

**Washington County
Board of Commissioners Meeting
WCCC Multi-Purpose Room
37 E. Mill Pond Road, Roper, NC
6:00 PM
March 2, 2026**





WASHINGTON COUNTY BOARD OF COMMISSIONERS
MEETING AGENDA
MARCH 2, 2026
WCCC MULTI-PURPOSE ROOM
37 EAST MILL POND ROAD
ROPER, NC

- 6:00 PM Call to Order—Chair Spruill
6:01 PM Invocation / Pledge
Additions / Deletions
- Item 1 6:05 PM Consent Agenda
a) Special Called Meeting Minutes February 9, 2026
b) RESO 2026-004 Restricting Creswell School Site Proceeds
c) RESO 2026-007 Adopting Northeastern NC Regional Hazard Mitigation Plan
d) RESO 2026-008 Proclamation 2026 Social Work Month
e) RESO 2026-009 Authorizing Sole Source Purchase of Water Meters
f) Position Modifications – Animal Control Officer & Waterworks Technicians Coordinator
- Item 2 6:10 PM Public Forum (3-minute limit per speaker)
- Item 3 6:20 PM Employee of the Quarter: Chair Spruill
- Item 4 6:30 PM Auditor's Presentation: Thompson, Price, Scott, Adams & Co., P.A.
- Item 5 7:00 PM RESO 2026-006 Recognizing The Semiquincentennial of the US and the Washington Counties' National Collaboration; Ms. Chris Barber, 250th Celebration Chair
- Item 6 7:10 PM Departmental Information Update—Utilities: Mr. Lee Sasser, Director
- Item 7 7:30 PM Tax Collector's Report: Ms. Sherri Wilkins, Tax Administrator
- Item 8 7:40 PM Non-Governmental Grant Funding Policy: Mr. Kelly Chesson, Economic Development Director
- Item 9 7:55 PM Draft Capital Improvement Plan (CIP): Mr. Jason Squires, ACM
- Item 10 8:10 PM Finance Officer's Report, Budget Amendments/Budget Transfers: Ms. Missy Dixon, Finance Officer
- Item 11 8:20 PM Other Items by Chair, Commissioners, CM/CA, Finance Officer, or Clerk
- Item 12 8:30 PM Closed Session has been scheduled according to NCGS §143-318.11(a)(3) (attorney-client privilege and NCGS §143-318.11(a)(6) (personnel)

ADJOURN

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 1

DATE: March 2, 2026

ITEM: Consent Agenda

SUMMARY EXPLANATION:

- a) Special Called Meeting Minutes February 9, 2026
See attached at the end of the package.
- b) RESO 2026-004 Restricting Creswell School Site Proceeds
See attached.
- c) RESO 2026-007 Adopting Northeastern NC Regional Hazard Mitigation Plan
See attached.
- d) RESO 2026-008 Proclamation 2026 Social Work Month
See attached.
- e) RESO 2026-009 Authorizing Sole Source Purchase of Water Meters
See attached.
- f) Position Modifications – Animal Control Officer & Waterworks Technicians
Coordinator
See attached.



RESOLUTION 2026-004

RESTRICTING THE USE OF PROCEEDS FROM THE POTENTIAL SALE OR LEASE OF CRESWELL ELEMENTARY AND/OR HIGH SCHOOL SITES

WHEREAS, the Washington County Board of Commissioners (the “Board of Commissioners”) and the Washington County Board of Education (the “Board of Education”) have recently worked together in good faith to facilitate the planning, initiation, and construction of a new consolidated PK–12 school facility for the benefit of students and residents of Washington County; and

WHEREAS, such cooperation was undertaken pursuant to a written funding agreement negotiated between those respective boards that provides among other things, that the Board of Education would convey certain abandoned or surplus school properties to Washington County, including but not limited to, the former Creswell Elementary and Creswell High School sites (collectively, the “Properties”); and

WHEREAS, the collective Properties consist of at least five separate and distinct parcels of real property each having a distinct parcel identification number; and

WHEREAS, the Board of Education conveyed the first set of parcels (being those most closely associated with the Elementary School portions of the Properties) to Washington County by deeds recorded on or about August 1st, 2025, which deeds did not contain any specific restrictions; and

WHEREAS, the Board of Education subsequently conveyed the second set of parcels (being those most closely associated with the High School portions of the Properties) to Washington County by deeds recorded on or about November 10th, 2025, which deeds included a right of reentry and reverter in favor of the Board of Education based upon a specific condition subsequent, namely if the property were ever to be used for charter school purposes; and

WHEREAS, the Board of Commissioners recognizes the important and sometimes sensitive policy considerations in North Carolina regarding the respective roles of counties, local boards of education, and public charter schools, and affirms its continued commitment to maintaining a strong and collaborative relationship with the Washington County Board of Education while ensuring that any future disposition of the Properties is conducted in a manner that supports public education, fiscal responsibility, and the long-term interests of Washington County citizens; and

WHEREAS, the Board of Commissioners also recognizes that the repurposing, redevelopment, or disposition of the Properties presents unique and significant challenges due to the age and condition of the facilities, current market conditions, infrastructure considerations, and the rural location of Creswell, North Carolina, and acknowledges that attracting viable proposals for adaptive reuse may require flexibility, diligence, and a realistic assessment of economic constraints; and

WHEREAS, the right of reentry and reverter and associated use restrictions attached to the deeds of the Properties were not part of the funding agreement negotiations or terms; and

WHEREAS, Washington County has requested that the right of reentry and reverter and associated use restrictions be removed from the Properties deeds in order to quiet their titles to help maximize their potential surplus value if some or all of the Properties are sold or leased to the highest potential bidder, which bidder may or may not include a charter school operator, or may include private investors who may not otherwise invest in the Properties if they cannot keep the possibility of their future use for charter school purposes as least as a feasible failsafe option to preserve as part of the collateral value in the Properties; and

WHEREAS, the Board of Education has agreed to do so, contingent upon the Board of Commissioners agreeing to restrict and utilize any and all proceeds generated from the potential sale or lease of the Properties solely for the purpose of paying down and reducing the outstanding debt service associated with the approximately twenty million dollar (\$20,000,000) loan incurred by Washington County to facilitate the initiation, construction, and completion of the new consolidated PK–12 school facility; and

WHEREAS, the Board of Commissioners finds that restricting the use of such proceeds to reduce outstanding school-related debt is in the best interests of Washington County and its taxpayers and is consistent with the intent of the parties in undertaking the consolidated school project.

NOW, THEREFORE, BE IT RESOLVED by the WASHINGTON COUNTY BOARD OF COMMISSIONERS as follows:

1. Restriction of Proceeds. Contingent upon the Board of Education’s removal of all rights of reentry, reverter, and any other restrictions attached to the deeds conveying the Properties to Washington County, the Board of Commissioners hereby agrees that any and all proceeds generated from the sale or lease of the Properties shall be restricted and used solely for the purpose of paying down and reducing the outstanding debt service attributable to the loan incurred by Washington County to finance the new consolidated PK–12 school facility.
2. No Other Use Authorized. No proceeds derived from the sale or lease of the Properties shall be used for any purpose other than that set forth in this Resolution, unless otherwise authorized by a subsequent resolution of the Board of Commissioners consistent with applicable law and any binding agreements between the parties.
3. Effectiveness. This Resolution shall become effective upon its adoption and shall be contingent upon the Board of Education’s formal action to remove the deed restrictions described herein.

ADOPTED this ____ day of _____, 2026, by the Washington County Board of Commissioners.

John C. Spruill, Chair
Washington County Board of Commissioners

ATTEST:

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



RESOLUTION 2026-007

ADOPTING NORTHEASTERN NC REGIONAL HAZARD MITIGATION PLAN

WHEREAS, the citizens and property within Washington County are subject to the effects of natural hazards that pose threats to lives and cause damage to property, and with the knowledge and experience that certain areas of the county are particularly vulnerable to dam & levee failure, drought, excessive heat, flooding, hurricane and tropical storm, thunderstorms, tornadoes, winter storm and freeze, hazardous material incident, and wildfire; and

WHEREAS, Washington County desires to seek ways to mitigate the impact of identified hazard risks; and

WHEREAS, NCGS 160D-501 (*Plans*) authorizes local governments to prepare and adopt certain plans including without hazard mitigation plans; and

WHEREAS, the Legislature of the State of North Carolina has enacted General Statute Section 166A-19.41 (*State emergency assistance funds*) which provides that for a state of emergency declared pursuant to G.S. 166A-19.20(a) after the deadline established by the Federal Emergency Management Agency, the eligible entity shall have a hazard mitigation plan approved pursuant to the Stafford Act; and

WHEREAS, Section 322 of the Federal Disaster Mitigation Act of 2000, as amended, states that local governments must develop an All-Hazards Mitigation Plan in order to be eligible to receive future Hazard Mitigation Grant Program Funds and other disaster-related assistance funding and that said Plan must be updated and adopted within a five-year cycle; and

WHEREAS, Washington County together with either neighboring jurisdictions in our region have performed a comprehensive review and evaluation of each section of the previously approved Hazard Mitigation Plan and has updated the said plan as required under regulations and at 44 CFR Part 201 and according to guidance issued by the Federal Emergency Management Agency and the North Carolina Division of Emergency Management, and that the plans have been updated in accordance with federal laws including the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended; the National Flood Insurance Act of 1968, as amended; and

WHEREAS, it is the intent of the Board of Commissioners of Washington County to fulfill this obligation in order that the County will be eligible for federal and state assistance in the event that a state of disaster is declared for a hazard event affecting the County;

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

1. Adopts the Northeastern NC Regional Hazard Mitigation Plan dated December 2025 consisting of approximately 685 pages in full which are collectively incorporated herein by reference. A copy of the full plan will be retained by both the Clerk to the Board and Washington County Planning Department for public inspection and may otherwise be publicly available together with other resources at: www.northeasternhmp.com
2. Vests Washington County Emergency Management with the responsibility, authority, and the means to:
 - (a) Inform all concerned parties of this action.
 - (b) Cooperate with Federal, State, and local agencies and private firms which undertake to study, survey, map and identify floodplain areas, and cooperate with neighboring communities with respect to management of adjoining floodplain areas in order to prevent exacerbation of existing hazard impacts.
3. Appoints Washington County Emergency Management to assure that the Hazard Mitigation Plan is reviewed annually and every five years as specified in the Plan to assure that the Plan is in compliance with all State and Federal regulations and that any needed revisions or amendments to the Plan are developed and presented to the Washington County Board of Commissioners for consideration.
4. Agrees to take such other official action as may be reasonably necessary to carry out the objectives of the Hazard Mitigation Plan.

ADOPTED this the ____ day of _____ 2026.

John Spruill, Chair
Washington County Board of Commissioners

ATTEST:

Julie J. Bennett, MMC, NCMCC
Clerk to the Washington County Board of Commissioners

Certified by: _____ (SEAL)

Date: _____



RESOLUTION 2026-008

2026 SOCIAL WORK MONTH PROCLAMATION

SOCIAL WORKERS — UPLIFT. DEFEND. TRANSFORM.

WHEREAS, Social Workers positively impact the lives of millions of Americans daily, in hospitals, schools, child welfare agencies, community, centers, and within the federal, state and local governments nationwide;

WHEREAS, for more than a century, Social Workers have worked to improve human well-being, advocate for justice, and support everyone’s basic needs;

WHEREAS, the 2026 theme, “Social Workers: Uplift. Defend. Transform.,” shines a light on the resolute spirit of social workers who transform lives while bringing hope, healing, and justice to the communities they serve - especially in times of profound change and challenges;

WHEREAS, Social Workers are on the frontlines defending vulnerable populations, and those facing discrimination or poverty, while uplifting vital social safety net programs and ensuring the rights of everyone;

WHEREAS, Social Workers care for those who have mental health issues, are recovering from substance use disorders, and support the well-being of children and vulnerable adults;

NOW, THEREFORE, in recognition of the critical contributions of social workers across our nation, the Washington County Board of Commissioners proclaim the month of March 2026 as National Social Work Month, in Washington County, North Carolina and commend its observance to all citizens.

PROCLAIMED on this day the 2nd of March, 2026.

John Spruill, Chair
Washington County Board of Commissioners

ATTEST:

Julie J. Bennett, MMC, NCMCC
Clerk to the Washington County Board of Commissioners



RESOLUTION 2026-009

AUTHORIZING SOLE SOURCE PURCHASE OF WATER METERS PURSUANT TO N.C.G.S. § 143-129(e)(6)

WHEREAS, N.C. Gen. Stat. § 143-129 generally requires competitive bidding for the purchase of apparatus, supplies, materials, and equipment exceeding the statutory threshold; and

WHEREAS, N.C. Gen. Stat. § 143-129(e)(6) authorizes a governing board to waive competitive bidding when the Board determines that the needed apparatus, supplies, materials, or equipment are available from only one source of supply; and

WHEREAS, the County currently utilizes Badger Meter E-Series G2 ultrasonic water meters integrated with ORION endpoints and compatible Badger meter reading software as part of its existing water metering and billing infrastructure; and

WHEREAS, the County Utilities Director has determined that the specified meters and associated transmitters required for compatibility and standardization with its existing system are available from only one authorized distributor within the County's service area; and

WHEREAS, the County Utilities Director has documented the basis for this sole source determination in accordance with N.C.G.S. § 143-129(e)(6);

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

1. The Board hereby determines that the purchase of Badger Meter E-Series G2 ultrasonic water meters with compatible ORION transmitters qualifies as a sole source purchase pursuant to N.C.G.S. § 143-129(e)(6).
2. Competitive bidding requirements are waived for this purchase.
3. The County Manager (or designee) is authorized to negotiate and execute a purchase agreement with the sole authorized distributor in an amount not to exceed \$190,000, consistent with the County's adopted budget.
4. This Resolution shall be effective upon adoption.

ADOPTED on this day the 2nd of March, 2026.

John Spruill, Chair
Washington County Board of Commissioners

ATTEST:

Julie J. Bennett, MMC, NCMCC
Clerk to the Washington County Board of Commissioners

BOARD OF COMMISSIONERS:

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



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ADMINISTRATIVE STAFF:

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FINANCE OFFICER
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JULIE J. BENNETT, MMC, NCMCC
CLERK TO THE BOARD
jbennett@washconc.org

AGENDA ITEM MEMO

MEETING DATE: March 2nd, 2026 **MEMO Date:** February 25, 2026 **ITEM:**
SUBJECT: Position Modifications – Animal Control Officer & Waterworks Technicians Coordinator
DEPARTMENT: Sheriff’s Office / Utilities / HR
FROM: Curtis S. Potter, County Manager / County Attorney

ATTACHMENTS:

A- Position Description dated 2/19/26 for Waterworks Technician Coordinator - Distribution (3pgs)

PURPOSE: To review & approve the proposed modifications to increase starting pay for the Animal Control Officer position and to convert one (1) of the five (5) Waterworks Tech I positions to a Supervisor level position.

SUMMARY: Both of these proposals were discussed with the Board by the Sheriff and Assistant County Manager respectively during the recent FY27 Budget Planning Workshop meetings. Subsequently the following directives were provided to the Budget Officer in the FY27 Budget Preparation Guidelines:

1. Address Animal Shelter facility concerns & review Animal Control Officer pay.
2. Prepare job description for board approval to reclassify 1 Tech to a Water Dist Manager to free up Utilities Director, and advertise/fill (using lapsed salary from vacancies)

The Budget Officer and Sheriff met recently to discuss the appropriate increase for the ACO position and mutually agreed to the recommendation made in this Memo for the time being. FYI- A professional resurfacing of the Animal Shelter Floor was also recently contracted for and should be completed before April.

Management feels both modifications are well justified and could significantly help improve recruitment, operational stability, and services related to each.

FINANCIAL IMPACTS: Slightly higher salary costs for both positions are anticipated for next fiscal year. All expenditures this fiscal year would likely be fully offset by lapsed salaries for both positions.

STAFF RECOMMENDATION: Review this Memo and unless you have questions VOTE to:

1. Increase the initial Step H (0 Years of Relevant Experience) salary for Grade L1 Animal Control Officer from \$32,579 to \$35,000 (with adjustments to each subsequent step values in that same grade to be made in accordance with the same progression formulas currently utilized for all L1-L8 law enforcement grades/positions).
2. Remove one (1) of the five (5) current Waterworks Technician I positions (Grade 13 with starting salary of \$29,284) and regrade it to Grade 18 (with starting salary of \$34,756) with a new position title of Waterworks Technicians Coordinator based on the attached position description.



Position Description:

Job Title: Waterworks Technician Coordinator – Distribution

Department: Utilities

Reports To: Utilities Director (or Assigned Supervisor)

Supervises: Waterworks Technicians – Distribution

Location: 396 W. Mill Pond Rd., Roper, NC 27970

Job Type: Full-Time

Date: 2/19/2026

Job Summary:

This position coordinates, supervises, and participates in the maintenance, repair, and operation of the County's water distribution system and associated facilities. The Waterworks Technician Coordinator provides leadership and technical guidance to Waterworks Technicians, ensures compliance with regulatory requirements, supports customer service operations, and assists with planning, scheduling, and documentation of work activities.

Key Responsibilities

Supervisory & Leadership Responsibilities:

- Directly supervises Waterworks Technicians – Distribution.
- Assigns daily work tasks and schedules for maintenance, repair, and installation projects.
- Provides training, coaching, and performance feedback to assigned staff.
- Ensures staff compliance with safety procedures, OSHA regulations, and County policies.
- Assists in evaluating employee performance and recommending disciplinary actions when necessary.
- Participates in the recruitment and onboarding of new employees.

Operational Responsibilities

- Oversee the maintenance and repair of the County's water distribution system and associated facilities.

- Coordinates installation and repair of water service lines, water meters, meter boxes, main line valves, and fire hydrants.
- Oversees water service taps and ensures compliance with applicable codes/standards.
- Reviews and verifies water meter readings (manual and electronic) for accuracy.
- Coordinates and inspects work performed by contractors within County limits.
- Responds to complex customer inquiries, complaints, and service issues.
- Leads emergency response efforts related to water main breaks, service interruptions, and system failures.
- Ensure proper operation of heavy machinery, construction equip, & commercial vehicles.
- Maintains accurate records, reports, and documentation related to maintenance activities, repairs, and regulatory compliance.
- Assists in inventory management of equipment, parts, and supplies.
- Performs other related duties as assigned.

Knowledge, Skills & Abilities

- Thorough knowledge of water distribution system maintenance and repair procedures.
- Knowledge of state and federal regulations governing public water systems.
- Ability to read and interpret utility maps, blueprints, and technical diagrams.
- Ability to apply mathematical concepts including addition, subtraction, multiplication, division, fractions, percentages, and basic measurements.
- Strong leadership and supervisory skills.
- Ability to establish and maintain effective working relationships with co-workers, contractors, and the public.
- Strong customer service and public relations skills.
- Ability to respond to emergencies 24 hours per day and serve in an on-call rotation.

Required Qualifications

- High School Diploma or GED (Associate's degree in a related field preferred).
- Three (3) to five (5) years experience in water distribution system maintenance and repair.
- Minimum of one (1) year of lead or supervisory experience preferred.
- Possession of a valid North Carolina Driver's License.
- Possession of a North Carolina C-Distribution Operator Certification (or ability to obtain within one (1) year).
- Any equivalent combination of education and experience may be considered.

Physical Demands

Continuously requires vision and talking. Frequently requires standing, vision, hearing, walking, and sitting. Occasionally requires reaching, climbing, crouching, fine dexterity, handling, kneeling, foot controls, twisting, lifting, crawling, balancing, carrying, pushing/pulling, and bending.

Medium to heavy strength demands include exerting 20–100 pounds occasionally, 10–25 pounds frequently, or up to 10 pounds constantly.

The work requires the use of protective devices including but not limited to safety shoes, eye protection, hearing protection, and gloves.

Salary and Benefits

Salary: Competitive; based on experience and County pay scale

Grade: TBD

FLSA: Non-Exempt (or Exempt – per classification)

Benefits:

Retirement Plan, 401(k), Health Insurance, Dental, Vision, Life Insurance, Holiday, Vacation, Sick PTO, and Employee Assistance Program.

Application Process:

<https://washconc.org/employment-opportunities>

Direct inquiries to Fetima Moore

fmoore@washconc.org 252-793-3523 ext. 248

Mission: Washington County will improve, promote, and protect the health and welfare of our citizens. Our mission is to provide exceptional public services in a fiscally responsible manner, to meet the diverse needs of our residents, visitors & business community.

Vision: Washington County will become the preferred destination to live, work & play in northeast North Carolina.

Washington County is committed to providing equal employment opportunities to all employees and applicants for employment and prohibits discrimination and harassment of any type without regard to any protected classes.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 2

DATE: March 2, 2026

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

SUMMARY EXPLANATION:

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

Public Comment Statements

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

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

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

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 3

DATE: March 2, 2026

ITEM: Employee of the Quarter, Board Chair

SUMMARY EXPLANATION:

The Board Chair will announce the Employee of the Quarter and present them with a certificate. They will also receive a check for \$50.00. Ms. Kneiper will take their picture (in the foyer) which will be printed and displayed on the wall in the foyer of the Administration Building the following day.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 4

DATE: March 2, 2026

ITEM: Audit Summary & Draft Audit Report, Thompson Price Scott Adams & Co., CPA PA

SUMMARY EXPLANATION:

Someone from our Auditor's office (mentioned above) will speak to the Board regarding the County's audit. It is still in DRAFT format until approved by the LGC.

See attached audit summary.



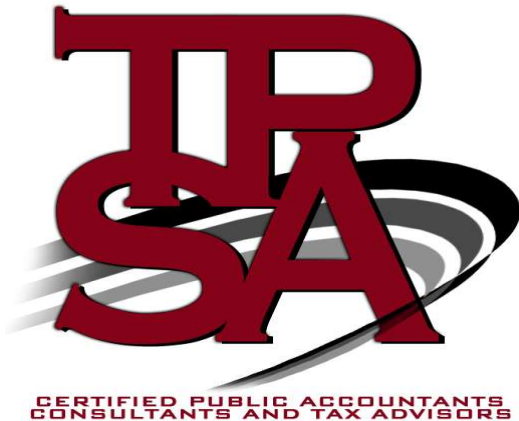
DRAFT

WASHINGTON COUNTY



Presentation of Audit Results

Fiscal Year Ended
June 30, 2025



Alan W. Thompson, CPA
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Washington County

Presentation Agenda

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V. CLOSE	

DRAFT



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Alan W. Thompson, CPA

R. Bryon Scott, CPA

Gregory S. Adams, CPA

January 19, 2026

To the Board of Commissioners
Washington County
Plymouth, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Washington County for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter dated April 23, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 23, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we consider the internal control of the Board solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Significant Risks Identified

We have identified the following significant risks:

- Management override of controls – this risk is presumed to be present in every audit under professional standard, regardless of the control environment. The rationale is that even the most robust internal control system can be overridden by management.

Members

American Institute of CPAs - N.C. Association of CPAs – AICPA's Private Companies Practice Section

- Improper revenue recognition – this risk refers to the intentional or unintentional misstatement of revenue in financial statements. This can include premature recognition or manipulation of cut-off procedures. It is one of the most common areas for financial reporting fraud and is therefore presumed to be a significant risk in every audit engagement.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Washington County are described in Note 1 to the financial statements. The County adopted GASB Statement 101, "*Compensated Absences*" in the current year. We noted no transactions entered into by Washington County during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Significant estimate(s) for the County are allowance for doubtful accounts, compensated absences, and depreciation. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. One significant disclosure affecting the County's financial statements relates to the implementation of GASB 101 which is discussed in Note 8.

Significant Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Some of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 19, 2026.

Management Consultations with Other Independent Auditors

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Auditing Findings and Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Washington County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

We identified technical errors in Medicaid Compliance testing that are discussed in the audit report as Findings 2025-001.

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board. The County is required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager.

The item that you will be required to respond to in this letter is the FPIC identified concerning the Water and Sewer Capital Assets Condition Ratio.

Other Matters

We applied certain limited procedures to the Schedule of County's Proportionate Share of Net Pension Liability (LGERS), Schedule of County Contributions (LGERS), Schedule of County's Proportionate Share of Net Pension Asset (ROD), Schedule of County Contributions (ROD), Schedule of Changes in Total Pension Liability – Law Enforcement Officer's Special Separation Allowance, and Schedule of Changes in Total OPEB Liability and Related Ratios, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We are engaged to report on the combining and individual non-major fund statement schedules, budgetary schedules, and other schedules, and the schedules of expenditures of federal and State awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements.

We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Please ensure that management and the Board is aware of the new GASB pronouncements for the upcoming fiscal year. Be especially mindful of GASB No. 103: *Financial Reporting Model Improvements*, as the implementation of this standard may take a significant amount of time and resources to properly implement.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Washington County and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co, P.A.

DRAFT

Washington County

FINANCIAL INFORMATION FOR 5 YEARS

	2025	2024	2023	2022	2021
Total Fund Balance - General Fund	13,984,574	14,163,982	13,571,403	12,093,361	9,781,691
Unavailable Fund Balance - GF (Restricted for State Statute, Inventories, Prepaids)	1,862,187	1,319,185	1,654,298	1,411,742	1,211,964
Restricted, Committed, and Assigned Fund Balance	7,705,888	4,586,825	5,732,742	5,852,581	2,562,617
General Fund Expenditures (including Transfers out)	19,190,767	16,183,989	15,284,440	14,373,938	13,986,925
Fund Balance Available as % of General Fund Expenditures	63.17%	79.37%	77.97%	74.31%	61.27%
Unassigned Fund Balance	6,162,737	9,577,157	7,838,661	6,240,780	7,089,712
Unassigned Fund Balance as % of General Fund Expenditures (including Transfers out)	32.11%	59.18%	51.29%	43.42%	50.69%
Revenues over (under) expenditures before other financing sources					
General Fund	3,069,259	1,357,603	2,086,789	1,064,093	1,963,662
Sanitation Fund	601,499	(70,690)	(142,490)	(62,776)	75,685
Water Fund	389,814	474,381	272,282	319,741	304,183
Cash vs. Accumulated Depreciation - Water Fund					
Total Fixed Assets	12,332,311	12,056,472	11,636,920	11,633,634	11,536,859
Accumulated Depreciation	6,646,795	6,258,668	6,004,424	5,825,385	5,519,589
Cash	2,425,254	1,973,740	1,864,428	2,234,662	1,717,240
Cash vs. Accumulated Depreciation - Sanitation Fund					
Total Fixed Assets	636,549	636,549	626,875	682,975	695,067
Accumulated Depreciation	316,318	309,003	301,930	351,682	345,334
Cash	1,068,975	1,060,476	1,378,721	587,909	853,330
Cash vs. Fund Balance (Net Position)					
Cash - General	12,755,030	13,459,243	12,512,336	11,220,827	11,766,145
Cash - Other Governmental	12,236,218	27,697,086	26,122,517	3,681,880	840,050
Cash - Sanitation Fund	1,068,975	1,060,476	1,378,721	587,909	853,330
Cash - Water Fund	2,425,254	1,973,740	1,864,428	2,234,662	1,717,240
Fund Balance - General	13,984,574	14,163,982	13,571,403	12,093,361	9,781,691
Fund Balance - Other Governmental Funds	5,725,528	13,551,152	22,686,652	3,388,052	3,238,338
Net Position - Sanitation Fund	785,664	84,165	54,855	162,345	(388,012)
Net Position - Water Fund	4,477,416	4,112,886	3,638,505	3,366,223	3,046,482
Property Tax Rates	0.840	0.840	0.840	0.840	0.845
Collection Percentages	95.23%	93.99%	80.15%	95.87%	95.96%
Collection Percentages (excluding Motor Vehicle)	94.55%	93.19%	78.02%	95.36%	95.45%
Total Property Valuation	1,041,683,820	1,033,458,141	1,181,869,926	1,012,857,345	1,002,715,148
Total Levy Amount	8,750,144	8,681,049	9,919,997	8,498,170	8,472,943

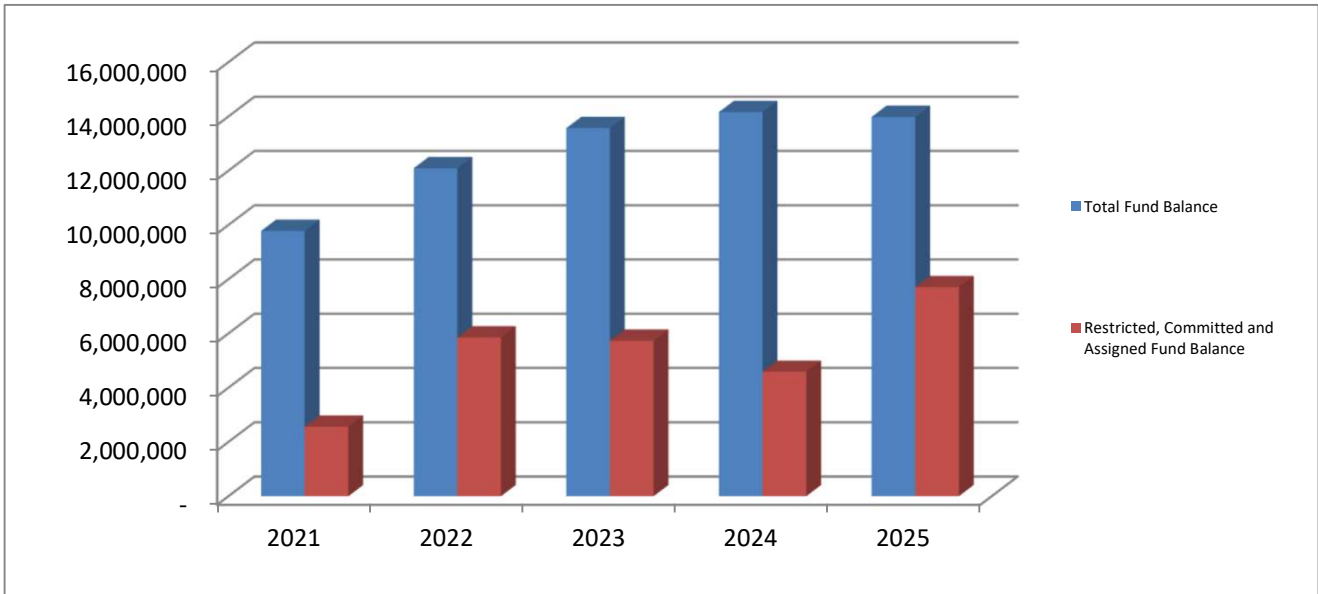
Washington County

FINANCIAL INFORMATION FOR 5 YEARS

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Breakdown of General Fund Revenues					
Ad Valorem Taxes	10,796,681	8,412,556	8,339,932	8,510,284	8,550,407
Other Taxes, License & Permits	3,375,581	3,048,615	2,858,255	2,649,592	2,543,205
Intergovernmental Revenue	3,718,009	3,910,234	3,539,692	3,669,587	4,137,091
Sales and Services	276,263	243,623	306,041	257,272	165,278
Investment Earnings	800,698	1,038,891	423,502	29,932	9,118
Miscellaneous	35,026	122,650	722,668	182,548	69,605
Total	19,002,258	16,776,569	16,190,090	15,299,215	15,474,704
Breakdown of General Fund Expenditures					
General Government	3,618,834	3,425,707	3,172,729	3,155,326	2,854,358
Public Safety	4,435,166	3,998,828	3,846,882	3,782,146	3,565,761
Economic and Physical Development	217,540	218,202	180,223	198,852	198,466
Human Services	5,254,133	5,276,207	4,551,829	4,817,068	4,483,759
Cultural & Recreational	671,677	748,272	577,057	532,105	534,673
Education	1,735,000	1,735,000	1,748,298	1,735,000	1,822,407
Debt Service	9,750	16,750	26,283	14,625	51,636
Total	15,942,100	15,418,966	14,103,301	14,235,122	13,511,060

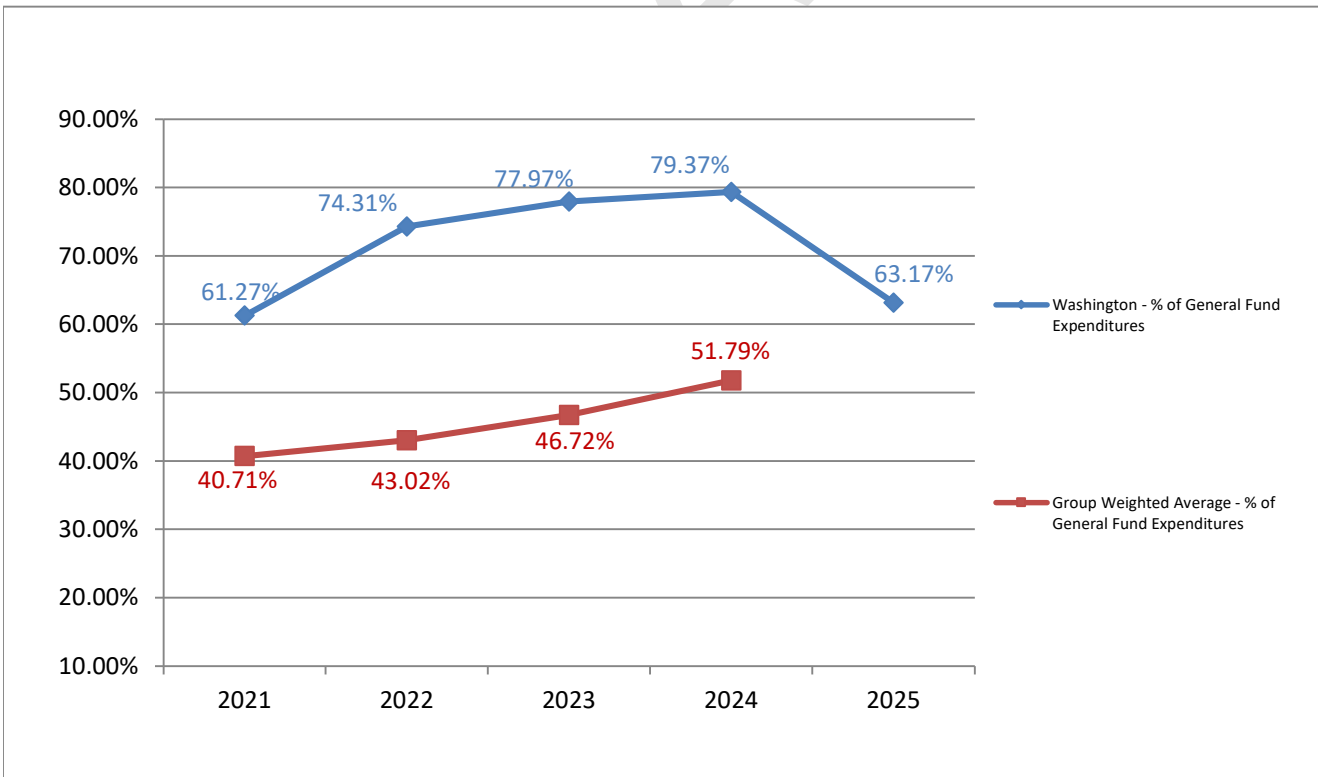
DRAFT

Washington County Analysis of Fund Balance

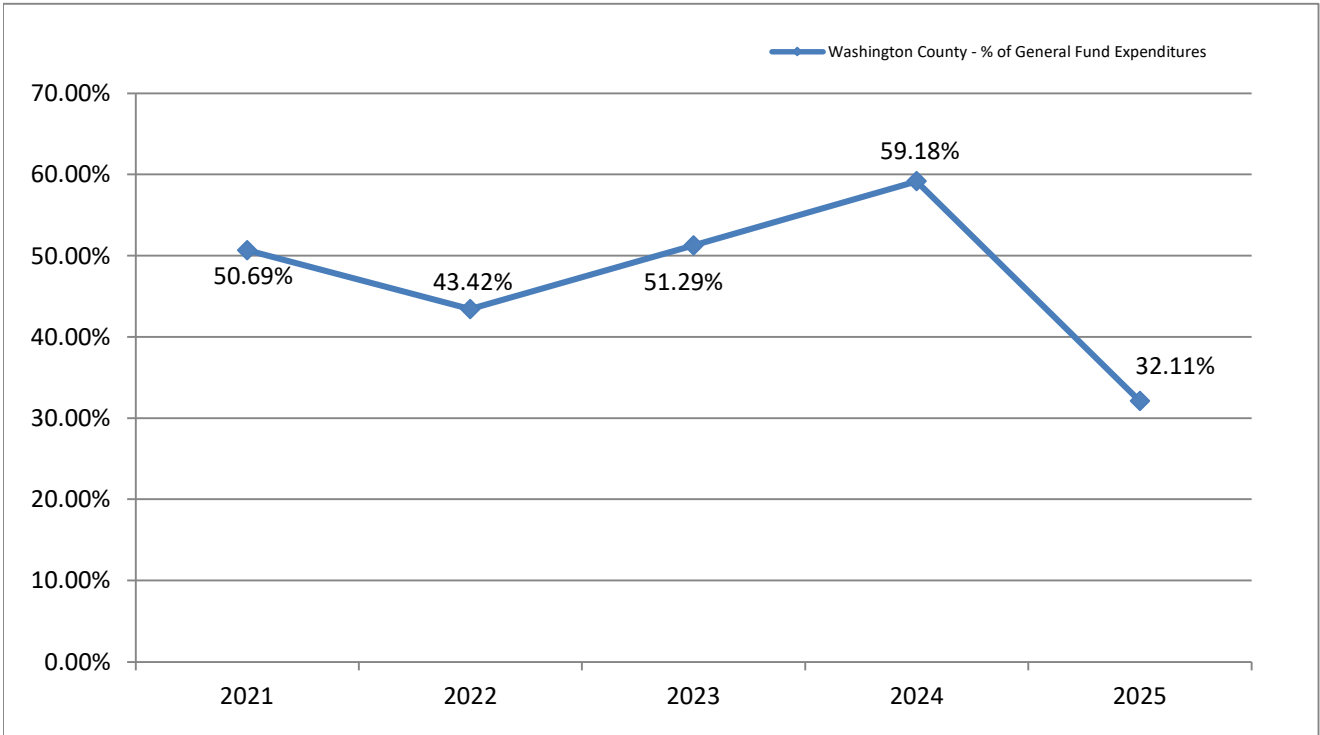


Washington County Analysis of Fund Balance Available

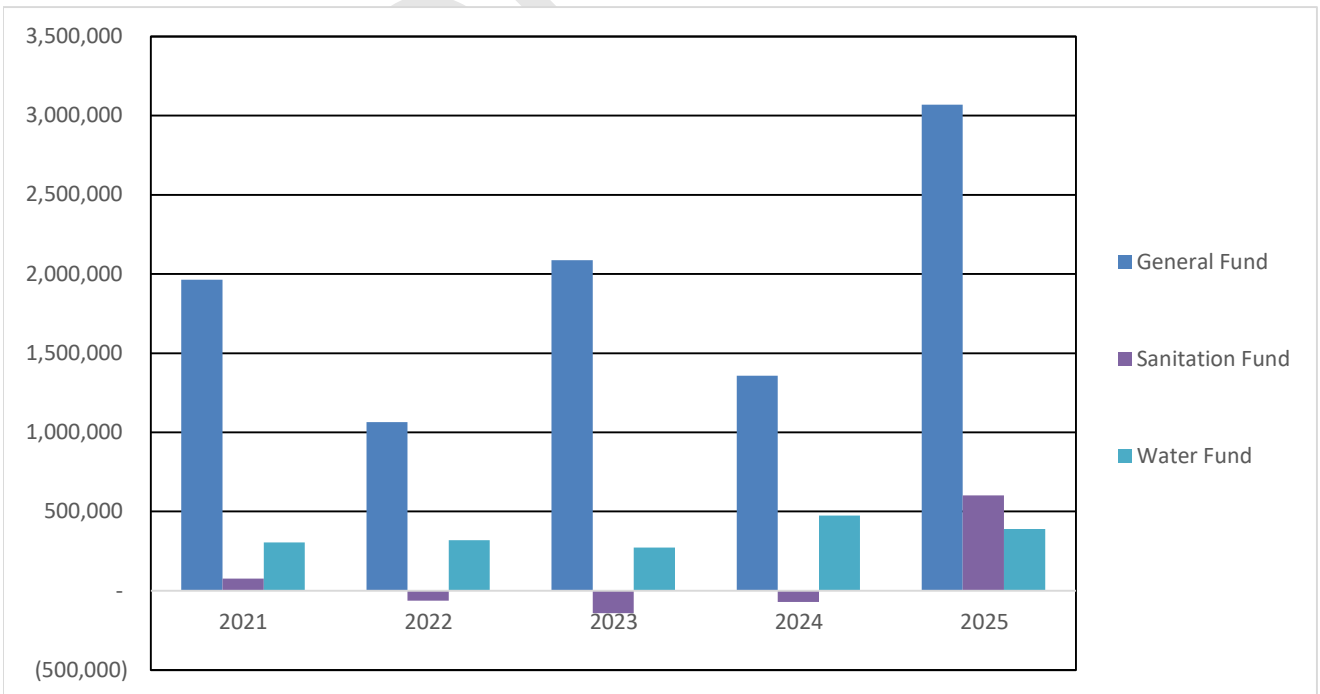
(Note - 2025 Group Weighted Average Not Available at Date of Presentation)



Washington County Analysis of Unassigned Fund Balance as a % of General Fund Expenditures

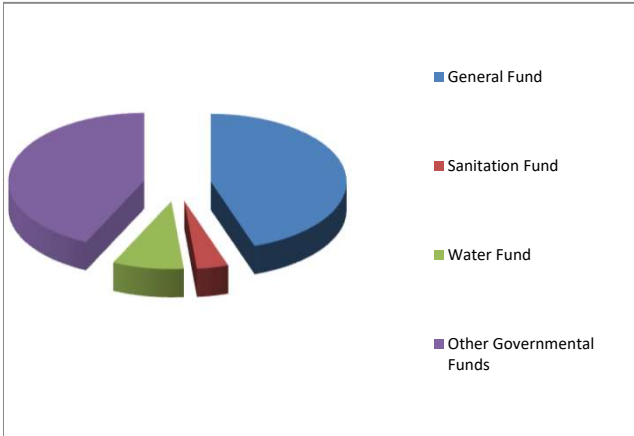


Washington County Analysis of Revenues Over (Under) Expenditures before Transfers

