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CLERK TO THE BOARD
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AGENDA ITEM MEMO

MEMO Date:	May 30, 2025	MEETING Date:	June 2, 2025	ITEM:	7
SUBJECT:	FY26 Budget Ordinance				
DEPARTMENT:	CMO				
FROM:	Curtis S. Potter, County Manager / County Attorney				
ATTACHMENTS:					

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 2nd 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 250th 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

GENERAL FUND (10)	\$19,836,384
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

2	SCHOOL CAPITAL OUTLAY FUND (21)	\$3,257,617
	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
3	DRAINAGE FUND (30)	\$194,850
	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
4	SANITATION FUND (33)	\$1,756,963
	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
5	WATER FUND (35)	\$1,749,989
	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	WATER CAPITAL PROJECTS FUND (36)	\$5,800,000
	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	EMS FUND (37)	\$3,096,635
	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	AIRPORT GRANTS FUND (38)	\$2,011,071
9	AIRPORT OPERATIONS FUND (39)	\$243,227
	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	WC HOSP PENSION FUND (40)	\$350,000
11	OPIOID SETTLEMENT FUND (50)	\$72,000
12	DSS TRUST & FC DEPOSITS FUND (51)	\$275,000
13	SPECIAL PROJECTS/GRANTS FUND (58)	\$5,924,359
14	TRAVEL & TOURISM FUND (63)	\$247,684
	Motel Occupancy Tax	\$170,000
	Appropriated Fund Balance	\$77,684
15	EMERGENCY 911 FUND (69)	\$98,407
	911 Surcharge	\$98,407
	Appropriated Fund Balance	\$0
16	TAX REVALUATION FUND (70)	\$40,000
	Transfer from General Fund	\$40,000
	Appropriated Fund Balance	\$0
	TOTAL REVENUES - ALL FUNDS	\$39,154,188

^(Not including informational only fund totals)

Section 2.**APPROPRIATIONS/EXPENSES**

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

1	GENERAL FUND (10)	\$19,836,385
	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 Deveopment	\$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
Transfers	
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

2	SCHOOL CAPITAL OUTLAY FUND (21)	\$3,257,617
	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

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

6	WATER CAPITAL PROJECTS FUND (36)	\$5,800,000
	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)		
7	EMS FUND (37)	\$3,096,635
	EMS Expenses	\$2,545,890
	Transport Expenses	\$550,745
	Debt Service	\$0
8	AIRPORT GRANTS FUND (38)	\$2,011,071
9	AIRPORT OPERATIONS FUND (39)	\$243,227
10	WC HOSP PENSION FUND (40)	\$350,000
11	OPIOID SETTLEMENT FUND (50)	\$72,000
12	DSS TRUST & FC DEPOSITS FUND (51)	\$275,000
13	SPECIAL PROJECTS/GRANTS FUND (58)	\$5,924,359
	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
14	TRAVEL & TOURISM FUND (63)	\$247,684
	TTA Operations	\$122,134
	TTA Admin	\$125,550
15	EMERGENCY 911 FUND (69)	\$98,407
	PSAP Expenses	\$62,126
	Designated for Future Appropriation	\$36,281
16	TAX REVALUATION FUND (70)	\$40,000
TOTAL APPROPRIATIONS - ALL FUNDS		39,154,188

^ (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.

Tax Base	Value	Rate
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**

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| 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 5th, 2018;

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

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

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

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

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

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

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

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

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

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

- 1 The County has qualified as a low-risk auditee in accordance with the criteria set forth in 2 C.F.R. § 200.520. Therefore, in accordance with 2 C.F.R. § 200.320(a)(1)(iv)(A) and the applicable provisions of North Carolina law, the County hereby self-certifies the following micro-purchase thresholds:
 - a. \$30,000, for the purchase of apparatus, supplies, materials, or equipment;
 - b. \$30,000, for the purchase of construction or repair work;
 - c. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
 - d. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act, G.S. 143-64.31; provided that such threshold shall apply to a contract only if the County has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. The Board of Commissioners hereby delegates authority to grant such exemptions to the County Manager. If the exemption is not authorized, the micro-purchase threshold shall be \$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: 116 Adams Street, Plymouth, NC @ 6:00 pm on or about the 19th day of May, 2025, does hereby adopt this Budget Ordinance this 2nd day of June, 2025.



