

**Washington County
Board of Commissioners Meeting
April 6, 2026**





WASHINGTON COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA
APRIL 6, 2026
COMMISSIONERS' ROOM
116 ADAMS STREET
PLYMOUTH, NC

- 6:00 PM Call to Order—Chair Spruill
6:01 PM Invocation / Pledge
Additions / Deletions
- Item 1 6:05 PM Consent Agenda
a) Regular Meeting Minutes March 2, 2026 & Special Called Meeting Minutes March 16, 2026
b) Tax Refunds & Releases & Insolvent Account
c) Pea Ridge Expansion Project Change Order
d) Water Distribution System Capital Improvements Plan
- Item 2 6:10 PM Public Forum (3-minute limit per speaker)
- Item 3 6:20 PM Trillium Update: Mr. Dave Peterson, Regional Vice-President
- Item 4 6:35 PM Quasi-Judicial Public Hearing: Application for Variance to Flood Ordinance for 130 E. Water Street Renovation: Mr. Timmy Woolard, Building Inspector
- Item 5 6:55 PM Quasi-Judicial Public Hearing: Special Use Permit for Sandbar Solar: Mr. Seth McLaughlin, Mid-East Commission
- Item 6 7:15 PM County Strategic Plan, Mr. Curtis Potter, CM/CA
- Item 7 7:25 PM Emergency Management Department Restructure, Mr. Curtis Potter, CM/CA
- Item 8 7:35 PM Curbside Waste Contract, Mr. Jason Squires, ACM
- Item 9 7:45 PM Washington County Capital Improvement Plan (CIP): Mr. Jason Squires, ACM
- Item 10 7:55 PM Finance Officer's Report, Budget Amendments/Budget Transfers: Ms. Missy Dixon, Finance Officer
- Item 11 8:05 PM Other Items by Chair, Commissioners, CM/CA, Finance Officer, or Clerk
a) Cool Springs Athletics Request
- Item 12 8:15 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)

RECESS

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 1

DATE: April 6, 2026

ITEM: Consent Agenda

SUMMARY EXPLANATION:

- a) Regular Meeting Minutes March 2, 2026 & Special Called Meeting Minutes March 16, 2026
See attached at the end of the package.
- b) Tax Refunds, Releases & Solvents
See attached.
- c) Pea Ridge Expansion Project Change Order
See attached.
- d) Water Distribution System Capital Improvements Plan
See attached.

WASHINGTON COUNTY
 REAL ESTATE, PERSONAL PROPERTY AND MOTOR VEHICLE REFUNDS AND RELEASES
 MARCH- 2026

DATE	NAME	TICKET / YEAR	ACCOUNT #	SITUS	PARCEL #	AMOUNT REL	AMOUNT REF	REASON
3/31/26	KNOX ANNIE	6418/2023	28774	2		\$335.56		no utilities at 159 folly rd plymouth nc
3/31/26	KNOX ANNIE	6050/2024	28774	2			\$349.44	no utilities at 159 folly rd plymouth nc
3/31/26	KNOX ANNIE	6422/2025	28774	2		\$380.00		no utilities at single eide at address 159 folly rd plymouth nc
3/31/26	MOORE BRANDY	2008/2025	33689	2		\$380.00		House gutted, utility only for repairs. Trash is not being picked, it's being carried to Beaufort County landfill. No water bill.
3/31/26	SPEAR ARCHIE RAY	3750/2025	47423	4		\$380.00		Charge was double billed on this account and also account 48810
3/31/26	SPEAR ARCHIE RAY	3750/2025	47423	4		\$ 1,322.05		DWMH was double billed on this account and account 48810
3/31/26	SPEAR ARCHIE RAY	3751/2025	47423	4		\$ 15.72		DWMH was double billed on this account and account 48810

Christal Walker

4/10/26

Requested by Tax Administrator
Deputy Tax Adm.
Delinquent Tax Comm.

Date .

"Approved by the Washington County Board of Commissioners meeting held _____, 2024.

 Clerk to the Board of Commissioners

SITUS CODES:

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



North Carolina Vehicle Tax System

Pending Refund Report

26-Mar

Payee Name	Primary Owner	Address 1	Address 3	Refund Type	Plate Number	Status	Refund Description	Refund Reason	Create Date	Tax Levy Type	Change	Interest Change	Total Change
DAVENPORT, SANDRA	DAVENPORT, SANDRA	14830 NC HIGHWAY 32 N	ROPER, NC 27970	Proration	RKX8858	PENDING	Refund Generated due to proration on Bill Tag #0089391472-2025-2025-0000-00	Surrender	3/18/2026	W TAX	(\$9.59)	\$0.00	(\$9.59)
DAVENPORT	DAVENPORT										Refund		\$9.59
MACKEYS FERRY SAWMILL, INC	MACKEYS FERRY SAWMILL, INC	7436 MACKEYS RD	ROPER, NC 27970	Proration	0032FF	PENDING	Refund Generated due to proration on Bill Tag #0044581247-2025-2025-0000-00	Surrender	3/3/2026	W TAX	(\$217.94)	\$0.00	(\$217.94)
MACKEYS FERRY SAWMILL, INC	MACKEYS FERRY SAWMILL, INC										Refund		\$217.94
MACKEYS FERRY SAWMILL, INC	MACKEYS FERRY SAWMILL, INC	7436 MACKEYS RD	ROPER, NC 27970	Proration	YA186145	PENDING	Refund Generated due to proration on Bill Tag #0089080965-2025-2025-0000-00	Surrender	3/3/2026	W TAX	(\$52.52)	\$0.00	(\$52.52)
MACKEYS FERRY SAWMILL, INC	MACKEYS FERRY SAWMILL, INC										Refund		\$52.52
OWNBEY, ALLISON MARIE	OWNBEY, ALLISON MARIE	94 WESTHAVEN DR	PLYMOUTH, NC 27962	Proration	TDA6727	PENDING	Refund Generated due to proration on Bill Tag #0088017025-2025-2025-0000-00	Surrender	3/3/2026	W TAX	(\$391.30)	\$0.00	(\$391.30)
OWNBEY, ALLISON MARIE	OWNBEY, ALLISON MARIE										Refund		\$391.30
ROLLER, SHELIA DARLENE	ROLLER, SHELIA DARLENE	175 WILLIAMS LOOP RD	ROPER, NC 27970	Proration	LCC7205	PENDING	Refund Generated due to proration on Bill Tag #0078814789-2024-2024-0000-00	Surrender	3/3/2026	W TAX	(\$53.02)	(\$3.45)	(\$56.47)
ROLLER, SHELIA DARLENE	ROLLER, SHELIA DARLENE										Refund		\$56.47
											Refund Total		\$727.82

Crystal Walker 4/02/26
 Requested by Tax Administrator
 Deputy Tax Adm.
 Delinquent Tax Coord.

"Approved by the Washington County Board of Commissioners meeting held

Apr-26

Clerk to the Board of Commissioners

CHANGE ORDER NO.: 1

Owner: Washington County
 Engineer: Rivers & Associates, Inc.
 Contractor: Hendrix-Barnhill Co., Inc.
 Project: Pea Ridge Water Transmission Main
 Contract Name:
 Date Issued: March 18, 2026 Effective Date of Change Order: March 18, 2026
 Owner's Project No.:
 Engineer's Project No.: 2023064
 Contractor's Project No.:

The Contract is modified as follows upon execution of this Change Order:


Description:

Replace approximately 200 LF of open trench installation of 12" PVC water main with 200 LF of Fusible® PVC installed via Horizontal Directional Drilling (HDD) near STA 307+00 on Sheet C3.07.

Attachments:

Attachment A – Email Correspondence from Contractor. Attachment B – Photos, and Attachment C – Additions/Deductions from Contract Price.

Change in Contract Price	Change in Contract Times
Original Contract Price: \$ 8,942,936.24	Original Contract Times: Substantial Completion: January 12, 2027 Ready for final payment: February 11, 2027
Increase Decrease from previously approved Change Orders No. 1 to No. NA \$ 0.00	Increase Decrease from previously approved Change Orders No.1 to No. NA Substantial Completion: 0 days Ready for final payment: 0 days
Contract Price prior to this Change Order: \$ 8,942,936.24	Contract Times prior to this Change Order: Substantial Completion: January 12, 2027 Ready for final payment: February 11, 2027
Increase Decrease this Change Order: \$ 40,254.00	Increase Decrease this Change Order: Substantial Completion: 0 days Ready for final payment: 0 days
Contract Price incorporating this Change Order: \$ 8,983,190.24	Contract Times with all approved Change Orders: Substantial Completion: January 12, 2027 Ready for final payment: February 11, 2027

<p style="text-align: center;">Recommended by Engineer (if required)</p> <p>By: <u></u></p> <p>Title: <u>Project Manger</u></p> <p>Date: <u>3/18/26</u></p> <hr/> <p style="text-align: center;">Authorized by Owner</p> <p>By: _____</p> <p>Title: <u>County Manager</u></p> <p>Date: _____</p>	<p style="text-align: center;">Accepted by Contractor</p> <p>_____</p> <hr/> <p style="text-align: center;">Approved by Funding Agency (if applicable)</p> <p>_____</p> <hr/> <p>_____</p>
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**ATTACHMENT A -
CONTRACOTR CORR.**

Unidentified Culvert Near Pea Ridge Rd.

From Kelly Barnhill, III <rkb@hendrix-barnhill.com>

Date Wed 3/11/2026 3:27 PM

To Kevin Cooper <kcooper@riversandassociates.com>; Fred Stowe <fstowe@riversandassociates.com>

2 attachments (26 MB)

IMG_0498.jpeg; IMG_0497.jpeg;

Fred / Kevin,

While walking the job with our crews today, we came across a culvert located approximately 600–700 feet from the Pea Ridge Rd. intersection.

There is currently no directional drill shown at this location in the construction drawings. Based on field conditions, there is not a safe or practical way to install around or beside this culvert using the planned open cut installation method.

I’ve attached photos from the site for reference.

Please review and advise on the preferred resolution. This location will likely require a directional drill as we cannot track inside closer to the road due to the existing Washington Co. water main.

Let me know what questions or concerns you may have. My guys will be happy to show Ray the specific spot if you want to put some eyes on it in the field.

Thank you,

R. Kelly Barnhill, III
Project Manager
Hendrix-Barnhill Co., Inc.



NC General Contractors license No. 4883



APPROXIMATE AERIAL VIEW
OF CULVERT LOCATION

ATTACHMENT B -
PHOTOS



OCTOBER 2023 STREET VIEW



MAY 2023 STREET VIEW

CULVERT IS ONLY VISIBLE IN WINTER OR WHEN OVERHANGING TREES HAVE BEEN TRIMMED



ATTACHMENT C - ADDITIONS/DEDUCTIONS FROM CONTRACT PRICE

Washington County - Pea Ridge Water Transmission Main - Work Change Directive No. 1

March 18, 2026

Item							
Bid Item No.	Description		Bid Item Quantity	Unit Price	Bid Item Value (\$)	CO #1 QTY	CO #1 Value
9	12" Fusible C900 PVC Water Main (Directional Bore)		3,150	\$296.27	\$933,250.50	200	\$59,254.00
15	12" PVC Water Main		33,150	\$95.00	\$3,149,250.00	(200)	(\$19,000.00)
Totals							\$40,254.00

WATER DISTRIBUTION SYSTEM CAPITAL IMPROVEMENTS PLAN



WASHINGTON COUNTY NORTH CAROLINA



Colleen M. Bailey, P.E.



William A. Larsen, P.E.

TWC Project No.: 2451-BP

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APPENDICES

Appendix A

- Map 1: Location Map
- Map 2: Topographic Map
- Map 3: Water System Base Map
- Map 4: Hydrant Spacing Map
- Map 5: Proposed Water System Improvements Map

Appendix B

American Water Works Association (AWWA) Desktop Analysis

Appendix C

Cost Estimate Table Itemizations

TABLES

- Table 2.1 – Median Household Income
- Table 2.2 – Historical and Projected Populations
- Table 2.3 – Soils Descriptions
- Table 2.4 – Ground Water Source Data
- Table 3.1 – Year 2023-2024 Produced and Billed Water
- Table 3.2 – Water Use by Customer Type
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- Table 3.5 – Hydrant Recommendations Summary
- Table 4.1 – Cost Estimates & Schedule of CIP Improvements

FIGURES

- Figure 2.1 – Population Projections for Washington County and County

ACKNOWLEDGEMENT

The Wooten Company would like to thank the administration and staff of Washington County for their considerable assistance in providing the information necessary for the compilation of this report.

1.0 INTRODUCTION

1.1 Statement of Goals

The goal of this Capital Improvements Plan (CIP) is to provide a road map for the Washington County Water System (County) to use in building, repairing, and sustaining the water infrastructure capacity, with the intent of continuing to provide water services to its citizens and other utility customers. Specifically, the County wishes to provide affordable, safe and reliable potable water and adequate water pressure for fire protection.

The scope of this report has been restricted to the focus of water supply, treatment, and distribution system needs while still addressing ongoing issues with these elements.

1.2 Service Area

Washington County is in eastern North Carolina and situated east of Martin and Bertie County and North of Beaufort and Hyde County. The County owns and operates its own water distribution system which is supplied by three wells which tap into the Castle Hayne Aquifer. The County is connected to the water systems for the Towns of Plymouth and Creswell to serve as a back-up emergency water source for each other. Additionally, the County provides water to the Town of Roper and is currently in the process of upgrading its interconnection with the Town.

1.3 Delivery Method

Water services are, and for the foreseeable future will continue to be, delivered under the typical municipal customer model for residential, commercial, and industrial customers within the County's limits. When directly serving end users, Terms and Conditions of use and service are dictated by ordinance and local government policies. Washington County is responsible for the treatment, supply, and distribution up to and including the individual customer meter for its residents.

2.0 PROJECT AREA

2.1 Demographics

Washington County is located in the coastal plain of eastern North Carolina. **Map 3** in **Appendix A** provides an aerial map of the County and its distribution system. Table 2.1 shows the median household income in Washington County, and North Carolina for a family, according to the US Census Bureau:

Table 2.1 – Median Household Income	
Entity	2024 Census Bureau
Washington County	\$41,750
North Carolina	\$69,904

According to the US Bureau of Labor Statistics, Washington County reported a 2024 unemployment rate of 4.5%. This unemployment rate is high compared to neighboring Beaufort County (3.7%), and lower when compared to Bertie County (4.9%). In comparison, the state of North Carolina’s 2024 unemployment rate was 3.6%.

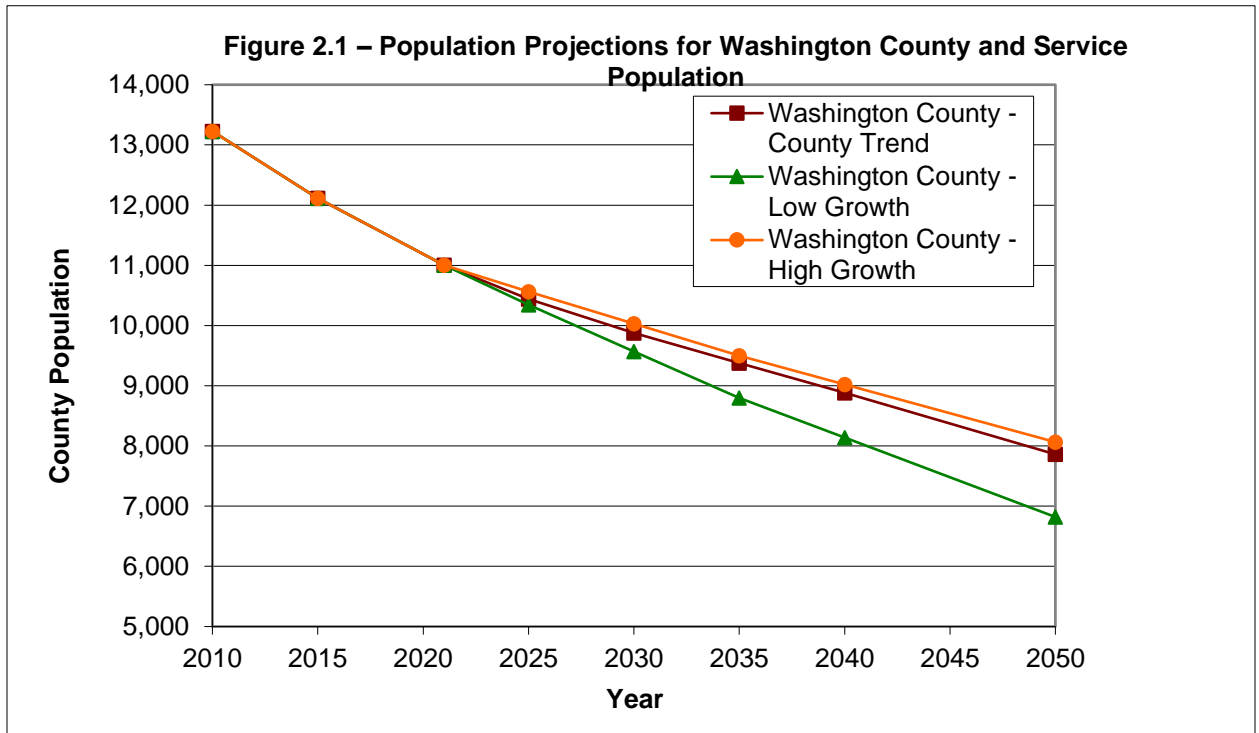
According to the 2020 census data, the population for the County was 11,003 and the average house size was 2.29 persons. The total population make up by race included 45.1% Non-Hispanic White, 48.6% African American, 3.37% Hispanic, and 2.93% some other race or combination of races. Table 2.2 and Figure 2.1 show the historical population trends and projected growth through Year 2050 for Washington County. Historical data for Washington County was collected from the NC Office of State Budget and Management.

Table 2.2 – Historical and Projected Populations							
Entity	2010	2015	2020	2025	2030	2035	2040
Washington County	13,228	12,116	11,004	10,440	9,877	8,882	7,861

¹ Years 2025, 2030, 2035, 2040, and 2050 figures were extrapolated using population trend of Washington County as predicted by NC OSBM.

² County Water System customer population projections are based on Washington County Water Service reports from Local Water Supply Planning

Figure 2.1 – Population Projections for Washington County



The population of Washington County decreases by around 1.3% per year. While North Carolina’s population is growing, the major metropolitan areas of Raleigh, Durham, Greensboro, Winston-Salem, and Charlotte are seeing the most growth. This is primarily due to the surging computer, healthcare, and university job markets. Rural areas have traditionally relied on agriculture, textiles, and local business operations which continue to struggle against career opportunities associated with urban growth and therefore many small towns, especially in eastern NC, are expected to decrease in population.

2.2 Land Area and Use

Washington County consists primarily of agricultural land uses with a much smaller but significant amount of acreage in woodlands. Woodland uses are predominately found along area drainage paths and in areas dominated by particularly poorly drained soils. Residential developments are pocketed and scattered and do not account for significant acreage. Some commercial and industrial land uses are located within the County’s distribution system. Most of the land used within the service area is agricultural or residential, with commercial, industrial, recreational, and institutional (school and churches) making up a much smaller portion.

2.2.1 Topography

The average elevation of Washington County is 16 ft above mean sea level (MSL). The study area is best characterized as relatively flat, with most of the elevation being shed due to local streams and water bodies. Drainage ways and area streams are slow moving and often surrounded by swamps. Higher, better-drained lands are generally either cultivated or urbanized, while lower lying and poorly drained lands are often still wooded. Drainage is generally to the north and east, with most areas flowing into the Albemarle Sound. **Map 2** in **Appendix A** provides a topographic map of the study area.

2.2.2 Geology, Soils & Agricultural Resources

Based on an estimated County Water System boundary, and soil information from the United States Department of Agriculture (USDA) Web Soil Survey, the soils in the County areas are primarily made up of Cape Fear Loam (10.8%), Belhaven Muck (9.7%), Portsmouth Fine Sandy Loam (8.2%), Dorovan Muck (6.7%), and Roanoke Loam (6.2%).

A summary description of each of these soils' association given in the "Soil Survey for Washington County" is restated in Table 2.3:

Table 2.3 – Soils Descriptions	
<i>Cape Fear loam</i>	<i>0 to 2 percent slope. Well drained, Clayey marine deposits over loamy sand or sandy fluviomarine deposits.</i>
<i>Belhaven muck</i>	<i>0 to 2 percent slope. Poorly drained, woody and herbaceous organic material over sandy and loamy fluviomarine deposits.</i>
<i>Portsmouth fine sandy loam</i>	<i>0 to 2 percent slope. Poorly drained, loamy fluviomarine deposits over sandy fluviomarine deposits.</i>
<i>Dorovan muck</i>	<i>0 to 2 percent slope, Poorly drained and frequently flooded. Woody organic muck material.</i>
<i>Roanoke loam</i>	<i>0 to 2 percent slope. Poorly drained, Clayey marine deposits and/or fluviomarine deposits.</i>

Prime farmland is encountered in the form of Cape Fear and Roanoke loam, while Portsmouth fine sandy loam is classified as prime farmland if drained. Dorovan and Belhaven muck are considered “Not Prime Farmland” because it is poorly drained and frequently flooded.

2.2.3 Hydrology

2.2.3.1 Groundwater

The Castle Hayne aquifer is the primary drinking water source for the study area. The County operates three (3) wells that supply its customers with water; 12-hour yields of 324,000 gallons per day (GPD). With a metered average daily water use of 250,400 GPD, existing supply quantities are adequate.

Table 2.4 provides a breakdown of the supply well information. Well information was provided from County’s 2024 Local Water Supply Plan (LWSP).

Table 2.4 – Ground Water Source Data					
Well ID	Average Daily Withdrawal (MGD)	12-Hour Supply (MGD)	Well Depth (FT)	Pump Intake Level (FT)	Well Diameter (IN)
Well #1	0.4258	0.3240	280	190	12
Well #2	0.4498	0.3420	285	150	12
Well #3	0.4331	0.3240	285	190	12

The wells draw from the Castle Hayne aquifer. The total depths of the well range from 280 to 285 feet. Groundwater for private water supplies generally relies on lower yielding, more shallow wells. Some private residences may rely on dug or bored wells. However, water attained from such wells usually has too high an iron content to be palatable and drilled wells greater than 100 feet in depth are generally necessary to reach water of acceptable iron content.

2.2.3.2 Surface Waters

Washington County is primarily part of the Roanoke River Basin and Pasquotank River Basin. Surface waters typically drain out into the Albemarle Sound.

2.2.3.3 Water Quality

The Albemarle Sound and streams that feed into the sound from District 2 are classified as either C;Sw water (Aquatic Life, Secondary Recreation, Fresh Water; Swamp Waters) or SC (Protected for Aquatic Life, Secondary Recreation, biological integrity; Tidal Salt Waters).

2.2.4 Climate

Washington County experiences a humid subtropical climate. Rainfall averages around 52 inches per year, with August being typically the wettest month of the year. The average daily temperature is 62°F, but summer temperatures of up to 100°F occur from time to time. January is, on average, the coolest month with an average daily high temperature of 54°F and average daily low temperature of 33°F, but periods do occur nearly every year with subfreezing temperature. Snowfall averages about 2-inches per year, but accumulations are relatively rare. Sunshine is prevalent, approximately 65% of time in the summer, and 55% of time in the winter; prevailing winds are normally from the southeast and are typically mild.

3.0 EXISTING WATER FACILITIES

3.1 Water Supply and Distribution Systems

3.1.1 Overview

The County draws water from three (3) groundwater wells and maintains its own distribution system. There are five (5) elevated storage tanks: a 100,000-gallon tank on Morattock Road, a 200,000-gallon tank off Industrial Park Road, a 200,000-gallon tank off West Millpond Road, a 100,000-gallon tank on the corner of Breezy Banks Road and Pearidge road, and a 100,000-gallon tank off Mt. Tabor Road. In addition, a 500,000-gallon ground level tank is located alongside the 200,000 gallon above ground located off West Millpond Road. Table 3.1 below summarizes water production and billings for Year 2023-2024 and calculates water unaccounted for in the system. **Map 3**, the Water System Base Map, has been included in **Appendix A** to provide information on the configuration of the existing water distribution system. In addition, the American Water Works Association (AWWA) Desktop Analysis, which evaluates the distribution system for water loss, can be found in **Appendix B**.

Table 3.1 indicates that the County did not meter 101.2 million gallons of the total water produced (162.7 million gallons) through its existing distribution system, which is equivalent to a 38% loss. Acceptable water loss in distribution systems of Washington County's size is generally considered 10% or less. Percentages greater than 10% warrant development of a pro-active leak detection program and pipe rehabilitation/replacement. The county inspects the system daily for any visible leaks in the water system and water meters are read monthly to track overall water loss. Leaks discovered by staff or reported by the County's citizens are repaired according to AWWA standards. Small leaks (6-inch lines and smaller) are usually repaired by County staff with materials on hand. Larger leaks (8-inch lines and larger) may require the assistance of an outside Contractor with excavation equipment and tools.

Table 3.1 – Year 2024 Produced and Billed Water				
Year 2024	Water Produced, (Gal)	Billed Water Usage, (Gal)	Water Unaccounted For, (Gal/mo.)	Water Unaccounted For, (%)
January 24	14,911,000	8,565,300	6,345,700	43%
February 24	13,606,800	8,012,700	5,594,100	41%
March 24	14,477,000	8,565,300	5,911,700	41%
April 24	15,303,000	8,289,000	7,014,000	46%
May 24	15,875,100	8,565,300	7,309,800	46%
June 24	16,650,000	8,289,000	8,361,100	50%
July 24	16,039,400	8,565,300	7,474,100	47%
August 24	15,617,800	8,565,300	7,052,500	45%
September 24	13,692,200	8,289,000	5,403,200	39%
October 24	13,029,300	8,565,300	4,464,000	34%
November 24	12,219,000	8,289,000	3,930,000	32%
December 24	12,799,900	8,565,300	4,234,600	33%
Total	162,700,500	101,125,800	61,574,700	
Average	13,558,375	8,427,150	5,131,225	38%

The amount of water lost (or unbilled) in the County’s system accounts for 38% of the total water produced for the County. The County should begin recording unmetered water usage and look for ways to lower the probability of negative water loss occurring in their water loss data. Table 3.2 shows the number of connections per user class and the average metered daily usage. The County had an average daily sold amount of 0.0330 MGD to the Town of Roper in 2024 according to the Local Water Supply Plan.

Table 3.2 – Water Use by Customer Type		
Customer Type	No. of Metered Connections	Metered Average Use (MGD)
Residential	2,806	0.2249
Non-Residential	105	0.0184
Total	2,911	0.2433

The distribution system contains no asbestos cement or cast iron pipes and a nominal amount of ductile iron pipe at metering locations and utility crossings. Table 3.3 summarizes the lengths and material types within the County’s distribution system.

Table 3.3 – Water Distribution System Materials		
Material Type	% of Lines	Approximate Line Length (miles)
Polyvinyl Chloride	99%	134.6
Ductile Iron	1%	1.4
Total	100%	136

One hundred forty-eight (148) fire hydrant inspections were conducted in the fall of 2023. Inspections revealed Forty-one (41) of the hydrants suffered from superficial wear and tear due to lack of regular maintenance by the County. Twenty-one (21) hydrants suffered from significant wear and tear with minor deficiencies in the form of leaking hydrants, leaning hydrants or hydrants buried halfway into the ground. For the purposes of this report, superficial wear and tear is defined as requiring sandblasting and repainting of the hydrant’s body, lubrication and/or the reattachment of nozzle chains. Significant wear and tear with minor deficiencies is defined as requiring the same level of treatment called for by those hydrants with superficial wear and tear, but also including such requirements as repairing the hydrant, replacing gaskets, realigning a leaning hydrant, or elevating a hydrant that had sunk into the ground. **Appendix A** contains **Map 4**, which gives the locations of the County’s fire hydrants. Tables 3.4 and 3.5 provide a summary of the hydrant inspection results and their recommendations.

Generally, the fire hydrants in Washington County require only minor maintenance. Twenty-one (21) hydrants should be replaced and forty-one (41) require rehabilitation.

Table 3.4 – Hydrant Inspection Deficiencies Summary	
Hydrant Quantity	Observed Deficiency
41	Superficial Wear and Tear
21	Significant Wear and Tear with Minor Deficiencies

Table 3.5 – Hydrant Recommendations Summary	
Hydrant Quantity	Recommended
21	Replace
41	Rehabilitation (Sandblast & Repaint, Grease cap threads, Etc..)

3.1.2 Present Condition and Improvement Needs

The wells and pumps in the Washington County system can supply the current maximum daily demand.

The distribution system is composed of primarily 6-inch PVC pipe (62% of the system). The current system has no asbestos cement pipe and only 1% is made of cast iron with a nominal amount of ductile iron at metering locations or utility crossings.

3.1.2.1 Recently Completed Projects

The County replaced all meters within its system to AMR meters with leak detection capabilities in 2014. The new meters can be read through an automatic reader system by a drive by method. In total, 2,355 residential AMR meters and 41 commercial AMR meters were installed.

Custom Controls Unlimited, LLC was contracted in November 2023 to add a new SCADA System for the County's water utility assets. This included a Master PLC based RTU located at the water treatment facility, and satellite RTUs located at the existing supply wells, elevated tanks, and booster stations not located at the WTP facility. These improvements were completed by the Fall of 2024.

3.1.2.2 Currently Ongoing Projects

The County has secured funding through a VUR ARPA grant (VUR-D-ARP-0103) to replace the three (3) interconnections with the Roper Water System which are currently out of service, outdated, or undersized. Additionally, this project includes the installation of storage tank mixers to all the County's water storage tanks.

The County has also secured funding for the installation of approximately 37,350 LF of 12" transmission main and a 550-gpm booster pump station between the Water Treatment Plant in Roper, NC and the Pea Ridge community. These improvements will improve distribution from the elevated tank and provide acceptable system pressures in the Pea Ridge area.

3.1.2.3 Recommended Improvement Projects

The following capital improvements for the County's water supply and distribution system have been identified.

1. Twelve (12) fire flow tests at various fire hydrants throughout the county was conducted by The Wooten Company. These results, along with elevated water tank data, were used to help calibrate the model of the County's water system in WaterGems. A fire flow analysis for the system was performed with a minimum fire flow and residual pressure target set to 250 gpm at 20 psi residual pressure. Nineteen (19) fire hydrants failed to meet the minimum requirements. The following five (5) projects are recommended improvements that would help meet these minimum requirements.

- 1.1. Approximately 34,600 LF 6" water main extension along Hollis Road. This project will create an additional loop which will improve hydraulic function and redundancy in the system.

- 1.2. Rehabilitation/Replacement of approximately 4,845 LF of 6-inch water main along Mackeys Road and Cross Road. This project was derived from the Hazen-William C-factor during model calibration and will improve sections of water main that are experiencing deficiencies due to aging and deterioration of the pipes. Further field investigations are required to confirm conditions of the pipe and determine whether rehabilitation by lining or if replacement of the water mains is necessary.

- 1.3. Approximately 7,500 LF of 6-inch water main extension along Jones White Road and Davenport Forks Road. This project will create an additional loop which will improve hydraulic function and redundancy in the system.

- 1.4. Rehabilitation/Replacement of approximately 9,200 LF of 4-inch and 11,600 LF of 6-inch water mains along Back Road and Mt. Tabor Road, and 14,100 LF of 8-inch water mains along NC Hwy 94. This project was derived from the Hazen-William C-factor during model calibration and will improve sections of water main that are experiencing deficiencies due to aging and deterioration of the pipes. Further field investigations are required to confirm conditions of the pipe and determine whether rehabilitation by lining or if replacement of the water mains is necessary.

- 1.5. Rehabilitation/Replacement of approximately 5,050 LF of 6-inch water main along Cypress Shores Road and 5,000 LF of 8-inch water main along NC Hwy 32. This project was derived from the Hazen-William C-factor during model calibration and will improve sections of water main that are experiencing deficiencies due to aging and deterioration of the pipes. Further field investigations are required to confirm conditions of the pipe and determine whether rehabilitation by lining or if replacement of the water mains is necessary.
2. Regular maintenance of the existing elevated storage tanks is required to remove rust and reinforce safety.
 - 2.1. Mt Tabor (100,000 Gallon) elevated water tank needs repairs to the exterior coating. Based on inspections performed by USG Water in April of 2024, the exterior coating has moderate to heavy mildew throughout the tank and there is flaking paint and corrosion present. It is also recommended that the logo be retraced during the same renovation. Sediment is present at the bottom of the tank. Tank should be cleaned at the next scheduled washout inspection.
 - 2.2. Plymouth South Tank (100,000 Gallon) elevated water tank needs repairs to the exterior coating. Based on inspections performed by USG Water in May of 2025, the exterior coating is wearing thin, and corrosion is beginning to show. There is visible sediment at the bottom of the tank, and a washout inspection of the tank is recommended.
 - 2.3. Water Plant Tank (200,000 Gallon) elevated water tank needs repairs to the exterior coating. Based on inspections performed by USG Water in April of 2024, the exterior coating is wearing thin. Additionally, there is visible sediment at the bottom of the tank, and a washout inspection of the tank is recommended.
 - 2.4. Plant Ground Tank (500,000 Gallon) ground storage tank had visible sediment at the bottom based on inspections performed by USG Water in May of 2025 and a washout of the tank interior is recommended. The

exterior of the tank also has light to moderate mildew present and should be pressure washed and cleaned.

In addition to specific repairs and replacements, the County is also encouraged to create and implement the following programs to ensure continuous, reliable water service for its customers. Such programs distribute the associated costs over several years for easier management and budgeting purposes.

1. Valve Exercising Program

All water system isolation and hydrant valves should be exercised once per year at a minimum. This will ensure that the internal mechanisms do not seize allowing the County to isolate specific sections of the water system for the maintenance and repairs needed. In addition, street gate valves should be installed during the replacement/rehabilitation of hydrants such that specific hydrants can be isolated for maintenance and repairs.

2. Fire Hydrant Replacement Program

All fire hydrants should be visually inspected annually and flow-tested/evaluated every 5 years. Caps should be removed, cleaned and threads oiled. The operating nut should be lubricated. Bare metal should be scraped and painted. Intruding vegetation should be removed to allow adequate access. Flow testing will allow the County to verify available flow and pressure for firefighting events.

3.1.3 Previously Completed Reviews

The County does not currently have a previous capital improvements plan. This will be the first CIP developed for the County.

3.1.4 Specific Limitations

Washington County is not operating under an Administrative Order or Special Order by Consent for its water supply and distribution system. Limitations to reliable service are typically associated with leaking water lines which reduce available water pressure and require frequent isolation of parts of the system for repairs. The water quality is generally good and the wells, while aging, are able to meet current demand. Elevated storage volumes are sufficient to meet average daily and maximum daily demand.

3.2 GPS/GIS Mapping

The existing water distribution system was GPS-mapped to survey-grade accuracy, showing known locations of all waterlines, system valves, hydrants, hydrant valves and master meters. A GIS database was developed thereafter containing attributes for the waterlines (location, diameter, material), system valves (location, size), hydrants (location, manufacturer, number of outlets), hydrant valves (location, size) and master meters (location, manufacturer, size). GPS/GIS mapping of the existing water infrastructure gives the County a tool allowing them immediate access to accurate utility infrastructure location data for use during normal operation and maintenance, emergency situations, and future planning. It is recommended that the County complete stormwater system mapping in the coming years. The County has also uploaded their data into InfraForce, a cloud-based software program where a third party manages and updates the GIS data for the County and the County would have continuous data access through a web browser and internet connection.

4.0 CAPITAL IMPROVEMENTS NEEDS

The proposed water improvements are aimed at future cost avoidance, increased system reliability, and to meet future growth and regulatory requirements. Considering the prioritization needs, it is recommended that the proposed improvements be implemented as follows. Table 4.1 is organized by infrastructure categories and provides a prioritized schedule that Washington County may use in planning infrastructure projects and improvements. **Map 5** in **Appendix A** provides the location of the proposed improvements in the County. Proposed water system improvements, as described in Section 3.1 and shown in Table 4.1, total approximately \$27.3 million over the next 20 years.

Priority 1 items are suggested to be addressed during FYs 2026 and 2027. Priority 1 items represent immediate needs of the County's infrastructure. Priority 2 items are suggested to be addressed between FYs 2028 and 2031. Priority 2 represents important items that are not critical at this time. Priority 3 items are suggested to be addressed between FYs 2032 and 2046. Priority 3 items represent long-term goals for the infrastructure of the County. Due to the length of water lines and the number of hydrants and valves planned to be rehabilitated or replaced, such improvements will take place across multiple priority time frames.

4.1 Priority 1: Proposed Improvements Needs (0 to 1 years)

Water line replacement will help to reduce water loss and improve system pressure and water quality. Fire hydrant improvements within this time frame will focus on the replacement and rehabilitation of hydrants with severe deficiencies, such as tilted or damaged hydrants. Water distribution and fire hydrant improvements are itemized in an expanded cost estimate table which can be found in **Appendix E**.

4.2 Priority 2: Proposed Improvements Needs (2 to 5 years)

Water line replacement will help to reduce water loss and improve system pressure and water quality. Fire hydrant improvements within this time frame will focus on the replacement and rehabilitation of hydrants with severe deficiencies, such as tilted or damaged hydrants. Water distribution, hydrant, groundwater well rehabilitation, and elevated storage tank rehabilitation improvements are itemized in expanded cost

estimate tables which can be found in **Appendix E**. These improvements will take place across multiple priority time frames.

The continuation of replacement/rehabilitation programs of meters, valves, and fire hydrants will continue within these four years and will take place across multiple priority time frames.

4.3 Priority 3: Proposed Improvements Needs (6 to 20 years)

The replacement of meters, valves, and fire hydrants are to be phased in over a period of years to offset the cost of a single replacement project. Rehabilitation of the remaining elevated storage tanks will be implemented in this priority time frame.

The improvement items above are shown in 2025 construction costs. Table 4.1 on the next page uses a 20-year average annual inflation factor to estimate costs for the years in which the improvements are anticipated to be necessary.

Table 4.1 – Cost Estimates & Schedule of CIP Improvements		
Priority	Improvements	Costs
Priority 1 (FY 2026–2027)	Water Distribution System	\$ 241,000
	Water Supply & Treatment Improvements	\$ 200,000
	Storage Tank Improvements	\$ 242,725
	Total Proposed Priority 1 Improvements	\$ 683,725
	<i>Annualized Cost per Year (Total Cost/2 Years)</i>	<i>\$ 341,863</i>
Priority 2 (FY 2028–2031)	Water Distribution System	\$ 7,077,311
	Water Supply & Treatment Improvements	\$ 215,000
	Storage Tank Improvements	\$ 596,771
	Total Proposed Priority 2 Improvements	\$ 7,889,082
	<i>Annualized Cost per Year (Total Cost/4 Years)</i>	<i>\$ 1,972,270</i>

Table 4.1 – Cost Estimates & Schedule of CIP Improvements		
Priority	Improvements	Costs
Priority 3 (FY 2032–2046)	Water Distribution System	\$ 11,618,750
	Water Supply & Treatment Improvements	\$ 245,000
	Storage Tank Improvements	\$1,409,343
	<i>Total Proposed Priority 3 Improvements</i>	\$ 13,272,093
	<i>Annualized Cost per Year (Total Cost/15 Years)</i>	<i>\$ 884,873</i>

5.0 CAPITAL IMPROVEMENTS FINANCING

Washington County, like many other communities in eastern North Carolina, is confronted with aging infrastructure. The County constructed the majority of its water distribution collection system toward the end of the 20th century. Now, these facilities are reaching the end of their useful service lives at approximately the same times. Major repairs and rehabilitation will be needed over the next 20 years with some in the next 2 years. The following are the funding opportunities available to the County which could be utilized to finance these future needs: Community Development Block Grant (CDBG), Drinking Water State Revolving Fund (DWSRF), United States Department of Agriculture-Rural Development (USDA-RD) grants/loans, profit loans, local funds, and the state reserves.

Financing of needed capital improvements can be accomplished through the acquisition of Federal and State grants or loans, private lending or local cash reserves. It is often necessary to use a combination of all three (3) funding sources to maintain reasonable monthly water charges for a utility's customers. When determining grant/loan ratios, funding agencies will consider a host of economic indicators including population median household income, poverty rate, and ability to pay ratio and tier ranking of the County. As expected, negatively affected (i.e. economically distressed) units of local government often qualify for a higher grant threshold which is beneficial for County.

5.1 Financing Plan

Over the past three decades, the State of North Carolina has established several programs and funding sources to assist in financing the need for new, upgraded, or expanded infrastructure. Simultaneously, the Federal government has underwritten the financing of water facilities as well.

Today, several funding sources remain, but favorable loan programs are taking the place of the once-plentiful grant programs. The current downturn of the economy is adding additional hardships when trying to fund projects, but with government loans some work is still progressing. Usually, the optimum funding package includes a small grant, with the remaining monies coming from a loan. Not too surprisingly, loan

programs differ both in interest rate and term, which forces the local government applicant to evaluate the various options.

5.2 Grants

Washington County's median household income level allows it to be eligible for a USDA Rural Development grant, which could range from 20-80% of a particular project's cost. A grant from USDA is always coupled with a 40-year loan. Interest rates for the loan can vary in accordance with the financial status of the applicant. The poverty interest rate is less than the standard borrowing rate and is currently set at 3.125%. Through the USDA-RD's Water and Wastewater Disposal Loan and Grant program, approximately \$63 million is available each year.

Likewise, the County may qualify for a Drinking Water SRF grant which is also coupled with a loan. DWSRF program funds may offer as much as 50% grant/50% loan depending on several evaluation factors. The accompanying loans have 20-year payback periods at 0% or 2% interest depending on the type of project. Types of water projects funded include replacement, rehabilitation, upgrades, expansions and extensions. Community Development Block Grant Infrastructure Funds may be used to improve utilities that serve low-to-moderate income areas. An applicant may apply for up to \$2 million over a 3-year period. Evaluation factors include low-to-moderate income levels, poverty rate, water and sewer enterprise fund operating ratio, regulatory relief, and demonstration of critical need.

In short, the County's strategy with regards to grant funding should be to monitor its availability and determine the most favorable conditions under which to apply. Most grant programs allow, and sometimes prefer, other grant funding programs to match grant dollars. Setting up a project to best utilize the dollars available often takes considerable time and coordination but ultimately affords the water customers a lower monthly water bill.

5.3 Loans

Loan financing is generally available, yet the terms and conditions vary and require careful consideration based upon existing economic conditions. When a local government is experiencing growth and a capital project can be developed or "phased" over several construction periods, short-term loans would seem like a worthwhile

approach. Where growth is not as pronounced, it may be best to select a loan program over a more extended period to maintain user charges within a range that minimizes the impact on the resident customer base.

Depending on the magnitude and phasing of the long-term improvements, the County may want to pursue long-term loan financing in addition to the grant funds described above. For loans, the County would likely have the choice of a USDA-Rural Development loan (40 years @ 3.5%) or a state low-interest SRF loan (20 years @ 0 or 2%). Both programs require that the applicant first contact private lending institutions for more favorable lending terms prior to receiving government assistance.

5.4 Local Cash Reserves

Over the years, the County has prudently budgeted funds for water-related capital improvements. Should grant funds be deficient, or if lending rates were to become unfavorable, it is possible that the County could draw some money from its capital reserves fund to pay a portion of project costs. This funding can also be used as a local match for loan or grant funding applications. In either case, the County should give careful consideration to adjusting water rates so that, in addition to maintaining sufficient cash flow for routine operation and maintenance, sufficient funds are set aside for purposes of undertaking necessary capital improvements projects.