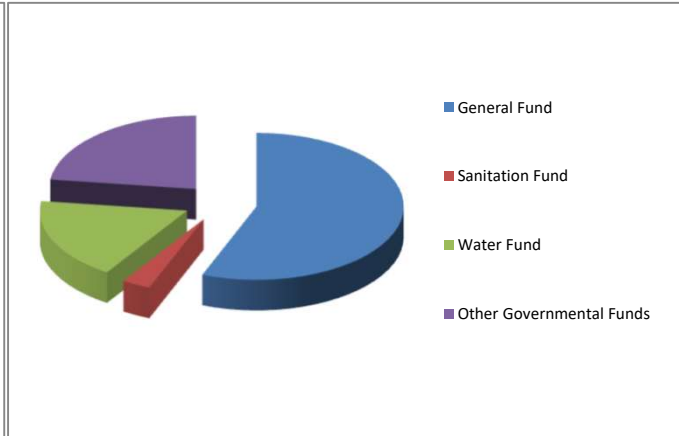


Washington County Analysis of Cash and Fund Balances at June 30, 2025

CASH BALANCES



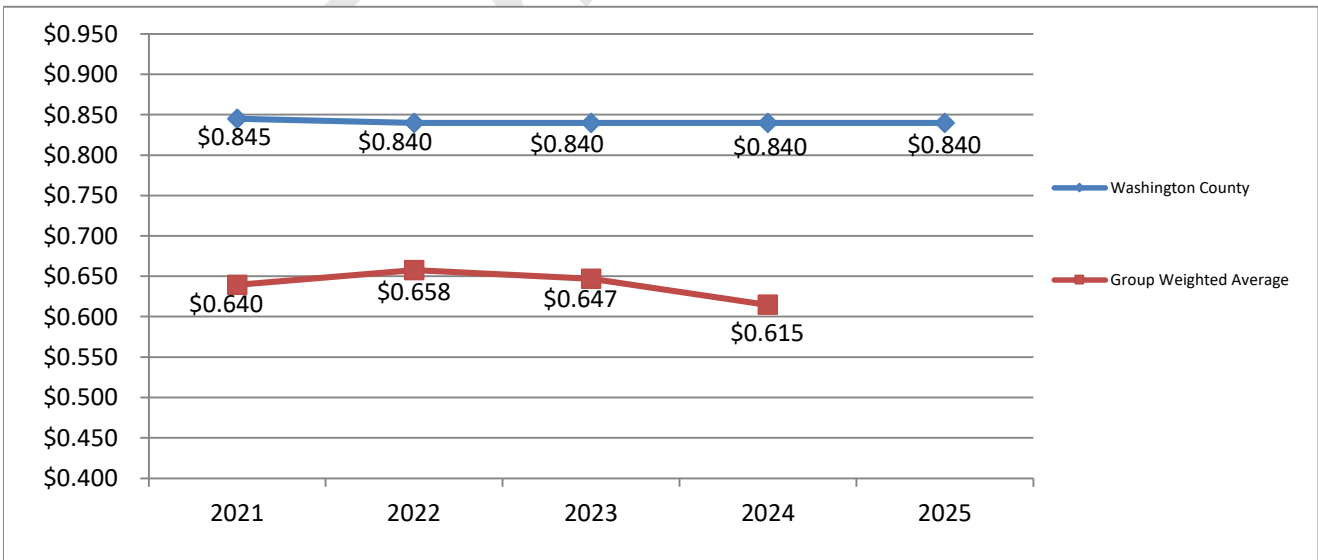
FUND BALANCES



	2025	
	<u>Cash Balances</u>	<u>Fund Balances</u>
General Fund	\$ 12,755,030	\$ 13,984,574
Other Governmental Funds	12,236,218	5,725,528
Sanitation Fund	1,068,975	785,664
Water Fund	2,425,254	4,477,416
Total	\$ 28,485,477	\$ 24,973,182

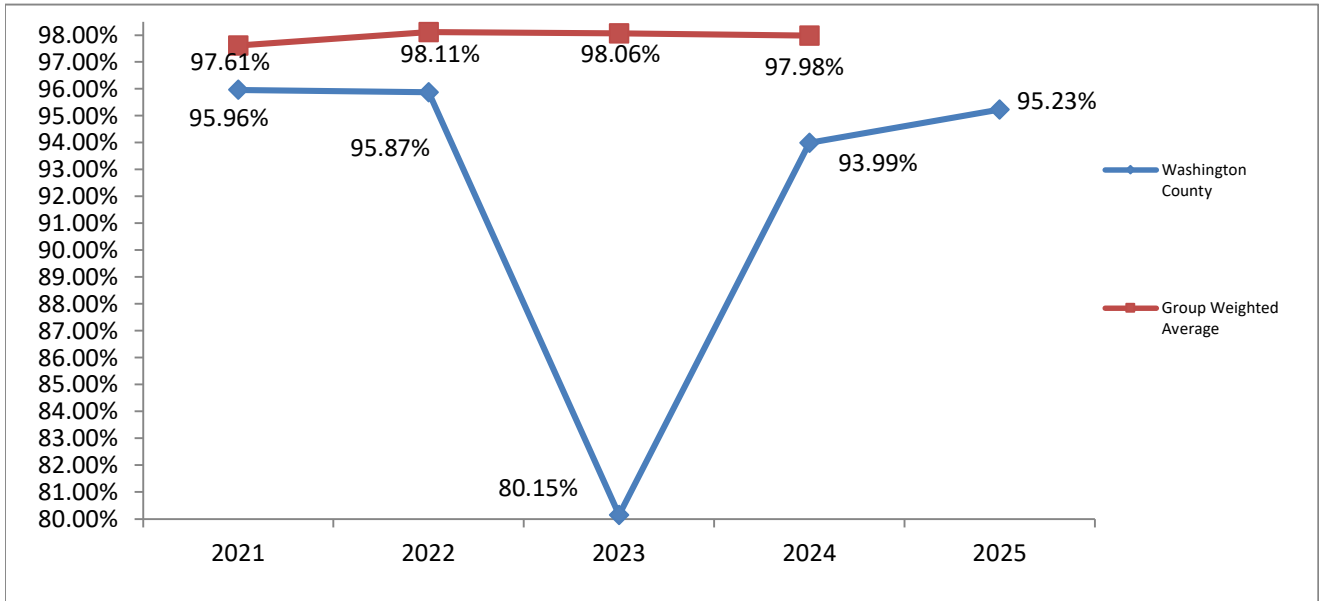
Washington County Property Tax Rates

(Note - 2025 Group Weighted Average Not Available at Date of Presentation)



Washington County Collection Percentages

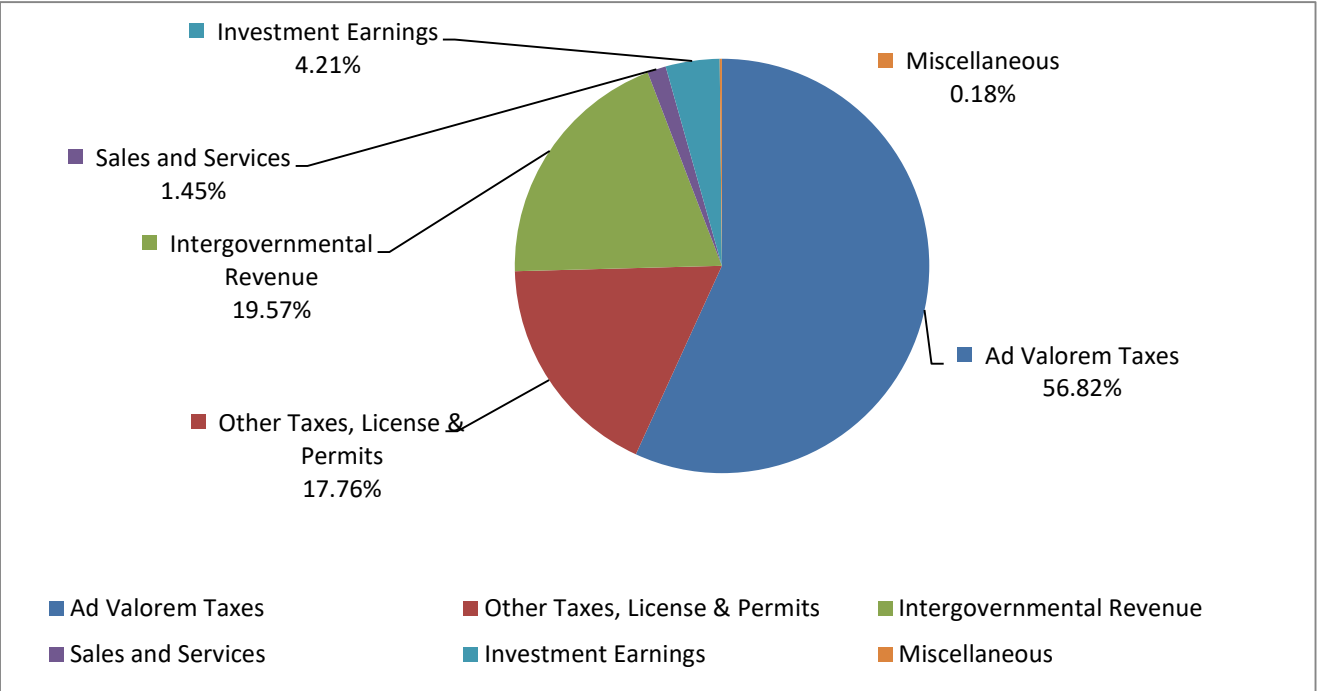
(Note - 2025 Group Weighted Average Not Available at Date of Presentation)



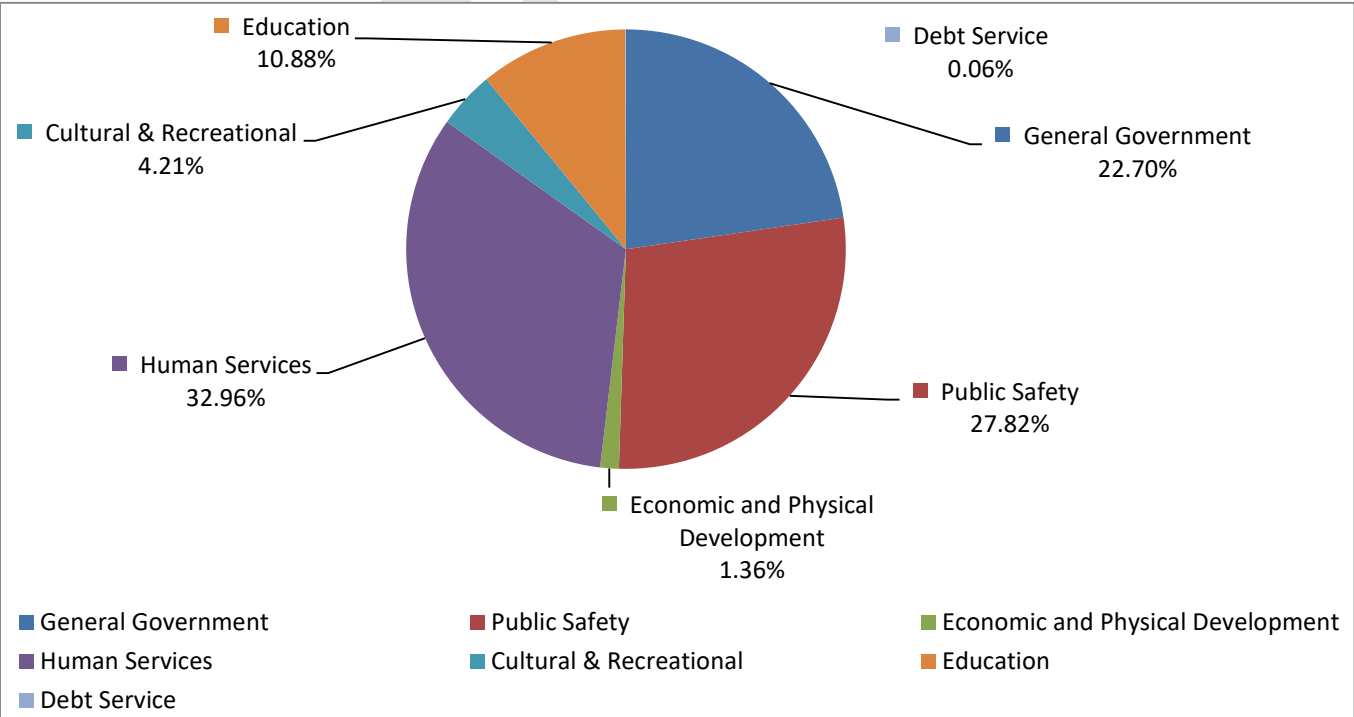
2023 Collection % significantly off as a result of the Solar Farm Discovery that is being paid on a payment plan over several years.

DRY

Washington County
Break Down of General Fund Revenue
FYE June 30, 2025



Washington County
Break Down of General Fund Expenditures
FYE June 30, 2025



ADDITIONAL REQUIRED COMMUNICATIONS

Changes to the Audit Process

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items

You are required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager.

The following are the items that have to be addressed by responding directly to the LGC with a corrective action plan.

Name	Formula	2023	2024	2025
Capital Assets Condition Ratio	$1 - \frac{(523+524+525+526)}{(515+516+517+518)}$	48.24%	46.43%	44.55%

This capital assets condition ratio formula calculates the remaining useful life. A remaining useful asset value less than 0.50 may signal the need to replace the assets in the near future.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 5

DATE: March 2, 2026

ITEM: RESO 2026-006 Recognizing The Semiquincentennial of the US and the Washington Counties' National Collaboration, Ms. Chris Barber, 250th Celebration Chair

SUMMARY EXPLANATION:

Ms. Barber will be speaking with the Board about other counties across the US named Washington and how they are uniting for the 250th Celebration. Ms. Jill Manning has created a quilt square to be used on a quilt with other Washington counties. You will be able to see it at the March 2 BoCC mtg.

See the attached Resolution and US map noting the other Washington counties.



RESOLUTION 2026-006

RECOGNIZING THE SEMIQUINCENTENNIAL OF THE UNITED STATES AND THE WASHINGTON COUNTIES' NATIONAL COLLABORATION

WHEREAS, July 4, 2026, marks the 250th Anniversary of the signing of the Declaration of Independence, a milestone in history that gave birth to the United States of America; and

WHEREAS, George Washington, Commander-in-Chief of the Continental Army and the first President of the United States, exemplified the qualities of leadership, integrity, vision, and dedication to the principles of liberty and democracy; and

WHEREAS, his enduring legacy is honored by communities across the United States that bear his name, including thirty counties and one parish; and

WHEREAS, the year 2026 offers an opportunity to celebrate our nation's founding, reflect upon our shared values and renew our commitment to building a stronger and more united future for all Americans; and

WHEREAS, counties named for George Washington across the nation are joining together through the Washingtons Unite collaboration to commemorate the 250th Anniversary, share in common recognition of our namesake and contribute to the national celebration; and

WHEREAS, as part of the Washingtons Unite collaboration, counties named for George Washington are contributing individual quilt squares to a collectively assembled, handcrafted quilt that symbolizes local identity, shared history, and national unity in commemoration of the United States' Semiquincentennial; and

WHEREAS, this collaboration highlights the unique role of counties and cities as the level of government closest to the people and demonstrates the power of partnership in honoring our history and strengthening our democracy.

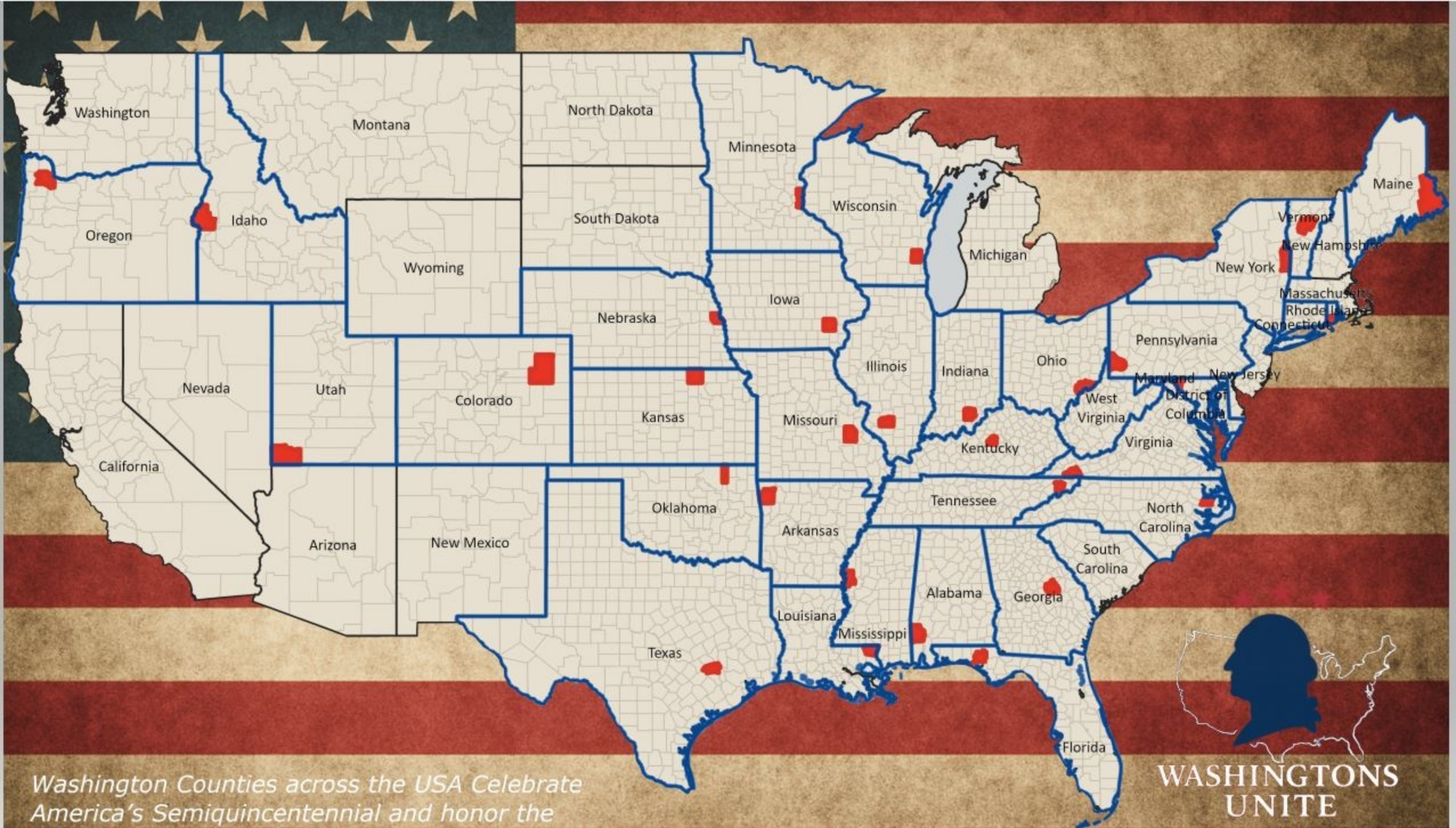
NOW, THEREFORE, BE IT RESOLVED, that the County Commissioners of Washington County, North Carolina hereby recognize the 250th Anniversary of the United States of America, honors the legacy of George Washington, and expresses its support for the Washingtons Unite initiative bringing together Washington Counties across the nation; and

BE IT FURTHER RESOLVED, that copies of this Resolution shall be shared with the National Association of Counties, fellow Washington Counties and other partners engaged in the America250 celebration.

ADOPTED this the ___ day of _____, 2026.

John C. Spruill, Chair
Washington County Board of Commissioners

ATTEST: _____
Julie J. Bennett, MMC, NCMCC
Clerk to the Board



Washington Counties across the USA Celebrate America's Semiquincentennial and honor the contributions of our nation's 1st President, George

WASHINGTONS UNITE

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 6

DATE: March 2, 2026

ITEM: Departmental Information Update—Utilities, Mr. Lee Sasser, Director

SUMMARY EXPLANATION:

Mr. Lee Sasser, Utilities Director will give an update on the Water & Landfill departments.

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

Month	Department	Director
JAN	Soil & Water	Chris Respass
FEB	DSS	Clifton Haridson/Lynn Swett
MAR	Utilities	Lee Sasser
APR		
MAY		
JUNE		
JULY		
AUG		
SEPT		
OCT		
NOV		
DEC		

Also listed below are the Departments that have spoken to the Board in the last year. If there is a particular Department you are interested in hearing about, please let the Clerk know so she can arrange for them to attend an upcoming meeting. A list of all Departments is on the second page of this statement.

Month of 2025	Department	Director
JAN	Senior Center	Renee' Collier
FEB	Soil & Water	Chris Respass
MAR	Sheriff's Office	Sheriff Barnes/Chief Deputy Norman
APR		
MAY	Tax Office	Sherri Wilkins
JUNE	Grants & Procurement	Laurie Zoll
JULY	Library	Jackie Respass
AUG	Senior Center	Renee' Collier
SEPT	Facilities	Ricky Young
OCT	Emergency Management	Lance Swindell
NOV	Cooperative Extension	Rebecca Liverman
DEC		

List of Departments

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

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 7

DATE: March 2, 2026

ITEM: Tax Collector's Report, Ms. Sherri Wilkins, Tax Administrator

SUMMARY EXPLANATION:

Ms. Sherri Wilkins, Tax Administrator, will give the Board the Tax Collector's Report which she is required to do by statute.

See attached.

TAX COLLECTOR'S REPORT
UNPAID 2025 TAXES THAT ARE LIENS ON REAL PROPERTY
JANUARY 31, 2026

In accordance with North Carolina General Statute 105-369(a), the following represents the total of unpaid 2025 taxes that are liens on real property to date:

\$ 831,567.53

Sherri M. Wilkins

Sherri M. Wilkins
Tax Collector

The Washington County Tax Collector is ordered to advertise unpaid 2025 taxes that are liens on real property, pursuant to North Carolina General Statute 105-369(a).

By: _____
John C. Spruill, Chair

Date: _____

ATTEST:

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

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 8

DATE: March 2, 2026

**ITEM: Non-Governmental Grant Funding Policy, Mr. Kelly Chesson,
Economic Development Director**

SUMMARY EXPLANATION:

Pursuant to discussions during the January FY27 Budget Planning Workshops, staff have prepared the attached Policy and Application to use in standardizing and reviewing NGO funding requests starting this budget year.

The recommendation is to vote to approve the policy and proceed with publicizing the new policy, applications, and deadline for the upcoming FY27 budget process.

**2025-2026 NGO Funding
Approved by the Board of Commissioners**

Non-Profit/Agency	2025-2026 Board Approved
Alliance for Greater Eastern NC	\$2,000
Tyrrell-Washington Partnership for Children, Inc	\$4,200
Center for Family Violence	\$2,000
Cool Springs Athletics (Creswell)	\$2,000
Food Bank of the Albemarle	\$2,000
Town of Roper Peanut Festival	\$2,000
National Black Bear Festival	\$2,000
Total	\$16,200



NGO Grant Funding Policy

Purpose

The purpose of this policy is to promote partnerships between Washington County and nonprofit/private partner agencies (collectively referred to herein as “nongovernmental organizations” or “NGOs”) by setting parameters, guidelines, and eligibility criteria for NGOs seeking county funding support. This policy seeks to maximize transparency, accountability, and efficiency in service delivery through consistent adherence to best practices to improve the quality of life for its citizens.

NGO Grant Funding Policy

Washington County Government has no statutory requirement to fund NGOs but is required to ensure that any such funding provided meets certain legal requirements creating certain administrative overhead costs associated with each grant awarded. Accordingly, the County’s general policy is to attempt to limit unnecessary NGO grant funding, particularly undefined annually recurring funding requests which are not tied to a transparent justifiable specific goal or object to establish and measure the County’s expected return on its investment in grant funding support. Funding requests to subsidize general administrative, overhead or operational costs of an NGO without more detail are not encouraged or typically granted.

NGO funding should be reserved for those limited circumstances in which the public benefits to be potentially received by the County or its citizens from the NGO can fairly and transparently be determined to exceed the value of any County funding support to be provided, and those circumstances which otherwise adhere to the intent and guidelines of this policy.

In each case, the programs or services provided by the NGO must do all the following:

- Provide a specific service to citizens for a public purpose the County could legally provide itself.
- Not duplicate services already provided by the County unless proposing to replace them.
- Use means more cost effective or operationally expedient than the County currently uses.
- Fill a critical gap existing between currently provided County services and community needs.
- Ensure the service is always provided for its public purpose and in a non-discriminatory manner.

Funding is typically provided as a reimbursement style grant pursuant to a written agreement executed after funding is tentatively awarded and budgeted. All NGOs receiving any County funding support must strictly adhere to all applicable accountability standards including compliance with all financial and/or performance measurement requirements, and all terms and conditions of all written agreements.

Eligibility Criteria

- Must be a tax-exempt organization and be able to provide a determination letter from IRS or other proof of tax-exempt status acceptable to the satisfaction of the County Finance Officer or Board of Commissioners
- Must be operational (determined from date on IRS exemption letter) and active (determined by documented history of providing actual services) within Washington County for at least one year
 - Must use 100% of all Washington County funding on the provision of services within Washington County or otherwise exclusively for Washington County citizens

Application Evaluation Criteria

Completed applications will be reviewed by staff and recommended for board review and potential funding considerations based on the following non-exclusive criteria:

- Completeness of Application
- Written description of public purpose/community need for funding
- Written description of how the request meets the policy statement above
- Written definition of specific, measurable, achievable, realistic, time-oriented goals
- Written description/outline of a plan to achieve said goals using the requested funding
- NGO's demonstrated financial stability, accountability, and diverse use of funding sources

Other Potential Evaluation Criteria

- Alignment to County's strategic plans, goals and service priorities
- Impact and cost-effectiveness of service to be provided
- Type of service to be provided, estimated number of residents to be served, outcomes to be achieved, and availability of specific metrics to transparently and efficiently monitor/measure delivery/success
- Demonstrated ability to complete or provide the proposed service
- Availability of other revenue/funding sources to support the proposed service
- Availability/provision of current financial statements or annual certified audit or financial review
- Availability/provision of current board member roster to ensure compliance with applicable laws
- Availability/provision of NGO mission statement

Any other specific criteria established or uniformly applied from time to time by the County

*This policy is intended for internal guidance purposes only, to help facilitate best practices review and processing of NGO funding requests. The Board of Commissioners reserves the right to modify, waive, or deviate from any portion of this policy at any time and within its sole discretion. No vested rights are intended to be created for the benefit of any NGO or any other party, nor shall any cause of action be deemed to arise from the adoption or use of this policy.

NGO Grant Application Instructions

- ❖ Review the Washington County NGO Grant Funding Policy in its entirety before proceeding.
- ❖ Applications must be signed and completed in their entirety to be considered for grant funding.
- ❖ Please be sure all supporting documents are provided with application when submitted.
- ❖ Successful grant applicants must execute an NGO Funding Contract with the County, which will be prepared once the appropriation is approved and adopted in the County Budget. A draft template example is provided for your review online at:
<https://washconc.org/budget-and-finances/>
- ❖ Return the application & all supporting documentation by the deadline as follows:
 1. Electronically via email to gpmanger@washconc.org using "FY27 NGO Grant Application" in your subject line; or
 2. Physical Hard Copy by mail or hand delivery to Washington County Budget Officer:

**Attn: Washington County Budget Officer
NGO Grant Application
116 Adams St.
Plymouth, NC 27962
252-793-5823**

- ❖ NGOs are responsible for ensuring complete applications are received by the County.
 - ❖ Questions should be addressed to the Grants & Procurement Manager at the email address above at least ten (10) days before the final submission deadline.
-

APPLICATION CHECKLIST

Please ensure that the following required attachments are included.

- Article of Incorporation and Corporate Bylaws
- Copy of IRS tax-exempt status determination letter* (a notarized copy of IRS Form 1023 will be accepted from organizations that have completed the form and submitted to the IRS but have not yet received a determination letter)
- Copy of most recently filed IRS Form 990
- Copy of most recent independent audit or financial report (if no audit or financial report is available there must be an explanation as to why one is not available.)
- Agency organization chart
- List of all board members (name, address, term, office)
- Schedule of Board Meeting dates and time for fiscal year
- Copy of the Agency's Mission Statement



WASHINGTON COUNTY
NGO GRANT FUNDING APPLICATION
Fiscal Year Ending June 30th, 2027 (2026-2027)
Application Due: April 10th, 2026 by 5:00 p.m.

NGO's LEGAL NAME: _____

TAX ID NUMBER: _____ NGO's Fiscal Year Ends (MM/DD): _____

PRIMARY CONTACT PERSON: _____

TITLE: _____ PHONE #: _____

CELL #: _____ EMAIL ADDRESS: _____

SECONDARY CONTACT PERSON: _____

TITLE: _____ PHONE #: _____

CELL #: _____ EMAIL ADDRESS: _____

TOTAL COUNTY FUNDS REQUESTED FOR FY27 (7/1/26-6/30/2027): \$ _____

Have you ever received County funding? NO ___ YES ___

Have you received any County funding since 6/30/21? NO ___ YES ___

Did you request County funding this FY25-26? NO ___ YES ___ (Amount?: \$ _____)

Did you receive County funding this FY25-26? NO ___ YES ___ (Amount?: \$ _____)

(If YES, attach summary statement of how it was or is being used)

Is the funding you are requesting to:

Start a NEW project or service? NO ___ YES ___

Support an EXISTING project or service? NO ___ YES ___

Only serve Washinton County residents? NO ___ YES ___

Did you read and understand both the Instructions cover page to the application, & NGO Grant Funding Policy? NO ___ YES ___

Is there any reason County grant funds cannot be provided on a reimbursement basis? NO ___ YES ___

If YES, explain: _____

1. Description of project. Description must include public purpose, community need, type of program(s), service(s), or project(s) provided, estimated number of Washington County residents to be served, impact and cost effectiveness of program(s), service(s), or project(s) provided, intended results, and how results will be measured based on specific, measurable, achievable, realistic, time oriented goals.

Attach additional sheets if necessary.

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2. Summary of revenue sources and funding of project for the past three fiscal years ending:

	2023	2024	2025
Federal			
State			
County			
Other			
Total			

3. Summary of expenditures for the project for the past three fiscal years ending:

Summary of Expenditures by Type			
Fiscal Year Ending _____ (Month & Day)			
Actual Estimated Budget			
	2023	2024	2025
Salaries & Benefits			
Operating Expenses			
Capital Outlay			
Other			
Total			

4. Will the project be an annual activity? Yes No

50. Provide your draft of the FY26-27 budget for 6/30/27+ (for event funding, provide a complete detailed budget, including income, expenditures, and anticipated revenue. For capital/administrative/operational grants, provide total operating budget for the organization)

Budget			
Revenues		Expenditures	
Source	Amount	Use of Funds	Amount
Tourism Grant		Salaries & Fringe Benefits:	
State Grant			
Federal Grant		Operating Expenses:	
Other (specify)		Advertising	
		Supplies	
		Professional Services	
		Other (specify):	
		Capital Outlay:	
		New Equipment	
Total Revenues		Total Expenditures	

6. Does the NGO receive any government funding? NO ___ YES (Amount: \$_____)

7. Does the NGO receive any foundation funding? NO ___ YES (Amount: \$_____)

8. Total NGO annual operating budget? \$_____

9. Number of Board Members & Employees:

_____ Board Members (attach list of all current board members and/or officers)

_____ Full-Time Employees _____ Part-Time _____ Temporary

(Attach Articles of Incorporation & Bylaws as well as most recent Audit or Financial Statements/Review)

10. Name & Address to appear on reimbursement check:

11. Please provide the names and titles of personnel in your organization responsible for authorizing disbursement of funds.

12. Do these individuals sign checks? Yes No

If No, who does? _____

Are they bonded? Yes No Bonded amount? \$_____

I certify that the information provided above or attached is true and correct to the best of my knowledge.

I further certify I have reviewed and can accept the terms of the attached Instructions and NGO Grant Funding Policy referred to therein.

I further certify my understanding that if approved for funding, my NGO will be required to enter into an NGO Funding Agreement with Washington County and comply at all times with the terms and conditions therein.

Signature of NGO Director

Date

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 9

DATE: March 2, 2026

ITEM: Draft Capital Improvement Plan (CIP), Mr. Jason Squires, ACM

SUMMARY EXPLANATION:

Mr. Squires will go over the attached draft CIP with the Board.

See attached.

General Fund CIP Projects

20260226

CODE	Department	Project Title	Score	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY28/29	Total	Grant Funding?	Completion %	Relevant SP Items
BOE2	Board of Education	WCS Athletic Fields	2						\$15,000,000.00		\$15,000,000.00	Yes	0	EDU: 1A, 2, 4
D3	Detention	Detention Shower Replacement	2					\$40,000.00			\$40,000.00		0	
D4	Detention	Detention Flooring Upgrade	2					\$5,000.00			\$5,000.00		0	
DSS10	Social Services	Auto Replacement Plan	2					\$35,000.00	\$35,000.00	\$35,000.00	\$92,500.00		0	
ECD2	Economic Development	Industrial Park Land Procurement	2					\$1,500,000.00			\$1,500,000.00		0	ECO: 1, 3, 5
EM7	Emergency Mgmt	Storage Facility at EMTOC	3				\$166,000.00				\$166,000.00		0	SHC2024.1
EM8	Emergency Mgmt	Ambulance Bays at EMTOC	2				\$1,000,000.00				\$1,000,000.00		0	SHC2024.1
EMS7	EMS	Substation Relocation	3				\$750,000.00				\$750,000.00		0	
EMS10	EMS	Ambulance Replacement Plan - Transportation	2					\$200,000.00			\$200,000.00		0	
EMS11	EMS	Medical Equipment Replacement Plan	1					\$138,400.00	\$138,400.00	\$138,400.00	\$830,135.00		0	
EMS12	EMS	PSTrax Inventory Management System	3					\$5,300.00	\$4,400.00	\$4,400.00	\$22,900.00		0	
EMS13	EMS	Ambulance Replacement	1					\$330,000.00			\$330,000.00		0	
EMS14	EMS	Powerload System & Cot	2					\$60,000.00			\$60,000.00		0	
F2	Facilities	Parking Lot Resurfacing	3				\$132,000.00				\$132,000.00		0	
F5	Facilities	Courthouse Window Replacement	3					\$60,000.00			\$60,000.00		0	
F7	Facilities	Custodial Vehicle	2					\$28,000.00			\$28,000.00		0	
F8	Facilities	Service Truck	3					\$65,000.00			\$65,000.00		0	
F9	Facilities	Strader Building Elevator Renovation	1					\$65,000.00			\$65,000.00		0	
F10	Facilities	Courtroom Remodel	3					\$25,000.00			\$25,000.00		0	
F11	Facilities	Cooperative Ext. Carpet Replacement	2					\$11,000.00			\$11,000.00		0	
F12	Facilities	WCCC Office Area Flooring	2					\$8,300.00			\$8,300.00		0	
F13	Facilities	WCCC Conference Room Flooring	3					\$17,000.00			\$17,000.00		0	
F14	Facilities	Mower and Trailer	2					\$17,350.00			\$17,350.00		0	
F15	Facilities	WCCC Restroom Upgrades	2					\$30,000.00	\$30,000.00	\$30,000.00	\$150,000.00		0	
IT4	IT	County Firewall	2					\$0.00	\$14,500.00		\$14,500.00		0	
IT5	IT	County Server Upgrade	2					\$43,000.00			\$43,000.00		0	
IT6	IT	Register of Deeds Server Upgrade	2					\$7,500.00			\$7,500.00		0	
L1	Library	Sidewalk Replacement	1					\$12,000.00			\$12,000.00		0	
M2	Maintenance	All Terrain Forklift	3				\$35,000.00				\$35,000.00		0	
MTW1	Health Department	Paving	2					\$250,000.00			\$250,000.00		0	
REC3	Recreation	Think Tank/Alliance C.D Projects	3				\$285,000.00	\$12,000.00			\$297,000.00		0	
REC4	Recreation	Recreation/CAA 12 Passenger Van	3					\$75,000.00			\$75,000.00		0	
SO2	Sheriff's Office	Armor Upgrades	1					\$40,000.00			\$40,000.00		0	
SO3	Sheriff's Office	Public Safety Equipment Upgrade	2					\$76,220.17	\$45,355.00	\$45,355.00	\$257,638.00		0	
SW1	Soil and Water	Wee-Doo Boat and Associated Supplies	3						\$157,000.00		\$157,000.00		0	
		Totals:					\$570,000.00	\$191,220.17	\$15,424,655.00	\$253,155.00	\$21,763,823.00			
F6	Facilities	Courthouse Elevator Replacement	2								\$560,000.00	Yes	50%	
IT3	IT	IT Switch replacement					\$40,000.00				\$40,000.00		50%	
		Totals:					\$40,000.00				\$600,000.00			
CMO1	County Manager's Office	CMO Generator	2		\$ 75,000.00						\$ 75,000.00		100.00%	
CMO2	County Manager's Office	BCCWCC Repairs	1	\$ 75,000.00							\$ 75,000.00		100.00%	
CMO4	County Manager's Office	Admin Vehicle Replacement											100.00%	
D2	Detention	Detention Cameras	1		\$ 55,000.00						\$ 55,000.00		100.00%	
DSS2	Department of Social Services	DSS Carpet Replacement	2		\$ 41,000.00	\$ 25,000.00					\$ 66,000.00		100.00%	
DSS3	Department of Social Services	Shingle Roof Replacement w/ flat roof tie ins	2			\$ 71,158.00					\$ 71,158.00		100.00%	
DSS4	Social Services	2010 Ford Fusion Replacement											100.00%	
DSS5	Social Services	Server Replacement	n/a				\$ 10,000.00				\$ 10,000.00		100.00%	
DSS8	Social Services	2019 Jeep Compass Replacement											100.00%	
ED1	Economic Development	Industrial Development Site Study										Yes	100.00%	ECO2024.5
EM1	Emergency Management	Distributable Emergency Network	2		\$ 14,000.00						\$ 14,000.00		100.00%	
EM2	Emergency Management	EM Viper Radio Update	1		\$ 4,911.00	\$ 13,750.00	\$ 13,750.00				\$ 32,411.00		100.00%	SHC2024.6
EM3	Emergency Management	Creswell Fire Department Well	2		\$ 39,390.00						\$ 39,390.00		100.00%	
EM6	Emergency Management	Search & Rescue Boat	2				\$ 65,000.00				\$ 65,000.00	Yes	100.00%	
EMS1	Emergency Medical Services	P25 Compliant Radios (Transport)	3			\$ 23,146.50					\$ 23,146.50		100.00%	
EMS2	Emergency Medical Services	P25 Compliant Radios (Emergency)	1		\$ 62,318.00	\$ 41,633.00					\$ 103,951.00		100.00%	
EMS3	Emergency Medical Services	Power Pro Stretchers	2		\$ 20,501.64	\$ 20,501.64					\$ 41,003.28		100.00%	
EMS4	Emergency Medical Services	Lucas Devices	3		\$ 19,349.61	\$ 19,349.61	\$ 19,349.61				\$ 58,048.83		100.00%	
EMS5	Emergency Medical Services	Transport Ambulance	2		\$ 54,133.00						\$ 54,133.00		100.00%	
EMS6	Emergency Medical Services	EMS Ambulance	1		\$ 153,750.00						\$ 153,750.00		100.00%	
EMS8	Emergency Medical Services	Quick Response Vehicle	3		\$ 54,133.00						\$ 54,133.00		100.00%	
EMS9	Emergency Medical Services	Ambulance Replacement Plan - EMS											100.00%	
F1	Facilities	HVAC Replacement											100.00%	
IT1	Information Technology	VOIP Upgrade	2		\$ 30,000.00						\$ 30,000.00		100.00%	
IT2	Information Technology	Migration to Office 365	2			\$ 17,000.00	\$ 17,500.00	\$ 18,000.00	\$ 18,500.00	\$ 19,000.00	\$ 90,000.00		100.00%	
IT7	IT	County Phone System Upgrade	n/a								\$ 30,000.00		100.00%	
S1	Sheriff	Sheriff Viper Radio Update	1		\$ 172,716.25						\$ 172,716.25		100.00%	
		Totals:		\$ 75,000.00	\$ 796,202.50	\$ 231,538.75	\$ 155,599.61	\$ 18,000.00	18500	\$ 19,000.00	\$ 1,313,840.86			

Airport/Utilities CIP Projects

20260226

	CODE	Department	Project Title	Score	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY28/29	Total	Grant Funding?	Completion %	Relevant SP Items	
Proposals	U-A5	Airport	T-Hangar	3					\$3,000,000.00		\$3,000,000.00		0		
	U-A8	Airport	Tractor	3				\$116,000.00			\$116,000.00		0		
	U-W11	Water	Water Plant Parking Paving	3			\$252,000.00				\$252,000.00		0		
	UW12	Water	Mini Excavator	3			\$98,000.00				\$98,000.00		0		
	U-W14	Water (new request)	Service Truck Replacement	2				\$70,000.00			\$70,000.00		0		
	UW15	Water (new request)	Lowboy Tilt Trailer	3				\$12,000.00			\$12,000.00		0		
	Totals:						\$350,000.00	\$198,000.00	\$3,000,000.00		\$3,548,000.00				
Funded	U-A1	Airport	AWOS	2			\$300,000.00				\$300,000.00	Yes	10%		
	U-L1	Landfill	Rotary Cutter & Hydraulic Boom Mover	3			\$37,000.00				\$37,000.00		25%		
	U-W2	Water	Roper Interconnect Repair	2			\$337,000.00				\$337,000.00	Yes	40%	ECO2024.6B	
	U-W6	Water	Pea Ridge Main Expansion	2							\$10,400,000.00	Yes	50%	ECO2024.6B	
	U-W7	Water	Meter Replacement	2							\$902,070.00		60%		
	U-W10	Water	Well Insulation	3			\$15,000.00				\$15,000.00		80%	ECO2024.6B	
		Totals:						\$689,000.00				\$11,317,070.00			
Completed	U-A2	Airport	Utility Vehicle	2		\$20,500.00					\$20,500.00		100.00%		
	U-A3	Airport	Fuel Master	1		\$15,000.00					\$15,000.00		100.00%		
	U-A4	Airport	Kubota Zero-Turn Mower with 72" deck	2		\$25,400.00					\$25,400.00		100.00%		
	U-A6	Airport	Airfield Lighting Improvements	2			\$1,858,600.00				\$1,858,600.00	Yes	100.00%		
	U-A7	Airport	Obstruction Removal project	1			\$1,244,900.00				\$1,244,900.00	Yes	100.00%		
	U-SAN1	Landfill	Mower Replacement	2			\$12,500.00				\$12,500.00		100.00%		
	U-W1	Utilities - Water	Water Plant Fence	1	\$80,000.00						\$80,000.00		100.00%		
	U-W3	Utilities - Water	SCADA System Upgrades	1			\$150,000.00				\$150,000.00		100.00%	ECO2024.6B	
	U-W8	Water	Truck Replacement	2	\$44,279.00	\$60,000.00					\$104,279.00		100.00%		
	U-W9	Water	Well Rehab Project	1			\$57,877.00				\$57,877.00		100.00%		
	U-W13	Water	Truck Replacement	2			\$46,000.00				\$46,000.00		100.00%		
		Totals:				\$124,279.00	\$120,900.00	\$3,369,877.00				\$34,019,196.00			

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 10

DATE: March 2, 2026

ITEM: Finance Officer's Report, Ms. Missy Dixon, Finance Officer

SUMMARY EXPLANATION:

Ms. Missy Dixon, Finance Officer, will discuss the enclosed budget transfers and budget amendments for Board's approval and will answer any questions about them or the Finance Report. (See attached.)