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: 7/16/2025v2

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 ^{Fronza}		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 pay
Historical COLAs: [2% 2013]; [2% 2015]; [2% 2018]; [1st YORE adj began w/ Jan22' payroll a year after Jan21' grade adj] [2.5% 7.16.22]; [2.5% 7.16.23]; [2.5% 7.16.24]; [2.5% 7.16.25, except LEOs w rec'd n
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: 7/16/2025v2

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: 7/16/2025v2

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	\$ 30,413	\$ 31,145	\$ 31,958	\$ 32,793	\$ 33,529	\$ 34,270	\$ 35,238	\$ 36,171	\$ 36,962	\$ 37,002	\$ 37,457
	Detention Officer		8	\$ 31,504	\$ 32,261	\$ 33,074	\$ 33,915	\$ 34,743	\$ 35,624	\$ 36,519	\$ 37,429	\$ 37,898	\$ 38,367	\$ 38,835
15	EMT Basic		8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Telecommunicator I - Uncert (FN3)		3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Detention Corporal		3	\$ 32,579	\$ 33,405	\$ 34,218	\$ 35,087	\$ 35,941	\$ 36,850	\$ 37,747	\$ 38,711	\$ 39,193	\$ 39,675	\$ 40,178
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	\$ 33,654	\$ 34,507	\$ 35,377	\$ 36,245	\$ 37,154	\$ 38,091	\$ 39,041	\$ 40,006	\$ 40,509	\$ 41,013	\$ 41,522
	Telecommunicator II - EMD Cert (FN3)		4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Detention - Lieutenant		1	\$ 34,756	\$ 35,651	\$ 36,519	\$ 37,444	\$ 38,380	\$ 39,317	\$ 40,309	\$ 41,289	\$ 41,798	\$ 42,508	\$ 43,859
21	911 Telecom Supervisor - EMD Cert	E	1	\$ 38,008	\$ 38,973	\$ 39,965	\$ 40,958	\$ 41,978	\$ 43,011	\$ 44,058	\$ 45,202	\$ 45,760	\$ 46,318	\$ 46,890
22	EMT Paramedics		9	\$ 39,138	\$ 40,145	\$ 41,095	\$ 42,115	\$ 43,135	\$ 44,264	\$ 45,368	\$ 46,483	\$ 47,062	\$ 47,641	\$ 48,254
23	Chief Detention Officer		1	\$ 40,227	\$ 41,205	\$ 42,225	\$ 43,341	\$ 44,403	\$ 45,477	\$ 46,607	\$ 47,779	\$ 48,378	\$ 48,977	\$ 49,598
L2	WCSO Unsworned 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	I	1	\$ 48,703	\$ 50,013	\$ 51,263	\$ 52,545	\$ 53,858	\$ 55,205	\$ 56,585	\$ 58,000	\$ 58,725	\$ 59,459	\$ 60,202
L4	WCSO Sergeant		2	\$ 49,650	\$ 50,643	\$ 51,656	\$ 52,689	\$ 53,743	\$ 54,818	\$ 55,914	\$ 57,032	\$ 57,602	\$ 58,170	\$ 58,766
L5	WCSO Investigator		2	\$ 52,500	\$ 53,550	\$ 54,621	\$ 55,713	\$ 56,828	\$ 57,964	\$ 59,124	\$ 60,308	\$ 60,909	\$ 61,518	\$ 62,133
EMS4	EMS4 Paramedic Supervisor	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	EMS5 EMT (Uncert)	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	\$ 80,700	\$ 82,584	\$ 84,496	\$ 86,436	\$ 88,404	\$ 90,402	\$ 92,430	\$ 94,489	\$ 95,284	\$ 96,087	\$ 96,898

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: 7/16/2025v2

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
\$ 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
\$ 38,943	\$ 39,331	\$ 39,725	\$ 40,123	\$ 40,523	\$ 40,929	\$ 41,338	\$ 41,751	\$ 42,160	\$ 42,590	\$ 43,016	\$ 43,446	\$ 43,881	\$ 44,320	\$ 44,763
\$ 42,032	\$ 42,548	\$ 43,065	\$ 43,610	\$ 44,154	\$ 44,719	\$ 45,284	\$ 45,829	\$ 46,373	\$ 46,952	\$ 47,531	\$ 48,123	\$ 48,716	\$ 49,325	\$ 49,934
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 43,440	\$ 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
\$ 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	\$ 50,666	\$ 51,307	\$ 51,941	\$ 52,575	\$ 53,243	\$ 53,911	\$ 54,580	\$ 55,249	\$ 55,944	\$ 56,640	\$ 57,348	\$ 58,056
\$ 50,218	\$ 50,831	\$ 51,444	\$ 52,092	\$ 52,740	\$ 53,395	\$ 54,049	\$ 54,724	\$ 55,399	\$ 56,096	\$ 56,792	\$ 57,495	\$ 58,197	\$ 58,925	\$ 59,652
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
\$ 55,234	\$ 55,776	\$ 56,374	\$ 56,897	\$ 57,466	\$ 58,041	\$ 58,621	\$ 59,208	\$ 59,800	\$ 60,398	\$ 61,002	\$ 61,612	\$ 62,228	\$ 62,850	\$ 63,479
\$ 55,234	\$ 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
\$ 55,234	\$ 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
\$ 60,935	\$ 61,710	\$ 62,488	\$ 63,260	\$ 64,066	\$ 64,861	\$ 65,671	\$ 66,492	\$ 67,323	\$ 68,165	\$ 69,017	\$ 69,880	\$ 70,753	\$ 71,638	\$ 72,533
\$ 59,348	\$ 59,941	\$ 60,541	\$ 61,146	\$ 61,758	\$ 62,375	\$ 62,999	\$ 63,629	\$ 64,265	\$ 64,908	\$ 65,557	\$ 66,212	\$ 66,875	\$ 67,544	\$ 68,219
\$ 62,355	\$ 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
\$ 69,731	\$ 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
\$ 72,546	\$ 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
\$ 72,546	\$ 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: 7/16/2025v2