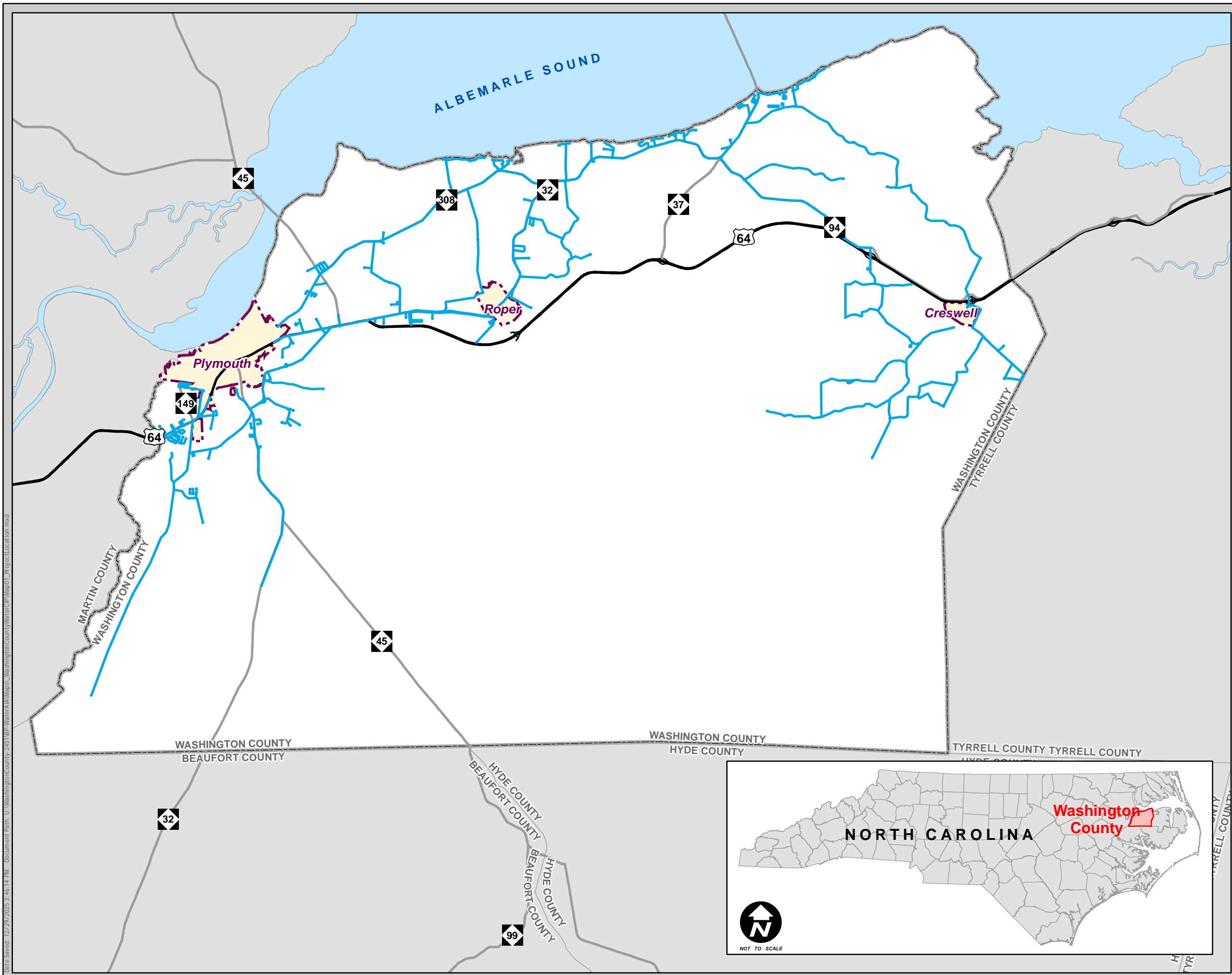
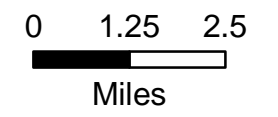
APPENDIX A
MAPS



Map 1
Project Location
Water CIP
Washington County, NC
December 2025

Legend

- Water Line
- US Route
- NC Route
- Ramp
- Municipal Boundary
- Washington County
- Other County



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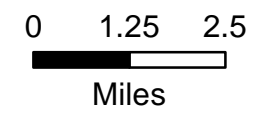
The Wooten Company makes every effort to produce and publish GIS maps using the most current and accurate information possible, however the maps are strictly for planning purposes only. The maps are compiled from recorded deeds, plats, and other public and private records and data. Users of the maps are hereby notified that the aforementioned public primary information sources should be consulted for verification of the information on this map. The Wooten Company assumes NO responsibility for the information contained on the maps unless the map is signed and sealed by a licensed Professional Land Surveyor. Please contact the GIS Group at (919) 828-0531 or toohan@thewootencompany.com for data source information.



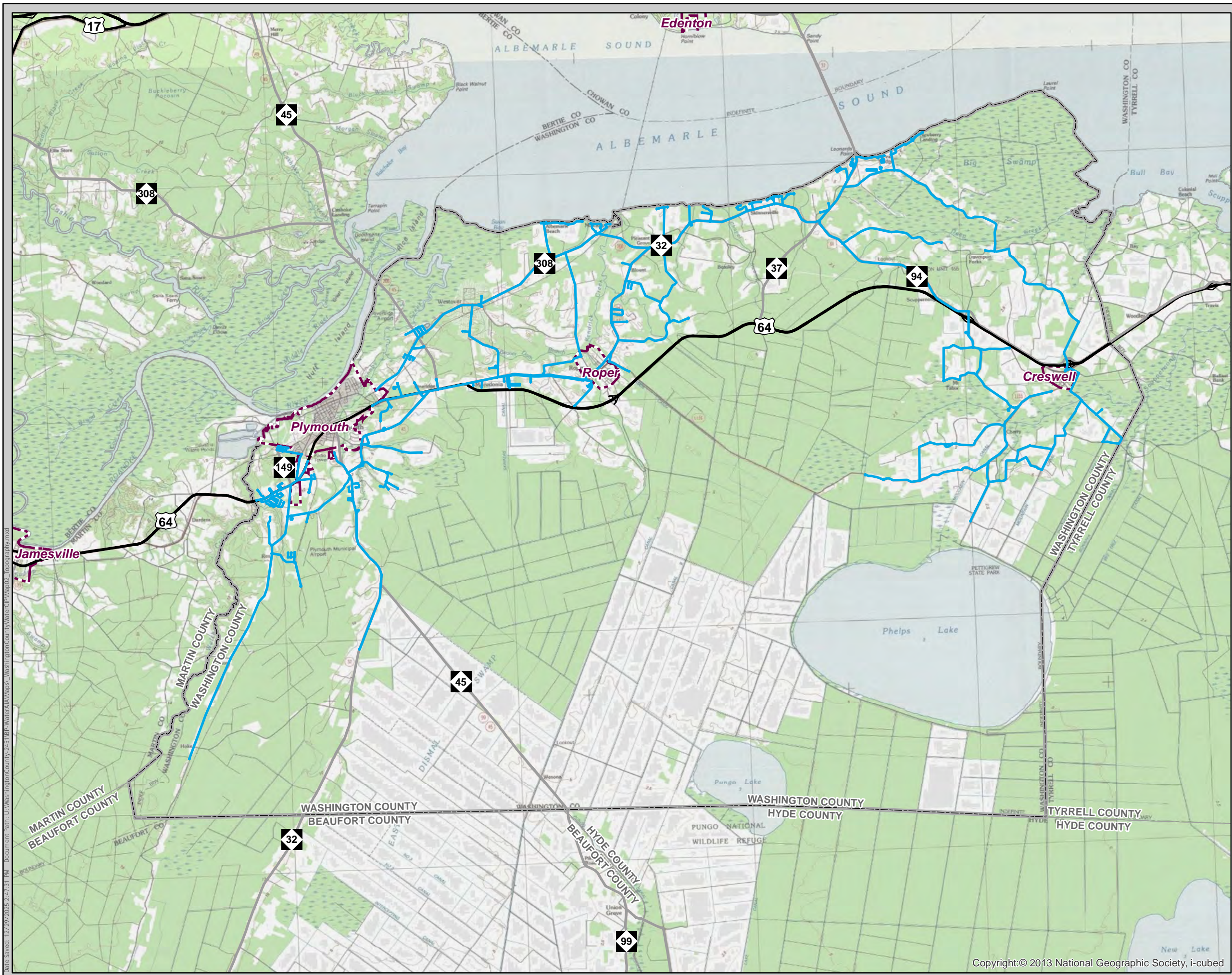
Map 2 Topography Water CIP Washington County, NC December 2025

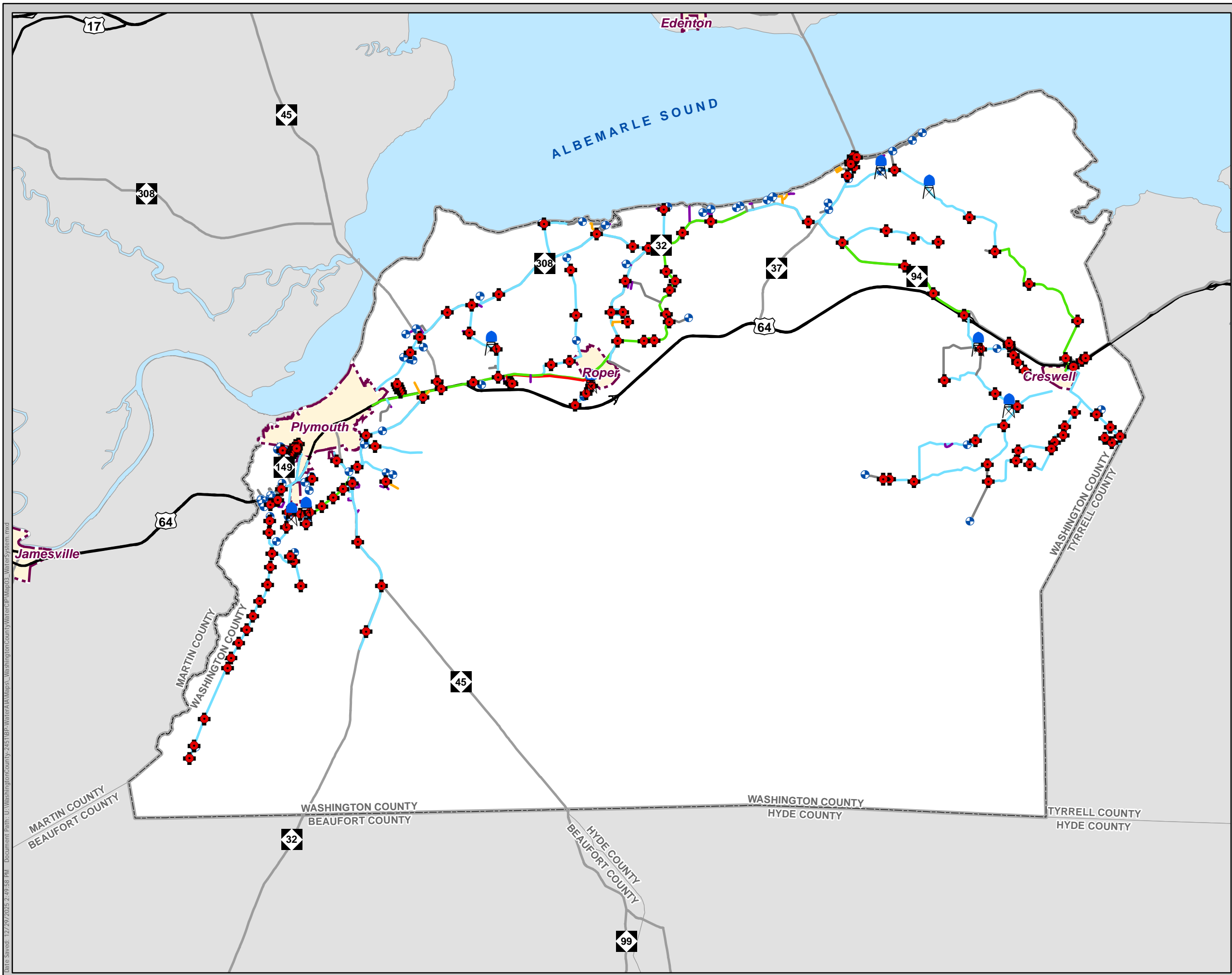
Legend

- Water Line
- US Route
- NC Route
- Ramp
- Municipal Boundary
- Washington County
- Other County



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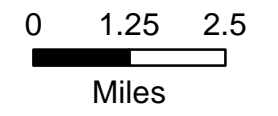




Map 3 Water System Water CIP Washington County, NC December 2025

Legend

- Tank
- System Valve
- Fire Hydrant
- 2" Water Line
- 3" Water Line
- 4" Water Line
- 6" Water Line
- 8" Water Line
- 12" Water Line
- US Route
- NC Route
- Ramp
- Municipal Boundary
- Washington County
- Other County



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Map 4 Fire Hydrant Spacing Water CIP Washington County, NC December 2025

Legend

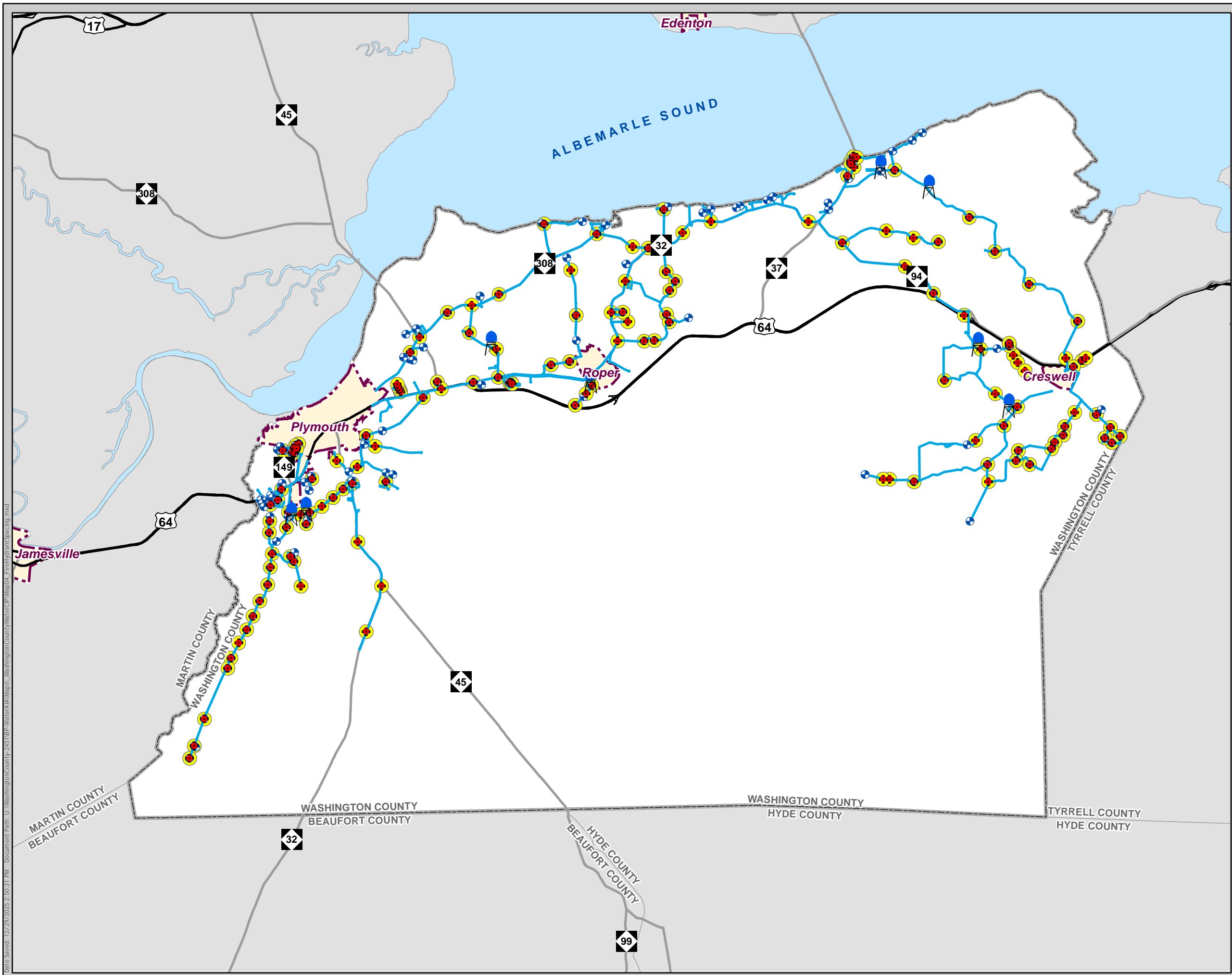
- Tank
- System Valve
- Fire Hydrant
- 1000' Fire Hydrant Spacing
- Water Line
- US Route
- NC Route
- Ramp
- Municipal Boundary
- Washington County
- Other County



0 1.25 2.5
Miles



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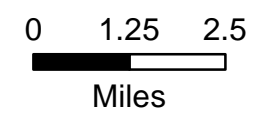
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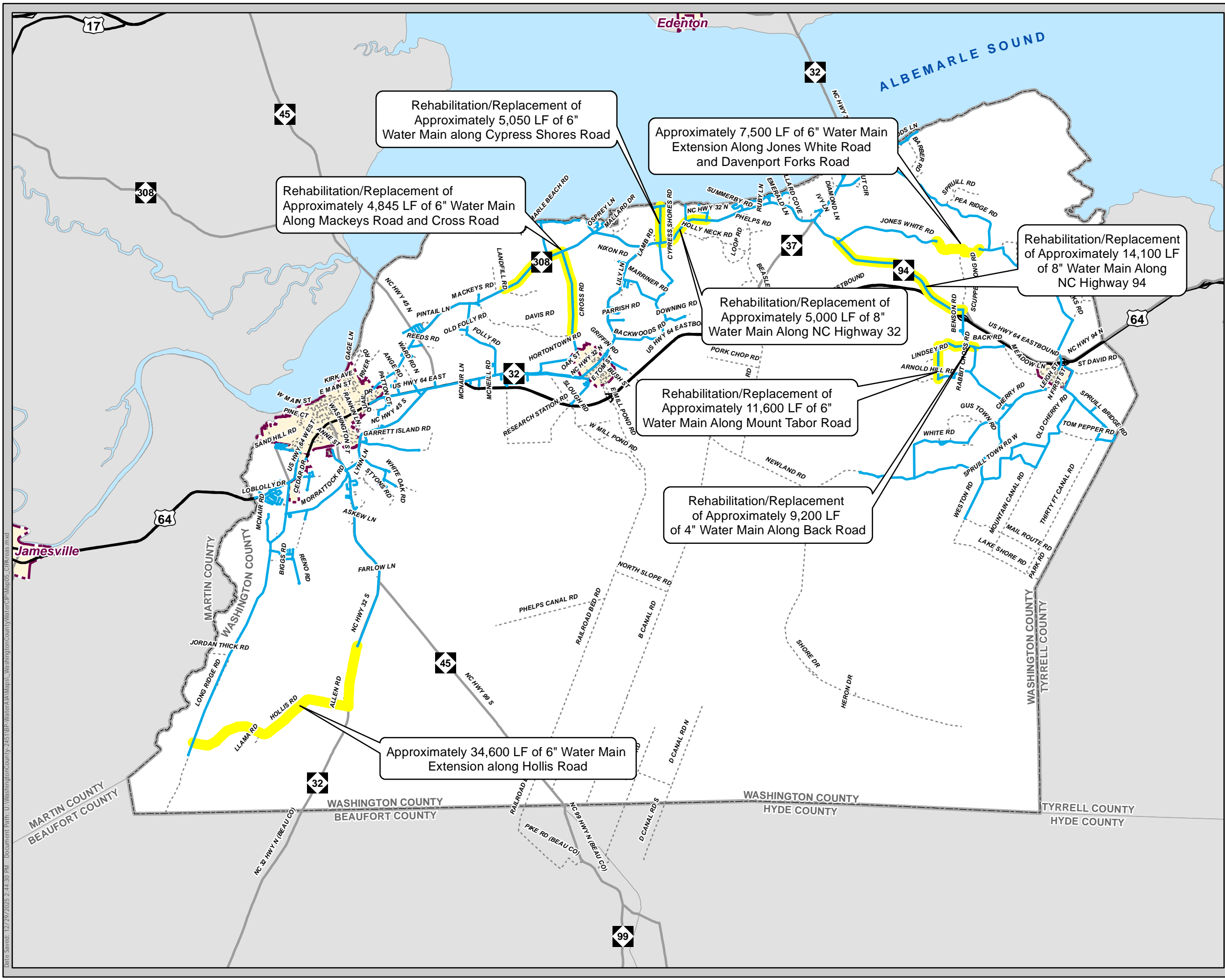
Map 5 CIP Areas Water CIP Washington County, NC December 2025

Legend

- Water Line
- CIP Area
- US Route
- NC Route
- Ramp
- Municipal Boundary
- Washington County
- Other County



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APPENDIX B
AMERICAN WATER WORKS ASSOCIATION
(AWWA) DESKTOP ANALYSIS



AWWA Free Water Audit Software v6.1

FWAS v6.1

American Water Works Association Copyright © 2025, All Rights Reserved.

This spreadsheet-based water audit tool is designed to help quantify and track water losses associated with water distribution systems and identify areas for improved efficiency and cost recovery. It provides a "top-down" summary water audit format and is not meant to take the place of a full-scale, comprehensive water audit format. Auditors are strongly encouraged to refer to the most current edition of AWWA M36 Manual for Water Audits for detailed guidance on the water auditing process and targeting loss reduction levels. This tool contains several separate worksheets. Sheets can be accessed using the tabs at the bottom of the screen, or by clicking the TOC links below.

Table of Contents (TOC)

- Start Page** The current sheet. Enter contact information and basic audit details.
- Worksheet** Enter the required data on this worksheet to calculate the water balance and data grading.
- Interactive Data Grading** Answer questions about operational practices for each audit input, and the data validity grades will automatically populate.
- Dashboard** Review NRW components, performance indicators and graphical outputs to evaluate the results of the audit.
- Notes** Enter notes to explain how values were calculated, document data sources, and related information about data management practices.
- Blank Sheet** By popular demand! A blank sheet. The world is your canvas.
- Water Balance** The values entered in the Worksheet automatically populate the Water Balance.
- Carbon Calculations** An **optional** component to enter information on the utility's carbon intensity and calculation of carbon reduction through leakage reduction
- Carbon Balance** The values entered in the Worksheet and optional Carbon Calculations automatically populate the Carbon Balance.
- Loss Control Planning** Use this sheet to interpret the results of the audit validity score and performance indicators.
- Definitions** Use this sheet to understand the terms used in the audit process.
- Service Connection Diagram** Diagrams depicting possible customer service connection line configurations.
- Acknowledgements** Acknowledgements for development of the AWWA Free Water Audit Software v6.1.

AWWA Web Resources for Water Loss Control

<https://www.awwa.org/resource/water-loss-control/>

Items referenced in the Free Water Audit Software v6.0 on the web:

- Data Grading Matrix v6.0
- Example Water Audit v6.0
- Water Audit Compiler v6.0
- AWWA Reports on Performance Indicators
- M36 Manual
- Leakage Emissions Initiative - Water Loss Control Committee Report¹⁰

If you have questions or comments regarding this software please contact us at: wlc@awwa.org

Enter Basic Information

Name of Utility:	Washington County Water System
Name of Contact Person:	Lee Sasser
Email:	lsasser@washconc.org
Telephone Ext.:	252-793-7545
City/Town/Municipality:	Washington County
State / Province:	North Carolina (NC)
Country:	U.S.A.
Audit Preparation Date:	Dec 23 2025
Audit Year:	2024
Audit Year Label:	Calendar (Fiscal, Calendar, etc)
Audit Period Start Date:	Aug 01 2023
Audit Period End Date:	Aug 31 2024
Volume Reporting Units:	Million gallons (US)
Water System Structure:	Retail
Water Type:	Potable Water
System ID Number:	04-94-025
Validator Name/ID:	n/a
Validator Email:	n/a
Estimated Total Population Served by Water Utility:	6,693

Key of Input Acronyms

In order of appearance in the Worksheet

- VOS** Volume from Own Sources
- VOSEA** VOS Error Adjustment
- WI** Water Imported
- WIEA** WI Error Adjustment
- WE** Water Exported
- WEEA** WE Error Adjustment
- BMAC** Billed Metered Authorized Consumption
- BUAC** Billed Unmetered Authorized Consumption
- UMAC** Unbilled Metered Authorized Consumption
- UUAC** Unbilled Unmetered Authorized Consumption
- SDHE** Systematic Data Handling Errors
- CMI** Customer Metering Inaccuracies
- UC** Unauthorized Consumption
- Lm** Length of mains
- Nc** Number of service connections
- Lp** Average length of (private) customer service line
- AOP** Average Operating Pressure
- CRUC** Customer Retail Unit Charge
- VPC** Variable Production Cost

Color Key

User input

Calculated

Optional default

Guidance for the Worksheet

Choosing to enter unit of **percent** or **volume** (applies to VOSEA, WIEA, WEEA, CMI)

choose entry option:

1.00%	percent	or
	volume	25.000

Choosing to enter **default** or **custom input** (applies to UUAC, SDHE, UC)

choose entry option:

0.25%	default	or
	custom	75.000

Guidance for the Interactive Data Grading

Use acronym buttons in IDG header to navigate among inputs. Acronym Key above. White = needs answers, orange = complete, clear = not required. Example below.

VOS	VOSEA	WI	WIEA	WE	WEEA	BMAC	BUAC	UMAC	UUAC
SDHE	CMI	UC	Lm	Nc	Lp	AOP	CRUC	VPC	

After clicking an acronym button, answer all visible questions in the order they're presented, choosing best-fit answer

Grade will populate when all visible questions are complete for an input

The limiting criteria will be labeled along the right. If only 1 limiting criterion is shown, improving on that criterion will achieve a higher data grade. If multiple limiting criteria are shown, improving on *each* limiting criterion is necessary to achieve a higher data grade. A complete inventory of data grading criteria is available in the Data Grading Matrix v6.0 (see web resources)

Limiting



AWWA Free Water Audit Software: Worksheet

FWAS v6.1

American Water Works Association.

Water Audit Report for: **Washington County Water System**

Audit Year: **2024** **Aug 01 2023 - Aug 31 2024** **Calendar**

Click 'n' to add notes

Click 'g' to determine data validity grade

To edit water system info: [go to start page](#)

To access definitions, click the [input name](#)

All volumes to be entered as: MILLION GALLONS (US) PER YEAR

[Water Supplied Error Adjustments](#)

WATER SUPPLIED

choose entry option:

VOS	Volume from Own Sources:	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="5"/>	<input type="text" value="200.432"/>	MG/Yr	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="8"/>	<input type="text" value="percent"/>
WI	Water Imported:	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="n/a"/>	<input type="text" value="0.000"/>	MG/Yr				
WE	Water Exported:	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="1"/>	<input type="text" value="12.045"/>	MG/Yr	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="4"/>	<input type="text" value="percent"/>

VOSEA
WIEA
WEEA

WATER SUPPLIED: MG/Yr

AUTHORIZED CONSUMPTION

choose entry option:

BMAC	Billed Metered:	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="5"/>	<input type="text" value="86.559"/>	MG/Yr				
BUAC	Billed Unmetered:	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="2"/>	<input type="text" value="0.000"/>	MG/Yr				
UMAC	Unbilled Metered:	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="2"/>	<input type="text" value="0.000"/>	MG/Yr				
UUAC	Unbilled Unmetered:	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="3"/>	<input type="text" value="0.216"/>	MG/Yr	<input type="text" value="0.25%"/>	<input type="text" value="default"/>		

Default option selected for Unbilled Unmetered, with automatic data grading of 3

AUTHORIZED CONSUMPTION: MG/Yr

WATER LOSSES

MG/Yr

Apparent Losses

Default option selected for Systematic Data Handling Errors, with automatic data grading of 3

choose entry option:

SDHE	Systematic Data Handling Errors:	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="3"/>	<input type="text" value="0.216"/>	MG/Yr	<input type="text" value="0.25%"/>	<input type="text" value="default"/>		
CMI	Customer Metering Inaccuracies:	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="2"/>	<input type="text" value="0.000"/>	MG/Yr	<input type="text" value="percent"/>		<input type="text" value="under-registration"/>	
UC	Unauthorized Consumption:	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="3"/>	<input type="text" value="0.216"/>	MG/Yr	<input type="text" value="0.25%"/>	<input type="text" value="default"/>		

Default option selected for Unauthorized Consumption, with automatic data grading of 3

Apparent Losses: MG/Yr

Real Losses

Real Losses: MG/Yr

WATER LOSSES: MG/Yr

NON-REVENUE WATER

NON-REVENUE WATER: MG/Yr

SYSTEM DATA

Lm	Length of mains:	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="8"/>	<input type="text" value="136.0"/>	miles	(including fire hydrant lead lengths)
Nc	Number of service connections:	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="5"/>	<input type="text" value="2,710"/>		(active and inactive)
	Service connection density:				<input type="text" value="20"/>	conn./mile main	

Are customer meters typically located at the curbstop/property line?

Lp
Average length of customer service line has been set to zero and a data grading of 10 has been applied

AOP Average Operating Pressure: psi

COST DATA

CRUC	Customer Retail Unit Charge:	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="5"/>	<input type="text" value="\$15.00"/>	\$/1000 gallons (US)	Total Annual Operating Cost
VPC	Variable Production Cost:	<input type="text" value="n"/>	<input type="text" value="g"/>	<input type="text" value="3"/>	<input type="text" value="\$4,049.96"/>	\$/Million gallons	

Click here to calculate carbon emissions ---> [carbon](#)

WATER AUDIT DATA VALIDITY TIER:

***** The Water Audit Data Validity Score is in Tier II (26-50). See Dashboard tab for additional outputs. *****

[go to dashboard](#)

A weighted scale for the components of supply, consumption and water loss is included in the calculation of the Water Audit Data Validity Score

PRIORITY AREAS FOR ATTENTION TO IMPROVE DATA VALIDITY:

Based on the information provided, audit reliability can be most improved by addressing the following components:

- 1: Volume from Own Sources (VOS)
- 2: Billed Metered (BMAC)
- 3: Customer Metering Inaccuracies (CMI)

KEY PERFORMANCE INDICATOR TARGETS:

OPTIONAL: If targets exist for the operational performance indicators, they can be input below:

Unit Total Losses:	<input type="text"/>	gal/conn/day
Unit Apparent Losses:	<input type="text"/>	gal/conn/day
Unit Real Losses ^A :	<input type="text"/>	gal/conn/day
Unit Real Losses ^B :	<input type="text"/>	gal/mile/day

If entered above by user, targets will display on KPI gauges (see Dashboard)

2024

White = incomplete
Orange = complete
Use acronyms for navigation

VOS VOSEA WI WIEA WE WEEA BMAC BUAC UMAC UUAC
SDHE CMI UC Lm Nc Lp AOP CRUC VPC

FWAS v6.1 American Water Works Association. Copyright © 2025, All Rights Reserved.

Limiting criteria (see Start Page for details)

go to input **Volume from Own Sources (VOS) - Data Grading Criteria** go to notes

vos	Criteria Question	Select Best-Fit Answers to All Visible Questions	
vos.0	Did the water utility supply any water from its own sources during the audit year?	Yes	
vos.1	What percent of own supply volume is metered?	>99%	
<p>For questions 2-10 below: Choose the answer that applies for those meters that measure >90% of the finished water volume.</p> <p>In-situ flow accuracy testing = a test process that confirms the flow measuring accuracy of the primary device (the flowmeter), in its installed location, using an independent reference volume.</p> <p>Electronic calibration = a process that checks for error in the metering secondary device(s) and/or the tertiary device(s).</p> <p>Secondary device can include conversion to mA, meter transmitter or similar instrumentation.</p> <p>Tertiary device can include SCADA, historian or other computerized archival system.</p>			
vos.2	What is the frequency of electronic calibration?	Less than annual but within last 5 years	Limiting
vos.3	What level of data transfer errors are checked as part of the electronic calibration process?	Data transfer errors are checked at secondary device(s), but not to tertiary device(s)	
vos.4	Is the most recent electronic calibration documentation available for review?	Yes	
vos.5	What is the frequency of in-situ flow accuracy testing?	Less than annual but within last 5 years	Limiting
vos.6	Is the most recent in-situ flow accuracy testing documentation available for review?	Yes	
vos.7	What are the total volume-weighted average results of in-situ flow accuracy testing (during or closest to audit year)?	At or within ±3%	
vos.8	Have testing and calibration procedures been closely scrutinized for compliance with procedures described in the AWWA M36 and/or M33 Manual(s)?	Yes	
vos.9	Which best describes the frequency of finished water meter readings?	Continuous	
vos.10	Which best describes the frequency of data review for anomalies/errors? These can include numbers that are outside of typical patterns, and zero or 'null' values that may reflect a gap in data recording.	Once per month	
FINAL DATA GRADE FOR THIS AUDIT INPUT:		5	

[go to input](#) **Volume from Own Sources Error Adjustment (VOSEA) - Data Grading Criteria** [go to notes](#)

vosea	Criteria Question	Select Best-Fit Answers to All Visible Questions	
vosea.1	Are tank levels monitored automatically & recorded daily?	Yes	
vosea.2	Are daily changes of stored water volumes in distribution system tanks included in the tabulation of the daily "Volume from Own Sources" quantity?	No	Limiting
vosea.3	Is the annual net distribution storage change included in either the VOS input or the VOSEA input?	No	
vosea.4	Are the flow accuracy test and/or electronic calibration results included in the VOSEA input in the water audit?	No error adjustment made due to absence of testing or calibration results	
FINAL DATA GRADE FOR THIS AUDIT INPUT:		8	

go to input
go to notes
Water Imported (WI) - Data Grading Criteria

wi	Criteria Question	Select Best-Fit Answers to All Visible Questions
wi.0	Did the water utility import any water during the audit year?	No
wi.1		
<p style="color: red; margin: 0;">For questions 2-10 below: Choose the answer that applies for those meters that measure >90% of the water imported volume.</p> <p>In-situ flow accuracy testing = a test process that confirms the flow measuring accuracy of the primary device (the flowmeter), in its installed location, using an independent reference volume.</p> <p>Electronic calibration = a process that checks for error in the metering secondary device(s) and/or the tertiary device(s).</p> <p>Secondary device can include conversion to mA, meter transmitter or similar instrumentation.</p> <p>Tertiary device can include SCADA, historian or other computerized archival system.</p>		
wi.2		
wi.3		
wi.4		
wi.5		
wi.6		
wi.7		
wi.8		
wi.9		
wi.10		
FINAL DATA GRADE FOR THIS AUDIT INPUT:		n/a

[go to input](#) **Water Imported Error Adjustment (WIEA) - Data Grading Criteria** [go to notes](#)

wiew	Criteria Question	Select Best-Fit Answers to All Visible Questions
wiew.1		
wiew.2		
wiew.3		
wiew.4		
FINAL DATA GRADE FOR THIS AUDIT INPUT:		n/a

[go to input](#)

Water Exported (WE) - Data Grading Criteria

[go to notes](#)

we	Criteria Question	Select Best-Fit Answers to All Visible Questions
we.0	Did the water utility export any water during the audit year?	Yes
we.1	What percent of water exported is metered?	<25%
<p>For questions 2-10 below: Choose the answer that applies for those meters that measure >90% of the water exported volume.</p> <p>In-situ flow accuracy testing = a test process that confirms the flow measuring accuracy of the primary device (the flowmeter), in its installed location, using an independent reference volume.</p> <p>Electronic calibration = a process that checks for error in the metering secondary device(s) and/or the tertiary device(s).</p> <p>Secondary device can include conversion to mA, meter transmitter or similar instrumentation.</p> <p>Tertiary device can include SCADA, historian or other computerized archival system.</p>		
we.2		
we.3		
we.4		
we.5		
we.6		
we.7		
we.8		
we.9		
we.10		
FINAL DATA GRADE FOR THIS AUDIT INPUT:		1

Limiting

[go to input](#) **Water Exported Error Adjustment (WEEA) - Data Grading Criteria** [go to notes](#)

weea	Criteria Question	Select Best-Fit Answers to All Visible Questions	
weea.1	Is an agreement in place between Exporting and Importing Utility?	Yes, written	
weea.2	Are meter accuracy testing or electronic calibration requirements stipulated in the water purchase agreement?	No, but meter accuracy testing and/or electronic calibration is conducted upon request of the importing utility	
weea.3	Are flow accuracy test and/or electronic calibration results used to inform the error adjustment input in the water audit?	No	Limiting
weea.4	Who has access to the export meter readings including current and archived data?	Exporting and Importing Utility	
FINAL DATA GRADE FOR THIS AUDIT INPUT:		4	

[go to input](#)

Billed Metered Authorized Consumption (BMAC) - Data Grading Criteria

[go to notes](#)

bmac	Criteria Question	Select Best-Fit Answers to All Visible Questions
bmac.0	Were any customers metered in the audit year?	Yes
bmac.1	For billed metered accounts, what % of bills are estimated in a typical billing cycle?	5% or less
bmac.2	How often does the utility read its customer meters? For systems with multiple read frequencies, select the reading frequency that describes the majority of your customers.	Monthly
bmac.3	Is the BMAC volume pro-rated to represent consumption occurring exactly during the audit period?	Yes
bmac.4	How frequently does internal review by utility staff of the BMAC volumes occur?	Annually
bmac.5	What level of detail is examined in the internal review of BMAC volumes?	Totals grouped by use type or customer class and specific accounts flagged for anomalous consumption
bmac.6	When was the most recent billing data review by someone who is independent of the utility billing process?	Within last 3 years
bmac.7	What level of detail was examined in the review by someone who is independent of the utility billing process?	Not sure
FINAL DATA GRADE FOR THIS AUDIT INPUT:		5

Limiting

[go to input](#) **Billed Unmetered Authorized Consumption (BUAC) - Data Grading Criteria** [go to notes](#)

Inconsistency between Worksheet BUAC input and buac.0 response

buac	Criteria Question	Select Best-Fit Answers to All Visible Questions	
buac.0	Was there any billed consumption on unmetered accounts in the audit year?	Yes	
buac.1	What portion of billed accounts are unmetered (% by number of accounts)?	5% or less	
buac.2	Methodology to quantify consumption for unmetered accounts?	Estimated based on assumptions of consumption by customer characteristics (i.e. customer type or meter size)	Limiting
buac.3	How frequently is unmetered customer consumption estimated?	Monthly	
FINAL DATA GRADE FOR THIS AUDIT INPUT:		2	

[go to input](#) **Unbilled Metered Authorized Consumption (UMAC) - Data Grading Criteria** [go to notes](#)

Inconsistency between Worksheet UMAC input and umac.0 response

umac	Criteria Question	Select Best-Fit Answers to All Visible Questions
umac.0	Did the water utility have any unbilled-metered consumption in the audit year?	Yes
umac.1	Does the water utility policy articulate which accounts are exempt from billing?	Policy includes specific exemptions
umac.2	How many unbilled metered accounts exist?	Unknown
umac.3	How often is each unbilled customer meter read? For systems with multiple read frequencies, select the reading frequency that describes the majority of your customers.	Monthly or more frequently
umac.4	How often are unbilled metered volumes reviewed for error?	Less than annually
FINAL DATA GRADE FOR THIS AUDIT INPUT:		2

Limiting

[go to input](#)

Unbilled Unmetered Authorized Consumption (UUAC) - Data Grading Criteria

[go to notes](#)

This Data Grading Criteria is hidden when the 'default' input is used on the Worksheet

FINAL DATA GRADE FOR THIS AUDIT INPUT:

3

[go to input](#)

Systematic Data Handling Error (SDHE) - Data Grading Criteria

[go to notes](#)

This Data Grading Criteria is hidden when the 'default' input is used on the Worksheet

FINAL DATA GRADE FOR THIS AUDIT INPUT:

3

[go to input](#)

Customer Metering Inaccuracies (CMI) - Data Grading Criteria

[go to notes](#)

cmi	Criteria Question	Select Best-Fit Answers to All Visible Questions
cmi.0	Was there any metered customer usage during the audit period?	Yes
cmi.1	Do you test meters reactively (when triggered by customer complaint or billing/consumption flag)?	Reactive testing conducted
cmi.2	For small size customer meters, which best describes the frequency of proactive testing (effort beyond when triggered by customer complaint or billing/consumption flags)?	No proactive small meter testing activity to date
cmi.3		
cmi.4	For mid and large size customer meters, which best describes the frequency of the proactive testing program?	Not recurring, last testing effort occurred more than 5 years prior to audit period
cmi.5		
cmi.6	Which best describes how the input was derived?	Guesstimated without any customer meter testing data as a reference
cmi.7	Has the input derivation been reviewed by someone with expert knowledge in the M36 methodology?	No
cmi.8	To what extent does meter replacement occur and for which meters?	Annual proactive replacement of subset of meters (i.e. by age or throughput)
cmi.9	Which best describes the reliability of meter installation records?	Records are kept for meter installations, and they include data on installation date, type, size, and manufacturer
FINAL DATA GRADE FOR THIS AUDIT INPUT:		2

Limiting

[go to input](#)

Unauthorized Consumption (UC) - Data Grading Criteria

[go to notes](#)

This Data Grading Criteria is hidden when the 'default' input is used on the Worksheet

FINAL DATA GRADE FOR THIS AUDIT INPUT:

3

[go to input](#) **Length of Mains (Lm) - Data Grading Criteria** [go to notes](#)

Lm	Criteria Question	Select Best-Fit Answers to All Visible Questions	
Lm.1	How was the input derived?	Derived directly from Mains inventory (GIS, ledger, etc)	Limiting
Lm.2	Are hydrant laterals included in the input derivation?	No	
Lm.3	Which best describes how the Mains inventory (GIS, ledger, etc) is kept up to date?	Additions or subtractions are updated in the mains inventory (GIS, ledger, etc), at least annually	
Lm.4	Which best describes how the Mains inventory (GIS, ledger, etc) is field validated to confirm field conditions match the inventory?	Field validation is accomplished (i.e. in daily operations or specific validation projects)	
FINAL DATA GRADE FOR THIS AUDIT INPUT:		8	

[go to input](#) **Number of Service Connections (Nc) - Data Grading Criteria** [go to notes](#)

Nc	Criteria Question	Select Best-Fit Answers to All Visible Questions	
Nc.1	How was the input derived?	Extracted from Services inventory (GIS, billing system, etc)	
Nc.2	What is the count of services based on?	Non-premise based, i.e. meter count, customer count	
Nc.3	Are inactive (but still pressurized) service lines included in the input? These may be metered or unmetered.	No	Limiting
Nc.4	Which best describes how the inventory of service connections (GIS, billing system, etc) is kept up to date?	Additions or subtractions are updated in the service line inventory (GIS, billing system, etc), at least annually	
Nc.5	Which best describes how the inventory of service connections (GIS, billing system, etc) is field validated to confirm field conditions match the inventory?	Field validation is accomplished for a portion of the system (i.e. in daily operations or specific validation projects)	
FINAL DATA GRADE FOR THIS AUDIT INPUT:		5	

[go to input](#)
Average Length of (Private) Customer Service Line (Lp) - Data Grading Criteria
[go to notes](#)

Lp	Criteria Question	Select Best-Fit Answers to All Visible Questions
Lp.0	Are customer meters typically located at the curbside or property line?	Yes
Lp.1		
Lp.2		
Lp.3		
Lp.4		
FINAL DATA GRADE FOR THIS AUDIT INPUT:		10

Average Operating Pressure (AOP) - Data Grading Criteria

[go to input](#)

[go to notes](#)

aop	Criteria Question	Select Best-Fit Answers to All Visible Questions	
aop.1	Which best describes checks on the boundary integrity for the system's pressure zone(s)?	Not applicable, the system operates as a single pressure zone	Limiting
aop.2	Which best describes how one-time pressure readings (i.e. from hydrants) are collected?	Collected only if there are low pressure complaints, or new development requests	
aop.3	Which best describes where continuous pressure data (via temporary data loggers or permanent telemetry) is collected?	Continuous pressure data is not collected	
aop.4			
aop.5	How was the input derived?	Calculated from field data as a simple average	
FINAL DATA GRADE FOR THIS AUDIT INPUT:		6	

[go to input](#) **Customer Retail Unit Charge (CRUC) - Data Grading Criteria** [go to notes](#)

cruc	Criteria Question	Select Best-Fit Answers to All Visible Questions	
cruc.0	Was any metered consumption billed on a volumetric basis in the audit period?	Yes	
cruc.1	Which best describes the use and reliability of the current rate structure?	Customer bill calculations have been checked to confirm the rate structure is correctly implemented	
cruc.2	Choose the option that best describes how the input was derived	Rate structure has multiple volumetric rates, but only one rate was selected for this input	Limiting
cruc.3	Is there any additional volumetric revenue the utility receives that depends on water meter readings, such as sewer?	No	
cruc.4	Has the input derivation been reviewed by someone with expert knowledge in the M36 methodology?	No	
FINAL DATA GRADE FOR THIS AUDIT INPUT:		5	

go to input
go to notes
Variable Production Cost (VPC) - Data Grading Criteria

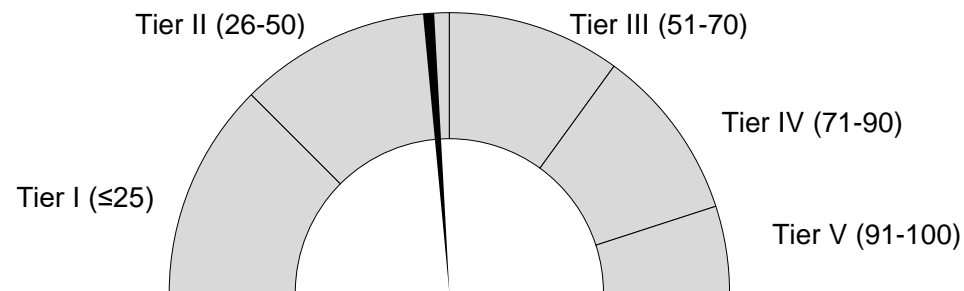
vpc	Criteria Question	Select Best-Fit Answers to All Visible Questions	
vpc.1	Choose the option that best describes how the input was derived	Only one source of water exists, which was the basis for the input derivation	
vpc.2	Choose the option that best describes which short-run marginal costs have been included in the input, using the definitions below for reference. Short-run marginal costs can include the following: - chemicals + power for treatment, typically applicable if the utility is producing/treating water - power for distribution, typically applicable if pumps exist in the distribution network - water acquisition costs, typically applicable if the utility is purchasing water or incurs any extraction costs for withdrawing from a source Some short-run marginal costs may not be applicable. The auditor should analyze the system characteristics to determine which costs are applicable for inclusion in the VPC input derivation. See also the latest AWWA M36 Manual for further guidance.	Some but not all applicable short-run marginal costs are included	Limiting
vpc.3	Choose the option that best describes which long-run marginal costs have been included in the input, using the definitions below for reference. Long-run marginal costs can include the following: - water treatment residuals management, typically applicable if solids are produced from water treatment process - accelerated wear & tear on dynamic equipment, typically applicable if pumps exist for treatment and/or distribution, or any other equipment exists that wears out as a function of use instead of time (i.e. filter media, chemical dosing pumps, uv disinfection bulbs, etc) - payouts for damage claims from main and service line breaks, typically applicable if damage claims are paid by the utility - accelerated expansion of supply capacity, typically applicable if the utility is at or nearing supply capacity, or scarcity costs in water scarce areas - full cost pricing that includes all lifecycle costs and externalities (internalized or not) Some long-run marginal costs may not be applicable. The auditor should analyze the system characteristics to determine which costs are applicable for inclusion in the VPC input derivation. See also the latest AWWA M36 Manual for further guidance.	Long-run marginal costs have not been evaluated for applicability, and are not included	
vpc.4	Has the input derivation been reviewed by someone with expert knowledge in the M36 methodology?	No	
FINAL DATA GRADE FOR THIS AUDIT INPUT:		3	