Washington County
BUDGET TRANSFER

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

BT #: 2026 - 062

Date: February 3, 2026

RE: Sheriff/Senior Center/SS Economic Support/SS Admin

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

Account Code	Work	Old	+ or (-)	New
10-4310-260	Sheriff-Departmental Supplies	34,000.00	(201.00)	33,799.00
10-4310-390	Sheriff-Dues & Subscriptions	500.00	201.00	701.00
Sheriff				
10-5150-260	Senior Center-Departmental Supplies	5,500.00	(1,400.00)	4,100.00
10-5150-257	Senior Center-Departmental Supplies/Crafts/Ceramics	4,000.00	1,400.00	5,400.00
Senior Center				
10-5380-190	SS Economic Support-WF Employment Services	10,000.00	(2,500.00)	7,500.00
10-5380-379	SS Economic Support-Special Assistance	80,000.00	(5,000.00)	75,000.00
10-5380-381	SS Economic Support-Title IV-E Adoption	20,000.00	(2,000.00)	18,000.00
10-5310-611	SS Admin-Family Reunification (Psych Evals)	17,500.00	9,500.00	27,000.00
SS Economic Support/SS Admin				
		171,500.00	-	171,500.00

Justification:

This transfer is being requested to move monies as follows: within the Sheriff's Office Budget from Departmental Supplies to Dues & Subscriptions in order to pay the departments post office box rental; within the Senior Center Budget from Departmental Supplies to the Craft/Ceramics Supply line to purchase supplies needed for the programs being done with the Seniors; and within the DSS Budget from various lines to the Family Reunification (Psych Evals) line in order to pay for additional Psychological Evaluations for families involved in investigations for suspected abuse, neglect or dependency to which these evaluations are needed prior to taking custody of children - these expenses are non-reimbursable so monies are being moved from other non-reimbursable lines therefore not affecting revenues.

Budget Officer's Initials CSB

Approval Date: 2/3/26

Initials:	<u>CSB</u>
Batch #:	<u>2026-062</u>
Date:	<u>2/3/2026</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: February 11, 2026
RE: Contingency/Tax/Inspections/SS Transportation

BT #: 2026 - 063

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

Account Code	Work	Old	+ or (-)	New
10-9990-000	Contingency	30,408.00	(8,000.00)	22,408.00
10-4140-500	Tax - Contracted Services	31,500.00	8,000.00	39,500.00
Contingency/Tax				
10-4350-395	Inspections - Training	1,500.00	(1,000.00)	500.00
10-4350-602	Inspections - Contracts Services Legal	8,000.00	(1,000.00)	7,000.00
10-4350-311	Inspections - Travel	1,000.00	2,000.00	3,000.00
Inspections				
10-5400-200	SS Transportation-DOT Grant-Office Supplies (85% Reimb)	4,000.00	(1,000.00)	3,000.00
10-5400-202	SS Transportation-DOT Grant-Cleaning/Other Supplies (85% Reimb)	6,000.00	(1,000.00)	5,000.00
10-5400-260	SS Transportation-Advertising	5,000.00	2,000.00	7,000.00
10-5400-300	SS Transportation-Capital Replacement-Insurance Proceeds	49,246.62	(43,007.32)	6,239.30
10-5400-301	SS Transportation-Insurance Proceeds	-	43,007.32	43,007.32
SS Transportation				
		136,654.62	-	136,654.62

Justification:

This transfer is being requested to move monies as follows: from Contingency to Tax Contracted Services in order to put a contract in place with two individuals to help complete tax splits and transfers to be prepared for the early revaluation and Keystone conversion; within Inspections from the Training and Legal lines to the Travel line in order to pay mileage to the Part-time Employee who is temporarily helping with inspections until the fulltime job can be filled; SS Transportation from DOT Grant Office Supplies and Cleaning Supplies lines to the Advertising line due to a recent NCDOT compliance audit that indicated that there needed to be Title VI Policies in English & Spanish posted on the website and in the transit vans so this movement of monies is to pay for these to be printed and posted as required; and to move monies from the SS Transportation Capital Replacements-Insurance Proceeds line to a new Transit-Insurance Proceeds line in order to complete purchases that do not meet the capital threshold with the monies that were received due to a van being totaled - DOT requires we track these expenses separate.

Budget Officer's Initials CPD

Approval Date: 2/11/26

Initials: TM
Batch #: 2026-063
Date: 2/11/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2026 - 064

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

Date: February 18, 2026

RE: Facilities/Central Services/Buildings/SS Economic Support

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

Account Code	Work	Old	+ or (-)	New
10-4265-010	Facilities - Salaries & Wages-Regular	269,954.00	(25,000.00)	244,954.00
10-8300-451	Central Services - Insurance-Property & Liability	442,900.00	(25,000.00)	417,900.00
10-4260-350	Buildings - Wash Co Middle School-Utilities	45,000.00	25,000.00	70,000.00
10-4260-351	Buildings - Wash Co Middle School-Bldg Maintenance	55,000.00	25,000.00	80,000.00
Facilities/Central Services/Buildings				
10-5380-383	SS Economic Support-Special Links (100%)	5,000.00	(2,000.00)	3,000.00
10-5380-030	SS Economic Support-Crisis Intervention	2,100.00	1,000.00	3,100.00
10-5380-406	SS Economic Support-LIEAP Payments	4,163.00	1,000.00	5,163.00
SS Economic Support				
		824,117.00	-	824,117.00

Justification:

This transfer is being requested to move monies as follows: from the Facility Services Regular Salaries line and the Central Services Insurance line to the Buildings budget in the Washington County Middle School Utilities and Building Maintenance lines in order to continue to pay the monthly utility and gas bills and complete any needed maintenance through fiscal year end; and within the Social Services budget from the Special Links line to the Crisis Intervention and LIEAP Payments lines in order to pay vendors that are no longer participating in the State ACH Process due to changes in their offices - all lines are reimbursable at the same rate so there is no change in revenues.

Budget Officer's Initials CSF

Approval Date: 2/19/26

Initials: CSF
Batch #: 2026-064
Date: 2/20/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: February 24, 2026
RE: Detention/EMS/Transport

BT #: 2026 - 065

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

Account Code	Work	Old	+ or (-)	New
10-4320-010	Detention - Salaries & Wages Regular	440,026.00	(30,000.00)	410,026.00
10-4320-030	Detention - Salaries & Wages Overtime	55,000.00	20,000.00	75,000.00
10-4320-031	Detention - Salaries & Wages Part Time	31,000.00	10,000.00	41,000.00
10-4320-350	Detention - Maintenance & Repair Equipment	25,000.00	(4,662.00)	20,338.00
10-4320-200	Detention - Departmental Supplies	20,000.00	4,662.00	24,662.00
Detention				
37-4330-010	EMS - Salaries & Wages Regular	767,371.00	(30,000.00)	737,371.00
37-4330-040	EMS - Salaries & Wages Part Time	45,000.00	30,000.00	75,000.00
EMS				
37-4376-010	Transport - Salaries & Wages Regular	116,430.00	(20,000.00)	96,430.00
37-4376-030	Transport - Salaries & Wages Overtime	30,000.00	20,000.00	50,000.00
Transport				
		1,529,827.00	-	1,529,827.00

Justification:

This transfer is being requested to move monies as follows: within the Detention Budget from the Regular Salaries line to Overtime and Part Time Salaries lines; within EMS and from the Regular Salaries line to the Part Time line; and within Transport from the Regular Salaries line to the Overtime line. All of this is a result of being short staffed - current fulltime and part time employees are having to work more hours than normal to ensure coverage of all shifts.

Budget Officer's Initials *MSD*

Approval Date: 2/24/26

Initials: *MSD*
Batch #: 2026-065
Date: 2/24/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: February 24, 2026
RE: SS Admin

BT #: 2026 - 066

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

Account Code	Work	Old	+ or (-)	New
10-5310-011	SS Admin - Salaries & Wages Regular	2,115,945.00	(30,000.00)	2,085,945.00
10-5310-140	SS Admin - Workmans Comp	55,454.00	(5,000.00)	50,454.00
10-5310-181	SS Admin - Group Insurance	492,650.00	(50,000.00)	442,650.00
10-5310-315	SS Admin - Training	21,000.00	(2,000.00)	19,000.00
10-5310-600	SS Admin - Contracted Services	342,150.00	87,000.00	429,150.00
SS Admin		3,027,199.00	-	3,027,199.00

Justification:

This transfer is being requested to move monies within the Social Services Administrative Budget from various lines to Contracted Services. DSS currently has a vacancy for an Investigation/Assessment & Treatment Social Worker in the Child Protective Services Unit that has no applicants and a second position that they are hoping to fill but will require an intense 7 week training before the individual will be up and running and a Social Worker III Position that is vacant. There is one Social Work Supervisor Position that became vacant at the beginning of the fiscal year however there is an outstanding contracted Social Worker through Vanguard that is filling this vital role. As a result of these vacancies and the demands of the child welfare program, the need to continue contracted services with Vanguard Professional Staffing and private contractors has increased. At this time, DSS is simply moving funds they would typically be paying staff to the contracted services line to keep the demands of the caseloads under control. This transfer does not affect revenue as all lines are reimbursable at the same rate.

Budget Officer's Initials CP

Approval Date: 2/24/26

Initials:	<u>MD</u>
Batch #:	<u>2026-dob</u>
Date:	<u>2/24/2026</u>

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2026 - 067

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

Date: March 2, 2026

RE: Facility Services/Sheriff/Senior Center/SS Economic Support/SS Admin/School Capital Outlay/Projects & Grants Fund

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

Account Code	Description	Old	+ or (-)	New
10-3353-000	Insurance Proceeds	(63,484.15)	(35,199.00)	(98,683.15)
10-4265-256	Facility Services-Insurance Claims	14,237.53	35,199.00	49,436.53
Facility Services				
10-3540-020	Gun Permits Discretionary-County Portion	(4,175.00)	(390.00)	(4,565.00)
10-4310-611	Gun Permits Discretionary-County Portion	31,980.00	390.00	32,370.00
10-3540-030	Gun Permits-State Portion	(4,995.00)	(440.00)	(5,435.00)
10-4310-612	Gun Permits-State Portion	6,045.00	440.00	6,485.00
10-3540-040	Finger Printing	(550.00)	(70.00)	(620.00)
10-4310-613	Finger Printing	8,051.00	70.00	8,121.00
Sheriff				
10-3509-010	Senior Center Trips	(7,441.00)	(2,196.00)	(9,637.00)
10-5150-380	Senior Center Trips	7,441.00	2,196.00	9,637.00
Senior Center				
10-3500-080	SS Economic Support - Community Donations-Emergency Relief	(100.00)	(15.00)	(115.00)
10-5380-375	SS Economic Support - Community Donations-Emergency Relief	150.39	15.00	165.39
10-3500-081	SS Admin - Community Donations-Christmas	(2,785.00)	(83.00)	(2,868.00)
10-5310-258	SS Admin - Community Donations-Christmas	4,498.76	83.00	4,581.76
SS Economic Support/SS Admin				
58-3290-000	Projects & Grants-Interest Earned	(20,514.51)	(98.53)	(20,613.04)
58-4100-001	Projects & Grants-Expenditure of Interest Earned	20,514.51	98.53	20,613.04
Projects & Grants Fund				
Balanced:		(11,126.47)	-	(11,126.47)

Justification:

This amendment is being requested to increase the following due to additional revenue being received: Facility Services - insurance proceeds for a totaled and various wrecked vehicles; Sheriff's Office - gun permitting and finger printing; Senior Center - senior trip line; DSS - Community Emergency Relief donations and Community Christmas donations; and Projects & Grants Fund - for interest earned.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2026 - 068

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

Date: March 2, 2026

RE: General Fund

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

Account Code	Description	Old	+ or (-)	New
10-3290-000	Interest Earned on Investments	(280,000.00)	(11,602.00)	(291,602.00)
10-3350-000	Miscellaneous Revenues	-	(2,500.00)	(2,500.00)
10-3830-000	Sale of Fixed Assets	-	(8,666.00)	(8,666.00)
10-9990-000	Contingency	22,408.00	22,768.00	45,176.00
General Fund				
Balanced:		(257,592.00)	-	(257,592.00)

Justification:

This amendment is being requested to budget revenues received from the Interest Earned, Miscellaneous Revenues, Sale of Fixed Assets lines to the Contingency line. We have had to use funds previously budgeted in the Contingency line in order to transfer monies to complete various contracts for Clerk of Court, Tax and a 911 payback. We are asking to move these funds to replenish the contingency line in order to have monies available in the event we have additional items that come up that are time sensitive such as additional contracts or year end emergencies.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County

Monthly Financial Summary

as of February 25, 2026

	Budget	YTD Activity
General Fund (10):		
Revenues	20,256,486.29	11,816,096.95
Expenditures	(20,256,486.29)	(12,880,282.12)
Balance:	-	(1,064,185.17)
<i>*Fund Balance Appropriation</i>		<i>3,192,656.46</i>
<i>*Transfer to General Fund</i>		<i>-</i>

	Budget	YTD Activity
Capital Outlay-Washington Co Schools (21):		
Revenues	2,208,891.86	1,621,945.39
Expenditures	(2,208,891.86)	(1,861,181.16)
Balance:	-	(239,235.77)
<i>*Fund Balance Appropriation</i>		<i>14,429.04</i>
<i>*Transfer from General Fund</i>		<i>1,100,000.00</i>

	Budget	YTD Activity
Drainage Fund (30):		
Revenues	194,850.00	88,547.64
Expenditures	(194,850.00)	(34,674.92)
Balance:	-	53,872.72
<i>*Fund Balance Appropriation</i>		<i>100,000.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

	Budget	YTD Activity
Sanitation Fund (33):		
Revenues	1,756,963.00	1,465,401.08
Expenditures	(1,756,963.00)	(976,273.53)
Balance:	-	489,127.55
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>-</i>

	Budget	YTD Activity
Water Fund (35):		
Revenues	1,749,989.00	959,324.07
Expenditures	(1,749,989.00)	(751,168.55)
Balance:	-	208,155.52
<i>*Fund Balance Appropriation</i>		<i>183,789.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

	Budget	YTD Activity
Waterworks Capital Projects Fund (36):		
Revenues	10,797,382.11	70,038.00
Expenditures	(10,797,382.11)	(125,788.80)
Balance:	-	(55,750.80)
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>-</i>

	Budget	YTD Activity
EMS Fund (37):		
Revenues	3,339,455.16	1,537,137.37
Expenditures	(3,339,455.16)	(1,867,252.87)
Balance:	-	(330,115.50)
<i>*Fund Balance Appropriation</i>		<i>1,078,933.16</i>
<i>*Transfer from General Fund</i>		<i>402,622.00</i>

	Budget	YTD Activity
Airport TaxiLane Grant Fund (38):		
Revenues	2,949,270.21	93,598.95
Expenditures	(2,949,270.21)	(93,597.64)
Balance:	-	1.31
<i>*Fund Balance Appropriation</i>		<i>16,667.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

	Budget	YTD Activity
Airport Fund (39):		
Revenues	243,227.00	172,867.86
Expenditures	(243,227.00)	(96,138.10)
Balance:	-	76,729.76
<i>*Fund Balance Appropriation</i>		<i>53,697.00</i>
<i>*Transfer from General Fund</i>		<i>100,655.00</i>

	Budget	YTD Activity
WC Hospital Pension Fund (40):		
Revenues	350,000.00	410,697.38
Expenditures	(350,000.00)	(242,755.00)
Balance:	-	167,942.38
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>350,000.00</i>

	Budget	YTD Activity
Opioid Settlement Distribution Fund (50):		
Revenues	72,000.00	64,398.51
Expenditures	(72,000.00)	(36,230.19)
Balance:	-	28,168.32
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		-

DSS Trust Fund Accounts (51):		
Revenues	200,000.00	139,842.40
Expenditures	(200,000.00)	(125,996.05)
Balance:	-	13,846.35
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		-

Projects/Grants Fund (58):		
Revenues	7,151,452.27	3,089,739.70
Expenditures	(7,151,452.27)	(2,297,877.21)
Balance:	-	791,862.49
<i>*Fund Balance Appropriation</i>		1,755,837.83
<i>*Transfer from General Fund</i>		170,655.00

Community Development Block Grant (61):		
Revenues	115,646.00	53,450.00
Expenditures	(115,646.00)	(53,450.00)
Balance:	-	-
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		-

	Budget	YTD Activity
Travel & Tourism Fund (63):		
Revenues	247,684.00	86,837.16
Expenditures	(247,684.00)	(93,847.83)
Balance:	-	(7,010.67)
<i>*Fund Balance Appropriation</i>		77,684.00
<i>*Transfer from General Fund</i>		-

E-911 Fund (69):		
Revenues	98,429.00	57,426.41
Expenditures	(98,429.00)	(33,359.46)
Balance:	-	24,066.95
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		22.00

Revaluation Fund (70):		
Revenues	356,300.00	129,673.69
Expenditures	(356,300.00)	-
Balance:	-	129,673.69
<i>*Fund Balance Appropriation</i>		227,339.00
<i>*Transfer from General Fund</i>		124,276.00

Washington County
Statement of Revenue and Expenditures - Standard

Revenue Account Range: First to ZZ-ZZZZ-ZZZ

Include Non-Anticipated: Yes

Year To Date As Of: 02/25/26

Expend Account Range: First to ZZ-ZZZZ-ZZZ

Include Non-Budget: No

Current Period: 02/01/26 to 02/25/26

Print Zero YTD Activity: No

Prior Year: Thru 06/30/25

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-3010-000	TAXES-AD VALOREM CURRENT YEAR	7,181,965.00	7,447,058.00	54,777.04	6,749,230.40	697,827.60-	91
10-3010-010	CURRENT YEAR TAX DISCOUNTS	40,772.61-	44,999.00-	0.00	50,511.56-	5,512.56-	0
10-3011-000	TAXES-AD VALOREM 1ST PRIOR YR	258,719.82	130,000.00	6,530.62	98,536.15	31,463.85-	76
10-3012-000	TAXES-AD VALOREM ALL PRIOR YRS	1,617,122.64	80,000.00	2,138.68	59,410.30	20,589.70-	74
10-3018-000	NCVTS-WASHINGTON CO MOTOR VEH TAX	1,109,970.27	1,008,000.00	101,898.18	643,942.85	364,057.15-	64
10-3018-001	NCVTS-WASH CO BILL/CC CONTRA REV	27,346.49-	0.00	0.00	0.00	0.00	0
10-3018-002	NCVTS-WASH CO REFUNDS-CONTRA REVEN	7,800.48-	0.00	0.00	0.00	0.00	0
10-3018-003	NCVTS-WASH CO INTEREST	11,997.69	0.00	0.00	0.00	0.00	0
10-3030-000	PREPAYMENT-PROPERTY TAXES	71,819.36	50,000.00	3,808.86	52,866.11	2,866.11	106
10-3080-000	GROSS TAX REC LEASED VEHICLES	654.62	500.00	50.41	384.11	115.89-	77
10-3090-000	PAYMENTS IN LIEU OF TAXES	12,739.00	13,500.00	0.00	0.00	13,500.00-	0
10-3170-000	CURRENT YEAR TAX PENALTIES	16,053.47	15,000.00	231.49	12,486.65	2,513.35-	83
10-3170-010	PRIOR YEAR TAX PENALTIES	154,856.94	2,500.00	10.07	931.89	1,568.11-	37
10-3180-000	CURRENT YEAR TAX INTEREST	33,903.94	25,000.00	1,578.69	4,464.91	20,535.09-	18
10-3180-010	PRIOR YEAR TAX INTEREST	416,191.04	60,000.00	1,324.93	30,328.70	29,671.30-	51
10-3250-000	PRIVILAGE AND BEER LICENSES	655.00	800.00	0.00	0.00	800.00-	0
10-3260-000	ANIMAL ADOPTION FEES & FINES	35.00	0.00	0.00	385.00	385.00	0
10-3270-000	MOTEL OCCUPANCY TAX -6%	174,288.18	0.00	0.00	0.00	0.00	0
10-3280-000	FRANCHISE FEES-CABLE TV	7,343.59	9,000.00	0.00	1,607.21	7,392.79-	18
10-3290-000	INTEREST EARNED ON INVESTMENTS	686,809.71	280,000.00	0.00	291,602.63	11,602.63	104
10-3310-000	RENTS AND CONCESSIONS	6,050.00	0.00	0.00	800.00	800.00	0
10-3312-000	JAIL CONCESSIONS	15,659.15	25,000.00	972.00	9,593.49	15,406.51-	38
10-3350-000	MISCELLANEOUS REVENUES	608.19	0.00	2,641.76	2,856.50	2,856.50	0
10-3350-001	JURY DUTY PAY	12.00	0.00	0.00	0.00	0.00	0

Washington County
Statement of Revenue and Expenditures

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-3350-002	DONATIONS - GENERAL COUNTY	0.00	0.00	0.00	75.00	75.00	0
10-3352-000	ELECTIONS-TOWN REIMB & FILING	0.00	29,500.00	0.00	26,089.54	3,410.46-	88
10-3353-000	INSURANCE PROCEEDS	2,734.72	63,484.15	34,026.97	94,660.17	31,176.02	149
10-3354-000	CRESWELL LEVY ADMINISTRATION FEE	4,593.61	5,000.00	0.00	0.00	5,000.00-	0
10-3360-000	RECREATION-DONATIONS	4,075.00	200.00	0.00	200.00	0.00	100
10-3360-013	RECREATION-VENDOR RENTS AND CONCES	550.00	400.00	200.00	450.00	50.00	112
10-3410-000	WINE AND BEER TAX	26,789.67	33,000.00	0.00	0.00	33,000.00-	0
10-3415-000	ABC PROFIT DISTRIBUTION	77,778.00	50,000.00	0.00	13,263.00	36,737.00-	27
10-3420-000	SALES TAX-ONE HALF CENT-ART 44	0.34	0.00	0.00	0.00	0.00	0
10-3430-000	SALES TAX-ONE HALF CENT-ST-A42	261,885.26	250,000.00	24,411.31	116,694.33	133,305.67-	47
10-3440-000	SALES TAX-ONE-HALF CENT-ST-A40	767,688.40	770,000.00	65,827.24	324,800.23	445,199.77-	42
10-3450-000	SALES TAX ONE CENT LOCAL	1,260,203.15	1,200,000.00	119,568.03	567,935.42	632,064.58-	47
10-3460-000	SALES TAX - REDISTRIBTUTION	446,192.04	445,000.00	38,286.76	191,421.52	253,578.48-	43
10-3470-000	SALES TAX-LOCAL 1/4 CENT-A46 (100%)	355,897.67	350,931.00	29,782.66	143,644.23	207,286.77-	41
10-3470-020	ABC ALCOHOLISM BOTTLE TAX	3,921.00	3,800.00	318.93	2,365.66	1,434.34-	62
10-3480-013	RAP LEPC TIER II GRANT	5,000.00	6,000.00	0.00	0.00	6,000.00-	0
10-3480-020	EMERGENCY MANAGEMENT PROG FUND	20,625.00	20,625.00	0.00	0.00	20,625.00-	0
10-3480-023	WEYERHAEUSER GIVING GRANT	0.00	3,500.00	0.00	3,500.00	0.00	100
10-3480-029	GRANT-EM CAPACITY BLDG COMPETITIVE G	92,979.84	0.00	0.00	0.00	0.00	0
10-3480-086	GRANT ADMINISTRATION REIMBURSEMENT	3,972.96	0.00	0.00	0.00	0.00	0
10-3480-099	HYPER REACH-REVENUE FROM OTHERS	12,655.00	12,655.00	0.00	12,655.00	0.00	100
10-3490-000	DSS-ADMINISTRATION REIMBURSE	2,458,693.49	2,956,474.00	203,215.12	1,366,361.00	1,590,113.00-	46
10-3500-050	DSS-FOSTER CARE/ADOPTIONRETURN	77,887.23	196,338.00	0.00	55,018.76	141,319.24-	28
10-3500-080	DSS-COMMUNITY DONATIONS-EMERGENCY	0.00	100.00	15.00	115.00	15.00	115
10-3500-081	DSS COMMUNITY DONATIONS-CHRISTMAS	2,782.00	2,785.00	83.00	2,868.00	83.00	103
10-3500-082	DSS COMMUNITY DONATIONS-FOSTER CHIL	53.00	106.00	0.00	106.00	0.00	100
10-3500-120	DSS-TITLE IV-D CHILD SUPPORT	44,452.60	17,586.00	1,684.00	12,812.26	4,773.74-	73

Washington County
Statement of Revenue and Expenditures

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-3500-130	HOME & CC BLOCK GRANT-ALB COMM	68,282.78	78,000.00	4,391.79	25,754.91	52,245.09-	33
10-3500-190	DSS-MEDICAID CAP	250,982.25	180,000.00	11,336.39	143,866.97	36,133.03-	80
10-3500-191	DSS MODIVCARE & ONECALL CONTRACTS	3,269.80	5,000.00	0.00	0.00	5,000.00-	0
10-3500-200	DOT - ROAP & CTS GRANTS	191,511.00	412,297.00	6,868.00	164,218.00	248,079.00-	40
10-3500-261	OPIOID SETTLEMENT-MCKINSEY DISTRIBUI	4,418.69	4,418.69	0.00	0.00	4,418.69-	0
10-3500-270	SHIIP-SENIOR HEALTH INS INF	3,632.00	2,715.00	0.00	2,715.00	0.00	100
10-3500-280	MIPPA GRANT-MEDICAID IMPROVEMENT FOF	2,362.00	2,724.00	0.00	0.00	2,724.00-	0
10-3500-290	WASH CO PESTICIDE CONTAINER RECYC GF	3,440.35	0.00	0.00	0.00	0.00	0
10-3508-000	ALB COMM NUTRITION SITE DIRECTOR	852.12	7,882.00	3,786.21	3,786.21	4,095.79-	48
10-3508-001	ALB COMM GENERAL PURPOSE GRANT	3,755.00	4,876.00	0.00	0.00	4,876.00-	0
10-3508-002	ALB COMM TITLE III D GRANT	0.00	1,600.00	0.00	0.00	1,600.00-	0
10-3509-000	SENIOR CITIZENS FUNDS	722.75	500.00	40.00	385.00	115.00-	77
10-3509-010	SENIOR CENTER TRIPS	10,007.00	7,441.00	1,741.00	9,637.00	2,196.00	130
10-3509-020	SENIOR CENTER DONATIONS	3,362.34	663.86	0.00	663.86	0.00	100
10-3509-040	SENIOR CTR STIPEND-COOP EXT SHIIP ADMI	0.00	1,000.00	0.00	0.00	1,000.00-	0
10-3509-050	SENIOR CENTER TRAVEL - ROAP	0.00	6,000.00	0.00	0.00	6,000.00-	0
10-3509-100	NCDIT DIGITAL CHAMPION GRANT	9,600.00	2,534.95	0.00	0.00	2,534.95-	0
10-3510-010	COURT COST, FEES AND CHARGES	15,337.80	15,000.00	1,672.79	9,685.63	5,314.37-	65
10-3510-020	OFFICERS FEES	3,617.00	5,000.00	411.63	3,086.01	1,913.99-	62
10-3540-000	SHERIFF FEES	719.47	500.00	302.19	1,186.19	686.19	237
10-3540-020	GUN PERMITS DISCRETIONARY-COUNTY PO	4,340.00	4,175.00	320.00	4,565.00	390.00	109
10-3540-030	GUN PERMITS-STATE PORTION	4,815.00	4,995.00	360.00	5,435.00	440.00	109
10-3540-040	FINGER PRINTING	1,045.00	550.00	60.00	620.00	70.00	113
10-3540-070	DONATIONS-ANIMAL CONTROL	25.00	0.00	0.00	0.00	0.00	0
10-3540-083	NC ANIMAL SHELTER SUPPORT FUND GRAN	9,188.82	3,311.18	0.00	3,311.18	0.00	100
10-3541-000	SHERIFF'S SERVICE FEES	25,463.00	23,000.00	2,400.00	17,517.00	5,483.00-	76
10-3541-010	SHERIFF-DONATIONS	35.00	500.00	0.00	500.00	0.00	100

Washington County
Statement of Revenue and Expenditures

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-3542-000	SHERIFF-ABC BOARD FUNDING	8,350.00	3,895.00	0.00	2,695.00	1,200.00-	69
10-3550-000	BUILDING PERMIT FEES - (GC)	46,682.80	45,000.00	2,916.00	38,625.81	6,374.19-	86
10-3550-010	PLANNING CONTRACTED SERVICES-BLDG IN	11,362.50	10,000.00	1,412.50	5,632.00	4,368.00-	56
10-3550-030	ZONING FEES	2,045.00	1,500.00	25.00	1,000.00	500.00-	67
10-3560-000	REGISTER OF DEEDS FEES	70,105.86	70,000.00	8,240.40	43,328.95	26,671.05-	62
10-3560-010	MARRIAGE LICENSES	2,210.00	2,500.00	120.00	1,140.00	1,360.00-	46
10-3580-000	JAIL FEES/STATE REIMBURSEMENTS	1,976.45	5,000.00	1,268.34	2,905.41	2,094.59-	58
10-3590-000	JAIL HOUS/TRANS/CO/US MARSHALL	119,287.50	125,000.00	0.00	50,503.06	74,496.94-	40
10-3700-000	GRANT-NCDIT WASHINGTON CO RADIO UPG	86,365.23	0.00	0.00	0.00	0.00	0
10-3830-000	SALE OF FIXED ASSETS	11,190.00	0.00	2,000.00	96,666.00	96,666.00	0
10-3830-001	SALE OF FORECLOSED PROPERTIES	6,302.50	0.00	0.00	0.00	0.00	0
10-3850-002	OTHER FIN SOURCE: SUBSCRIPTION FINANC	19,173.11	0.00	0.00	0.00	0.00	0
10-3970-011	UTILITY REIMBURSEMENT - HOME HEALTH B	7,556.60	0.00	657.93	4,800.97	4,800.97	0
10-3970-020	M-T-W COURT COORDINATOR GRANT	85,703.72	92,851.00	7,708.03	42,577.58	50,273.42-	46
10-3970-040	JCPC-ROANOKE AREA YOUTH	62,063.00	70,647.00	5,887.00	47,099.00	23,548.00-	67
10-3970-041	JCPC-WASHINGTON COUNTY YOUTH	8,231.00	8,773.00	731.00	5,849.00	2,924.00-	67
10-3970-042	JCPC-ADMINISTRATION	6,173.33	9,520.00	793.00	6,348.00	3,172.00-	67
10-3970-050	SCHOOL REIMB-WCU/CHS SRO	100,506.08	121,117.00	8,961.00	64,925.21	56,191.79-	54
10-3970-060	BALLGAME REIMBURSEMENTS FROM SCHOI	9,437.54	0.00	498.04	2,801.46	2,801.46	0
10-3970-061	PLYMOUTH POLICE DEPT REIMBURSEMENT	25,697.47	50,000.00	0.00	23,753.08	26,246.92-	48
10-3970-090	CONTRI FROM SOIL & WATER DIST	23,181.00	20,000.00	0.00	0.00	20,000.00-	0
10-3970-120	COST ALLOCATION-WATERWORKS	110,000.00	130,000.00	0.00	130,000.00	0.00	100
10-3980-020	TOURISM DEVELOP AUTHOR 3% ADMN	4,500.00	4,500.00	0.00	4,500.00	0.00	100
10-3990-000	APPROPRIATED FUND BALANCE	0.00	3,192,656.46	0.00	0.00	3,192,656.46-	0
10-3999-900	CANCELLED PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	63.00	63.00	0
	GENERAL FUND Revenue Totals	19,081,829.87	20,256,486.29	768,289.99	11,816,096.95	8,440,389.34-	58

Washington County
Statement of Revenue and Expenditures

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-0000-000	GENERAL FUND:	0.00	0.00	0.00	0.00	0.00	0
10-4110-000	GOVERNING BOARD:	0.00	0.00	0.00	0.00	0.00	0
10-4110-010	SALARIES & WAGES-BOARD	35,400.00	35,400.00	2,950.00	23,600.00	11,800.00	67
10-4110-020	SALARIES & WAGES-BOARD TRAVEL STIPEN	14,100.00	14,100.00	1,175.00	9,400.00	4,700.00	67
10-4110-030	SALARIES & WAGES-CELLPHONE STIPEND	3,000.00	3,000.00	250.00	2,000.00	1,000.00	67
10-4110-090	GOVERNING BOARD- FICA TAX EXPENSE	4,057.64	4,016.00	338.15	2,705.18	1,310.82	67
10-4110-140	GOVERNING BOARD- WORKMAN'S COMP	1,584.00	1,600.00	0.00	1,279.20	320.80	80
10-4110-200	GOVERNING BOARD- DEPT SUPPLIES	4,734.64	2,000.00	238.93	703.08	1,296.92	35
10-4110-310	GOVERNING BOARD- TRAVEL	10,068.29	16,900.00	1,772.69	4,973.66	11,926.34	29
10-4110-320	GOVERNING BOARD- COMMUNICATIONS	600.00	600.00	50.00	400.00	200.00	67
10-4110-350	POSTAGE	0.00	100.00	0.00	35.88	64.12	36
10-4110-370	GOVERNING BOARD- PRINTING	0.00	500.00	0.00	0.00	500.00	0
10-4110-380	ADVERTISING	1,613.50	1,800.00	0.00	682.00	1,118.00	38
10-4110-390	COMMISSIONERS-SPECIAL SPONSORED	9,196.17	10,500.00	17.00	9,391.09	1,108.91	89
10-4110-391	GOVERNING BOARD- DUES & SUBSCRIPTION	6,061.99	10,025.00	800.00	9,948.00	77.00	99
10-4110-392	OTHER COMMUNITY CONTRIBUTIONS	10,000.00	12,000.00	0.00	8,000.00	4,000.00	67
10-4110-443	CONTRACTED SERVICES - LOBBYING	37,004.00	18,000.00	0.00	18,000.00	0.00	100
	4110 GOVERNING BOARD:	137,420.23	130,541.00	7,591.77	91,118.09	39,422.91	70
10-4120-000	MANAGERS OFFICE:	0.00	0.00	0.00	0.00	0.00	0
10-4120-010	MANAGERS OFFICE- S & W- REGULAR	333,241.00	286,664.00	26,094.76	203,584.83	83,079.17	71
10-4120-040	SALARIES & WAGES-LONGEVITY	2,940.37	3,188.00	0.00	3,187.60	0.40	100
10-4120-090	MANAGERS OFFICE- FICA TAX EXPENSE	25,454.88	22,156.00	1,969.41	15,631.30	6,524.70	71
10-4120-100	MANAGERS OFFICE- RETIREMENT	69,564.34	63,250.00	5,673.00	44,871.20	18,378.80	71
10-4120-101	MANAGERS OFFICE 401 (K) CONTRIB	9,997.32	8,690.00	782.85	6,107.59	2,582.41	70
10-4120-130	MANAGERS OFFICE- UNEMPLOYMENT INS.	0.00	1,304.00	0.00	0.00	1,304.00	0
10-4120-140	MANAGERS OFFICE- WORKMAN'S COMP	1,813.00	1,764.00	0.00	1,760.10	3.90	100

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10-4120-180	MANAGERS OFFICE- GROUP INS.	44,597.11	38,738.00	3,319.81	24,940.40	13,797.60	64
10-4120-190	LEGAL SERVICES	212.54	8,000.00	0.00	176.00	7,824.00	2
10-4120-191	MANAGERS OFFICE-UNC SOG LFNC INTERN I	20,000.00	0.00	0.00	0.00	0.00	0
10-4120-260	MANAGERS OFFICE- DEPARTMENTAL SUPPL	5,871.98	6,002.00	34.05	1,438.73	4,563.27	24
10-4120-270	MANAGERS OFFICE - SERVICE AWARDS	175.00	0.00	0.00	0.00	0.00	0
10-4120-310	MANAGERS OFFICE- TRAVEL	5,567.74	5,000.00	336.41	2,513.61	2,486.39	50
10-4120-315	TRAINING	7,234.45	12,000.00	3,188.32	8,223.32	3,776.68	69
10-4120-320	MANAGERS OFFICE- COMMUNICATIONS	2,027.20	2,800.00	123.10	961.70	1,838.30	34
10-4120-330	POSTAGE	43.56	100.00	0.00	73.14	26.86	73
10-4120-355	MAINT & REPAIR-VEHICLE	1,080.00	1,500.00	0.00	89.60	1,410.40	6
10-4120-370	MANAGERS OFFICE- PRINTING	0.00	250.00	0.00	0.00	250.00	0
10-4120-380	ADVERTISING	4,070.00	6,000.00	252.00	2,720.50	3,279.50	45
10-4120-390	MANAGERS OFFICE- DUES AND SUBSCRIPTI	4,375.30	4,000.00	0.00	3,156.46	843.54	79
10-4120-540	MANAGERS OFFICE - CAPITAL OUTLAY-VEHIK	34,220.00	0.00	0.00	0.00	0.00	0
	4120 MANAGERS OFFICE:	572,485.79	471,406.00	41,773.71	319,436.08	151,969.92	68
10-4130-000	FINANCE OFFICE:	0.00	0.00	0.00	0.00	0.00	0
10-4130-010	FINANCE OFFICE- S & W- REGULAR	243,485.51	248,220.00	22,304.17	174,456.07	73,763.93	70
10-4130-031	FINANCE OFFICE-PARTTIME	0.00	16,155.00	0.00	0.00	16,155.00	0
10-4130-040	SALARIES & WAGES-LONGEVITY	2,754.07	2,994.00	0.00	2,993.38	0.62	100
10-4130-090	FINANCE OFFICE- FICA TAX EXPENSE	17,586.83	20,440.00	1,582.61	12,700.73	7,739.27	62
10-4130-100	FINANCE OFFICE- RETIREMENT	50,948.23	54,824.00	4,848.93	38,508.51	16,315.49	70
10-4130-101	FINANCE OFFICE- 401(K) CONTRIB.	7,304.54	7,532.00	669.13	5,233.72	2,298.28	69
10-4130-130	FINANCE OFFICE- UNEMPLYMENT INS.	0.00	1,956.00	0.00	0.00	1,956.00	0
10-4130-140	FINANCE OFFICE- WORKMAN'S COMP	1,269.00	1,628.00	0.00	1,314.51	313.49	81
10-4130-180	FINANCE OFFICE- PROFESSIONAL SERVICES	85,358.83	104,600.00	899.00	66,086.19	38,513.81	63
10-4130-181	FINANCE OFFICE- GROUP INS.	43,262.67	45,584.00	3,940.35	29,500.20	16,083.80	65

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10-4130-260	FINANCE OFFICE- DEPARTMENTAL SUPPLIES	11,204.74	6,000.00	495.19	4,555.80	1,444.20	76
10-4130-280	FINANCE OFFICE- POSTAGE	2,488.50	2,500.00	286.31	1,570.46	929.54	63
10-4130-310	FINANCE OFFICE- TRAVEL	134.01	500.00	0.00	29.30	470.70	6
10-4130-315	TRAINING	2,228.23	3,500.00	0.00	1,196.93	2,303.07	34
10-4130-320	FINANCE OFFICE- COMMUNICATIONS	1,145.15	1,200.00	73.10	691.74	508.26	58
10-4130-390	FINANCE OFFICE- DUES & SUBSCRIPTIONS	715.00	1,000.00	0.00	545.00	455.00	54
10-4130-391	EXPENDITURE: SUBSCRIPTION	19,173.11	0.00	0.00	0.00	0.00	0
10-4130-392	EXPENDITURE:SUBSCRIPTION FINAN PRINCI	9,750.00	0.00	0.00	0.00	0.00	0
10-4130-410	FINANCE OFFICE- LEASE EQUIPMENT	504.00	550.00	0.00	252.00	298.00	46
	4130 FINANCE OFFICE:	499,312.42	519,183.00	35,098.79	339,634.54	179,548.46	65
10-4140-000	TAX ADMIN:	0.00	0.00	0.00	0.00	0.00	0
10-4140-010	TAX ADMIN.- S & W- REGULAR	220,805.86	262,530.00	20,144.22	156,242.84	106,287.16	60
10-4140-040	SALARIES & WAGES-LONGEVITY	1,303.62	1,353.00	0.00	1,352.88	0.12	100
10-4140-090	TAX ADMIN.- FICA TAX EXPENSE	15,819.75	20,682.00	1,466.02	11,416.70	9,265.30	55
10-4140-100	TAX ADMIN.- RETIREMENT	45,957.32	59,046.00	4,379.36	34,197.47	24,848.53	58
10-4140-101	TAX ADMIN.- 401(K) CONTRIB.	4,603.67	8,112.00	265.23	2,444.81	5,667.19	30
10-4140-130	TAX ADMIN.- UNEMPLOYMENT INS.	0.00	2,282.00	0.00	0.00	2,282.00	0
10-4140-140	TAX ADMIN.- WORKMAN'S COMP	3,112.00	3,938.00	0.00	3,180.93	757.07	81
10-4140-180	TAX ADMIN.- GROUP INS.	50,896.67	65,538.00	5,669.47	39,642.92	25,895.08	60
10-4140-260	TAX ADMIN.- OFFICE & DEPTAL SUPPLIES	6,406.77	10,000.00	1,068.61	7,457.46	2,542.54	75
10-4140-310	TAX ADMIN.- TRAVEL	0.00	500.00	0.00	0.00	500.00	0
10-4140-315	TRAINING	2,130.80	5,000.00	0.00	4,405.00	595.00	88
10-4140-320	TAX ADMIN.- COMMUNICATIONS	845.89	1,000.00	48.10	491.70	508.30	49
10-4140-325	TAX ADMIN-POSTAGE	10,104.81	15,750.00	485.83	9,181.51	6,568.49	58
10-4140-341	ADVERTISING	2,963.50	4,000.00	318.00	1,119.00	2,881.00	28
10-4140-370	PRINTING	6,406.15	9,000.00	2,223.40	4,116.41	4,883.59	46