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 ^{FN1}	Houskeeper (FN1)		1	\$ 26,697	\$ 27,347	\$ 28,026	\$ 28,746	\$ 29,438	\$ 30,201	\$ 30,935	\$ 31,727	\$ 32,108	\$ 32,488	\$ 32,906
	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
61	IM CW I		0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Vehicle Operator I		5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	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
63	IM Caseworker II (FN2)		14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Info Processing Tech		2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Social Worker I		0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	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
65	IM Investigator II (FN2)		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	IM Caseworker III (FN2)		5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	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
67	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
	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
70	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 Houskeeper 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

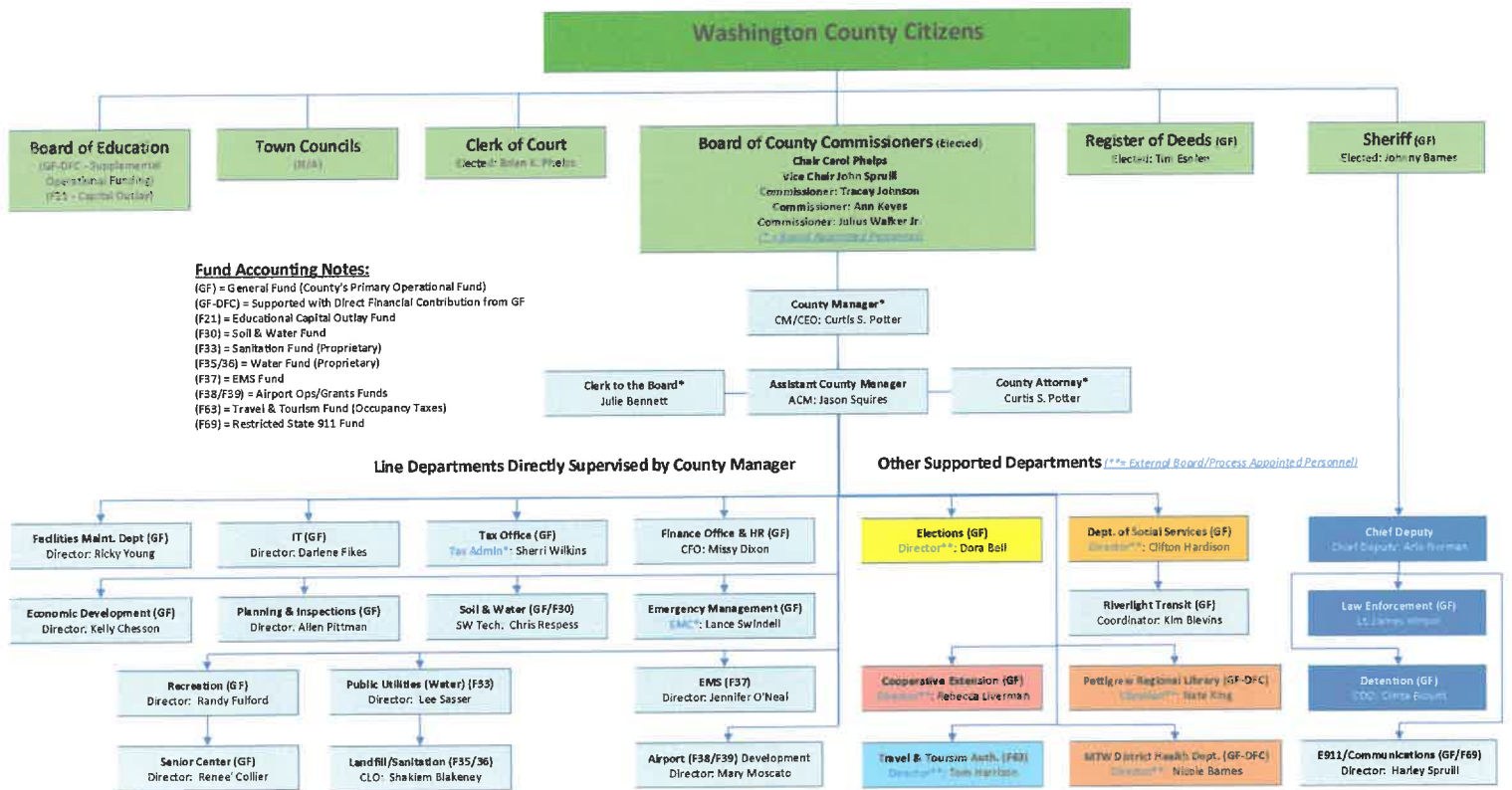
IM = Income Maintenance

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: 7/16/2025v2

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 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
PENALTIES	
First offense	\$ 25.00
Second offense	\$ 50.00
Third offense	\$ 150.00
COLLECTION FOR RESALE PERMIT	
Annual permit fee	\$ 250.00
OTHER	
Owner request pick-up	\$ 35.00

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

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

SECTION 5. ALTERATIONS, REPAIRS, PIERS, BULKHEADS, WATERWAY STRUCTURES, GREENHOUSE INSTALLATIONS

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

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

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

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

SECTION 6. SWIMMING POOLS \$ 100.00

SECTION 7. ELECTRICAL

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

SECTION 8. RESTORATION OF ELECTRICAL SERVICES \$ 75.00

SECTION 9. MECHANICAL PERMITS

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

SECTION 10. DUAL FUEL PERMITS \$ 150.00

SECTION 11. INSULATION

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

SECTION 12. VINYL SIDING PERMITS \$ N/A

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

SECTION 14. SIGN PERMITS

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

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

SECTION 29. ENFORCEMENTS

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

SECTION 30. APPEALS

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

SECTION 31. SEVERABILITY

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

SECTION 32. EXEMPTIONS

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

SECTION 33. DEFINITIONS

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

DETENTION FEE SCHEDULE:

1. <u>Interlocal County Inmate Housing Fee -</u>	<u>\$65 per day</u>
--	---------------------

EMS FEE SCHEDULE:

1) EMS AND NON-EMERGENCY TRANSPORT FEE SCHEDULE

CHARGE LIST	FEE
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.
 - i. The debris must originate from the specific parcel/account to which the account credit is associated, and customers may not combine credits from multiple parcels/accounts to avoid paying applicable charges related to such debris in excess of the single credit associated with each specific account/parcel.