Data Validity

Data Validity Score: **47** Data Validity Tier: **Tier II (26-50)**

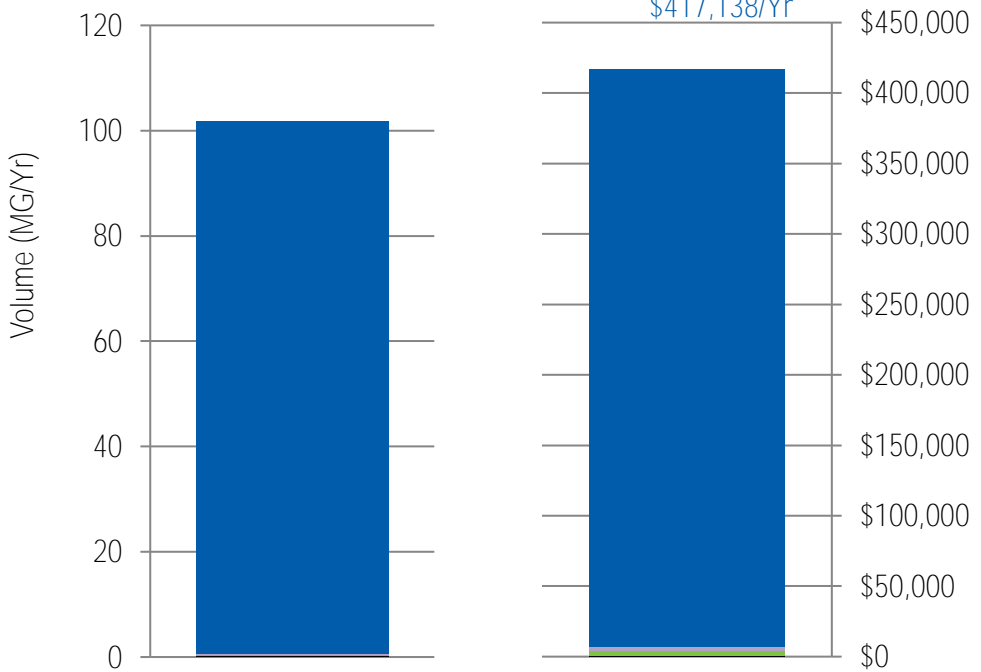
See [Loss Control Planning](#) for Tier Details



NRW Components Summary

Total Volume of NRW = 102 MG/Yr

Total Cost of NRW = \$417,138/Yr



Component	Volume (MG/Yr)	Value (\$/Yr)	Carbon Emissions (mt/Yr)
Real Losses	101.2	\$409,770	0
Unauthorized Consumption	0.2	\$876	0
Systematic Data Handling Errors	0.2	\$6,492	0
Customer Metering Inaccuracies	0.2	\$0	0
Non-Revenue Water	101.8	\$417,138	0

Carbon Emissions
mt/Yr

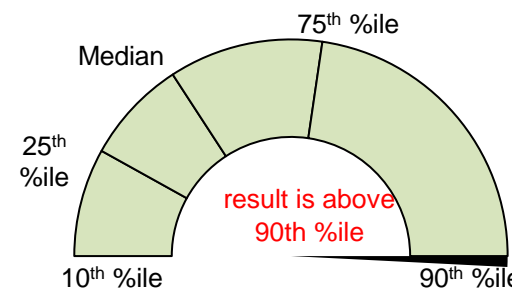
mt = metric tons

Actual KPI result

Key Performance Indicators

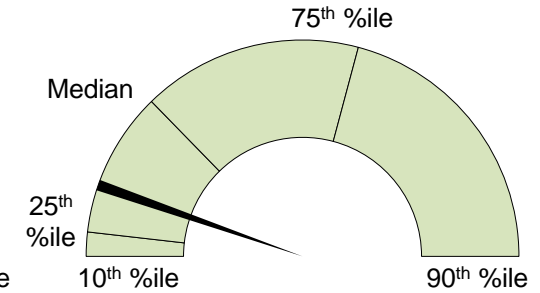
gauge %iles per validated industry ranges²

Target (see Worksheet)



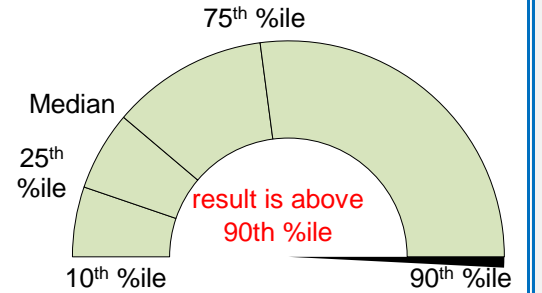
Total Loss Cost Rate

153.60 \$/conn/year



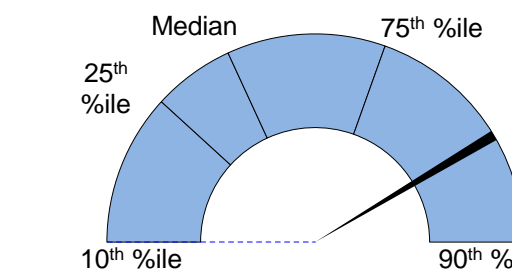
Apparent Loss Cost Rate

2.40 \$/conn/year



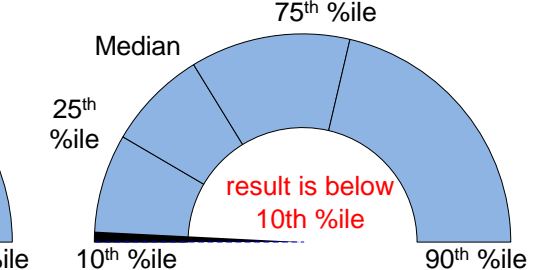
Real Loss Cost Rate

151.21 \$/conn/year



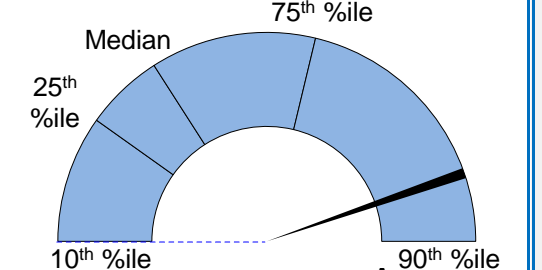
Unit Total Losses

102.7 gal/conn/day



Unit Apparent Losses

0.4 gal/conn/day

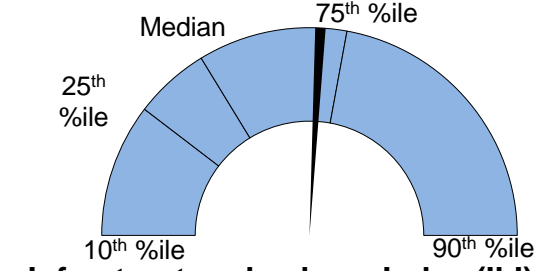
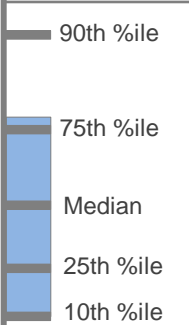


Unit Real Losses^A

102.3 gal/conn/day

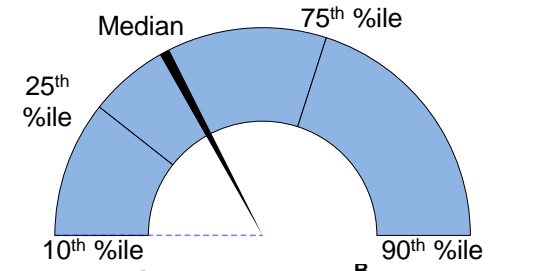
Average Operating Pressure

84 psi



Infrastructure Leakage Index (ILI)

2.9 dimensionless



Unit Real Losses^B

2,038 gal/mile/day

See UARL definition for additional guidance on the ILI

[\(UARL\)](#) Unavoidable Annual Real Losses

35.0 MG/Yr

35.4 gal/conn/day

Guidance Information for Key Performance

- The eight indicators shown are the recommended suite per the AWWA Water Loss Control Committee 2020 Position on KPIs¹.
- A suite of KPIs is necessary, as no single KPI can holistically communicate water loss performance for a given water system.
- See Table 1 below for Uses and Limitations for each KPI, excerpted from the AWWA Water Loss Control Committee Report (2020)¹, with naming conventions updated.
- Percentiles (%iles) shown on KPI gauges come from Level 1 validated data in the AWWA WLCC Reference Water Audit Dataset (2020)².
- KPI %iles shown above are not segregated by cohorts. Limited KPI data by cohorts may be found in WRF 4695 Guidance Manual, Appendix B (2019)⁵.
- Actual KPI results that fall below 10th %ile or above 90th %ile do not necessarily imply error, but should be viewed with scrutiny.
- Percentiles not intended to imply targets. Targets may be input by user for operational KPIs, if desired, on Worksheet.
- See UARL and ILI in Definitions tab for discussion of size and pressure limitations.
- Systems that fall on the extreme ends of size or connection density should use caution when interpreting Unit Losses KPIs.

Table 1

Source: AWWA Water Loss Control Committee Report (2020)¹, with naming conventions updated

2020 AWWA Water Audit Method – Water Audit Outputs and Key Performance Indicators: Uses and Limitations

Type	Indicator	Description	Suitable Purposes					Uses and Limitations	Principal Users
			Assessment	Bench-Marking	Target-Setting	Planning	Tracking		
Attribute	Apparent Loss Volume	Calculated by Free Water Audit Software	✓				✓	Assess loss level	Utility, Regulators
	Apparent Loss Cost	Calculated by Free Water Audit Software	✓				✓	Assess cost loss level	Utility, Regulators
	Real Loss Volume	Calculated by Free Water Audit Software	✓				✓	Assess loss level	Utility, Regulators
	Real Loss Cost	Calculated by Free Water Audit Software	✓				✓	Assess loss cost level	Utility, Regulators
	Unavoidable Annual Real Loss (UARL)	Calculated by Free Water Audit Software	✓				✓	Reveal theoretical technical low level of leakage	Utility, Regulators
Volume	Unit Apparent Losses (vol/conn/day)	Strong and understandable indicator for multiple users.	✓	✓	✓	✓	✓	Used for performance tracking and target-setting	Utility, Regulators
	Unit Real Losses ^A (vol/conn/day)	Strong and understandable indicator for multiple users.	✓	✓	✓	✓	✓	Used for performance tracking and target-setting	Utility, Regulators, Policy Makers
	Unit Real Losses ^B (vol/pipeline length/day)	Strong and understandable indicator for use by utilities with low connection density.	✓	✓	✓	✓	✓	Data collection and assessment of systems with “low” connection density	Utility, Regulators, Policy Makers
	Unit Total Losses (vol/conn/day) New KPI	Strong and understandable indicator, suitable for high-level performance measurement.	✓				✓	High level indicator for trending analysis. Not appropriate for target-setting or benchmarking	Utilities, Customers
	Infrastructure Leakage Index (ILI)	Robust, specialized ratio KPI; can be influenced by pressure and connection density.	✓	✓			✓	Benchmarking after pressure management is implemented	Utilities
Value	Apparent Loss Cost Rate (value/conn/year) New KPI	Indicators with sufficient technical rigor. Provide the unit financial value of each type of loss, which is useful for planning and assessment of cost efficiency of water loss reduction and control interventions and programs.	✓			✓	✓	Data collection and assessment on AWWA indicators or contextual parameters to use in conjunction with Loss Cost Rates	Utilities, Regulators, Customers
	Real Loss Cost Rate (value/conn/year) New KPI		✓			✓	✓		Utilities, Regulators, Customers
Validity	Data Validity Tier (DVT)	Strong indicator of water loss audit data quality, if data has been validated. Tier provides guidance on priority areas of activity.	✓	✓		✓	✓	Assess caliber of data inputs of the water audit	Regulators, Utilities



Water Audit Report for: Washington County Water System
Audit Year: 2024

Calendar
Aug 01 2023 - Aug 31 2024

General Notes:	Data provided by Washington County for well production volumes and customer billing records.	
Audit Item	Notes on Input Derivation	Notes on Data Validity Grading
Volume from Own Sources (VOS)	Daily readings and monthly totals provided by Washington County	
Volume from Own Sources Error Adjustment (VOSEA)		
Water Imported (WI)	N/A	
Water Imported Error Adjustment (WIEA)	N/A	
Water Exported (WE)	Water is sold to Roper as a bulk customer and then remetered by Roper municiple staff	

[go to worksheet](#)

[go to grading](#)

[go to worksheet](#)

[go to grading](#)

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[go to grading](#)

[go to worksheet](#)

[go to grading](#)

		Audit Item	Notes on Input Derivation	Notes on Data Validity Grading
go to worksheet	go to grading	Water Exported Error Adjustment (WEIA)		
go to worksheet	go to grading	Billed Metered Authorized Consumption (BMAC)		
go to worksheet	go to grading	Billed Unmetered Authorized Consumption (BUAC)		
go to worksheet	go to grading	Unbilled Metered Authorized Consumption (UMAC)		
go to worksheet	go to grading	Unbilled Unmetered Authorized Consumption (UUAC)		
go to worksheet	go to grading	Systematic Data Handling Errors (SDHE)		
go to worksheet	go to grading	Customer Metering Inaccuracies (CMI)		Washington County replaced all meters with electronic radio read meters with leak detection capability in 2014.

		Audit Item	Notes on Input Derivation	Notes on Data Validity Grading
go to worksheet	go to grading	Unauthorized Consumption (UC)		
go to worksheet	go to grading	Length of Mains (Lm)	136 miles was taken from the LWSP for Washington County	
go to worksheet	go to grading	Number of Service Connections (Nc)	Average of metered customers from Washington County records	
go to worksheet	go to grading	Average Length of (private) Customer Service Line (Lp)		
go to worksheet	go to grading	Average Operating Pressure (AOP)		
go to worksheet	go to grading	Customer Retail Unit Charge (CRUC)		
go to worksheet	go to grading	Variable Production Cost (VPC)	Treatment and Operations costs from the FY 2024 Audit divided by total supplied water	

Hello, I am a blank sheet, at your service.

AWWA Free Water Audit Software
Water Balance



VOLUME in MG/Yr

FWAS v6.1

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Water Audit Report for: **Washington County Water System**

Audit Year: **2024**

Aug 01 2023 - Aug 31 2024

Data Validity Tier: **Tier II (26-50)**

Volume from Own Sources (VOS) (corrected for known errors) 200.432	System Input Volume 200.432	Water Exported (WE) (corrected for known errors) 12.045	Billed Water Exported				Revenue Water (Exported) 12.045
		Water Supplied 188.387	Authorized Consumption 86.775	Billed Authorized Consumption 86.559	Billed Metered Consumption (BMAC) (water exported is removed) 86.559		Revenue Water 86.559
Water Losses 101.612	Apparent Losses 0.433			Unbilled Authorized Consumption 0.216	Billed Unmetered Consumption (BUAC) 0.000	Non-Revenue Water (NRW) 101.828	
		Real Losses 101.179	Target Leakage Reduction 0.000	Unbilled Metered Consumption (UMAC) 0.000	Unbilled Unmetered Consumption (UUAC) 0.216		
				Systematic Data Handling Errors (SDHE) 0.216	Leakage Level After Reduction 101.179		
				Customer Metering Inaccuracies (CMI) 0.000			
				Unauthorized Consumption (UC) 0.216			
Water Imported (WI) (corrected for known errors) 0.000							



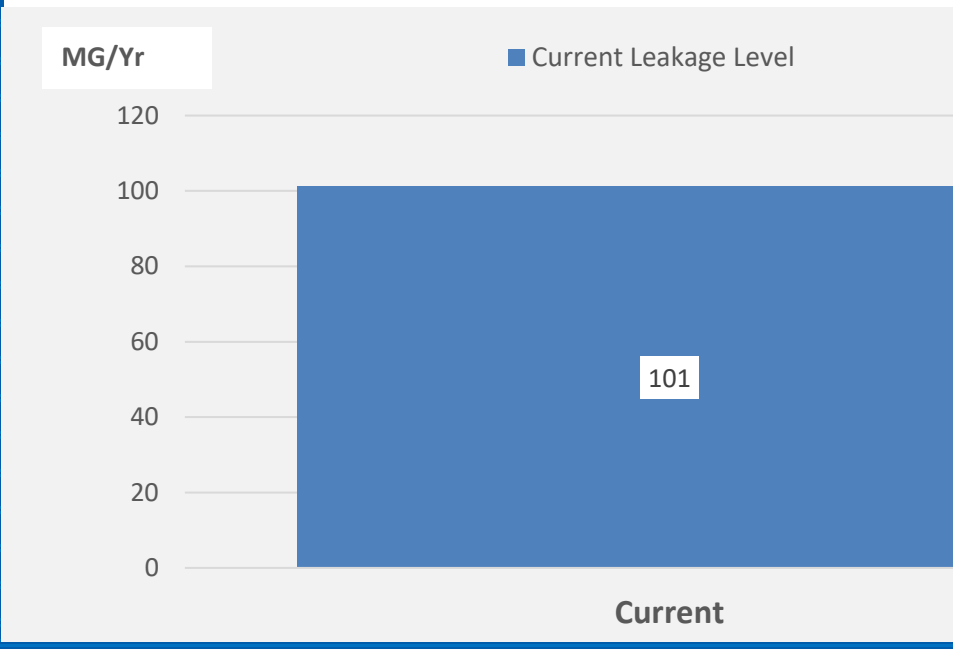
Need Help? Click [Item Name](#) below for Definitions & Guidance

Carbon Intensity Calculation		Value	Units
Add Note	System Input Volume	200	MG/Yr
Add Note	Reference Carbon Intensity		g/kWh
	Utility Energy Usage		kWh
	Utility Energy Intensity	0	kWh/MG
	Utility Carbon Intensity	0.00	mt/MG

Carbon Reduction Calculation		Volume MG/Yr	Carbon mt/yr
	System Input Volume	200	0
	Current Leakage Level	101	0
Add Note	Target Leakage Reduction		0
	Leakage Level After Reduction	101	0

Carbon Reduction Visualization

Display Volume ←Select Volume or Carbon



Calculation Notes

Calculated: From Water Balance

User Provided: From Utility's energy source(s) , in grams CO₂ equivalent per kWh

User Provided: From Utility Energy Bill(s)

Calculated: *Utility Energy Usage* divided by *Volume of Water Supplied*

Calculated: *Reference Carbon Intensity* times *Utility Energy Intensity*, convert g to metric tons (mt)

Calculation Notes

mt = metric tons

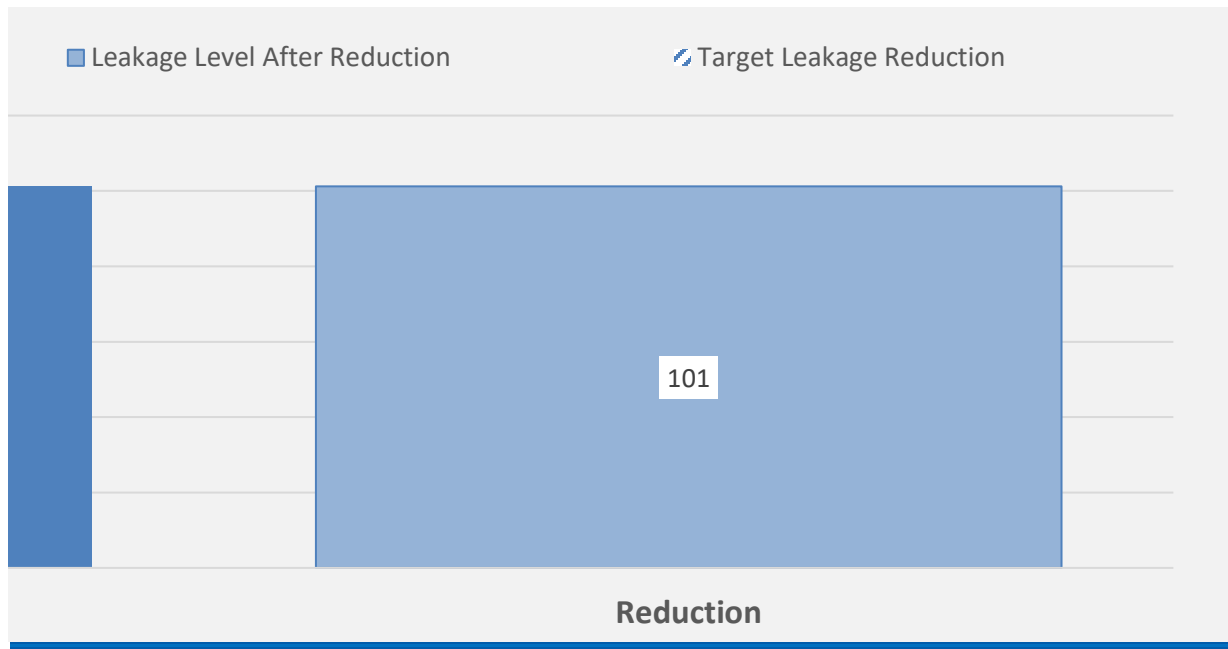
Calculated: From Water Balance

Calculated: From Water Balance

User Provided: Manual input, typically based on a Real Loss Component Analysis

Calculated: Current Leakage Level minus Target Leakage Reduction

n for display



AWWA Free Water Audit Software
Carbon Balance (Optional)

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VOLUME in MG/Yr

CARBON in metric tons (mt)

Water Audit Report for: **Washington County Water System**

Audit Year: **2024**

Aug 01 2023 - Aug 31 2024

Data Validity Tier: **Tier II (26-50)**

Volume from Own Sources (VOS) (corrected for known errors) 200 MG/Yr	System Input Volume 200 MG/Yr mt	Water Exported (WE) (corrected for known errors) 12 MG/Yr	Billed Water Exported mt				Revenue Water (Exported) 12 MG/Yr
		Water Supplied 188 MG/Yr mt	Authorized Consumption 87 MG/Yr mt	Billed Authorized Consumption 87 MG/Yr mt	Billed Metered Consumption (BMAC) (water exported is removed) mt 87 MG/Yr	Revenue Water 87 MG/Yr mt	
Water Losses 102 MG/Yr mt	Unbilled Authorized Consumption MG/Yr mt			Unbilled Metered Consumption (UMAC) mt	Non-Revenue Water (NRW) 102 MG/Yr mt		
	Apparent Losses MG/Yr mt	Unbilled Unmetered Consumption (UUAC) mt	Systematic Data Handling Errors (SDHE) mt				
Water Imported (WI) (corrected for known errors)			Real Losses 101 MG/Yr mt	Customer Metering Inaccuracies (CMI) mt	Target Leakage & Carbon Reduction mt	Leakage Level After Reduction mt	
				Unauthorized Consumption (UC) mt			Leakage Level After Reduction 101 MG/Yr



AWWA Free Water Audit Software: Determining Water Loss Standing

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Water Audit Report for: Washington County Water System
 Audit Year: 2024 Aug 01 2023 - Aug 31 2024
 Data Validity Tier: **Tier II (26-50)**

Water Loss Control Planning Guide

Water Audit Data Validity Tier (Score Range)					
Functional Focus Area	Tier I (1-25)	Tier II (26-50)	Tier III (51-70)	Tier IV (71-90)	Tier V (91-100)
Audit Data Collection	Launch auditing and loss control team; address supply metering deficiencies	Analyze business process for customer metering and billing functions and water supply operations; Identify data gaps; improve supply metering	Establish/revise policies and procedures for data collection	Refine data collection practices and establish as routine business process	Annual water audit is a reliable gauge of year-to-year water efficiency standing
Short-term loss control	Research information on leak detection programs; Begin flowcharting analysis of customer billing system	Conduct loss assessment investigations on a sample portion of the system: customer meter testing, leak survey, unauthorized consumption, etc	Establish ongoing mechanisms for customer meter accuracy testing, active leakage control and infrastructure monitoring	Refine, enhance or expand ongoing programs based upon economic justification	Stay abreast of improvements in metering, meter reading, billing, leakage management and infrastructure rehabilitation
Long-term loss control		Begin to assess long-term needs requiring large expenditure: customer meter replacement, water main replacement program, new customer billing system or AMR/AMI system	Begin to assemble economic business case for long-term needs based upon improved data becoming available through the water audit process	Conduct detailed planning, budgeting and launch of comprehensive improvements for metering, billing or infrastructure management	Continue incremental improvements in short-term and long-term loss control interventions
Target-setting			Establish long-term apparent and real loss reduction goals (+10 year horizon)	Establish mid-range (5 year horizon) apparent and real loss reduction goals	Evaluate and refine loss control goals on a yearly basis
Benchmarking			Preliminary Comparisons - can begin to rely upon with PIs for performance comparisons for real losses	Performance Benchmarking with PIs is meaningful in comparing real loss standing	Identify Best Practices/ Best in class; PIs are very reliable as real loss performance indicators for best in class service

For validity scores of 50 or below, the shaded blocks should not be focus areas until better data validity is achieved.



AWWA Free Water Audit Software: Definitions

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Item Name	Description
<p>Apparent Losses</p> <p>Find</p>	<p>= systematic data handling errors + customer metering inaccuracies + unauthorized consumption</p> <p>Apparent Losses include all types of inaccuracies associated with customer metering (worn meters as well as improperly sized meters or wrong type of meter for the water usage profile) as well as systematic data handling errors (meter reading, billing, archiving and reporting), plus unauthorized consumption (theft or illegal use).</p> <p>NOTE: Over-estimation of Apparent Losses results in under-estimation of Real Losses. Under-estimation of Apparent Losses results in over-estimation of Real Losses.</p>
<p>AUTHORIZED CONSUMPTION</p> <p>Find</p>	<p>= billed metered + billed unmetered + unbilled metered + unbilled unmetered consumption</p> <p>The volume of metered and/or unmetered water taken by registered customers, the water utility's own uses, and uses of others who are implicitly or explicitly authorized to do so by the water utility; for residential, commercial, industrial and public-minded purposes.</p> <p>Typical retail customers' consumption is tabulated usually from established customer accounts as billed metered consumption, or - for unmetered customers - billed unmetered consumption. These types of consumption, along with billed water exported, provide revenue potential for the water utility. Typically a lag will exist between timing for reading of supply meters and reading of customer meters. A lag-time correction should typically be calculated to account for this. Be certain to tabulate the water exported volume as a separate component and do not "double-count" it by including in the billed metered consumption component as well as the water exported component.</p> <p>Unbilled authorized consumption occurs typically in non-account uses, including water for fire fighting and training, flushing of water mains and sewers, street cleaning, watering of municipal gardens, public fountains, or similar public-minded uses. Occasionally these uses may be metered and billed (or charged a flat fee), but usually they are unmetered and unbilled. In the latter case, the water auditor may use a default value to estimate this quantity, or implement procedures for the reliable quantification of these uses. This starts with documenting usage events as they occur and estimating the amount of water used in each event. (See Unbilled Unmetered Authorized Consumption)</p>
<p>View Service Connection Diagram</p> <p>Average Length of (private) Customer Service Line (Lp)</p> <p>Find</p>	<p>This is the average length of underground customer service line, Lp, that is owned and maintained by the customer; from the point of ownership transfer to the customer water meter, or building line (if unmetered). The quantity is one of the data inputs for the calculation of Unavoidable Annual Real Losses (UARL), which serves as the denominator of the performance indicator: Infrastructure Leakage Index (ILI). The value of Lp is multiplied by the number of customer service connections to obtain a total length of customer owned piping in the system. The purpose of this parameter is to account for the unmetered service line infrastructure that is the responsibility of the customer for arranging repairs of leaks that occur on their lines. In many cases leak repairs arranged by customers take longer to be executed than leak repairs arranged by the water utility on utility-maintained piping. Leaks run longer - and lose more water - on customer-owned service piping, than utility owned piping.</p> <p>If the customer water meter exists near the ownership transfer point (usually the curb stop located between the water main and the customer premises) this distance is zero because the meter and transfer point are the same. This is the often encountered configuration of customer water meters located in an underground meter box or "pit" outside of the customer's building. The Free Water Audit Software asks a "Yes/No" question about the meter at this location. If the auditor selects "Yes" then this distance is set to zero and the data grading score for this component is set to 10.</p> <p>If water meters are typically located inside the customer premise/building, or properties are unmetered, it is up to the water auditor to estimate a system-wide average Lp length based upon the various customer land parcel sizes and building locations in the service area. Lp will be a shorter length in areas of high density housing, and a longer length in areas of low density housing and varied commercial and industrial buildings. General parcel demographics should be employed to obtain a total Lp length (Lc) and subsequently a weighted average Lp length for the entire system.</p> <p>Refer to the "Service Connection Diagram" worksheet for a depiction of the service line/metering configurations that typically exist in water utilities. This worksheet gives guidance on the determination of the Average Length, Lp, for each configuration.</p>
<p>Average Operating Pressure (AOP)</p> <p>Find</p>	<p>This is the average pressure in the distribution system that is the subject of the water audit. If the water utility is compiling the water audit for the first time, the average pressure can be approximated, but with a low data grading. In subsequent years of auditing, effort should be made to improve the accuracy of the average pressure quantity. This will then qualify the value for a higher data grading.</p> <p>In the absence of a hydraulic model, the average pressure may be approximated by obtaining readings of static water pressure from a representative sample of fire hydrants or other system access points evenly located across the system. A weighted average of the pressure can be assembled; but be sure to take into account the elevation of the fire hydrants, which typically exist several feet higher than the level of buried water pipelines.</p> <p>If your water utility has an up-to-date and calibrated hydraulic model of the water distribution system, it can be utilized to obtain a very accurate quantity of average pressure. However using the average pressure of all "nodes" in the system model is not necessarily the most accurate way to calculate the average operating pressure. This is especially true if there are significant pressure differences throughout the system, and the "nodes" are not evenly distributed throughout the distribution system. The most accurate calculation is to obtain the average pressure that each pipe segment experiences. The way to do this is to calculate the pressure at each end of the pipe. Then calculate the average of those two values and multiply this average value by the length of that pipe. This must be calculated for all pipe segments in the model. Finally calculate the sum of all of these values and divide by the total pipe length. This effectively calculates a weighted average of pressure over the total pipe length. For low density systems (<32 connections/mile), average mains pressures at the service connection or curb stop may have greater influence and should be considered.</p>
<p>Billed Authorized Consumption</p>	<p>All consumption that is billed and authorized by the utility. This may include both metered and unmetered consumption. See "Authorized Consumption" for more information.</p>

Item Name	Description
<p>Billed Metered Authorized Consumption (BMAC)</p> <p>Find</p>	<p>All metered consumption which is billed to retail customers, including all groups of customers such as domestic, commercial, industrial or institutional. It does NOT include water supplied to neighboring utilities (water exported) which is metered and billed. Be sure to subtract any consumption for exported water sales that may be included in these billing roles. Water supplied as exports to neighboring water utilities should be included only in the Water Exported component. The metered consumption data can be taken directly from billing records for the water audit period. The accuracy of yearly metered consumption data can be refined by including an adjustment to account for customer meter reading lag time since not all customer meters are read on the same day of the meter reading period. However additional analysis is necessary to determine the lag time adjustment value, which may or may not be significant.</p>
<p>Billed Unmetered Authorized Consumption (BUAC)</p> <p>Find</p>	<p>All billed consumption which is calculated based on estimates or norms from water usage sites that have been determined <u>by utility policy</u> to be left unmetered. This is typically a very small component in systems that maintain a policy to meter their customer population. However, this quantity can be the key consumption component in utilities that have not adopted a universal metering policy. This component should NOT include any water that is supplied to neighboring utilities (water exported) which is unmetered but billed. Water supplied as exports to neighboring water utilities should be included only in the Water Exported component.</p>
<p>Customer Metering Inaccuracies (CMI)</p> <p>Find</p>	<p>Apparent water losses caused by the collective under-registration of customer water meters. Many customer water meters gradually wear as large cumulative volumes of water are passed through them over time. This causes the meters to under-register the flow of water. This occurrence is common with smaller residential meters of sizes 5/8-inch and 3/4 inch after they have registered very large cumulative volumes of water, which generally occurs only after periods of years. For meters sized 1-inch and larger - typical of multi-unit residential, commercial, institutional and industrial accounts - meter under-registration can occur from wear or from the improper application of the meter; i.e. installing the wrong type of meter or the wrong size of meter, for the flow pattern (profile) of the consumer. For instance, many larger meters have reduced accuracy at low flows. If an oversized meter is installed, most of the time the routine flow will occur in the low flow range of the meter, and a significant portion of it may not be registered. It is important to properly select and install all meters, but particularly large customer meters, size 1-inch and larger.</p> <p>The auditor has two options for entering data for this component of the audit. The auditor can enter a percentage under-registration (typically an estimated value), this will apply the selected percentage to the two categories of metered consumption to determine the volume of water not recorded due to customer meter inaccuracy. Note that this percentage is a composite average inaccuracy for <u>all</u> customer meters in the entire meter population. The percentage will be multiplied by the sum of the volumes in the Billed Metered and Unbilled Metered components. Alternatively, if the auditor has substantial data from meter testing activities, he or she can calculate their own loss volumes, and this volume may be entered directly.</p> <p>Note that a value of zero will be accepted but is not recommended, as all metered systems tend to have some degree of inaccuracy. A positive value should be entered. A value of zero in this component is generally valid only if the water utility does not meter its customer population.</p> <p>The formula for calculating a volume of CMI from a percentage input is as follows: $CMI\ volume = (BMAC+UMAC)/(1-CMI\%)-(BMAC+UMAC)$</p>
<p>Customer Retail Unit Charge (CRUC)</p> <p>Find</p>	<p>The Customer Retail Unit Charge represents the volumetric portion of the total charges that customers pay for water service. The CRUC does not include fixed charges. This unit charge cost is applied routinely to the components of Apparent Loss, since these losses represent water reaching customers but not (fully) paid for. Since most water utilities have a rate structure that includes a variety of different charges costs based upon class of customer, a volume-weighted average of water sold at each unique rate should be calculated to determine a single composite charge that should be entered into this cell. Finally, the weighted average charge should also include additional charges for sewer, storm water or biosolids processing, but only if these charges are based upon the volume of potable water consumed.</p> <p>For water utilities in regions with limited water resources and a questionable ability to meet the drinking water demands in the future, the Customer Retail Unit Charge Cost might also be applied to value the Real Losses; instead of applying the Variable Production Cost to Real Losses. In this way, it is assumed that every unit volume of leakage reduced by leakage management activities will be sold to a customer.</p> <p>Note: the Free Water Audit Software allows the user to select the units that are charged to customers (either \$/1,000 gallons, \$/hundred cubic feet, or \$/1,000 litres) and automatically converts these units for purpose of calculating Apparent Loss valuations. The monetary units are United States dollars, \$.</p>
<p>Infrastructure Leakage Index (ILI)</p> <p>Find</p>	<p>The ratio of the Current Annual Real Losses (Real Losses) to the Unavoidable Annual Real Losses (UARL). This performance indicator is dimensionless.</p> <p>NOTES ON THE UARL AND ILI:</p> <ol style="list-style-type: none"> 1. This Free Water Audit Software version 6 presents the calculated UARL and ILI for systems of all sizes and all pressures. Some published research is now available on predicting how UARL is likely to be modified when modeling low leakage limits in systems that are very small (< 3000 conn), or have very low average pressures, or have very high pressures (aka boundary cases). Inherent over- or under- estimation of UARL volume may exist in these boundary cases, as they operate at or near the limits of the UARL model assumptions. More widespread application and understanding of system specific corrections to the UARL model in these boundary cases is now likely to occur, but are not included in the FWAS at the time of this publication. Caution is advised when using the standard UARL modeled value (and subsequently the ILI) for boundary cases. In boundary cases, the ILI may still be considered a general Performance Indicator, but not used as an absolute performance measurement or for benchmark comparisons. 2. The UARL term is based on average operating pressure in a given audit year, and a utility's current pressure conditions may not be optimized. Thus, ILI should always be interpreted with some measure of pressure, and only used for tracking progress if all justifiable pressure management has already been completed.

Item Name	Description
Length of Mains (Lm) <input type="button" value="Find"/>	<p>Length of all pipelines (except service connections) in the system starting from the point of system input metering (for example at the outlet of the treatment plant). It is also recommended to include in this measure the total length of fire hydrant lead pipe. Hydrant lead pipe is the pipe branching from the water main to the fire hydrant. Fire hydrant leads are typically of a sufficiently large size that is more representative of a pipeline than a service connection. The average length of hydrant leads across the entire system can be assumed if not known, and multiplied by the number of fire hydrants in the system, which can also be assumed if not known. This value can then be added to the total pipeline length. Total length of mains can therefore be calculated as:</p> <p>Length of Mains, miles = (total pipeline length, miles) + [{(average fire hydrant lead length, ft) x (number of fire hydrants)} / 5,280 ft/mile] or Length of Mains, kilometres = (total pipeline length, kilometres) + [{(average fire hydrant lead length, metres) x (number of fire hydrants)} / 1,000 metres/kilometre]</p>
NON-REVENUE WATER <input type="button" value="Find"/>	<p>= Apparent Losses + Real Losses + Unbilled Metered Consumption + Unbilled Unmetered Consumption. This is water which does not provide revenue potential to the utility.</p>
Number of Service Connections (Nc) <input type="button" value="Find"/>	<p>Number of customer service connections, extending from the water main to supply water to a customer. This includes the actual number of pressurized piping connections, including fire connections, whether active or inactive. This may differ substantially from the number of customers (or number of accounts). Note: this number does not include the pipeline leads to fire hydrants. The total length of piping supplying fire hydrants should be included in the "Length of mains" input, and excluded from the Number of service connections input.</p>
Real Losses <input type="button" value="Find"/>	<p>Physical water losses from the pressurized system (water mains and customer service connections) and the utility's storage tanks, up to the point of customer consumption. In metered systems this is the customer meter, in unmetered situations this is the first point of consumption (stop tap/tap) within the property. The annual volume lost through all types of leaks, breaks and overflows depends on frequencies, flow rates, and average duration of individual leaks, breaks and overflows.</p>
Reference Carbon Intensity <input type="button" value="Find"/>	<p>This is a user-provided input. It is the measure of CO2 equivalent (grams CO2e), including carbon dioxide and other greenhouse gases, emitted per unit of energy produced in kWh. This will vary based on the composition of a water utility's sources of electricity (fossil-derived sources vs renewable sources). If a water utility does not have this specific information from its power provider(s), this number can be estimated from freely available sources such as: https://app.electricitymaps.com</p>
Revenue Water	<p>Those components of System Input Volume that are billed and have the potential to produce revenue.</p>
Service Connection Density <input type="button" value="Find"/>	<p>=number of customer service connections / length of mains</p>
Systematic Data Handling Errors (SDHE) <input type="button" value="Find"/>	<p>Apparent losses caused by accounting omissions, errant computer programming, gaps in policy, procedure, and permitting/activation of new accounts; and any type of data lapse that results in under-stated customer water consumption in summary billing reports. Systematic Data Handling Errors occur as a customer consumption volume and can result in a direct loss of revenue potential. Water utilities can find "lost" revenue by keying on this component.</p> <p>Utilities typically measure water consumption volumes registered by water meters at customer premises. The meter should be read routinely (ex: monthly) and the data transferred to the Customer Billing System, which generates and sends a bill to the customer. Data Transfer Errors result in the registered consumption volume value being less than the actual consumption volume, creating an apparent loss. Such error might occur from illegible and mis-recorded hand-written readings compiled by meter readers, inputting an incorrect meter register unit conversion factor in the automatic meter reading equipment, or a variety of similar errors.</p> <p>Apparent losses also occur from Data Analysis Errors in the archival and data reporting processes of the Customer Billing System. Inaccurate estimates used for accounts that fail to produce a meter reading are a common source of error. Billing adjustments may award customers a rightful monetary credit, but do so by creating a negative value of consumption volume, thus under-stating the actual consumption. Account activation lapses may allow new buildings to begin using water for months without meter readings and billing. Poor permitting and construction inspection practices can result in a new building water service commencing without a billing account, a water meter and meter reading; i.e., the customer is unknown to the utility's billing system. Close auditing of the permitting, metering, meter reading, billing and reporting processes of the water consumption data trail can uncover data management gaps that create volumes of systematic data handling error. Utilities should routinely analyze customer billing records to detect data anomalies and quantify these losses. For example, a billing account that registers zero consumption for two or more billing cycles should be checked to explain why usage has seemingly halted. Given the revenue loss impacts of these losses, water utilities are well-justified in providing continuous oversight and timely correction of data transfer errors & data handling errors.</p> <p>If the water auditor has not yet gathered detailed data or assessment of systematic data handling error, it is recommended that the auditor apply the default value of 0.25% of the Billed Authorized Consumption volume. However, if the auditor has investigated the billing system and its controls, and has well validated data that indicates the volume from systematic data handling error is substantially higher or lower than that generated by the default value, then the auditor should enter a quantity that was derived from the utility investigations and select an appropriate grading. Negative or zero values are not allowed for this audit component.</p> <p>Note: occasionally billed consumption volumes for a customer account may be over-stated due to issues of double-counting an account or applying an over-stated meter multiplier. The possibility of such occurrences should be explored in the data validation process, particularly if billed authorized consumption volumes for the year, or for any sub-group of customers (by classification or meter size), appears to be inordinately high. It is recommended to correct any such errors in the billed consumption total for the year, rather than consider these volumes part of Systematic Data Handling Error.</p>

Item Name	Description
Target Leakage Reduction <input type="button" value="Find"/>	This is a user-provided volume. It represents the volume of leakage targeted for reduction through real loss control activities. AWWA-recommended practice is to perform a Leakage Component Analysis (LCA) following the top-down water audit, using the freely available WRF Leakage Component Analysis Model (https://www.waterrf.org/resource/leakage-component-analysis-model). The Target Leakage Reduction is typically determined as part of the LCA. Further guidance on this and related analyses may be found in the AWWA M36 Manual, 5th Edition (2025).
Total annual operating cost (optional input) <input type="button" value="Find"/>	*This input has been made optional, as it is no longer used in calculating a Performance Indicator. Auditors are welcome to continue to track this input as desired.* These costs include those for operations, maintenance and any annually incurred costs for long-term upkeep of the drinking water supply and distribution system. It should include the costs of day-to-day upkeep and long-term financing such as repayment of capital bonds for infrastructure expansion or improvement. Typical costs include employee salaries and benefits, materials, equipment, insurance, fees, administrative costs and all other costs that exist to sustain the drinking water supply. Depending upon water utility accounting procedures or regulatory agency requirements, it may be appropriate to include depreciation in the total of this cost. This cost should not include any costs to operate wastewater, biosolids or other systems outside of drinking water.
Unauthorized Consumption (UC) <input type="button" value="Find"/>	Includes water illegally withdrawn from fire hydrants, illegal connections, bypasses to customer consumption meters, or tampering with metering or meter reading equipment; as well as any other ways to receive water while thwarting the water utility's ability to collect revenue for the water. Unauthorized consumption results in uncaptured revenue and creates an error that understates customer consumption. In most water utilities this volume is low and, if the water auditor has not yet gathered detailed data for these loss occurrences, it is recommended to use the default value of 0.25% of the Billed Authorized Consumption volume. However, if the auditor has investigated unauthorized occurrences, and has well validated data that indicates the volume from unauthorized consumption is substantially higher or lower than that generated by the default value, then the auditor should enter a quantity that was derived from the utility investigations. Note that a value of zero will not be accepted since all water utilities tend to have some volume of unauthorized consumption occurring in their system.
Unavoidable Annual Real Losses (UARL) <input type="button" value="Find"/>	<p>The UARL is a theoretical reference value representing the technical low limit of leakage for well managed systems in good condition, with aggressive active leakage control. It is a key variable in the calculation of the Infrastructure Leakage Index (ILI).</p> <p> $\text{UARL (gallons)} = (5.41L_m + 0.15N_c + 7.5L_c) \times P \times 365 \text{ d/year,}$ or $\text{UARL (litres)} = (18.0L_m + 0.8N_c + 25.0L_c) \times P \times 365 \text{ d/year}$ </p> <p>where:</p> <p> L_m = length of mains (miles or kilometres) N_c = number of customer service connections L_p = the average length of customer service connection piping (feet or metres) (see the Worksheet "Service Connection Diagram" for guidance on deterring the value of L_p) L_c = total length of customer service connection piping (miles or km) $L_c = N_c \times L_p$ (miles or kilometres) P = Average operating pressure (psi or metres) (see Average Operating Pressure definition) </p> <p>NOTES ON THE UARL AND ILI:</p> <p>1. This Free Water Audit Software version 6 presents the calculated UARL and ILI for systems of all sizes and all pressures. Some published research is now available on predicting how UARL is likely to be modified when modeling low leakage limits in systems that are very small (< 3000 conn), or have very low average pressures, or have very high pressures (aka boundary cases). Inherent over- or under- estimation of UARL volume may exist in these boundary cases, as they operate at or near the limits of the UARL model assumptions. More widespread application and understanding of system specific corrections to the UARL model in these boundary cases is now likely to occur, but are not included in the FWAS at the time of this publication. Caution is advised when using the standard UARL modeled value (and subsequently the ILI) for boundary cases. In boundary cases, the ILI may still be considered a general Performance Indicator, but not used as an absolute performance measurement or for benchmark comparisons.</p> <p>2. The UARL term is based on average operating pressure in a given audit year, and a utility's current pressure conditions may not be optimized. Thus, ILI should always be interpreted with some measure of pressure, and only used for tracking progress if all justifiable pressure management has already been completed.</p>
Unbilled Authorized Consumption	All consumption that is unbilled, but still authorized by the utility. This includes Unbilled Metered Authorized Consumption (UMAC) + Unbilled Unmetered Authorized Consumption (UUAC). See "Authorized Consumption" for more information.
Unbilled Metered Authorized Consumption (UMAC) <input type="button" value="Find"/>	Metered consumption which is authorized by the water utility, but, for any reason, is <u>deemed by utility policy</u> to be unbilled. This might for example include metered water consumed by the utility itself in treatment or distribution operations, or metered water provided to civic institutions free of charge. It does not include water supplied to neighboring utilities (water exported) which may be metered but not billed.