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10-4140-390	TAX ADMIN.- DUES & SUBSCRIPTIONS	6,632.07	7,000.00	1,123.97	5,487.09	1,512.91	78
10-4140-500	TAX ADMIN - CONTRACTED SERVICES	12,180.00	39,500.00	4,648.00	4,648.00	34,852.00	12
10-4140-501	TAX ADMIN-CONTR. SERVICES-KEYSTONE M	0.00	7,834.00	0.00	0.00	7,834.00	0
10-4140-502	TAX ADMIN-CONTRACTED SERVICES-GIS	10,815.00	12,000.00	0.00	0.00	12,000.00	0
10-4140-503	TAX ADMIN-CONTR. SERVICES-BLAST MAINT	2,850.00	0.00	0.00	0.00	0.00	0
10-4140-510	CONTRACTED SERVICES-ZACCHAEUS	195.89	206,500.00	0.00	0.00	206,500.00	0
10-4140-511	TAX ADMIN - CONTRACTED SERV FILE STOR.	480.00	480.00	0.00	0.00	480.00	0
10-4140-550	TAX ADMIN - CAPITAL OUTLAY	9,162.32	40,000.00	0.00	2,850.00	37,150.00	7
	4140 TAX ADMIN:	413,672.09	782,045.00	41,840.21	288,234.72	493,810.28	37
10-4170-000	BOARD OF ELECTIONS:	0.00	0.00	0.00	0.00	0.00	0
10-4170-010	BOARD OF ELECTIONS- S & W - REGULAR	51,477.17	52,270.00	4,492.58	35,498.43	16,771.57	68
10-4170-011	SALARIES & WAGES-BOARD	4,900.00	6,480.00	200.00	3,520.00	2,960.00	54
10-4170-030	BOARD OF ELECTIONS- SALARIES- PART-TIM	24,290.03	34,000.00	3,216.78	20,538.61	13,461.39	60
10-4170-031	BOARD OF ELECTIONS - S & W-OVERTIME	7,553.18	10,000.00	1,721.01	5,202.29	4,797.71	52
10-4170-040	SALARIES & WAGES-LONGEVITY	1,282.30	1,332.00	0.00	1,331.08	0.92	100
10-4170-090	BOARD OF ELECTIONS- FICA TAX EXPENSE	6,801.00	7,960.00	727.72	5,011.54	2,948.46	63
10-4170-100	BOARD OF ELECTIONS- RETIREMENT EXPEN	12,420.04	13,884.00	1,350.83	9,123.00	4,761.00	66
10-4170-101	BOARD OF ELECTIONS- 401(K) CONTRIB.	1,762.69	1,908.00	186.41	1,221.03	686.97	64
10-4170-130	BOARD OF ELECTIONS- UNEMPLOYMENT IN:	0.00	978.00	0.00	0.00	978.00	0
10-4170-140	BOARD OF ELECTIONS- WORKMANS COMP	429.00	634.00	0.00	511.92	122.08	81
10-4170-180	BOARD OF ELECTIONS- GROUP INS. EXPENSE	8,667.73	9,126.00	785.35	5,882.65	3,243.35	64
10-4170-260	BOARD OF ELECTIONS- DEPART SUPPLIES	7,736.45	10,000.00	247.71	4,498.81	5,501.19	45
10-4170-270	BOARD OF ELECTIONS-SERVICE AWARDS	135.00	0.00	0.00	0.00	0.00	0
10-4170-310	BOARD OF ELECTIONS- TRAVEL	1,009.17	2,000.00	39.40	617.05	1,382.95	31
10-4170-315	TRAINING	4,417.02	8,000.00	0.00	4,489.47	3,510.53	56
10-4170-320	BOARD OF ELECTIONS- COMMUNICATIONS	5,089.63	5,000.00	761.39	1,419.32	3,580.68	28

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10-4170-330	POSTAGE	2,355.88	3,000.00	279.67	1,679.89	1,320.11	56
10-4170-350	BOARD OF ELECTIONS- MAINT & REPAIR- EQ	655.00	1,500.00	0.00	588.75	911.25	39
10-4170-360	CONTRACTED SERVICES	21,989.38	20,311.00	0.00	19,877.16	433.84	98
10-4170-370	BOARD OF ELECTIONS- PRINTING	11,557.90	13,000.00	2,413.66	7,004.14	5,995.86	54
10-4170-380	ADVERTISING	600.00	1,200.00	393.75	918.75	281.25	77
10-4170-390	BOARD OF ELECTIONS- DUES & SUBSCRIPTI	184.00	180.00	0.00	35.00	145.00	19
10-4170-550	CAPITAL OUTLAY-EQUIPMENT	15,416.35	0.00	0.00	0.00	0.00	0
	4170 BOARD OF ELECTIONS:	190,728.92	202,763.00	16,816.26	128,968.89	73,794.11	64
10-4180-000	REGISTER OF DEEDS:	0.00	0.00	0.00	0.00	0.00	0
10-4180-010	REGISTER- OF- DEEDS- S & W- REGULAR	86,365.74	88,356.00	7,595.66	59,811.72	28,544.28	68
10-4180-030	REGISTER OF DEEDS- S & W- PART-TIME	895.80	8,000.00	426.57	751.92	7,248.08	9
10-4180-040	SALARIES & WAGES-LONGEVITY	1,409.58	1,774.00	0.00	1,773.15	0.85	100
10-4180-090	REGISTER- OF- DEEDS- FICA TAX EXPENSE	6,347.87	7,504.00	576.36	4,476.92	3,027.08	60
10-4180-100	REGISTER- OF- DEEDS- RETIREMENT	18,161.34	19,676.00	1,651.30	13,363.81	6,312.19	68
10-4180-101	REGISTER OF DEEDS- 401(K) CONTRIB.	2,590.96	2,704.00	227.87	1,794.34	909.66	66
10-4180-102	REGISTER OF DEEDS- REG DS SUPPLEMEN1	703.30	1,000.00	40.11	379.30	620.70	38
10-4180-130	REGISTER OF DEEDS- UNEMPLOYMENT INS.	0.00	978.00	0.00	0.00	978.00	0
10-4180-140	REGISTER OF DEEDS- WORKMAN'S COMP	482.00	598.00	0.00	482.60	115.40	81
10-4180-180	REGISTER- OF- DEEDS- GROUP INS.	17,233.93	18,198.00	1,568.44	11,738.48	6,459.52	64
10-4180-260	REGISTER-OF-DEEDS-DEPARTMENTAL SUPP	3,807.77	6,500.00	1,401.00	1,755.12	4,744.88	27
10-4180-270	SERVICE AWARDS	50.00	135.00	0.00	135.00	0.00	100
10-4180-310	REGISTER- OF- DEEDS- TRAVEL	0.00	200.00	0.00	0.00	200.00	0
10-4180-315	TRAINING	35.00	2,500.00	0.00	0.00	2,500.00	0
10-4180-320	REGISTER- OF- DEEDS- COMMUNICATIONS	545.23	600.00	23.10	291.10	308.90	49
10-4180-330	POSTAGE	128.87	200.00	3.87	46.53	153.47	23
10-4180-350	REGISTER- OF- DEEDS- MAINT AND REPAIR I	385.00	2,000.00	0.00	315.00	1,685.00	16

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10-4180-390	REGISTER- OF- DEEDS- DUES AND SUBSCRI	375.00	650.00	325.00	375.00	275.00	58
10-4180-600	REGISTER OF DEEDS- CONTRACTED SERVIC	12,875.00	13,875.00	0.00	12,875.00	1,000.00	93
	4180 REGISTER OF DEEDS:	152,392.39	175,448.00	13,839.28	110,364.99	65,083.01	63
10-4210-000	INFORMATION TECHNOLOGY:	0.00	0.00	0.00	0.00	0.00	0
10-4210-010	INFO. TECH- S & W- REGULAR	56,582.46	56,640.00	4,838.00	38,586.00	18,054.00	68
10-4210-040	SALARIES & WAGES-LONGEVITY	1,699.20	1,742.00	0.00	1,741.68	0.32	100
10-4210-090	INFO. TECH- FICA TAX EXPENSE	3,842.39	4,464.00	307.88	2,638.47	1,825.53	59
10-4210-100	INFO. TECH- RETIREMENT	12,058.43	12,742.00	1,051.78	8,751.18	3,990.82	69
10-4210-101	INFO. TECH- 401(K) CONTRIB.	1,697.47	1,752.00	145.14	1,157.58	594.42	66
10-4210-130	INFO. TECH- UNEMPLOYMENT INS.	0.00	326.00	0.00	0.00	326.00	0
10-4210-140	INFO. TECH- WORKMAN'S COMP	292.00	356.00	0.00	287.03	68.97	81
10-4210-180	INFO. TECH- CONTRACTED SERVICES	0.00	20,000.00	0.00	0.00	20,000.00	0
10-4210-181	INFO. TECH- GROUP INS.	10,661.27	11,120.00	950.28	7,215.20	3,904.80	65
10-4210-200	INFO. TECH- DEPARTMENTAL SUPPLIES	3,577.44	1,300.00	238.84	497.41	802.59	38
10-4210-270	INFO. TECH-SERVICE AWARDS	200.00	0.00	0.00	0.00	0.00	0
10-4210-310	INFO. TECH- TRAVEL	6.65	100.00	0.00	0.00	100.00	0
10-4210-315	TRAINING	775.74	2,000.00	0.00	0.00	2,000.00	0
10-4210-320	INFO. TECH- COMMUNICATIONS	415.70	500.00	37.67	301.27	198.73	60
10-4210-330	POSTAGE	90.00	100.00	0.00	0.00	100.00	0
10-4210-350	INFO. TECH- MAINT. & REPAIR- EQUIPMENT	45,650.04	47,000.00	1,382.59	33,027.10	13,972.90	70
	4210 INFORMATION TECHNOLOGY:	137,548.79	160,142.00	8,952.18	94,202.92	65,939.08	59
10-4260-000	BUILDINGS:	0.00	0.00	0.00	0.00	0.00	0
10-4260-350	WASH CO MIDDLE SCHOOL - UTILITES	5,259.39	70,000.00	6,370.72	42,393.74	27,606.26	61
10-4260-351	WASH CO MIDDLE SCHOOL - BLDG MAINTEN	25,611.98	80,000.00	724.82	53,770.20	26,229.80	67
10-4260-440	CONTRACT SERVICES-COURTHOUSE SECUF	74,765.79	78,500.00	10,855.40	42,420.44	36,079.56	54

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10-4260-550	BUILDINGS- PUBLIC DEFENDER HOUSING	4,452.00	4,452.00	0.00	0.00	4,452.00	0
10-4260-555	SMART START LEASE ASSISTANCE	4,200.00	4,200.00	0.00	1,050.00	3,150.00	25
	4260 BUILDINGS:	114,289.16	237,152.00	17,950.94	139,634.38	97,517.62	59
10-4265-000	FACILITY SERVICES:	0.00	0.00	0.00	0.00	0.00	0
10-4265-010	FACILITY SERVICES- S & W- REGULAR	208,236.89	244,954.00	18,592.01	149,976.05	94,977.95	61
10-4265-040	SALARIES & WAGES-LONGEVITY	0.00	575.00	0.00	574.40	0.60	100
10-4265-090	FACILITY SERVICES- FICA TAX EXPENSE	15,598.82	16,870.00	1,385.60	11,291.01	5,578.99	67
10-4265-100	FACILITY SERVICES- RETIREMENT	43,083.81	48,162.00	4,041.91	32,677.09	15,484.91	68
10-4265-101	FACILITY SERVICES- 401(K) CONTRIB.	5,375.51	6,616.00	306.49	2,922.40	3,693.60	44
10-4265-130	FACILITY SERVICES- UNEMPLOYMENT INS.	0.00	1,956.00	0.00	0.00	1,956.00	0
10-4265-140	FACILITY SERVICES- WORKMAN'S COMP	3,940.00	17,160.00	0.00	2,382.00	14,778.00	14
10-4265-181	FACILITY SERVICES- GROUP INS.	49,318.16	54,444.00	4,716.82	36,031.74	18,412.26	66
10-4265-200	FACILITY SERVICES- DEPT SUPPLIES & MATE	18,060.62	20,000.00	1,561.52	12,375.98	7,624.02	62
10-4265-201	CLERK OF COURT DEPARTMENTAL SUPPLIE:	1,073.56	3,200.00	3.06	860.63	2,339.37	27
10-4265-202	CLERK OF COURT-MAINT & REPAIR-BUILDING	0.00	1,444.00	0.00	0.00	1,444.00	0
10-4265-204	CLERK OF COURT - AOC CONTRACT	12,913.23	36,026.00	4,606.61	18,620.11	17,405.89	52
10-4265-215	FACILITY SERVICES- MAINT AND REPAIR BLD	65,359.61	53,610.00	3,293.21	26,985.06	26,624.94	50
10-4265-230	FACILITY SERVICES- DEPT SUPPLIES-SAFET	2,077.64	3,500.00	0.00	2,969.60	530.40	85
10-4265-250	FACILITY SERVICES-SUPPLIES-VEHICLE	2,694.45	4,000.00	71.68	1,504.28	2,495.72	38
10-4265-256	FACILITY SERVICES- INSURANCE CLAIMS	2,734.72	14,237.53	3,646.70	13,128.92	1,108.61	92
10-4265-270	SERVICE AWARDS	0.00	100.00	0.00	100.00	0.00	100
10-4265-315	FACILITY SERVICES-TRAINING	0.00	4,000.00	0.00	0.00	4,000.00	0
10-4265-320	FACILITY SERVICES- COMMUNICATIONS	4,551.19	5,500.00	231.64	2,406.41	3,093.59	44
10-4265-325	POSTAGE	0.00	100.00	0.00	0.00	100.00	0
10-4265-329	FACILITY SERVICES-EMERG MGMT FUEL LIN:	0.00	4,000.00	0.00	3,190.86	809.14	80
10-4265-330	FACILITY SERVICES- UTILITIES-ELECTRICITY	104,610.55	115,000.00	2,894.28	57,000.86	57,999.14	50

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10-4265-331	UTILITIES-FUEL/GAS	11,317.68	12,500.00	5,205.19	8,147.19	4,352.81	65
10-4265-332	UTILITIES-WATER	24,403.97	28,500.00	1,272.91	9,966.14	18,533.86	35
10-4265-355	MAINT & REPAIR-VEHICLES	1,122.13	3,000.00	0.00	678.44	2,321.56	23
10-4265-440	CONTRACTED SERVICES-MOWING	16,695.75	20,000.00	0.00	8,008.50	11,991.50	40
10-4265-540	FACILITIES- CAPITAL OUTLAY - EQUIPMENT	13,499.00	0.00	0.00	0.00	0.00	0
10-4265-551	MAINT AGREEMENTS-COMMANDER SOFTWARE	2,499.00	2,650.00	0.00	2,159.00	491.00	81
10-4265-601	CONTRACTED SERVICES-SECURITY SYSTEM	1,954.05	2,000.00	229.89	1,718.46	281.54	86
10-4265-602	CONTRACTED SERVICES-EXTERMINATING	6,427.00	8,000.00	0.00	5,148.00	2,852.00	64
10-4265-603	CONTRACTED SERVICES-ELEVATOR	10,618.04	18,200.00	0.00	8,520.99	9,679.01	47
10-4265-604	CONTRACTED SERVICES-REPUBLIC	9,253.40	12,000.00	782.39	5,592.14	6,407.86	47
10-4265-605	CONTRACTED SERVICES-FIRE EXT	2,506.40	3,600.00	141.00	1,005.00	2,595.00	28
	4265 FACILITY SERVICES:	639,925.18	765,904.53	52,982.91	425,941.26	339,963.27	56
10-4310-000	SHERIFF:	0.00	0.00	0.00	0.00	0.00	0
10-4310-010	SHERIFF- S & W- REGULAR	811,793.62	890,692.00	51,857.42	523,717.49	366,974.51	59
10-4310-030	SHERIFF- SALARIES AND WAGES PART-TIME	32,363.67	40,412.00	3,678.29	15,136.57	25,275.43	37
10-4310-031	SALARIES & WAGES-OVERTIME	21,302.06	39,897.00	2,862.13	20,747.17	19,149.83	52
10-4310-032	SALARIES & WAGES-OVERTIME-PLYMOUTH I	21,774.37	50,000.00	0.00	18,451.53	31,548.47	37
10-4310-040	SALARIES & WAGES-LONGEVITY	4,279.75	6,105.00	0.00	6,104.25	0.75	100
10-4310-090	SHERIFF- FICA TAX EXPENSE	65,615.17	74,748.00	4,331.74	43,106.79	31,641.21	58
10-4310-100	SHERIFF- RETIREMENT	183,415.29	212,098.00	12,857.34	129,599.83	82,498.17	61
10-4310-101	SHERIFF- 401K CONTRIB.	38,007.84	44,001.00	2,614.29	26,605.41	17,395.59	60
10-4310-102	SHERIFF-SUPPLEMENTAL PENSION FUND	1,057.65	1,300.00	0.00	0.00	1,300.00	0
10-4310-130	SHERIFF- UNEMPLOYMENT INS.	0.00	5,868.00	0.00	0.00	5,868.00	0
10-4310-140	SHERIFF- WORKMAN'S COMP	33,193.00	45,932.00	0.00	37,869.20	8,062.80	82
10-4310-180	SHERIFF- PROFESSIONAL SERVICES	7,390.00	10,000.00	965.00	4,845.00	5,155.00	48
10-4310-181	SHERIFF- GROUP INS.	133,366.21	157,154.00	8,645.99	78,184.51	78,969.49	50

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10-4310-210	SHERIFF- UNIFORMS	10,279.01	10,000.00	819.89	2,830.41	7,169.59	28
10-4310-250	SHERIFF- SUPPLIES-VEHCILE	64,519.11	65,000.00	4,551.05	33,557.56	31,442.44	52
10-4310-260	SHERIFF- DEPARTMENTAL SUPPLIES	11,575.06	33,799.00	512.59	25,482.69	8,316.31	75
10-4310-270	SERVICE AWARDS	75.00	125.00	0.00	125.00	0.00	100
10-4310-310	SHERIFF- TRAVEL	4,663.44	4,500.00	0.00	1,499.56	3,000.44	33
10-4310-315	TRAINING	1,531.80	3,000.00	0.00	2,620.08	379.92	87
10-4310-320	SHERIFF- COMMUNICATIONS	13,989.55	15,000.00	616.70	8,691.26	6,308.74	58
10-4310-330	POSTAGE	1,729.61	2,000.00	145.91	1,726.81	273.19	86
10-4310-350	SHERIFF- MAINT. & REPAIR EQUIPMENT	3,340.85	4,000.00	0.00	0.00	4,000.00	0
10-4310-355	SHERIFF- MAINT.- VEHICLE	28,879.22	25,000.00	2,889.61	15,821.33	9,178.67	63
10-4310-370	SHERIFF- PRINTING	0.00	200.00	0.00	0.00	200.00	0
10-4310-380	ADVERTISING	0.00	200.00	0.00	0.00	200.00	0
10-4310-390	SHERIFF- DUES & SUBSCRIPTIONS	436.79	701.00	260.00	700.54	0.46	100
10-4310-392	SHERIFF- UNDERCOVER INVESTIGATIONS	5,000.00	7,000.00	0.00	0.00	7,000.00	0
10-4310-412	MAINT AGREEMENT-FINGERPRINT MACHINE	4,020.00	4,100.00	0.00	0.00	4,100.00	0
10-4310-413	LEASE-BUILDING	825.00	900.00	0.00	825.00	75.00	92
10-4310-414	MAINT AGREEMENTS-HRMS & QTR MASTER	1,336.00	1,500.00	0.00	1,363.00	137.00	91
10-4310-415	MAINT AGREEMENTS-RMS & RAMBLER	4,976.00	5,200.00	0.00	5,076.00	124.00	98
10-4310-540	CAPITAL OUTLAY VEHICLES	108,280.50	110,000.00	0.00	0.00	110,000.00	0
10-4310-600	SHERIFF- ANIMAL CONTROL	9,746.28	36,414.00	145.03	7,683.31	28,730.69	21
10-4310-601	DONATIONS-ANIMAL CONTROL	3,065.00	721.00	418.00	418.00	303.00	58
10-4310-602	SHERIFF-ABC BOARD FUNDING	0.00	28,639.00	0.00	0.00	28,639.00	0
10-4310-603	SHERIFF DONATIONS-PURCHASE OF K-9	254.97	520.00	0.00	0.00	520.00	0
10-4310-604	SHERIFF-COUNTY CONTRIB-PURCHASE OF F	1,427.45	170.00	0.00	169.98	0.02	100
10-4310-611	GUN PERMITS DISCRETIONARY-COUNTY PO	0.00	31,980.00	0.00	0.00	31,980.00	0
10-4310-612	GUN PERMITS-STATE PORTION	4,775.00	6,045.00	640.00	5,115.00	930.00	85
10-4310-613	FINGERPRINTING	0.00	8,051.00	0.00	0.00	8,051.00	0

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10-4310-650	SHERIFF-DONATIONS	0.00	2,399.00	0.00	0.00	2,399.00	0
10-4310-904	NC ANIMAL SHELTER SUPPORT FUND GRAN	9,188.82	3,311.18	0.00	710.00	2,601.18	21
	4310 SHERIFF:	1,647,473.09	1,988,682.18	98,810.98	1,018,783.28	969,898.90	51
10-4311-000	SRO - WASHINGTON COUNTY UNION:	0.00	0.00	0.00	0.00	0.00	0
10-4311-010	SRO- WASH CO UNION-S & W- REGULAR	49,070.21	51,520.00	4,335.75	34,176.00	17,344.00	66
10-4311-090	SRO- WASH CO UNION- FICA TAX EXPENSE	3,581.17	3,942.00	327.86	2,583.88	1,358.12	66
10-4311-100	SRO- WASH CO UNION- RETIREMENT EXPEN	10,832.23	12,108.00	1,015.00	7,986.15	4,121.85	66
10-4311-101	SRO- WASH CO UNION- 401(K) CONTRIB.	2,453.54	2,576.00	216.79	1,708.82	867.18	66
10-4311-130	SRO - WASH CO UNION- UNEMPLOYMENT IN	0.00	326.00	0.00	0.00	326.00	0
10-4311-140	SRO- WASH CO UNION- WORKMAN'S COMP E	2,394.00	3,540.00	0.00	2,833.55	706.45	80
10-4311-180	SRO- WASH CO UNION- GROUP INS.	8,673.47	9,124.00	789.72	5,913.24	3,210.76	65
10-4311-210	SRO- WASH CO UNION- UNIFORMS	843.12	1,000.00	0.00	0.00	1,000.00	0
10-4311-250	MAINTENANCE & REPAIR-VEHICLE	1,750.51	3,000.00	113.74	1,022.43	1,977.57	34
10-4311-260	SRO- WASH CO UNION-DEPARTMENTAL SUP	0.00	200.00	0.00	0.00	200.00	0
10-4311-310	SRO- WASH CO UNION- TRAVEL	0.00	2,000.00	0.00	0.00	2,000.00	0
10-4311-315	TRAINING	0.00	500.00	0.00	0.00	500.00	0
	4311 SRO - WASHINGTON COUNTY UNION:	79,598.25	89,836.00	6,798.86	56,224.07	33,611.93	63
10-4313-000	SRO- CRESWELL:	0.00	0.00	0.00	0.00	0.00	0
10-4313-140	SRO- CRESWELL- WORKMAN'S COMP	2,394.00	0.00	0.00	0.00	0.00	0
10-4313-210	SRO- CRESWELL- UNIFORMS	0.00	500.00	0.00	0.00	500.00	0
10-4313-250	MAINTENANCE & REPAIR-VEHICLE	0.00	3,500.00	0.00	0.00	3,500.00	0
10-4313-260	SRO- CRESWELL- DEPARTMENTAL SUPPLIES	0.00	200.00	0.00	0.00	200.00	0
10-4313-310	SRO- CRESWELL- TRAVEL	0.00	2,000.00	0.00	0.00	2,000.00	0
10-4313-315	TRAINING	0.00	500.00	0.00	0.00	500.00	0
	4313 SRO- CRESWELL:	2,394.00	6,700.00	0.00	0.00	6,700.00	0

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10-4314-000	SRO- PLYMOUTH HIGH:	0.00	0.00	0.00	0.00	0.00	0
10-4314-010	SRO - PLYMOUTH HIGH-S & W- REGULAR	45,050.83	49,518.00	4,167.33	32,848.68	16,669.32	66
10-4314-090	SRO - PLYMOUTH HIGH- FICA TAX	3,402.42	3,790.00	313.75	2,479.88	1,310.12	65
10-4314-100	SRO - PLYMOUTH HIGH- RETIREMENT MATCH	9,945.96	11,638.00	975.57	7,676.00	3,962.00	66
10-4314-101	SRO - PLYMOUTH HIGH- 401K CONTRIBUTION	2,252.55	2,476.00	208.37	1,642.42	833.58	66
10-4314-130	SRO - PLYMOUTH HIGH- UNEMPLOYMENT INS.	0.00	326.00	0.00	0.00	326.00	0
10-4314-140	SRO - PLYMOUTH HIGH- WORKMAN'S COMP	2,394.00	3,402.00	0.00	2,746.76	655.24	81
10-4314-180	SRO - PLYMOUTH HIGH- GROUP INS.	8,309.34	9,124.00	789.72	5,913.24	3,210.76	65
10-4314-210	SRO - PLYMOUTH HIGH- UNIFORMS	1,082.21	1,000.00	0.00	0.00	1,000.00	0
10-4314-250	MAINT & REPAIR - VEHICLE	2,137.44	3,000.00	155.53	1,275.64	1,724.36	43
10-4314-260	DEPARTMENTAL SUPPLIES	0.00	200.00	0.00	0.00	200.00	0
10-4314-310	SRO- TRAVEL	0.00	2,000.00	0.00	0.00	2,000.00	0
10-4314-315	TRAINING	0.00	500.00	0.00	0.00	500.00	0
	4314 SRO- PLYMOUTH HIGH:	74,574.75	86,974.00	6,610.27	54,582.62	32,391.38	63
10-4320-000	DETENTION CENTER:	0.00	0.00	0.00	0.00	0.00	0
10-4320-010	DETENTION CENTER- S & W - REGULAR	319,380.34	410,026.00	28,097.84	211,393.47	198,632.53	52
10-4320-030	SALARIES & WAGE - OVERTIME	108,491.39	75,000.00	5,305.60	58,882.63	16,117.37	79
10-4320-031	DETENTION CENTER - S&W PARTTIME	35,511.38	41,000.00	2,945.93	29,922.87	11,077.13	73
10-4320-040	SALARIES & WAGES - LONGEVITY	3,251.27	3,416.00	0.00	3,415.97	0.03	100
10-4320-090	DETENTION CENTER- FICA TAX EXPENSE	34,911.67	40,496.00	2,707.40	22,725.05	17,770.95	56
10-4320-100	DETENTION CENTER- RETIREMENT	89,025.72	108,842.00	7,261.92	59,395.50	49,446.50	55
10-4320-101	DETENTION CENTER- 401(K) CONTRIB.	9,713.78	14,952.00	623.92	4,872.58	10,079.42	33
10-4320-130	DETENTION CENTER- UNEMPLOYMENT INS.	0.00	4,564.00	0.00	0.00	4,564.00	0
10-4320-140	DETENTION CENTER- WORKMAN'S COMP	29,616.00	36,358.00	0.00	29,363.64	6,994.36	81
10-4320-181	DETENTION CENTER- GROUP INS.	75,145.03	117,858.00	7,072.33	50,066.76	67,791.24	42
10-4320-185	TRAVEL	51.50	1,500.00	0.00	0.00	1,500.00	0

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10-4320-190	DETENTION CENTER- TRAINING	3,516.10	5,000.00	126.99	3,195.27	1,804.73	64
10-4320-200	DETENTION CENTER- DEPARTMENTAL SUPP	18,976.24	24,662.00	959.93	15,609.27	9,052.73	63
10-4320-210	DETENTION CENTER- UNIFORMS	5,913.32	6,873.00	0.00	3,611.38	3,261.62	53
10-4320-244	CONTRACTED SERVICES-SOUTHERN HEALT	136,624.44	160,000.00	11,726.93	105,542.37	54,457.63	66
10-4320-247	DETENTION CENTER- FOOD & PROVISIONS	97,408.80	115,000.00	6,087.31	54,011.51	60,988.49	47
10-4320-270	SERVICE AWARDS	135.00	0.00	0.00	0.00	0.00	0
10-4320-290	SUPPLIES & MATERIALS-HYGIENE	1,260.87	4,000.00	0.00	554.15	3,445.85	14
10-4320-299	DETENTION CENTER- LAUNDRY & DRY CLEA	6,069.00	6,627.00	476.00	3,808.00	2,819.00	57
10-4320-320	DETENTION CENTER- COMMUNICATIONS	1,150.81	3,000.00	73.10	743.78	2,256.22	25
10-4320-330	POSTAGE	93.19	500.00	6.73	86.28	413.72	17
10-4320-350	DETENTION CENTER- MAINT & REPAIR- EQUI	1,702.06	20,338.00	631.87	2,076.87	18,261.13	10
10-4320-550	DETENTION CENTER- CAPITAL OUTLAY- EQU	0.00	31,390.00	31,390.00	31,390.00	0.00	100
10-4320-600	DETENTION CENTER- CONTRACTED SERVIC	35,098.60	110,000.00	1,123.50	26,265.46	83,734.54	24
10-4320-601	CONTRACTED SERVICES-OPTUM	3,204.00	3,400.00	0.00	3,299.88	100.12	97
10-4320-602	MAINTENANCE AGREEMENTS-SOUTHERN SC	3,891.00	4,000.00	0.00	3,968.00	32.00	99
10-4320-603	MAINTENANCE AGREEMENTS-TOP GUARD	109.00	120.00	0.00	0.00	120.00	0
10-4320-605	CONTRACTED SERVICES-DETENTION CTR S	2,906.25	8,719.00	0.00	0.00	8,719.00	0
	4320 DETENTION CENTER:	1,023,156.76	1,357,641.00	106,617.30	724,200.69	633,440.31	53
10-4330-000	EMERGENCY MANAGEMENT:	0.00	0.00	0.00	0.00	0.00	0
10-4330-010	EMERGENCY MGMT - S & W- REGULAR	58,385.61	57,020.00	11,963.21	46,811.31	10,208.69	82
10-4330-040	SALARIES & WAGES - LONGEVITY	0.00	600.00	0.00	599.06	0.94	100
10-4330-090	EMERGENCY MGMT - FICA TAX EXPENSE	3,723.53	4,362.00	849.01	3,122.29	1,239.71	72
10-4330-100	EMERGENCY MGMT - RETIREMENT	12,080.51	12,454.00	2,600.80	10,290.47	2,163.53	83
10-4330-101	EMERGENCY MGMT - 401(K) CONTRIB.	1,751.54	1,712.00	358.89	1,404.35	307.65	82
10-4330-130	EMERGENCY MGMT - UNEMPLOYMENT INS.	0.00	326.00	0.00	0.00	326.00	0
10-4330-140	EMERGENCY MGMT - WORKMAN'S COMP	2,450.00	2,808.00	0.00	2,187.85	620.15	78

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10-4330-180	EMERGENCY MGMT - GROUP INS.	8,682.09	11,122.00	789.72	5,913.24	5,208.76	53
10-4330-250	MAINTENANCE & REPAIR - VEHICLE	1,062.18	1,200.00	236.85	575.42	624.58	48
10-4330-260	EMERGENCY MGMT - DEPARTMENTAL SUPPI	19,005.23	8,000.00	40.99	960.44	7,039.56	12
10-4330-270	EMERGENCY MGMT - GENERATOR FUEL	30.00	2,500.00	30.00	30.00	2,470.00	1
10-4330-271	EMERGENCY MGMT - SERVICE AWARD	0.00	50.00	0.00	50.00	0.00	100
10-4330-310	EMERGENCY MGMT - TRAVEL	3,156.38	3,000.00	127.44	1,191.37	1,808.63	40
10-4330-315	TRAINING	1,169.85	3,500.00	0.00	712.75	2,787.25	20
10-4330-320	EMERGENCY MGMT - COMMUNICATIONS	3,598.14	5,500.00	302.27	2,030.99	3,469.01	37
10-4330-330	POSTAGE	47.94	150.00	0.00	27.99	122.01	19
10-4330-350	EMERGENCY MGMT - MAINT. & REPAIR- EQUI	2,979.62	6,000.00	0.00	1,234.38	4,765.62	21
10-4330-370	EMERGENCY MGMT - PRINTING	300.77	400.00	0.00	0.00	400.00	0
10-4330-380	ADVERTISING	0.00	800.00	0.00	0.00	800.00	0
10-4330-390	EMERGENCY MGMT - DUES & SUBSCRIPTION	900.00	1,200.00	0.00	200.00	1,000.00	17
10-4330-400	EM DONATIONS-EMERGENCY RESPONSE BA	0.00	1,442.00	0.00	0.00	1,442.00	0
10-4330-401	DONATIONS - EMERGENCY MANAGEMENT	0.00	878.00	0.00	0.00	878.00	0
10-4330-540	EMERGENCY MGMT - CAPITAL OUTLAY- VEHI	623.88	0.00	0.00	0.00	0.00	0
10-4330-600	EMERGENCY MGMT - CONTRACTED SERVICE	6,000.00	2,500.00	0.00	0.00	2,500.00	0
10-4330-693	RAP LEPC TIER II GRANT	4,000.00	4,800.00	0.00	0.00	4,800.00	0
10-4330-703	WEYERHAEUSER GIVING GRANT	0.00	3,500.00	2,250.00	3,168.36	331.64	91
10-4330-707	GRANT-EM CAPACITY BLDG COMPETITIVE G	92,979.84	0.00	0.00	0.00	0.00	0
10-4330-995	MAINTENANCE AGREEMENTS - HYPER REAC	14,600.00	14,600.00	0.00	14,600.00	0.00	100
	4330 EMERGENCY MANAGEMENT:	237,527.11	150,424.00	19,549.18	95,110.27	55,313.73	63
10-4340-000	FIRE PROTECTION:	0.00	0.00	0.00	0.00	0.00	0
10-4340-991	PLYMOUTH VFD-OPERATIONAL	129,476.00	130,445.00	10,870.42	86,963.36	43,481.64	67
10-4340-992	ROPER VFD-OPERATIONAL	81,864.00	82,473.00	6,872.75	54,982.00	27,491.00	67
10-4340-993	CRESWELL VFD-OPERATIONAL	51,772.00	52,171.00	4,347.58	34,780.64	17,390.36	67

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10-4340-994	MCVFD-OPERATIONAL	58,406.00	58,835.00	4,902.92	39,223.36	19,611.64	67
10-4340-995	LAKE PHELPS VFD-OPERATIONAL	46,111.00	46,450.00	3,870.83	30,966.64	15,483.36	67
10-4340-996	PUNGO VFD-OPERATIONAL	23,789.00	23,977.00	1,998.08	15,984.64	7,992.36	67
10-4340-997	PINETOWN/LONG ACRE VFD	8,202.00	8,271.00	689.25	5,514.00	2,757.00	67
10-4340-998	CRESWELL VFD-FIRE TRAINING FACILITY-CIF	40,000.00	0.00	0.00	0.00	0.00	0
	4340 FIRE PROTECTION:	439,620.00	402,622.00	33,551.83	268,414.64	134,207.36	67
10-4345-000	FORESTRY:	0.00	0.00	0.00	0.00	0.00	0
10-4345-991	FORESTRY MATCH (35%)	108,042.62	111,055.00	10,912.14	40,102.54	70,952.46	36
	4345 FORESTRY:	108,042.62	111,055.00	10,912.14	40,102.54	70,952.46	36
10-4350-000	INSPECTIONS & PLANNING:	0.00	0.00	0.00	0.00	0.00	0
10-4350-121	SALARIES & WAGES-REGULAR	106,752.40	87,850.00	3,316.08	67,842.13	20,007.87	77
10-4350-123	SALARIES & WAGES-PARTTIME	0.00	5,000.00	1,125.00	2,925.00	2,075.00	58
10-4350-127	SALARIES & WAGES-LONGEVITY	743.24	1,759.00	0.00	1,758.77	0.23	100
10-4350-181	FICA TAX	6,814.44	8,454.00	280.83	4,657.39	3,796.61	55
10-4350-182	RETIREMENT	22,241.96	24,136.00	720.92	15,100.60	9,035.40	63
10-4350-183	GROUP INSURANCE	19,247.57	22,224.00	947.03	12,295.24	9,928.76	55
10-4350-184	401(K) CONTRIBUTIONS	3,202.52	3,316.00	99.48	2,035.23	1,280.77	61
10-4350-185	UNEMPLOYMENT INSURANCE	0.00	652.00	0.00	0.00	652.00	0
10-4350-186	WORKMAN'S COMP	3,582.00	3,342.00	0.00	3,341.13	0.87	100
10-4350-260	DEPARTMENTAL SUPPLIES	1,483.98	3,940.00	0.00	297.81	3,642.19	8
10-4350-270	INSPECTIONS - SERVICE AWARDS	0.00	185.00	0.00	185.00	0.00	100
10-4350-311	TRAVEL	1,016.16	3,000.00	612.86	1,057.65	1,942.35	35
10-4350-320	COMMUNICATIONS	1,109.08	1,500.00	92.36	645.28	854.72	43
10-4350-330	INSPECTIONS - POSTAGE	0.00	250.00	0.00	0.00	250.00	0
10-4350-341	PRINTING	226.00	500.00	0.00	0.00	500.00	0

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10-5110-991	MTW HEALTH DEPARTMENT	251,494.00	256,524.00	21,377.00	171,016.00	85,508.00	67
10-5110-993	2ND DIST DRUG COURT COORDINATOR POS	85,703.72	92,851.00	7,708.03	42,577.58	50,273.42	46
10-5110-994	OPIOID SETTLEMENT-MCKINSEY DISTRIBTUI	0.00	4,418.69	0.00	0.00	4,418.69	0
	5110 DISTRICT HEALTH	337,197.72	353,793.69	29,085.03	213,593.58	140,200.11	60
10-5150-000	SENIOR CITIZENS CENTER:	0.00	0.00	0.00	0.00	0.00	0
10-5150-010	SENIOR CITIZENS CENT- S & W- REGULAR	102,572.88	105,046.00	9,063.50	71,201.93	33,844.07	68
10-5150-040	SALARIES & WAGES-LONGEVITY	1,064.24	1,120.00	0.00	1,119.38	0.62	100
10-5150-090	SENIOR CITIZENS CENT- FICA TAX EXPENSE	7,398.87	8,120.00	638.27	5,136.09	2,983.91	63
10-5150-100	SENIOR CITIZENS CENT- RETIREMENT	21,443.48	23,182.00	1,970.41	15,693.17	7,488.83	68
10-5150-101	SENIOR CITIZENS CENT- 401(K) CONTRIB.	3,077.26	3,186.00	271.91	2,136.09	1,049.91	67
10-5150-130	SENIOR CITIZENS CTR- WORKMAN'S COMP	1,392.00	1,542.00	0.00	1,541.95	0.05	100
10-5150-131	SENIOR CENTER- UNEMPLOYMENT INS.	0.00	978.00	0.00	0.00	978.00	0
10-5150-180	SENIOR CITIZENS CENT- GROUP INS.	25,865.47	27,206.00	2,358.16	17,651.72	9,554.28	65
10-5150-247	APPROPRIATION-ALBEMARLE NUTRITION	47,807.00	47,807.00	0.00	23,903.50	23,903.50	50
10-5150-250	SEN CENTER-MAINTENANCE & REPAIR-VEHI	1,352.28	3,000.00	0.00	728.08	2,271.92	24
10-5150-257	DEPARTMENT SUPPLIES-CRAFTS/CERAMICS	4,108.35	5,400.00	27.75	3,652.16	1,747.84	68
10-5150-260	DEPARTMENTAL SUPPLIES	7,429.92	4,100.00	177.21	2,448.37	1,651.63	60
10-5150-270	SERVICE AWARDS	75.00	0.00	0.00	0.00	0.00	0
10-5150-280	POSTAGE	29.77	150.00	0.00	49.56	100.44	33
10-5150-310	SENIOR CITIZENS CTR- TRAVEL	2,147.33	2,000.00	235.72	548.31	1,451.69	27
10-5150-311	SENIOR CENTER TRAVEL - ROAP	0.00	6,000.00	194.89	1,203.18	4,796.82	20
10-5150-315	TRAINING	140.00	4,300.00	0.00	1,149.00	3,151.00	27
10-5150-320	SENIOR CITIZENS CENT- COMMUNICATIONS	4,045.45	4,600.00	761.39	2,129.59	2,470.41	46
10-5150-330	UTILITIES-GAS	6,853.55	8,000.00	0.00	0.00	8,000.00	0
10-5150-350	SENIOR CENTER- MAINT & REPAIR- BUILDING	529.87	1,500.00	266.17	807.38	692.62	54
10-5150-351	SENIOR CENTER- MAINT & REPAIR - EQUIP	0.00	1,000.00	0.00	0.00	1,000.00	0