 - ii. Any unused portion of any account's applicable credit shall expire at the end of each fiscal year, and not rollover for use in any future fiscal years.
 - iii. This policy is intended to balance the needs of the landfill to generate sufficient revenues from its operations to sustain its own expenses, while also encouraging all county residents to properly and regularly dispose of normal household waste materials that may be generated during each fiscal year within the local landfill not only for their convenience, but also to help preserve the positive safety and health benefits which our community receives as a result of having a central and locally convenient location to dispose of such waste.
 - iv. This policy subject to modification/repeal by the Board of Commissioners.

WATER SYSTEM FEE SCHEDULE:

MONTHLY WATER RATES

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

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

Consumption charge \$ 15.00

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

Water Service Deposit & Collection Fees

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

Hydrant charge \$ 15.00 for each 1000 gallons

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

METER HISTORY FEE \$35.00

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

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

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

***PROPERTY DESTRUCTION FEE TO BE DETERMINED
BY THE UTILITIES DIRECTOR AT THE TIME OF DISCOVERY.**

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

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

HYDRANT METER

Connection	\$ 705.00
Deposit	\$1,000.00

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

WASHINGTON COUNTY BUDGET (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)		8,148,003	8,225,267	10,107,020	7,338,834		8,587,058	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		BAR	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	NA
10-3350-001	JURY DUTY PAY	44	92	0	12	NA	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	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	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	NA
10-3370-000	RECREATION-PARTICIPANT INSURANCE					NA	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 - REDISTRIBUTION 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			2,655,000	2,655,000
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	5,800	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	6,891	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	BAR
10-3540-020	GUN PERMITS DISCRETIONARY-COUNTY PORT	7,570	6,035	2,465	2,830	BAR	BAR	BAR	BAR
10-3540-030	GUN PERMITS-STATE PORTION	9,010	7,135	2,800	3,265	BAR	BAR	BAR	BAR
10-3540-040	FINGER PRINTING	1,460	1,470	635	715	BAR	BAR	BAR	BAR
10-3540-070	DONATIONS-ANIMAL CONTROL	2,563	386	25	25	BAR	BAR	BAR	BAR
10-3540-082	SHERIFF ANKLE MONITORING FEES					BAR	BAR	BAR	BAR
10-3540-083	NC ANIMAL SHELTER SUPPORT FUND GRANT		0	12,500	12,500	N/A	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	BAR
10-3541-030	SHERIFF DONATIONS-PURCHASE OF K-9					BAR	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/COJUS 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	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	BAR
10-3970-020	MTW COURT COORDINATOR GRANT	64,498	83,716	90,994	47,482			90,994	47,482
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	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

