are entirely related. (i.e. was cannot answer the latter with a lot of certainty until we have all that we need, in a usable way, for the data migration.)*

*I am writing this without first having checked with my team's availability, but I'll start by suggesting Tuesday at 10 a.m. and see if that works for the necessary folks.*

*Sherri, my goal is to be able to have a firm and detailed plan for the rest of the project, to deliver and review with you on our project status call on Wednesday the 28<sup>th</sup> (1:30 p.m.).*

*Thanks!*

*Judd*

***Judson B. Van Dervort, Jr.*** / *President / Keystone Information Systems / 856-722-0700*

Ms. Wilkins said she will email a timeline to the Board as soon as she receives one after their project call on Wednesday, May 28<sup>th</sup>.

QUASI-JUDICIAL PUBLIC HEARING: APPLICATION FOR VARIANCE: Ms. Bennett, Clerk to the Board, swore in the Commissioners as the Board of Adjustment.

**Commissioner Keyes made a motion to open the public hearing. Commissioner Spruill seconded; motion carried unanimously.**

Mr. Allen Pittman, Planning/Inspections/Safety Director and Mr. Curtis Potter, CM/CA spoke to the Board. Mr. Pittman read information from the Application of Variance that is being applied for.

Mr. Potter went over the following procedures for holding a quasi-judicial hearing.

## Procedures for Quasi-Judicial Hearing for

### Variance:

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

VARIANCE APPLICATION filed by Michael Harrell (Applicant) on behalf of himself and Jernigan Properties (Owner) on 4/17/2025 seeking a Variance pursuant to Article 7, Signage, Subsection L.1 (aka F.1 in the amended Article) and Subsection L.4 (aka F.6 in the amended Article) of the Washington County Zoning Ordinance (WCZO) to: erect a freestanding sign bigger than one is currently allowed in a C-C Zoned District located at 2977 US Hwy 64 East, Plymouth, NC.

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

A. Quasi-judicial proceedings are different from other public hearings in that not everyone has the general right to present evidence before this Board and to become a party to this proceeding.

1. A Quasi-judicial proceeding is much like a court proceeding where an individual's rights and interests are being decided under specific procedural rules.
2. Parties to this case have the right to present evidence and may be permitted to cross-examine witnesses. Only those who can demonstrate that they will be affected by the outcome of the hearing may become parties. After a description of the person's interest in this case, the Board will determine whether they will be allowed to present evidence as a party. Please note, you do not have to be a party to testify if someone who is a party calls you as a subject matter expert or witness. All parties and witnesses who intend to present evidence or testify before this Board must be sworn in.
3. The burden of proof lies with the Applicant to prove that the circumstances and evidence of the case meet the legal standards to provide a variance.
4. Except where otherwise stated, the extent to which the official NC Rules of Evidence used in court are applied in such hearings is up to the board's discretion.

B. Quasi-judicial hearings by law must adhere to certain procedures/legal standards. To that end please consider the following:

1. The Board should base its decisions only on the evidence actually presented, including any testimony given under oath or affirmation by any parties or witnesses called by a party.
2. Testimony should be limited to facts relevant to the application and applicable legal standards and should be based on what the testifying party personally witnessed or knows and not on hearsay or speculation.
3. If permitted by the board, parties may cross-examine each testifying party or witness after their testimony if there are any questions. Cross-examination should be limited to the matters testified about during the original testimony.

4. If you want the Board to see and consider written evidence such as reports, maps, photos, or other exhibits, the witness most familiar with that evidence should be asked to explain it and the party seeking to have it included as evidence should specifically request that the board do so at the end of relevant testimony about it, or otherwise before resting their case.
5. In order for any testimony to be considered as evidence used in making a final decision, it should only be given by persons actually in attendance at the meeting and otherwise should be considered and treated as hearsay.