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10-5150-370	TRAVEL-SENIOR GAMES	300.00	300.00	0.00	300.00	0.00	100
10-5150-380	SENIOR CENTER TRIPS	8,700.55	7,441.00	0.00	1,765.22	5,675.78	24
10-5150-390	SENIOR CENTER-DUES & SUBSCRIPTIONS	750.54	1,270.00	31.97	531.77	738.23	42
10-5150-550	CAPITAL OUTLAY-EQUIPMENT	79.99	0.00	0.00	0.00	0.00	0
10-5150-600	SENIOR CITIZENS CTR- CONTRACTED SERVI	3,282.00	3,700.00	234.00	1,881.00	1,819.00	51
10-5150-601	CONTRACTED SERVICES - SCHEDULING SY\$	900.00	1,820.00	0.00	820.00	1,000.00	45
10-5150-650	SENIOR CENTER DONATIONS	3,569.60	704.86	149.25	644.35	60.51	91
10-5150-698	NCDIT DIGITAL CHAMPION GRANT	7,065.05	2,534.95	0.00	2,479.75	55.20	98
	5150 SENIOR CITIZENS CENTER:	261,980.45	276,007.81	16,380.60	159,521.55	116,486.26	58
10-5310-000	SOCIAL SERVICES- ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	0
10-5310-010	SALARIES & WAGES-BOARD	1,112.50	1,500.00	115.44	350.04	1,149.96	23
10-5310-011	SS ADMIN.- S & W- REGULAR	1,996,488.74	2,085,945.00	165,994.05	1,367,999.73	717,945.27	66
10-5310-013	SALARIES & WAGES-LONGEVITY	18,198.71	20,448.00	0.00	20,447.98	0.02	100
10-5310-031	CHILD SUPPORT CONTRACT	277,491.96	277,500.00	23,124.33	161,870.31	115,629.69	58
10-5310-090	SS ADMIN.- FICA TAX	148,532.92	169,888.00	12,221.24	102,572.02	67,315.98	60
10-5310-100	SS ADMIN.- RETIREMENT	416,811.53	479,684.00	36,087.08	301,254.88	178,429.12	63
10-5310-101	SS ADMIN.- 401(K) CONTRIB.	58,512.91	66,578.00	4,979.87	40,661.23	25,916.77	61
10-5310-130	HUMAN SERVICES- UNEMPLOYMENT INS.	0.00	17,894.00	0.00	0.00	17,894.00	0
10-5310-140	SS ADMIN.- WORKMAN'S COMP	42,774.00	50,454.00	0.00	45,206.38	5,247.62	90
10-5310-180	LEGAL-PROTECTIVE SERVICES	46,963.64	50,000.00	0.00	23,351.60	26,648.40	47
10-5310-181	SS ADMIN.- GROUP INS.	391,885.94	442,650.00	35,000.95	268,689.92	173,960.08	61
10-5310-250	MAINT & REPAIR - VEHICLE	15,661.74	10,000.00	335.00	7,071.86	2,928.14	71
10-5310-257	SS ADMIN.- COUNTY GENERAL ASSISTANCE	11,677.19	15,000.00	294.42	9,516.79	5,483.21	63
10-5310-258	DSS COMMUNITY DONATIONS-CHRISTMAS	2,051.24	4,498.76	0.00	2,805.03	1,693.73	62
10-5310-259	DSS COMMUNITY DONATIONS-FOSTER CHIL	192.37	287.63	0.00	83.08	204.55	29
10-5310-260	DEPARTMENTAL SUPPLIES	44,925.86	60,000.00	1,061.66	34,819.69	25,180.31	58

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10-5310-268	FOOD STAMPS DIRECT CHARGE	4,495.85	5,000.00	0.00	2,239.84	2,760.16	45
10-5310-270	SERVICE AWARDS	450.00	460.00	0.00	460.00	0.00	100
10-5310-310	TRAVEL	4,400.65	12,500.00	561.36	7,542.76	4,957.24	60
10-5310-311	SS ADMIN - VEHICLE FUEL	7,384.37	8,000.00	634.95	4,491.92	3,508.08	56
10-5310-315	TRAINING	23,634.39	19,000.00	474.08	10,042.62	8,957.38	53
10-5310-320	SS ADMIN.- COMMUNICATIONS	20,860.69	26,000.00	2,151.34	17,068.95	8,931.05	66
10-5310-330	UTILITITES	25,755.08	25,000.00	2,411.03	14,818.85	10,181.15	59
10-5310-340	SS ADMIN.- POSTAGE	8,381.15	9,000.00	1,020.94	5,686.75	3,313.25	63
10-5310-350	SS ADMIN.- MAINT AND REPAIR- BLDG.	16,065.43	15,000.00	1,022.18	9,457.58	5,542.42	63
10-5310-351	SS ADMIN.- REPAIR AND MAINT- EQUIP.	6,807.88	5,000.00	408.62	1,554.73	3,445.27	31
10-5310-370	SS ADMIN.- ADVERTISING	182.00	1,500.00	0.00	0.00	1,500.00	0
10-5310-390	SS ADMIN.- DUES AND SUBSCRIPTION	14,908.42	15,000.00	116.76	9,598.10	5,401.90	64
10-5310-550	SOCIAL SERVICES- CAPITAL OUTLAY- EQUIPM	38,107.66	28,850.00	0.00	28,845.97	4.03	100
10-5310-600	SOCIAL SERVICES- CONTRACTED SERVICES	387,775.74	429,150.00	41,045.67	286,966.57	142,183.43	67
10-5310-601	MAINT AGREEMENTS-NC CORRELS	0.00	1,250.00	0.00	0.00	1,250.00	0
10-5310-602	MAINT AGREEMENTS-INFO INC.	5,105.52	5,260.00	0.00	3,943.98	1,316.02	75
10-5310-605	SS ADMIN - SECURITY CONTRACT	1,270.00	10,000.00	0.00	0.00	10,000.00	0
10-5310-610	SS ADMIN.- VENDOR FEES	1,627.00	8,500.00	0.00	128.00	8,372.00	2
10-5310-611	SS FAMILY REUNIFICATION (PSYCH EVALS)	13,137.50	27,000.00	8,429.38	8,429.38	18,570.62	31
	5310 SOCIAL SERVICES- ADMINISTRATION:	4,053,630.58	4,403,797.39	337,490.35	2,797,976.54	1,605,820.85	64
10-5380-000	SOCIAL SERVICES-ECONOMIC SUPPORT:	0.00	0.00	0.00	0.00	0.00	0
10-5380-011	IN-HOME SERVICES (100%)	77,975.00	81,737.00	6,066.50	40,947.50	40,789.50	50
10-5380-030	SS ECONOMIC SUPPORT- CRISIS INTERVEN'	336.94	3,100.00	1,544.45	1,919.93	1,180.07	62
10-5380-190	WF EMPLOYMENT SERVICES	59.33	7,500.00	0.00	1,597.60	5,902.40	21
10-5380-370	TANF-EMERGENCY ASSISTANCE	30,000.00	30,000.00	0.00	29,998.31	1.69	100
10-5380-375	DSS COMMUNITY DONATIONS-EMERGENCY	195.61	150.39	100.00	150.39	0.00	100

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10-5380-376	TITLE IV-FOSTER CARE	214,087.06	125,000.00	14,096.00	97,669.00	27,331.00	78
10-5380-377	STATE FOSTER HOME CARE	183,033.50	148,750.00	4,015.00	130,502.52	18,247.48	88
10-5380-379	SS ECONOMIC SUPPORT- SPECIAL ASSISTAN	65,855.90	75,000.00	5,922.50	44,409.21	30,590.79	59
10-5380-381	TITLE IV-E ADOPTION	15,154.05	18,000.00	1,084.04	9,740.39	8,259.61	54
10-5380-383	SPECIAL LINKS (100%)	1,681.93	3,000.00	0.00	0.00	3,000.00	0
10-5380-384	CHILD CARE (MOE-PART OF &65K MIN)	11,368.57	5,000.00	0.00	0.00	5,000.00	0
10-5380-403	SS ECONOMIC SUPPORT- BLIND COMMISSIC	2,295.23	2,500.00	0.00	2,291.33	208.67	92
10-5380-406	LIEAP PAYMENTS	4,000.00	5,163.00	800.00	3,200.00	1,963.00	62
10-5380-407	ADOPTION PROMOTIONS	5,164.17	64,834.00	0.00	11,121.40	53,712.60	17
10-5380-408	SS ECON SUPPORT - MEDICAID PAYBACKS	1,133.00	5,000.00	0.00	0.00	5,000.00	0
10-5380-409	SS ECON SUPPORT - STATE PROGRAM RETL	0.00	10,000.00	0.00	0.00	10,000.00	0
10-5380-410	GENERAL ASSISTANCE-FOSTER CARE CHIL	3,961.63	15,000.00	654.00	12,965.35	2,034.65	86
10-5380-411	GENERAL ASSISTANCE - ADULT SERVICES	0.00	5,000.00	0.00	2,974.58	2,025.42	59
	5380 SOCIAL SERVICES-ECONOMIC SUPPOF	616,301.92	604,734.39	34,282.49	389,487.51	215,246.88	64
10-5400-000	SOCIAL SERVICES TRANSPORTATION:	0.00	0.00	0.00	0.00	0.00	0
10-5400-200	DOT GRANT - OFFICE SUPPLIES (85% REIMB	1,843.06	3,000.00	104.98	847.46	2,152.54	28
10-5400-202	DOT GRANT-CLEANING/OTHER SUPPLIES (85	5,178.04	5,000.00	0.00	2,355.83	2,644.17	47
10-5400-250	MAINT & REPAIR-VEHICLE	20,174.27	30,000.00	613.00	8,919.43	21,080.57	30
10-5400-260	- TRANSIT ADVERTISING	4,711.21	7,000.00	0.00	3,134.77	3,865.23	45
10-5400-300	CAPITAL REPLACEMENT-INSURANCE PROCE	0.00	6,239.30	0.00	6,239.30	0.00	100
10-5400-301	TRANSIT - INSURANCE PROCEEDS	0.00	43,007.32	1,656.72	1,656.72	41,350.60	4
10-5400-310	SS TRANSPORTATION- WF TRANSPORTATIO	3,782.31	10,000.00	0.00	2,584.04	7,415.96	26
10-5400-311	RIVERLIGHT TRANSIT VEHICLE FUEL	22,160.07	24,000.00	0.00	10,732.24	13,267.76	45
10-5400-315	DOT GRANT - TRAVEL/TRAINING (85% REIMB	1,309.66	3,500.00	420.00	609.00	2,891.00	17
10-5400-320	SS TRANSPORTATION- COMMUNICATIONS	7,820.14	8,500.00	636.16	5,178.18	3,321.82	61
10-5400-347	GRANT-RDC TRANSPORTATION	2,242.00	6,000.00	0.00	2,690.00	3,310.00	45

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10-5400-372	VOLUNTEER TRANSPORATION-MEDICAID	19,827.58	26,000.00	1,483.14	13,550.67	12,449.33	52
10-5400-390	DOT-DUES AND SUBSCRIPTIONS (85% REIME	484.00	750.00	0.00	533.00	217.00	71
10-5400-540	CAPITAL OUTLAY-VAN REPLACEMENT	0.00	232,000.00	193.18-	134,195.55	97,804.45	58
10-5400-600	SS TRANSPORTATION- WORK FIRST DOT	5,133.00	4,339.00	0.00	1,847.16	2,491.84	43
10-5400-601	MAINT AGREEMENTS-CTS SOFTWARE	11,562.96	12,100.00	992.51	7,940.08	4,159.92	66
10-5400-602	CONTRACTED LABOR - RIVERLIGHT	6,368.65	10,000.00	239.63	5,011.95	4,988.05	50
10-5400-603	DRUG TEST CONTRACT-SAFETY WORKS	781.00	1,000.00	0.00	219.00	781.00	22
10-5400-610	SENIOR CENTER TRANSPORTATION	4,172.93	6,000.00	0.00	0.00	6,000.00	0
	5400 SOCIAL SERVICES TRANSPORTATION:	117,550.88	438,435.62	5,952.96	208,244.38	230,191.24	48
10-5830-000	JUVENILE SERVICE:	0.00	0.00	0.00	0.00	0.00	0
10-5830-200	JCPC-WASHINGTON COUNTY YOUTH	9,053.76	9,650.00	250.00	4,556.77	5,093.23	47
10-5830-250	JCPC - CBA	6,173.33	9,520.00	0.00	686.76	8,833.24	7
10-5830-299	JCPC - ROANOKE AREA YOUTH	68,269.05	77,712.00	5,202.67	30,072.82	47,639.18	39
	5830 JUVENILE SERVICE:	83,496.14	96,882.00	5,452.67	35,316.35	61,565.65	36
10-5910-000	EDUCATION-SCHOOLS/COMMUNITY COLLEG	0.00	0.00	0.00	0.00	0.00	0
10-5910-991	CURRENT EXPENSE - BOE	1,735,000.00	1,735,000.00	144,583.33	1,156,666.64	578,333.36	67
	5910 EDUCATION-SCHOOLS/COMMUNITY CC	1,735,000.00	1,735,000.00	144,583.33	1,156,666.64	578,333.36	67
10-5911-000	COMMUNICATIONS:	0.00	0.00	0.00	0.00	0.00	0
10-5911-010	COMMUNICATIONS-S & W- REGULAR	256,076.73	273,858.00	18,481.33	166,360.64	107,497.36	61
10-5911-030	SALARIES & WAGES-OVERTIME	89,910.80	90,000.00	11,168.84	73,675.81	16,324.19	82
10-5911-031	SALARIES & WAGES-PARTTIME	24,207.62	25,000.00	97.08	13,723.11	11,276.89	55
10-5911-090	COMMUNICATIONS- FICA TAX	27,613.24	29,748.00	2,207.33	18,886.63	10,861.37	63
10-5911-100	COMMUNICATIONS- RETIREMENT	72,660.38	79,468.00	6,445.95	52,135.57	27,332.43	66
10-5911-130	COMMUNICATIONS- 401(K) CONTRIB.	6,781.87	10,916.00	889.50	6,693.53	4,222.47	61

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-5911-131	COMMUNICATIONS - UNEMPLOYMENT	0.00	2,934.00	0.00	0.00	2,934.00	0
10-5911-140	COMMUNICATIONS- WORKERS' COMP	1,788.00	2,370.00	0.00	1,913.19	456.81	81
10-5911-180	COMMUNICATIONS- GROUP INS.	56,159.13	72,528.00	4,716.07	38,919.94	33,608.06	54
10-5911-210	UNIFORMS	1,400.00	1,235.00	0.00	0.00	1,235.00	0
10-5911-260	DEPARTMENTAL SUPPLIES	2,052.80	5,000.00	40.99	1,131.31	3,868.69	23
10-5911-310	TRAVEL	80.95	1,000.00	0.00	53.02	946.98	5
10-5911-315	TRAINING	0.00	4,000.00	0.00	91.21	3,908.79	2
10-5911-320	COMMUNICATIONS	3,343.11	20,561.00	285.84	6,401.84	14,159.16	31
10-5911-330	POSTAGE	16.01	100.00	2.99	10.36	89.64	10
10-5911-412	MAINT AGREEMENTS-DCI/OMINIX	1,500.00	1,500.00	0.00	1,500.00	0.00	100
10-5911-413	MAINT AGREEMENTS-SOUTHERN SOFTWARE	2,252.00	2,297.00	0.00	2,297.00	0.00	100
10-5911-415	MAINTENANCE AGREEMENT - MOTOROLA	15,277.71	16,348.00	16,347.15	16,347.15	0.85	100
10-5911-610	GRANT-NCDIT WASHINGTON CO RADIO UPG	86,365.23	0.00	0.00	0.00	0.00	0
	5911 COMMUNICATIONS:	647,485.58	638,863.00	60,683.07	400,140.31	238,722.69	63
10-5940-000	REHABILITATION:	0.00	0.00	0.00	0.00	0.00	0
10-5940-991	TRILLIUM-LOCAL FUNDING	27,000.00	27,000.00	0.00	13,500.00	13,500.00	50
10-5940-992	TRILLIUM-ABC BOTTLE TAX	3,000.00	3,000.00	0.00	1,500.00	1,500.00	50
10-5940-993	ALBEMARLE TIDELAND RET OPEB	13,239.97	13,240.00	0.00	13,239.97	0.03	100
	5940 REHABILITATION:	43,239.97	43,240.00	0.00	28,239.97	15,000.03	65
10-6000-000	MEDICAL EXAMINER:	0.00	0.00	0.00	0.00	0.00	0
10-6000-180	CONTRACT-MEDICAL EXAMINER	6,100.00	8,000.00	200.00	600.00	7,400.00	8
	6000 MEDICAL EXAMINER:	6,100.00	8,000.00	200.00	600.00	7,400.00	8
10-6050-000	COOPERATIVE EXT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
10-6050-010	COOPERATIVE EXT SERV- S & W - REGULAR	93,817.38	98,000.00	8,295.20	57,864.62	40,135.38	59

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10-6050-090	COOPERATIVE EXT SERV- FICA TAX EXPENS	6,894.00	7,500.00	615.95	4,374.69	3,125.31	58
10-6050-100	COOPERATIVE EXT SERV- RETIREMENT	22,553.77	26,500.00	2,046.43	14,275.18	12,224.82	54
10-6050-130	COOPERATIVE EXT SERV- UNEMPLOYMENT	0.00	980.00	0.00	0.00	980.00	0
10-6050-140	COOPERATIVE EXT SERV- WORKMAN'S COM	0.00	116.00	0.00	0.00	116.00	0
10-6050-180	COOPERATIVE EXT SERV- GROUP INS.	14,050.25	17,010.00	1,370.90	8,924.03	8,085.97	52
10-6050-260	DEPARTMENTAL SUPPLIES	1,812.45	2,050.00	51.77	680.87	1,369.13	33
10-6050-310	TRAVEL	53.56	1,200.00	0.00	0.00	1,200.00	0
10-6050-320	COOPERATIVE EXT SERV- COMMUNICATION:	1,378.34	1,500.00	23.10	680.89	819.11	45
10-6050-340	COOPERATIVE EXT SERV- POSTAGE	150.00	150.00	0.00	0.00	150.00	0
10-6050-350	MAINT & REPAIR-EQUIPMENT	300.00	300.00	0.00	0.00	300.00	0
10-6050-390	DUES & SUBSCRIPTIONS	754.38	1,250.00	130.00	471.40	778.60	38
10-6050-410	LEASE-EQUIPMENT	2,124.99	3,050.00	2,281.36	2,281.36	768.64	75
10-6050-997	WASH CO PESTICIDE CONTAINER RECYC GF	3,440.35	0.00	0.00	0.00	0.00	0
10-6050-998	MIPPA GRANT-MEDICAID IMRPOVEMENT FOF	2,353.59	2,724.00	0.00	0.00	2,724.00	0
10-6050-999	GRANT - SHIIP	3,632.00	2,715.00	50.00	2,244.17	470.83	83
	6050 COOPERATIVE EXT SERVICE:	153,315.06	165,045.00	14,864.71	91,797.21	73,247.79	56
10-6060-000	SOIL & WATER:	0.00	0.00	0.00	0.00	0.00	0
10-6060-030	SALARIES & WAGES-REGULAR	34,303.26	35,207.00	3,043.25	23,839.60	11,367.40	68
10-6060-090	SOIL & WATER- FICA TAX	2,592.42	2,694.00	228.24	1,794.52	899.48	67
10-6060-100	SOIL & WATER- RETIREMENT	7,097.76	7,689.00	661.60	5,172.88	2,516.12	67
10-6060-101	SOIL AND WATER- 401(K) CONTRIB.	1,029.13	1,057.00	91.30	715.21	341.79	68
10-6060-130	SOIL & WATER- UNEMPLOYMENT INS.	0.00	326.00	0.00	0.00	326.00	0
10-6060-140	SOIL & WATER- WORKMAN'S COMP	1,090.00	1,406.00	0.00	1,135.39	270.61	81
10-6060-180	SOIL & WATER CONSERV- GROUP INS.	8,628.49	9,070.00	785.97	5,883.24	3,186.76	65
10-6060-200	SOIL & WATER- DEPTAL SUPPLIES	2,939.18	6,500.00	0.00	4,429.61	2,070.39	68
10-6060-310	SOIL & WATER- TRAVEL	1,760.15	2,500.00	154.12	993.37	1,506.63	40

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10-6060-315	TRAINING	1,846.02	4,500.00	0.00	595.15	3,904.85	13
10-6060-320	SOIL & WATER- COMMUNICATIONS	2,196.81	2,400.00	213.50	1,707.57	692.43	71
10-6060-330	SOIL & WATER - POSTAGE	14.15	250.00	1.50	6.67	243.33	3
10-6060-350	MAINT & REPAIR - EQUIPMENT	499.43	1,500.00	8.79	911.68	588.32	61
10-6060-380	SOIL & WATER - ADVERTISING	0.00	350.00	0.00	0.00	350.00	0
10-6060-390	DUES & SUBSCRIPTIONS	228.33	600.00	0.00	151.02	448.98	25
	6060 SOIL & WATER:	64,225.13	76,049.00	5,188.27	47,335.91	28,713.09	62
10-6110-000	CULTURAL/LIBRARY:	0.00	0.00	0.00	0.00	0.00	0
10-6110-991	REGIONAL LIBRARY	216,500.00	226,500.00	18,875.00	151,000.00	75,500.00	67
	6110 CULTURAL/LIBRARY:	216,500.00	226,500.00	18,875.00	151,000.00	75,500.00	67
10-6120-000	RECREATION:	0.00	0.00	0.00	0.00	0.00	0
10-6120-010	RECREATION-S & W- REGULAR	51,115.65	51,872.00	4,430.75	35,337.92	16,534.08	68
10-6120-030	SALARIES & WAGES-PARTTIME	16,257.63	19,000.00	2,127.00	11,803.75	7,196.25	62
10-6120-040	SALARIES & WAGES-LONGEVITY	1,518.21	1,596.00	0.00	1,595.07	0.93	100
10-6120-090	RECREATION- FICA TAX EXPENSE	5,060.99	5,466.00	480.88	3,582.13	1,883.87	66
10-6120-100	RECREATION- RETIREMENT	10,890.11	11,670.00	963.25	8,014.57	3,655.43	69
10-6120-101	RECREATION- 401(K) CONTRIB.	1,533.48	1,604.00	132.92	1,060.12	543.88	66
10-6120-130	RECREATION- UNEMPLOYMENT INS.	0.00	652.00	0.00	0.00	652.00	0
10-6120-140	RECREATION- WORKMAN'S COMP	2,888.00	3,934.00	0.00	2,830.13	1,103.87	72
10-6120-180	RECREATION- GROUP INS.	8,601.36	9,126.00	783.47	5,863.24	3,262.76	64
10-6120-200	SUPPLIES & MATERIALS	3,163.45	5,000.00	189.98	1,028.07	3,971.93	21
10-6120-250	SUPPLIES - VEHICLES	2,279.83	4,000.00	43.09	2,078.12	1,921.88	52
10-6120-260	OFFICE SUPPLIES	2,591.31	2,500.00	122.97	1,882.67	617.33	75
10-6120-270	SPORTS EQUIPMENT	8,472.78	9,000.00	0.00	3,918.77	5,081.23	44
10-6120-271	RECREATION-SERVICE AWARDS	175.00	0.00	0.00	0.00	0.00	0

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10-6120-310	TRAVEL	4,729.54	5,500.00	0.00	8.66	5,491.34	0
10-6120-315	TRAINING	0.00	500.00	0.00	0.00	500.00	0
10-6120-320	RECREATION- COMMUNICATIONS	3,577.90	4,000.00	327.08	2,523.19	1,476.81	63
10-6120-325	POSTAGE	160.35	250.00	0.00	0.00	250.00	0
10-6120-330	RECREATION- COUNTY RECREATION- UTILIT	18,298.44	20,000.00	2,093.86	9,577.83	10,422.17	48
10-6120-350	MAINT & REPAIR - BUILDINGS	9,666.09	15,000.00	2,389.81	10,164.00	4,836.00	68
10-6120-355	MAINT & REPAIR - VEHICLE	3,328.64	4,000.00	0.00	0.00	4,000.00	0
10-6120-390	DEPARTMENTAL SUPPLIES - AWARDS	1,287.51	2,000.00	0.00	0.00	2,000.00	0
10-6120-450	INSURANCE AND BONDS	2,202.00	2,203.00	0.00	2,202.00	1.00	100
10-6120-491	DUES & SUBSCRIPTIONS-TOURNAMENT FEE	2,552.64	2,000.00	60.00	60.00	1,940.00	3
10-6120-550	CAPITAL OUTLAY - EQUIPMENT	18,705.00	0.00	0.00	0.00	0.00	0
10-6120-553	MAINTENANCE/EQUIPMENT - SKINNERS	3,983.48	4,000.00	0.00	0.00	4,000.00	0
10-6120-610	CONTRACTED SERVICES-LEAD/ASST/OFFICI	8,440.00	10,500.00	1,250.00	5,495.00	5,005.00	52
10-6120-650	RECREATION-DONATIONS	1,718.32	4,637.68	0.00	500.00	4,137.68	11
	6120 RECREATION:	193,197.71	200,010.68	15,395.06	109,525.24	90,485.44	55
10-6180-000	COMMUNITY ALTERNATIVE:	0.00	0.00	0.00	0.00	0.00	0
10-6180-600	CONTRACTED SERVICES - IN HOME (100%)	2,714.88	5,000.00	395.92	1,979.60	3,020.40	40
	6180 COMMUNITY ALTERNATIVE:	2,714.88	5,000.00	395.92	1,979.60	3,020.40	40
10-8300-000	CENTRAL SERVICES:	0.00	0.00	0.00	0.00	0.00	0
10-8300-120	ADDITIONAL SALARY/BENEFIT EXP-COMP ST	0.00	205,301.00	0.00	0.00	205,301.00	0
10-8300-140	COPIER MAINTENANCE AGREEMENT	3,230.82	3,500.00	351.37	1,731.95	1,768.05	49
10-8300-321	CENTRAL SERVICES-COMMUNICATIONS-TEL	31,490.57	38,500.00	4,643.93	25,925.89	12,574.11	67
10-8300-391	CENTRAL SERVICES-SOFTWARE LICENSES	18,224.48	23,404.00	91.85	13,301.11	10,102.89	57
10-8300-451	INSURANCE-PROPERTY & LIABILITY	364,207.00	417,900.00	0.00	386,391.00	31,509.00	92
10-8300-452	INSURANCE-TRANSPORTATION (15 PASSENC	15,000.00	16,650.00	0.00	16,650.00	0.00	100

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-8300-491	APPROP-ALBEMARLE COMMISSION	10,132.00	11,300.00	106.40	8,725.10	2,574.90	77
	8300 CENTRAL SERVICES:	442,284.87	716,555.00	5,193.55	452,725.05	263,829.95	63
10-9800-000	TRANSFERS:	0.00	0.00	0.00	0.00	0.00	0
10-9800-033	TRANSFER TO SANITATION	100,000.00	0.00	0.00	0.00	0.00	0
10-9800-039	TRANSFER TO AIRPORT FUND	124,905.00	100,655.00	0.00	100,655.00	0.00	100
10-9800-040	TRANSFER TO WCH PENSION FUND	450,000.00	350,000.00	0.00	350,000.00	0.00	100
10-9800-058	TRANSFER TO PROJECTS/GRANTS FUND	943,315.45	170,655.00	0.00	170,655.00	0.00	100
10-9800-069	TRANSFER TO E911	0.00	22.00	22.00	22.00	0.00	100
10-9800-070	TRANSFER TO RE-VAL FUND	40,000.00	124,276.00	84,276.00	124,276.00	0.00	100
10-9800-982	TRANSFER TO WASH CO EMS	399,620.00	402,622.00	0.00	402,622.00	0.00	100
10-9800-986	TRANSFER TO WASH CO SCHOOLS CAP OUT	1,700,000.00	1,100,000.00	0.00	1,100,000.00	0.00	100
	9800 TRANSFERS:	3,757,840.45	2,248,230.00	84,298.00	2,248,230.00	0.00	100
10-9990-000	CONTINGENCY	0.00	22,408.00	0.00	0.00	22,408.00	0
	9990 CONTINGENCY	0.00	22,408.00	0.00	0.00	22,408.00	0
10-9999-999	OCCUPANCY TAXES REMITTED TO TTA-EXPE	174,288.18	0.00	0.00	0.00	0.00	0
	9999 Total	174,288.18	0.00	0.00	0.00	0.00	0
	GENERAL FUND Expenditure Totals	19,545,702.22	20,256,486.29	1,323,976.16	12,880,282.12	7,376,204.17	64

10 GENERAL FUND	Prior	Current	YTD
Revenues:	19,081,829.87	768,289.99	11,816,096.95
Expenditures:	19,545,702.22	1,323,976.16	12,880,282.12
Net Income:	463,872.35-	555,686.17-	1,064,185.17-

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21-3230-320	SALES TAX-ARITCLE 40 (30%)/\$735,000	329,009.31	324,537.00	28,211.67	139,200.10	185,336.90-	43
21-3230-321	SALES TAX-ARTICLE 42 (60%)/\$400,000	392,827.87	362,355.00	36,616.97	175,041.47	187,313.53-	48
21-3230-400	GRANT-NEEDS BASED PUBLIC SCHOOL CAP	10,476,985.89	0.00	0.00	0.00	0.00	0
21-3230-402	TRUIST PK-12 FINANCING-EARNED INCOME	231,483.20	7,570.82	0.00	7,570.82	0.00	100
21-3230-404	PK-12 RENTAL INCOME	400,000.00	400,000.00	0.00	200,000.00	200,000.00-	50
21-3830-000	SALE OF FIXED ASSETS/SURPLUS EQUIPMEI	0.00	0.00	0.00	133.00	133.00	0
21-3980-000	TRANSFER FROM GENERAL FUND	1,700,000.00	800,000.00	0.00	800,000.00	0.00	100
21-3980-001	TRANSFER FROM GF A46 TAX	0.00	300,000.00	0.00	300,000.00	0.00	100
21-3990-000	APPROPRIATED FUND BALANCE-WC SCHOO	0.00	14,429.04	0.00	0.00	14,429.04-	0
	CAPITAL OUTLAY-WASHINGTON CO SCHOOL	13,530,306.27	2,208,891.86	64,828.64	1,621,945.39	586,946.47-	73

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
21-0000-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOL	0.00	0.00	0.00	0.00	0.00	0
21-5912-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOL	0.00	0.00	0.00	0.00	0.00	0
21-5912-691	CAPITAL OUTLAY-WASHINGTON COUNTY SCI	100,000.00	100,000.00	8,333.33	66,666.64	33,333.36	67
21-5912-693	CAP OUT-ARCH, PLANNING, SURVEYING, EN	340,935.40	0.00	0.00	0.00	0.00	0
21-5912-695	GRANT-NEEDS BASED PUB SC-PLANNING/DE	472,212.76	0.00	0.00	0.00	0.00	0
21-5912-696	GRANT-NEEDS BASED PUB SC-CONSTRUCTI	10,004,773.13	0.00	0.00	0.00	0.00	0
21-5912-700	TRUIST PK12 FUNDED CONSTRUCTION	8,574,268.47	0.00	0.00	0.00	0.00	0
21-5912-701	TRUIST PK-12 LOAN-EXPENSE-EARNED INCC	746,605.63	11,999.86	0.00	0.00	11,999.86	0
	5912 CAPITAL OUTLAY-WASHINGTON CO SC	20,238,795.39	111,999.86	8,333.33	66,666.64	45,333.22	60
21-8000-600	DESIGNATED FOR FUTURE APPROP-BOE CO	0.00	300,981.00	0.00	0.00	300,981.00	0
	8000 Total	0.00	300,981.00	0.00	0.00	300,981.00	0
21-9100-001	TRUIST PRINCIPAL (STARTS IN FY 25)	1,042,000.00	1,042,000.00	0.00	1,042,000.00	0.00	100

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9100 Total		1,042,000.00	1,042,000.00	0.00	1,042,000.00	0.00	100
21-9200-001	TRUIST INTERERST (STARTS IN FY 24)	795,799.20	753,911.00	0.00	752,514.52	1,396.48	100
9200 Total		795,799.20	753,911.00	0.00	752,514.52	1,396.48	100
CAPITAL OUTLAY-WASHINGT	Expenditure To	22,076,594.59	2,208,891.86	8,333.33	1,861,181.16	347,710.70	84

21 CAPITAL OUTLAY-WASHINGTON CO SCHC	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	13,530,306.27	64,828.64	1,621,945.39
Expenditures:	22,076,594.59	8,333.33	1,861,181.16
Net Income:	8,546,288.32-	56,495.31	239,235.77-

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
30-3920-010	WATERSHED 1972 REFERENDUM TAX-CURRI	85,752.23	83,430.00	674.51	78,564.30	4,865.70-	94
30-3920-020	WATERSHED 1972 REF TAX-CURR YR DISCOI	525.21-	600.00-	0.00	587.81-	12.19	0
30-3920-030	WATERSHED 1972 TAX REF-CURR YR PENAL	187.20	150.00	1.40	150.40	0.40	100
30-3920-040	WATERSHED 1972 REF TAX-CURR YR INTERE	843.43	500.00	17.53	48.89	451.11-	10
30-3921-010	WATERSHED 1972 REF TAX-1ST PRIOR YR	2,033.90	1,500.00	88.11	1,027.22	472.78-	68
30-3921-020	WATERSHED 1972 REF TAX-OTHER PRIOR YE	894.24	700.00	15.60	573.64	126.36-	82
30-3921-030	WATERSHED 1972 REF TAX-PRIOR YR PENAL	22.37	20.00	0.17	6.42	13.58-	32
30-3921-040	WATERSHED 1972 TAX REF-PRIOR YR INTER	3,744.94	3,000.00	116.33	2,315.14	684.86-	77
30-3930-000	DRAINAGE ASSESSMENT-EDDIE SMIT	6,395.19	6,150.00	0.00	6,449.42	299.42	105
30-3950-000	PENALTIES ON ASSESSMENTS	0.00	0.00	0.00	0.02	0.02	0
30-3951-002	STREAMFLOW REHAB ASSISTANCE PROG (S	253,936.80	0.00	0.00	0.00	0.00	0
30-3990-000	APPROP WATERSHED RESERVE	0.00	100,000.00	0.00	0.00	100,000.00-	0
	DRAINAGE Revenue Totals	353,285.09	194,850.00	913.65	88,547.64	106,302.36-	45

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
30-0000-000	DRAINAGE FUND:	0.00	0.00	0.00	0.00	0.00	0
30-7140-000	EDDIE SMITH CANAL:	0.00	0.00	0.00	0.00	0.00	0
30-7140-280	EDDIE SMITH CANAL-POSTAGE	0.00	250.00	0.00	0.00	250.00	0
30-7140-380	EDDIE SMITH CANAL-ADVERTISING	0.00	250.00	0.00	0.00	250.00	0
30-7140-600	EDDIE SMITH CANAL- DRAINAGE- CON SVC F	5,849.91	10,000.00	0.00	0.00	10,000.00	0
	7140 EDDIE SMITH CANAL:	5,849.91	10,500.00	0.00	0.00	10,500.00	0
30-8000-000	WATERSHED IMPROVEMENT:	0.00	0.00	0.00	0.00	0.00	0
30-8000-010	DRAINAGE-S&W REGULAR	22,958.52	30,030.00	0.00	5,533.74	24,496.26	18
30-8000-090	DRAINAGE-FICA TAX EXPENSE	1,756.28	2,298.00	0.00	423.32	1,874.68	18
30-8000-100	DRAINAGE-RETIREMENT	4,752.38	6,559.00	0.00	1,194.63	5,364.37	18

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
30-8000-101	DRAINAGE-401(K) CONTRIBUTION	0.00	901.00	0.00	0.00	901.00	0
30-8000-130	DRAINAGE-UNEMPLOYMENT INS	0.00	326.00	0.00	0.00	326.00	0
30-8000-140	DRAININAGE-WORKMAN'S COMP	1,112.00	183.00	0.00	147.75	35.25	81
30-8000-180	DRAINAGE-GROUP INSURANCE	419.66	9,053.00	0.00	85.36	8,967.64	1
30-8000-200	DRAINAGE-SUPPLIES & MATERIALS	0.00	2,000.00	0.00	999.97	1,000.03	50
30-8000-201	DRAINAGE-MAINTENANCE & REPAIR-EQUIPM	0.00	3,000.00	0.00	0.00	3,000.00	0
30-8000-340	BEAVER CONTROL	34,850.00	35,000.00	2,610.00	11,640.00	23,360.00	33
30-8000-352	STREAMFLOW REHAB ASSISTANCE PROG (S	253,936.80	0.00	0.00	0.00	0.00	0
30-8000-600	AQUATIC WEED SPRAYING	0.00	15,000.00	0.00	2,650.15	12,349.85	18
30-8000-610	CLEARING & SNAGGING	49,608.00	50,000.00	0.00	0.00	50,000.00	0
30-8000-611	MAUL 7 KENDRICKS CREEKS PROJECT	0.00	15,000.00	0.00	12,000.00	3,000.00	80
30-8000-612	DESIGNATED FOR FUTURE APPROPRIATION	0.00	15,000.00	0.00	0.00	15,000.00	0
	8000 WATERSHED IMPROVEMENT:	369,393.64	184,350.00	2,610.00	34,674.92	149,675.08	19
	DRAINAGE Expenditure Totals	375,243.55	194,850.00	2,610.00	34,674.92	160,175.08	18

30 DRAINAGE	Prior	Current	YTD
Revenues:	353,285.09	913.65	88,547.64
Expenditures:	375,243.55	2,610.00	34,674.92
Net Income:	21,958.46-	1,696.35-	53,872.72

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
33-3350-001	CONSTR CONTRACTERS DISPOSAL FEES(BII	82,024.72	80,000.00	6,074.70	65,947.28	14,052.72-	82
33-3400-001	NCDENR GRANT	8,410.81	5,000.00	0.00	71,254.03	66,254.03	***
33-3501-000	RURAL SOLID WASTE FEE-COUNTY	1,418,897.99	1,488,764.00	26,461.80	1,210,091.52	278,672.48-	81
33-3501-001	RSW FEE MUNICIPAL TIPPING REIMB (BILLEC	78,391.78	70,000.00	6,613.40	49,943.12	20,056.88-	71
33-3503-000	WHITE GOODS DISP FEE & GRANTS	5,439.30	5,700.00	1,424.49	3,101.28	2,598.72-	54
33-3504-000	SOLID WASTE DISPOSAL TAX	7,064.40	7,000.00	1,957.56	3,784.54	3,215.46-	54
33-3670-010	STATE TIRE TAX REVENUES	19,507.56	20,000.00	3,156.83	8,406.33	11,593.67-	42
33-3670-020	STATE TIRE TAX REVENUES(BILLED)	982.80	499.00	0.00	0.00	499.00-	0
33-3970-075	TOWN SOLID WASTE	73,406.67	80,000.00	6,673.33	52,872.98	27,127.02-	66
33-3980-000	TRANSFER FROM GENERAL FUND	100,000.00	0.00	0.00	0.00	0.00	0
	SANITATION Revenue Totals	1,794,126.03	1,756,963.00	52,362.11	1,465,401.08	291,561.92-	83

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
33-0000-000	SANITATION FUND:	0.00	0.00	0.00	0.00	0.00	0
33-7400-000	LANDFILL & COLLECTION:	0.00	0.00	0.00	0.00	0.00	0
33-7400-010	LANDFILL & COLLECT-S & W- REGULAR	48,193.64	59,656.00	5,126.59	40,517.62	19,138.38	68
33-7400-031	LANDFILL & COLLECT - S & W PARTTIME	2,880.00	5,000.00	0.00	0.00	5,000.00	0
33-7400-040	LANDFILL & COLLECT- PROFESSIONAL SERV	21,713.02	31,000.00	0.00	11,262.55	19,737.45	36
33-7400-090	LANDFILL & COLLECT- FICA TAX EXPENSE	3,694.46	4,948.00	382.08	3,033.51	1,914.49	61
33-7400-100	LANDFILL & COLLECT- RETIREMENT EXPENS	7,410.29	13,030.00	1,114.52	8,791.74	4,238.26	67
33-7400-101	LANDFILL & COLLECT- 401(K) CONTRIB.	580.67	1,790.00	72.35	565.92	1,224.08	32
33-7400-130	LANDFILL & COLLECTIO- UNEMPLOYMENT IN	0.00	978.00	0.00	0.00	978.00	0
33-7400-140	LANDFILL & COLLECT- WORKMAN'S COMP	3,777.00	7,680.00	0.00	5,475.45	2,204.55	71
33-7400-180	LANDFILL & COLLECT- GROUP INS.	10,887.54	18,104.00	1,569.44	11,746.48	6,357.52	65
33-7400-200	MAINTENANCE SUPPLIES & MATERIALS	914.36	2,500.00	524.26	903.08	1,596.92	36
33-7400-210	LANDFILL & COLLECT - UNIFORMS	481.79	1,500.00	0.00	948.49	551.51	63

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Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
33-8100-600	CAPITAL PROJECT- C&D LANDFILL EXPANSIC	0.00	8,369.00	0.00	0.00	8,369.00	0
33-8100-601	DESIGNATED FOR FUTURE APPROPRIATION	0.00	1,417.00	0.00	0.00	1,417.00	0
	8100 CAPITAL PROJECTS:	0.00	9,786.00	0.00	0.00	9,786.00	0
	SANITATION Expenditure Totals	1,092,625.83	1,756,963.00	82,822.77	976,273.53	780,689.47	56

33 SANITATION	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	1,794,126.03	52,362.11	1,465,401.08
Expenditures:	1,092,625.83	82,822.77	976,273.53
Net Income:	701,500.20	30,460.66-	489,127.55