\$ 15,811,947	Audited Actual GF Expenditures (Prior FYs completed in FY24 - FY20 FY21 FY22 FY23 FY24 FY25 FY26)								
\$ 9,577,157	Audited Actual Available Unassigned GF Fund Balance at beginning of current FY								
\$ 7,606,765	Current Est. of <u>Total Available Unassigned GF Balance</u> for Appropriation in Next FY (This is a guess - subject to many variables)								
\$ 3,033,783	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
Line Item Breakdown Info FY26									
\$10,500	CommissionerSpecial Sponsored								
\$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								
\$6,315	Dues & Subscriptions								
\$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								
\$14,000	Other Community Contributions Funding Requests:								
\$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)								
\$2,000	See Written Req from Cool Spring Athletics dated 4/10/25 rec'd from Board member: Approved by BOCC in place of MayDays								
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@56%	%	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-UNCSOG 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 ^{CIP-CM3}	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- UNEMPLOYMENT 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 Independent Mailing (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	TAX ADMIN:								
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	65,463	122,752	48,017	8,047		114,775	40,000	40,000
CIP NOTES:	KEYSTONE Repl Tax Software								
227,881	Orig Est. \$195k, actual cost: \$227,881								
162,418	FY24 Balance after First Installments of \$65,463 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 pmt sch email to SW showing addl \$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 upon completion after Sept. implementation, not incl annual maint fee carried in 10-4140-501, Tax Office and Management will have to discuss and resolve discrepancies (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 TB	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	BOARD OF ELECTIONS:								
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
*FY26 NOTES:									
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.									
10-4170	BOARD OF ELECTION T9	144,555	187,248	192,210	153,411		135,558	202,731	202,731

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			19,678	19,678
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 560k upgrade switches								
	FY28: Expect 380k 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	BUILDINGS:								
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 F55 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	0	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 Req Entries)	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. Separating and divesting ownership and/or otherwise offsetting expenses of non-WCS utilized portion of PHS site asap also recommended.									
10-4260	BUILDINGS T12-1	90,681	83,845	583,652	51,499		0	187,152	187,152

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
FY26NOTE:	PLACE HOLDER FOR 21 ADDT FTE REQUESTED, INCL IN SALARIES UNLESS REMOVED BY BOCC							50,000	50,000
10-4265-040	SALARIES & WAGES-LONGEVITY	2,807						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			6,618	6,618
10-4265-130	FACILITY SERVICES- UNEMPLOYMENT INS.	0	0	1,884	0			1,958	1,958
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
10-4265-589	FACILITIES-DEPARTMENTAL - EQUIPMENT	20,290	970	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
10-4265	FACILITY SERVICES T12-2	730,904	632,057	713,780	417,261		418,823	791,724	791,724

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	0	182,922	112,000	0		0	120,000	120,000
10-4310-550	SHERIFF- CAPITAL OUTLAY - EQUIPMENT	165,770.70	28,939	0	0		0	0	0
CIP NOTE: 2 Durangos plus upfit placeholder awaiting quotes from WCSO							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	SRO - WASHINGTON COUNTY UNION:								
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	SRO- CRESWELL:								
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	SRO- 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	WASHINGTON UNION SRO	69,387	68,831	75,326	52,745		6,750	89,836	89,836
10-4313	CRESWELL SRO	2,388	2,617	75,326	2,394		6,700	6,700	6,700
TOTAL	SROs T13-2	71,775	71,448	150,652	55,139		13,450	96,536	96,536

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	SRO- PLYMOUTH HIGH:								
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 SUPPLIES	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
10-4314	PLYMOUTH HIGH SRO	58,135	2,343	75,326	45,501		6,699	86,974	86,974
TOTAL	SROs T13-3	58,135	2,343	75,326	45,501		6,699	86,974	86,974

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	526,026
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	19,347.36	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
\$ 285,276	CAPITAL OUTLAY BREAKDOWN FY25								
90,000	Plumbing, floor repairs -68k, paint, pressure washing, rest Chairs								
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	EMERGENCY MANAGEMENT:								
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	6515.96	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	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
10-4330	EMERGENCY MGMT T15-1	201,829	213,572	258,576	181,335		360,000	144,004	144,004

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	ADDL 5th CENT RESERVES (Per BODC Began in FY25, moved into Fund 58 by FY25, 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	FORESTRY:								
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									
10-4340	FIRE PROTECTION	383,987	398,952	439,620	299,715		100,655	402,622	402,622
10-4345	FORESTRY	92,260	82,023	129,156	49,661		111,055	111,055	111,055
TOTAL	COMBINED FIRE & FORESTRY T15-2	476,247	480,975	568,776	349,376		211,710	513,677	513,677