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

A. NCGS 160D-705 (d) governs Variances and reads in relevant part as follows: *When unnecessary hardships would result from carrying out the strict letter of a zoning regulation, the board of adjustment shall vary any of the provisions of the zoning regulation upon a showing of all of the following:*

1. *Unnecessary hardship would result from the strict application of the regulation. It is not necessary to demonstrate that, in the absence of the variance, no reasonable use can be made of the property.*
2. *The hardship results from conditions that are peculiar to the property, such as location, size, or topography. Hardships resulting from personal circumstances, as well as hardships resulting from conditions that are common to the neighborhood or the general public, may not be the basis for granting a variance. A variance may be granted when necessary and appropriate to make a reasonable accommodation under the Federal Fair Housing Act for a person with a disability.*
3. *The hardship did not result from actions taken by the applicant or the property owner. The act of purchasing property with knowledge that circumstances exist that may justify the granting of a variance is not a self-created hardship.*
4. *The requested variance is consistent with the spirit, purpose, and intent of the regulation, such that public safety is secured and substantial justice is achieved.*

*No change in permitted uses may be authorized by variance. Appropriate conditions may be imposed on any variance, provided that the conditions are reasonably related to the variance. Any other development regulation that regulates land use or development may provide for variances from the provisions of those ordinances consistent with the provisions of this subsection.*

B. WCZO Article 10(G) Powers of Board of Adjustment: Variances... provides as follows:

1. Variances: The Board may consider and grant a variance to the application of this Ordinance which cannot be otherwise granted by the Planning Board or Board of Commissioners in situations where due to the characteristics of the property under consideration an unnecessary hardship on the applicant will be created,

and where the spirit of the Ordinance can be otherwise maintained. The Board may authorize upon appeal or original application in specific cases a variance from the application of the strict terms of this Ordinance, provided that such variance will not be contrary to the public interest, when owing to special conditions a literal enforcement of the provisions of this Ordinance will result in unnecessary hardship; provided that the spirit of the Ordinance shall be observed and that substantial justice done as hereinafter specified. No variance may be granted except after a public hearing in accordance with this Ordinance.

C. WCZO Article 10(H) Variances: provides in relevant part:

1. The Board shall have the power in specific cases to grant a variance from the application of the strict application of the terms of this Ordinance under the following provisions:
  - a. When a property owner can show that his property was acquired in good faith.
  - b. Where by reason of the exceptional narrowness, shallowness, size or shape of a specific piece of property at the time of the effective date of the Ordinance, or where by reason of exceptional topographic conditions or other extraordinary situation or condition of such piece of property, or of the condition, situation, or development of property immediately adjacent thereto, the strict application of the terms of the Ordinance would effectively prohibit or unreasonably restrict the utilization of the property or where the Board is satisfied, upon the evidence heard by it, that the granting of such variance will alleviate a clearly demonstrable hardship approaching confiscation, as distinguished from a special privilege or convenience sought by the applicant, provided that all variances shall be in harmony with the intended spirit and purpose of the Ordinance.
  - c. The variance will not be contrary to the public interest.
  - d. That special conditions and circumstances exist which are peculiar to the land, structure or building involved and which are not applicable to other lands, structures, or building in the same district.
  - e. That literal interpretation of the provisions of this Ordinance would deprive the applicant of rights commonly enjoyed by other properties in the same district under the terms of this Ordinance.
  - f. That the special conditions and circumstances do not result from the actions of the applicant.
  - g. That granting the variance requested will not confer on the applicant any special privilege that is denied by this ordinance to other land, structures or buildings in the same district.

2. No such variance shall be authorized by the Board unless it finds:
  - a. That the strict application of the Ordinance would produce undue hardship.
  - b. That such hardship is not shared generally by other properties in the same zoning district and the same vicinity.
  - c. That the authorization of such variance will not be of substantial detriment to adjacent property and that the character of the zoning district will not be changed by the granting of the variance.
  - d. That the condition or situation of the subject property is not of so general or recurring in nature as to make reasonably practicable the formulation of a general regulation to be adopted as an amendment to the Ordinance.
3. Unauthorized variances:
  - a. No variance shall be authorized that would result in an increase in the density or dwelling unit count not otherwise permitted in by the applicable zoning district regulations.
  - b. No variance shall be authorized that would permit the establishment of any new use not otherwise permitted in the zoning district under the provisions of this Ordinance.
  - c. No variance shall be authorized that would permit the establishment of any use not otherwise permitted in a floodplain.
  - d. No such variance shall be authorized except after a public hearing in accordance with this article.
4. In authorizing a variance the Board may impose such conditions regarding the location, character and other features of the proposed structure or use as it may deem necessary in the public interest, and may require a guarantee or performance bond to ensure that the conditions imposed are being and will continue to be complied with.
5. After the Board has approved a variance, the variance so approved or granted shall lapse after one year period or such longer period of time as may be approved for "good cause": by the Board, provided that no substantial construction or change of use has taken place in accordance with the plans for which such variance was granted.