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Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
35-3290-000	INTEREST EARNED ON INVESTMENTS	6,476.45	4,500.00	0.00	2,533.08	1,966.92-	56
35-3710-000	UTILITY BASE CHARGES	917,786.30	912,000.00	0.00	535,645.26	376,354.74-	59
35-3710-010	UTILITY CONSUMPTION CHARGES	635,881.74	607,200.00	0.00	390,608.74	216,591.26-	64
35-3730-000	TAP & CONNECTION FEES	23,958.92	17,500.00	0.00	13,359.00	4,141.00-	76
35-3750-000	RECONNECTION FEES	23,589.41	20,000.00	0.00	13,509.61	6,490.39-	68
35-3760-000	WATER ASSESSMENTS	35.00	0.00	0.00	70.00	70.00	0
35-3790-000	PENALTIES & INTEREST-UTIL BILL	6,331.83	5,000.00	0.00	3,588.38	1,411.62-	72
35-3821-000	FEES COLLECTED FOR METER TAMPERING	0.00	0.00	0.00	10.00	10.00	0
35-3990-990	FUND BALANCE APPROPRIATED	0.00	183,789.00	0.00	0.00	183,789.00-	0
35-9999-001	OVERPAYMENTS	28.81	0.00	0.00	0.00	0.00	0
	WATER Revenue Totals	1,614,088.46	1,749,989.00	0.00	959,324.07	790,664.93-	54

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
35-0000-000	WATER WORKS:	0.00	0.00	0.00	0.00	0.00	0
35-7130-000	OPERATIONS & MAINTENANCE:	0.00	0.00	0.00	0.00	0.00	0
35-7130-010	OPERATION&MAINT.-S & W- REGULAR	209,867.85	287,253.00	23,994.35	166,511.10	120,741.90	58
35-7130-040	OPERATION&MAINT.- PROFESSIONAL SERVIC	2,880.81	32,000.00	256.00	6,999.89	25,000.11	22
35-7130-050	SALARIES & WAGES-LONGEVITY	2,016.21	1,683.00	0.00	1,682.74	0.26	100
35-7130-090	OPERATION&MAINT.- FICA TAX EXPENSE	15,890.36	18,854.00	1,797.79	12,619.17	6,234.83	67
35-7130-100	OPERATION&MAINT.- RETIREMENT EXPENSE	35,274.47	53,822.00	5,216.37	36,512.60	17,309.40	68
35-7130-101	OPERATION- 401(K) CONTRIB.	6,354.70	7,394.00	719.84	4,995.37	2,398.63	68
35-7130-130	OPERATION&MAINT.- UNEMPLOYMENT INS.	0.00	2,282.00	0.00	0.00	2,282.00	0
35-7130-140	OPERATION&MAINT.- WORKMAN'S COMP	11,204.00	14,136.00	0.00	10,967.48	3,168.52	78
35-7130-180	OPERATION&MAINT.- GROUP INS.	47,143.00	63,480.00	5,509.04	33,997.51	29,482.49	54
35-7130-200	SUPPLIES & MATERIALS	143,700.36	47,000.00	4,856.06	37,485.40	9,514.60	80
35-7130-210	OPERATION&MAINT.- UNIFORMS	3,727.63	5,000.00	286.33	2,815.39	2,184.61	56

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
35-7130-250	VEHICLE SUPPLIES	16,646.83	17,500.00	1,601.61	14,233.84	3,266.16	81
35-7130-260	DEPARTMENTAL SUPPLIES	5,777.25	4,000.00	81.98	1,073.11	2,926.89	27
35-7130-270	SERVICE AWARDS	0.00	50.00	0.00	50.00	0.00	100
35-7130-298	MAINT & REPAIR-TANK	65,938.32	68,000.00	0.00	50,690.10	17,309.90	75
35-7130-315	TRAINING	0.00	4,000.00	180.00	503.00	3,497.00	13
35-7130-320	OPERATION&MAINT.- COMMUNICATIONS	1,445.34	3,700.00	193.20	1,262.92	2,437.08	34
35-7130-330	UTILITIES-ELECTRICITY	13,522.78	16,000.00	1,285.74	7,685.83	8,314.17	48
35-7130-340	OPERATION&MAINT.- POSTAGE	26,081.86	30,000.00	2,220.28	19,048.55	10,951.45	64
35-7130-350	MAINT & REPAIR-EQUIPMENT	5,646.34	24,339.00	0.00	1,558.00	22,781.00	6
35-7130-370	OPERATION&MAINT.- ADVERTISING	0.00	500.00	0.00	0.00	500.00	0
35-7130-390	OPERATION&MAINT.- DUES & SUBSCRIPTION	5,846.78	6,600.00	309.06	3,424.24	3,175.76	52
35-7130-540	CAPITAL OUTLAY - VEHICLE	0.00	62,000.00	0.00	59,816.98	2,183.02	96
35-7130-550	CAPITAL OUTLAY-EQUIPMENT	0.00	190,000.00	0.00	0.00	190,000.00	0
35-7130-580	DEBT SERVICE-NCDENR	0.00	27,993.00	0.00	0.00	27,993.00	0
35-7130-600	CONTRACTS-MOWING	17,882.00	22,000.00	0.00	8,436.00	13,564.00	38
35-7130-601	CONTRACTED SERVICES	8,121.38	20,661.00	0.00	12,432.63	8,228.37	60
35-7130-800	DEPRECIATION-OTHER EQUIPMENT	359,488.00	0.00	0.00	0.00	0.00	0
35-7130-998	COST ALLOCATION-GENERAL FUND	110,000.00	130,000.00	0.00	130,000.00	0.00	100
	7130 OPERATIONS & MAINTENANCE:	1,114,456.27	1,160,247.00	48,507.65	624,801.85	535,445.15	54
35-7135-000	TREATMENT PLANT:	0.00	0.00	0.00	0.00	0.00	0
35-7135-010	TREATMENT PLANT-S & W- REGULAR	45,086.66	46,270.00	3,999.92	31,332.07	14,937.93	68
35-7135-040	SALARIES & WAGES-LONGEVITY	445.43	469.00	0.00	468.55	0.45	100
35-7135-090	TREATMENT PLANT- FICA TAX EXPENSE	3,506.22	3,576.00	307.15	2,446.52	1,129.48	68
35-7135-100	TREATMENT PLANT- RETIREMENT EXPENSE	9,421.03	10,206.00	869.58	6,900.52	3,305.48	68
35-7135-101	TREATMENT PLANT- 401(K) CONTRIB.	1,352.61	1,402.00	120.00	939.98	462.02	67
35-7135-130	TREATMENT PLANT- UNEMPLOYMENT INS.	0.00	326.00	0.00	0.00	326.00	0

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
35-7135-140	TREATMENT PLANT- WORKMAN'S COMP	1,556.00	3,494.00	0.00	2,821.85	672.15	81
35-7135-180	TREATMENT PLANT- GROUP INS.	8,655.73	9,106.00	788.72	5,905.24	3,200.76	65
35-7135-200	SUPPLIES & MATERIALS	12,725.06	17,000.00	117.37	3,460.89	13,539.11	20
35-7135-210	TREATMENT PLANT- UNIFORMS	1,321.89	2,000.00	0.00	1,003.49	996.51	50
35-7135-250	TREATMENT PLANT- FUEL	2,292.50	4,000.00	235.48	1,777.80	2,222.20	44
35-7135-270	SERVICE AWARDS	50.00	0.00	0.00	0.00	0.00	0
35-7135-298	CONTRACTS	20,731.00	23,000.00	0.00	16,066.00	6,934.00	70
35-7135-299	WATER TREATMENT CHEMICALS	45,209.30	60,000.00	4,513.00	29,010.26	30,989.74	48
35-7135-315	TRAINING	1,317.00	2,500.00	90.00	90.00	2,410.00	4
35-7135-320	TREATMENT PLANT- COMMUNICATIONS	4,252.22	4,000.00	348.04	3,036.16	963.84	76
35-7135-330	TREATMENT PLANT- UTILITIES	34,226.21	35,000.00	2,550.48	18,000.27	16,999.73	51
35-7135-340	TREATMENT PLANT- POSTAGE	0.00	239.00	0.00	12.65	226.35	5
35-7135-350	MAINT & REPAIR-EQUIPMENT	26,223.27	21,000.00	26.00	371.00	20,629.00	2
35-7135-370	TREATMENT PLANT- ADVERTISING	168.00	500.00	0.00	0.00	500.00	0
35-7135-390	TREATMENT PLANT- DUES & SUBSCRIPTION:	2,682.01	5,100.00	8.35	2,723.45	2,376.55	53
35-7135-541	CAPITAL OUTLAY-EQUIPMENT	0.00	15,000.00	0.00	0.00	15,000.00	0
	7135 TREATMENT PLANT:	221,222.14	264,188.00	13,974.09	126,366.70	137,821.30	48
35-9100-000	DEBT PRINCIPAL:	0.00	0.00	0.00	0.00	0.00	0
35-9100-030	2021 WATER REV REFUNDING BOND-PRINCIP	0.00	276,000.00	0.00	0.00	276,000.00	0
	9100 DEBT PRINCIPAL:	0.00	276,000.00	0.00	0.00	276,000.00	0
35-9200-000	DEBT INTEREST:	0.00	0.00	0.00	0.00	0.00	0
35-9200-030	2021 WATER REV REFUNDING BOND-INTERE	54,748.38	49,554.00	0.00	0.00	49,554.00	0
35-9200-900	AMORTIZATION ON DEFERRED CHARGES	4,127.87	0.00	0.00	0.00	0.00	0
	9200 DEBT INTEREST:	58,876.25	49,554.00	0.00	0.00	49,554.00	0
	WATER Expenditure Totals	1,394,554.66	1,749,989.00	62,481.74	751,168.55	998,820.45	43

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35 WATER	Prior	Current	YTD
Revenues:	1,614,088.46	0.00	959,324.07
Expenditures:	1,394,554.66	62,481.74	751,168.55
Net Income:	219,533.80	62,481.74-	208,155.52

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
36-3100-001	NCDEQ GRANT-ASSET INVENTORY ASSESSM	28,923.84	93,092.16	66,438.00	66,438.00	26,654.16-	71
36-3100-002	NCDEQ VUR PEA RIDGE WATER TRANS GRAI	128,777.05	6,572,113.95	0.00	0.00	6,572,113.95-	0
36-3100-003	NCDEQ VUR ROPER CONNECTION GRANT	41,531.00	898,989.00	0.00	3,600.00	895,389.00-	0
36-3100-004	NCDEQ LOAN-PEA RIDGE WATER TRANSMIS:	0.00	3,233,187.00	0.00	0.00	3,233,187.00-	0
	WATERWORKS CAPITAL PROJECT FUND Re	199,231.89	10,797,382.11	66,438.00	70,038.00	10,727,344.11-	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
36-0000-000	WATERWORKS CAPITAL PROJECTS FUND:	0.00	0.00	0.00	0.00	0.00	0
36-4100-001	NCDEQ GRANT-ASSET INVENTORY ASSESSM	28,923.84	93,092.16	6,750.00	73,188.00	19,904.16	79
36-4100-002	DEQ VUR PEARIDGE WAT TRANS GRT-ENGIN	128,777.05	303,339.72	16,161.38	41,705.95	261,633.77	14
36-4100-003	NCDEQ VUR ROPER CONNECTION GRANT	41,531.00	898,989.00	5,200.00	8,800.00	890,189.00	1
36-4100-004	NCDEQ LOAN-PEA RIDGE WAT TRANS CONS'	0.00	3,233,187.00	0.00	0.00	3,233,187.00	0
36-4100-005	DEQ VUR PEARIDGE WAT TRANS GRT-CONS'	0.00	6,220,628.97	0.00	0.00	6,220,628.97	0
36-4100-006	DEQ VUR PEARIDGE WAT TRANS GRT-EASEM	0.00	30,000.00	1,962.50	1,962.50	28,037.50	7
36-4100-007	DEQ VUR PEARIDGE WAT TRANS GRT-OTHEI	0.00	18,145.26	0.00	132.35	18,012.91	1
	4100 Total	199,231.89	10,797,382.11	30,073.88	125,788.80	10,671,593.31	1
	WATERWORKS CAPITAL PROJ Expenditure T	199,231.89	10,797,382.11	30,073.88	125,788.80	10,671,593.31	1

36 WATERWORKS CAPITAL PROJECT FUND	Prior	Current	YTD
Revenues:	199,231.89	66,438.00	70,038.00
Expenditures:	199,231.89	30,073.88	125,788.80
Net Income:	0.00	36,364.12	55,750.80-

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
37-3290-000	INTEREST	3,009.20	0.00	0.00	1,021.42	1,021.42	0
37-3350-000	NCACC WASHINGTON EMS	50,885.00	50,000.00	0.00	68,030.00	18,030.00	136
37-3353-000	INSURANCE PROCEEDS	57,009.07	0.00	0.00	0.00	0.00	0
37-3490-000	EMS REVENUE	829,262.12	765,000.00	1,629.48	391,311.01	373,688.99-	51
37-3490-020	DUKE RACE-CARS GRANT	5,800.00	2,850.00	0.00	2,850.00	0.00	100
37-3490-021	UNC PECC+ PROGRAM GRANT	600.00	0.00	0.00	0.00	0.00	0
37-3490-022	EMS TRAINING REIMBURSEMENT-BCCC	0.00	0.00	160.00	560.00	560.00	0
37-3500-000	TRANSPORT SERVICE REVENUE	358,298.72	365,000.00	200.00	220,532.94	144,467.06-	60
37-3510-000	EMS STANDBY AMBULANCE SERVICE	960.00	0.00	0.00	160.00	160.00	0
37-3833-840	EMS DONATIONS	50.00	50.00	0.00	50.00	0.00	100
37-3901-000	TYRRELL-EMS CONTRACT	675,000.00	675,000.00	56,250.00	450,000.00	225,000.00-	67
37-3902-000	FUND BALANCE APPROPRIATED	0.00	1,078,933.16	0.00	0.00	1,078,933.16-	0
37-3980-010	TRANSFER FROM GENERAL FUND	399,620.00	402,622.00	0.00	402,622.00	0.00	100
	EMS Revenue Totals	2,380,494.11	3,339,455.16	58,239.48	1,537,137.37	1,802,317.79-	46

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
37-0000-000	WASHINGTON COUNTY EMS:	0.00	0.00	0.00	0.00	0.00	0
37-4330-000	WASHINGTON COUNTY EMS:	0.00	0.00	0.00	0.00	0.00	0
37-4330-010	SALARIES & WAGES-REGULAR	669,312.39	737,371.00	49,651.09	436,333.35	301,037.65	59
37-4330-030	SALARIES & WAGES-OVERTIME	309,877.77	310,000.00	30,153.62	206,354.62	103,645.38	67
37-4330-040	SALARIES & WAGES-PARTTIME	25,255.94	75,000.00	8,881.68	47,741.64	27,258.36	64
37-4330-050	SALARIES & WAGES-LONGEVITY	5,824.34	6,504.00	0.00	5,629.65	874.35	87
37-4330-090	FICA TAXES	74,199.42	90,296.00	6,520.84	50,938.73	39,357.27	56
37-4330-100	- RETIREMENT EXPENSE	204,121.71	250,138.00	17,285.96	140,392.82	109,745.18	56
37-4330-101	- 401K CONTRIB.	26,114.35	34,360.00	2,035.67	16,578.77	17,781.23	48
37-4330-130	EMS OPERATIONS- UNEMPLOYMENT INS.	0.00	6,846.00	0.00	0.00	6,846.00	0

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
37-4330-140	- WORKMAN COMP	71,925.00	112,086.00	0.00	75,843.93	36,242.07	68
37-4330-180	GROUP INSURANCE	122,487.36	183,774.00	11,796.97	76,378.78	107,395.22	42
37-4330-190	TRAINING	2,227.00	4,000.00	0.00	0.00	4,000.00	0
37-4330-200	SUPPLIES & MATERIALS	45,429.65	50,000.00	2,632.82	29,094.47	20,905.53	58
37-4330-210	UNIFORMS	3,788.97	4,000.00	68.40	3,269.93	730.07	82
37-4330-250	FUEL	53,125.64	60,000.00	3,465.23	28,188.47	31,811.53	47
37-4330-260	DEPARTMENTAL SUPPLIES	4,327.93	5,500.00	509.45	3,227.56	2,272.44	59
37-4330-270	SERVICE AWARDS	125.00	100.00	0.00	100.00	0.00	100
37-4330-295	PORTABLE COMM HARDWARE	653.37	2,000.00	0.00	1,398.24	601.76	70
37-4330-320	- COMMUNICATIONS	5,669.68	4,000.00	23.10	3,944.88	55.12	99
37-4330-350	POSTAGE	0.00	100.00	0.00	0.00	100.00	0
37-4330-355	MAINT & REPAIR-EQUIPMENT	48,172.88	55,000.00	0.00	16,086.83	38,913.17	29
37-4330-390	WASH EMS - DUES & SUBSCRIPTIONS	7,676.97	6,500.00	361.65	4,671.48	1,828.52	72
37-4330-396	EMS-MEDICAID COST REPORT	7,500.00	8,500.00	0.00	1,500.00	7,000.00	18
37-4330-399	QUARTERLY INTERGOVERNMENTAL TRANSF	7,032.36	20,000.00	1,696.05	4,187.79	15,812.21	21
37-4330-540	CAPITAL OUTLAY-VEHICLES	6,294.19	397,424.00	494.00	38,558.21	358,865.79	10
37-4330-550	WASH CO EMS- CAPITAL OUTLAY- EQUIPMEN	24,661.44	464,505.00	0.00	464,504.32	0.68	100
37-4330-600	CONTRACTS-MEDICAL DIRECTOR	23,248.00	31,000.00	2,575.85	20,606.80	10,393.20	66
37-4330-610	CONTRACTS-BILLING	41,282.14	45,135.00	3,394.19	21,616.13	23,518.87	48
37-4330-611	WASH EMS-CONTRACTS-DRUG SCREENING	0.00	5,180.00	0.00	0.00	5,180.00	0
37-4330-650	EMS DONATIONS	672.33	55.67	0.00	0.00	55.67	0
37-4330-652	DUKE RACE-CARS GRANT	1,809.54	9,890.46	0.00	0.00	9,890.46	0
37-4330-653	UNC PECC+ PROGRAM GRANT	1,079.97	9,445.03	0.00	0.00	9,445.03	0
	4330 WASHINGTON COUNTY EMS:	1,793,895.34	2,988,710.16	141,546.57	1,697,147.40	1,291,562.76	57
37-4376-000	TRANSPORT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
37-4376-010	SALARIES & WAGES-REGULAR	97,297.75	96,430.00	8,690.96	49,455.28	46,974.72	51

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
37-4376-030	SALARIES & WAGES-OVERTIME	31,108.34	50,000.00	3,027.62	30,036.22	19,963.78	60
37-4376-040	SALARIES & WAGES-PARTTIME	6,860.66	18,000.00	136.32	9,261.90	8,738.10	51
37-4376-090	FICA TAXES	10,003.11	13,472.00	873.29	6,588.80	6,883.20	49
37-4376-100	TRANSPORT SERVICE- RETIREMENT EXPEN:	26,512.82	36,710.00	2,438.95	16,589.14	20,120.86	45
37-4376-101	TRANSPORT SERVICE- 401K CONTRIB.	3,742.84	5,044.00	336.56	2,255.87	2,788.13	45
37-4376-130	TRANSPORT- UNEMPLOYMENT INS.	0.00	1,630.00	0.00	0.00	1,630.00	0
37-4376-140	TRANSPORT SERVICE- WORKMAN'S COMP	3,957.00	16,722.00	0.00	13,505.72	3,216.28	81
37-4376-180	GROUP INSURANCE	19,584.44	36,252.00	2,355.41	12,609.02	23,642.98	35
37-4376-200	SUPPLIES & MATERIALS	14,179.17	15,000.00	71.77	7,240.75	7,759.25	48
37-4376-210	TRANSPORT SERVICE- UNIFORMS	1,095.25	2,000.00	0.00	0.00	2,000.00	0
37-4376-250	FUEL	6,777.21	9,000.00	398.35	2,074.43	6,925.57	23
37-4376-260	TRANSPORT - DEPARTMENTAL SUPPLIES	11,958.99	5,500.00	0.00	0.00	5,500.00	0
37-4376-295	PORTABLE COMM HARDWARE	196.00	1,000.00	670.75	670.75	329.25	67
37-4376-315	TRAINING	0.00	1,200.00	0.00	0.00	1,200.00	0
37-4376-320	TRANSPORT SERVICE- COMMUNICATIONS	1,793.92	4,000.00	704.03	1,378.16	2,621.84	34
37-4376-355	MAINT & REPAIR-EQUIPMENT	8,282.60	12,000.00	0.00	1,251.85	10,748.15	10
37-4376-370	ADVERTISING	0.00	750.00	0.00	225.00	525.00	30
37-4376-390	TRANSPORT - DUES & SUBSCRIPTIONS	3,855.53	4,500.00	247.80	2,906.40	1,593.60	65
37-4376-610	CONTRACTS-BILLING	23,375.52	21,535.00	1,255.39	14,056.18	7,478.82	65
	4376 TRANSPORT SERVICE:	270,581.15	350,745.00	21,207.20	170,105.47	180,639.53	48
37-9200-000	DEBT INTEREST:	0.00	0.00	0.00	0.00	0.00	0
37-9800-058	TRANSFER TO PROJECTS/GRANTS FUND	300,000.00	0.00	0.00	0.00	0.00	0
	9800 Total	300,000.00	0.00	0.00	0.00	0.00	0
	EMS Expenditure Totals	2,364,476.49	3,339,455.16	162,753.77	1,867,252.87	1,472,202.29	56
	37 EMS	Prior	Current	YTD			

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Statement of Revenue and Expenditures

Revenues:	2,380,494.11	58,239.48	1,537,137.37
Expenditures:	2,364,476.49	162,753.77	1,867,252.87
Net Income:	16,017.62	104,514.29-	330,115.50-

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
38-3700-020	OBSTRUCTION REMOVAL(DSIGN/BID)-AV BL	49,223.00	0.00	0.00	0.00	0.00	0
38-3700-021	OBSTRUCTION REMOVAL (CON/CA/RPR)	260,036.75	1,039,962.72	0.00	54,996.00	984,966.72-	5
38-3700-022	REHAB TERM ACCESS RD, PHASE 1 (DES/BIC	0.00	38,780.00	0.00	0.00	38,780.00-	0
38-3700-024	REHAB TERM PARKING LOT,PHASE 1 (DES/BI	0.00	103,795.00	0.00	0.00	103,795.00-	0
38-3800-000	APPROPRIATED FUND BALANCE	0.00	16,667.00	0.00	0.00	16,667.00-	0
38-3800-083	AIRFIELD LIGHTING REPLACE (CON/CA/RPR)	368,343.02	1,100,064.49	0.00	38,602.95	1,061,461.54-	4
38-3800-091	NPE FEDERAL GRANT-FY 20-21	43,372.00	0.00	0.00	0.00	0.00	0
38-3800-092	NPE FEDERAL GRANT-FY 21-22	0.00	166,667.00	0.00	0.00	166,667.00-	0
38-3800-093	NPE FEDERAL GRANT-FY 22-23	0.00	166,667.00	0.00	0.00	166,667.00-	0
38-3800-094	NPE FEDERAL GRANT-FY 23-24	0.00	166,667.00	0.00	0.00	166,667.00-	0
38-3800-095	NPE FEDERAL GRANT-FY 24-25	0.00	150,000.00	0.00	0.00	150,000.00-	0
	AIRPORT PROJECTS Revenue Totals	720,974.77	2,949,270.21	0.00	93,598.95	2,855,671.26-	3

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
38-0000-000	AIRPORT PROJECTS FUND:	0.00	0.00	0.00	0.00	0.00	0
38-8130-000	AIRPORT:	0.00	0.00	0.00	0.00	0.00	0
38-8130-601	AIRPORT-OBSTRUCTION REMOVAL (DESIGN/	49,223.85	0.00	0.00	0.00	0.00	0
38-8130-602	AIRPORT-OBSTRUCTION REMOVAL (CON/CA/	260,037.03	1,039,962.72	0.00	54,995.16	984,967.56	5
38-8130-603	REHAB TERM ACCESS RD, PHASE 1 (DES/BIC	0.00	38,780.00	0.00	0.00	38,780.00	0
38-8130-605	REHAB TERM PARKING LOT,PHASE 1 (DES/BI	0.00	103,795.00	0.00	0.00	103,795.00	0
	8130 AIRPORT:	309,260.88	1,182,537.72	0.00	54,995.16	1,127,542.56	5
38-8135-000	AIRPORT:	0.00	0.00	0.00	0.00	0.00	0
38-8135-663	AIRFIELD LIGHTING REPLACE (CON/CA/RPR)	368,343.51	1,100,064.49	0.00	38,602.48	1,061,462.01	4
38-8135-671	NPE FEDERAL GRANT FY 20-21	43,371.00	0.00	0.00	0.00	0.00	0
38-8135-672	NPE FEDERAL GRANT FY 21-22	0.00	166,667.00	0.00	0.00	166,667.00	0

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Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
38-8135-673	NPE FEDERAL GRANT FY 22-23	0.00	166,667.00	0.00	0.00	166,667.00	0
38-8135-674	NPE FEDERAL GRANT-FY 23-24	0.00	166,667.00	0.00	0.00	166,667.00	0
38-8135-675	NPE FEDERAL GRANT FY 24-25	0.00	166,667.00	0.00	0.00	166,667.00	0
	8135 AIRPORT:	411,714.51	1,766,732.49	0.00	38,602.48	1,728,130.01	2
	AIRPORT PROJECTS Expenditure Totals	720,975.39	2,949,270.21	0.00	93,597.64	2,855,672.57	3

38 AIRPORT PROJECTS	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	720,974.77	0.00	93,598.95
Expenditures:	720,975.39	0.00	93,597.64
Net Income:	0.62-	0.00	1.31

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
39-3310-000	TIMBER SALES-AVIATION FUNDS	0.00	0.00	0.00	25,500.00	25,500.00	0
39-3570-000	AIRPORT FUEL SALES	58,194.58	70,001.00	272.26	28,249.84	41,751.16-	40
39-3600-000	HANGER RENTAL	15,600.00	17,472.00	0.00	13,070.04	4,401.96-	75
39-3600-001	FARM LAND LEASE	1,252.00	1,402.00	0.00	1,402.00	0.00	100
39-3600-002	LEASE OF AIRPORT BUILDING/GROUNDS	500.00	0.00	1,015.98	1,015.98	1,015.98	0
39-3830-000	SALE OF FIXED ASSETS	0.00	0.00	0.00	2,975.00	2,975.00	0
39-3980-010	TRANSFER FROM GENERAL FUND	124,905.00	100,655.00	0.00	100,655.00	0.00	100
39-3990-000	APPROPRIATED FUND BALANCE	0.00	53,697.00	0.00	0.00	53,697.00-	0
	AIRPORT OPERATIONS Revenue Totals	200,451.58	243,227.00	1,288.24	172,867.86	70,359.14-	71

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
39-0000-000	AIRPORT OPERATIONS:	0.00	0.00	0.00	0.00	0.00	0
39-4530-000	AIRPORT:	0.00	0.00	0.00	0.00	0.00	0
39-4530-010	AIRPORT-S & W- REGULAR	48,216.69	43,620.00	3,748.50	29,625.15	13,994.85	68
39-4530-030	SALARIES & WAGES-LONGEVITY	934.25	445.00	0.00	444.37	0.63	100
39-4530-032	SALARIES & WAGES - PARTTIME	2,855.35	15,324.00	923.53	7,450.06	7,873.94	49
39-4530-090	FICA TAX	3,964.08	4,544.00	356.19	2,867.78	1,676.22	63
39-4530-100	AIRPORT - RETIREMENT	10,167.91	9,622.00	814.92	6,524.83	3,097.17	68
39-4530-101	AIRPORT - 401K	1,448.65	1,322.00	112.46	888.75	433.25	67
39-4530-130	AIRPORT- UNEMPLOYMENT INS.	0.00	652.00	0.00	0.00	652.00	0
39-4530-140	AIRPORT- WORKMAN'S COMP	3,289.00	3,752.00	0.00	1,347.36	2,404.64	36
39-4530-180	AIRPORT - GROUP INSURANCE	9,330.68	9,098.00	788.22	5,901.24	3,196.76	65
39-4530-190	CONTRACTED SERVICES	12,790.00	8,000.00	0.00	119.70	7,880.30	2
39-4530-200	AIRPORT- DEPARTMENTAL SUPPLIES	2,961.93	3,500.00	64.89	581.23	2,918.77	17
39-4530-250	AIRPORT- AV GAS AND JET FUEL	64,182.16	70,000.00	0.00	15,212.29	54,787.71	22
39-4530-270	AIRPORT - SERVICE AWARDS	0.00	50.00	0.00	50.00	0.00	100

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Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
39-4530-310	AIRPORT- TRAVEL	806.53	1,000.00	0.00	138.15	861.85	14
39-4530-320	AIRPORT- COMMUNICATIONS	1,569.36	1,760.00	111.15	1,021.08	738.92	58
39-4530-330	AIRPORT- UTILITIES	8,250.24	9,000.00	937.76	4,908.21	4,091.79	55
39-4530-331	POSTAGE	25.16	50.00	0.00	9.63	40.37	19
39-4530-350	MAINT & REPAIR-BUILDING	4,578.31	28,000.00	292.41	3,092.53	24,907.47	11
39-4530-351	MAINT & REPAIR-EQUIPMENT	29,010.68	20,000.00	1,493.27	9,217.57	10,782.43	46
39-4530-352	MAINT & REPAIR - FUELMASTER	1,675.00	1,675.00	0.00	0.00	1,675.00	0
39-4530-390	AIRPORT- DUES AND SUBSCRIPTIONS	580.35	850.00	8.35	485.45	364.55	57
39-4530-450	INSURANCE	4,422.00	4,422.00	0.00	4,422.00	0.00	100
39-4530-997	DESIGNATED FOR FUTURE APPROPRIATION	0.00	1,541.00	0.00	0.00	1,541.00	0
39-4530-998	AIRPORT- SALES TAX ON FUEL	4,045.46	5,000.00	75.00	1,830.72	3,169.28	37
	4530 AIRPORT:	215,103.79	243,227.00	9,726.65	96,138.10	147,088.90	40
	AIRPORT OPERATIONS Expenditure Totals	215,103.79	243,227.00	9,726.65	96,138.10	147,088.90	40

39 AIRPORT OPERATIONS	Prior	Current	YTD
Revenues:	200,451.58	1,288.24	172,867.86
Expenditures:	215,103.79	9,726.65	96,138.10
Net Income:	14,652.21-	8,438.41-	76,729.76

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Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
40-3290-000	INTEREST EARNED ON INVESTMENTS	113,888.47	0.00	0.00	60,697.38	60,697.38	0
40-3960-000	TRANSFER FROM GENERAL FUND	450,000.00	350,000.00	0.00	350,000.00	0.00	100
	WC HOSPITAL PENSION FUND Revenue Total	563,888.47	350,000.00	0.00	410,697.38	60,697.38	117

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
40-0000-000	WC HOSPITAL PENSION FUND:	0.00	0.00	0.00	0.00	0.00	0
40-4155-000	WC HOSPITAL PENSION FUND:	0.00	0.00	0.00	0.00	0.00	0
40-4155-190	PROF SERVICE-HOSPITAL PENSION-LEGAL	0.00	30,000.00	0.00	0.00	30,000.00	0
40-4155-215	PROFESSIONAL SERVICES-HOSPITAL	28,525.00	30,000.00	8,350.00	17,755.00	12,245.00	59
40-4155-999	PROFESSIONAL SERVICE-HOSPITAL PENSIO	300,000.00	290,000.00	0.00	225,000.00	65,000.00	78
	4155 WC HOSPITAL PENSION FUND:	328,525.00	350,000.00	8,350.00	242,755.00	107,245.00	69
	WC HOSPITAL PENSION FUN Expenditure Tot	328,525.00	350,000.00	8,350.00	242,755.00	107,245.00	69

40 WC HOSPITAL PENSION FUND	Prior	Current	YTD
Revenues:	563,888.47	0.00	410,697.38
Expenditures:	328,525.00	8,350.00	242,755.00
Net Income:	235,363.47	8,350.00-	167,942.38

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Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
50-3000-001	OPIOID SETTLEMENT DISTRIBUTION	73,903.67	72,000.00	0.00	64,396.52	7,603.48-	89
50-3290-000	INTEREST EARNED	4.28	0.00	0.00	1.99	1.99	0
	OPIOID SETTLEMENT FUND: Revenue Totals	73,907.95	72,000.00	0.00	64,398.51	7,601.49-	89

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
50-0000-000	OPIOID SETTLEMENT FUND:	0.00	0.00	0.00	0.00	0.00	0
50-4100-000	OPIOID SETTLEMENT FUND:	0.00	0.00	0.00	0.00	0.00	0
50-4100-001	2ND JUDICIAL DIST DRUG REC COURT CONT	10,000.00	10,000.00	0.00	10,000.00	0.00	100
	4100 OPIOID SETTLEMENT FUND:	10,000.00	10,000.00	0.00	10,000.00	0.00	100
50-4200-001	STRATEGY 7- NALOXONE DISTRIBUTION	10,615.10	10,615.10	0.00	10,615.10	0.00	100
50-4200-002	STRATEGY 9 - HARM REDUCTION SSP	10,615.09	10,615.09	0.00	10,615.09	0.00	100
50-4200-003	STRATEGY 12 - REENTRY PROGRAMS	0.00	5,000.00	0.00	5,000.00	0.00	100
	4200 Total	21,230.19	26,230.19	0.00	26,230.19	0.00	100
50-9990-000	CONTINGENCY	0.00	35,769.81	0.00	0.00	35,769.81	0
	9990 CONTINGENCY	0.00	35,769.81	0.00	0.00	35,769.81	0
	OPIOID SETTLEMENT FUND: Expenditure Tot	31,230.19	72,000.00	0.00	36,230.19	35,769.81	50

50 OPIOID SETTLEMENT FUND:	Prior	Current	YTD
Revenues:	73,907.95	0.00	64,398.51
Expenditures:	31,230.19	0.00	36,230.19
Net Income:	42,677.76	0.00	28,168.32

Washington County
Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
51-3100-001	DSS TRUST FUND ACCOUNTS	233,272.73	200,000.00	11,533.40	139,842.40	60,157.60-	70
	TRUSTEES Revenue Totals	233,272.73	200,000.00	11,533.40	139,842.40	60,157.60-	69

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
51-0000-000	DSS TRUST FUND ACCOUNTS:	0.00	0.00	0.00	0.00	0.00	0
51-4000-000	DSS TRUST FUND ACCOUNTS:	0.00	0.00	0.00	0.00	0.00	0
51-4100-001	DSS TRUST ACCOUNTS	303,505.12	200,000.00	14,127.64	125,996.05	74,003.95	63
	4100 Total	303,505.12	200,000.00	14,127.64	125,996.05	74,003.95	63
	TRUSTEES Expenditure Totals	303,505.12	200,000.00	14,127.64	125,996.05	74,003.95	63

51 TRUSTEES	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	<u>233,272.73</u>	<u>11,533.40</u>	<u>139,842.40</u>
Expenditures:	<u>303,505.12</u>	<u>14,127.64</u>	<u>125,996.05</u>
Net Income:	70,232.39-	2,594.24-	13,846.35

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
52-3100-001	COLLECTIONS ON BEHALF OF INMATES	54,442.78	0.00	0.00	0.00	0.00	0
Fund 52 Revenue Totals		54,442.78	0.00	0.00	0.00	0.00	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
52-4100-000	DETENTION TRUST ACCOUNT:	0.00	0.00	0.00	0.00	0.00	0
52-4100-001	PAYMENTS ON BEHALF OF INMATES	44,026.60	0.00	0.00	0.00	0.00	0
4100 DETENTION TRUST ACCOUNT:		44,026.60	0.00	0.00	0.00	0.00	0
Fund 52 Expenditure Totals		44,026.60	0.00	0.00	0.00	0.00	0

52 Fund	Prior	Current	YTD
Revenues:	54,442.78	0.00	0.00
Expenditures:	44,026.60	0.00	0.00
Net Income:	10,416.18	0.00	0.00

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
58-3101-001	RURAL DOWNTOWN ECON DEV-ELEVATOR G	0.00	468,209.00	0.00	0.00	468,209.00-	0
58-3102-000	DEPT OF COMM - MOTORSPORTS GRANT	136,317.38	0.00	0.00	0.00	0.00	0
58-3103-000	WEYERHAEUSER GIVING GRANT	2,000.00	0.00	0.00	0.00	0.00	0
58-3200-002	NC AMATEUR YOUTH SPORTS GRANT	0.00	10,000.00	0.00	10,000.00	0.00	100
58-3290-000	INTEREST EARNED	665.18	20,514.51	0.00	20,613.04	98.53	100
58-3300-000	EM BLDG DIRECT APPROP S.L. 2021.180	130,528.34	2,875,998.08	0.00	2,869,471.66	6,526.42-	100
58-3300-001	CAP PROJ DIR APPROP SL 2021-180 SEC 40.8	183,868.05	0.00	0.00	0.00	0.00	0
58-3300-003	NCDIT-E911 GRANT-EMTOC	0.00	677,408.00	0.00	0.00	677,408.00-	0
58-3300-005	NCDIT-E911 GRT-PSAP RELOCATION & UPGR	0.00	1,146,885.85	0.00	0.00	1,146,885.85-	0
58-3400-001	AMERICA 250 NC COUNTY COMMITTEE GRAI	0.00	10,000.00	0.00	7,000.00	3,000.00-	70
58-3400-002	AMERICA 250 NC COMMUNITY GRANT	0.00	15,944.00	0.00	12,000.00	3,944.00-	75
58-3980-010	TRANSFER FROM GENERAL FUND	943,315.45	10,000.00	0.00	10,000.00	0.00	100
58-3980-011	TRANSFER FROM GF FOR ROOF/HVAC RESE	0.00	60,000.00	0.00	60,000.00	0.00	100
58-3980-012	TRANSFER FROM GF FOR VFD RESERVES	0.00	100,655.00	0.00	100,655.00	0.00	100
58-3980-037	TRANSFER FROM EMS FUND	300,000.00	0.00	0.00	0.00	0.00	0
58-3990-000	APPROPRIATED FUND BALANCE	0.00	1,755,837.83	0.00	0.00	1,755,837.83-	0
	PROJECTS/GRANTS FUND Revenue Totals	1,696,694.40	7,151,452.27	0.00	3,089,739.70	4,061,712.57-	43

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
58-0000-000	PROJECTS/GRANTS FUND:	0.00	0.00	0.00	0.00	0.00	0
58-4100-001	EXPENDITURE OF INTEREST EARNED	665.36	20,514.51	0.00	0.00	20,514.51	0
	4100 Total	665.36	20,514.51	0.00	0.00	20,514.51	0
58-4101-001	RURAL DOWNTOWN ECON DEV-ELEVATOR G	0.00	468,209.00	0.00	0.00	468,209.00	0
	4101 Total	0.00	468,209.00	0.00	0.00	468,209.00	0
58-4202-000	DEPT OF COMMERCE - MOTORSPORTS GRA	136,317.38	0.00	0.00	0.00	0.00	0

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	4202 DEPT OF COMMERCE - MOTORSPORTS	136,317.38	0.00	0.00	0.00	0.00	0
58-4203-000	WEYERHAEUSER GIVING GRANT	2,000.00	0.00	0.00	0.00	0.00	0
58-4203-001	EM BLDG LOCAL MATCH	398,970.06	1,394,900.00	6,734.00	46,328.68	1,348,571.32	3
58-4203-002	ELEVATOR LOCAL MATCH	182.00	74,124.00	0.00	0.00	74,124.00	0
	4203 WEYERHAEUSER GIVING GRANT	401,152.06	1,469,024.00	6,734.00	46,328.68	1,422,695.32	3
58-4260-556	CAP RESERVES ROOF REPAIRS/REPLACEME	0.00	87,500.00	0.00	0.00	87,500.00	0
58-4260-557	CAP OUTLAY ROOF REPAIRS/REPLACEMENT	112,500.00	0.00	0.00	0.00	0.00	0
58-4260-558	CAP RESERVES HVAC REPAIRS/REPLACEME	0.00	67,107.00	0.00	0.00	67,107.00	0
	4260 Total	112,500.00	154,607.00	0.00	0.00	154,607.00	0
58-4301-001	EM BLDG DIRECT APPROP S.L. 2021.180	130,528.34	2,869,471.66	381,997.08	2,087,945.50	781,526.16	73
58-4301-002	CAP PROJ DIR APPROP SL 2021-180 SEC 40.8	183,868.05	0.00	0.00	0.00	0.00	0
58-4301-003	NCDIT-E911 GRANT-EMTOC	0.00	677,408.00	68,788.02	128,791.26	548,616.74	19
58-4301-005	NCDIT-E911 GRT-PSAP RELOCATION & UPGR	0.00	1,146,885.85	0.00	0.00	1,146,885.85	0
	4301 Total	314,396.39	4,693,765.51	450,785.10	2,216,736.76	2,477,028.75	47
58-4340-991	PLYMOUTH VFD - ADDIT 5TH CENT RESERVE	0.00	36,901.95	0.00	0.00	36,901.95	0
58-4340-992	ROPER VFD - ADDIT 5TH CENT RESERVE	0.00	36,901.95	12,837.25	12,837.25	24,064.70	35
58-4340-993	CRESWELL VFD - ADDIT 5TH CENT	18,350.70	18,551.25	18,520.52	18,520.52	30.73	100
58-4340-994	MCVFD - ADDIT 5TH CENT	0.00	36,901.95	0.00	0.00	36,901.95	0
58-4340-995	LAKE PHELPS VFD - ADDIT 5TH CENT	0.00	36,901.95	0.00	0.00	36,901.95	0
58-4340-996	PUNGO VFD - ADDIT 5TH CENT	0.00	11,936.34	0.00	0.00	11,936.34	0
58-4340-997	PINETOWN/LONG ACRE VFD - ADDIT 5TH CEI	2,047.05	2,066.86	0.00	0.00	2,066.86	0
	4340 Total	20,397.75	180,162.25	31,357.77	31,357.77	148,804.48	17
58-4350-100	DECOMMISSIONING BOND-SOLAR FARMS	0.00	50,000.00	0.00	0.00	50,000.00	0