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	PLANNING & INSPECTIONS								
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
10-5350	PLANNING DEPARTMENT T16	156,799	164,049	247,741	112,449		81,050	203,867	203,867

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
NEW LINES/DEPARTMENT FOR FY26									
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	67,804			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			3,166	3,166
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	SOCIAL SERVICES - ADMIN								
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	28,000	28,000
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
10-5310-390	SOCIAL SERVICES- CAPITAL OUTLAY- 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
10-5310	SOCIAL SERVICE ADMIN T20-1	3,538,766	3,930,541	4,178,562	2,677,948		4,487,152	4,390,329	4,390,329

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-PART	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
NL 10-5380-411	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	28,000	28,000
10-5400-390	DOT-DUES AND SUBSCRIPTIONS (85% REIMB)	580	920	750	484		750	750	750
10-5400-540	CAPITAL OUTLAY-VAN REPLACEMENT	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
10-5400	SOCIAL SERVICES TRANSPORTATION T20-3	128,424	384,053	168,683	79,383		400,483	389,983	389,983

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

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES

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GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-5110-000*	DISTRICT HEALTH								
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
10-5940-000	REHABILITATION:								
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 ⁵ yearly prnts w/ last in FY27	13,240	13,240	13,240	13,240			13,240	13,240
10-6000-000	MEDICAL EXAMINER:								
10-6000-180	CONTRACT-MEDICAL EXAMINER	9,800	12,100	15,000	3,350			8,000	8,000
10-5110*	DISTRICT HEALTH	283,779	302,997	342,488	236,102		256,524	347,518	303,257
10-5940	MENTAL HEALTH	43,240	43,240	43,240	35,740		0	43,240	43,240
10-6000	MEDICAL EXAMINER	9,800	12,100	15,000	3,350		0	8,000	8,000
TOTAL	COMBINED TOTALS T18-1	336,819	358,336	400,728	275,192		256,524	398,758	354,497

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@56%	%	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
10-6050	COOPERATIVE EXTENSION T23	139,840	159,255	166,243	98,352		165,600	165,600	165,600

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	SOIL & WATER:								
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
10-6060	SOIL & WATER T30-1	40,383	58,946	63,946	41,073		22,500	76,049	76,049

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									
	WASHINGTON COUNTY LIBRARY								
	DESCRIPTIONS	FY23	FY24	FY25BDGT					
				Approved					
	Utilities	10,000	10,500	10,500		105%	11,000	10,500	10,500
	Telecommunications	3,870	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) FB Policy is 10%								
	FY22 Fund Balance: 519,063 (Only \$270k available)								
	FY23 Fund Balance: 855,151 (Only \$447k available)								
10-6110	LIBRARY T24	199,183	205,000	216,500	162,375		238,321	226,500	226,500

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY BUDGET (FY26) GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
10-6120-000	RECREATION:								
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	4,598	5,320	3,367			5,468	5,468
10-6120-100	RECREATION- RETIREMENT	8,723	9,551	10,557	7,255			11,870	11,870
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		7,800	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	3,620	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	0	18,553	15,000	0		62,500	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 FSR Trf
10-6120-693	NCDEQ GRANT-RECREATION-VOLKSWAGON SETTLE	0	110,098	0	0		Closed	Closed	Closed
\$ 82,500	Additional Capital Outlay Requests:								
\$ 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	
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 Bounce Lic (19 = \$159x12 = \$1,904)								
\$ 1,200	Basecamp Project Mgmt Software 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
Revenues:									
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
NL73980-001?	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									
2,956,263 Est. working fund balance on 3/1/25									
TOTAL REVENUES		22,756,412	38,510,798	23,485,598	12,834,024		0	3,257,617	3,257,617
Expenditures:									
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 SERVIA	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 INCON	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									
TOTAL EXPENDITURES		4,206,387	48,275,229	23,485,598	19,909,591		100,000	3,257,617	3,257,617
FUND 21 BALANCES:		18,550,025	-9,764,431	0	-7,075,568		-100,000	0	0

WASHINGTON COUNTY BUDGET (FY26)

Fund 30 - DRAINAGE

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Revenues:									
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 (SIRAP)		0	259,286	0			0	0
30-3960-000	TRANSFER FROM GENERAL FUND								
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									
	TOTAL REVENUES	89,173	118,203	438,936	87,691		88,290	194,850	194,850
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures:									
30-0000-000	DRAINAGE FUND:								
30-7140-000	EDDIE SMITH CANAL:								
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	WATERSHED IMPROVEMENT:								
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
NL 30-8000-200	NEW LINE FY26 - Supplies						2,000	2,000	2,000
NL 30-8000-201	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 (SIRAP)		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% SWJF Inc of \$35 per account to \$385 to offset increased curbside contract costs, increased trash volume, increased maintenance expenses									
TOTAL REVENUES		1,530,987	1,691,101	1,680,954	1,402,472		1,605,800	1,756,964	1,756,964