Item Name	Description												
<p>Unbilled Unmetered Authorized Consumption (UUAC)</p> <p>Find</p>	<p>Any kind of Authorized Consumption which is neither billed nor metered. This component typically includes water used in activities such as fire fighting, flushing of water mains and sewers, street cleaning, fire flow tests conducted by the water utility, etc. In most water utilities it is a small component.</p> <p>This component does NOT include water supplied to neighboring utilities (water exported) which is unmetered and unbilled – an unlikely case. Also, if any potable water used at a water treatment plant is tapped from a location <u>upstream</u> of the meter(s) used to determine the Volume from Own Sources in the audit, this is outside of the boundary of the audit and should therefore not be included as part of Unbilled, Unmetered Authorized Consumption.</p> <p>This component has many sub-components of water use which may not yet be quantified. The default is 0.25% of the Billed Authorized Consumption volume (BMAC + BUAC), and is recommended for temporary use if customized estimates are not yet available, with recommendation to begin tracking and estimating these volumes for the next audit.</p> <p>Note that a value of zero is not permitted, since all water utilities likely have some volume of water in this component occurring in their system. If a default value is selected, the user does not need to grade the item; a grading value of 3 is automatically applied.</p>												
<p>Units and Conversions</p>	<p>The user may develop an audit based on one of three unit selections:</p> <ol style="list-style-type: none"> 1) Million Gallons (US) 2) Megalitres (Thousand Cubic Metres) 3) Acre-feet <p>Once this selection has been made in the instructions sheet, all calculations are made on the basis of the chosen units. Should the user wish to make additional conversions, a unit converter is provided below (use drop down menus to select units):</p> <div style="text-align: center; margin: 10px 0;"> <table style="margin: auto;"> <tr> <td style="text-align: center;">Enter Units:</td> <td style="text-align: center;">Convert From...</td> <td style="text-align: center;">=</td> <td style="text-align: center;">Converts to.....</td> </tr> <tr> <td style="text-align: center; border: 1px solid black; padding: 2px;">100</td> <td style="text-align: center; border: 1px solid black; padding: 2px;">Million Gallons (US)</td> <td></td> <td style="text-align: center; border: 1px solid black; padding: 2px;">306.888329 Acre-feet</td> </tr> <tr> <td colspan="4" style="text-align: center; font-size: small;">(conversion factor = 3.0689)</td> </tr> </table> </div>	Enter Units:	Convert From...	=	Converts to.....	100	Million Gallons (US)		306.888329 Acre-feet	(conversion factor = 3.0689)			
Enter Units:	Convert From...	=	Converts to.....										
100	Million Gallons (US)		306.888329 Acre-feet										
(conversion factor = 3.0689)													
<p>Utility Carbon Intensity</p> <p>Find</p>	<p>This is a calculated value and is specific to the water utility. It represents the rate of CO2 equivalent (grams CO2e), including carbon dioxide and other greenhouse gases, emitted per unit of drinking water obtained, produced and distributed. It is calculated as Reference Carbon Intensity (grams CO2e/kWh) times Utility Energy Intensity (kWh/volume), with grams being converted to metric tons (mt), resulting in units of mt/volume.</p> <p>Unit conversion: 1,000,000 grams = 1 metric ton (mt)</p>												
<p>Utility Energy Intensity</p> <p>Find</p>	<p>This is a calculated value and is specific to the water utility. It represents the rate of energy in kWh used by the water utility per unit of drinking water obtained, produced and distributed. It is calculated as Utility Energy Usage (kWh) divided by System Input Volume (volume), resulting in units of kWh/volume.</p>												
<p>Utility Energy Usage</p> <p>Find</p>	<p>This is a user-provided input. It is the total energy in kWh used by the water utility during the water audit year to obtain, produce and distribute drinking water. This number can typically be determined from a water utility's energy bills for the audit year. Energy usage that does not vary with production and distribution of drinking water, such as "overhead" usage (building HVAC, lighting, etc.) should not be included in the Utility Energy Usage total. If the water utility's energy bills do not separate out such "overhead" usage, the user may make reasonable assumptions for what portion of total energy was used to obtain, produce and distribute drinking water.</p> <p>For water utilities that import water: energy usage of the exporting water utility should not be included in the Utility Energy Usage total. It is recommended to encourage the exporting water utility to complete its own Water and Carbon Balance using the AWWA Free Water Audit Software v6.1.</p>												
<p>Variable Production Cost (VPC) (applied to Real Losses)</p> <p>Find</p>	<p>The cost to produce and supply the next unit of water (e.g., \$/million gallons). This cost can include both short-run and long-run marginal costs. See the VPC data grading questions on IDG tab for examples of short-run and long-run marginal costs that may be included.</p> <p>It is common to apply the VPC unit cost to the volume of Real Losses. However, if water resources are strained and the ability to meet future drinking water demands is in question, then the water auditor may be justified in applying the Customer Retail Unit Charge to the Real Loss volume, rather than applying the Variable Production Cost.</p>												
<p>Volume from Own Sources (VOS)</p> <p>Find</p>	<p>The volume of water withdrawn (abstracted) from water resources (rivers, lakes, streams, wells, etc) controlled by the water utility, and then treated for potable water distribution. Most water audits are compiled for utility retail water distribution systems, so this volume should reflect the amount of treated drinking water that entered the distribution system. Often the volume of water measured as treated effluent of the treatment works is slightly less than the volume measured at the raw water source, since some of the water is used in the treatment process. Thus, it is useful if flows are metered at the effluent of the treatment works. Water treatment plants are also often supplied potable drinking water and therefore are a "customer" of the water utility. If the service connection line serving the water treatment plant is downstream of treated water effluent flowmeters, this water should be metered and billed as billed authorized consumption. In this case, this volume of water does not enter into any calculations for Volume from Own Sources. If the service connection line supplying potable water to the treatment plant is upstream of treated water effluent flowmeters, then this water is considered "process" water and included with calculations accounting for process water use.</p> <p>If metering exists only at the raw water source, an adjustment for water used in the treatment process should be included to account for water consumed in treatment operations such as filter backwashing, basin flushing and cleaning, plant potable water consumption (if the supply is drawn upstream of effluent flowmetering.) and similar uses. If the audit is conducted for a wholesale water agency that sells untreated water, then this quantity reflects the measure of the raw water, typically metered at the source.</p>												

Item Name	Description
<p>Volume from own sources: error adjustment</p> <p>Find</p>	<p>An estimate or measure of the degree of inaccuracy that exists in the master (production) meters measuring the annual Volume from own Sources, and any error in the data trail that exists to collect, store and report the summary production data. This adjustment is a weighted average number that represents the collective error for all master meters for all days of the audit year and any errors identified in the data trail. Meter error can occur in different ways. A meter or meters may be inaccurate by under-registering flow (did not capture all the flow), or by over-registering flow (overstated the actual flow). Data error can occur due to data gaps caused by temporary outages of the meter or related instrumentation. All water utilities encounter some degree of inaccuracy in master meters and data errors in archival systems are common. Enter a <u>positive</u> percentage or volume, then select 'under-registration' or 'over-registration' from the drop-down immediately adjacent. See Water Supplied Error Adjustments definition for guidance on how to calculate this input.</p>
<p>Water Exported (WE)</p> <p>Find</p>	<p>The Water Exported volume is the bulk water conveyed or sold by the water utility to neighboring water systems that exists outside of their service area. Typically this water is metered at the custody transfer point of interconnection between the two water utilities. Usually the meter(s) are owned by the water utility that is selling or transferring the water: i.e. the exporter. If the water utility who is compiling the annual water audit sells or transfers bulk water in this manner, they are an exporter of water.</p> <p>Note: The Water Exported volume is typically sold to wholesale customers who are charged a wholesale rate that is different than retail rates charged to the retail customers existing within the service area. Many state regulatory agencies require that the Water Exported volume be reported to them as a quantity separate and distinct from the retail customer billed consumption. For these reasons - and others - the Water Exported volume is always quantified separately from Billed Authorized Consumption in the standard water audit. Be certain not to "double-count" this quantity by including it in both the Water Exported box and the Billed Metered Consumption box of the water audit Worksheet. This volume should be included only in the Water Exported box.</p>
<p>Water Exported: Error Adjustment (WEEA)</p> <p>Find</p>	<p>An estimate or measure of the volume by which the Water Exported volume is incorrect. This adjustment is a weighted average that represents the collective error for all of the metered and archived exported flow for all days of the audit year. Meter error can occur in different ways. A meter may be inaccurate by under-registering flow (did not capture all the flow), or by over-registering flow (overstated the actual flow). Error in the metered, archived data can also occur due to data gaps caused by temporary outages of the meter or related instrumentation. All water utilities encounter some degree of error in their metered data, particularly if meters are aged and infrequently tested. Occasional errors also occur in the archived data. Enter a positive percentage or volume, then select 'under-registration' or 'over-registration' from the drop-down immediately adjacent. If regular meter accuracy testing is conducted on the meter(s) - which is usually conducted by the water utility selling the water - then the results of this testing can be used to help quantify the meter error adjustment. Corrections to data gaps or other errors found in the archived data should also be included as a portion of this meter error adjustment. See Water Supplied Error Adjustments definition for guidance on how to calculate this input.</p>
<p>Water Imported (WI)</p> <p>Find</p>	<p>The Water Imported volume is the bulk water purchased to become part of the Water Supplied volume. Typically this is water purchased from a neighboring water utility or regional water wholesale supplier, and is metered at the custody transfer point of interconnection between the two water utilities. Usually the meter(s) are owned by the water supplier selling the water to the utility conducting the water audit. The water supplier selling the bulk water usually charges the receiving utility based upon a wholesale water rate.</p>
<p>Water Imported: Error Adjustment (WIEA)</p> <p>Find</p>	<p>An estimate or measure of the volume by which the Water Imported volume is incorrect. This adjustment is a weighted average that represents the collective error for all of the metered and archived imported flow for all days of the audit year. Meter error can occur in different ways. A meter may be inaccurate by under-registering flow (did not capture all the flow), or by over-registering flow (overstated the actual flow). Error in the metered, archived data can also occur due to data gaps caused by temporary outages of the meter or related instrumentation. All water utilities encounter some level of meter inaccuracy, particularly if meters are aged and infrequently tested. Occasional errors also occur in the archived metered data. Enter a positive percentage or volume, then select 'under-registration' or 'over-registration' from the drop-down immediately adjacent. If regular meter accuracy testing is conducted on the meter(s) - which is usually conducted by the water utility selling the water - then the results of this testing can be used to help quantify the meter error adjustment. See Water Supplied Error Adjustments definition for guidance on how to calculate this input.</p>

Item Name	Description
<p>Water Supplied Error Adjustments</p> <p>Find</p>	<p>Disclaimer: The guidance provided below should be considered general, representing a typical approach to determining Error Adjustment. Supply metering setups, metering technologies, instrumentation, data recording/archival, and data management systems can vary significantly from one water utility to the next. Inherent margins of error will also vary among different testing and calibration methods and the measurement systems being tested. Other factors that may be important include, but are not limited to, frequency of testing and calibration practices, data communication outages in the audit period, tested flowrates versus typical operating flowrates, and test durations. All of these factors must be considered when assessing Error Adjustment for the Water Supplied inputs. Each specific situation should be carefully analyzed to determine the most appropriate approach for determining the Error Adjustment to input, if any.</p> <p>General: For the Water Supplied inputs, there are three typical sources of error that may warrant an Error Adjustment on the Worksheet.</p> <ol style="list-style-type: none"> 1. Meter error: measurement inaccuracy in the meter(s) used to derive the input volume, typically identified through in-situ flow accuracy testing. Applicable for VOS, WI and WE. If no such testing has been performed, adjustment for meter error is not typically recommended. 2. Data transfer error: inaccuracy in archived volumes, typically due to gaps in data, programming errors impacting unit conversions, and/or programming errors impacting totalization of measured volumes over the audit period. Applicable for VOS, WI and WE. These errors are typically identified through electronic calibration to verify data transfer at the secondary device (i.e. conversion to mA, meter transmitter or similar instrumentation) and/or the tertiary device (i.e. SCADA, historian or other computerized archival system). 3. Net distribution storage change: The difference between end of audit period and beginning of audit period for total finished water stored, downstream of the system input meter(s). Typically applicable for VOS or WI. This volume is typically derived by comparing distribution storage tank water levels at end and beginning of the water audit period and using approximate tank geometry to convert levels to volumes. <p>Derivation Guidance:</p> <p>If an Error Adjustment input is being calculated as a <u>volume</u>, each source of error (described above) may be separately calculated, with careful consideration of under- vs over-registration, then added together to determine the composite <u>volume</u> to input. The composite input should be entered on the Worksheet as a positive number, then under- or over-registration selected on the adjacent dropdown.</p> <p>If an Error Adjustment input is being calculated as a <u>percent</u>, some very general guidance for calculating each error source (described above) is provided below. The auditor is again cautioned that each specific water supply setup needs to be evaluated closely as noted in the <u>Disclaimer</u>. Refer to the latest AWWA M36 Manual for additional discussion and guidance on this matter.</p> <ol style="list-style-type: none"> 1. Meter error: If in-situ flow accuracy testing has been performed, and inherent testing method error is understood, first the <i>meter accuracy %</i> may be determined as follows: $\text{meter accuracy \%} = \text{System input meter(s) volume} / \text{Reference volume}$ <p>Then, the <i>meter error %</i> may be determined as follows: $\text{meter error \%} = \text{meter accuracy \%} - 100\%$</p> 2. Data transfer error: If electronic calibration at the secondary (i.e. conversion to mA, meter transmitter or similar instrumentation) and/or tertiary (i.e. SCADA, historian or other computerized archival system) devices has been performed, first the <i>data transfer accuracy %</i> may be determined as follows: $\text{data transfer accuracy \%} = \text{Tertiary device volume} / \text{Reference volume (typically at Secondary device)}$ <p>Then, the <i>data transfer error %</i> may be determined as follows: $\text{data transfer error \%} = \text{data transfer accuracy \%} - 100\%$</p> <p>If no error is identified, or if electronic calibration has not been performed, or if no secondary or tertiary devices exist, a <i>data transfer error %</i> adjustment is not typically recommended.</p> 3. Net distribution storage change. If meter error and/or data transfer error are being calculated as a %, it is recommended to make the adjustment for net distribution storage change as a volume adjustment, directly in the VOS or WI input, as applicable. <p>The final step is to add <i>meter error %</i> and <i>data transfer error %</i>: $\text{Error Adjustment \%} = \text{meter accuracy \%} + \text{data transfer error \%}$</p> <p>If the total Error Adjustment % calculates out as a negative number, it represents an under-registration. Vice versa, if positive. The composite input should be entered on the Worksheet as a positive number, then under- or over-registration selected on the adjacent dropdown.</p>
<p>WATER LOSSES</p> <p>Find</p>	<p>= apparent losses + real losses = water supplied - authorized consumption</p> <p>Water Losses are the difference between Water Supplied and Authorized Consumption. Water losses can be considered as a total volume for the whole system, or for partial systems such as transmission systems, pressure zones or district metered areas (DMA), if one of these configurations are the basis of the water audit.</p>



Average Length of Customer Service Line

The three figures shown on this worksheet display the assignment of the Average Length of Customer Service Line, L_p , for the three most common piping configurations.

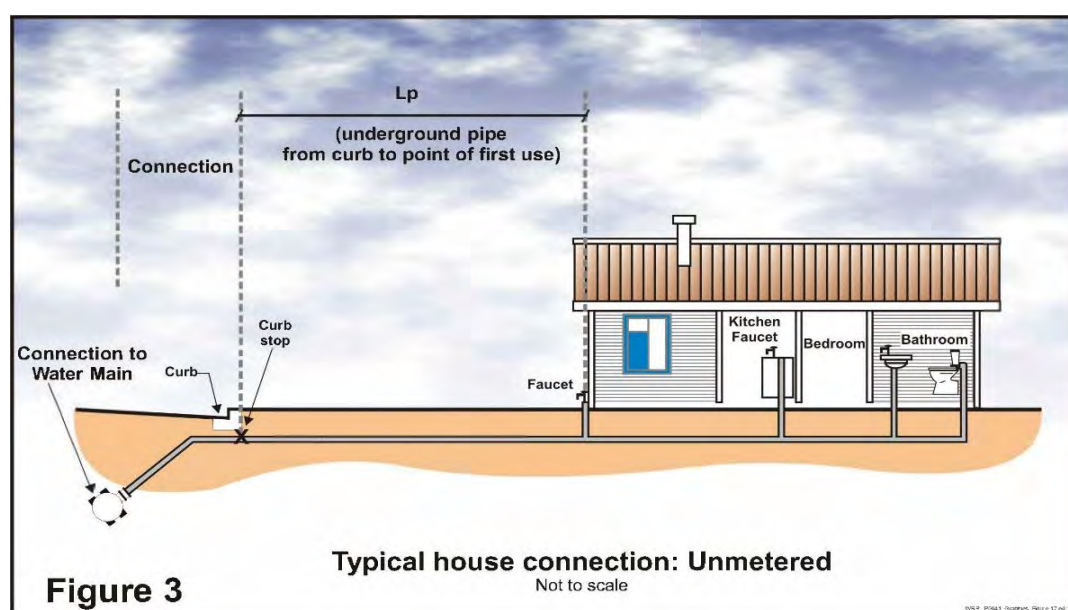
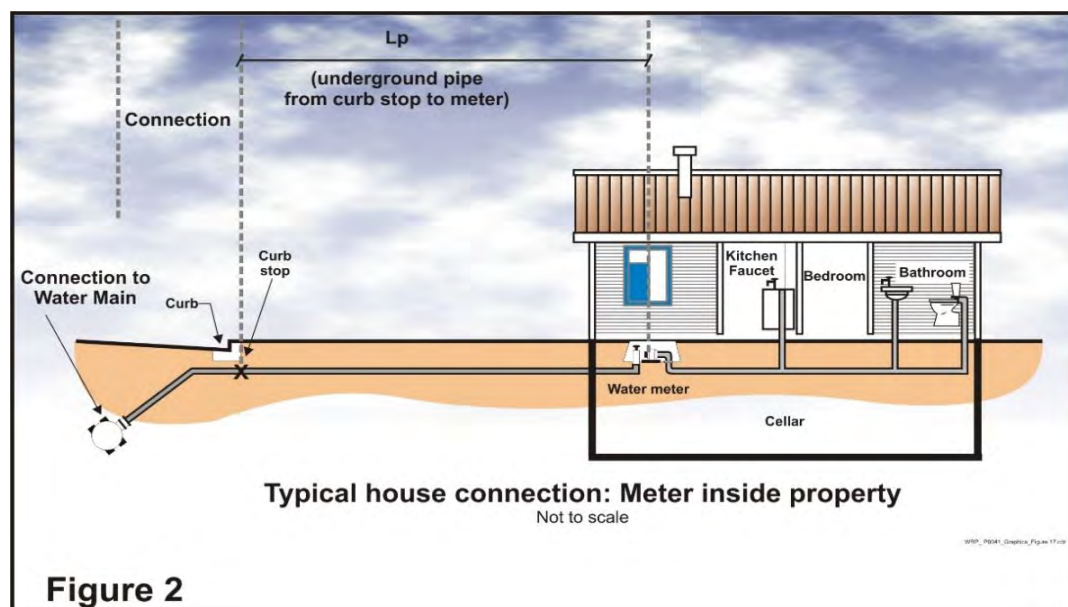
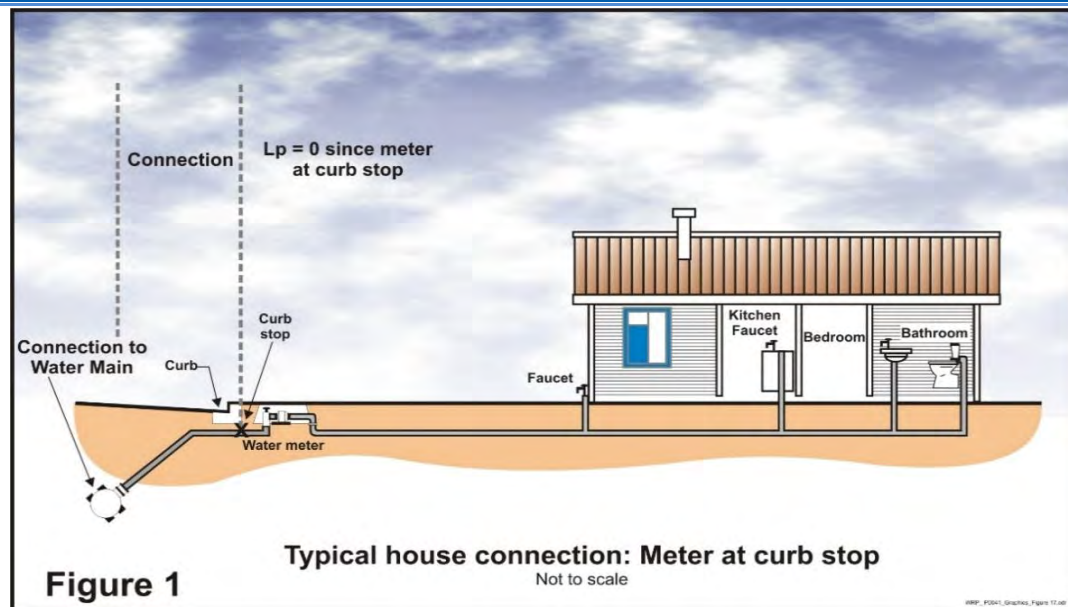
Figure 1 shows the configuration of the water meter outside of the customer building next to the curb stop valve. In this configuration $L_p = 0$ since the distance between the curb stop and the customer metering point is essentially zero.

Figure 2 shows the configuration of the customer water meter located inside the customer building, where L_p is the distance from the curb stop to the water meter.

Figure 3 shows the configuration of an unmetred customer building, where L_p is the distance from the curb stop to the first point of customer water consumption, or, more simply, the building line.

In any water system the L_p will vary notably in a community of different structures, therefore the average L_p value is used and this should be approximated or calculated if a sample of service line measurements has been gathered.

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American Water Works
Association

Dedicated to the World's Most Important Resource®

AWWA Free Water Audit Software - Version 6.1

developed by the

Water Loss Control Committee of the American Water Works Association

June 2025



**World Water
Loss Day**
4th December

This software is intended to serve as a basic tool to compile a preliminary, or “top-down”, water audit. It is recommended that users also refer to the current edition of the AWWA M36 Publication, Water Audits and Loss Control Programs, for detailed guidance on compiling a comprehensive, or “bottom-up”, water audit using the same water audit methodology.

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A special thanks to those members of the AWWA Water Loss Control Committee and other water industry stakeholders who assisted in the review and testing of this software.

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VERSION HISTORY:			
Version:	Release Date:	Number of Worksheets:	Key Features and Developments
v1	2005/ 2006	5	The AWWA Water Audit Software was piloted in 2005 (v1.0 beta). The early versions (1.x) of the software restricted data entry to units of Million Gallons per year. For each entry into the audit, users identified whether the input was measured or estimated.
v2	2006	5	The most significant enhancement in v2 of the software was to allow the user to choose the volumetric units to be used in the audit, Million Gallons or Thousand Cubic Metres (megalitres) per year. Two financial performance indicators were added to provide feedback to the user on the cost of Real and Apparent losses.
v3	2007	7	In v3, the option to report volumetric units in acre-feet was added. Another new feature in v3 was the inclusion of default values for two water audit components (unbilled unmetered and unauthorized consumption). v3 also included two examples of completed audits in units of million gallons and Megalitres. Several checks were added into v3 to provide instant feedback to the user on common data entry problems, in order to help the user complete an accurate water audit.
v4 - v4.2	2010	10	v4 (and versions 4.x) of the software included a new approach to data grading. The simple "estimated" or "measured" approach was replaced with a more granular scale (typically 1-10) that reflected descriptions of utility practices and served to describe the confidence and accuracy of the input data. Each input value had a corresponding scale fully described in the Grading Matrix tab. The Grading Matrix also showed the actions required to move to a higher grading score. Grading descriptions were available on the Reporting Worksheet via a pop-up box next to each water audit input. A water audit data validity score is generated (max = 100) and priority areas for attention (to improve audit accuracy) are identified, once a user completes the required data grading. A service connection diagram was also added to help users understand the impact of customer service line configurations on water losses and how this information should be entered into the water audit software. An acknowledgements section was also added. Minor bug fixes resulted in the release of versions 4.1 and 4.2. A French language version was also made available for v4.2.
v5	2014	12	In v5, changes were made to the way Water Supplied information is entered into software, with each major component having a corresponding Master Meter Error Adjustment entry (and data grading requirement). This required changes to the data validity score calculation; v5 of the software uses a weighting system that is, in part, proportional to the volume of input components. The Grading Matrix was updated to reflect the new audit inputs and also to include clarifications and additions to the scale descriptions. The appearance of the software was updated in v5 to make the software more user-friendly and several new features were added to provide more feedback to the user. Notably, a dashboard tab has been added to provide more visual feedback on the water audit results and associated costs of Non-Revenue Water. A comments sheet was added to allow the user to track notes, comments and to cite sources used.
v6	2020	11	v6 brings an overhaul to the user interface for data grading, now presented as a series of questions on the Interactive Data Grading (IDG) tab for each input that, when answered (by selecting best-fit answer from a dropdown menu), automatically determines the data grade for the given input. This provides transparency to the data practices selected and which specifically are limiting, removes subjectivity in data grade assignments, and provides clarity on candidate next steps for data validity improvements. IDG tab includes navigation buttons across top banner for ease of movement between inputs, and color signals for completion. The Worksheet (fka Reporting Worksheet) includes overt designation of error adjustment as "under" or "over" for the 3 Water Supplied inputs, as well as Customer Metering Inaccuracies. This makes the convention consistent, transparent, and reduces chance of user error. A Blank Sheet has been added allowing the user to, as desired, perform supplemental calculations or capture additional relevant information. The Dashboard has been overhauled to include Data Validity, NRW Components and Key Performance Indicators (KPIs). KPIs are presented in gauge format, depicting the specific KPI result against the range of results from Level 1 validated data in North America (see Web Resources, Start Page). Percentage-based indicators (% of supply, % of cost) removed as these indicators were deemed unreliable and sunset by the AWWA Water Loss Control Committee, subsequent to research and reporting from its NRW Performance Indicators Task Force.

v6.1	2025	13	<p>v6.1 introduced two new tabs:</p> <p>Carbon Calculations - allows the user to enter information on the utility's energy usage and carbon intensity. In conjunction with a user-defined target leakage reduction this will calculate a carbon reduction related to the leakage reduction</p> <p>Carbon Balance - mimics the Water Balance tab and adds metric tons of carbon associated with each water volume</p> <p>This release also addressed some minor bugs that could occur in certain data grading configurations where hidden questions still contained answers.</p>
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If you have questions or comments regarding the software please contact us via email at: wlc@awwa.org

APPENDIX C
COST ESTIMATE TABLE ITEMIZATIONS

Appendix C
Washington County
Water Projected Capital Improvements 2026-2046
December-25

2025 20 Year Inflatc 2.16%

	TOTAL	2026	2027	2028	2029	2030	2031	2032	2033
		Priority 1		Priority 2					
Water Distribution System Improvements									
Water Distribution System Improvements: 1. Hollis Road Extension	\$ 5,678,627					\$ 5,678,627			
Water Distribution System Improvements: 2. Replacement along Mackeys & Cross Roads	\$ 926,684			\$ 926,684					
Water Distribution System Improvements: 3. Jones White Road & Davenport Forks Road Extension	\$ 1,283,517							\$ 1,283,517	
Water Distribution System Improvements: 4. Replacement Project	\$ 6,193,411								
Water Distribution System Improvements: 5. Replacement along Cypress Shores Road & Hwy 32	\$ 2,358,822								
Hydrant Replacement (8/Yr)	\$ 1,428,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000
Water Valve Replacement (5/Yr)	\$ 1,050,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Meter Replacement*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leak Detection Equipment	\$ 10,000		\$ 5,000						
<i>Subtotal Distribution</i>	\$ 18,929,060	\$ 118,000	\$ 123,000	\$ 1,044,684	\$ 118,000	\$ 5,796,627	\$ 118,000	\$ 1,401,517	\$ 118,000
Water Supply & Treatment Improvements									
SCADA Improvements/Updates	\$ 60,000					\$ 15,000			
Well 1 Improvements/Rehabilitation	\$ 200,000				\$ 200,000				
Well 2 Improvements/Rehabilitation	\$ 200,000	\$ 200,000							
Well 3 Improvements Rehabilitation	\$ 200,000								
<i>Subtotal Water Supply & Treatment</i>	\$ 260,000	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 15,000	\$ -	\$ -	\$ -
Elevated Storage Tank Improvements									
Industrial Park Tank (200,000 Gallon) Rehabilitation	\$ 596,771						\$ 596,771		
Mt. Tabor Tank (100,000 Gallon) Rehabilitation	\$ 418,884							\$ 418,884	
Pea Ridge Tank (100,000 Gallon) Rehabilitation	\$ 103,075		\$ 103,075						
Plymouth South Tank (100,000 Gallon) Rehabilitation	\$ 393,688								
Water Plant Tank (200,000 Gallon) Rehabilitation	\$ 596,771								
Plant Tank (500,000 Gallon) Rehabilitation	\$ 139,650		\$ 139,650						
<i>Subtotal Elevated Storage Tank</i>	\$ 1,015,655	\$ -	\$ 242,725	\$ -	\$ -	\$ -	\$ 596,771	\$ 418,884	\$ -
Subtotal Water System Cost	\$ 21,837,898	\$ 318,000	\$ 365,725	\$ 1,044,684	\$ 318,000	\$ 5,811,627	\$ 714,771	\$ 1,820,400	\$ 118,000
Adjusted for Inflation	\$ 25,699,722	\$ 324,869	\$ 381,524	\$ 1,112,380	\$ 345,475	\$ 6,439,282	\$ 807,405	\$ 2,095,644	\$ 138,390

Notes:
* Meter Replacement Costs are included in the County's Operations Budget

Project Year												
2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046

Priority 3

	\$ 6,193,411			\$ 2,358,822								
\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 68,000
\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 5,000									
\$ 118,000	\$ 6,311,411	\$ 118,000	\$ 2,481,822	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000

\$ 15,000

\$ 15,000

\$ 15,000

\$ 200,000

\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 15,000	\$ -
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\$ 393,688

\$ 596,771

\$ 990,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,108,459	\$ 6,326,411	\$ 118,000	\$ 2,481,822	\$ 118,000	\$ 118,000	\$ 133,000	\$ 118,000	\$ 318,000	\$ 118,000	\$ 118,000	\$ 133,000	\$ 118,000
\$ 1,323,943	\$ 7,692,916	\$ 146,037	\$ 3,125,110	\$ 151,134	\$ 153,683	\$ 176,092	\$ 158,781	\$ 434,770	\$ 163,878	\$ 166,427	\$ 190,456	\$ 171,525

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 2

DATE: April 6, 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: April 6, 2026

ITEM: Trillium Update, Mr. Dave Peterson, Regional Vice-President

SUMMARY EXPLANATION:

Mr. Peterson will be going over the attached presentation.



Trillium
HEALTH RESOURCES

Trillium Health Resources Annual Report Washington County

Dave Peterson, Senior Regional Vice President

Trillium Health Resources Mission



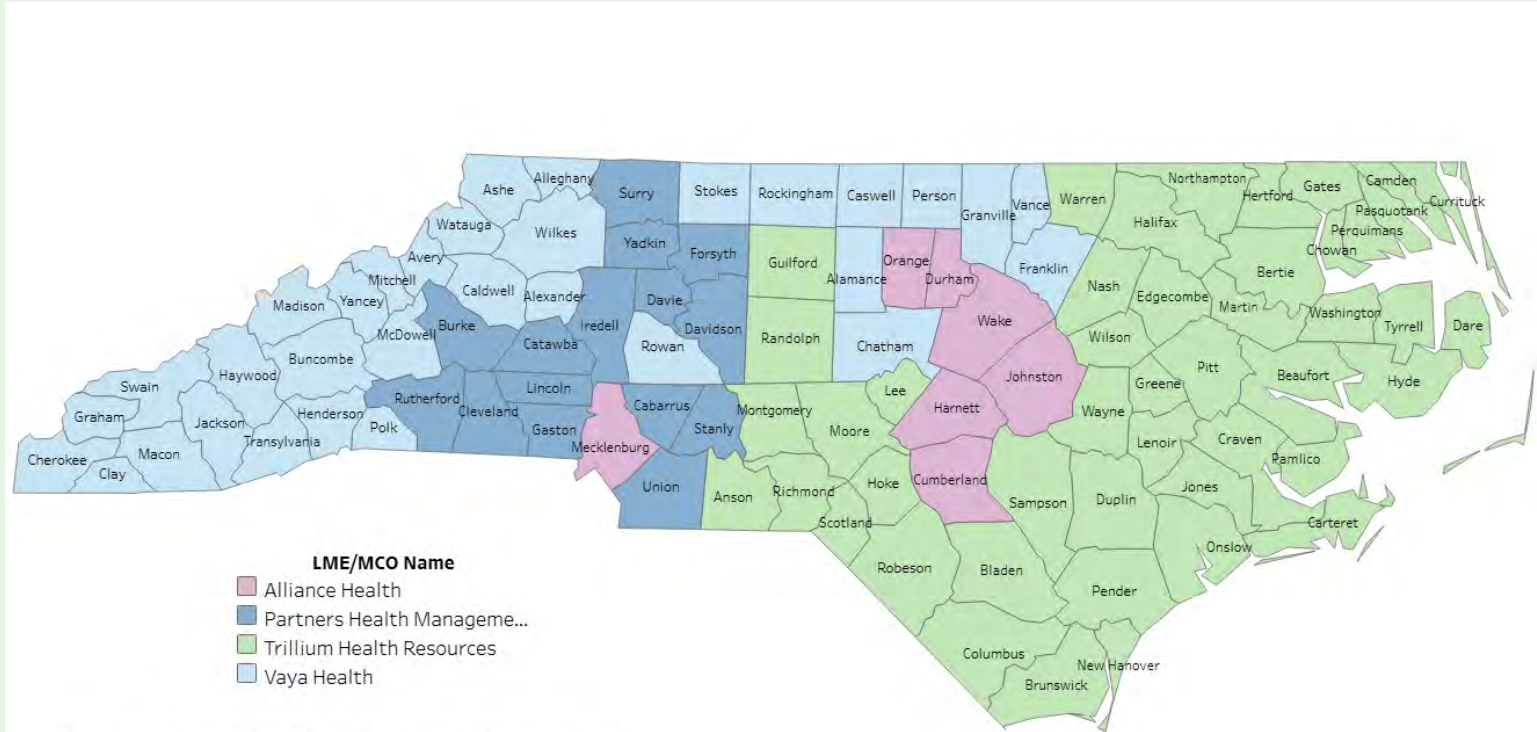
Transforming lives and building community well-being through partnerships and proven solutions.

- ✓ While Trillium does not provide direct services, we assist our members in connecting with services offered through a contracted local provider network. We review prior approval requests for services and reimburse providers for billable services to our members.
- ✓ Members can access services by visiting a network provider or by calling Trillium for a referral to a local provider.

Trillium Health Resources Overview



- 46 Counties
- Largest of the 4 Tailored Plans



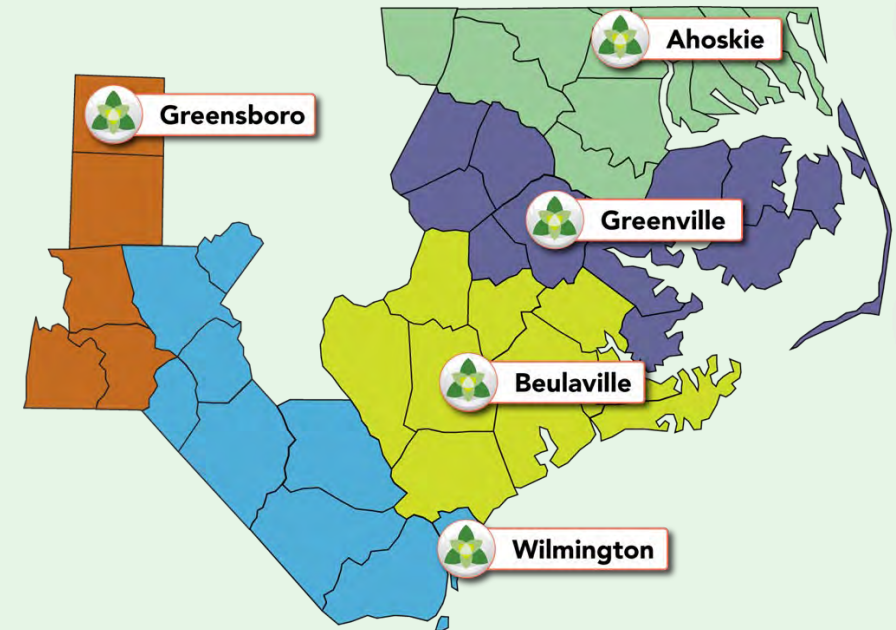
This map shows LME/MCO configuration effective 2/1/24.

Trillium Health Resources

Local Connections Matter



- 5 regions to assure local connections
- 5 Regional Advisory Boards with local appointed representatives
- 5 Consumer and Family Advisory Committees
- Governing Board with 10 CFAC and Regional Board representatives
- 5 Regional Vice Presidents, Community Engagement and Empowerment staff along with Community Liaisons
- Active stakeholder engagement and local participation in planning and service delivery collaboratives



Trillium Health Resources

Local Connections Matter (Continued)



- Washington County's Regional Advisory Board Membership
 - Commissioner Tracey A. Johnson
 - Miranda Keel
- Washington County's Regional Vice President
 - Dave Peterson- Dave.Peterson@trilliumnc.org
- Washington County's Community Liaison Coordinator
 - Chinita Vaughan - Chinita.Vaughan@trilliumnc.org

Trillium Health Resources Members Served



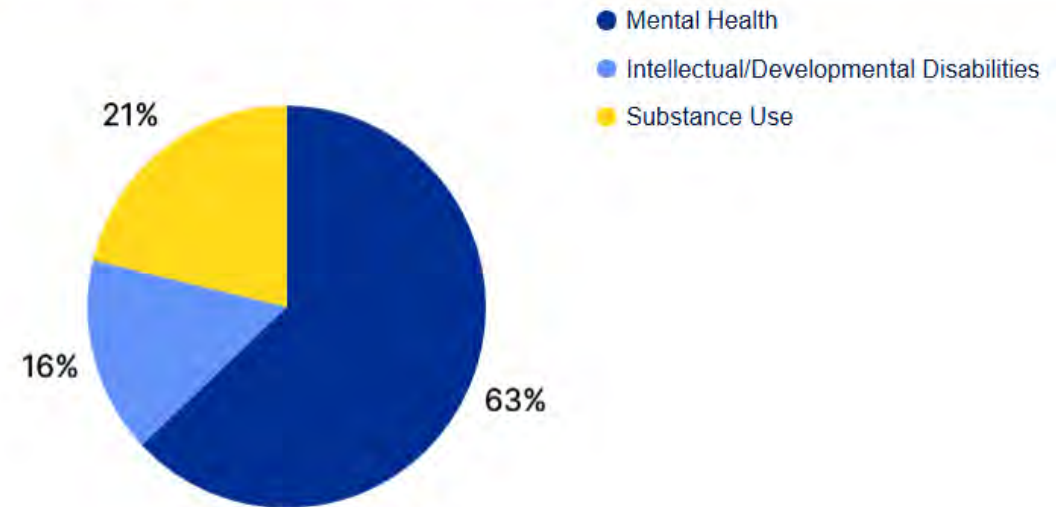
Fiscal Year July 2024-June 2025

Served 103,556 unique individuals with severe behavioral needs

- 76,770 - Mental Health
- 19,156 – I/DD
- 25,975 - Substance Use

Total spent on services:
\$1,770,191,135.00

Local Members Served in FY25 (46 counties)



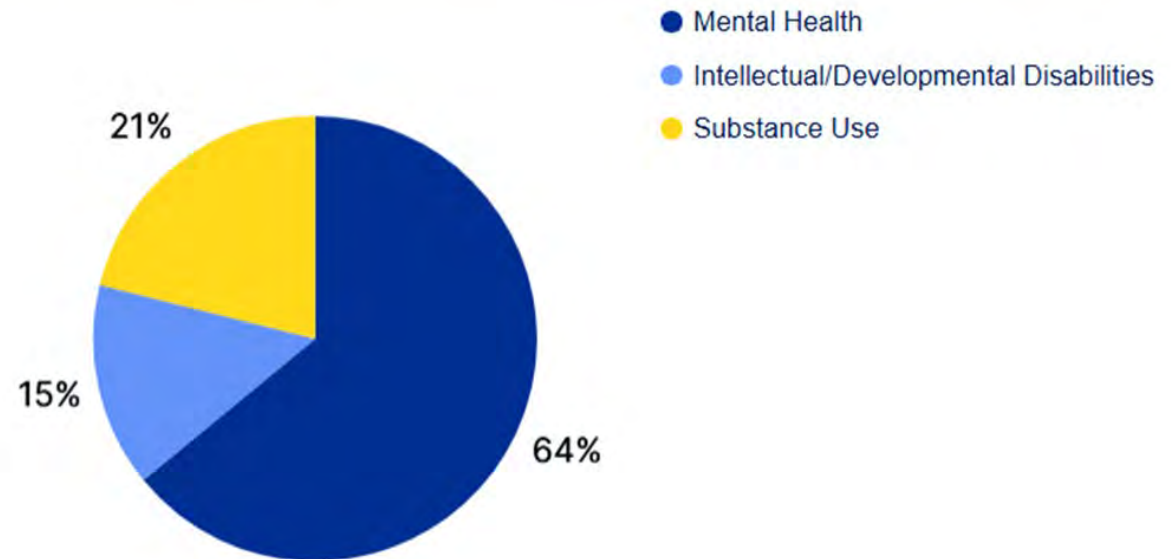
Members served in Washington County

Total Members Served – 441*

- Mental Health – 337
- I/DD – 78
- Substance Use – 111

*Total is unduplicated, since a single individual may receive services in more than one category

Local Members Served in FY25





The Children and Families Specialty Plan (CFSP)

- The Children and Families Specialty Plan (CFSP) launched December 1, 2025. The new health plan is managed by Healthy Blue Care Together.
- Children and Families Specialty Plan beneficiaries include NC Medicaid-enrolled children, youth and young adults currently and formerly served by Child Welfare.