IV. SPECIFIC WCZO PROVISIONS RELEVANT TO VARIANCE APPLICATION: (Attorney/Planning director)

A. WCZO Article 7 Signage Regulations is attached for your reference, with certain excerpts of relevant portions Subsection F (1) & (6) pasted below for convenience:

1. Article 7(F)(1): Free Standing Signs:
  - a. *One (1) freestanding or monument sign for identification of a single business establishment shall be limited to a 32 square feet area. An additional area not exceeding 44 square feet may be devoted to elements which serve as support or base and are not part of the message portion.*
  - b. *Business identification sign for a group of two (2) or more contiguous stores or businesses per building and less than 60,000 gross leasable square feet shall be combined into a single freestanding or monument sign advertising all businesses on the premises. The combined sign shall not exceed 48 square feet in area. An additional area not exceeding 64 square feet may be devoted to elements which serve as support or base for such sign, and which are not part of the message.*
6. Article 7(F)(6): Additional Regulations:
  - a. *Individual freestanding signs for individual shopping center tenants shall not be permitted. For the purpose of this section, lawfully subdivided out parcels which have been depicted on the approved shopping center site plan shall be considered as separate parcels and may be signed as such*
  - b. Sign Materials:
    - i. *General. All signs shall be constructed of weather-resistant material designed expressly for signs.*
    - ii. *Pole style ground signs. All pole style ground signs with support(s), upright(s), bracing(s), or framework(s) that include a pole encasement shall meet the following requirements with the exception of pole style ground signs for street signs, manufactured home park signs, interstate signs, and historical identification signs which shall be exempt from the requirements of this section.*
      1. *The support(s), upright(s), bracing(s), or framework(s) shall be encased in an ornamental shell of stone, brick, ornamental metal, or similar materials, and shall be a minimum width of one-fourth of the width of the sign face.*
      2. *The sign shall be constructed of an external support structure including stone, brick, ornamental metal, or similar materials, provided that the maximum number of supports, uprights, bracings or frameworks extending between grade and the base of the sign face shall not exceed two (2).*
  - c. *Gasoline pump island signs at gasoline sales establishments are subject to the following additional conditions:*
    - i. *Two (2) non-illuminated "self-serve" or "full-serve" signs per pump island not to exceed two (3) square feet each; and*
    - ii. *One (1) fuel price or promotional informational sign per fuel pump not to exceed two (2) square feet.*

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I. **BOARD CONFLICTS OF INTEREST:** (Attorney or designated Speaker)

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

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

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

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

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



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

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

- Case Summary (including narrative letter from Applicant (attached))
- Examples of existing signs in Washington County (attached)
- Surveys of project land (attached)
- Application for Variance Application dated 4-17-25 (attached)

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

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

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

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

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

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

1. Staff
2. Applicant
3. Other Legitimate Parties

E. Final Board Q&A: Are there any final questions from the Board for any of the parties before beginning deliberations on a decision?

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*[The documents referenced in the “Presentation of Case/Evidence” above will be attached hereto and incorporated herein by reference and will be made part of these minutes.]*

IV. **DELIBERATION & DECISION:** The Board of Adjustment shall approve the variance application, with a four-fifths 4/5 majority vote.

FIRST – Review	Review the applicable specific legal standard(s) again particularly those in 160D
SECOND – Identify Most Relevant Facts to Decision	Collectively identify which facts or specific items of evidence (including testimony or documents) were most important to determining whether the proposed special use of property meets the applicable legal standard(s). [Specific facts/evidence which impacted your decision should be itemized and described briefly below]  -  -  -  -  -  -
THIRD – Identify and carefully describe any conditions to be applied	Collectively discuss whether any special conditions upon the proposed use of the property should be required to meet or better satisfy the applicable legal standard(s). [Specific conditions, if any, should be itemized and described briefly below]  -  -  -
FOURTH - VOTE	Only after careful and deliberate consideration of all the relevant facts and evidence presented in this matter, and only if you believe that the Applicant meets ALL OF THE APPLICABLE LEGAL STANDARDS (including without limitation those under 160D-705(d) (or would do so under any specific conditions to be imposed:  MOVE TO APPROVE THE VARIANCE (and include in your motion any specific conditions to be imposed)

**ORDER - Unless otherwise directed by the Board:** Upon an affirmative vote of a four-fifths 4/5 majority of the Board of Adjustment, the Clerk to the Board of Commissioners (sitting as the Board of Adjustment) shall prepare a draft Order within two (2) business days reflecting the relevant findings of fact, conclusions of law, and final decision of the Board in this matter which shall be circulated to the Board via email.