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
4350 Total		0.00	50,000.00	0.00	0.00	50,000.00	0
58-4400-001	AMERICA 250 NC COUNTY COMMITTEE GRAI	0.00	10,000.00	0.00	0.00	10,000.00	0
58-4400-002	AMERICA 250 NC COMMUNITY GRANT	0.00	15,944.00	100.00	3,454.00	12,490.00	22
4400 Total		0.00	25,944.00	100.00	3,454.00	22,490.00	13
58-6200-001	PARTF GRANT LOCAL MATCH	0.00	79,226.00	0.00	0.00	79,226.00	0
58-6200-002	NC AMATEUR YOUTH SPORTS GRANT	0.00	10,000.00	0.00	0.00	10,000.00	0
6200 Total		0.00	89,226.00	0.00	0.00	89,226.00	0
PROJECTS/GRANTS FUND Expenditure Total:		985,428.94	7,151,452.27	488,976.87	2,297,877.21	4,853,575.06	32

58 PROJECTS/GRANTS FUND	Prior	Current	YTD
Revenues:	1,696,694.40	0.00	3,089,739.70
Expenditures:	985,428.94	488,976.87	2,297,877.21
Net Income:	711,265.46	488,976.87-	791,862.49

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
59-3010-211	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	175,252.74	0.00	15,358.50	102,794.98	102,794.98	0
59-3010-212	PLYMOUTH NCVTS CONTRA REVENUE ACCC	6,289.73-	0.00	0.00	0.00	0.00	0
59-3010-221	ROPER MOTOR VEHICLE TAX - NCVTS	19,593.81	0.00	1,136.07	12,715.78	12,715.78	0
59-3010-222	ROPER NCVTS CONTRA REVENUE ACCOUNT	740.19-	0.00	0.00	0.00	0.00	0
59-3010-241	CRESWELL MOTOR VEHICLE TAX - NCVTS	15,301.51	0.00	1,277.55	8,534.35	8,534.35	0
59-3010-242	CRESWELL NCVTS CONTRA REVENUE ACCO	568.99-	0.00	0.00	0.00	0.00	0
59-3010-320	CRESWELL TAX LEVY	89,576.99	0.00	1,446.98	80,859.04	80,859.04	0
59-3010-350	DRAINAGE DISTRICT 5 LEVY	34,256.82	0.00	698.84	17,132.21	17,132.21	0
59-3010-360	ALBEMARLE DRAINAGE DISTRICT	111,127.38	0.00	1,649.14	109,114.36	109,114.36	0
59-3010-370	PUNGO RIVER DRAINAGE DISTRICT	40,636.17	0.00	0.00	38,989.17	38,989.17	0
	DMV MUNICIPAL TAXES Revenue Totals	478,146.51	0.00	21,567.08	370,139.89	370,139.89	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
59-0000-000	FUND 59:	0.00	0.00	0.00	0.00	0.00	0
59-6900-298	LEVY- DRAINAGE DISTRICT 5 LEVY	34,256.82	0.00	7,189.15	16,433.37	16,433.37-	0
59-6900-404	CRESWELL TAX LEVY	87,278.68	0.00	4,649.22	75,441.46	75,441.46-	0
59-6900-411	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	168,963.01	0.00	12,468.15	87,436.48	87,436.48-	0
59-6900-412	ROPER MOTOR VEHICLE TAX - NCVTS	18,853.62	0.00	2,217.66	11,579.71	11,579.71-	0
59-6900-413	CRESWELL MOTOR VEHICLE TAX - NCVTS	14,732.52	0.00	2,673.46	7,256.80	7,256.80-	0
59-6900-414	ALBEMARLE DRAINAGE DISTRICT	111,127.38	0.00	12,914.10	107,465.22	107,465.22-	0
59-6900-415	PUNGO RIVER DRAINAGE DISTRICT	40,636.17	0.00	5,382.09	38,989.17	38,989.17-	0
	6900 Total	475,848.20	0.00	47,493.83	344,602.21	344,602.21-	0
	DMV MUNICIPAL TAXES Expenditure Totals	475,848.20	0.00	47,493.83	344,602.21	344,602.21-	0

59 DMV MUNICIPAL TAXES

Prior	Current	YTD
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Revenues:	478,146.51	21,567.08	370,139.89
Expenditures:	475,848.20	47,493.83	344,602.21
Net Income:	2,298.31	25,926.75-	25,537.68

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
61-3490-010	REVENUE	116,894.00	115,646.00	0.00	53,450.00	62,196.00-	46
	COMMUNITY DEVELOPMENT BLOCK GRANT	116,894.00	115,646.00	0.00	53,450.00	62,196.00-	46

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
61-8300-000	SFR:	0.00	0.00	0.00	0.00	0.00	0
61-8300-552	SINGLE FAMILY REHAB 2023	116,894.00	115,646.00	0.00	53,450.00	62,196.00	46
	8300 SFR:	116,894.00	115,646.00	0.00	53,450.00	62,196.00	46
	COMMUNITY DEVELOPMENT B Expenditure 1	116,894.00	115,646.00	0.00	53,450.00	62,196.00	46

61 COMMUNITY DEVELOPMENT BLOCK GRA	Prior	Current	YTD
Revenues:	116,894.00	0.00	53,450.00
Expenditures:	116,894.00	0.00	53,450.00
Net Income:	0.00	0.00	0.00

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
63-3270-000	MOTEL OCCUPANCY TAX	174,288.18	170,000.00	10,338.36	86,837.16	83,162.84-	51
63-3990-000	TTA-FUND BALANCE APPROPRIATION	0.00	77,684.00	0.00	0.00	77,684.00-	0
	TRAVEL AND TOURISM Revenue Totals	174,288.18	247,684.00	10,338.36	86,837.16	160,846.84-	35

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
63-0000-000	FUND 63:	0.00	0.00	0.00	0.00	0.00	0
63-4960-000	TRAVEL & TOURISM:	0.00	0.00	0.00	0.00	0.00	0
63-4960-010	MUSEUM/HISTORIC SOCIETY	14,000.00	14,000.00	1,166.67	9,333.36	4,666.64	67
63-4960-020	WASH CO AFRICAN AMERICAN MUSEUM OPE	5,000.00	5,000.00	416.67	3,333.36	1,666.64	67
63-4960-100	BILLBOARD ADVERTISEMENTS	30,424.00	46,000.00	4,714.00	20,807.56	25,192.44	45
63-4960-130	DDA-SIGNAGE, OPEN AIR MARKET, XMAS MK	3,025.00	3,600.00	0.00	2,100.00	1,500.00	58
63-4960-140	CIVIL WAR TRAIL SIGNS MAINTENANCE	4,500.00	1,550.00	0.00	1,300.00	250.00	84
63-4960-180	HISTORIC ALBEMARLE TOUR DUES	0.00	700.00	0.00	0.00	700.00	0
63-4960-181	ROANOKE RIVER PARTNERS DUES	1,500.00	1,500.00	0.00	1,500.00	0.00	100
63-4960-200	NORTH CAROLINA BEAR FESTIVAL	30,000.00	30,000.00	0.00	0.00	30,000.00	0
63-4960-260	HISTORICAL SOCIETY OF WASHINGTON CO	500.00	600.00	0.00	0.00	600.00	0
63-4960-299	HISTORICAL SOCIETY-JOINT MUSEUM BROC	0.00	200.00	0.00	0.00	200.00	0
63-4960-341	MARITIME MUSEUM & LIGHTHOUSE	10,000.00	10,000.00	833.33	6,666.64	3,333.36	67
63-4960-345	LASER LIGHT SHOW	5,000.00	5,000.00	0.00	5,000.00	0.00	100
63-4960-346	AFRICAN AMERIC EXPERIENCE OF NE NC DL	2,000.00	2,000.00	0.00	2,000.00	0.00	100
63-4960-349	ROANOKE RIVER LIGHTHOUSE & MARIT MUSE	0.00	2,000.00	0.00	0.00	2,000.00	0
63-4960-351	WASHINGTON COUNTY ARTS COUNCIL	0.00	2,500.00	0.00	0.00	2,500.00	0
63-4960-370	CONTRACT-WEBSITE HOST & MAINT	1,200.00	1,200.00	0.00	200.00	1,000.00	17
	4960 TRAVEL & TOURISM:	107,149.00	125,850.00	7,130.67	52,240.92	73,609.08	42
63-4970-000	TRAVEL & TOURISM:	0.00	0.00	0.00	0.00	0.00	0

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
63-4970-010	SALARIES & WAGES-DIRECTOR	24,999.95	25,000.00	2,083.33	16,666.64	8,333.36	67
63-4970-090	TRAVEL- FICA TAX	1,664.46	1,900.00	154.32	1,253.46	646.54	66
63-4970-100	TRAVEL- RETIREMENT	5,172.75	5,424.00	452.92	3,616.27	1,807.73	67
63-4970-131	TRAVEL - UNEMPLOYMENT	0.00	250.00	0.00	0.00	250.00	0
63-4970-140	TRAVEL- WORKER'S COMP	129.00	160.00	0.00	123.00	37.00	77
63-4970-180	TRAVEL- GROUP INS.S	9,488.07	10,000.00	781.29	5,845.80	4,154.20	58
63-4970-190	TRAVEL - LEGAL SERVICES	1,477.50	0.00	0.00	0.00	0.00	0
63-4970-310	TRAVEL- TRAVEL & TRAINING	0.00	1,000.00	0.00	0.00	1,000.00	0
63-4970-370	MARKETING & ADVERTISING-ADMIN	30,099.41	69,100.00	340.00-	9,426.74	59,673.26	14
63-4970-390	TRAVEL- DUES & SUBSCRIPTIONS	175.00	1,000.00	175.00	175.00	825.00	18
63-4970-600	ADMIN FEE 3%- GENERAL FUND	4,500.00	4,500.00	0.00	4,500.00	0.00	100
63-4970-602	PROFESSIONAL SERVICES-AUDIT	3,500.00	3,500.00	0.00	0.00	3,500.00	0
	4970 TRAVEL & TOURISM:	81,206.14	121,834.00	3,306.86	41,606.91	80,227.09	34
	TRAVEL AND TOURISM Expenditure Totals	188,355.14	247,684.00	10,437.53	93,847.83	153,836.17	38

63 TRAVEL AND TOURISM	Prior	Current	YTD
Revenues:	174,288.18	10,338.36	86,837.16
Expenditures:	188,355.14	10,437.53	93,847.83
Net Income:	14,066.96-	99.17-	7,010.67-

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
69-3370-000	E911 TELEPHONE SURCHARGE (1YR)	128,427.73	98,407.00	8,200.63	57,404.41	41,002.59-	58
69-3980-010	TRANSFER FROM GENERAL FUND	0.00	22.00	22.00	22.00	0.00	100
	EMERGENCY TELECOMMUNICATIONS Reven	128,427.73	98,429.00	8,222.63	57,426.41	41,002.59-	58

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
69-9100-000	911:	0.00	0.00	0.00	0.00	0.00	0
69-9100-180	PROFESSIONAL SERVICES	2,760.00	2,800.00	0.00	0.00	2,800.00	0
69-9100-200	DEPARTMENTAL SUPPLIES	2,525.33	4,330.00	0.00	0.00	4,330.00	0
69-9100-310	TRAINING	3,291.50	4,100.00	0.00	468.00	3,632.00	11
69-9100-320	COMMUNICATIONS	7,510.42	9,022.00	684.89	5,728.70	3,293.30	64
69-9100-350	MAINT & REPAIR-EQUIPMENT	413.91	1,000.00	0.00	612.36	387.64	61
69-9100-351	CONTRACTED SERVICES-SOUNDSIDE	13,767.60	14,181.00	0.00	14,180.40	0.60	100
69-9100-352	MAINT AGREEMENT-SOUTHERN SOFTWARE	7,952.00	8,111.00	0.00	8,111.00	0.00	100
69-9100-354	MAINT AGREEMENT-SOUTHERN SOFT MAPP	3,346.00	3,413.00	0.00	3,413.00	0.00	100
69-9100-355	MAINT AGREEMENT-SOUTHERN SOFT PAGIN	829.00	846.00	0.00	846.00	0.00	100
69-9100-356	MAINT AGREEMENT-EDGE ONE RECORDER	5,935.00	6,670.00	0.00	0.00	6,670.00	0
69-9100-357	MAINT AGREEMENT-MOTOROLA	16,810.12	0.00	0.00	0.00	0.00	0
69-9100-358	MAINT AGREEMENT-ESRI	1,900.00	3,475.00	0.00	0.00	3,475.00	0
69-9100-361	MAINT AGREEMENT-EMD	3,840.00	4,200.00	0.00	0.00	4,200.00	0
69-9100-600	DESIGNATED FOR FUTURE APPROPRIATION:	0.00	36,281.00	0.00	0.00	36,281.00	0
	9100 911:	70,880.88	98,429.00	684.89	33,359.46	65,069.54	34
	EMERGENCY TELECOMMUNICA Expenditure	70,880.88	98,429.00	684.89	33,359.46	65,069.54	34

69 EMERGENCY TELECOMMUNICATIONS

	Prior	Current	YTD
Revenues:	128,427.73	8,222.63	57,426.41

Washington County
Statement of Revenue and Expenditures

Expenditures:	70,880.88	684.89	33,359.46
Net Income:	57,546.85	7,537.74	24,066.95

Washington County
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
70-3290-000	INTEREST ON INVESTMENTS	9,100.75	4,685.00	0.00	5,397.69	712.69	115
70-3980-000	APPROPRIATED FUND BALANCE	0.00	227,339.00	0.00	0.00	227,339.00-	0
70-3980-010	TRANSFER FROM GENERAL FUND	40,000.00	124,276.00	84,276.00	124,276.00	0.00	100
	REAPPRAISAL Revenue Totals	49,100.75	356,300.00	84,276.00	129,673.69	226,626.31-	36

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
70-0000-000	FUND 70:	0.00	0.00	0.00	0.00	0.00	0
70-8600-200	- DEPTAL SUPPLIES	0.00	1,000.00	0.00	0.00	1,000.00	0
70-8600-330	REVAL-POSTAGE	0.00	3,000.00	0.00	0.00	3,000.00	0
70-8600-370	REVALUATION- PRINTING	0.00	2,000.00	0.00	0.00	2,000.00	0
70-8600-380	REVALUATION - ADVERTISING	0.00	300.00	0.00	0.00	300.00	0
70-8600-600	REVALUATION-CONTRACTED SERVICES	0.00	350,000.00	0.00	0.00	350,000.00	0
	8600 RESERVE FOR REAPPRAISAL	0.00	356,300.00	0.00	0.00	356,300.00	0
	REAPPRAISAL Expenditure Totals	0.00	356,300.00	0.00	0.00	356,300.00	0

70 REAPPRAISAL	Prior	Current	YTD
Revenues:	49,100.75	84,276.00	129,673.69
Expenditures:	0.00	0.00	0.00
Net Income:	49,100.75	84,276.00	129,673.69

Washington County
Statement of Revenue and Expenditures

Grand Totals	Prior	Current	YTD
Revenues:	43,443,851.57	1,148,297.58	22,227,162.45
Expenditures:	50,529,202.48	2,252,849.06	21,914,475.64
Net Income:	7,085,350.91 -	1,104,551.48 -	312,686.81

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 11

DATE: March 2, 2026

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

SUMMARY EXPLANATION:

- Department Head Reports from February 2026 (see attached)

Department Head Reports to the Commissioners
March 2, 2026
Board of Commissioners' Meeting

EMS

Jennifer O'Neal

No report submitted.

Recreation

Randy Fulford

No report submitted.

Elections

Dora Bell

This month the Board of Elections has started early voting, and we are averaging about 75 voters a day. Early voting started on February 12th and will end on February 28th . Election Day is March 3rd.

Library

Jackie Respess

Coffee Talk continues to be a success. In February we had attendees try their hand at Blackout Poetry. In March we will be having a visitor from ECU to talk about Artificial Intelligence. I am now going to the Washington County Schools- Pre-k classes once a month and reading to 60 Pre-k students.

Ecoexplorer is being hosted at the library with the help of Pettigrew State Park and the group continues to grow.

Our craft day for February was well attended as people came to create their own Valentine's. BCCC continues to come and provide computer classes.

See below for our March events.



Cooperative Extension

Rebecca Liverman

No report submitted.

Tax Office

Sherri Wilkins

1. We continue to work with Zacchaeus Legal Services (ZLS) – sending tax information, verifying balances due, completing tax certifications, adding attorney fees and/or suit cost.
2. Christal and I completed tax certifications for several attorneys.
3. Assisted the taxpayers with the Tag & Tax program, handling value adjustments, refunds, releases, addressing corrections and general questions regarding motor vehicles. We had several requests that appealed the value, several where the tag had been turned in and several that had been charged taxes for being in a town, but they were not in a town. This takes up a lot of Christal's time. Christal will be training Breanna on how to process these, Christal is currently working to fix an error with Breanna's NCID and NCVTS logins.
4. Hollie and I continue to verify PINs for Deed filings and assign addresses in GIS. We also verify surveys/maps.
5. Hollie continues to work on transfers of properties.
6. Gene Rountree, Renee McGinnis and I are working on the splits. I was able to train them the week of February 16th.
7. The Statistical report was submitted.
8. Christal continues to work with the queues with NCVTS.
9. I am working with staff to get questions answered, refunds from overpayments processed, and releases processed.
10. Jarona with Keystone was here in January and worked with Renee and Gene of the Reval crew.

11. Abstracts (individual personal property) and Business Personal Property forms were received in bulk and have been processed.
12. 816 Employee Letters were mailed from our office.
13. An MOA was signed with the Marine Fisheries department so we could pull our Vessel Valuations for listing purposes.
14. Debt Setoff files were received and processed.
15. Our mobile home file was received from NCDOR that we cross reference our Abstracts with.
16. I've had several conversations with Darlene Fikes regarding the Keystone software, Elite software for the Reval Crew and other needs in the tax office.
17. Huddle meetings were held with the tax office staff several weeks during the 2 months.
18. Jerrian is on maternity leave.

Planning/Inspections/Floodplain Management

Connie Barnes

Permits Issued	20
Floodplain inquiries	3
(reviewed with town of Belhaven and with Eryn Futrel of NCEM, Hazard Mitigation)	
Inspections	38
Plan/Application Reviews	2
Consultations: Resident/Inspector	4
Certificates of Occupancy	2

Inspector worked with Maintenance to get power restored at the Creswell school complex Holly Colombo in CON ED this week
 Tim Woolard in CFM class for certification March 16 - 20
 Map Reviews for exclusion of subdivision ordinance – 3 (Seth)

Planning Board:

February 19 - Recommended text amendment of Subdivision Ordinance to Commissioners for Exclusion for a division of a tract in single ownership for the purpose of creating one additional lot to accommodate a single-family dwelling for immediate family member with specific conditions.

Discussed Solar Decommissioning Bond request from SunEnergy for Ward Road project, and **possible** text amendments to Solar Ordinance based on state statute

Sandbar Solar Special Use Public Hearing postponed at their request – will hold March 19 in Plymouth – Community meeting March 5 in Roper at the Washington County Community Center

March 24: Seth Laughlin, Kelly Chesson, John DeLucia, and Virginia Polinski met via TEAMS to discuss process for the development or sale of WATERSIDE AT THE POINTE

Working to clear Planning Director's office to facilitate office space moves
Working with Martin County Fire Marshal and Inspections – Jody Griffin and Michael Bryant

Emergency Management

Vacant

No report submitted.

Soil and Water

Chris Respass

No report submitted.

Landfill

Shakeim Blakeney

No report submitted.

Sheriff's Office/Detention/E911

Chief Deputy Arlo Norman/Clinta Blount/Harley Spruill

No report submitted.

Information Technology

Darlene Fikes

No report submitted.

Airport

Mary Moscato

Project Updates:

- Airfield Lighting Improvement &
 - **Status Update:** This project is complete. AVCON has submitted their final invoice to be paid before the end of the month.
- RPZ Obstruction Removal Projects
 - **Status Update:** Continuing to work with AVCON to receive accurate Pay Requests in order to pay contractors. According to AVCON's latest update, they have requested, from the contractor, the documentation required to submit the 4th and final Pay Request. AVCON invoices have been paid through December 2025.
- Terminal Parking Lot Rehabilitation

- **Scope:** Rehabilitate part of the existing access road to the Airport and the airport terminal area parking lot. The project is anticipated to include a mix of full depth pavement replacement of the existing asphaltic pavement and mill and overlay of the existing asphaltic road and parking lot pavement.
 - **Status Update:** The Work Authorization for the design and bidding phase of the project was signed in December. Surveyors continued to work on-site this month to drill for soil samples and complete the preliminary site investigations and topo survey.
- AWOS (Automated Weather Observing System)
- **Status Update:** The Department of Aviation approved the Work Authorization so it can now be routed for signatures. Once it has been completed a Request for Funds (RFA) will be issued.

Other Activities:

- Attended the monthly Department Head meeting and FY27 Budget Kickoff.
- Continued working on the Airport's FY27 budget and CIP requests.
- Attended ALMP Course 11: Future Airport Opportunities that covered the following topics:
 - Understand future transportation innovations, including advanced airborne mobility online data products
 - Using Uncrewed Aircraft Systems (UAS) at Airports
 - Counter-UAS
 - Remote towers
 - Project management for integrating new technology
 - Airport innovation
- Attended and participated in my annual performance review.

Revenue Update (as of 2/24/26):

- February fuel Sales: \$278.96 *Fuel sales are down this month primarily due to inclement weather.
- Total fuel sales for FY26: \$29,058.10 (41.51% Realized)
- Hangar Leases: \$14,112.00 (80.77%)
- Timber Sale: \$25,500.00
- Equipment (Ford tractor) Surplus Sale: \$2,975.00
- Farm Lease: \$1,402.00
- Lease of Airport Building/Grounds: \$1,015.98 (Christmas Laser Light Show)

Debbie Kneiper
Surplus

No report submitted.

Ricky Young
Facilities

No report submitted.

Senior Center
Renee' Collier

No report submitted.

DSS
Clifton Hardison

Washington County Board of Social Services
Regular Meeting Minutes
Tuesday, January 20, 2026

Attendance

- Board of Social Services: Julius Walker, Caroline Gurganus and Ann Keyes
- By Phone: None
- Staff: Clifton Hardison, Angela Freeman, Cathy Ange and Lynn Swett

Call to Order

The monthly meeting of the Washington County Board of Social Services was held on Tuesday, January 20, 2026 at 9:00 AM. Mr. Walker, Chairman, called the meeting to order and welcomed everyone.

Additions/Deletions to the Agenda

Mr. Walker asked for any additions or deletions to the agenda. None were added. Caroline Gurganus moved to approve the agenda and Ann Keyes gave a second to the motion. The vote in favor of the motion was unanimous.

Public Comments

None were given.

Consent Agenda

Ann Keyes moved to approve the consent agenda that included the December 16, 2025 regular board meeting minutes and closed meeting minutes. Caroline Gurganus gave a second to the motion and the vote in favor of the motion was unanimous.

Food and Nutrituion presentation

Angela Freeman made the Food and Nutrituion presentation to the board. The presentation can be found with the minutes.

Director's Report/Informational Items

Administration:

We have two Social Worker IA&T positions and a Social Worker III position in Children Services. We also have a Vehicle Operator position in Riverlight Transit. All the jobs have been posted.

Food and Nutrition Services: Food Stamp statistics were reviewed.

Child Care: Child Care statistics were reviewed. We have no children on the waiting list.

Medicaid: Medicaid and Program Integrity statistics were reviewed.

Children Services: Child Protective Services and Permanency Planning statistics were reviewed. We are currently working with a total of 24 children, all of them are in our custody.

Adult Services: Adult Services statistics were reviewed.

Work First: Work First statistics were reviewed.

Energy Program: Energy Programs were reviewed.

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

Riverlight Transit: Riverlight Transit statistics were reviewed.

Director's PowerPoint presentation and spreadsheet reports are attached.

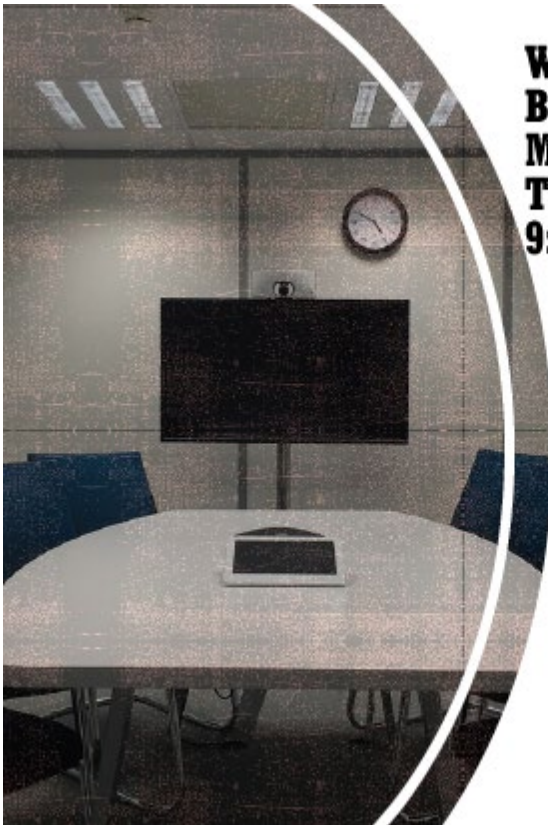
Other items: The next meeting for the Board is February 17, 2026 at 9 a.m.

Adjournment

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

Respectively submitted,
Julius Walker, Chairman

Submitted by Cathy Ange



**WASHINGTON COUNTY
BOARD OF SOCIAL SERVICES
MEETING
TUESDAY, FEBRUARY 17, 2026
9:00 AM**

BOARD ROOM

**WASHINGTON COUNTY DEPARTMENT
OF SOCIAL SERVICES**

209 EAST MAIN ST

PLYMOUTH, NC 27962

**WASHINGTON COUNTY BOARD OF SOCIAL SERVICES MEETING
AGENDA
TUESDAY, FEBRUARY 17, 2026
9:00 AM**

- 1. WELCOME AND CALL TO ORDER –CHAIR, JULIUS WALKER**
- 2. ADDITIONS OR DELETIONS TO THE AGENDA**
– CHAIR, JULIUS WALKER
- 3. PUBLIC COMMENTS – CHAIR, JULIUS WALKER**
- 4. CONSENT AGENDA – CHAIR, JULIUS WALKER**
 - A. OPEN MEETING MINUTES – January 20, 2026**
- 5. BUDGET PRESENTATION – LYNN SWETT**
- 6. DIRECTOR’S REPORT – CLIFTON HARDISON**
- 7. OTHER ITEMS BY BOARD MEMBERS OR DIRECTOR-
NEXT MEETING – TUESDAY, MARCH 17, 2026 at 9:00 AM**
- 8. ADJOURN – CHAIR, JULIUS WALKER**

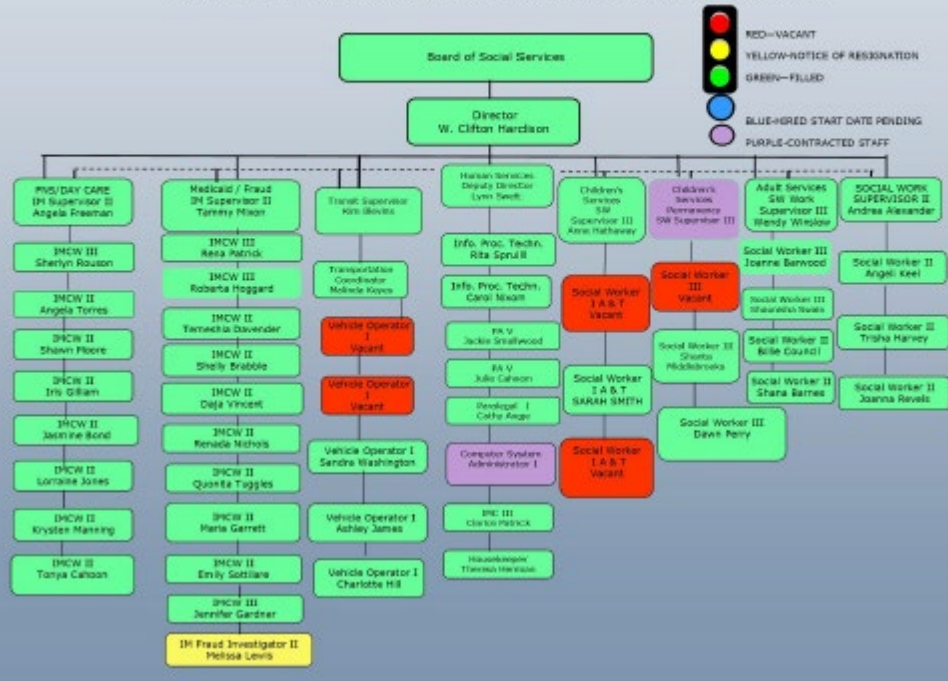
Agenda Item 7: Consent Agenda

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

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



WASHINGTON COUNTY DSS ORGANIZATIONAL CHART



DIRECTOR'S REPORT

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



UPCOMING AUDITS / MONITORINGS

- Transit completed a Program Compliance Review on December 10, 2025. Preliminary results are no findings. Official results will come from NCDOT in the upcoming months.
- Fiscal Monitoring will commence March 17th and 18th.



AUDIT/MONITORING FINDINGS

- No findings to report at this time.



COMMENTS? QUESTIONS?



DIRECTOR'S TRAVEL

March 11, 12 & 13 – Annual leave
March 20 thru 31 2026 (8 days annual leave – out of country).



MEDICAID FY 25-26	Monthly Totals	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Individuals Served		4,477	4,732	4,841	4,854	4,844	4,857	4,883					
Applications Taken	412	41	50	72	47	66	70	66					
Reviews Completed	624	81	83	79	90	104	87	100					

PROGRAM INTEGRITY FY 25-26		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Claims-On Going													
	FNS	88	92	90	91	91	91	91					
	Medicaid	0	0	0	0	0	0	0					
	WFFA	3	2	2	5	5	5	5					
	Child Care	12	12	12	12	12	12	12					

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

CHILD PROTECTIVE SERVICES FY 25-26													
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Total Children involved with Foster Care		23	21	21	22	24	24	27					
Total Children in DSS Custody		23	21	21	22	24	24	27					
Total Children not in DSS Custody		0	0	0	0	0	0	0					
Reports Received		8	6	8	7	9	7	7					
Children in Assessments/ Investigations		43	45	48	46	47	47	39					

ADULT PROTECTIVE SERVICES FY 25-26													
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Reports Received		3	6	2	4	5	6	13					
Total Active Cases		2	4	6	8	8	6	10					
Guardianship Cases		6	6	6	6	6	6	6					

IN HOME SERVICES FY 25-26		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
In Home Aid Clients		13	13	13	13	13	13	13					
In Home Aid Inquiry List		34	34	34	34	35	33	32					
Special Assist In Home Aid Clients		5	5	5	5	5	5	5					
Community Alternatives Program for Disabled Adult Clients (CAP)													
		59	58	61	61	62	62	63					

Work First Employment & Cash Assistance FY 25-26	ytd Totals	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Cash Benefits Issued		\$2,699	\$2,293	\$2,818	\$2,402	\$3,956	\$3,596	\$2,653					
Emergency Assist Issued		\$2,899	\$5,063	\$11,617	\$10,420	\$0	\$0	\$0					
Employment Assist Issued	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Community Med Suppt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Applications Taken	35	7	9	3	6	4	3	3					
Single Parent Caseload	23	3	4	2	4	4	3	3					
Two Parent Caseload		0	1	1	2	2	1	1					
Child Only Cases		11	11	12	12	13	13	12					
200% of Poverty Cases		1	3	3	4	5	5	3					
TOTAL OPEN CASES		15	19	18	22	24	22	19	0	0	0	0	0

ENERGY PROGRAMS FY 25-26	Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
CIP Apps	306	41	32	66	45	37	41	44					
CIP Paid checkwrite	\$375	\$0	\$0	\$0	\$0	\$0	\$375	\$0					
CIP Paid direct pay	\$96,235	\$4,348	\$22,541	\$19,639	\$20,689	\$8,601	\$8,786	\$11,631					
CIP remaining balance	\$ 5,446												
LIEAP Apps		0	0	0	0	0	36	174					
LIEAP paid checkwrite	\$ 2,400	\$0	\$0	\$0	\$0	\$0	\$2,400	\$0					
LIEAP paid direct pay	\$ 111,800	\$0	\$0	\$0	\$0	\$69,300	\$4,900	\$37,600					
LIEAP remaining balance	\$ 33,311												

CHILD SUPPORT- WASHINGTON CO. FY 25-26	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
COLLECTIONS	\$ 649,719.00	\$ 102,218.25	\$ 100,746.75	\$ 91,463.00	\$ 93,734.00	\$ 83,432.00	\$ 91,541.00	\$ 86,584.00				
CASES UNDER ORDER		95%	96%	96%	96%	96%	95%	95%				
PATERNITY ESTABLISHMENT RATE		90%	91%	92%	92%	92%	92%	93%				
RATE OF PAYMENT TO ARREARS		34%	44%	50%	67%	67%	61%	63%				
TOTAL CASES		770	764	741	737	733	728	728				

RIVERLIGHT TRANSIT FY 25-26	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Monthly Unduplicated Riders	75	68	60	74	60	60	64					
Medicaid Transportation	29	32	20	27	25	18	26					
MODIVCARE	0	0	0	0	0	0	0					
ONE CALL	0	0	0	0	0	0	0					
Roanoke Development Center	0	0	0	0	0	0	0					
Senior Center	10	10	10	11	11	11	11					
Rural General Public	12	7	9	12	8	10	7					
Other (DDS, WF, EDTAP)	24	19	20	24	16	21	20					

RIVERLIGHT TRANSIT FY 25-26	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Monthly One-Way Passenger Trips	613	638	618	623	526	427	493					
Roanoke Development Center	0	0	0	0	0	0	0					
Medicaid Transportation	197	204	171	177	113	113	132					
MODIVCARE	0	0	0	0	0	0	0					
ONE CALL	0	0	0	0	0	0	0					
Senior Center	175	207	219	174	206	80	141					
Other (DDS, WF, EDTAP)	180	171	165	187	144	175	172					
Rural General Public	61	56	62	85	63	59	48					

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 12

DATE: March 2, 2026

ITEM: Closed Session

SUMMARY EXPLANATION:

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

February 9, 2026

The Washington County Board of Commissioners met in a Special Called Meeting on Monday, February 9, 2026 at 6:00 PM in the Commissioners' Room, 116 Adams Street, Plymouth, NC. Commissioners Ann C. Keyes, Tracey A. Johnson, Carol V. Phelps, John C. Spruill and Julius Walker, Jr. were in attendance. Also, present were County Manager/ County Attorney Curtis S. Potter, Assistant County Manager Jason Squires, Clerk to the Board Julie J. Bennett and County Finance Officer Missy Dixon.

Chair Spruill called the meeting to order. He thanked everyone for coming out. Commissioner Keyes gave the invocation. Commissioner Phelps led the Pledge of Allegiance.

ADDITIONS/DELETIONS: Ms. Bennett, Clerk to the Board deleted Item 4 Tax Collector's Report. Ms. Wilkins, Tax Administrator is under the weather and the report is not available yet.

Commissioner Phelps made a motion to approve tonight's agenda with the deletion of Item 4. Commissioner Keyes seconded; motion carried unanimously.

CONSENT AGENDA:

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

- a) Meeting Minutes January 5, 2026
- b) Tax Refunds & Releases & Insolvent Account
- c) FY27 Budget Officer Guidelines
- d) RESO 2026-003 Black History Month 2026
- e) Fee Schedule Amendment--EMS

Commissioner Walker made a motion to approve the Consent Agenda. Commissioner Keyes seconded; motion carried unanimously.

PUBLIC FORUM: Ms. Elizabeth Collier was attending as a concerned citizen, against data farms. She shared the following information.

"Stokes County has recently approved a 1000-acre data center for their county. I am coming to present information to you that will hopefully discourage any data centers finding their way into Washington Co. I am aware the county uses platforms such as ChatGPT, OpenAI and Microsoft, but there are other companies such as Grok, Apple, Anthropic, Amazon and more.

While AI is being pushed on every platform as a "problem solver or enhancement tool", it effectively limits human thinking and critical development in personal abilities. These possibilities do not outweigh the consequences that we will see on humanity in the future from AI usage.

Data centers look for low income and less educated populations, taking advantage of the area. 42% of data centers are located in the south. So, I've come to share some facts that I hope will discourage our Board from considering a date Center in Washington Co. While these centers are seen as taxable revenue, please understand that these are still not a viable excuse for the damage you will bring to our area and residents.

Small-Med Data Center uses the same gallons of water annually as 10-15K population area. Our stressed water system could not handle a doubling in usage. These data centers move to areas with already stressed water system and further exacerbate the problem.

Data centers use at least 4% of all electricity in our nation annually.

Currently, in Memphis, residents are dealing with lower air quality due to gas turbines at that particular center. These centers are known for releasing nitrogen oxides, formaldehyde and fine particulate matter which worsens asthma and may contribute to heart disease.

And last, but sadly the most important, according to the Internet Watch Foundation, they reported in the last year AI created videos that contained CSAM increased by over 26K%. People can create this material by pulling harmless videos of children online and running the prompt.

Please consider the already negative consequences from AI usage but also consider if approached for a Data Center that you think of your citizens and what that would really mean for Washington County. Thank you."

DEPARTMENTAL INFORMATION UPDATE— DSS: Mr. Clifton Hardison, DSS Director and Ms. Lynn Swett, DSS Deputy Director were in attendance and Ms. Swett spoke to the Board about the DSS Budget of FY27.

- Capital request for foster care vehicle
- Administrative position reclassification
- Increased foster care costs (\$3,200/month per child)
- Three vacant social worker positions; potential rise in contracted labor costs
- Increased MS Office licensing costs
- Delayed state reimbursement notifications
- Hosting a lot of state meetings in their building. There is a blank wall that they are having a mural painted of the highlights of Washington County for them to see while there.

Commissioner Keyes commended Mr. Hardison and Ms. Swett for the work they do.

PUBLIC HEARING: SURPLUS REAL PROPERTY (CRESWELL SCHOOLS):

Commissioner Phelps made a motion to go into the Public Hearing.
Commissioner Walker seconded; motion carried unanimously.

Mr. Kelly Chesson, Economic Development Director spoke to the Board regarding surplus real property of Creswell Schools

Public Hearing: Creswell Schools

Interested Parties, Proposed
Plans, and RFP Overview

Purpose of Today's Public Hearing

- Provide a transparent overview of interested parties
 - Identify interested parties and summarize their intentions
 - Briefly discuss the RFP received for brokerage/redevelopment services
 - Receive public input and comments

Site Overview

115 Middle St,
Creswell, NC
Parcel size: 13.45
Acres
Vacant
County-Owned



Interested Parties

Prime Properties, LLC

- Developer & Investor
- Relationship to property
- Status of discussions



Proposed Plans (High-Level)

- Intended use
 - Residential and/or mixed-use
 - Alignment with community or county goals
 - Increase available housing and multi-family units



Proposed Plans (High-Level)

- Intended use
 - Residential and/or mixed-use
 - Alignment with community or county goals
 - Increase available housing and multi-family units



Interested Parties

Town of Creswell

- Government
- Relationship to property
- Status of discussions

Proposed Plans (High-Level)

- Intended use
 - mixed-use and/or educational
- Scale and scope of proposal
 - Repurpose into a multi-use civic campus focused on government services, community programs, and economic development, while preserving the buildings for public use
 - Key Uses:
 - Town Hall and county satellite offices
 - Small business incubator and co-working space
 - Cultural arts programming, youth and senior services, workforce training, & recreational sports facilities.
 - Community Impact:
 - Centralizes services,
 - activates underused public assets
 - supports entrepreneurship and workforce readiness
 - creates a long-term community hub without converting space to non-district K-12 schools.

Interested Parties

- STEM East / NC East Alliance
- Corporation
 - Relationship to property
 - Status of discussions

Proposed Plans (High-Level)

- Intended use
 - Educational and community support
- Scale and scope of proposal
 - Address childcare shortages, workforce gaps in skilled trades, and teacher housing needs through revenue-generating and community-supportive uses.
 - Key Components: Lease space for high-quality childcare and after-school programs, pilot a skilled trades training program for Opportunity Youth (ages 16–24), and explore conversion of facilities into affordable teacher housing.
 - Community Impact:
 - Provides revenue (rent) to the county
 - Supports teacher recruitment and retention
 - Fills critical labor shortages
 - Delivers services without reducing public school enrollment.

Interested Parties

Tyrrell County Community Development Corporation

- Nonprofit
- Relationship to property
- Status of discussions
 - Access to six (6) classrooms at Creswell High School, use of the Creswell High School Library, and access to land on the school grounds for horticultural instruction and plant growth.



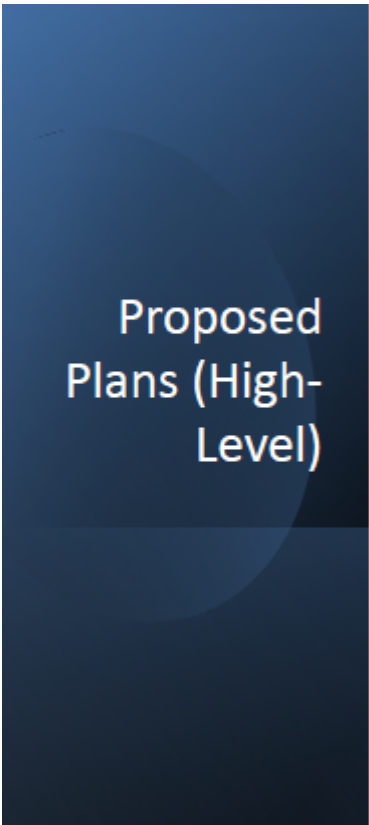
Proposed Plans (High-Level)

- Intended use
 - Community supportive services & education
- Scale and scope of proposal
 - Transform Creswell High School into a multi-generational hub
 - Focused on food security, climate resilience, education, entrepreneurship, and life-skills development.
 - Key Programs: Community gardens and greenhouses, Climate Resiliency Center, STEM and reading initiatives, entrepreneurship training ("Roots to Revenue"), and the Life Design Institute for youth and adults.
 - Community Impact:
 - Addresses poverty, workforce readiness, food insecurity, and educational gaps using a phased, nonprofit-led model with demonstrated regional experience and long-term operational capacity.