Services Available for CFSP

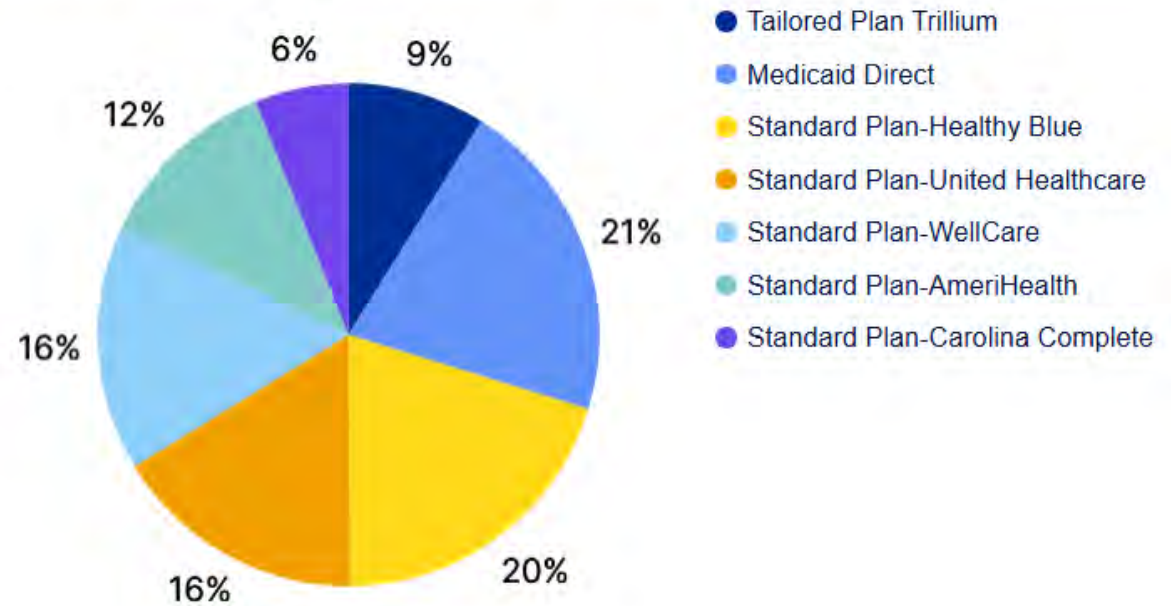
- Physical health
- Behavioral health, such as outpatient therapy, inpatient treatment and crisis and therapeutic residential options for children
- 1915(i) services
- Intellectual/Developmental Disabilities (I/DD) services
- Long term services and supports
- Pharmacy services



Individuals Served by Health Plans

1. Tailored Plan Trillium
 - a. 92,368
2. Medicaid Direct
 - a. 216,547
3. Healthy Blue
 - a. 209,223
4. United Healthcare
 - a. 169,383
5. WellCare
 - a. 165,372
6. AmeriHealth
 - a. 122,290
7. Carolina Complete
 - a. 62,706

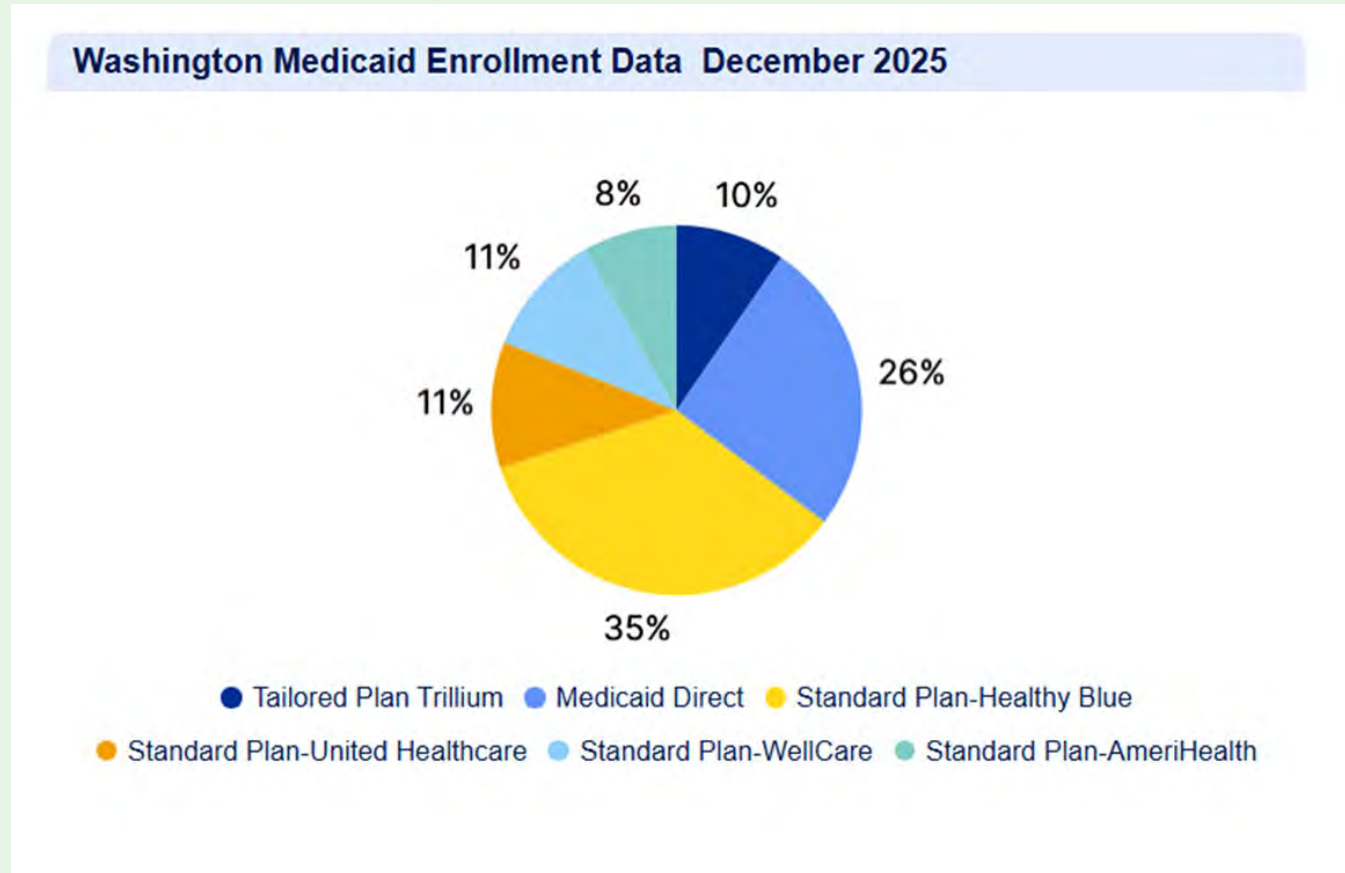
46 County Medicaid Enrollment Data (December 2025)



Washington County Medicaid Enrollment Totals Per Plan



1. Tailored Plan Trillium
a. 422
2. Medicaid Direct
a. 1,138
3. Healthy Blue
a. 1,529
4. United Healthcare
a. 488
5. WellCare
a. 477
6. AmeriHealth
a. 362



Project Updates

- Summits and Re-Entry Simulations
- CHES Health
- Community Opportunity Centers
- Mobile Clinic
- Empower Summer Camp



Substance Use Prevention Projects



Hands on interactive mobile STEM lab for students to observe cell viability before and after exposure to vaping aerosols



Curriculum, school orientation and lessons plans on the dangers of fentanyl with opportunities for students to take a pledge for abstinence



Navigating Adolescent Substance Use: Insights and Strategies for Prevention & Harm Reduction Training for School Administrators Online Training



Substance Use Prevention Education for Parents, Students, School Personnel of 5th-12th grade offered on school campuses



Screening, Brief Intervention & Referral to Treatment Evidenced Based Training for School Based Therapists



Distribution of Narcan, Xylazine and Fentanyl Testing Strips



Accessing Services

Member and Recipient Services Line

1-877-685-2415

Monday-Saturday 7am-6pm

Behavioral Health Crisis Line

1-888-302-0738

24/7 365 days a year

- Member and Recipient Services and Behavioral Health Crisis Line staff screen and triage callers and refer to a provider who can best suit their needs.
- Access to services is determined by the urgency of need assessed.

Any Questions?



Trillium
HEALTH RESOURCES

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 4

DATE: April 6, 2026

ITEM: Quasi-Judicial Public Hearing: Application for Variance to Flood Ordinance for 130 E. Water Street Renovation, Mr. Timmy Woolard, Building Inspector

SUMMARY EXPLANATION:

Mr. Timmy Woolard, Building Inspector will be in attendance to assist Mr. Potter with this hearing for the renovation of the old Plymouth Fire Department.

See attached documents.

Procedures for Quasi-Judicial Hearing for

Variance:

I. MOTION to go into a quasi-judicial public hearing on the following case:

VARIANCE APPLICATION filed by Chris Morris—A.R. Chesson Construction, Inc. (Applicant) on behalf of Town of Plymouth (Owner) on 2/24/2026 seeking a Variance pursuant to Article 5, Provisions for Flood Hazard Reduction, Section B, Specific Standards, Subsection 5.d. of the Washington County Flood Ordinance (WCFO) to: build the bottom floor up to the base flood elevation, and not to add the 2-foot freeboard while renovating the old Fire Department.

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

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

- maps, photos, or other exhibits, the witness most familiar with that evidence should be asked to explain it and the party seeking to have it included as evidence should specifically request that the board do so at the end of relevant testimony about it, or otherwise before resting their case.
5. In order for any testimony to be considered as evidence used in making a final decision, it should only be given by persons actually in attendance at the meeting and otherwise should be considered and treated as hearsay.

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

A. Article 4, Section E, subsection 1-4 governs Flood Ordinance Variances and reads in relevant part as follows:

- (1) ***The Board of Commissioners as established by Washington County, hereinafter referred to as the "appeal board", shall hear and decide requests for variances from the requirements of this ordinance.***
- (2) ***Any person aggrieved by the decision of the appeal board may appeal such decision to the Court, as provided in Chapter 7A of the North Carolina General Statutes.***
- (3) ***Variances may be issued for:***
- (a) The repair or rehabilitation of historic structures upon the determination that the proposed repair or rehabilitation will not preclude the structure's continued designation as a historic structure and that the variance is the minimum necessary to preserve the historic character and design of the structure;***
- (b) Functionally dependent facilities if determined to meet the definition as stated in Article 2 of this ordinance, provided provisions of Article 4, Section E(9)(b), (c), and (e) have been satisfied, and such facilities are protected by methods that minimize flood damages during the base flood and create no additional threats to public safety; or***
- (c) Any other type of development provided it meets the requirements of this Section.***
- (4) ***In passing upon variances, the appeal board shall consider all technical evaluations, all relevant factors, all standards specified in other sections of this ordinance, and:***
- (a) The danger that materials may be swept onto other lands to the injury of others;***
- (b) The danger to life and property due to flooding or erosion damage;***
- (c) The susceptibility of the proposed facility and its contents to flood damage and the effect of such damage on the individual owner;***
- (d) The importance of the services provided by the proposed facility to the community;***
- (e) The necessity to the facility of a waterfront location as defined under Article 2***

- of this ordinance as a functionally dependent facility, where applicable;*
- (f) The availability of alternative locations, not subject to flooding or erosion damage, for the proposed use;*
- (g) The compatibility of the proposed use with existing and anticipated development;*
- (h) The relationship of the proposed use to the comprehensive plan and floodplain management program for that area;*
- (i) The safety of access to the property in times of flood for ordinary and emergency vehicles;*
- (j) The expected heights, velocity, duration, rate of rise, and sediment transport of the floodwaters and the effects of wave action, if applicable, expected at the site; and*
- (k) The costs of providing governmental services during and after flood conditions including maintenance and repair of public utilities and facilities such as sewer, gas, electrical and water systems, and streets and bridges.*

B. WCFO Article 4 Section E, subsection 9: Conditions for Variances... provides as follows:

- (a) Variances shall not be issued when the variance will make the structure in violation of other federal, state, or local laws, regulations, or ordinances.*
- (b) Variances shall not be issued within any designated floodway or non-encroachment area if the variance would result in any increase in flood levels during the base flood discharge.*
- (c) Variances shall only be issued upon a determination that the variance is the minimum necessary, considering the flood hazard, to afford relief.*
- (d) Variances shall only be issued prior to development permit approval.*
- (e) Variances shall only be issued upon:*
 - (i) A showing of good and sufficient cause;*
 - (ii) A determination that failure to grant the variance would result in exceptional hardship; and*
 - (iii) A determination that the granting of a variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense, create nuisance, cause fraud on or victimization of the public, or conflict with existing local laws or ordinances.*

IV. SPECIFIC WCFO PROVISIONS RELEVANT TO VARIANCE APPLICATION: (Attorney/Planning director)

- A. WCFO Article 5 Provisions for Flood Hazard Reduction is attached for your reference, with certain excerpts of relevant portions of Section B, subsection 5 (d) pasted below for convenience:
- B. Specific Standards: *Additions/Improvements: In all Special Flood Hazard Areas where BFE data has been provided, as set forth in Article 3, Section B, or Article 5, Section D, the following provisions, in addition to the provisions of Article 5, Section A, are required:*

5 (d) Any combination of repair reconstruction, rehabilitation, addition or improvement of a building or structure taking place during a one (1) year

period, the cumulative cost of which equals or exceeds 50 percent of the market value of the structure before the improvement or repair is started must comply with the standards for new construction. For each building or structure, the one (1) year period begins on the date of completion of the first improvement or repair of that building or structure subsequent to the effective date of this ordinance. Substantial damage also means flood-related damage sustained by a structure on two separate occasions during a 10-year period for which the cost of repairs at the time of each such flood event, on the average, equals or exceeds 25 percent of the market value of the structure before the damage occurred. (The repetitive loss sentence is OPTIONAL language, but will be required for flood insurance policy holders to be eligible for Increased Cost of Compliance (ICC) benefits for repetitive losses.) If the structure has sustained substantial damage, any repairs are considered substantial improvement regardless of the actual repair work performed. The requirement does not, however, include either:

(i) Any project for improvement of a building required to correct existing health, sanitary or safety code violations identified by the building official and that are the minimum necessary to assume safe living conditions.

(ii) Any alteration of a historic structure provided that the alteration will not preclude the structure's continued designation as a historic structure and the alteration is approved by variance issued pursuant to Article 4 Section E of this ordinance.

V. **BOARD CONFLICTS OF INTEREST:** (Attorney or designated Speaker)

It is also important that the members of the Board of Adjustment consider and make sure that they do not have any conflicts of interest with serving as a member of the decision-making body for purposes of hearing and ruling on this particular case. Therefore, the following questions should be considered by each member and any potential conflicts should be voiced, discussed, and resolved if possible or otherwise result in recusal of any member with such a conflict by the other members of the Board.

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

reasons for the request?

VI. PARTY IDENTIFICATION/WITNESSES/OATH: (Board Clerk)

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

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

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

C. All parties and witnesses should now stand and/or come forward to be sworn in or to affirm the truth of their testimony *[Administer the oath to all those who may testify, as a group] If anyone refuses to be sworn (or affirm), then inform them their statements must not be treated as evidence on which to base a decision, but merely as arguments]*

PRESENTATION OF CASE/EVIDENCE:

- A. County Staff Presentation of Case: ***County Planning Department staff please come forward and describe the application being considered; and share the facts gathered and recommendation provided by staff and/or the Planning Board re the application.***

--Application for Variance dated 2-24-2026 (attached)
-- Application for Permit to Develop in A Flood Hazard Area
-- Floodplain Development Permit
--Elevation Certificate w/photos
--
--

- ***[Commissioners should ask questions at this time]***
- [Cross Examination if applicable]

- B. Applicant: ***The applicant may come forward at this time and present their testimony and evidence to support the application if so desired. Any specific written documents, surveys, pictures, or other evidence, and/or any expert witness testimony you would like to have considered should also be clearly identified and presented at this time.***

- ***[Commissioners should ask questions at this time]***
- [Cross Examination if applicable]

- C. Other Legitimate Parties with Material Interest in the Case: (if applicable) ***may come forward at this time and present their testimony and evidence to support or oppose the application if so desired at this time. Any specific written documents, surveys, pictures, or other evidence, and/or any expert witness testimony you would like to have considered should also be clearly identified and presented at this time.***

- ***[Commissioners should ask questions at this time]***
- [Cross Examination if applicable]

- D. Closing Statements and/or Rebuttals: Are there any closing statements or any last rebuttal comments from:

1. Staff
2. Applicant
3. Other Legitimate Parties

- E. Final Board Q&A: Are there any final questions from the Board for any of the parties before beginning deliberations on a decision?

VII. DELIBERATION & DECISION: The Board of Adjustment shall approve the variance application, with a ***four-fifths 4/5 majority*** vote.

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

ORDER - Unless otherwise directed by the Board: Upon an affirmative vote of a four-fifths 4/5 majority of the Board of Adjustment, the Clerk to the Board of Commissioners (sitting as the Board of Adjustment) shall prepare a draft Order within two (2) business days reflecting the relevant findings of fact, conclusions of law, and final decision of the Board in this matter which shall be circulated to the Board via email.

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

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

VIII. MOTION TO ADJOURN THE QUASI-JUDICIAL PUBLIC HEARING

**Washington County Planning
Application for Variance**

Date February 24, 2026

Applicant Information

Name:
Chris Morris - A.R. Chesson Construction, Inc.
Address:
138 Rich Boulevard
Elizabeth City, NC 27909
Telephone: (252) 377 - 2440

Owner Information

Name:
Town of Plymouth
Address:
124 East Water Street
Plymouth, NC 27962
Telephone: (252) 793 - 9101

1. The building, or land is located at:
Street Address: 130 East Water Street Town: Plymouth, NC
Zoning District: Town of Plymouth

2. Application is submitted for a variance from Article B V
Section B (5)(d) of the Zoning Ordinance.

3. The Board is required to read three conclusions before it may issue a variance, noted in A, B, and C, below. In the spaces below each conclusion, indicates the Evidence that is shown and the Arguments that are made to convince the Board that it can properly reach these three required conclusions.

- A. There are practical difficulties or unnecessary hardships in the way of carrying out the strict letter of the ordinance.
 - a. What evidence is presented to indicate that you can secure no reasonable re return or use the property if the ordinance is not complied with.
(Rendering the property less valuable is not sufficient).
If a 2' freeboard must be maintained within the existing building then this restroom project will most likely not happen.
 - b. What evidence is presented to indicate that the hardship results from unique circumstances to the land. (Personal or family hardships are irrelevant.) A variance runs with the land.
This is an existing building with the intended use of a restroom facility for boaters. The use is not practical elsewhere, nor is altering the FFE of the use space.
 - c. What evidence is presented to indicate that the hardship is not a result of your own actions.
This is an existing building and without this variance this floor becomes unusable for anything other than storage.

B. The variance is in harmony with the general purpose and intent of the Ordinance and preserves its spirit.

**Washington County Planning
Application for Variance**

- a. What evidence is presented to indicate that the variance requested is the least variation from the ordinance that will allow the reasonable use of property and which will not substantially detract from the character of the neighborhood.

Our only request is a variance from the 2' freeboard. All other building codes will be fully followed. This project will enhance the use and appearance of this building and surrounding neighborhood.

C. The granting of the variance secures the public and welfare and does substantial justice.

- a. What evidence is presented to indicate that if the variance is denied the benefit to the public will not substantially outweigh the harm suffered by you. The harm experienced by this potential variance denial will be felt by the community and visiting Plymouth boaters as this project will subsequently not take place.

D. I certify that I, the applicant, have the consent of the owner and act in his behalf in applying for this variance/special use permit. I agree that this variance is granted, is authorized on the presentation made herein and may be revoked in the event of any breach of representation or conditions which may be attached. It is further understood that if said variance is not exercised within twelve (12) months from the date of approval, it shall become invalid.

Applicant: Chris Manni Date: 2/24/26

Fee Paid \$ _____

Date Public Hearing Scheduled: _____ Time: _____

Date Public Hearing Advertised: _____

VARIANCE

Approved

Denied

Reason:

Approved with the following conditions:

Chairperson: _____

Date: _____

Application for Permit to Develop in a Flood Hazard Area

Applicant Information

The undersigned hereby makes application for a permit to develop in a designated flood hazard area. The work to be performed is described below and in attachments hereto. The undersigned agrees that all such work shall be in done in accordance with the requirements of the Flood Damage Prevention Ordinance of Washington County/ Plymouth (community) and with all other applicable local, state and federal regulations. All required permits/elevation certifications are attached.

Owner: Name Town of Plymouth Phone 252-793-9101

Property Address 130 East Water Street

BUILDER A-R. Chesson Construction Co, Inc. Phone 252-377-2440

Builder's Address 138 Rich Blvd, Elizabeth City License # 13540

Description of Work - check the appropriate item: All references are in mean sea level:

Proposed Development Description -

New construction Alteration/Repair Filling
 Grading Dredging Manufactured Home

Size and Location of Proposed Development: PIN# 6767.07-68-9364

Renovate 370 sf of old Plymouth Fire Station into restrooms for use of boaters

Type of Construction:

New Residential New Non-Residential Addition to existing

What is the estimated market value of existing structure from tax record \$ 31,800.00

What is the cost of the proposed construction/improvement \$ 200,000.00

If new, or more than 50% of existing market value, apply all substantial improvement requirements.

Accessory Structure Temporary Structure Improvement to existing

What type of flood protection will be used? Floodproofing Elevation

If elevated, what is the required floodproofing elevation per elevation certificate: _____

Is the development in an identified floodway? yes no

If yes, has a No-Rise Certification been obtained and attached? yes no

Based on information from the elevation certificate, what is the

Zone number AE 4 Shaded X 0.2 Panel Number 372.0676700 of the area of development

Base Flood Elevation at site 6.9', Required Lowest Floor elevation 5.2'

Elevation to which all utilities will be installed/floodproofed 13.3' ft. m.s.l.

Will proposed development require alteration of any water course? yes no

Subdivision:

Does this subdivision or other development contain 50 lots or 5 acres (whichever is less)

Yes _____ No

If yes, has flood elevation data been provided by the developer and attached?

Yes _____ No _____

Applicant Signature Rui Mou Date 2/13/26

Built eff yr 1910 project cost
Tax value \$31,800.00 land \$15,000.

Washington County PIN: 6767685364

Floodplain Development Permit

(See Terms & Conditions)

Planning And Inspections

Allen Pittman, CFM (252) 793-4114, planningdirector@washcountyc.org

Issue Date:	Expiration Date:
Permit #	*Permit becomes void if there are changes to the effective Flood Insurance Rate Maps*

The **Floodplain Development Permit** is the mechanism by which our community evaluates any and all impacts of activities proposed within our regulated floodplains. All activities must be in compliance with the Flood Damage Prevention Ordinance of the presiding jurisdiction, whether local, regional or statewide. The National Flood Insurance Program provides flood insurance to individuals at much lower premiums than could otherwise be purchased through private insurers, and makes certain federal funds available to communities. In order for citizens to be eligible for the national flood insurance rates, or for communities to receive certain kinds of federal funds, the community must agree to meet minimum floodplain standards. This application packet is a tool to ensure that the activities in our community comply with the Flood Damage Prevention Ordinance

Any party undertaking development within a designated floodplain must obtain a floodplain development permit prior to the work commencing. FEMA defines development in Title 44 of the Code of Federal Regulations part 59.1 as: *Any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations or storage of equipment or materials.* Other human activities that are considered development include but are not limited to: alterations of a structure through additions, demolition and remodeling, fences, retaining wall, moving/placement of manufactured or mobile homes, campgrounds, storage of equipment, vehicles or materials (storage yards, salvage yards).

1 General Provision of the Floodplain Development Permit Terms

1. No work may start until a permit has been issued.
2. The permit may be revoked if:
 - a. Any false statements are made herein;
 - b. The effective Flood Insurance Rate Map has been revised;
 - c. The work is not done in accordance with the Flood Damage Prevention Ordinance of the presiding jurisdiction or other local, state and federal regulatory requirements.
 - d. The work is different than what is described and submitted to the community as part of the Floodplain Development Permit application.
3. If revoked, all work must cease until permit is reissued.
 - a. If the permit cannot be reissued, applicant acknowledges that they will be responsible to correct the issue which may require removal of any development that may have occurred.
4. Development shall not be used or occupied until the project has received final inspection, a final elevation and approval by the community.
5. The permit will expire if no work has commenced within 6 months of issuance and by the expiration date noted on the permit.
6. Applicant is hereby informed that other permits may be required to fulfill local, state, and federal regulatory requirements and acknowledges that it is their responsibility to ensure that all necessary permits are obtained.
 - a. This includes but is not limited to documentation showing compliance with the endangered species act.
7. Applicant hereby gives consent to the local Floodplain Administrator and his/her representative (including state and federal agencies) to make reasonable inspections required to verify compliance.
8. Applicant acknowledges that the project will be designed to minimize any potential drainage onto surrounding properties and will be responsible for any drainage issues that may arise.
9. I, the applicant, certify that all statements herein and in attachments to this application are, to the best of my knowledge, true and accurate. Furthermore, I have read and understand the relevant Flood Damage Prevention Ordinance for my community and will adhere to the ordinance and will or have already obtained all necessary state, federal and local permits for the proposed development.

APPLICANT'S NAME:

Chris Morris

APPLICANT'S SIGNATURE:

Chris Morris

DATE:

2/11/26



Floodplain Development Permit

(See Terms & Conditions)

Planning And Inspections

Allen Pittman, CFM (252) 793-4114, planningdirector@washconc.org

Issue Date: 2020	Expiration Date:
Permit #	*Permit becomes void if there are changes to the effective Flood Insurance Rate Maps*

4 Floodplain Development Permit Checklist

Please Check

The following documents may be required at the discretion of the approving community official:

- Tax assessor map
- Maps and/or plans showing the location, scope and extent of development *See Article 4 Section B*
- Floodproofing Certificate: Certificate and supporting documentation used to provide the certification.
- Documentation showing compliance with the Endangered Species Act
- No-Rise Certificate: Certificate and supporting documentation used to provide the certification
- Elevation Certificate
 - Constructional Drawing
 - Building Under Construction
 - Finished Construction
- Grading plans
- Detailed hydraulic and hydrology model for development in a Zone A
- Conditional Letter of Map Revision (CLOMR)
- Structure valuation documentation
- Non-conversion agreement: Required for all structures that are constructed with an enclosure
- Wetland Permit from the U.S. Army Corps of Engineers
- Copies of all federal, local and state permits that may be required.
- Manufactured home anchoring certificate: Certificate and supporting documentation used to provide the certification
- Other documents deemed necessary by the Floodplain Administrator Buffer Authorizations or 401/404 WQ Certs

5 Permit Action TO BE COMPLETED BY FLOODPLAIN ADMINISTRATOR

Please Check

- PERMIT APPROVED:** The information submitted for the proposed project was reviewed and is in compliance with approved floodplain management standards.
- PERMIT APPROVED WITH CONDITIONS:** The information submitted for the proposed project was reviewed. In order for the proposed project to be approved, certain restrictions or conditions must be met. These restrictions or conditions are attached.
- PERMIT DENIED:** The proposed project does not meet approved floodplain management standards (explanation on file).
- VARIANCE GRANTED:** A variance was granted from the base (1%) flood elevations established by FEMA consistent with variance requirements of Title 44 of the Code of Federal Regulations part 60.6 (Variance action documentation is on file).

Please Sign

SIGNATURE OF COMMUNITY OFFICIAL:

PRINT NAME AND TITLE OF COMMUNITY OFFICIAL:

DATE:

U.S. DEPARTMENT OF HOMELAND SECURITY
Federal Emergency Management Agency
National Flood Insurance Program

OMB Control No. 1660-0008
Expiration Date 08/30/2026

ELEVATION CERTIFICATE

IMPORTANT: MUST FOLLOW THE INSTRUCTIONS ON INSTRUCTION PAGES 1-11

Copy all pages of this Elevation Certificate and all attachments for (1) community official, (2) insurance agent/company, and (3) building owner.

SECTION A - PROPERTY INFORMATION		FOR INSURANCE COMPANY USE
A1. Building Owner's Name: <u>TOWN OF PLYMOUTH</u>		Policy Number: _____
A2. Building Street Address (including Apt., Unit, Suite, and/or Bldg. No.) or P.O. Route and Box No.: <u>130 E. WATER ST.</u>		Company NAIC Number: _____
City: <u>PLYMOUTH</u>	State: <u>NC</u>	ZIP Code: <u>27962</u>
A3. Property Description (e.g., Lot and Block Numbers or Legal Description) and/or Tax Parcel Number: <u>PIN: 6767-68-5364; DB 373, PG 390; OLD PLYMOUTH FIRE STATION</u>		
A4. Building Use (e.g., Residential, Non-Residential, Addition, Accessory, etc.): <u>NON-RESIDENTIAL</u>		
A5. Latitude/Longitude: Lat. <u>N 35° 52' 04.30"</u> Long. <u>W 76° 45' 00.29"</u> Horiz. Datum: <input type="checkbox"/> NAD 1927 <input checked="" type="checkbox"/> NAD 1983 <input type="checkbox"/> WGS 84		
A6. Attach at least two and when possible four clear color photographs (one for each side) of the building (see Form pages 7 and 8).		
A7. Building Diagram Number: <u>1A</u>		
A8. For a building with a crawlspace or enclosure(s):		
a) Square footage of crawlspace or enclosure(s): <u>N/A</u> sq. ft.		
b) Is there at least one permanent flood opening on two different sides of each enclosed area? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A		
c) Enter number of permanent flood openings in the crawlspace or enclosure(s) within 1.0 foot above adjacent grade: Non-engineered flood openings: <u>N/A</u> Engineered flood openings: <u>N/A</u>		
d) Total net open area of non-engineered flood openings in A8.c: <u>N/A</u> sq. in.		
e) Total rated area of engineered flood openings in A8.c (attach documentation - see Instructions): <u>N/A</u> sq. ft.		
f) Sum of A8.d and A8.e rated area (if applicable - see Instructions): <u>N/A</u> sq. ft.		
A9. For a building with an attached garage:		
a) Square footage of attached garage: <u>N/A</u> sq. ft.		
b) Is there at least one permanent flood opening on two different sides of the attached garage? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A		
c) Enter number of permanent flood openings in the attached garage within 1.0 foot above adjacent grade: Non-engineered flood openings: <u>N/A</u> Engineered flood openings: <u>N/A</u>		
d) Total net open area of non-engineered flood openings in A9.c: <u>N/A</u> sq. in.		
e) Total rated area of engineered flood openings in A9.c (attach documentation - see Instructions): <u>N/A</u> sq. ft.		
f) Sum of A9.d and A9.e rated area (if applicable - see Instructions): <u>N/A</u> sq. ft.		
SECTION B - FLOOD INSURANCE RATE MAP (FIRM) INFORMATION		
B1.a. NFIP Community Name: <u>TOWN OF PLYMOUTH</u>	B1.b. NFIP Community Identification Number: <u>370249</u>	
B2. County Name: <u>WASHINGTON</u>	B3. State: <u>NC</u>	B4. Map/Panel No.: <u>3720676700</u> B5. Suffix: <u>L</u>
B6. FIRM Index Date: <u>01/17/2025</u>	B7. FIRM Panel Effective/Revised Date: <u>01/17/2025</u>	
B8. Flood Zone(s): <u>AE & SHADED X 0.2%</u>	B9. Base Flood Elevation(s) (BFE) (Zone AO, use Base Flood Depth): <u>5.9 FT (AE)</u>	
B10. Indicate the source of the BFE data or Base Flood Depth entered in Item B9: <input type="checkbox"/> FIS <input checked="" type="checkbox"/> FIRM <input type="checkbox"/> Community Determined <input type="checkbox"/> Other: _____		
B11. Indicate elevation datum used for BFE in Item B9: <input type="checkbox"/> NGVD 1929 <input checked="" type="checkbox"/> NAVD 1988 <input type="checkbox"/> Other/Source: _____		
B12. Is the building located in a Coastal Barrier Resources System (CBRS) area or Otherwise Protected Area (OPA)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Designation Date: _____ <input type="checkbox"/> CBRS <input type="checkbox"/> OPA		
B13. Is the building located seaward of the Limit of Moderate Wave Action (LiMWA)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

ELEVATION CERTIFICATE

IMPORTANT: MUST FOLLOW THE INSTRUCTIONS ON INSTRUCTION PAGES 1-11

Building Street Address (including Apt., Unit, Suite, and/or Bldg. No.) or P.O. Route and Box No.: <u>130 E. WATER ST.</u>	FOR INSURANCE COMPANY USE
	Policy Number: _____ Company NAIC Number: _____
City: <u>PLYMOUTH</u> State: <u>NC</u> ZIP Code: <u>27962</u>	

SECTION C – BUILDING ELEVATION INFORMATION (SURVEY REQUIRED)

C1. Building elevations are based on: Construction Drawings* Building Under Construction* Finished Construction
*A new Elevation Certificate will be required when construction of the building is complete.

C2. Elevations – Zones A1–A30, AE, AH, AO, A (with BFE), VE, V1–V30, V (with BFE), AR, AR/A, AR/AE, AR/A1–A30, AR/AH, AR/AO, A99. Complete Items C2.a–h below according to the Building Diagram specified in Item A7. In Puerto Rico only, enter meters.
Benchmark Utilized: NCGS MON. "PARK" Vertical Datum: NAVD 1988

Indicate elevation datum used for the elevations in items a) through h) below.

NGVD 1929 NAVD 1988 Other: _____

Datum used for building elevations must be the same as that used for the BFE. Conversion factor used? Yes No
If Yes, describe the source of the conversion factor in the Section D Comments area.

Check the measurement used:

- | | | |
|---|-------------|--|
| a) Top of bottom floor (including basement, crawlspace, or enclosure floor): | <u>5.2</u> | <input checked="" type="checkbox"/> feet <input type="checkbox"/> meters |
| b) Top of the next higher floor (see Instructions): | <u>13.2</u> | <input checked="" type="checkbox"/> feet <input type="checkbox"/> meters |
| c) Bottom of the lowest horizontal structural member (see Instructions): | <u>N/A</u> | <input type="checkbox"/> feet <input type="checkbox"/> meters |
| d) Attached garage (top of slab): | <u>N/A</u> | <input type="checkbox"/> feet <input type="checkbox"/> meters |
| e) Lowest elevation of Machinery and Equipment (M&E) servicing the building (describe type of M&E and location in Section D Comments area): | <u>5.9</u> | <input checked="" type="checkbox"/> feet <input type="checkbox"/> meters |
| f) Lowest Adjacent Grade (LAG) next to building: <input type="checkbox"/> Natural <input checked="" type="checkbox"/> Finished | <u>4.9</u> | <input checked="" type="checkbox"/> feet <input type="checkbox"/> meters |
| g) Highest Adjacent Grade (HAG) next to building: <input type="checkbox"/> Natural <input checked="" type="checkbox"/> Finished | <u>13.3</u> | <input checked="" type="checkbox"/> feet <input type="checkbox"/> meters |
| h) Finished LAG at lowest elevation of attached deck or stairs, including structural support: | <u>N/A</u> | <input type="checkbox"/> feet <input type="checkbox"/> meters |

SECTION D – SURVEYOR, ENGINEER, OR ARCHITECT CERTIFICATION

This certification is to be signed and sealed by a land surveyor, engineer, or architect authorized by state law to certify elevation information. I certify that the information on this Certificate represents my best efforts to interpret the data available. I understand that any false statement may be punishable by fine or imprisonment under 18 U.S. Code, Section 1001.

Were latitude and longitude in Section A provided by a licensed land surveyor? Yes No

Check here if attachments and describe in the Comments area.

Certifier's Name: JOHN M. HURDLE License Number: L-5209

Title: PLS

Company Name: WITHERSRAVENEL

Address: 8466 CARATOKE HWY

City: POWELLS POINT State: NC ZIP Code: 27966

Telephone: (252) 491-8147 Ext.: 406 Email: mhurdle@withersravenel.com

Signature:  Date: 02/13/2025



Place Seal Here

Copy all pages of this Elevation Certificate and all attachments for (1) community official, (2) insurance agent/company, and (3) building owner.

Comments (including source of conversion factor in C2; type of equipment and location per C2.e; and description of any attachments):

ITEM C2a REFERENCES REAR LEVEL FFE = 5.2'
ITEM C2b REFERENCES FRONT LEVEL FFE = 13.2'
ITEM C2e REFERENCES BOTTOM OF HOT WATER HEATER = 5.9'
BOTTOM OF AIR HANDLER = 6.4', WEST WALL ELEC. OUTLET = 8.6', WEST WALL ELEC. PANEL = 8.7'
BOTTOM OF AIR HANDLER ELEC. PANEL = 9.4'

ELEVATION CERTIFICATE

IMPORTANT: MUST FOLLOW THE INSTRUCTIONS ON INSTRUCTION PAGES 1-11

Building Street Address (including Apt., Unit, Suite, and/or Bldg. No.) or P.O. Route and Box No.: 130 E. WATER ST.	FOR INSURANCE COMPANY USE
City: PLYMOUTH State: NC ZIP Code: 27962	Policy Number: _____ Company NAIC Number: _____

SECTION E - BUILDING MEASUREMENT INFORMATION (SURVEY NOT REQUIRED) FOR ZONE AO, ZONE AR/AO, AND ZONE A (WITHOUT BFE)

For Zones AO, AR/AO, and A (without BFE), complete Items E1-E5. For Items E1-E4, use natural grade, if available. If the Certificate is intended to support a Letter of Map Change request, complete Sections A, B, and C. Check the measurement used. In Puerto Rico only, enter meters.

Building measurements are based on: Construction Drawings* Building Under Construction* Finished Construction
*A new Elevation Certificate will be required when construction of the building is complete.

E1. Provide measurements (C.2.a in applicable Building Diagram) for the following and check the appropriate boxes to show whether the measurement is above or below the natural HAG and the LAG.

a) Top of bottom floor (including basement, crawlspace, or enclosure) is: _____ feet meters above or below the HAG.

b) Top of bottom floor (including basement, crawlspace, or enclosure) is: _____ feet meters above or below the LAG.

E2. For Building Diagrams 6-9 with permanent flood openings provided in Section A Items 8 and/or 9 (see pages 1-2 of Instructions), the next higher floor (C2.b in applicable Building Diagram) of the building is: _____ feet meters above or below the HAG.

E3. Attached garage (top of slab) is: _____ feet meters above or below the HAG.

E4. Top of platform of machinery and/or equipment servicing the building is: _____ feet meters above or below the HAG.

E5. Zone AO only: If no flood depth number is available, is the top of the bottom floor elevated in accordance with the community's floodplain management ordinance? Yes No Unknown The local official must certify this information in Section G.

SECTION F - PROPERTY OWNER (OR OWNER'S AUTHORIZED REPRESENTATIVE) CERTIFICATION

The property owner or owner's authorized representative who completes Sections A, B, and E for Zone A (without BFE) or Zone AO must sign here. *The statements in Sections A, B, and E are correct to the best of my knowledge*

Check here if attachments and describe in the Comments area.

Property Owner or Owner's Authorized Representative Name: _____

Address: _____

City: _____ State: _____ ZIP Code: _____

Telephone: _____ Ext.: _____ Email: _____

Signature: _____ Date: _____

Comments:

ELEVATION CERTIFICATE

IMPORTANT: MUST FOLLOW THE INSTRUCTIONS ON INSTRUCTION PAGES 1-11

Building Street Address (including Apt., Unit, Suite, and/or Bldg. No.) or P.O. Route and Box No.:
130 E. WATER ST.

City: PLYMOUTH State: NC ZIP Code: 27962

FOR INSURANCE COMPANY USE

Policy Number: _____

Company NAIC Number: _____

SECTION G - COMMUNITY INFORMATION (RECOMMENDED FOR COMMUNITY OFFICIAL COMPLETION)

The local official who is authorized by law or ordinance to administer the community's floodplain management ordinance can complete Section A, B, C, E, G, or H of this Elevation Certificate. Complete the applicable item(s) and sign below when:

- G1. The information in Section C was taken from other documentation that has been signed and sealed by a licensed surveyor, engineer, or architect who is authorized by state law to certify elevation information. (Indicate the source and date of the elevation data in the Comments area below.)
- G2.a. A local official completed Section E for a building located in Zone A (without a BFE), Zone AO, or Zone AR/AO, or when item E5 is completed for a building located in Zone AO.
- G2.b. A local official completed Section H for insurance purposes.
- G3. In the Comments area of Section G, the local official describes specific corrections to the information in Sections A, B, E and H.
- G4. The following information (Items G5-G11) is provided for community floodplain management purposes.
- G5. Permit Number: _____ G6. Date Permit Issued: _____
- G7. Date Certificate of Compliance/Occupancy Issued: _____
- G8. This permit has been issued for: New Construction Substantial Improvement
- G9.a. Elevation of as-built lowest floor (including basement) of the building: _____ feet meters Datum: _____
- G9.b. Elevation of bottom of as-built lowest horizontal structural member: _____ feet meters Datum: _____
- G10.a. BFE (or depth in Zone AO) of flooding at the building site: _____ feet meters Datum: _____
- G10.b. Community's minimum elevation (or depth in Zone AO) requirement for the lowest floor or lowest horizontal structural member: _____ feet meters Datum: _____
- G11. Variance issued? Yes No If yes, attach documentation and describe in the Comments area.

The local official who provides information in Section G must sign here. I have completed the information in Section G and certify that it is correct to the best of my knowledge. If applicable, I have also provided specific corrections in the Comments area of this section.

Local Official's Name: _____ Title: _____

NFIP Community Name: _____

Telephone: _____ Ext.: _____ Email: _____

Address: _____

City: _____ State: _____ ZIP Code: _____

Signature: _____ Date: _____

Comments (including type of equipment and location, per C2 e; description of any attachments; and corrections to specific information in Sections A, B, D, E, or H):

ELEVATION CERTIFICATE

IMPORTANT: MUST FOLLOW THE INSTRUCTIONS ON INSTRUCTION PAGES 1-11

Building Street Address (including Apt., Unit, Suite, and/or Bldg. No.) or P.O. Route and Box No.: 130 E. WATER ST.	FOR INSURANCE COMPANY USE
City: PLYMOUTH State: NC ZIP Code: 27962	Policy Number: _____ Company NAIC Number: _____

SECTION H - BUILDING'S FIRST FLOOR HEIGHT INFORMATION FOR ALL ZONES (SURVEY NOT REQUIRED) (FOR INSURANCE PURPOSES ONLY)

The property owner, owner's authorized representative, or local floodplain management official may complete Section H for all flood zones to determine the building's first floor height for insurance purposes. Sections A, B, and I must also be completed. Enter heights to the nearest tenth of a foot (nearest tenth of a meter in Puerto Rico). *Reference the Foundation Type Diagrams (at the end of Section H Instructions) and the appropriate Building Diagrams (at the end of Section I Instructions) to complete this section.*

H1 Provide the height of the top of the floor (as indicated in Foundation Type Diagrams) above the Lowest Adjacent Grade (LAG):

a) For Building Diagrams 1A, 1B, 3, and 5-8. Top of bottom _____ feet meters above the LAG
floor (include above-grade floors only for buildings with
crawlspaces or enclosure floors) is:

b) For Building Diagrams 2A, 2B, 4, and 6-9. Top of next _____ feet meters above the LAG
higher floor (i.e., the floor above basement, crawlspace, or
enclosure floor) is:

H2. Is all Machinery and Equipment servicing the building (as listed in Item H2 instructions) elevated to or above the floor indicated by the H2 arrow (shown in the Foundation Type Diagrams at end of Section H instructions) for the appropriate Building Diagram?

Yes No

SECTION I - PROPERTY OWNER (OR OWNER'S AUTHORIZED REPRESENTATIVE) CERTIFICATION

The property owner or owner's authorized representative who completes Sections A, B, and H must sign here. *The statements in Sections A, B, and H are correct to the best of my knowledge. Note: If the local floodplain management official completed Section H, they should indicate in Item G2.b and sign Section G.*

Check here if attachments are provided (including required photos) and describe each attachment in the Comments area.

Property Owner or Owner's Authorized Representative Name: _____

Address: _____

City: _____ State: _____ ZIP Code: _____

Telephone: _____ Ext.: _____ Email: _____

Signature: _____ Date: _____

Comments:

ELEVATION CERTIFICATE
IMPORTANT: MUST FOLLOW THE INSTRUCTIONS ON INSTRUCTION PAGES 1-11
BUILDING PHOTOGRAPHS
 See Instructions for Item A6.