- Unless a majority of the Board of Adjustment notifies the Board Chair within two (2) business days after the draft Order is circulated by email by the Clerk that a special meeting is requested to discuss the contents of the Order, the Clerk to the Board shall certify the draft Order as the Final Order of the Board of Adjustment and enter it in the Board's records as such, and shall provide notice thereof to all parties as required by applicable law.

- If any vote fails or is not otherwise made, the Clerk shall provide all parties with notice thereof within two (2) business days.

V. **MOTION TO ADJOURN THE QUASI-JUDICIAL PUBLIC HEARING**

All of the Commissioners stated that they did not have a conflict of interest with this Variance Application.

Mr. Michael Harrell, applicant was sworn in by Ms. Julie J. Bennett, Clerk to the Board.

Mr. Pittman said that Mr. Harrell is applying for a variance for a sign that is approximately three times what is listed in the Ordinance.

Mr. Harrell spoke to the Board. Jernigan Properties operates convenience stores in NC and VA. Shell requires specific signs for their product. His application referenced other gas stations in Plymouth with signs from 80 sq ft to 100 sq ft. Jernigan Properties is asking for 108 sq ft. They need to be able to advertise the price of their gasoline/diesel. (Reference pictures that are in the agenda package.)

Mr. Pittman asked Mr. Harrell if this is an industry standard for them. Mr. Harrell said yes.

Commissioner Johnson asked where the sign would be placed. Mr. Harrell said it would be going out in front of the canopy on the corner of the property.

Commissioner Keyes noted that she was the Emergency Manager for Washington County for years and it was the Planning Board's decision to have that sign size restriction in the ordinance.

Commissioner Keyes said there is a slight issue with traffic at the current site (corner of Washington Street & Hwy 64). Commissioner Johnson asked if Jernigan Properties has taken that into consideration for this new one. Commissioner Johnson also asked them to keep in mind the bushes planted around signs and it makes it hard to see to get out of those areas onto main highway.

**Commissioner Spruill made a motion to approve the Application for Variance by Jernigan Oil Co. as long as it complies with DOT regulations, as submitted without exception. Commissioner Keyes seconded; motion carried unanimously.**

**Commissioner Spruill made a motion to adjourn the Public Hearing. Commissioner Keyes seconded. Motion carried unanimously.**

**PUBLIC HEARING ON THE WASHINGTON COUNTY RECOMMENDED  
FY26 BUDGET:**

**Commissioner Keyes made a motion to open the public hearing. Commissioner Walker seconded; motion carried unanimously.**

Ms. Renee' Collier, Senior Center Director spoke to the Board regarding the Senior Center budget and her request (tab 19, page 8 in the FY26 Recommended Budget book) where she submitted a letter to the Board to ask for a new position as an Admin person. The Senior Center has grown since COVID-19. She gave them a breakdown of tasks with current staff. Staff is at capacity with the things they can do and she doesn't want to decrease services. They are getting ready for re-certification and when they are recertified, that will bring in more grant

money. She doesn't want to have to close the Center because staff is out. Our Senior Center is held to the same certification standards as Mecklenburg County which has a greater number of staff members to assist them. Ms. Collier said she knows that Mr. Potter didn't include that in his recommendation, but feels it is important to ask the Commissioners to consider it.

**Commissioner Keyes made a motion to close the public hearing. Commissioner Walker seconded; motion carried unanimously.**

**BOARD DISCUSSION ON THE WASHINGTON COUNTY RECOMMENDED FY26 BUDGET:** Mr. Cutis Potter, CM/CA spoke to the Board and referenced the budget materials in their budget books they received last week.