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			59,658	59,658
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 SER	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 EXPEN	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-500	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	4,174
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	4,711
38,000	CAPITAL OUTLAY BREAKOUT								
21,000	U-L1 CIP Boom Mower								
17,000	U-L2 CIP Baling 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 = \$3,638,606 and on 6.30.24 = \$4,112,886									
	TOTAL REVENUES	1,420,947	1,526,369	1,848,742	1,098,636		1,535,000	1,749,989	1,749,989

WASHINGTON COUNTY BUDGET (FY26)									
Fund 35 - WATER									
CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures: O	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			16,854	16,854
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
\$ 262,000	CAPITAL OUTLAY BREAKOUT:								
\$ 197,000	Replacement Meters (20% each year)(may target grant funding)								
\$ 65,000	CIP-W13: Repl 2013 Ford F150 w/ 246k plus miles								
	DEPT EXPENDITURE SUB-TOTAL	848,119	924,866	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: T	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	0	60,000	53,552		0	0	0
35-7135-541	CAPITAL OUTLAY-EQUIPMENT	0	0	223,167	15,880		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 ASSES	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									
	TOTAL REVENUES	0	254,333	6,409,867	128,948		6,280,919	5,800,000	5,800,000
Expenditures									
36-4100-001	NCDEQ GRANT-ASSET INVENTORY ASSES	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
	DEPT EXPENDITURE SUB-TOTAL	15,000	254,333	6,409,867	165,778		6,244,089	5,800,000	5,800,000
FUND 36 BALANCES:		-15,000	0	0	-36,830		36,830	0	0

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	468,066	398,952	399,620	399,620			482,622	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									
	TOTAL SYSTEM REVENUES	2,516,729	2,274,475	2,492,462	1,491,423		1,825,000	3,096,635	3,096,635

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	767,371	767,371
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			8,504	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	10,541	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
37-4330-652	DUKE RACE-CARS GRANT	0	16,100	5,950	331		ROLL FORW	ROLL FORW	ROLL FORW
37-4330-653	UNC PECC+ PROGRAM GRANT	275	0	10,525	0		ROLL FORW	ROLL FORW	ROLL FORW
37-4330-654	WEYERHAEUSER GIVING GRANT	0	1,500	0	0		ROLL FORW	ROLL FORW	ROLL FORW
37-4330-670	DESIGNATED FOR FUTURE APPROPRIATION							0	0
\$486,500	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	51,188	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: -	71,141	58,884	140,598	95,738	0	176,084	164,438	164,438
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			1,830	1,830
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
\$100,000	CAPITAL OUTLAY BREAKOUT:								
\$100,000	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	52,026	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 (DESIGN/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									
	TOTAL REVENUES	166,863	930,218	2,222,852	296,770		0	2,011,071	2,011,071
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							
	TOTAL EXPENDITURES	466,863	930,217	2,222,852	300,569		0	2,011,071	2,011,071
	TOTAL REVENUES	166,863	930,218	2,222,852	296,770		0	2,011,071	2,011,071
FUND 38 TOTAL BALANCES		-300,000	1	0	-3,799		0	0	0

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 = \$116,616, and on 6.30.24 = \$83,291 (Est. FYE25 = \$35k-\$45k loss) May need to transfer add'l GF FB as precaution									
	TOTAL REVENUES	210,706	180,460	234,463	162,824		91,977	243,227	243,227
Expenses:									
39-4530-000	AIRPORT:								
39-4530-010	AIRPORT-S & W- REGULAR	40,959	41,983	48,226	33,710			43,820	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 - FUELMASER/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		100,000	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
1099000	CAPITAL OUTLAY BREAKOUT:								
CAPITAL OUTLAY BREAKOUT: (See note below)									
CAPITAL OUTLAY BREAKOUT: (See note below)									
CAPITAL OUTLAY BREAKOUT: (See note below)									
CAPITAL OUTLAY BREAKOUT: (See note below)									
	TOTAL EXPENDITURES	189,569	216,627	234,463	150,256		344,940	243,227	243,227
	TOTAL REVENUES	210,706	180,460	234,463	162,824		91,977	243,227	243,227
FUND 39 TOTAL BALANCES		21,137	-36,168	0	12,568		-252,963	0	0

WASHINGTON COUNTY BUDGET (FY26)