Building Street Address (including Apt., Unit, Suite, and/or Bldg No.) or P.O. Route and Box No.
 130 E. WATER ST

City: PLYMOUTH

State: NC ZIP Code: 27962

FOR INSURANCE COMPANY USE

Policy Number: _____

Company NAIC Number: _____

Instructions: Insert below at least two and when possible four photographs showing each side of the building (for example, may only be able to take front and back pictures of townhouses/rowhouses). Identify all photographs with the date taken and "Front View," "Rear View," "Right Side View," or "Left Side View." Photographs must show the foundation. When flood openings are present, include at least one close-up photograph of representative flood openings or vents, as indicated in Sections A8 and A9.



Photo One

Photo One Caption: FRONT VIEW 02/11/26

Clear Photo One



Photo Two

Photo Two Caption: REAR VIEW 02/11/26

Clear Photo Two

ELEVATION CERTIFICATE
IMPORTANT: MUST FOLLOW THE INSTRUCTIONS ON INSTRUCTION PAGES 1-11
BUILDING PHOTOGRAPHS

Continuation Page

Building Street Address (including Apt., Unit, Suite, and/or Bldg. No.) or P.O. Route and Box No.:
130 E. WATER ST.

City: PLYMOUTH State: NC ZIP Code: 27962

FOR INSURANCE COMPANY USE

Policy Number: _____

Company NAIC Number: _____

Insert the third and fourth photographs below. Identify all photographs with the date taken and "Front View," "Rear View," "Right Side View," or "Left Side View." When flood openings are present, include at least one close-up photograph of representative flood openings or vents, as indicated in Sections A8 and A9.



Photo Three

Photo Three Caption: HOT WATER HEATER (REAR LEVEL) 02/11/26

Clear Photo Three



Photo Four

Photo Four Caption: AIR HANDLER (REAR LEVEL) 02/11/26

Clear Photo Four

Protection Elevation.

- (d) The use complies with all other applicable federal, state and local laws.
- (e) Washington County has notified the Secretary of the North Carolina Department of Public Safety of its intention to grant a variance at least thirty (30) calendar days prior to granting the variance, in accordance with North Carolina General Statutes §143-215.54A(b).

ARTICLE 5. PROVISIONS FOR FLOOD HAZARD REDUCTION.

SECTION A. GENERAL STANDARDS.

In all Special Flood Hazard Areas, the following provisions are required:

- (1) All new construction and substantial improvements shall be designed (or modified) and adequately anchored to prevent flotation, collapse, and lateral movement of the structure.
- (2) All new construction and substantial improvements shall be constructed with materials and utility equipment resistant to flood damage in accordance with the FEMA Technical Bulletin 2, *Flood Damage-Resistant Materials Requirements*.
- (3) All new construction and substantial improvements shall be constructed by methods and practices that minimize flood damages.
- (4) All new electrical, heating, ventilation, plumbing, air conditioning equipment, duct systems, and other building utility systems, equipment, and service facilities shall be located at or above the Regulatory Flood Protection Elevation (RFPE) and/or specially designed to prevent water from entering or accumulating within the components and installed to resist hydrostatic and hydrodynamic loads and stresses, including the effects of buoyancy, during the occurrence of flooding to the design flood elevation. Utility systems, equipment, and service facilities include, but are not limited to, HVAC equipment, water softener units, bath/kitchen plumbing fixtures, ductwork, electric/gas meter panels/boxes, utility/cable boxes, water heaters, fuel tanks, and electric outlets/switches.
 - a. Replacements part of a substantial improvement must also meet the above provisions.
 - b. Replacements that are for maintenance and not part of a substantial improvement, may be installed at the original location provided the addition and/or improvements comply with the standards for new construction consistent with the code and requirements for the original structure.
- (5) All new and replacement water supply systems shall be designed to minimize or eliminate infiltration of floodwaters into the system.
- (6) New and replacement sanitary sewage systems shall be designed to minimize or eliminate infiltration of floodwaters into the systems and discharges from the systems into flood waters.
- (7) On-site waste disposal systems shall be located and constructed to avoid impairment to them or contamination from them during flooding.
- (8) Nothing in this ordinance shall prevent the repair, reconstruction, or replacement of a building or structure existing on the effective date of this ordinance and located totally or partially within the floodway, non-encroachment area, or stream setback, provided there is no additional encroachment below the Regulatory Flood Protection Elevation in the floodway, non-encroachment area, or stream setback, and provided that such repair, reconstruction, or replacement meets all of the other requirements of this ordinance.
- (9) New solid waste disposal facilities and sites, hazardous waste management facilities, salvage yards, and

chemical storage facilities shall not be permitted, except by variance as specified in Article 4, Section E(10). A structure or tank for chemical or fuel storage incidental to an allowed use or to the operation of a water treatment plant or wastewater treatment facility may be located in a Special Flood Hazard Area only if the structure or tank is either elevated or floodproofed to at least the Regulatory Flood Protection Elevation and certified in accordance with the provisions of Article 4, Section B(3).

- (10) All subdivision proposals and other development proposals shall be consistent with the need to minimize flood damage.
- (11) All subdivision proposals and other development proposals shall have public utilities and facilities such as sewer, gas, electrical, and water systems located and constructed to minimize flood damage.
- (12) All subdivision proposals and other development proposals shall have adequate drainage provided to reduce exposure to flood hazards.
- (13) All subdivision proposals and other development proposals shall have received all necessary permits from those governmental agencies for which approval is required by federal or state law, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U.S.C. 1334.
- (14) When a structure is partially located in a Special Flood Hazard Area, the entire structure shall meet the requirements for new construction and substantial improvements.
- (15) When a building or structure is located in more than one flood zone or in a flood zone with multiple base flood elevations, the provisions for the most restrictive flood zone and the highest BFE shall apply.

SECTION B. SPECIFIC STANDARDS.

In all Special Flood Hazard Areas where BFE data has been provided, as set forth in Article 3, Section B, or Article 5, Section D, the following provisions, in addition to the provisions of Article 5, Section A, are required:

- (1) Residential Construction. New construction and substantial improvement of any residential structure (including manufactured homes) shall have the reference level, including basement, elevated no lower than the Regulatory Flood Protection Elevation (RFPE), as defined in Article 2 of this ordinance.
- (2) Non-Residential Construction. New construction and substantial improvement of any commercial, industrial, or other non-residential structure shall have the reference level, including basement, elevated no lower than the Regulatory Flood Protection Elevation (RFPE), as defined in Article 2 of this ordinance. Structures located in Zones A, AE, AH, AO, A99 may be floodproofed to the RFPE in lieu of elevation provided that all areas of the structure, together with attendant utility and sanitary facilities, below the Regulatory Flood Protection Elevation are watertight with walls substantially impermeable to the passage of water, using structural components having the capability of resisting hydrostatic and hydrodynamic loads and the effect of buoyancy. For AO Zones, the floodproofing elevation shall be in accordance with Article 5, Section I (2). A registered professional engineer or architect shall certify that the floodproofing standards of this subsection are satisfied. Such certification shall be provided to the Floodplain Administrator as set forth in Article 4, Section B (3), along with the operational plan and the inspection and maintenance plan.
- (3) Manufactured Homes.
 - (a) New and replacement manufactured homes shall be elevated so that the reference level of the manufactured home is no lower than the Regulatory Flood Protection Elevation (RFPE), as defined in Article 2 of this ordinance.
 - (b) Manufactured homes shall be securely anchored to an adequately anchored foundation to resist flotation, collapse, and lateral movement, either by certified engineered foundation system, or in accordance with

the most current edition of the State of North Carolina Regulations for Manufactured Homes adopted by the Commissioner of Insurance pursuant to NCGS 143-143.15. Additionally, when the elevation would be met by an elevation of the chassis thirty-six (36) inches or less above the grade at the site, the chassis shall be supported by reinforced piers or engineered foundation. When the elevation of the chassis is above thirty-six (36) inches in height, an engineering certification is required.

- (c) All enclosures or skirting below the lowest floor shall meet the requirements of Article 5, Section B (4).
 - (d) An evacuation plan must be developed for evacuation of all residents of all new, substantially improved or substantially damaged manufactured home parks or subdivisions located within flood prone areas. This plan shall be filed with and approved by the Floodplain Administrator and the local Emergency Management Coordinator.
- (4) Elevated Buildings. Fully enclosed areas of new construction and substantially improved structures, which are below the lowest floor or below the lowest horizontal structural member (VE and Coastal A zones):
- (a) Shall not be designed or used for human habitation, but shall only be used for parking of vehicles, building access, or limited storage of maintenance equipment used in connection with the premises. Access to the enclosed area shall be the minimum necessary to allow for parking of vehicles (garage door) or limited storage of maintenance equipment (standard exterior door), or entry to the living area (stairway or elevator). The interior portion of such enclosed area shall not be finished or partitioned into separate rooms, except to enclose storage areas;
 - (b) Shall be constructed entirely of flood resistant materials at least to the Regulatory Flood Protection Elevation; and
 - (c) Shall include flood openings to automatically equalize hydrostatic flood forces on walls by allowing for the entry and exit of floodwaters. To meet this requirement, the openings must either be certified by a professional engineer or architect or meet or exceed the following minimum design criteria:
 - (i) A minimum of two flood openings on different sides of each enclosed area subject to flooding;
 - (ii) The total net area of all flood openings must be at least one (1) square inch for each square foot of enclosed area subject to flooding;
 - (iii) If a building has more than one enclosed area, each enclosed area must have flood openings to allow floodwaters to automatically enter and exit;
 - (iv) The bottom of all required flood openings shall be no higher than one (1) foot above the higher of the interior or exterior adjacent grade;
 - (v) Flood openings may be equipped with screens, louvers, or other coverings or devices, provided they permit the automatic flow of floodwaters in both directions; and
 - (vi) Enclosures made of flexible skirting are not considered enclosures for regulatory purposes, and, therefore, do not require flood openings. Masonry or wood underpinning, regardless of structural status, is considered an enclosure and requires flood openings as outlined above.
 - (d) Shall, in Coastal High Hazard Areas and Coastal A zones, also meet the requirements of Article 5, Section G.
 - (e) Shall not be temperature-controlled or conditioned;

(5) Additions/Improvements.

- (a) Additions and/or improvements to pre-FIRM structures when the addition and/or improvements in combination with any interior modifications to the existing structure are:
 - (i) Not a substantial improvement, the addition and/or improvements must be designed to minimize flood damages and must not be any more non-conforming than the existing structure.
 - (ii) A substantial improvement, with modifications/rehabilitations/improvements to the existing structure or the common wall is structurally modified more than installing a doorway, both the existing structure and the addition must comply with the standards for new construction.
- (b) Additions to post-FIRM structures, except in VE and Coastal A Zones, that are a substantial improvement with no modifications/rehabilitations/improvements to the existing structure other than a standard door in the common wall, shall require only the addition to comply with the standards for new construction.
- (c) Additions and/or improvements to post-FIRM structures when the addition and/or improvements in combination with any modifications to the existing structure are:
 - (i) Not a substantial improvement, the addition and/or improvements only must comply with the standards for new construction consistent with the code and requirements for the original structure.
 - (ii) A substantial improvement, both the existing structure and the addition and/or improvements must comply with the standards for new construction.
- (d) Any combination of repair, reconstruction, rehabilitation, addition or improvement of a building or structure taking place during a one (1) year period, the cumulative cost of which equals or exceeds 50 percent of the market value of the structure before the improvement or repair is started must comply with the standards for new construction. For each building or structure, the one (1) year period begins on the date of completion of the first improvement or repair of that building or structure subsequent to the effective date of this ordinance. Substantial damage also means flood-related damage sustained by a structure on two separate occasions during a 10-year period for which the cost of repairs at the time of each such flood event, on the average, equals or exceeds 25 percent of the market value of the structure before the damage occurred. If the structure has sustained substantial damage, any repairs are considered substantial improvement regardless of the actual repair work performed. The requirement does not, however, include either:
 - (i) Any project for improvement of a building required to correct existing health, sanitary or safety code violations identified by the building official and that are the minimum necessary to assume safe living conditions.
 - (ii) Any alteration of a historic structure provided that the alteration will not preclude the structure's continued designation as a historic structure and the alteration is approved by variance issued pursuant to Article 4 Section E of this ordinance.

(6) Recreational Vehicles. ~~Recreational vehicles shall either:~~

~~(a) Temporary Placement~~

- ~~(i) Be on site for fewer than 180 consecutive days; or~~
- ~~(ii) Be fully licensed and ready for highway use. (A recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick disconnect type utilities and has no permanently attached additions.)~~

~~(b) Permanent Placement. Recreational vehicles that do not meet the limitations of Temporary Placement~~

Article 4

the violation within a specified time period, not less than sixty (60) calendar days, nor more than least one hundred eighty (180) calendar days. Where the Floodplain Administrator finds that there is imminent danger to life or other property, he or she may order that corrective action be taken in such lesser period as may be feasible.

- (4) Appeal: Any owner who has received an order to take corrective action may appeal the order to the local elected governing body by giving notice of appeal in writing to the Floodplain Administrator and the clerk within ten (10) days following issuance of the final order. In the absence of an appeal, the order of the Floodplain Administrator shall be final. The local governing body shall hear an appeal within a reasonable time and may affirm, modify and affirm, or revoke the order.
- (5) Failure to Comply with Order: If the owner of a building or property fails to comply with an order to take corrective action for which no appeal has been made or fails to comply with an order of the governing body following an appeal, the owner shall be guilty of a Class 1 misdemeanor pursuant to NC G.S. § 143-215.58 and shall be punished at the discretion of the court.

SECTION E. VARIANCE PROCEDURES.

- (1) The Board of Commissioners as established by Washington County, hereinafter referred to as the “appeal board”, shall hear and decide requests for variances from the requirements of this ordinance.
- (2) Any person aggrieved by the decision of the appeal board may appeal such decision to the Court, as provided in Chapter 7A of the North Carolina General Statutes.
- (3) Variances may be issued for:
 - (a) The repair or rehabilitation of historic structures upon the determination that the proposed repair or rehabilitation will not preclude the structure's continued designation as a historic structure and that the variance is the minimum necessary to preserve the historic character and design of the structure;
 - (b) Functionally dependent facilities if determined to meet the definition as stated in Article 2 of this ordinance, provided provisions of Article 4, Section E(9)(b), (c), and (e) have been satisfied, and such facilities are protected by methods that minimize flood damages during the base flood and create no additional threats to public safety; or
 - (c) Any other type of development provided it meets the requirements of this Section.
- (4) In passing upon variances, the appeal board shall consider all technical evaluations, all relevant factors, all standards specified in other sections of this ordinance, and:
 - (a) The danger that materials may be swept onto other lands to the injury of others;
 - (b) The danger to life and property due to flooding or erosion damage;
 - (c) The susceptibility of the proposed facility and its contents to flood damage and the effect of such damage on the individual owner;
 - (d) The importance of the services provided by the proposed facility to the community;
 - (e) The necessity to the facility of a waterfront location as defined under Article 2 of this ordinance as a functionally dependent facility, where applicable;
 - (f) The availability of alternative locations, not subject to flooding or erosion damage, for the proposed use;

- (g) The compatibility of the proposed use with existing and anticipated development;
 - (h) The relationship of the proposed use to the comprehensive plan and floodplain management program for that area;
 - (i) The safety of access to the property in times of flood for ordinary and emergency vehicles;
 - (j) The expected heights, velocity, duration, rate of rise, and sediment transport of the floodwaters and the effects of wave action, if applicable, expected at the site; and
 - (k) The costs of providing governmental services during and after flood conditions including maintenance and repair of public utilities and facilities such as sewer, gas, electrical and water systems, and streets and bridges.
- (5) A written report addressing each of the above factors shall be submitted with the application for a variance.
- (6) Upon consideration of the factors listed above and the purposes of this ordinance, the appeal board may attach such conditions to the granting of variances as it deems necessary to further the purposes and objectives of this ordinance.
- (7) Any applicant to whom a variance is granted shall be given written notice specifying the difference between the BFE and the elevation to which the structure is to be built and that such construction below the BFE increases risks to life and property, and that the issuance of a variance to construct a structure below the BFE may result in increased premium rates for flood insurance. Such notification shall be maintained with a record of all variance actions, including justification for their issuance.
- (8) The Floodplain Administrator shall maintain the records of all appeal actions and report any variances to the FEMA and the State of North Carolina upon request.
- (9) Conditions for Variances:**
- (a) Variances shall not be issued when the variance will make the structure in violation of other federal, state, or local laws, regulations, or ordinances.
 - (b) Variances shall not be issued within any designated floodway or non-encroachment area if the variance would result in any increase in flood levels during the base flood discharge.
 - (c) Variances shall only be issued upon a determination that the variance is the minimum necessary, considering the flood hazard, to afford relief.
 - (d) Variances shall only be issued prior to development permit approval.
 - (e) Variances shall only be issued upon:
 - (i) A showing of good and sufficient cause;
 - (ii) A determination that failure to grant the variance would result in exceptional hardship; and
 - (iii) A determination that the granting of a variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense, create nuisance, cause fraud on or victimization of the public, or conflict with existing local laws or ordinances.
- (10) A variance may be issued for solid waste disposal facilities or sites, hazardous waste management facilities, salvage yards, and chemical storage facilities that are located in Special Flood Hazard Areas provided that all of the following conditions are met.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 5

DATE: April 6, 2026

ITEM: Quasi-Judicial Public Hearing: Special Use Permit for Sandbar Solar, LLC: Mr. Seth McLaughlin, Mid-East Commission

SUMMARY EXPLANATION:

Mr. Seth McLaughlin, Mid-East Commission will be attending to assist Mr. Potter with this hearing for a new solar farm.

See attached documents.

Procedures for Quasi-Judicial Hearing for Special Use Permit ("SUP"):

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

SPECIAL USE PERMIT APPLICATION filed by Sandbar Solar, LLC on 11/18/2025 seeking a Special Use Permit pursuant to Article 13, Section 6 of the Washington County Zoning Ordinance to allow an approximately 150-megawatt photovoltaic solar generation facility within the RA Residential/Agricultural Zoning District in unincorporated Washington County off US 64/Scuppernong Dr.

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

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

personally witnessed or knows and not on hearsay or speculation.

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

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

Article 13, Solar Energy Development Ordinance (SORD) of the Washington County Zoning Ordinance is attached in its entirety for your reference, with certain excerpts of relevant portions pasted below for convenience:

1. Purpose and Intent: This Ordinance, in addition to being adopted as Article 13 of the Zoning Ordinance of Washington County, shall be known as the "Washington County Solar Energy Development Ordinance", and is sometimes referred to hereinafter as the "SORD". The purpose of this SORD is to protect public health and safety by establishing specific and reasonable standards for permitting as a special use, the construction, installation, and operation of commercial energy systems (solar farms) in Washington County. This SORD is adopted pursuant to the authority and provisions of NCGS § 153A-121 (General ordinance-making power), NCGS § 160D-702 (Grant of power), and other applicable law, provided however, nothing herein shall be interpreted to conflict with or supersede any provision of NCGS § 153A-144 (Limitations on regulating solar collectors). This SORD shall apply to all unincorporated areas of Washington County excluding the extraterritorial jurisdiction of any municipality, unless such municipality adopts this SORD within its jurisdiction as permitted by law.

1. **General Standards and Criteria for Special Use Permit Review: All applications for special use permit shall be reviewed using the following criteria:**

1. **The proposed use shall be:**
 - a. **In harmony with the adopted Land Use Plan and the Growth Opportunities Plan;**
 - b. **In harmony with the intent and purpose of the zoning district in which the use is proposed to be located and**
 - c. **In harmony with the character of adjacent properties and the surrounding neighborhoods and also with existing and proposed development.**
2. **The proposed use shall be adequately served by essential public services such as streets, drainage facilities, fire protection and public water, and sewer facilities, where applicable.**
3. **The proposed use shall not result in the destruction, loss or damage of any feature determined to be of significant ecological, scenic or historic importance.**
4. **The proposed use shall be designed, sited and landscaped so that the use will not hinder or discourage the appropriate development or use of adjacent properties and surrounding neighborhoods.**
5. **The proposed use does not affect adversely the general plans for the physical development of the County as embodied in these regulations and in any plan or portion thereof adopted by the Planning Board.**
6. **The proposed use will not affect adversely the health and safety of residents and workers in the County**
7. **The proposed use will not be adversely affected by the existing uses.**
8. **The proposed use will be placed on a lot of sufficient size to satisfy the space requirements of said use.**
9. **The proposed use will not constitute a nuisance or hazard because of the number of persons who will attend or use said facility, vehicular movement, noise or fume generation or any type of physical activity.**
10. **The standards set forth for each particular use for which a permit may be granted have been met.**
11. **The Planning Board or Board of Commissioners may impose or require such additional restrictions and conditions as may be necessary to protect the health and safety of workers and residents in the community and to protect the value and use of property in the general neighborhood.**
12. **The proposed use will not be contrary to the purposes stated for these regulations.**
13. **Whenever the Board of Commissioners shall find in the case of any permit granted pursuant to the provisions of the regulations that any of the terms, conditions or restrictions upon which such permit was granted are not being complied with, said Board shall rescind and revoke such permit after giving due notice to all parties concerned and granting full opportunity for a public hearing.**

2. Special Conditions: In granting any special use permit, the Board of Commissioners may impose any conditions necessary to assure that the proposed use will conform with the requirements of this section and will continue to do so. The Board of Commissioners may take all necessary actions to ensure compliance with the conditions imposed.
 - Certain specific examples are listed in Article 5(c)(2):
3. Action by Planning Board: No special use permit shall be approved unless the proposal has been reviewed by the Planning Board. The Planning Board shall conduct at least one (1) public hearing in accordance with this Ordinance. Following the public hearing, the Planning Board shall prepare and by motion adopt its recommendations, which may include changes in the applicant's original proposal resulting from the hearing, and shall report such recommendations, together with any explanatory material, to the County Commissioners.
4. Action by Board of Commissioners: Before approving a special use permit, the Board of Commissioners shall hold at least one (1) public hearing in accordance with this Ordinance after which the Board of Commissioners may make appropriate changes to or impose appropriate conditions upon the proposed special use. Nothing herein shall preclude the Board of Commissioners from holding a joint public hearing with the Planning Board.
 - A concurring vote of a majority of the members of Board of Commissioners shall be required to approve a special use permit.

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

It is also important that the members of the Board of Adjustment consider and make sure that they do not have any conflicts of interest with serving as a member of the decision-making body for purposes of hearing and ruling on this particular case. Therefore, the following questions should be considered by each member and any potential conflicts should be voiced, discussed, and resolved if possible or otherwise result in recusal of any member with such a conflict by the other members of the Board.

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

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

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

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

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

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

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

A. County Staff Presentation of Case: ***Will County staff please come forward and describe the application being considered; and share the recommendation provided by staff***

-- Letter & Special Use Permit Application (attached)
-- Timeline (attached)
--Recommendation from Planning Board with timeline, map & hearing notices (attached)
--Article 13 Solar Ordinance

and/or the Planning Board concerning the proposal?

- ***[Commissioners should ask questions at this time]***
- ***[Cross Examination if applicable]***

B. Applicant: ***The applicant may come forward at this time and present their testimony and evidence to support the application if so desired. Any specific written documents, surveys, pictures, or other evidence, and/or any expert witness testimony you would like to have considered should also be clearly identified and presented at this time.***

- ***[Commissioners should ask questions at this time]***
- ***[Cross Examination if applicable]***

C. Other Legitimate Parties with Material Interest in the Case: (if applicable) ***may come forward at this time and present their testimony and evidence to support or oppose the application if so desired at this time. Any specific written documents, surveys, pictures, or other evidence, and/or any expert witness testimony you would like to have considered should also be clearly identified and presented at this time.***

- ***[Commissioners should ask questions at this time]***
- ***[Cross Examination if applicable]***

D. Closing Statements and/or Rebuttals: Are there any closing statements or any last rebuttal comments from:

1. Staff
2. Applicant
3. Other Legitimate Parties

E. Board Q&A: Are there any final questions from the Board for any of the parties before beginning deliberations on a decision?

VII. DELIBERATION & DECISION:

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

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

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

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

VIII. MOTION TO ADJOURN THE PUBLIC HEARING

November 19, 2025

Washington County Department of Planning and Inspections
116 Adams St
PO Box 1007
Plymouth, NC 27962

RE: Special Use Permit Application for the Proposed Sandbar Solar I Project in Washington County, North Carolina

PROJECT OVERVIEW

Sandbar Solar I, LLC (Sandbar Solar), a subsidiary of AES Clean Energy (AES), is proposing to build an approximately 150-megawatt alternating current (MWac) photovoltaic solar generation facility, a battery energy storage system (BESS) (up to 60 MW capacity), and substation (Sandbar Solar I Project; the Project) to be located in Washington County, North Carolina.

The Project is comprised of seven parcels totaling approximately 1,882 acres (Project Area). The Project Area is made up of agricultural land in the Residential zoning district. In accordance with Article 13, Section 6 of "The Zoning Ordinance of Washington County, North Carolina", the Residential zoning district allows commercial solar facilities (solar farms) with approval of a Special Use Permit (SUP). The majority of the adjacent and adjoining properties are also zoned as Residential and represent similar land use to the Project area, including agriculture, forested, and residential use.

The Project will consist of approximately 360,000 solar photovoltaic modules on a single axis tracker system and associated electrical equipment and materials necessary to collect the energy produced, including approximately 36 inverters. The maximum panel height will be less than 15 feet above grade at maximum tilt. The facility will be secured by a 6-foot-tall chain link fence per National Electric Code regulations. Setback lines, landscape standards, decommissioning plan, and other Project details will comply with the Solar Ordinance (SORD) and other applicable sections of the Washington County Ordinance.

Signs for construction parking and staging area will be clearly placed at ingress and egress points to direct traffic to the proper location. Appropriate warning signage will be placed on all towers, electrical equipment, and Project Site ingress and egress points. Signs will be clearly marked at the Project Site for emergency vehicle ingress and egress.

Thank you for your consideration of the Sandbar Solar I Project. If you have any questions or require additional information, please feel free to contact Anne Kelly at 607-221-3198 or email at anne.kelly@AES.com.

Sincerely,

Anne Kelly
Senior Permitting Analyst
AES

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

planningdirector@washconc.org

SPECIAL USE PERMIT APPLICATION

Date: November 18, 2025 Job contact name: Anne Kelly
Parcel number: See attached Job contact phone number: 607-221-3198
Application number: _____ Job contact e-mail: anne.kelly@aes.com
Owner: See attached Applicant: Sandbar Solar LLC
Address: See attached Applicant Address: 3400 W. Leigh Street
City, ST ZIP: See attached City, ST ZIP: Richmond, VA 23230

Property Address:
Off US 64/Scuppernong Dr (Lat/Long: 35.9085, -76.4789)

DEED INFORMATION:

Date recorded: _____ Deed acreage: _____

SPECIAL USE REQUESTED(Cite by Article and Section specific use as listed in zoning ordinance):
Requesting Special Use Permit for a solar development, as required by Article 13, Section 6.

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

The proposed Project has been designed to adhere to the requirements associated with the surrounding district in which the special use in question is to be located. For more information, see the Project Narrative attached.

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

The Project site will be designed with efficient access while providing ingress and egress that minimizes local congestion during the construction period.

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

Adequate electricity, access roads, drainage, and other necessary facilities are available or will be provided on site. Additional water and sewer utilities are not required for the Project.

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

The proposed Project is a low-impact development that does not produce any emissions, significant noise, or increase traffic volume once construction is completed. See the attached Project Narrative for additional information.

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

The solar farm will not impact the development or use of the surrounding area. See the attached Project Narrative for additional information.

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

This proposed special use is not expected to have adverse impact on the health, safety, or general welfare of the surrounding community. See the attached Project Narrative for additional information.

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

The proposed Project will be designed and operated in accordance with all applicable laws and regulations. The Project will not encourage criminal activity or public disturbance.

Attach any supporting documents.

Other relevant information that you could share with The Board about the requested special use:
Additional information about this request and the Project area provided in the attached documents.

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

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

 11/18/25
Signature of Owner/Applicant Date

For office use: *****

Paid on: 12-8-25 Amount 150.00 Case #: _____

Received by AP 35th day requirement date 2-19 (VOID AFTER REQUEST TO DELAY HEARING)

Reviewed by Planning Director: Initial AP Date 12-15-25

Planning Board Review: 1-15-26 Decision: hold for Public Hearing

Public Hearing Scheduled: Date/Time/Location: 2-19 - requested delay to 3-19-26

Advertised: Roanoke Beacon on Mar 4 and Mar 11
Newspaper Date #1 Date #2

Recommendation to Board of Adjustment:

Signature of Planning Board Chair: 

Date sent to Clerk 3-19-2026

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ATTACHMENTS:

A	Site Plan
B	Aviation Analysis Memo
C	Decommissioning Plan
D	Environmental Studies <i>D-1: Habitat Assessment Report</i> <i>D-2: Aquatic Resource Delineation Report</i> <i>D-3: Phase I Environmental Site Assessment</i> <i>D-4: Phase IA Cultural Resources Review</i>
E	Vicinity Map
F	Project Parcel List
G	Adjacent Parcel List
H	Letter of Intent - Permits

WASHINGTON COUNTY SPECIAL USE PERMIT APPROVAL CRITERIA

Article 5.B General Standards and Criteria for SUP Review

1. The proposed use shall be:

- a. In harmony with the adopted Land Use Plan and the Growth Opportunities Plan;**
- b. In harmony with the intent and purpose of the zoning district in which the use is proposed to be located;**
- c. In harmony with the character of adjacent properties and the surrounding neighborhoods and also with existing and proposed development.**

The proposed Project has been designed to adhere to the requirements associated with the surrounding district in which the special use in question is to be located. Solar facilities are compatible with the intent of the agricultural and residential districts, as they are low-impact developments that do not produce any emissions, significant noise, or increase traffic volume once construction is completed. The Project will implement setbacks from nonparticipating parcel boundaries which meet or exceed those required by the SORD, thereby further reducing potential impacts from the Project to adjacent land uses.

2. The proposed use shall be adequately served by essential public services such as streets, drainage facilities, fire protection and public water, and sewer facilities, where applicable.

Adequate utilities, access roads, drainage, and other necessary facilities are being provided. The active area of the solar farm will be enclosed by a six foot (6') tall fence and gated for security purposes. Access codes to the gate will be provided to police, fire, and emergency services. There will be no buildings or employees on the property so there is no need for sewage disposal facilities, solid waste, or water on site.

3. The proposed use shall not result in the destruction, loss or damage of any feature determined to be of significant ecological, scenic or historic importance.

The proposed Project will not destroy or damage any significant ecological, scenic, or historic resources. Sandbar Solar has conducted all environmental due-diligence studies required to assess the potential for any resources to be impacted by the Project; these studies include a habitat assessment, wetlands delineation, environmental site assessment, and preliminary cultural resources assessment, the results of which have been used to inform Project design to avoid identified resources to the greatest extent practicable. These studies are included in Attachment D.

4. The proposed use shall be designed, sited and landscaped so that the use will not hinder or discourage the appropriate development or use of adjacent properties and surrounding neighborhoods.

The solar farm will not impact the development or use of the surrounding area. Adjacent property owners will feel little to no change in the preexisting use and enjoyment of their property, and all surrounding land parcels should have no notable change in property value due to the

development of Sandbar Solar. In general, solar farms cause minimal impacts to adjacent and surrounding properties and by adhering to requirements of the SORD, Sandbar Solar will further minimize potential impacts and ensure no significant adverse effects are experienced by adjacent and surrounding properties.

The existing vegetation that surrounds the parcel will remain. The surrounding parcels primarily host agricultural fields and silvicultural tracts, and views of the Project will not diminish the use of such property. US Highway 64 bisects the northeastern section of the project and NC Highway 94 borders the northern point of the Project; enhanced panel setbacks and vegetative screening will be implemented to screen the Project from drivers on these roads.

5. *The proposed use does not affect adversely the general plans for the physical development of the County as embodied in these regulations and in any plan or portion thereof adopted by the Planning Board.*

The implementation of the Project will have negligible impacts on the orderly development of the County. The site is zoned residential, as are most of the surrounding parcels. Given the low impacts associated with solar development (e.g., low profile, small acreage of ground disturbance) to the host parcels and surrounding community, neither present nor future development are expected to be impeded as a result of the construction and operation of the proposed Project.

6. *The proposed use will not affect adversely the health and safety of residents and workers in the County.*

This proposed special use will have no negative impact on the health, safety, or general welfare of the surrounding community. Rather, by providing a source of clean and renewable energy, the Project may improve public health by displacing the need for fossil fuels and the negative impacts thereof.

7. *The proposed use will not be adversely affected by the existing uses.*

The proposed Project will not be impacted by surrounding land uses; existing uses surrounding the Project Area currently consist primarily of agriculture and silviculture, which are not anticipated to interfere with an adjacent solar farm. In accordance with the SORD, the Project will adhere to a 300-ft setback from residential properties for all Project components and a 75-ft setback from adjacent commercial properties for the fence line. In addition to the setbacks required in the SORD, the AES will utilize a 200-ft setback from US-Highway 64 for panels, and 250-ft setback from adjacent properties for inverters. These setbacks will further mitigate potential impacts from construction or operation of the Project.

8. *The proposed use will be placed on a lot of sufficient size to satisfy the space requirements of said use.*

The proposed Project is currently sited on eight parcels totaling approximately 1,882 acres, which is sufficient for a solar project of the proposed capacity.

9. *The proposed use will not constitute a nuisance or hazard because of the number of persons who will attend or use said facility, vehicular movement, noise or fume generation or any type of physical activity.*

The proposed solar energy system will generate very little traffic when in operation. Traffic to the Project Area during the operational stage will consist of the occasional work truck visiting for routine maintenance. Occasionally, larger vehicles may be necessary to address repairs to facility components; however, these occurrences are anticipated to be rare. The Project site will be designed with efficient access while providing ingress and egress that minimizes local congestion during the construction period. AES will work with the local Planning Department and the North Carolina Department of Transportation to secure all necessary local and state permits.

PROJECT NARRATIVE

Project Sponsor:

Sandbar Solar I, LLC is wholly owned by AES Clean Energy (AES). Our commitment is to provide clean and reliable energy in a way that benefits every North Carolinian. Currently, we operate approximately 100 megawatts (MW) of renewable energy in North Carolina, with an additional 80 MW of renewable energy permitted and in a phase of construction. These projects bring extensive economic benefits to their respective communities through the creation of hundreds of construction jobs at each site, stimulus of the local economy through the provision of employment and purchases from area businesses, and the receipt of substantial tax revenue generation that helps fund county services such as emergency response, public education, and the deployment of broadband.

Project Details:

Project Purpose and Need

Demand for electricity continues to increase as the population and the reliance upon technology grows; utilities and grid operators must similarly continue to incorporate new sources of energy generation. Conventional sources of energy generation are expensive, finite, and detrimental to the local and global environments. Solar energy, comparatively, is a clean and unlimited resource with very little environmental impact. Additionally, the cost of solar technology have decreased dramatically in recent years, making solar development more attractive, feasible, and practical.

Facilities like the Project are essential to achieving the State's sustainability and renewable energy goals. In 2018, Governor Roy Cooper signed an executive order which established the goal of reducing statewide greenhouse gas emissions by 40% by the year 2025, and tasked the North Carolina Department of Environmental Quality (DEQ) with developing a clean energy plan for the State. The current Clean Energy Plan includes a goal of reducing the greenhouse gas emissions from the power sector by 70% below 2005 levels by 2030, and the power sector attaining carbon neutrality by 2050; the Plan also sets a goal to accelerate clean energy innovation, development, and deployment within

the State. The Project will be a valuable contributor to these sustainability goals and will further help offset the negative impacts of nonrenewable energy sources.

Project Site Description and Siting

Site Selection Process

AES utilizes geographical and infrastructural data to select potential solar site locations. AES evaluates these locations based on the following criteria:

- Electric and transmission service territory.
- Proximity to existing relevant infrastructure, such as substations, transmission lines, and access roads.
- Presence and proximity to wetlands, protected lands, and other natural resources.

If the above criteria is met and an agreement can be reached with landowner(s), a lease or purchase option is generally executed. The Project Site Plan is included in Attachment A.

Surrounding Terrain

The Sandbar Solar site is an ideal site for a solar facility, considering the nearby access to the existing utility grid, lack of environmental constraints, and existing adjacent surrounding land uses. The Project will be located on fields previously used for agricultural purposes. Surrounding land use is also primarily agricultural.

Environmental and Historic Resources

In March 2024, Environmental Solutions & Innovations, Inc. (ESI) conducted a Detailed Habitat Assessment of the proposed Project Site. This assessment identified two state-threatened species, the eastern pondmussel (*Ligumia nasuta*) and the tidewater mucket (*Leptodea ochracea*) as having the potential to occur in perennial streams within the Project Area. However, neither of these species were observed during the field survey of the Project Site. The Detailed Habitat Assessment Report is included in the Environmental Studies included in Attachment D.

An Aquatic Resources Delineation Report was also prepared for the Project by ESI in March 2024 (Attachment D). The field investigations identified three wetlands, 16 streams, and 191 ditch segments within the Project. These features have been considered in Project design and will be avoided to the greatest practicable extent. The Project will coordinate with the USACE and NCDEQ to permit any unavoidable impacts to jurisdictional features.

A Phase I Environmental Site Assessment was performed for the Project by ESI in December 2023 (Attachment D). This assessment identified six recognized environmental conditions in connection with the Project site, primarily associated with former fuel and oil storage tanks that were likely utilized for past agricultural uses of the property. These findings are not anticipated to hinder development of the Project.

A Phase IA Cultural Resources Review was conducted by SEARCH in December 2023 for the Project (Attachment D). This preliminary investigation, which included desktop review of environmental data and historical records, as well as a preliminary field inspection, indicated that the potential for

cultural resources to be present within the Project Site is low due to the poorly drained soils, agricultural activity, and lack of development within the Project area. No further archaeological work was recommended.

Project Equipment and Infrastructure

Solar Photovoltaic Equipment

AES utilizes two different solar photovoltaic (PV) technologies: crystalline silicon and thin film. Although each type of technology uses slightly different materials, both function identically and are of similar construction. The solar PV panels function as a solid-state inert crystal, similar to a pane of glass. The sealed PV panels do not erode and do not produce any emissions, nor do they leach metals or other chemicals into water or the environment. The PV panels are recycled at the end of their lifecycle.

Solar Energy Facility Equipment

Solar generating facilities are generally made up of the following equipment:

- Solar PV panels, as discussed above
- Inverters
- Transformers
- Wires and conductor cables
- Structural racking system
- Perimeter fencing

The PV panels are mounted onto structural frames, or racks, which are supported by steel piles that are driven into the ground. The inverters and transformers, which receive the power from the panels and convert it into the appropriate wattage for transfer through the electrical grid, are mounted on top of small concrete pads. Most solar sites require minimal grading and soil disturbance, which also minimizes decommissioning of the site.

Site Access

The proposed Project is a low-impact development that will primarily utilize existing right-of-way infrastructure for site access, minimizing the need for disturbance for construction and maintenance of the Project. Site access will be from US Highway 64 and NC Highway 94, utilizing existing farm roads which will be improved as needed.

Construction Activities

Construction Sequence

AES will use standard construction and operation procedures that have been successful for other AES solar energy facilities throughout the United States. The construction of the Project is expected to take approximately 18 to 24 months.

The construction sequence for solar facilities generally begins with site preparation activities, such as vegetation clearing and grading; if necessary, access roads will be constructed and/or improved to provide adequate access to the site during construction and operation. The mounting structures for the solar panels are then installed at the site, after which the panels are mounted, and wiring is run. Foundations are laid for the inverters and transformers, and for the project substation if a new substation is being constructed for interconnection of the solar facility to the grid. Inverters and transformers, which convert the electricity as needed for grid interconnection, are installed and connected to the solar collection facilities and to the substation. The substation then connects the solar farm to the larger electrical grid.

Hazardous Materials

The proposed solar facility does not contain, and therefore will not emit, any hazardous materials. The PV panels are made up of crystalline silicon, glass, and aluminum and are sealed; the panels do not produce emissions or leach metals to the environment (Robinson & Meindl, 2019)¹. The transformers contain transformer oil, as do those found throughout the community in other electrical transmission infrastructure. The Project will be constructed in a way to minimize impacts on the environment and will control and limit the use of hazardous materials wherever possible. All subcontractors working on site will be required to adhere to all local, state, and federal requirements for the handling, storage, and use of hazardous materials.

Clean Up and Storage

The Project site will be maintained in a safe, clean, and tidy condition during both the construction and operation phases. Waste generated on site will be regularly collected and disposed of in a licensed facility. Materials and parts required for installation and repair of equipment will be stored in a safe manner to maintain a clean and efficient work area. AES and its subcontractors will incur all costs of clean-up.

Operation and Maintenance

Equipment Maintenance

Once constructed, the project will require only occasional site visits for regularly scheduled maintenance and for any needed repairs. There will be no need to build additional travel infrastructure or complete public improvements in order to accommodate traffic generated by the Project. Electrical engineers will service electrical equipment, primarily the inverters and transformers, on average once per month. Solar PV modules have a very low failure rate (approximately 1 in 10,000 per year) and are under warranty for 25 years. AES will conduct an annual performance audit and inspection to assess the quality of equipment. Module replacement rarely occurs outside of these annual performance inspections and is expected to be required less than 10

¹ Robinson, Seth & Meindl, George. (2019). Potential for leaching of heavy metals and metalloids from crystalline silicon photovoltaic systems. *Journal of Natural Resources and Development*. 10.5027/jnrd.v9i0.02.

times over the initial 25-year term. Solar modules are easily replaced from inventory stores and financing to change out the array at warranty's end has been built into the Project cost models.

Safety

Solar Energy Facility Safety

Sandbar Solar will be a safe facility that will not impact the well-being of local residents or Washington County in general. Solar energy facilities are safe, with simple and proven technologies.

The Project will be constructed according to all required building and electrical codes and safety measures. Site plans will be approved by all applicable local authorities, and regularly visited throughout construction as required by Washington County or by the State of North Carolina building codes. Energized system components, such as inverters, will be commissioned by the manufacturers' technicians. The proposed vegetation control methods will prevent buildup of debris that could otherwise pose risk of fire, so the Project will pose no increased risk of fires to the surrounding areas. The Project will employ required lock-out measures and safety warnings. A perimeter security fence will prevent trespassing and vandalism. The active area of the Project will be enclosed by a fence and gated for security purposes. Access codes to the gate will be provided to the police department, fire, and emergency service providers. Vehicular access to the site is adequate for the proposed use and for emergency services.

Traffic Safety and Impacts

A temporary rise in vehicle traffic during the 18 to 24-month construction period is expected. However, there will be a limited number of vehicles visiting the site over the construction period—approximately 2-15 personal cars and 1-10 trucks will visit the site per day, on average, with the potential exception of the period of panel delivery which may require more than 10 trucks per day; however, the duration of panel delivery will be short.

With no more than three vehicle visits per quarter on average upon completion of the construction period, the Project will not be a significant traffic generator and will not cause significant negative impacts to the surrounding road networks, to local emergency responders, or to the North Carolina Department of Transportation.

Conclusion

The applicant is seeking a Special Use Permit to construct and operate a 150-megawatt solar project on eight parcels in Washington County. The proposed Project is a clean, renewable source of energy production that creates negligible noise, dust, runoff, or other nuisance factors associated with traditional means of power production.

Connie Barnes

From: Connie Barnes
Sent: Thursday, March 19, 2026 4:16 PM
To: Julie Bennett
Subject: Sandbar Solar 1, LLC recommend approval
Attachments: SEQU1521820050516100.pdf; Sandbar Solar - decision.pdf; Special Use - Timeline Sandbar Solar - Copy.docx; Sandbar SUP_ Application Only.pdf

At their meeting today, March 19, 2026, the Washington County Planning Board Conducted a public hearing for the special use application on behalf of Sandbar Solar 1, LLC. It is their recommendation that the Board of Commissioners hold this application open to the second public hearing for **approval**. The proposed use to allow an approximately 150-megawatt photovoltaic solar generation facility within the RA Residential/Agricultural Zoning District in unincorporated Washington County is consistent with the Washington County Land Use Plan which calls for agricultural and forestry uses, and other similar uses traditionally associated with an agrarian region. The proposed request is reasonable and in the public interest as the proposed special use permit will allow a use that harmonious with the existing permitted uses in the RA district.

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

252-793-4114
cbarnes@washconcc.org

DECISION:

Based on a motion by Marty Swett; seconded by Maurice Hill, and determined by the following signatures of voting members of the Washington County Planning Board, a recommendation to the Washington County Board of Commissioners is made as follows:

The Washington County Planning Board recommends the Special Use Application for AES/Sandbar Solar 1, LLC to construct a 150 megawatt photovoltaic solar generation facility in Washington County be approved (or Denied) with the following conditions:

This application meets the criteria outlined in Article 13, Solar Energy Development Ordinance, and in Article 5, Special Use Permits; and is in harmony with the Washington County Land Use Plan.