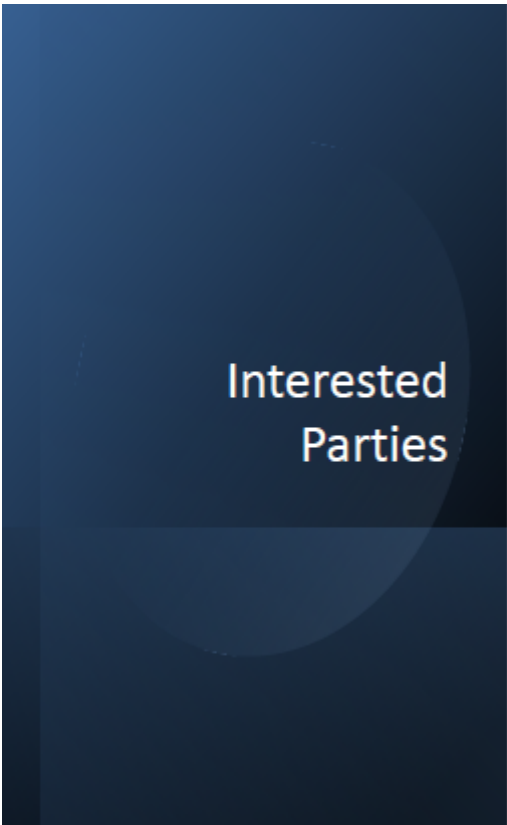


Interested Parties

- Pocosin Innovative Charter School
 - Educational
 - Relationship to property
 - Status of discussions



- Intended use
 - Education
 - Alignment with community or county goals
 - Provides an additional school option in eastern Washington County



- Brothers With Motion
- Nonprofit
 - Relationship to property
 - Status of discussions

Proposed Plans (High- Level)

- Intended use
 - Community Recreation & Youth Support
- Scale and Scope of Proposal
 - Create a safe, accessible space in a vacant Creswell school facility for youth recreation, after-school support, and community events focused on uplifting young people—especially those impacted by poverty.
 - Key Activities: Sports leagues and camps (kickball, basketball, volleyball), tutoring and homework help, community meals, alumni and community events, and open space for kids to talk, decompress, and build life skills.
 - Community Impact:
 - Local recreation and mentorship opportunities for youth and adults
 - Reduces idle time, strengthens community pride
 - Builds on a proven track record of grassroots service including clean-ups, school supply drives, holiday toy giveaways, and feeding families.

Community Considerations

- Economic impact (jobs, tax base, local investment)
 - Compatibility with surrounding uses
 - Infrastructure or service implications
 - Community feedback received to date



RFP Overview: Brokerage / Redevelopment Services

- Purpose of the RFP
 - Type of services requested
 - Summary of responses received
 - General approach proposed by respondent(s)

What the RFP Is — and Is Not

- An exploratory step to evaluate professional services
 - Not a final decision on sale or redevelopment
 - Not an endorsement of any specific project at this time
 - Subject to public process and governing board action

Public Comment

- Please state your name for the record
 - Limit comments to allotted time
 - Comments should address the property, process, or community impact

Next Steps



INTERNAL REVIEW AND
EVALUATION



POSSIBLE BOARD OR
COUNCIL ACTIONS



FUTURE PUBLIC
ENGAGEMENT
OPPORTUNITIES










Commissioner Walker asked if all the parties have come before the Board. Mr. Chesson said no they have not.

Commissioner Phelps made a motion to come out of the Public Hearing.
Commissioner Keyes seconded; motion carried unanimously.

PUBLIC HEARING: COUNTY STRATEGIC PLAN:

Commissioner Keyes made a motion to go into the Public Hearing.
Commissioner Phelps seconded; motion carried unanimously.

Mr. Jason Squires, ACM spoke to the Board and went over the following:

Safe Healthy Communities Goals & KSAs for 2024-2025	
Goal 1:	Provide high quality emergency response and public safety.
Goal 2:	Improve access to affordable healthcare and nutrition opportunities.
Goal 3:	Enhance residential quality of life by supporting recreational opportunities including physical exercise, sports activities, and arts and cultural experience opportunities.
Goal 4:	Decrease substance abuse and dependence.
	Action SHC2024.1: Finalize the design and site selection for the new Emergency Management & Training Operations Center (EMTOC) facility and begin construction to be completed by mid-2025.
	Action SHC2024.2: Develop transition plans and rough timelines for EM, E911 and Plymouth EMS to move into new EMTOC facility once completed.
	Action SHD2024.3: Establish countywide healthcare provider meetings to discuss ways to collaborate in order to increase overall service quality for citizens while improving operational efficiencies/reducing overhead costs.
	Action SHC2024.4: Complete the development of a new firefighting well and construction of a new dedicated helicopter pad for life flight operations in Creswell.
	Action SHC2024.5: Establish regular collaborative meetings between Recreation, Senior Center, Library, Cooperative Extension, TTA, and other partners for recreation including arts and culture partners to jointly discuss how to improve overall service quality for citizens while improving operational efficiencies. Consider establishing a new Arts, Tourism, and Recreation Advisory Committee for this purpose.
	Action SHC2024.6: Work with MTW Health Department with municipal input to develop a longer term plan for the expenditure of opioid settlement funds toward mitigating opioid related issues through eligible programs.
	Action SHC2024.7: Support the continued operation of the Washington Regional Medical Center. Work with hospital leadership to identify mutually beneficial ways to increase public information and transparency to improve public relations and increase hospital utilization.
	Action SHC2024.8: Complete the comprehensive revision of the County Emergency Operation Plan and educate involved parties on their roles.
	Action SHC2024.9: Work with Volunteer Fire Depts to ID potential shortfalls in coverage and equipment, and to help ID longer term CIP needs and possible funding sources.

**Washington County Countywide Healthcare Partners Meeting
Executive Summary**

Washington County hosted a healthcare providers meeting which included county health agencies like EMS, managed care organizations, and community partners to develop a shared, accurate understanding of healthcare access, service availability, and gaps across the county. The meeting was intended to align partners and inform future planning—not to evaluate performance.

Current Healthcare Landscape

Hospital™.Clinical.Capacity

Core Care

Washington Regional Medical Center

- ~\$28 million annual revenue
- Average daily census: 8–12 patients
- ~500 ED visits per month
- 16 clinicians (12 FTEs)
- Specialty services include cardiology, neurology, OB/GYN, dermatology, podiatry, and others on rotating schedules

Recent and Planned Investments

- Only 3D mammography unit in surrounding counties
- 128-slice CT scanner (advanced imaging capacity)
- Planned reopening of mothballed surgical suites (closed since 2014)
- Future ophthalmology expansion

Primary.Care™.Public.Health

MTW

Expansion of primary care following regional hospital closures

MTW provides:

- Preventive care, maternal/child health, immunizations
- Dental clinic and mobile dental unit serving schools and rural areas
- Sliding fee scale for uninsured residents

Behavioral.Health™.Managed.Care

Trillium Health Resources

- Serves 46 counties
- Oversees mental health, substance use, IDD, TBI, and physical health
- Operates mobile clinics, mobile crisis teams, and 24/7 access-to-care lines
- Contracts with hospitals, health departments, and community providers

Access to Care

- Combination of appointment-based, limited walk-in, telehealth, and mobile services
- Telehealth has expanded significantly since COVID
- Transportation remains a **major barrier**, especially for out-of-county services
- Community awareness of mobile clinics and available services is inconsistent
- Emergency Department usage increasingly appropriate for emergency needs
- Emergency Department usage as alternative to primary care scheduling
- EMS reports fewer non-emergency transport than in prior years
- Ongoing challenges include:
 - Dialysis access and transport
 - Long transport times reducing EMS availability
 - Persistent public perception issues about local hospital capabilities

Strengths & Opportunities

- Strong collaboration among providers and agencies
- Advanced diagnostic technology for a rural county
- Active EMS and mobile service capacity
- Significant state and federal funding opportunities:
 - **Rural Health Transformation Program**
 - **Rural Hospital Stabilization Loan Program**
- New surgical suites projected to create **25+ high-paying jobs,**

Key Gaps Identified

- **Dialysis services** capacity and transportation
- **Obstetrics** - no local labor and delivery
- **Substance use treatment**, including MAT
- **Routine surgical and diagnostic procedures** (e.g., colonoscopies)
- **Care coordination and referrals**
- **Marketing and communication** of available services
- **Healthcare workforce recruitment**, slowed by regulatory processes

Key Takeaways

1. Washington County has a committed healthcare network with growing capacity.
2. Major gaps remain in dialysis, OB, substance use treatment, and routine procedures.
3. Transportation and communication are critical barriers to access.
4. Significant funding opportunities exist but require coordination.
5. Healthcare investment supports both resident well-being and economic resilience.

Next Steps

Develop a countywide healthcare resource and referral guide

Improve coordination and information-sharing across providers

Expand stakeholder participation (DSS, hospice, home health, law enforcement)

Formalize this group and meet quarterly

Aligning healthcare priorities with the County's 2026 Strategic Plan

Commissioner Keyes made a motion to come out of the Public Hearing. Commissioner Walker seconded; motion carried unanimously.

SKINNERSVILLE CIVIC CENTER DEED DISCUSSION: Mr. Potter spoke to the Board about the resolution below. This is a result of an ongoing discussion for about 3 years now. SCC requested a General Warranty Deed. The County will convey a Non-Warranty Deed at the County Attorney's suggestion. Mr. Potter said that SCC recreation area was built with federal funds with the restriction of always being an outside recreation area. It would need to go to Dept. of Interior for any changes in restriction and would warrant them taking a look into this.

Mr. Chester McDowell, Skinnersville/Pea Ridge area, President of SCC addressed the Board and discussed an email he sent.

Chester McDowell, Sr <workzhese@genil.com>
to john, jwalkerj45, trajohn204, Carol, stoyescostand

9:45 AM (4 hours ago)

Skannersville Civic Center, Inc

Post Office Box 395

16771 NC HWY 32 N

Roper , North Carolina 27970

Re: Response to Proposed Resolution 2026-005 (Agenda Item for February 2, 2026 Meeting) and Request for General Warranty Deed to Additional Property Related to Retained Parcel in Deed Book 269, Page 353

To: Chairman Spruill and Members of the Board of Commissioners of Washington County, North Carolina

The SKINNERSVILLE CIVIC CENTER INC. Board (SCC, Inc.) objects to the adoption of Resolution 2026-005.

SCC, Inc. appreciates the Board's consideration of Resolution 2026-005 on the February 2, 2026 agenda, which addresses the conveyance of county-owned real property in the recorded 1978 Deed Book 269, Page 353 (the "1978 Deed"). As a nonprofit organization dedicated to serving the Skannersville community through civic, educational, and recreational programs, we support this conveyance action to ensure clear and accurate title to the retained parcel described in the 1978 Deed. In response to the proposed resolution and in furtherance of our mission, SCC, Inc. respectfully requests that the Board also authorize the issuance of a general warranty deed conveying any additional property rights or interests that may pertain to or adjoin the retained parcel referenced in the 1978 Deed.

In our review of your Resolution we find the following:

SCC, Inc had no input to the contents in your Resolution. Deliberation and determination by the County Board when dealing with conveying and confirming real property interest must not be in secret or closed session. Open discussion aligns with the law's transparency goals. (G.S. 143-318.9).

The 1978 Deed contains no specific references to lots or parcels beyond the general description of the retained parcel. The **Board of Commissioners** does not have authority to convey nonexistent lots in the 1978 Deed (Lots "B", "D", "C1" and "C2") that were drafted on the two unrecorded and inaccurate April 18, 2024 survey maps.

The first survey map of April 18, 2024, which was initially proposed for boundary clarification, has since been determined to be inaccurate by SCC, Inc. and Curtis Potter, the County Manager/Attorney as documented in minutes at a June 2024 meeting between SCC, Inc Board and Curtis Potter and Staff.

Specifically:

-The map incorrectly listed **Skannersville Civic Center, Inc.** as the grantee in **Deed Book 273, Page 637**, when the actual deed lists **County of Washington** as grantee.

-The map incorrectly lists **Washington County** as the grantee in **Deed Book 203, Page 439**, when that 1964 deed actually shows **Skannersville Civic Center, Inc.** as the grantee.

The second April 18, 2024 map (revised 09/06/2024) was supposed to show correction of errors on the first map, however, it listed an additional error.

Specifically:

-The map incorrectly listed **Skiddersville Civic Center, Inc.** as grantee in **Deed Book 269, Page 353**, when that actually shows the **County of Washington** as grantee.

-The map clearly shows that it was "NOT TO BE USE FOR RECORDATION, CONVEYANCES OR SALES". These words are printed on the map!

Also note, the 1978 deed (269,353) has no reference to 0.88 or 0.30 acres to be adopted in a resolution or conveyance.

The Board of Commissioners could potentially violate several provisions of the North Carolina General Statutes if it adopts Resolution 2026-005 or a related one authorizing the conveyance of land additional or combining land to SCC, Inc. retained parcel by referencing or incorporation **lots** that are **not listed or described** in the original 1978 Deed or any properly recorded instruments in the Register of Deeds office. The board lacks authority to convey property interests that exceed or contradict the county actual recorded title and the deed description must accurately reflect the property being conveyed.

To resolve these issues and promote the long-term viability of the Skiddersville Civic Center as a community asset, SCC, Inc. requests a general warranty deed that:

-Confirms and grant the agreed additional property upon the retained parcel by including any adjacent or appurtenant lands that were implicitly or historically associated with the civic center's operations, as supported by county records..

-Warrants clear title free from encumbrances, consistent with North Carolina General Statutes. (See G.S. 160A-275)

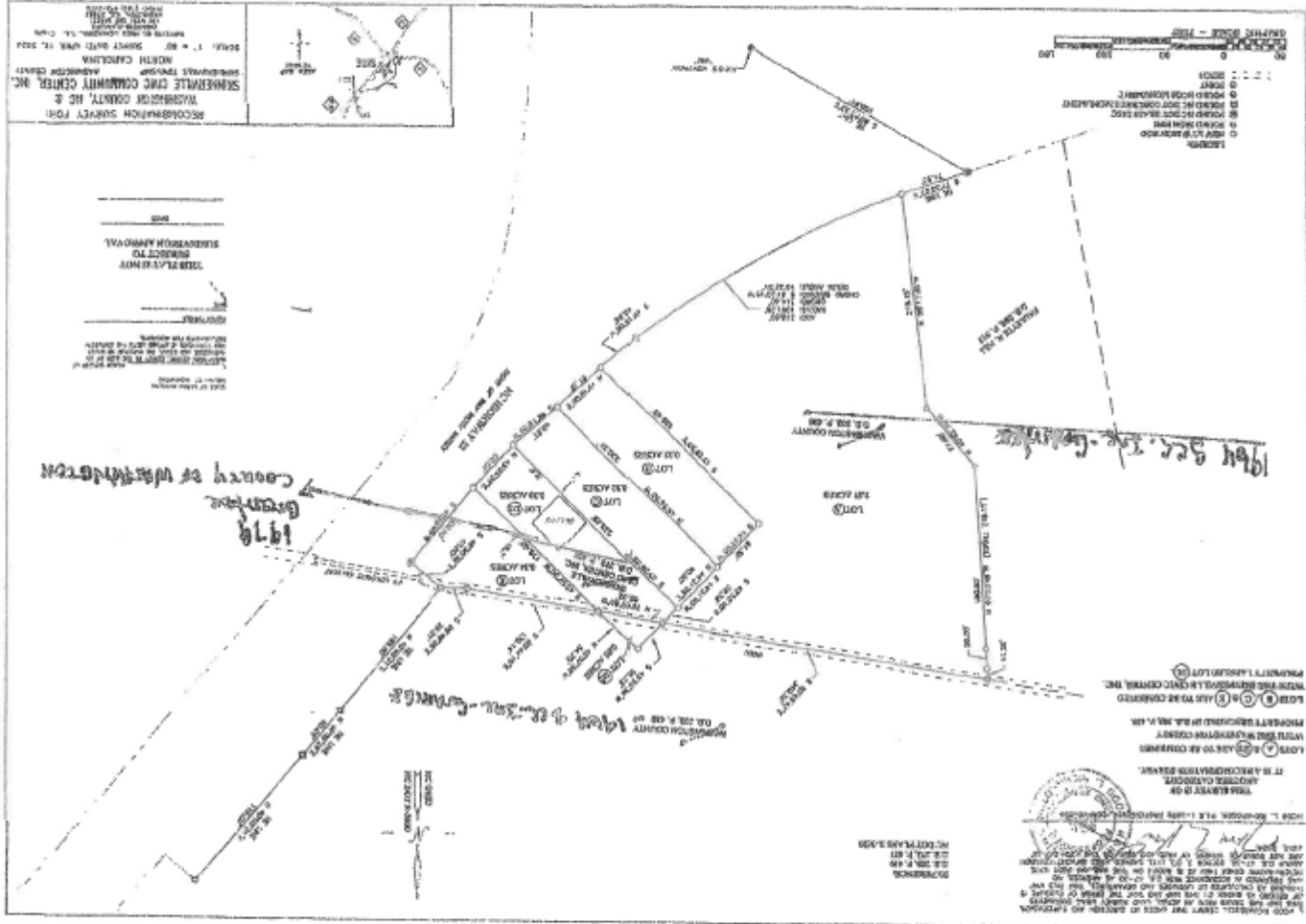
-Incorporates an updated, accurate survey (to be commissioned or reviewed jointly if needed) to define boundaries without reliance on the erroneous April 18, 2024 survey maps.

This objection and request align with the County Board's authority to support nonprofit community organizations and ensure public lands are utilized effectively. SCC, Inc. is prepared to cover reasonable costs associated with surveying, legal review, or recording, and we welcome discussion at a rescheduled February 2, 2026 meeting or a subsequent session.

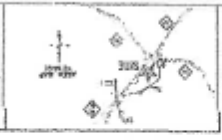
Thank you for your continued support of community initiatives in Washington County. We look forward to a positive resolution and are available for any questions.

Sincerely,

Chester McDowell Sr., Chairman
Skiddersville Civic Center, Inc.



RECONSTRUCTION SURVEY FOR
 WASHINGTON COUNTY, NC &
 SHENANDOAH CIVIC CENTER, INC.
 SHENANDOAH TOWNSHIP
 NORTH CAROLINA
 SCALE: 1" = 20' SHOWS DATE: 08-11-2014
 DRAWN BY: J. L. BROWN, P.L.S.
 CHECKED BY: J. L. BROWN, P.L.S.



LEGEND
 --- LOT
 --- EASEMENT
 --- ROAD
 --- FENCE
 --- SURVEY LINE
 --- ADJACENT PROPERTY

DATE: 08-11-2014
 THIS PLAN MUST BE APPROVED BY THE BOARD OF SUPERVISORS OF WASHINGTON COUNTY, NC.
 THE BOARD OF SUPERVISORS OF WASHINGTON COUNTY, NC.
 SUPERVISOR: _____
 CLERK: _____

County of Washington
 Greenland

THIS PLAT IS A RECONSTRUCTION SURVEY FOR THE SHENANDOAH CIVIC CENTER, INC. AND WASHINGTON COUNTY, NC. THE SURVEY WAS CONDUCTED BY J. L. BROWN, P.L.S. ON 08-11-2014. THE SURVEY AREA IS SHOWN BY A DASHED LINE. THE SURVEY AREA IS BOUND BY THE SHENANDOAH RIVER TO THE WEST AND THE VIRGINIA BORDER TO THE SOUTH. THE SURVEY AREA IS DIVIDED INTO SEVERAL LOTS. THE LOTS ARE MARKED WITH CIRCLED NUMBERS 1 THROUGH 5. THE SURVEY AREA IS BOUND BY THE SHENANDOAH RIVER TO THE WEST AND THE VIRGINIA BORDER TO THE SOUTH. THE SURVEY AREA IS DIVIDED INTO SEVERAL LOTS. THE LOTS ARE MARKED WITH CIRCLED NUMBERS 1 THROUGH 5.

DRAFT

BOOK 26 PAGE 353

STATE OF NORTH CAROLINA
WASHINGTON COUNTY

THIS DEED, made and executed this 12 day of September, 1979, by Skinersville Civic Center, Inc. a corporation created under the laws of the State of North Carolina, as party of the first part, to The County of Washington, a body politic and corporate under the laws of the State of North Carolina, as party of the second part.

W I T N E S S E T H:

THAT THE SAID party of the first part in consideration of the sum of TEN AND 00/100 (\$10.00) DOLLARS and other valuable considerations to them in hand paid by the party of the second part the receipt of which is heroby acknowledged, have bargained and sold, and by these presents, do bargain, grant, sell, and convey to the party of the second part, its successors and assigns, subject to the provision for a reverter as hereinafter set out, certian lands lying and being in Skinersville Township, Washington County, North Carolina, and more particularly described as follows:

Being all of the lands conveyed to Skinersville Civic Center, Inc. by J.B. Buchanan and wife, Nellie B. Roughton by deed dated December 1, 1964, and of record in Book 261, Page 439, Washington County Public Registry.

This is the same land that was conveyed to J.B. Roughton by Mary M. Koenig and husband Leo L. Koenig by deed dated March 29, 1960, and of record in Book 130, Page 367, Washington County Public Registry and also the same land conveyed to Mary M. Koenig (formerly Garner) by Connie Alexander in Book 140, Page 413, and by A. J. Davenport and wife in Book 144, Page 247, Washington County Public Registry.

HUTCHINS & NEUMANN
ATTORNEYS AT LAW
100 WEST WATER STREET
P.O. BOX 409
PLATONIA, N.C.
27862

EXH 265-111 354

There is expressly excluded from this conveyance a parcel of land described as follows, which is retained by Skinner'sville Civic Center

Start at the intersection of the center lines of N.C. Highway No. 32 and SR 1317, then proceed South 43 degrees 02 minutes West 1618.0 feet, then South 43 degrees 30 minutes West 114.9 feet, then North 38 degrees 06 minutes West 62.5 feet to the POINT OF BEGINNING. And from said point of beginning South 51 degrees 30 minutes West 29.7 feet, South 53 degrees 23 minutes West 32.6 feet, North 38 degrees 06 minutes West 108.0 feet, North 51 degrees 54 minutes East 60.0 feet, and North 38 degrees 06 minutes East 199.3 feet, more or less, to the POINT OF BEGINNING.

TO HAVE AND TO HOLD the said land and premises, with all privileges and appurtenances thereto belonging, to the party of the second part, its successors and assigns, to its only use and behoof forever, but subject to the provision for reverter herein set out as follows:

This conveyance is made with the expectation on the part of the party of the first part that the party of the second part will use the said property for community purposes and the betterment of the community. Should the said property fail to be used for said purposes continuously for a period of one (1) year during the next fifty (50) years succeeding the first day of December, 1964, then and thereupon the title to said property shall revert to and vest in fee simple in the party of the first part, its successors and assigns.

IN TESTIMONY WHEREOF, the said Skinner'sville Civic Center, Inc., has hereunto set its hand and affixed its seal as required by law, this the day and year first above written.

SKINNER'SVILLE CIVIC CENTER, INC.

BY: Charles L. Pearson

TITLE: President

ATTEST: Lyone W. Davis
Secretary

Corporate Seal:

North Carolina
Washington County



I, Carla D. Spradell, a Notary Public of said County and State aforesaid, certify that Lyone W. Davis personally came before me this day and acknowledged that he is the Corporate Secretary of Skinner'sville Civic Center, Inc., a North Carolina corporation, and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its Corporate President, sealed with its corporate seal and attested by him as its Corporate Secretary.

HITCHCOCK & HILGREN
ATTORNEYS AT LAW
200 WEST WATER STREET
FISHERS BUILDING
ALBANY, N.Y.
12208

BOOK 263 PAGE 355

Witness my hand and official stamp or seal, this 12th
day of September, 1978.

Carla D. Spruell
Notary Public

My commission expires: 4/12/83



REVENUE STAMPS PAID \$ None

STATE OF NORTH CAROLINA, COUNTY OF WASHINGTON

The foregoing or annexed certificate (s) of Carla D. Spruell
Notary Public, Washington County, N.C.

is (are) certified to be correct. This document was presented for
registration and recorded in this office on Sept 12, 1978 at 2:30 o'clock A. M.
This 12 day of September, 1978.

Robin D. Jolley
Register of Deeds
By: Walter H. Risher Asst.

HITCHCOCK & HODGKINS
ATTORNEYS AT LAW
108 WEST WATSON STREET
P.O. BOX 1089
FLEETWOOD, N.C.
27838

NORTH CAROLINA

WASHINGTON COUNTY

CORRECTIVE DEED (Retained Parcel)

THIS CORRECTIVE DEED made this 5th day of February, 2026, by SKINNERSVILLE CIVIC CENTER, INC., a North Carolina nonprofit corporation, hereinafter called Grantor;

WITNESSETH:

WHEREAS, by deed dated September 12, 1978, and recorded in Book 269 at Page 353, Washington County Registry, a parcel of land was conveyed and the grantor therein excepted and reserved unto the grantee a remaining tract, but the grantee/owner of said remaining (retained) tract was erroneously described as "Skiddersville Civic Center" instead of the correct legal name "Skiddersville Civic Center, Inc., and

WHEREAS, the purpose of this instrument is to correct the name of the grantee/owner of the retained parcel so that title records properly reflect the true owner;

NOW THEREFORE, Skiddersville Civic Center, Inc. does hereby correct the aforesaid deed dated September 12, 1978, recorded in Book 269, Page 353, Washington County Registry, so that the grantee and owner of the retained parcel described therein shall be and is hereby to read:

"SKINNERSVILLE CIVIC CENTER, INC., a North Carolina nonprofit corporation"

in lieu of "Skiddersville Civic Center."

The legal description of the retained parcel remains exactly as set forth in the original deed recorded in Book 269 at Page 353 and is incorporated herein by reference.

IN WITNESS WHEREOF, the Grantor has caused this instrument to be executed by its duly authorized officer this day and year first above written.

SKINNERSVILLE CIVIC CENTER, INC.

By: Chester McDowell, Sr.
Chester McDowell, Sr., Chairman

BOOK 562 PAGE 941 (2)

321848



**NORTH CAROLINA
WASHINGTON COUNTY**

Filed: 02/08/2026 01:00:24 PM
Timothy J. Esolen, Register of Deeds
Washington County, NC

Timothy J. Esolen

Excise Tax: \$0.00

I, a Notary Public, certify that Chester McDowell, Sr. personally appeared before me this day and acknowledged that he/she is Chairman of Skinnersville Civic Center, Inc., a North Carolina nonprofit corporation, and that by authority duly given and the act of the corporation, the foregoing instrument was signed in its name.

Witness my hand and official seal this 5th day of February 2026.

Stacy Chesson
Notary Public

My commission Expires: 9/9/27



Mr. McDowell said he appreciated the Board bringing forth a resolution on the property. The SCC objects to the resolution. SCC didn't have any input in the resolution. He had mentioned to the County Manager that the SCC wanted to be in on anything that was going to be presented. Mr. McDowell noted that the resolution makes no reference as to getting info from the 1978 deed. Also, a paragraph in the resolution mentioned a survey but didn't have the survey attached. Mr. McDowell said he would like to be on the input side of anything dealing with the SCC and objects to the adoption of RESO 2026-005.

Mr. Potter said he heard Mr. McDowell mention that there was no reference to the 1978 deed, but there is and he pointed it out.

Mr. Potter said it was mentioned that there was no survey attached, but the survey was added to the package for the special called meeting tonight (Note: Regular February 2, 2026 Board of Commissioners meeting was cancelled due to snow and rescheduled for tonight). He also discussed survey dates.

Mr. Potter said that there is some latitude on what can and should be included on the survey. The County has negotiated with the surveyor to add such things. Mr. Potter said if the SCC would foot the bill for the surveyor, he could sit down with both parties and go over what can and should be included on a survey. Thousands and thousands of dollars and time has been spent on this item. Mr. Potter said he holds firm on the non-warranty deed suggestion.

Chair Spruill asked whether the Board was in full agreement that the property identified on the survey was the same property the Board had previously agreed to convey to SCC. The Board confirmed its consensus.

Mr. McDowell said the general warranty deed is being requested on the County property since it would be same as the general warranty deed on the '78 property.

Chair Spruill said the Board has discussed all they want on this item. They are prepared to approve the Resolution tonight. The County is not going to do the general warranty deed. Mr. Potter mentioned that we have not been doing any general warranty

deed on all the other properties we have conveyed lately. We need to do the same for all properties.

Commissioner Keyes asked was the question tonight that the survey wasn't attached? Mr. McDowell said that was part of it but wants the general warranty deed. He doesn't want it to be combined to the property they already own. SCC does not request a deed to the property they already own.

Mr. Potter said he could modify the resolution to see what changes can be made on the survey but will not change his stand on doing the non-warranty deed. He said he can modify the resolution so there is only one deed the county will sign. The Board agreed to modify resolution and send it to Mr. McDowell to review.



RESOLUTION 2026-005

RESOLUTION AUTHORIZING CONVEYANCE OF COUNTY-OWNED REAL PROPERTY TO SKINNERSVILLE CIVIC CENTER, INC.

WHEREAS, Washington County is the owner of a certain tract of real property used primarily for outdoor recreational purposes (the “Rec Property”) generally located in the Skinnersville Township lying between Pritchards Loop Rd (SR1317) and NC Hwy 32 N/NC Hwy 94N and consisting of approximately 15.64 +/- acres as more particularly described within the deeds dated September 12th, 1978 and June 15th, 1979 recorded respectively in Book 269 at Page 353 and Book 273 at Page 637 of the Washington County Register of Deeds Office; and

WHEREAS, the Skinnersville Civic Center, Inc. (the “SCC”) is a nonprofit corporation organized and operating under the laws of the State of North Carolina since approximately 1964 for civic and community engagement purposes with a mission statement as follows: *“to provide opportunities for social, educational, health, and moral development with a special emphasis on this disadvantaged community in a high poverty and rural neighborhood within Washington County. We, the community are committed to enhancing, inspiring, supporting, and providing opportunities for our community center to flourish. Our goal is to improve community involvement, build a stronger sense of self-worth, social skills, and the ability to work as a part of a team by employing best modeling and community involvement skills.”*; and

WHEREAS, Washington County originally acquired the Rec Property from the SCC in 1978 to establish a park for outdoor recreational purposes, and subsequently made substantial improvements using financial assistance from the National Park Service requiring the future use of the Rec Property to be permanently restricted to public outdoor recreational uses as more particularly described in a Resolution adopted January 22nd, 1986 by the Washington County Board of Commissioners and a Notice of Limitation of Use dated January 28th, 1986 recorded in Book 304 at Page 627 of the Washington County Register of Deeds Office; and

WHEREAS, when the SCC conveyed the Rec Property to Washington County in 1978, it retained by expressly excepting from that conveyance a small tract of real property consisting of approximately 0.32 acres (the “Retained SCC Property”) upon which a community building was and/or is now situated which is commonly referred to as the Skinnersville Civic Center (the “SCC Building”); and

WHEREAS, the SCC requested that Washington County convey approximately 3.55 acres of the Rec Property surrounding the Retained SCC Property and SCC Building back to the SCC for a variety of reasons outlined in a formal request letter dated February 20th, 2023 which include increasing the inadequately small setback distances between the SCC Building perimeter and adjoining property lines of the Rec Property and expanding the parking area; and

WHEREAS, county staff and various board members have met with SCC representatives on multiple occasions in recent years to gather information and discuss the SCC's request along with the history and intent of prior related property conveyances, and the potential terms and conditions of a potential transfer of additional Rec Property to the SCC; and

WHEREAS, during this process SCC representatives have represented that part of the intended use for the additional property would likely include making additional outdoor meeting or public recreational gathering space improvements; and

WHEREAS, Washington County is committed to working together with the SCC to improve the overall useability of the Rec Property for public outdoor recreational purposes; and

WHEREAS, during this process SCC representatives have also requested that Washington County convey an additional quit-claim deed to the Retained SCC Property itself upon which the SCC Building is situated in order to help the SCC remove any clouds upon title that may exist related to such Retained SCC Property; and

WHEREAS, during this process Washington County caused a preliminary survey of the Retained SCC Property and several portions of the larger surrounding Rec Property to be made for potential use in conveying some of those portions to the SCC as shown in a preliminary survey by Hood Richardson, P.A. dated April 18th, 2024 (the "Survey") which is attached hereto and incorporated herein by reference; and

WHEREAS, NCGS § 160A-279 provides in relevant part: "*(a) Whenever a county is authorized to appropriate funds to any public or private entity which carries out a public purpose, the county may, in lieu of or in addition to the appropriation of funds, convey by private sale to such an entity any real or personal property which it owns ... provided that no such conveyance may be made to a for-profit corporation. The city or county shall attach to any such conveyance covenants or conditions which assure that the property will be put to a public use by the recipient entity. The procedural provisions of G.S. § 160A-267 shall apply...*"; and

WHEREAS, NCGS § 160A-267 provides in relevant part: "*When the council proposes to dispose of property by private sale, it shall at a regular council meeting adopt a resolution or order authorizing an appropriate city official to dispose of the property by private sale at a negotiated price. The resolution or order shall identify the property to be sold and may, but need not, specify a minimum price. A notice summarizing the contents of the resolution or order shall be published once after its adoption, and no sale shall be consummated thereunder until 10 days after its publication.*"; and

WHEREAS, after careful thought and much deliberation, the Board of Commissioners of Washington County has determined pursuant to its authority cited hereinabove that a conditional conveyance of a portion of the Rec Property requested by the SCC for its continued use by the SCC for public outdoor recreational purposes will serve a legitimate public purpose and is in the best interest of the citizens of Washington County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Washington County, North Carolina as follows:

1) **Authorization of Conveyance.**

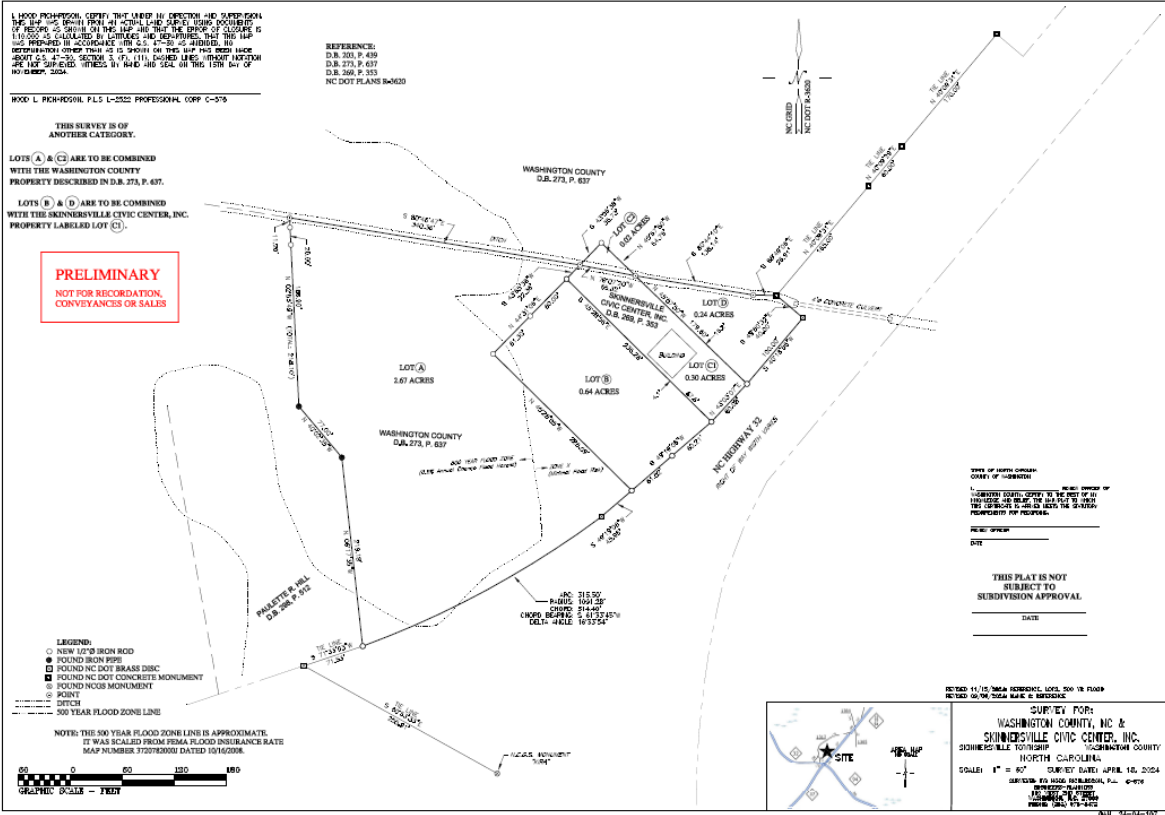
- a) The conditional conveyance of 0.88 acres of the Rec Property shown in the Survey referenced above as Lots "B" and "D" to the SCC (to permit their combination with that portion of the Retained SCC Property shown as Lot "C1" thereby enlarging the total SCC owned property) is hereby authorized subject to the following:

- i) Lot "C2" shall be conveyed by the SCC to Washington County as consideration, and to create a uniformly straight property line running along the ditch shown within the Survey.
 - ii) No further monetary consideration shall be required.
 - iii) Pursuant to NCGS § 160A-267 no conveyance shall be consummated until the passage of 10 days after the publication of a notice summarizing the contents of this Resolution.
- b) The additional conveyance of 0.30 acres shown in the Survey referenced above as Lot "C1" essentially representing the disclaimer of any ownership interest Washington County may currently own in the Retained SCC Property for purposes of assisting the SCC with resolving any cloud upon title issues in such property is also hereby authorized without further monetary consideration.
- 2) **Form of Conveyance.**
The conveyances authorized above shall be made by non-warranty deed, and
- a) The deed to the 0.88 acres referenced above (Lots "B" and "D") shall include a provision or restriction(s) determined appropriate by the County Attorney restricting the future use of the property to its intended public purpose of facilitating public recreational use to protect the County's interest therein.
 - b) The deed to the 0.30 acre tract referenced above (Lot "C1") shall include a broader provision or restriction determined appropriate by the County Attorney providing that any Washington County ownership rights or interest in the Retained SCC Property are deemed to be conveyed subject to an obligation to use such property for general public purposes consistent with any and all activities or programs which the County could otherwise lawfully support and fund.
- 3) **Execution of Documents.**
The Board hereby authorizes the execution and delivery of all deeds, agreements, certificates, and other instruments, and the taking of all actions, necessary or incidental to the consummation of the approved transfer of the property.
- 4) **Effective Date.**
This resolution shall be effective upon its adoption.

ADOPTED this the ____ day of _____, 2026.

John C. Spruill, Chair
Washington County Board of Commissioners

ATTEST: _____
Julie J. Bennett, MMC, NCMCC
Clerk to the Board



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

Chair Spruill had a question about back charging for the water repairs. Mr. Potter said we are trying to put together an ordinance regarding this. We will research what legal authority the County currently has.

Commissioner Phelps made a motion to approve the budget transfers/ amendments BT/BA #2026-047 – 061 as presented. Commissioner Johnson seconded; motion carried unanimously.

OTHER ITEMS BY COMMISSIONERS OR STAFF:

- Creswell Volunteer Fire Dept. Request

Commissioner Phelps made a motion to approve the Creswell Volunteer Fire Department request. Commissioner Keyes seconded; motion carried unanimously.

- Roper Volunteer Fire Dept. Request
Chair Spruill made a motion for recusal to vote on this because he is involved in the Roper Volunteer Fire Department. Commissioner Keyes seconded; motion carried unanimously.

Commissioner Keyes made a motion to approve the Roper Volunteer Fire Department request. Commissioner Phelps seconded; motion carried 4-0 with Chair Spruill being recused.

- Creswell Water Agreement—Mr. Potter said the County is continuing to work with the town of Creswell to give them a viable rate for providing them with water like we do for the Town of Roper. Progress is being made but it is taking longer to get all the information together.
- Animal Control Officer Regrade—Sheriff Norman and Mr. Potter will be discussing this tomorrow and bringing information to the next meeting regarding the need to increase this salary since the position has been open for 6 months.
- Commissioner Johnson mentioned that there are discussions underway regarding taking away county property taxes. She is getting some information from the county on the services that are mandated.
- Commissioner Keyes talked about the energy meetings (C4EE) taking place. The first one will be here tomorrow, second one in Roper at WCCC and in Creswell.
- Commissioner Walker thanked all the first responders for all they did during the inclement weather.
- Commissioner Phelps said a solar company wants to have meeting in Creswell at the High School Library for a community meeting on March 5 @ 6:00 PM.
- Chair Spruill also expressed his appreciation to the county staff of Mr. Potter, Lance Swindell and Connie Barnes for manning the EOC during the snowstorm. It was his first time dealing with this and the responsibility incurred. Also, Early Voting starts this Thursday. Go vote!
- Ms. Bennett mentioned that the NCACC District Meeting for District 1, 2, 7, and 8 would be held on Wednesday, March 11th from 10:00 AM – 3:00 PM at Halifax Community College, 100 College Drive, Weldon, NC. Please let her know if you will be attending.
- Ms. Bennett also noted that she will be attending the IIMC Region Workshop in Wilmington next week (Tues – Fri). Clerks from AL, FL, GA, NC & SC will be attending.
- Ms. Dixon stated that the County received the final audit report today. The auditors will present the audit summary at the next meeting.
- Mr. Potter said thanks for the appreciation for the EOC; however, Ms. Connie Barnes did the most. Also, the CMO building had no water for 4 days but there were no complaints...everyone just rolled with it. Mr. Potter said he

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will have budget kick-off at this weeks Dept Head mtg . Also, the goal is to have the 3rd party budget request form out by the end of the week.

Commissioner Keyes made a motion to adjourn. Commissioner Walker seconded; motion carried unanimously.

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

John Spruill
Chair