Fund 40 - WC Hospital Pension Fund

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	DEPT REQ	MGR REC	BOARD
Revenues: Projects								
40-3790-000	INTEREST EARNED ON INVESTMENTS	48,100	124,400	0	78,191		0	0
40-3990-000	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
	FUND Revenue Total	2,577,212	574,400	450,000	528,191	0	350,000	350,000
Expenditures: Projects								
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	0
40-4155-999	PROFESSIONAL SERVICE- HOSPITAL PENSION -	240,000	300,000	300,000	225,000		240,000	240,000
	FUND Expenditure Total	268,542	329,323	450,000	242,880	0	350,000	350,000
FY26 Notes from 2025 Actuals Report								
10 Year Funding (\$211,886)								
36 Year Funding (\$129,024)								
Total Liability: (FY26 \$4,450,350) (FY25: \$5,031,717) (FY24: \$5,198,157)								
Total Assets: (FY26 \$2,862,157) (\$2,526,101) (FY24: \$2,478,488)								
Unfunded Total: (FY26 \$1,788,193) (FY25 \$2,505,610) (FY24: \$2,720,669)								
FUND 40 Balances		2,308,670	245,077	0	285,311	0	0	0

WASHINGTON COUNTY BUDGET (FY26)

Fund 50 - Opioid Settlement Fund

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	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		0	0
50-3999-990	APPROPRIATED FUND BALANCE*						0	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	10,615	10,615		10,615	10,615
50-4200-002	STRATEGY 9 - HARM REDUCTION SSP	0	10,615	10,615	10,615		10,615	10,615
50-9990-000	CONTINGENCY	0	0	31,558	0		40,770	40,770
	FUND Expenditure Total	5,000	25,230	61,790	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	0	76,171	0		75,000	75,000	
51-3999-900	CANCELLED PRIOR YEAR REVENUE	0	186	0	0				
	FUND Revenue Total			296,171	175,070		0	275,000	275,000
Expenditures: Projects									
51-4100-001	DSS - Trust Account Expenses	171,020	213,042	296,171	217,762		275,000	275,000	
	FUND Expenditure Total			296,171	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
Revenues: Projects									
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 WCSO 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	10,000
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 VED 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 PART/Rec Funds; Misc unspent project funds from multiple projects/. Budget figs to be trued up after FYE25 close out.									
PROJECTS/GRANTS FUND Revenue Total		1,105,615	425,531	5,679,601	3,433,254		0	5,898,415	5,924,359
Expenditures: Projects									
58-0000-000	PROJECTS/GRANTS FUND:								
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 WCSO 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	10,000
10-4340-000*	FIRE DEPT PROJECTS/RESERVES <small>(if collected cost place numbers)</small>			Pending BA				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
Revenues:									
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:									
	TOTAL REVENUES	171,371	177,221	247,326	102,438		247,684	247,684	247,684
Expenditures- TTA Projects									
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	1,575	0	500	0		500	500	500
63-4960-299	HISTORICAL SOCIETY-JOINT MUSEUM BROCHURE	0	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	0	0	0		2,000	2,000	2,000
63-4960-351NL	WASHINGTON COUNTY ARTS COUNCIL	0	0	0	0		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
	DEPT EXPENDITURE SUB-TOTAL	97,226	98,018	122,520	55,659		125,550	125,550	125,550

WASHINGTON COUNTY BUDGET (FY26)

Fund 63 - TRAVEL & TOURISM (Cont'd)

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25BDGT	FY25@66%	%	DEPT REQ	MGR REC	BOARD
Expenditures - TTA Operations									
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	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	0	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	0	0	0	0		0	0	0
	DEPT EXPENDITURE SUB-TOTAL	68,212	93,712	124,806	58,823		122,134	122,134	122,134
	TOTAL EXPENDITURES	165,438	191,731	247,326	114,482		247,684	247,684	247,684
	TOTAL REVENUES	171,371	177,221	247,326	102,438		247,684	247,684	247,684
FUND 63 TOTAL BALANCES:		5,933	-14,510	0	-12,044		0	0	0

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									
	TOTAL REVENUES	81,198	118,953	123,078	74,916		98,408	98,407	98,407
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-9100-800	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									
	TOTAL EXPENDITURES	147,740	68,094	123,078	66,488		61,826	98,407	98,407
	TOTAL REVENUES	81,198	118,953	123,078	74,916		98,408	98,407	98,407
FUND 69 TOTAL BALANCES:		-66,542	50,858	0	8,428		36,582	0	0

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									
	TOTAL REVENUES	44,525	47,875	40,000	45,926	0	40,000	40,000	40,000
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								
	TOTAL EXPENDITURES	0	0	40,000	0	0	40,000	40,000	40,000
	TOTAL REVENUES	44,525	47,875	40,000	45,926		40,000	40,000	40,000
FUND 70 BALANCES:		44,525	47,875	0	45,926	0	0	0	0