Yes No Mary Barnes, Chair Mary Barnes

Yes No Charles Weathersbee, Vice Chair _____

Yes No Cynthia Downing Cynthia Downing

Yes No Marty Swett Marty Swett

Yes No Greg Snyder _____

Yes No Thomas Patrick _____

Yes No Maurice Hill Maurice Hill

Staff is charged with relaying this recommendation no later than March 20 to the Clerk to the Board of Commissioners for inclusion on the first available agenda which will meet all notice requirements.

Timeline
Special Use Permit Application
Per Zoning Ordinance

Applicant: Tetra Tech

Proposed Use: Sandbar Solar LLC

Address: several parcels along US 64 East Creswell identified in application

12/8/2025 Received Special Use Application Permit and payment of fee

Art. 13, Section 6 Zoning Reference for this application RES x COMM

12/18/2025 Reviewed application with criteria outlined in ARTICLE 5: Special Use Permits
And Special Use Permit Review Requirements

n/a Planning Director requested additional information from applicant to include:

- a.
- b.

 Planning Director received all information requested

01/15/2026 Planning Director determined the application is complete and referred to the Planning Board (first scheduled meeting after the receipt of the **complete** application)

02/19/2026 35th day after the first meeting of the Planning Board after the proposal was referred – request for delay by applicant voided this requirement.

01/15/2026 Planning Board reviewed Proposal for Special Use – denied **OR**

02-19-2026 Planning Board set date, time, and location for Public Hearing/Quasi-Judicial procedure: request for delay

Date: 3-19-2026 Time: 1:00pm Location: 116 Adams Street Plymouth NC
Advertised once a week for two successive weeks; may publish with Board of Adjustment notice. Hearing shall take place not more than six days or more than twenty-one days after the second advertisement appears in newspaper, with not less than six days elapsing between the first and second publication. Confer with Clerk to the Board prior to publishing.
Week 1: March 4 Week 2: March 11 Newspaper: Roanoke Beacon

02/27/26 Mailed notice to potentially affected parties 3/6/2026 Notice placed on property

3-19-26 Planning Board conducts public hearing and determines whether to advance request to Board of Adjustment, based on criteria within the ordinance

3-19-26 Planning Board's recommendation, adopted by motion, which includes any changes to original proposal, reported in writing to the Clerk of the Board of Commissioners, acting as the Board of Adjustment

**PLANNING AND ZONING ADMINISTRATION
STAFF REPORT**

TO: Washington County Planning Board

DATE: March 19, 2026

SUBJECT: Special Use Permit Application

APPLICANT: Sandbar Solar 1, LLC

LOCATION: The subject property is located in unincorporated Washington County and fronts on US Hwy 64 and Scuppernong Dr. (Please see enclosed map).

DESCRIPTION: The applicant is applying for a special use permit for a utility-scale solar energy facility per the adopted *Article 13 "Washington County Solar Energy Development Ordinance (SORD)."*

EXISTING LAND USE: Agricultural.

FUTURE LAND USE: Energy production.

EXISTING ZONING: Residential/Agricultural "R/A" District

CONSISTENCY: The proposed special use permit to allow an approximately 150-megawatt photovoltaic solar generation facility within the RA Residential/Agricultural Zoning District in unincorporated Washington County is consistent with the Washington County Land Use Plan which calls for agricultural and forestry uses, and other similar uses traditionally associated with an agrarian region.

The proposed request is reasonable and in the public interest as the proposed special use permit will allow a use that is harmonious with the existing permitted uses in the RA Residential/Agricultural Zoning District. (See enclosed consistency statement document for signature.)

GENERAL STANDARDS & CRITERIA FOR SUP See "Procedures for Quasi-Judicial Hearing for SUP" document within the board packet.

APPLICATION COMPLETE

Sandbar Solar 1, LLC has submitted a complete application meeting the requirements set forth in Article 13.

RECOMMENDATION:

Staff has no objection to the recommended approval of the special use permit by the Washington County Planning Board.

***PLANNING BOARD STATEMENT ON CONSISTENCY
WITH THE WASHINGTON COUNTY LAND USE PLAN
Sandbar Solar 1, LLC Special Use Permit***

The proposed special use permit to allow an approximately 150-megawatt photovoltaic solar generation facility within the RA Residential/Agricultural Zoning District in unincorporated Washington County is consistent with the Washington County Land Use Plan which calls for agricultural and forestry uses, and other similar uses traditionally associated with an agrarian region.

The proposed request is reasonable and in the public interest as the proposed special use permit will allow a use that is harmonious with the existing permitted uses in the RA Residential/Agricultural Zoning District.

Mary Bann

Chairman, Washington County Planning Board

3-19-26

Date

**Sandbar Solar
US Highway 64
Washington County, North
Carolina**

**Figure 1
PV Array Areas**

LEGEND

 PV Array Areas

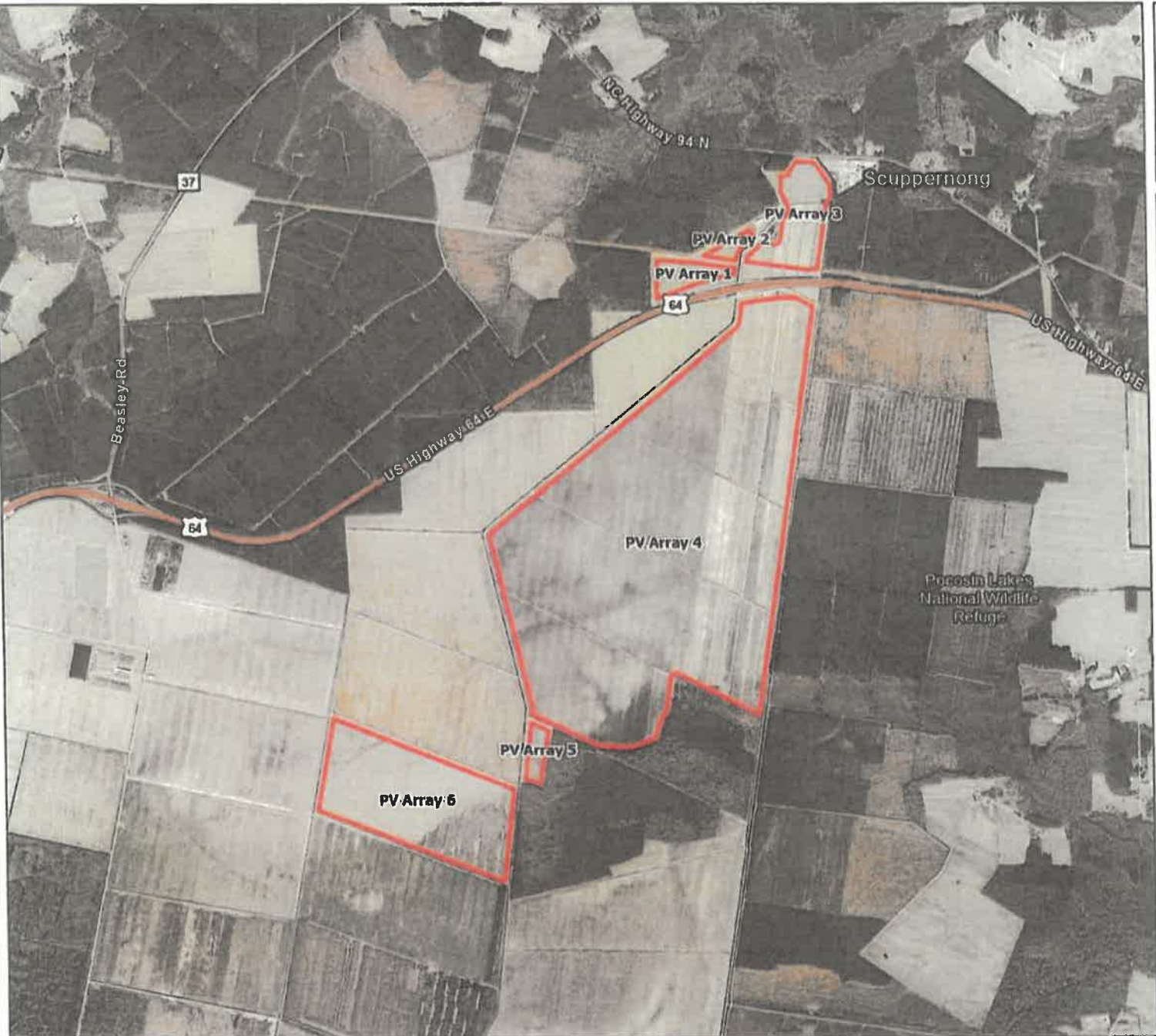
Prepared by:  Prepared for: 

TETRA TECH



N

NOT FOR CONSTRUCTION



0 3,000 6,000 US Feet

Updated: 6/16/2025

Spatial Reference
NAD 1983 2011 StatePlane North Carolina FIPS 3100 ft US



B5, LLC

1458 Morrattock Road
Plymouth NC 27962

Ricky and Denise Phelps

11220 Newland Road
Creswell NC 27928

John Lowris Jr and Noreen

P.O. Box 238
Marshalls Creek PA 18335

Newland Family Farm II, LLC

63 White Road
Creswell NC 27928

LINDEN CAROLINA, LLC

P.O. Box 1909
Manteo NC 27954-1909

Columbia NC Farms, Inc.

P.O. Box 1909
Manteo NC 27954-1909

Joanne Smith

UNKNOWN
UNKNOWN

3 BARNES, LLC

1458 Morrattock Road
Plymouth NC 27962

Weyerhaeuser Company

220 Occidental Ave S
Seattle, WA 98104

Delbert T. Patrick, Jr.

6320 McCoy Road
Blacksburg VA 24060

FEBRUARY 27, 2026

NOTICE OF PUBLIC HEARING

The Washington County Planning Board is holding a Public Hearing on the matter of a Special Use by Tetra Tech dba AES Sandbar Solar 1, LLC to construct a 150 megawatt photovoltaic solar generation facility in Washington County. Authority for this hearing is found in the Washington County Zoning Ordinance, including ARTICLE 13, Solar Energy Development Ordinance, and ARTICLE 5, Special Use Permits. This hearing will be conducted on Thursday, March 19, 2026 at 1:00pm in the Commissioners' meeting room at 116 Adams Street in Plymouth NC.

If the Planning Board determines the application meets all the requirements for a Special Use, a recommendation will be forwarded to the Clerk to the Washington County Board of Commissioners. A second Public Hearing will then be conducted by the Commissioners at their regularly scheduled meeting on April 6, 2026 at 6:00pm. This meeting will be held in Commissioners' meeting room in the County Manager's office building at 116 Adams Street in Plymouth NC. Washington County Commissioners hold the decision authority.

Questions regarding this hearing may be directed to Mr. Seth Laughlin, Planner, Mid - East Commission at 252-974-1810.

Roanoke Beacon: March 4 and March 11

Article 13:

**Washington County
Solar Energy Development Ordinance ("SORD")**

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1. TITLE

This Ordinance, in addition to being adopted as Article 13 of the Zoning Ordinance of Washington County, shall be known as the "Washington County Solar Energy Development Ordinance", and is sometimes referred to hereinafter as the "**SORD**".

2. PURPOSE

The purpose of this SORD is to protect public health and safety by establishing specific and reasonable standards for permitting as a special use, the construction, installation, and operation of commercial energy systems (solar farms) in Washington County.

3. AUTHORITY

This SORD is adopted pursuant to the authority and provisions of NCGS § 153A-121 (General ordinance-making power), NCGS § 160D-702 (Grant of power), and other applicable law, provided however, nothing herein shall be interpreted to conflict with or supersede any provision of NCGS § 153A-144 (Limitations on regulating solar collectors).

4. JURISDICTION

This SORD shall apply to all unincorporated areas of Washington County excluding the extraterritorial jurisdiction of any municipality, unless such municipality adopts this SORD within its jurisdiction as permitted by law.

5. DEFINITIONS

Except as expressly limited herein, the terms, provisions, and definitions provided for under Article 11 (Definitions) of the Zoning Ordinance of Washington County are incorporated herein by reference and apply to this SORD except to the extent of any direct conflict with any specific definitions provided for the following terms, which shall have the following specifically ascribed meanings:

- A. **"Abandonment"** - means if a Solar Farm generates no electricity for a continuous twelve (12) month period, or if any Solar Energy System falls into a state of disrepair for such period, then in either event, such Solar Farm shall be deemed abandoned.
- B. **"Solar Collector"** - means any component, device, structure or any portions thereof for which the primary purpose is the transformation of solar radiant energy into thermal, mechanical, chemical or electrical energy.
- C. **"Solar Energy System"** - means the Solar Collector components and all subsystems thereof including without limitation all equipment, conduits, and any accessory supporting structures or buildings required to convert solar radiant energy into thermal, mechanical, chemical, or electrical energy.
- D. **"Solar Farm"** - except as expressly limited below, means any use of land where a series of one or more Solar Energy Systems or Solar Collectors are placed in an area on a parcel of land for the purpose of generating photovoltaic power, and collectively has a nameplate generation capacity of at least 15 kilowatts (kW) direct current (DC) or more when operating at maximum efficiency. The term Solar Farm is also sometimes referred to as a solar power plant or solar photovoltaic farm.
 - 1. Notwithstanding the foregoing, the term "Solar Farm" shall not include any non-commercial Solar Energy Systems, nor be construed so as to prohibit installation of a Solar Collector that gathers solar radiation as a substitute for traditional energy for water heating, active space heating and/or cooling, passive heating, or generating electricity for a residential property (meaning property where the predominant use is for residential purposes), for a non-solar business (meaning a business not engaged in selling solar energy), or for agricultural farming purposes.

6. GENERAL REGULATIONS

- A. Solar Farms may be allowed in the Residential and Commercial/Industrial Zoning Districts only as a special use, and subject to compliance with all applicable rules, regulations, and laws including without limitation the requirements of this SORD and Article 5 (Special Use Permits) of the Zoning Ordinance of Washington County.
- B. This SORD shall be supplemental to, and shall not abridge any other applicable local, state, or federal rules, regulations, or laws, including without limitation any more restrictive provisions of the Zoning Ordinance of Washington County related to Special Use Permits than set forth within this SORD.
- C. A valid Special Use Permit, Building Permit, Electrical Permit, and ongoing compliance with this SORD is a mandatory requirements for all Solar Farms.

7. PERMIT REQUIREMENTS & PROCEDURES: (GROUND MOUNTED AND ROOF TOP)

- A. A completed Special Use Permit application, including a complete engineered site plan, both complying with all applicable rules, regulations, and laws including without limitation the requirements of this SORD and Article 5 (Special Use Permits) of the Zoning Ordinance of Washington County, shall be submitted to the Planning Department for preliminary review before being submitted to the Washington County Planning Board to take official action thereon in accordance with applicable law.
- B. Before final submission of an application and site plan for official review and action, applicants are encouraged to work closely together with the Planning Department to more fully understand the requirements of this SORD and other applicable laws, to revise their application as deemed necessary or desirable prior to final submission, and to include any and all additional information as part of each application which may assist the Washington County Planning Board in taking official action thereon in accordance with applicable law.
- C. The Washington County Planning Board will conduct a public hearing prior to consideration of any application submitted for a Special Use Permit for a Solar Farm. The record of the public hearing shall be maintained as part of any Solar Farm Special Use Permit.
- D. Upon approval of any Solar Farm Special Use Permit application and site plan, the Washington County Planning Board may approve and authorize the issuance of a Special Use Permit, and also if applicable, any building and/or electrical permits issuance of which was pending approval of any such Special Use Permit.
- E. Solar panel materials shall be UL listed as hereafter amended. Documentation of compliance shall be provided with the seal and signature of a design professional licensed in North Carolina.

- F. Upon completion of site construction, a certified as-built plan by an engineer shall be submitted to the Planning Department and filed with the Register of Deeds. This as-built plan shall receive approval by the permitting staff prior to final inspection and prior to issuance of any Certificate of Occupancy and/or the notice to proceed to any Utility provider.

8. APPLICATION REQUIREMENTS:

All applications and plans shall include all the following:

- A. Name of the project, names and addresses of the owner(s), and the engineers and surveyors.
- B. Date, scale and accurate North arrow.
- C. Boundaries and actual dimensions and shape of parcel, including total acreage, with bearings and distances.
- D. Site plan showing streets, circulations, driveways, service buildings, easements, arrangement of solar panels and streets; also fencing, gates and vegetative buffer.
- E. Horizontal and vertical (elevation) to scale drawings with dimensions that show the location of the solar panels and system on the property.
- F. Vicinity map showing the location and surrounding land use.
- G. Names and addresses of adjoining property owners.
- H. Elevation certificate.
- I. Land contours.
- J. North Carolina Utilities Commission Permit.
- K. Other State or Federal Permits.
- L. Other features and designs as deemed reasonably necessary from time to time by the Washington County Planning Board.
- M. A Decommissioning Plan in compliance with this SORD.

9. SETBACKS & SCREENING

A minimum setback distance of seventy five (75) feet from all property boundaries and three hundred (300) feet from all residential boundaries, shall be required except for: (i) any shared internal boundary existing between two or more property boundaries of adjoining parcels which are part of a single Solar Farm project as shown on the site plan, or (ii) property boundaries where the applicable adjoining owner(s) agree to lessen such distance by executing a signed written waiver of this requirement, provided no such waiver shall act to permit less than a required minimum twenty five (25) foot setback.

- A. Power inverters and other sound producing equipment shall be no less than one hundred (100) feet from any dwelling unit at the time of construction/installation.
- B. All Solar Energy Systems shall be completely enclosed with a minimum of six (6) feet high chain link or security fencing as measured from the natural grade of the fencing perimeter.

Amended July 1, 2021

All Solar Energy Systems shall be completely enclosed with a minimum of six (6) feet high chain link or security fencing as measured from the natural grade of the fencing perimeter. Said fence shall be placed at the applicable setback line described in Section 9 (A) above.

Unless buffered at all times by natural forest vegetation meeting the minimum spacing and height requirements, and having a substantially similar obscuring effect of a vegetative buffer installed pursuant to this section, a continuous evergreen vegetative buffer shall be installed and maintained at all times within the setback areas required by this SORD, and around the perimeter of the exterior of the fencing and gates that are required around the perimeter of all Solar Energy Systems, including without limitation between such Solar Energy Systems and adjacent residential or commercial/industrial areas and/or public highways or streets. Nothing contained herein shall be construed to require such buffer to block reasonable access to any Solar Farm.

1. The evergreen vegetative buffer shall be composed of evergreen trees or shrubs of a type which at planting shall be a minimum of four (4) feet in height. The evergreen trees or shrubs shall be spaced no more than ten (10) feet apart, from the base of the plant to the base of the next plant. At maturity, required vegetative screening shall be no less than fifteen (15) feet tall, regardless of line-of-sight.
2. Failure to continuously maintain the foregoing visual buffers shall constitute a violation of this SORD for which a Special Use Permit previously granted may be revoked by the Washington County Planning Board.

10. HEIGHT LIMITATIONS

The height of Solar Energy System solar panels shall be measured from the highest natural grade below each solar panel to the top of that panel. Panel height shall not exceed fifteen (15) feet. Poles and wires reasonably necessary to connect to public electric utilities shall not be subject to this requirement.

11. AVIATION NOTIFICATION

Experience and research has shown there are legitimate concerns regarding the possibility for Solar Farms to cause a glare hazard for pilots and/or air traffic controllers. To address these concerns, all applications submitted pursuant to this Ordinance for approval of any Solar Farm permit shall include a detailed map analysis highlighting all airport operations and/or designated flight paths within five (5) nautical miles of the outermost proposed boundaries of any proposed Solar Farm, and for all such airport operations or designated flight paths actually located therein, shall additionally include:

- A. A certified true copy of a Notice of Intent to Construct a Solar Farm (containing at a minimum, the Solar Farm's exact proposed location, type(s) of solar technology/devices to be used, and overall size including total acreage and surface areas of all panels or other reflective devices);

- B. A Full Report of potential Aviation Glare Hazards (AGH) arising from the proposed Solar Farm on all such airport operations and/or designated flight paths using the most recent version of the Department of Energy's Sandia National Laboratories recently developed glare hazard assessment tool (or any other assessment tool required or otherwise recommended by the FAA) in accordance with its user manual, and applying the same evaluation standards required and otherwise recommended by the FAA for evaluating AGH of off-airport solar projects, it being the intent of this Ordinance to require all applicants to utilize the most recent and thorough evaluation techniques of measuring AGH then available and required or otherwise recommended by the FAA, as modified from time to time; and
- C. Proof of said Notice and Full Report being actually delivered not less than ninety (90) days prior to the submission of any application for a Solar Farm permit made hereunder to all the following: The local Airport District Office (ADO) of the FAA with oversight over Washington County, NC for any airport operated under FAA regulations as part of the National Plan of Integrated Airport Systems (NPIAS)(including without limitation the Plymouth Municipal Airport); The airport management for all NPIAS and non-NPIAS airport(s); and The NC Commanders' Council for affected military airport or low altitude flight paths in said area.
- D. Changes in proposed Solar Farm design standards prior to any permit approved under this Ordinance shall require proof of re-delivery of an updated Notice and Full Report in accordance with the foregoing provisions.

12. DECOMMISSIONING, ABANDONMENT, HAZARD ABATEMENT

- A. A signed and notarized Decommissioning Plan shall be submitted to the Planning Department as part of every Special Use Permit application and shall be in a form suitable to be recorded with the Register of Deeds. The Decommissioning Plan shall include at a minimum all the following provisions and requirements:
 - 1. Initiation upon "Abandonment" of a Solar Farm as defined in this SORD;
 - 2. Any additional conditions which may be defined or established from time to time by the Washington County Planning Board upon which decommissioning will be initiated (i.e., end of lease, condition of a potential public safety hazard, etc.)
 - 3. Complete removal of all non-utility owned equipment conduits, structures, fencing, roads and foundations; and restoration of property to condition prior to development of the Solar Farm, unless the landowner request in writing that the access roads or other land surface areas not be restored.
 - 4. The timeframe for completion of removal and decommissioning activities shall be from sixty (60) to one hundred eighty (180) days unless otherwise extended by Washington County within its sole discretion for good cause shown.
 - 5. A signed statement from the party responsible for completing the Decommissioning Plan acknowledging such responsibility.

- 6. The terms and/or amounts of any proposed surety or performance bond, or certified funds which an applicant proposes to provide in satisfaction of the following paragraph.

To ensure the full completion of decommissioning requirements, and/or to facilitate the mitigation and abatement of public nuisances or health hazards caused by debris or hazardous materials occurring in the event of partial or complete destruction of any Solar Farm or Solar Energy Systems by natural or man-made causes, Washington County requires the placement of a surety/performance bond or certified check meeting certain terms and in certain amounts as determined by the Washington County Planning Board in conjunction with the Planning Department to ensure such decommissioning or removal of hazardous materials is completed expeditiously, and at no cost to County.

- B. Upon any failure to initiate or complete any Decommissioning Plan, the Building Inspector may take action as authorized by law including without limitation NCGS §160D-1119 (Unsafe buildings condemned).

13. CONFLICT OF LAWS & SEVERABILITY CLAUSES

- A. Whenever the regulations of this SORD conflict with each other, or with the requirements of the Zoning Ordinance of Washington County, or with any other statute, the more restrictive regulation shall apply.
- B. Should any section or provision of this SORD be determined by a court of competent jurisdiction to be unconstitutional or invalid, such determination or decision shall not affect the validity of the SORD as a whole, or of any part thereof, other than the part so declared to be unconstitutional or invalid.

14. GRANDFATHER PROVISION

Any Solar Farms not permitted by this SORD, which is in lawful operation at the time of the adoption of this SORO is hereby exempted from the provisions of this SORD.

15. RECORD KEEPING

The Washington County Planning Department shall maintain a record of all Solar Farm Special Use Permits and copies shall be furnished upon request to any interested person.

16. VIOLATIONS

Upon the finding of any inappropriate or illegal activities on the part of any person which would violate the provisions of this SORD, the Planning Director or their designee shall notify in writing the person(s) responsible for such actions indicating the followings:

- A. The nature of the violation(s)
- B. The action(s) necessary to correct the violation(s.)
- C. The date by which corrective action(s) should be taken and completed.

- D. Action(s) which will take place if such corrective action is not taken.
- E. When such corrective action has not been taken or is deemed inadequate based upon the conditions listed in this SORD, an order for the discontinuance of the use or occupation of any land, building or structure or any illegal additions, alterations or structural changes thereto may be issued.
- F. Any other action authorized by this SORD to ensure compliance with, or to prevent violation of any provision.
- G. Any person violating any provision of this SORD shall be guilty of a misdemeanor and upon conviction shall be punished for each offense, not more than fifty dollars (\$50.00) or imprisonment not to exceed thirty (30) days. Each day such violation continues shall be deemed to be a separate offense.

17. **PERMIT CHOICE**

An applicant shall not be made to wait for final action on the proposed change before proceeding if the applicant elected determination under prior rules. (G.S. 143-755; G.S. 160D-108(b).)

If a local development regulation changes after an application is submitted, the applicant may choose the version of the rule that applies; but may require the applicant to comply with new rules if the applicant delays the application for six months. (G.S. 143-755; G.S. 160D-108(b); S.L. 2019-111, Pt. I.)

An application for one development permit triggers permit choice for permits under any development regulation; such permit choice is valid for eighteen months after approval of the initial application. (G.S. 143-755; G.S. 160D-108(b); S.L. 2019-111, Pt. I.)

This ordinance is bound by the requirements of G.S. 160D. All applicable requirements of the statute shall apply.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 6

DATE: April 6, 2026

ITEM: County Strategic Plan, Mr. Curtis Potter, CM/CA

SUMMARY EXPLANATION:

Mr. Potter will be sending you the updated County Strategic Plan over the weekend; however, a resolution requesting it be adopted is attached.

See the attached Resolution.



RESOLUTION 2026-010

ADOPTING THE 2026 STRATEGIC PLAN

WHEREAS, a strategic plan is intended to serve as a living document that defines an organization’s purpose and establishes a clear and compelling vision for future growth and development by aligning priorities and resources to accomplish specific strategic goals and objectives; and

WHEREAS, the Washington County Board of Commissioners (the “Board”) adopted a multi-year “2024–2029 Strategic Plan” (the “2024 Plan”) on or about April 1, 2024; and

WHEREAS, substantial progress has been achieved on a variety of the goals and action items identified in the 2024 Plan, while new priorities and changing circumstances have necessitated updates and refinements to that plan; and

WHEREAS, beginning in mid-2025, County staff initiated a comprehensive review and revision process, which included extensive public engagement efforts over the past six months, including but not limited to: presentations at Board meetings with opportunities for public comment; specially advertised public hearings; collaboration with United Way to facilitate a series of “community conversations” throughout the County; and engagement with key stakeholder groups including the Washington County Economic Development Council, Healthcare Partners Coalition, and Public School leadership; and

WHEREAS, based on this input, staff developed a comprehensively revised and restated multi-year “2026 Strategic Plan” (the “2026 Plan”), which is attached hereto and incorporated herein by reference; and

WHEREAS, the 2026 Plan remains organized around four Primary Strategic Objectives, each supported by secondary goal statements and specific action items, as follows:

- Organizational Excellence
- Safe, Healthy Communities
- Sustainable Economic Growth & Development
- Strong Educational Opportunities; and

WHEREAS, while the Primary Strategic Objectives remain unchanged, the 2026 Plan includes some secondary goal revisions and substantial updates to approximately forty-seven (47) defined action items, with increased emphasis on measurable performance metrics to support ongoing monitoring, evaluation, and accountability; and

WHEREAS, the Board has reviewed the 2026 Plan and desires to formally adopt it as the County’s primary guiding document for organizational priorities, decision-making, and resource allocation over the next three to five years.

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

1. **Adoption.** The 2026 Strategic Plan, attached hereto and incorporated herein by reference, is hereby adopted.
2. **Availability.** The 2026 Strategic Plan shall be maintained in the offices of the Planning Department and the Clerk to the Board for public inspection, and an electronic copy shall be posted and made accessible on the County's official website.
3. **Implementation.** The County Manager is hereby directed to take all appropriate actions necessary to effectively implement the 2026 Strategic Plan across the County organization, including, without limitation, aligning annual budget recommendations and operational priorities to support the achievement of the Plan's goals and objectives.

ADOPTED on this day, the 6th of April, 2026.

John Spruill, Chair
Washington County Board of Commissioners

ATTEST:

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

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 7

DATE: April 6, 2026

**ITEM: Emergency Management Department Restructure,
Mr. Curtis Potter, CM/CA**

SUMMARY EXPLANATION:

Mr. Potter will discuss the attached memo with the Board.

Model 1 – Standalone Emergency Management (Non-Integrated)

Emergency Management operates as a small, independent office reporting to the County Manager, with EMS, Fire, and Communications as separate departments. This model maintains clear focus on planning and coordination but relies heavily on interdepartmental cooperation during incidents. Does not address best practices ICS integration or take advantage of potential cost share savings with other mandatory services/departments if resources are not integrated.

Model 2 – Emergency Management Oversight of EMS (Partially Integrated)

The Emergency Management Coordinator provides supervisory oversight of EMS, with the EMS Director managing day-to-day operations. This model enhances coordination but requires clearly defined roles to avoid operational overlap.

Model 3 – Emergency Services Department (Integrated Model)

Emergency Management, EMS, Fire, and sometimes Communications are organized under a single Emergency Services Director, with each function operating as a division. This is the most common model in North Carolina and promotes coordination, shared resources, and unified leadership.

Model 4 – Fire-Based or Combined Fire/EMS System (Fully Integrated Model)

EMS is integrated within a Fire Department structure, with Emergency Management remaining separate or loosely connected. This model emphasizes operational efficiency but is more common in urban areas and less typical for rural counties.

After conducting initial candidate interviews and further review of various alternative options, and after discussion with the current EMS Director and Deputy EMS Director, staff believe it would be in the County’s best interest to consider the potential restructuring of the current stand-alone EM department to become a partially integrated Emergency Services Department which would also house and have administrative oversight over EMS with much more limited operational oversight duties.

FURTHER ANALYSIS:

A. Purpose of the Transition: The primary objectives of this restructuring are to:

- Strengthen coordination across emergency response functions in alignment with NIMS/ICS
- Create a clear leadership progression within EMS and Emergency Management
- Improve administrative efficiency and resource utilization in a Tier 1 rural county environment

B. Guiding Principles: To ensure success, the transition will be guided by the following principles:

- Clear separation of strategic (EM) and operational (EMS) responsibilities
- Maintenance of EMS clinical and operational integrity
- Manageable span of control for supervisory roles
- Gradual implementation with defined milestones
- Accountability through measurable performance expectations

C. Tentatively Proposed Organizational Structure

Emergency Management Coordinator

→ EMS Director

→ Optional future integration: Fire Marshal (many of the originally envisioned duties for this position have not been fulfilled independent of county management for some time, and assignment of these duties would be a significant advantage to management's efforts to pursue and achieve a variety of related strategic plan goals) or other emergency services functions.

The Emergency Management Coordinator will focus on:

- Countywide emergency planning and preparedness
- EOC coordination and incident management
- Grant management and interagency coordination

The EMS Director will retain full responsibility for:

- Daily EMS operations
 - Personnel supervision and scheduling
 - Clinical oversight and compliance
 - Quality assurance and training
-

D. Tentatively Proposed Phased Transition Plan

Phase 1: Preparation (0–30 Days)

- Formal approval of restructuring by Board of Commissioners
- Development and adoption of updated job descriptions
- Establishment of written delegation of authority to EMS Director
- Communication plan rollout to EMS staff and all EM/EMS stakeholders
- Identification of key performance metrics for both roles
- Optional: Appointment of acting EM Coordinator and/or other personnel

Phase 2: Transitional Overlap (30–90 Days)

- Permanent appointment of EM Coordinator
- Regular check-ins (biweekly or monthly) to monitor transition progress
- **Communication Strategy**
 - Conduct internal briefings with EMS staff to explain the purpose and benefits of the transition
 - Reinforce that EMS operational autonomy will be maintained
 - Provide regular updates during each phase to maintain transparency and trust

Phase 3: Full Implementation (3–12 Months)

- Finalization of reporting relationships and workflows
 - Evaluation of structure effectiveness and adjust as needed incl. EMS/Tyrrell County impacts
 - Conduct performance review
 - Evaluation of ongoing need for FT Deputy EMS Director or other cost savings opportunities
-

E. Tentatively Proposed Span of Control Recommendations

To ensure effectiveness and prevent overload, the Emergency Management Coordinator should maintain no more than 3–5 direct reports, ideally including:

- EMS Director
- Planning/Preparedness function (may be part-time or shared role)
- Hazard Mitigation/Grants coordination (may be part-time or shared role)
- Logistics/Procurement (may be part-time or shared role)

This structure aligns with ICS best practices and is appropriate for a rural county with limited staffing.

F. Tentatively Proposed Operational Safeguards

To address potential challenges—particularly the risk of continued EMS operational involvement by the new EM Coordinator—the following safeguards are recommended:

1. **Formal Delegation of Authority**
The EMS Director must have clearly documented authority over all day-to-day EMS operations.
 2. **Defined Role Boundaries**
The EM Coordinator will not engage in routine EMS management activities except during declared emergencies or EOC activations.
 3. **Limited EMS Field Participation**
If necessary to maintain certification or support staffing gaps, the EM Coordinator may work limited paramedic shifts (recommended maximum: 1–2 per month), with clear expectations that this does not include supervisory decision-making.
 4. **Performance Evaluation Alignment**
The EM Coordinator’s performance should be evaluated based on factors such as:
 - Emergency planning and preparedness
 - Grant acquisition and management
 - EOC readiness and interagency coordination
 - Progress toward clear EM goals & NOT EMS operational performance
-

G. Risk Mitigation

Key risks include role confusion, leadership overlap, and cultural resistance. These will be mitigated through:

- Written policies and clear reporting structures
 - Structured transition timeline
 - Ongoing leadership communication
 - Periodic evaluation checkpoints
-

FINANCIAL IMPACTS: Initially slightly higher salary structure requirements likely needed due to need to increase scope of position's duties leading to regrade analysis, with potentially offsetting or even long term cost savings depending on final form of full restructure and long-term savings through shared resources/assets. Some lapse salary already exists to absorb any increase in FY26 costs. Budgets would remain separate for FY27.

STAFF RECOMMENDATION:

- 1. VOTE to approve the concept of the potential restructuring of the Emergency Management Department into a partially consolidated Emergency Services Department with administrative oversight over EMS.**

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 8

DATE: April 6, 2026

ITEM: Curbside Waste Contract, Mr. Jason Squires, ACM

SUMMARY EXPLANATION:

Mr. Jason Squires, ACM will discuss the attached memo regarding a curbside waste contract and staff recommendations with the Board.

BOARD OF COMMISSIONERS:

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



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AGENDA ITEM MEMO

MEMO Date:	April 2, 2026	MEETING Date:	April 6, 2026	ITEM:
SUBJECT:	Curbside Waste Contract			
DEPARTMENT:	County Manager’s Office			
FROM:	Jason Squires, Assistant County Manager			

PURPOSE: To discuss the Curbside Waste proposals and consider renewing with Republic Services under revised terms.

SUMMARY & FINANCIAL ANALYSIS: The County’s current residential garbage collection provider, Republic Services, has operated under contract since 2017, with the agreement set to expire on June 30, 2026. Because it is a service contract, a Request for Proposals (RFP) process is not required. The Town of Plymouth manages its own contracted service, and all residents currently receiving service from Plymouth will continue without any changes.

The County received five-year proposals from Republic Services and GFL. Both proposals have identical costs in the first year, with GFL being slightly less expensive in the second year. Costs for years three through five are more difficult to analyze due to potential economic conditions and CPI uncertainty; however, using a conservative CPI estimate based on recent data, the proposals remain relatively close in overall cost.

Both proposals include transitioning curbside recycling to a self-serve model receptacle located at the County Landfill. Both would continue curbside bulk collection and yard debris. GFL’s proposal includes two new trucks and new cans for all residents.

STAFF RECOMMENDATION:

1. Due to time constraints and the need to avoid service disruption, direct staff to attempt to negotiate a shorter-term, capped CPI contract with Republic Services, if possible, and authorize the Board Chair, County Manager, and/or Finance Officer to execute and deliver a service contract in a form satisfactory to the County Attorney on behalf of Washington County for such purpose.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 9

DATE: April 6, 2026

**ITEM: Washington County Capital Improvement Plan (CIP),
Mr. Jason Squires, ACM**

SUMMARY EXPLANATION:

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

See attached.



Washington County Capital Improvement Plan



2023-2028

v.1.4



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INTRODUCTION: CAPITAL IMPROVEMENT PLANNING

Long Term Capital Planning is a Critical Component for Forecasting and Better Managing Revenues & Cash Flows, as well as Large or Long-Term Project & Debt Expenses.

WHAT IS A CIP?

A Capital Improvement Plan (CIP) is formally adopted list of identified capital project and acquisition needs that cover multiple years, identifies financing strategies and alternatives, and is periodically reviewed and updated.

The CIP:

- Discloses cost or expenditure estimates
- Identifies probable sources of financing
- Evaluates, prioritizes and schedules projects and acquisitions
- Estimates the potential impact of projects and acquisitions on the operating budget when possible

A CIP is essentially a long-term plan. **Projects and acquisitions in the first year of the CIP forecast period become the capital budget for that budget year.** Most capital project or acquisition requests initially enter the CIP in one of the later planning years (that is, the fourth or fifth year) of the forecast period and then progress towards completion. This process creates a system for prioritized approval and completion of capital projects that supports strategic planning, fiscal responsibility, and overall transparency and accountability.

Capital projects are defined as investments in non-disposable items exceeding \$5,000 in cost.

WHY LONG-TERM PLANNING?

Long-term capital planning has three key benefits.

First is cash flow planning. Counties have limited ability to adjust revenues and doing so often requires significant advance planning and/or can be politically difficult. This creates an institutional bias toward stability or incremental changes in revenue. Capital expenditures, in contrast, are large and can vary significantly from year to year. Tools, such as debt, can be used to smooth the cash flow requirements of capital expenditures, but successful, long-term utilization of a government's debt capacity requires careful planning. Further, some forms of financing can require significant lead time to put in place, such as revenue bonds, or specifically targeted grants, and may only be available on an intermittent basis.

Second, the process forces prioritization to assist in assuring that limited resources are allocated to those projects supported by political consensus. When considering a specific project proposal, governing bodies must consider it in relationship to other potential expenditures often asking the question: "what are the tradeoffs?" This question can only effectively be responded to in the context of long-range capital planning, which provides an opportunity to understand which projects are planned, the financial resources demanded, and how changes impact other projects.

Third, the plan provides opportunities to both manage expectations and measure performance. By accumulating all of the project activity into a single source document that describes the expected timing and expense of the planned projects, the CIP provides visibility into project details for project proponents and supporters. It also assists in communicating the impact of operational and fiscal constraints on the timing and complexity of the project. It provides responses to questions such as: "when will this project be done?"

What will this project cost? And, in part why can't this get done earlier or how can it get done earlier? Further, if a project keeps sliding back on the schedule, the CIP will highlight what is happening and provide clues to potential causes, which can be used to plan and implement more efficient or cost-effective solutions.

In addition to these key benefits, long range planning through CIP formation and adoption assists in coordinating dependent or related projects, facilitates personnel workload planning and/or staffing needs analysis, and provides a vehicle to see infrastructure investments planned in response to changing community needs or conditions. (for example: additional water capacity in the face of residential housing growth)

Financial Planning

A local government in a fast-growing region may have to rely heavily on debt and certain pay-as-you-go sources, such as facility fees, to finance the infrastructure needed to accommodate growth. On the other hand, local governments in areas where growth is limited or nonexistent are less likely to rely on debt and more likely to rely on certain other pay-as-you-go sources such as annual revenues earmarked for capital purposes, capital reserves and state grants and loans.

Some benefits of Financial Planning through a CIP include:

- Achieve a balance between the use of cash reserves and debt financial resources
- Protect and improve a local government's bond rating
- State grants and low interest loan programs give priority points for an adopted CIP
- Use a variety of financing sources to support the CIP – diversification
- Enables officials to realistically foresee emerging capital needs and estimate project costs
- Allow adequate time to plan projects and arrange financing on more preferred terms

Operational Planning

The impact of CIP projects and acquisitions on present and future operating budgets can be significant. Projects can add recurring expenditures and new positions, possibly creating the need to increase revenues to offset the new operating expenditures. The impact of capital projects and acquisitions on the operating budget is too often overlooked due to timing and uncertainty.

Some operational impacts that the CIP identifies and provides for include:

- New positions and additional program or operating expenses
- Workload associated with support personnel to manage the various capital projects
- Annual debt service on new debt issuance

Accountability Benefits

The value of a CIP for communicating the progress of on-going and long-term projects and acquisitions is essential for providing information for economic development purposes and to respond to constituent inquiries.

- What economic development or other projects are on the list and when will they occur?
- Where is the county investing in public services like water capacity expansion, health & human services, emergency and law enforcement services, recreation, etc.?
- What is the status of a specific project constituents are interested in?
- What is the overall progress of the CIP?
- How will cash flow and debt management needs be addressed on larger projects?

CIP PROCESS

The steps in the CIP process generally mimic the steps followed in preparing the operating or annual budget. The process usually includes the following steps:

Formulate, review and approve goals and policies – Local governing boards usually hold retreats to review, update and approve policies and goals to guide capital budgeting.

Identify needs – Typically during the fall, Department Heads review programmed projects and assess current capital needs for the upcoming budget year.

General Guidelines for Equipment Replacement

Pickups & Vans	10 years or 150,000 miles
Patrol Cars	5 years or 90,000 miles
Buses	15 years or 150,000 miles
Other Cars	12 years or 150,000 miles
Aerials (Public Works)	15 years or 100,000 miles
Aerials (Fire/Rescue)	25 years
Special Purpose Trucks (Emergency Management)	25 years
Special Purpose Trucks (Utilities)	8 years or 60,000
Trailers	15 years
Small Dump Trucks	10 years or 80,000 miles
Large Dump Trucks	12 years or 80,000 miles
Tractors	15 years or 5,000 hours
Leaf Machines	12 years or 3,000 hours
Ambulance	8 years
Computer Hardware/Software	3 – 5 years
Commercial Well Pumps	10 years

Determine costs – County staff work together to determine:

1. the full extent of project costs based on scope, timing, ongoing operational costs, land acquisition, etc.
2. the best method for financing proposed projects which may include:
 - Grants
 - Debt Financing
 - Facility/User Fees
 - Pay as-you-go (from General Fund or other specific Funds)

This process is applied to new projects and projects previously programmed in the Capital Plan to ensure the most accurate cost estimates are budgeted and any operational impacts are identified.

Prioritize – Once projects are selected, costs determined and a funding strategy is identified, the County Manager meets with each department head to review project forecasts and prioritize the result. The following criteria are considered in the prioritization of capital projects:

- Ensures community health, welfare or safety
- Externally mandated
- Ties to the County’s goals
- Demanded due to growth or service improvement
- Competing opportunity costs

- Age and condition of infrastructure/equipment
- Est. Costs vs. Overall Benefit
- Availability of funding
- Staffing capacity/resources

Adopt Capital Improvement Plan – Typically in the spring, the County Manager presents a Proposed Capital Improvement Plan to the Board of Commissioners. The projects are refined and reprioritized during budget workshops and the formal Plan is adopted.

Ongoing Monitoring – Authorized capital projects are monitored to determine if timelines and milestones are being met and if financial transactions follow the adopted budget. Periodic status reports are provided to the Board of Commissioners.

WHAT THIS CIP CONTAINS

On the following pages we have assembled a comprehensive CIP that shows previously approved projects as well as new requests. The result of this intense analysis of not only new requests but also previously approved projects demonstrates to the Board of Commissioners as well as our citizens the investment that is being made to maintain vital infrastructure and “PLAN” for future needs.

It is also vitally important to know what this CIP is not – and that is a perfect prediction of our needs. As acknowledged in current bid costs, the estimates made in a long-term plan are not the same as a project that has been fully designed and engineered. Therefore, it is important that staff continually keep this CIP updated with new estimates as the year for funding approaches. In other words, a CIP is not a static document that once approved is placed on a shelf and only looked at during the Budget Process; it is a constantly changing document that must be flexible to incorporate updated costs and unforeseen needs.

UNDERSTANDING PROJECT SCORING

Below is an explanation of how projects are typically categorized and/or scored.

PROJECT TYPE

Maintenance/Replacement: projects that provide for the maintenance of existing systems and equipment.

Existing Programs Expansion: projects which enhance the existing systems and programs allowing for expansion of existing services.

New Program: projects that allow for expansion into new programs and services.

PRIORITY

Priority 1 - Imperative - (must do) - corrects a danger to public health & safety, meets legal obligations, alleviates immediate service/facility deficiencies, or prevents irreparable damage.

Other criteria used in scoring this priority: Project mandated by local, state, or federal regulations, is a high priority of the Board, and/or substantially reduces losses or increases revenues.