Commissioner John Spruill said he had some questions on the following:

- He questioned the increase in the solid waste fee. Is that enough to cover the transfer that we have been doing? Mr. Potter said it is difficult to answer that because it depends on what other funds have to be supplemented by the fund balance. And it also depends on tax collections which may be close to \$100K, so we hope that this will help offset the difference. The tax scroll is 4000 x amount of the fee for trash collection.
- Tab 23, \$183,789 out of transfers/general fund—please explain. Mr. Potter said this is coming out of the water fund balance. Mr. Potter said we have pre-purchased a year's worth of water meters.
- Tab 12, concerned about the continuation of position from Clerk of Court (he spoke of this in January). Mr. Potter said the Board agreed to fund the position with no benefits for 5 months. Now Mr. Phelps cannot find any other alternative funding and is asking the board for an additional 6 months. Commissioner Spruill said he does not feel the County should fund this position. If we do, the state will never give them additional funds. Commissioner Keyes said that she would like to see the position stay in the budget because she has seen the benefits of the Clerk of Court's office for a larger portion of the citizens in the county and it is a lot of work. Commissioner Johnson asked why the state cut the funds. Mr. Potter said it has to do with a funding stream that has been cut.

**Commissioner Keyes made a motion to continue funding the temporary Deputy Clerk of Court position for 6 months. Commissioner Walker seconded; motion carried 4-1. Commissioner Spruill voted nay.**

Commissioner Johnson questioned some of the acronyms in the budget and Mr. Potter explained what those are.

Commissioner Spruill continued with his following questions:

- Tab 4, Lobbying. Commissioner Spruill wants to discontinue that contract. Mr. Potter said contract is based on a calendar year. We did put a clause in the contract with the option not to renew for this upcoming year.

- The Board wants Steinburg to come and give them a report on what he is doing for the County. Mr. Potter said it would be best to wait and see how the long session plays out and then he will start looking at the contract terms.
- Regarding the Airport Commission, only keep money in the budget for the two Commissioners that sit on that Board (not all five).
- Tab 9, \$120 storage unit--why are we paying for storage space. Ms. Wilkins said some records have to be kept for many years. There is no extra room in the Tax office itself for storage. May be able to use some room in the new schools. Mr. Potter said we will leave those items in the storage unit for another year.
- Tab 17, Economic Development, doesn't see anything dealing with marketing /advertising right now. Mr. Potter said that the TTA does a lot of that for us.
- Tab 19, regarding DSS contracted services (deals with them taking care of kids) Commissioner Keyes said DSS takes care of a whole lot of kids. Mr. Potter said the bulk of increase is in salaries, but they do have lapsed salaries with their staff turnover.

Commissioner Johnson asked about Tab 18—is Mr. Potter going to go back and adjust that. He said it is grant funded; we are just a pass-through (10-5110-993). Ms. Freeman, MTW Finance Officer said that grant is on hold right now so they are funding it through their funds. Mr. Potter said he may see if any opioid funds can be used.

Commissioner Spruill talked about the re-grade salaries for the 5 positions Mr. Potter talked about and he said the ACM starting salary should be increased. Mr. Potter said the suggested increases are not based on performance but on comparable positions in different counties—he saw advertisements in surrounding counties and what their salaries were and didn't want to lose any of our staff.

Commissioner Johnson asked about scrap tires. Mr. Potter said they are more expensive to get rid of now but that maybe plateauing now. Mr. Potter said Mr. Squires found another outlet so we can use one of two contracts.

Commissioner Phelps, Tab 5, he asked about using the \$2K for May Daze Festival in Creswell for Cool Spring Athletics. Creswell Town Council said they are ok with this since this would benefit the town also (and they haven't had the May Daze Festival in a couple of years).

**Commissioner Keyes made a motion to change the \$2,000 allotted for Creswell May Daze Festival to Creswell's Cool Spring Athletics. Commissioner Spruill seconded; motion carried unanimously.**

Mr. Potter mentioned that Ms. Clinta Blount, Detention Director received a quote for \$42,000 for maintenance in Detention for fixing the bathrooms. There is only \$35,000 in her budget. We will either add or move money now or come back at another time to ask for it.

OTHER ITEMS BY COMMISSIONERS OR STAFF: None.

**Commissioner Spruill 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 Keyes seconded; motion carried unanimously.**

Back in Open Session, with no further business to discuss, **Commissioner Keyes made a motion to adjourn tonight's meeting. Commissioner Spruill seconded; motion carried unanimously.**

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

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Carol V. Phelps  
Chair