Priority 2 - Essential - (should do) - rehabilitates/replaces obsolete facilities, stimulates economic growth, reduces operating costs, leverages State/Federal funding.

Other criteria used in scoring this priority: Project maintains existing service levels, results in better efficiency or service delivery, reduces operational costs, and/or improves work force morale.

Priority 3 - Important - (could do) - provides new or expanded service, promotes intergovernmental cooperation, reduces energy consumption, enhances cultural or natural resources.

USEFUL LIFE

Indicates the **number of years** the project or unit can function without replacement or rehabilitation.

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			

Legend	
	Completed projects
	In Progress
	Unfunded
	New requests

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		\$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			\$560,000.00	Yes	50%	
IT3	IT	IT Switch replacement				\$40,000.00					\$40,000.00		50%	
Totals:						\$40,000.00		\$560,000.00			\$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	1										100.00%	
D2	Detention	Detention Cameras	1		\$ 55,000.00						\$ 55,000.00		100.00%	
DSS2	Department of Social S	DSS Carpet Replacement	2		\$ 41,000.00	\$ 25,000.00					\$ 66,000.00		100.00%	
DSS3	Department of Social S	Shingle Roof Replacement w/ flat roof tie ins	2			\$ 71,156.00					\$ 71,156.00		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 Ser	P25 Compliant Radios (Transport)	3			\$ 23,146.50					\$ 23,146.50		100.00%	
EMS2	Emergency Medical Ser	P25 Compliant Radios (Emergency)	1		\$ 62,318.00	\$ 41,633.00					\$ 103,951.00		100.00%	
EMS3	Emergency Medical Ser	Power Pro Stretchers	3		\$ 20,501.64	\$ 20,501.64					\$ 41,003.28		100.00%	
EMS4	Emergency Medical Ser	Lucas Devices	3		\$ 19,349.61	\$ 19,349.61	\$ 19,349.61				\$ 58,048.83		100.00%	
EMS5	Emergency Medical Ser	Transport Ambulance	2		\$ 54,133.00						\$ 54,133.00		100.00%	
EMS6	Emergency Medical Ser	EMS Ambulance	1		\$ 153,750.00						\$ 153,750.00		100.00%	
EMS8	Emergency Medical Ser	Quick Response Vehicle	3		\$ 54,133.00						\$ 54,133.00		100.00%	
EMS9	Emergency Medical Ser	Ambulance Replacement Plan - EMS											100.00%	
F1	Facilities	HVAC Replacement											100.00%	
IT1	Information Technolog	VOIP Upgrade	2		\$ 30,000.00						\$ 30,000.00		100.00%	
IT2	Information Technolog	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				\$ 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	\$ 155,699.61	\$ 18,000.00	18500	\$ 18,000.00			\$ 1,313,840.86

Legend	
	Completed projects
	In Progress
	Unfunded
	New requests

CIP Forms

Washington County CIP Project						v1.3
Date:	2/25/2026					
Project Name:	WCS Athletic Fields					
Department:	Board of Education					
Contact Person:	Curtis Potter					
Email:	Cpotter@washconc.org					
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	40+ years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	The current PK12 athletic fields are located at the old, closed high school. This facility is far beyond its useful life, and is not a good visual representation of Washington County and our education system. Participants are bussed there after school, making for inefficient use of time and resources. With an estimated cost of \$15M, a legislative appropriation is the only feasible way the county can provide this sorely needed resource for the school system.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	We should do this to provide athletic opportunities for students in one centralized location. This benefits the school system, the students, their parents, and any other participating citizens (coaches, etc.).					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27						
FY 28			\$ 15,000,000.00			\$ 15,000,000.00
FY 29						
FY 30						
FY 31						
Source Total						\$ 15,000,000.00
Alternatives: <small>Is there anything else we can do?</small>	The alternative is to continue busing students to the old facility and to reapply for the needs-based education grant.					
Admin Use Only						
Manager's Notes: This project is recognized as a significant investment in supporting student athletics, community engagement, and overall quality of life. It is a top priority of the County and is included in the Strategic Plan. Development of a modern athletic facility would enhance opportunities for school programs, tournaments, and local events while contributing to long-term community benefits. Given the scale of the project, the NC Needs-Based Grant program is identified as the most likely feasible funding source, and pursuing this opportunity will be critical to advancing the project. Continued evaluation of project scope, funding alignment, and eligibility requirements in partnership with the BOE will help determine the most appropriate path forward.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare <input type="checkbox"/> Externally Mandated	Manager's Score:	2	CIP PROJECT #	EDU2		

Washington County CIP Project						
Project Name:	County Detention Shower Replacement					
Department:	Detention					
Contact Person:	Clinta Blount					
Email:	cblount@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	15+ years or longer.					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased?</small>	Replace A-Block Showers to be purchased with GF funds. Upon approval, showers should be ordered asap due to long lead time +12 weeks.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	We should this because these showers are well past their useful life expectancy. One of the three requires replacement currently; the other two are close behind. They need to be replaced in tandem for installation purposes. We are required to replace one shower by jail inspector. If we do not replace within the inspector's allotted time given we are subject to their discretion.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24	\$ 40,000.00					\$ 40,000.00
FY 24/25						\$ -
FY 25/26						\$ -
FY 26/27						\$ -
FY 27/28						\$ -
Source Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alternatives: <small>Is there anything else we can do?</small>	We can continue to do our best to replace parts as needed. The issue with the wait and see approach is the extended lead time.					
Admin Use Only						
Manager's Notes: Upgrading the existing showers is critical to meeting state regulations and correctional facility standards, ensuring that the jail remains in compliance with health and safety requirements. New shower installations would improve durability, reduce maintenance issues, and enhance the overall environment for both staff and inmates.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	1	CIP PROJECT #	D3		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.3
Date:	2/25/2026					
Project Name:	Detention Flooring Upgrade					
Department:	Detention					
Contact Person:	Clinta Blount					
Email:	cblount@washconco.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	15+ years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	This request is to install VCT flooring in Detention (approx. 3,000SF) in the areas that have not already been addressed. It would be purchased through the general fund and installed in coordination with Detention Administration.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	Installing VCT flooring over concrete floors in a county detention center offers a practical and cost-effective solution that enhances both safety and maintenance. VCT provides a durable, slip-resistant surface that can withstand heavy foot traffic, equipment, and the daily wear common in correctional facilities. We are not required to install VCT. We are required to maintain safe flooring and the chipping paint on existing floors has been cited by inspector on every inspection. If we do not do this, we will continue to be cited during inspections and rushed to correct with paint that is not lasting long term.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$ 5,000.00					\$ 5,000.00
FY 28						\$ -
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total						\$ 5,000.00
Alternatives: <small>Is there anything else we can do?</small>	The alternative would be continue to paint as needed, which is labor-intensive, requires moving of inmates, and has proven to be an ineffective measure.					
Admin Use Only						
Manager's Notes: Management agrees the VCT option is a low-cost solution to the floor issue we have been cited for multiple times. With recent maintenance staffing issues in mind, capitalizing on affordable, quality contract work is encouraged. Also, would advise budgeting for the annual maintenance of the VCT tile.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	2	CIP PROJECT #	D4		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.3
Date:	1/25/2026					
Project Name:	Automobile replacement plan for DSS					
Department:	DSS					
Contact Person:	Lynn R Swett					
Email:	lynns@wcchs.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	beyond useful life					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Requesting a replacement vehicle...preferably a 2024-2025 Nissan Rogue. This vehicle will be used by social workers and staff for home visits, training transportation and other administrative functions as needed- by staff of the DSS agency. We would request County Purchasing Officer facilitate purchase and to be completed as soon as possible at the beginning of FY 2027.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	This agency travels extensively under the provisions of DSS to complete monthly mandatory visits for wards, foster children and families involved in child protective services cases. We are also mandated to complete statutory requirements for trainings and Continuing Education for the performance of duties. Our vehicle fleet is maintained and used daily, nights and weekends to protect the most vulnerable populations in the county. Failure to replace vehicles could result in a worker being stranded due to old vehicles, further, without an agency fleet the staff would be in need of reimbursement for all mandatory travel the positions are required to complete. The future entry is to replace the remaining Jeep the agency has in the fleet now. these were purchases in 2019.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	DSS Reimbursement	Annual Maint.	Yearly Total
FY 27	\$ 35,000.00			\$ (17,500.00)		\$ 17,500.00
FY 28	\$ 35,000.00			\$ (17,500.00)		\$ 17,500.00
FY 29	\$ 35,000.00			\$ (17,500.00)		\$ 17,500.00
FY 30	\$ 40,000.00			\$ (20,000.00)		\$ 20,000.00
FY 31	\$ 40,000.00			\$ (20,000.00)		\$ 20,000.00
Source Total	\$ 185,000.00	\$ -	\$ -	\$ (92,500.00)	\$ -	\$ 92,500.00
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
Manager's Notes: This request is a necessary step to maintain safe, reliable, and efficient transportation for staff delivering critical services in the community. Establishing a planned replacement cycle reduces the risk of unexpected breakdowns, minimizes escalating maintenance costs associated with aging vehicles, and helps ensure staff can perform home visits and client support activities without disruption. Proactive replacement also supports employee safety, improves fuel efficiency, and allows the county to better forecast fleet expenses over time. Approving this request demonstrates responsible asset management and helps DSS continue meeting service demands effectively and consistently.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare <input type="checkbox"/> Externally Mandated	Manager's Score:	2	CIP PROJECT #	DSS10		

Washington County CIP Project					v1.3
Project Name:	Industrial Park Land Procurement				
Department:	Economic Development				
Contact Person:	Kelly Chesson				
Email:	kcgesson@washconc.org				
Last Published/Updated:	5/28/2025				
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace				
Useful Life:	Indefinite				
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Acquire ~150 acres at \$10k/acre to serve as the base for a new industrial park				
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	This initiative has long been a priority of both the EDC and the county's strategic plan. While it is not a required action, the development of this site would provide significant benefits to the county and its residents, including construction activity, increased sales tax revenue, and, once businesses are established, the creation of permanent jobs. Should we choose not to pursue this development, we will continue to explore alternative economic development opportunities to support the county's growth and prosperity.				
Estimated Cost by Year and Funding Source:					
Source Name:	General Fund	Utility Fund	Grants	Other (Describe Above)	Yearly Total
FY 25/26					\$ -
FY 26/27	\$ 1,500,000.00				\$ 1,500,000.00
FY 27/28					\$ -
FY 27/29					\$ -
FY 29/30					\$ -
Source Total	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ 1,500,000.00
Alternatives: <small>Is there anything else we can do?</small>	Alternatives could include attempting to develop a smaller, more cost effective site.				
Admin Use Only					
Manager's Notes: An industrial park is recognized as an important investment in supporting county growth and business attraction efforts. A grant has been obtained to conduct due diligence on a prospective property, helping to assess its suitability for development and long-term strategic goals. Once that process is complete, Management will offer a recommendation on next steps, taking into account market conditions and site requirements.					
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	2	CIP PROJECT #	ED2	
<input type="checkbox"/> Externally Mandated					

Washington County CIP Project						
Project Name:	Storage Facility at EMTOC					
Department:	Emergency Management					
Contact Person:	Lance Swindell					
Email:	emergencymanager@washconc.org					
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace					
Useful Life:	Ongoing					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	A concrete and steel building (approximately 15' wide, 60' long, 13' high exterior with an additional 40' wide and 60' long exterior lean-to on both sides), fully enclosed, wired, and insulated. Purchase and construction are from A&W Sales in Pinetown, NC. The building will be placed on the site of the EMTOC facility, constructed alongside it, and used to store valuable emergency supplies for county use, including all water and wilderness search and rescue equipment, emergency supplies, generators, shelters, etc.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	We are not required to do this by statute; however, the ability to store valuable emergency management supplies in a readily available location for emergency response staff will provide a valuable resource for county citizens in the future. Lacking the storage space to keep emergency supplies would likely negatively impact the county and its citizens in an emergency situation. The new location would be able to quickly respond to water rescue situations. Finally, the new location would also open up Emergency Management to apply for more grants and update existing equipment, since storage would not be a concern.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26	\$ 165,958.77					\$ 165,958.77
FY 26/27						\$ -
FY 27/28						\$ -
Source Total	\$ 165,958.77	\$ -	\$ -	\$ -	\$ -	\$ 165,958.77
Alternatives: <small>Is there anything else we can do?</small>	Other locations (IE not on EMTOC property) might be able to be used to store emergency management supplies. Currently, some tools are being kept with the water department in Roper.					
Admin Use Only						
Manager's Notes: Mgmt's recommendation is highly dependent on final project budget which is unknown until bids are received in early 25'; Generally Mgmt recognizes the eventual need for such a structure, but the immediacy of its need is uncertain; If alternative locations are viable short term options, depending on project budget and other competing CIP needs, Mgmt would suggest considering whether any of the soon to be acquired school properties could store some or all of the equipment until viability of this longer term solution is better understood.						
Procurement Notes: Informal construction contract range						
<input type="checkbox"/> Healthy/Safety/Welfare <input type="checkbox"/> Externally Mandated	Manager's Score:	3	CIP PROJECT #	EM7		

Washington County CIP Project					v1.3
Project Name:	Ambulance Bays at EMTOC				
Department:	Emergency Management				
Contact Person:	Jason Squires				
Email:	jsquires@washconc.org				
Last Published/Updated:	5/28/2025				
Type:	<input type="checkbox"/> New Project/Purchase <input checked="" type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace				
Useful Life:	30 years				
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Provide shelter for ambulance storage out of the weather. At teh EMTOC site attached to the east side of the building. Construction bid exceeded existed budget, we have requested a legislative appropriation. The bays would be completed during the construction process scheduled to complete July '26. Actual bay bid price is \$846k, I have added an additoinal \$154k in the below costs for contingency.				
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	We should do this to complete the original planned design. This will also enable to perform vehicle maintenance and upkeep out of the wind and weather. County and residents will benefit from a facility that we can all be proud of. If we are not able to complete bays as designed we will work towards alternative ambulance coverings that will meet primary needs but will sacrifice supplement needs detailed below.				
Estimated Cost by Year and Funding Source:					
Source Name:	General Fund	Utility Fund	Grants	Other (Describe Above)	Yearly Total
FY 25/26				\$ 1,000,000.00	\$ 1,000,000.00
FY 26/27					\$ -
FY 27/28					\$ -
FY 27/29					\$ -
FY 29/30					\$ -
Source Total	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
Alternatives: <small>Is there anything else we can do?</small>	Several carport, lean to type alternatives that would serve the baseline purpose of sheltering the ambulances. They will not have the same professional, finished look and will not provide the additional storage and training areas as the original plan intended.				
Admin Use Only					
Manager's Notes: Management notes Staff has submitted a legislative appropriation request to our NC Senate representation. The request included the funding of CIP req. EM7.					
<input type="checkbox"/> Healthy/Safety/Welfare <input type="checkbox"/> Externally Mandated	Manager's Score:	3	CIP PROJECT	EM8	

Washington County CIP Project v						
Project Name:	Substation Relocation					
Department:	Emergency Medical Services					
Contact Person:	Jennifer O'Neal					
Email:	joneal@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	30+ years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Construction of a EMS substation in the Eastern end of the County to replace aging infrastructure and facilities at the Creswell substation. Exact location is subject to land availability, spatial analysis, and additional factors. The County should target grant funding for this expenditure, including--but not limited to--USDA Rural Health Care grant funds.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents</small>	The condition of the Creswell substation, in addition to issues with adjoining parcels, suggests that construction of a replacement station may soon be necessary. Further, current and anticipated call volume in the two county service area supports a westward relocation of the station.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant				Yearly Total
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26		\$ 750,000.00				\$ 750,000.00
FY 26/27						\$ -
FY 27/28						\$ -
Source Total	\$ -	\$ 750,000.00	\$ -	\$ -	\$ -	\$ 750,000.00
Alternatives: <small>Is there anything else we can do?</small>	The County could choose to remodel the existing substation in Creswell and remediate several of the age issues, however a remodel does not address the demographic and spatial-temporal components that support moving the station westward. FY25 Update: Moving the location of the crew to the Creswell School campus if mutually agreeable with WCS or other parties may also be a viable option to consider. County could choose to remodel the existing substation in Creswell and remediate several of the age issues, however a remodel does not address the demographic and spatial-temporal components that support moving the station westward. FY25 Update: Moving the location of the crew to the Creswell School campus if mutually agreeable with WCS or other parties may also be a viable option to consider.					
Admin Use Only						
Manager's Notes: This facility is dated and suffers from recurring maintenance issues, especially those tied to HVAC and sewer. Further evaluation of options to relocate or improve the quality of life in this station are warranted. Co-location of an eastern county EMS station adjacent to the Creswell Clinic Bldg has been discussed in prior years. Any future analysis should consider the potential strength/length of contract with Tyrrell County for EMS services, actual call volume geography concentrations, and the status of all surrounding hospital assets.						
<input type="checkbox"/> Health/Safety <input type="checkbox"/> Externally Mandated	Manager's Score:	3	CIP PROJECT #	EMS7		

Washington County CIP Project						v1.2
Project Name:	Ambulance Replacement Plan-Transport					
Department:	EMS Transport					
Contact Person:	Jennifer A. O'Neal					
Email:	joneal@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	7 - 10 Years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Address aging vehicles. New ambulance purchases have been quoted by NWEV in West Jefferson, NC. Budget allocations for the cost of the project will be pursued by working with county officials to secure funding from the county's general fund and exploring options for federal or state grants. Also, we will be evaluating the pros and cons of leasing ambulances as an alternative to outright purchases. Ambulance builds are 18 to 20 months out.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this?</small>	Replacing ambulances as part of a Capital Improvement Plan is a critical investment in the safety, efficiency, and effectiveness of emergency medical services. A well-structured CIP ensures that the fleet remains stable, meets the needs of the community, and adheres to safety and regulatory standards.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26	\$ 200,000.00					\$ 200,000.00
FY 26/27						
FY 27/28						\$ -
FY 28/29	\$ 225,000.00					\$ 225,000.00
Source Total	\$ 425,000.00	\$ -	\$ -	\$ -	\$ -	\$ 425,000.00
Alternatives: <small>Is there anything else we can do?</small>	Remounting is not an option for this ambulance type.					
Admin Use Only						
Manager's Notes: A structured replacement plan is essential to ensure vehicles remain safe, dependable, and cost-effective, particularly as aging units require increased maintenance and may impact service continuity. Reliable non-emergent transport units support overall system efficiency by allowing appropriate allocation of emergency resources while meeting patient care needs.						
<input type="checkbox"/> Healthy/Safety/Welfare <input type="checkbox"/> Externally Mandated	Manager's Score:	2	CIP PROJECT #	EMS10		

Washington County CIP Project						v1.2
Project Name:	Medical Equipment Replacement Plan					
Department:	EMS					
Contact Person:	Jennifer A. O'Neal					
Email:	joneal@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project					
Useful Life:	7 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Plan to replace medical equipment that is at or over the useful life of 7 years beginning in FYE26 (8 Cardiac Monitors/Defibrillators, 3 Cot Fastener Systems, 3 Powered Ambulance Cots). Propose to purchase upfront utilizing Stryker's Flex Financial program.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	Purchasing all of the needed equipment upfront vs piecing equipment over the next 6-7 years will result in >\$160K in cost savings to the county. Our residents will benefit from the variety of the newest technology offered by the LIFEPAK 35. Residents and EMS Providers will benefit from injury reductions with the use of newly designed powered ambulance cots and power load systems.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 25/26	\$ 138,355.85					\$ 138,355.85
FY 26/27	\$ 138,355.85					\$ 138,355.85
FY 27/28	\$ 138,355.85					\$ 138,355.85
FY 28/29	\$ 138,355.85					\$ 138,355.85
FY 29/30	\$ 138,355.85					\$ 138,355.85
Source Total	\$ 691,779.25	\$ -	\$ -	\$ -	\$ -	\$ 691,779.25
Alternatives: <small>Is there anything else we can do?</small>	There would be one additional payment in FY30/31. At the end of the lease, there is an option of \$1 out and FMV end of term options. See attached information.					
Admin Use Only						
Manager's Notes: An equipment replacement plan is recognized as an important investment in maintaining reliable, high-quality emergency medical services. A structured replacement plan is critical to ensuring that essential equipment remains up to date, fully functional, and compliant with applicable medical and safety standards, while reducing the risk of failure during emergency response. Proactive lifecycle management also supports operational readiness, cost predictability, and continuity of care for the community.						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	1	CIP	PROJECT #	EMS11	
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.3
Date:	2/20/2026					
Project Name:	PSTrax Inventory Management for EMS					
Department:	EMS					
Contact Person:	Jamar Whitaker					
Email:	emsdeputydirector@washconc.org					
Type:	Narcotic and Supply Tracking					
Useful Life:	Unlimited with annual updates					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	<p>The Supplies Module provides visibility and tracking of all consumable supplies (EMS supplies, station supplies, and repair parts) across every location in our agency. Real time reporting on below par, expirations, and usage trends. Save time and money with streamlined inventory processes that reduce stock issues, manage expiration dates, and restock supplies that need refilled. The Controlled Substance Module tracks every vial handoff for DEA Schedule II, III and IV controlled substances such as arriving/departing checks, usage events, restocks, and inventory checks. Track and document each vial by its control number, lot number and expiration date. Electronic signature and dual authentication provide even more secure verification. To launch the project, there is a one-time software integration fee which will include a turnkey, full-service solution. PSTrax in-house implementation team manages every step of the system setup—from data collection and configuration to deployment. Unlike other vendors that require self-implementation or charge hourly, they handle the entire process, delivering a fully operational, ready-to-use system upon completion. If purchased, this software is cloud based and will be housed within our agency. We would like to implement this in the next FY if possible as we progress to a more streamline approach to EMS in our county.</p>					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	<p>Currently this process is being done soely on paper, making supply and narcotics audits somewhat difficult due to all records being handwritten by staff. The DEA requires us to record all narcotic tracking and usage as well as having records available and legible upon request. By purchasing this software, we will be able to better track the supplies we use as well as keep an accurate database for all DEA controlled medications while minimizing documentation errors. If implemented within our agency this project over time will allow Administration to better budget supply cost utilizing the usage database in future fiscal years to come. If we don't purse and implement this project we feel that by maintaing handwritten logs opens us up to more liability and increase our room for documentation errors.</p>					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$5,300.00					\$ 5,300.00
FY 28					\$4,400.00	\$ 4,400.00
FY 29					\$4,400.00	\$ 4,400.00
FY 30					\$4,400.00	\$ 4,400.00
FY 31					\$4,400.00	\$ 4,400.00
Source Total					\$17,600.00	\$22,900
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
Manager's Notes: From a management perspective, the CIP request for an EMS PSTRAX inventory system is a strategic investment that will strengthen accountability, efficiency, and readiness across emergency operations. Implementing a centralized, automated inventory platform will improve real-time tracking of medical supplies, controlled substances, and equipment, reducing the risk of shortages, expirations, or compliance issues. The system will also streamline reporting, support regulatory requirements, and free staff from time-consuming manual inventory tasks. Funding this initiative through the CIP positions the county to enhance operational reliability, improve audit transparency, and ensure EMS crews consistently have the critical resources needed to deliver timely and effective patient care.						
Procurement Notes:						
	Manager's Score:	3		CIP PROJECT #	EMS12	

Washington County CIP Project						v1.3
Date:	2/20/2026					
Project Name:	Ambulance Replacement					
Department:	EMS					
Contact Person:	Jennifer O'Neal					
Email:	joneal@washconc.org					
Type:	Maintain/Replace					
Useful Life:	300k Miles					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	2027 Ford E450 Type III Ambulance manufactured by PL Custom Emergency Vehicles. There are two possibilities that have become available in FYE27. The first would come off the line in December and another later in the fiscal year. This gives us two opportunities to acquire a new ambulance to replace the ambulance involved in a crash and declared a total loss in November, 2025.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	<p>There are several factors to consider:</p> <ol style="list-style-type: none"> 1. Long Manufacturing and Delivery Timelines Ambulances currently have extended production lead times, often ranging up to 24–30 months from order to delivery. Waiting to initiate replacement would leave the county under-resourced for an extended period and place additional strain on the remaining fleet. 2. Maintaining Service Readiness and Response Capacity Replacing the totaled unit ensures: Adequate fleet depth to handle peak call volumes. Reduced reliance on mutual aid from neighboring jurisdictions. Less mechanical stress and mileage accumulation on remaining units. Without timely replacement, remaining ambulances will age faster, increasing maintenance costs and risk of in-service breakdowns. 3. Strategic Fleet Modernization and Remount Opportunities Purchasing a new ambulance provides long-term financial flexibility. By investing in a modern chassis and modular patient compartment, the county preserves the ability to remount the ambulance body onto a future chassis when the frame reaches end-of-life. 					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$ 330,000.00					\$ 330,000.00
FY 28						\$ -
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total						\$ -
Alternatives: <small>Is there anything else we can do?</small>	#####					
Admin Use Only						
Manager's Notes: This CIP request is a critical investment in maintaining dependable emergency response capabilities for the county. Ambulances experience high utilization and heavy wear, and a structured replacement schedule helps prevent frontline units from exceeding their reliable service life. Proactive replacement reduces costly emergency repairs and downtime, supports crew and patient safety with up-to-date equipment, and ensures compliance with applicable medical transport standards. Planning these replacements through the CIP allows the county to forecast expenses, stabilize the fleet, and sustain consistent response times for the community.						
Procurement Notes:						
	Manager's Score:	1		CIP PROJECT #	EMS13	

Washington County CIP Project						v1.3
Date:	2/20/2026					
Project Name:	Powerload System and Powerload Cot					
Department:	EMS					
Contact Person:	Jennifer O'Neal					
Email:	joneal@washconc.org					
Type:	Maintain/Replace					
Useful Life:	7 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Purchase Powerload System and compatible PowerPro Cot to be installed in the expected ambulance delivery FY26.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	A cot retention system is required for the ambulance to be placed in service. Currently, we are using the Powerload System and a compatible PowerPro Cot would also have to be purchased. Our providers and those first responders that assist us have benefitted greatly by the Powerload system. Also, the patients are loaded / unloaded much safer.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$ 60,000.00					\$ 60,000.00
FY 28						\$ -
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total						\$ 60,000.00
Alternatives: <small>Is there anything else we can do?</small>	A performance load system could be purchased and installed. This system we previously used requires the load and unload to be primarily a manual lift by the providers.					
Admin Use Only						
Manager's Notes: This CIP request to purchase power cots for ambulances is a prudent investment in workforce safety, patient care, and operational efficiency. Power cots significantly reduce the physical strain on EMS personnel during patient loading and unloading, which can help lower the risk of on-the-job injuries and associated workers' compensation costs. They also provide smoother, more secure patient handling, improving overall care and transport safety. Incorporating power cots through the CIP process allows the county to plan for the higher upfront cost while realizing long-term savings through reduced injuries, fewer lost workdays, and improved crew readiness.						
Procurement Notes:						
	Manager's Score:	2	CIP PROJECT #	EMS14		

Washington County CIP Project						v1.2
Project Name:	Parking Lot Resurfacing					
Department:	Facilities Department					
Contact Person:	Mary Moscato or Current Facilities Director					
Email:	mmoscato@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	15 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Resurface three (3) parking lots Courthouse (\$108K), DSS (\$132K) and Library (\$24K) (calculated at \$300 sf) Bid process General Fund or possibly Grant Funds FY24					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	All of the parking lots are overdue for resurfacing, particularly the DSS lot.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26	\$ 132,000.00	\$ 396,000.00				\$ 528,000.00
FY 26/27						\$ -
FY 27/28						\$ -
Source Total	\$ 132,000.00	\$ 396,000.00	\$ -	\$ -	\$ -	\$ 528,000.00
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
Manager's Notes: All 3 lots could use resurfacing. Undertaking CIP CMO3 will raise the courthouse lot's priority. Resurfacing has been deferred due to exorbitant cost estimates which have exceeded available resources. Potential USDA funding through the Rural Partner Network program should be further investigated. Current cost projections are based on the County's contribution of a minimum 25% match.						
<input type="checkbox"/> Health/Safety	Manager's Score:	3	CIP PROJECT #	F2		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.2
Project Name:	Courthouse Window Replacement (large windows from 1st-4th floor; Eastside)					
Department:	Facilities					
Contact Person:	Mary Moscato or Current Facilities Director					
Email:	mmoscato@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	20 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Replace the large windows that run vertically on the Eastside of the Courthouse from the 1st to the 4th floor. General Fund FY25					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The seals have deteriorated resulting in moisture buildup in-between the panes. The windows are no longer energy efficient and contribute to the high utility bills.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26	\$ 60,000.00					\$ 60,000.00
FY 26/27						\$ -
FY 27/28						\$ -
Source Total	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
Manager's Notes: Replacement of these windows should be further evaluated and considered along with possible grant funding options. Management scores this item as a 3 based on higher priority projects taking precedence at the moment and recommends delaying until FY26 or later pending full evaluation. The project could be done in phases if needed.						
<input type="checkbox"/> Health/Safety	Manager's Score:	3	CIP PROJECT #	F5		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.2
Project Name:	Courthouse Elevator Major Alteration (Upgrade)					
Department:	Facilities					
Contact Person:	Mary Moscato or Current Facilities Director					
Email:	mmoscato@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	20-25 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Upgrade/upfit the elevator in the Courthouse that is over 50 years old. General Fund FY24 or FY25					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The elevator has mechanical issues and breaks down on a regular basis. The last repair cost \$40K and at this point it would make financial sense to invest in the major alteration. This will benefit the County and residents by giving them access to the various County offices, the Clerk of Court, Courtroom and Sheriff's Office. When the elevator is out of order it becomes an ADA compliance issue when disabled individuals cannot access the courtroom and other public offices.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24						
FY 24/25	\$ 560,000.00	\$ (468,000.00)				\$ 92,000.00
FY 25/26						\$ -
FY 26/27						\$ -
FY 27/28						\$ -
Source Total	\$ 560,000.00	\$ (468,000.00)	\$ -	\$ -	\$ -	\$ 92,000.00
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
Manager's Notes: Management recommends pursuing this upgrade but deferring it until FY25 to enable spreading the costs over 2 fiscal years and to provide additional time for staff to review potential grant funding options. This would also provide sufficient time for CIP CMO3 to be completed which Management recommends prior to investing substantial resources in a major upgrade/upfit due to the need to address the potential elevator shaft flooding concerns/threat.						
<input checked="" type="checkbox"/> Health/Safety	Manager's Score:	2	CIP PROJECT #	F6		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.2
Project Name:	Custodial Vehicle					
Department:	Maintenance					
Contact Person:	Ricky Young					
Email:	maintenance@washconc.org					
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace					
Useful Life:	10 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Small SUV, Courthouse parking lot, General fund, 25/26 budget.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The existing vehicle has 155,650 miles on it and needs new head gaskets. An SUV would provide protection during inclement weather when transporting supplies to areas around the County. This would help prevent extra trips to locations that Housekeeping is already going to. Also, this would prevent one of the Maintenance guys to stop working on their tasks so Housekeeping staff could use their truck.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26	\$28,000.00					\$ 28,000.00
FY 26/27						\$ -
FY 27/28						\$ -
Source Total	\$ 28,000.00	\$ -	\$ -	\$ -	\$ -	\$ 28,000.00
Alternatives: <small>Is there anything else we can do?</small>	We could continue to use vehicles that are going to be surplus.					
Admin Use Only						
Manager's Notes: Currently, custodial staff rely on a hand-me-down car that is not ideally suited for transporting equipment and supplies. A van or SUV would provide the needed capacity, flexibility, and functionality to improve productivity, reduce inefficiencies, and better support cleaning and maintenance across county facilities. In the short term, a surplus vehicle could serve as an interim solution while long-term needs, vehicle suitability, and lifecycle considerations are evaluated to determine the most appropriate path forward.						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	2	CIP PROJECT #	F7		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.3
Date:	2/21/2026					
Project Name:	Service Truck					
Department:	Maintenance					
Contact Person:	Ricky Young					
Email:	maintenance@washconc.org					
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	30 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	We would purchase a new truck for the Maintenance Department. It will be purchased through a Dealership after July 1, 2026.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The Maintenance Department has 7 staff members and 4 vehicles. One of the trucks has a knocking motor and could quit anytime. It could cost about \$7,500.00 to \$10,000.00 to repair it. It is 12 years old with 50,000 miles on it. Maintenance will be able to move around the County to do their work. We would have a large repair bill and limited ability to get our work done, without this purchase.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$65,000.00					\$ 65,000.00
FY 28						\$ -
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total						\$ -
Alternatives: <small>Is there anything else we can do?</small>	No					
Admin Use Only						
Manager's Notes: A maintenance truck replacement directly supports daily operations, facility upkeep, emergency repairs, and response to service requests across departments. Reliable transportation is essential for transporting personnel, tools, and materials necessary to maintain public buildings, parks, utilities infrastructure, and other critical assets. Continued use of aging or unreliable vehicles increases downtime, repair costs, and the risk of delayed responses to urgent maintenance issues that could affect public safety or facility functionality. Staffing shortages have lowered this as a priority.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	3	CIP PROJECT #	F8		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.3
Date:	2/21/2026					
Project Name:	Strader Building Elevator Renovation					
Department:	Maintenance					
Contact Person:	Ricky Young					
Email:	maintenance@washconc.org					
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	30 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	We would purchase and replaced the outdated control room equipment that parts can longer be found for repairs. Located in the basement of the Strader Building where the building is shared by 4 departments.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The equipment is not repairable any longer, all of the seals and piping leaks and has to have Southern Elevator come to work on it at least twice a month. Southern Elevator will supply and install all new equipment. Staff members will be able to access the second and third floors to be able to get equipment and supplies upstairs.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$65,000.00					\$ 65,000.00
FY 28						\$ -
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total						\$ -
Alternatives: <small>Is there anything else we can do?</small>	No					
Admin Use Only						
Manager's Notes: An elevator renovation impacts life safety, ADA accessibility compliance, and continued public access to facilities. Elevators are critical infrastructure components, and aging systems present increased risks of mechanical failure, service disruptions, code non-compliance, and higher maintenance costs. Failure to renovate can result in extended outages, limited building accessibility, potential liability exposure, and safety concerns for both the public and staff. Management also notes this would serve as an investment into upkeep of the Strader Building, an important real estate asset for the county.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	1	CIP PROJECT #	F9		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.3
Date:	2/21/2026					
Project Name:	Courtroom Remodel					
Department:	Maintenance					
Contact Person:	Ricky Young					
Email:	maintenance@washconc.org					
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	15 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	We will paint all walls, replace the carpet, replace all ceiling tiles and convert all lights to LED in the Courtroom. The carpet will be done by White's Cleaning Service, the painting and converting the lights will be done by the Maintenance Staff.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The Courtroom has stained ceiling tiles, the walls have moisture damage and stains through out the room and the lighting is very dim. It will be a much more pleasant atmosphere when residents have to visit the Courtroom. We would continue to make repairs as needed.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$25,000.00					\$ 25,000.00
FY 28						\$ -
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total						\$ -
Alternatives: <small>Is there anything else we can do?</small>	No					
Admin Use Only						
Manager's Notes: A courtroom aesthetic renovation primarily enhances appearance, modernization, and overall user experience rather than addressing a direct life-safety, operational, or regulatory requirement. While updated finishes and improved aesthetics can positively influence public perception, professionalism, and long-term facility presentation, the project does not directly impact core service delivery or continuity of operations.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	3	CIP PROJECT #	F10		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.3
Date:	2/21/2026					
Project Name:	NC Cooperative Extension Flooring					
Department:	Maintenance					
Contact Person:	Ricky Young					
Email:	maintenance@washconc.org					
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	30 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	We need to replace the carpet in the Extension Office. The carpet will be purchased through the General Fund from White's Cleaning Service after July 1, 2026.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The existing carpet is worn and frayed, creating a trip hazard. This will eliminate the safety issue of trip hazards for staff and residents that visit this office for services offered by Extension.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$11,000.00					\$ 11,000.00
FY 28						\$ -
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total						\$ -
Alternatives: <small>Is there anything else we can do?</small>	No					
Admin Use Only						
Manager's Notes: This carpet replacement supports facility upkeep, safety, and overall building presentation. Worn or damaged carpet can create trip hazards, negatively affect indoor appearance, and contribute to long-term maintenance concerns if not addressed. Replacing flooring helps maintain a professional environment for public programming and community engagement while protecting the underlying subfloor from further deterioration. This facility houses several departments including a very public facing Extension Office. It is also one of the County's most valuable real estate assets.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	2	CIP PROJECT #	F11		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.3
Date:	2/21/2026					
Project Name:	WCCC Office Area Flooring					
Department:	Maintenance					
Contact Person:	Ricky Young					
Email:	maintenance@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	30 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	We need to replace the carpet in the office area at WCCC with VCT tile. The tile will be purchased through the General Fund from White's Cleaning Service after July 1, 2026.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The existing carpet is worn and frayed, creating a trip hazard. This will eliminate the safety issue of trip hazards for staff and residents that visit this office for services offered by Board of Elections.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$8,251.41					\$ 8,251.41
FY 28						\$ -
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total						\$ -
Alternatives: <small>Is there anything else we can do?</small>	No					
Admin Use Only						
Manager's Notes: Community Center office carpet replacement supports workplace safety, facility upkeep, and professional appearance. Deteriorating or worn carpet can create trip hazards, impact cleanliness, and diminish the overall condition of the facility. Replacing the flooring helps maintain a safe and functional work environment for staff while preserving the quality and presentation of a highly utilized public building.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	3	CIP PROJECT #	F12		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.3
Date:	20260221					
Project Name:	WCCC Conference Room Flooring					
Department:	Maintenance					
Contact Person:	Ricky Young					
Email:	maintenance@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	30 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	We need to replace the carpet in the office area at WCCC with VCT tile. The tile will be purchased through the General Fund from White's Cleaning Service after July 1, 2026.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The existing carpet is worn and frayed, creating a trip hazard. This will eliminate the safety issue of trip hazards for staff and residents that visit this office for services offered by Board of Elections.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$16,964.29					\$ 16,964.29
FY 28						\$ -
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total						\$ -
Alternatives: <small>Is there anything else we can do?</small>	No					
Admin Use Only						
Manager's Notes: Replacing the community center carpet with VCT tile represents a strategic facility improvement that enhances durability, ease of maintenance, and long-term cost efficiency. VCT provides a more resilient surface in high-traffic public spaces, reduces ongoing cleaning and replacement costs associated with carpet, and improves sanitation and moisture resistance. This upgrade supports operational efficiency and lifecycle asset management by installing a longer-lasting flooring solution better suited to the demands of a heavily utilized community facility.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	3	CIP PROJECT #	F13		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.3
Date:	2/21/2026					
Project Name:	Mower and Trailer					
Department:	Maintenance					
Contact Person:	Ricky Young					
Email:	maintenance@washconc.org					
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	20 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	We would purchase a new mower and trailer for the Maintenance Department. At the Maintenance Department at Washington County Community Center. Purchased through Quality Equipment Dealership after July 1, 2026.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The Maintenance Department would be able to mow the property at WCCC and Creswell High School. The trailer would be needed to transport the mower between the two locations. If we do not purchase these items we would have to get a contract for the mowing of about 35 acres of grass.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$17,350.00					\$ 17,350.00
FY 28						\$ -
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total						\$ -
Alternatives: <small>Is there anything else we can do?</small>	No					
Admin Use Only						
Manager's Notes: The mower and trailer request is essential to properly maintain the recently acquired closed school properties and protect the County's investment in those assets. While at times logistically difficult, there are opportunities for inter-departmental sharing of equipment that has not historically been utilized. The only practical alternative is to contract with a professional mower. The current contractor the county partners with is at capacity.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare <input type="checkbox"/> Externally Mandated	Manager's Score:	2	CIP PROJECT #	F14		

Washington County CIP Project						v1.3
Date:	20260226					
Project Name:	WCCC Restroom Upgrades					
Department:	Facilities					
Contact Person:	Jason Squires					
Email:	acm@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	25+ years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	This CIP request proposes renovating one restroom at the WCCC each year. The work will include installing a SoyStep surface over the existing tile to eliminate grout lines and improve ease of maintenance and routine cleaning. The project will also involve applying fresh paint, replacing any non-functioning sinks or toilets, and adding ADA accessibility features where needed. The first phase will focus on the Main Hall restroom, as it receives the highest usage. In subsequent years, renovations will extend to the locker rooms, the Multi-Purpose Building, the 500 Hall restrooms, and the athletic field restrooms.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	Renovating the restrooms at the WCCC is a necessary investment to ensure compliance with current health, safety, and ADA accessibility requirements, many of which mandate that public facilities remain functional and accessible to all residents. Upgrading these facilities will improve sanitation, enhance the user experience, reduce ongoing maintenance costs, and demonstrate the county's commitment to providing safe and welcoming public spaces, which can increase community participation and event usage. The county will benefit through reduced liability risk, improved public perception, and potentially lower long-term repair expenses. If the renovations are not completed, the county may face code violations, increased maintenance emergencies, accessibility complaints, while also risking declining public use of the community center due to deteriorating conditions.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$30,000					\$ 30,000.00
FY 28	\$30,000					\$ 30,000.00
FY 29	\$30,000					\$ 30,000.00
FY 30	\$30,000					\$ 30,000.00
FY 31	\$30,000					\$ 30,000.00
Source Total	\$150,000					\$ 150,000.00
Alternatives: <small>Is there anything else we can do?</small>	The alternative would be to continue taking the targeted component replacement approach, replacing individual pieces as they fail.					
Admin Use Only						
Manager's Notes: The restroom upgrade CIP request represents a practical and proactive investment in maintaining the WCCC's functionality, safety, and public image. By renovating one restroom per year, the county can systematically address aging infrastructure, improve cleanliness and accessibility, and reduce reactive maintenance costs without creating a large one-time budget impact. Prioritizing the most heavily used facilities first ensures resources are directed where they will have the greatest benefit to patrons and staff. This phased approach also allows the county to plan and adjust funding over time while demonstrating responsible stewardship of public assets and a continued commitment to providing high-quality community facilities.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare <input type="checkbox"/> Externally Mandated	Manager's Score:	2	CIP PROJECT #	F15		

Washington County CIP Project						v1.2
Project Name:	Replace IT Switches					
Department:	Information Technology					
Contact Person:	Darlene Brabble Fikes					
Email:	dfikes@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	3-5 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Replace County Main Switches located in the IT office. To be ordered via Quote and PO in FY23-24.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The current County Switches were installed May 2017. They are now 5 1/2 years old and will need to be replaced with updated technology in order to keep users connected to the server and reduce possible downtime.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24						\$ -
FY 24/25	\$ 40,000.00					\$ 40,000.00
FY 25/26						\$ -
FY 26/27						\$ -
FY 27/28						\$ -
Source Total	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
Manager's Notes: Switches keep traffic between two devices from getting in the way of your other devices on the same network. Switches allow you to control who has access to various parts of the network. Switches allow you to monitor usage. Switches allow communication (within your network) that's even faster than the Internet. Average lifespan for switches depending on quality, usage, and other factors is 5 to 7 years, but effectiveness can diminish long before actual breakage.						
<input type="checkbox"/> Health/Safety	Manager's Score:	2	CIP PROJECT #	IT3		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						
Project Name:	County Firewall Upgrade					
Department:	Information Technology					
Contact Person:	Darlene Fikes					
Email:	dfikes@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	6 Years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Upgrade WatchGuard Firewall. The current firewall was purchased May 2022. This will be located in the IT office.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The current M390 Firebox has an End of Life date of July 1, 2028. End of Life means there will be no further development or support for products and subscriptions. In order to continue protection against the latest cyber threats and vulnerabilities on our network it is critical to keep the firewall updated.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26						\$ -
FY 26/27						\$ -
FY 27/28	\$ 14,500.00					\$ 14,500.00
Source Total	\$ 14,500.00	\$ -	\$ -	\$ -	\$ -	\$ 14,500.00
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
Manager's Notes: Management recommends purchasing the firewall upgrade in FY27 to ensure implementation occurs before the 7/1/28 end-of-life date.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	2	CIP PROJECT #	IT4		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						
Project Name:	County Server Upgrade					
Department:	Information Technology					
Contact Person:	Darlene Fikes					
Email:	dfikes@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	4-5 Years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Upgrade the County Server and Synology Onsite backup. The current Dell server/synology was purchased February 2022. This will be located in the County IT office.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The County server is the core of operations. Keeping the server upgraded will improve productivity and efficiency of the departments, increase reliability and help prevent costly downtimes. Also included is an upgraded onsite backup which is critical for data recovery.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26						\$ -
FY 26/27	\$43,000.00					\$ 43,000.00
FY 27/28						\$ -
Source Total	\$ 43,000.00	\$ -	\$ -	\$ -	\$ -	\$ 43,000.00
Alternatives: <small>Is there anything else we can do?</small>	Please have IT describe possibility of using a cloud based server and related quote					
Admin Use Only						
Manager's Notes: Management recognizes the importance of replacing the county server as it approaches the end of its useful lifespan and will evaluate the advantages and disadvantages of migrating to a cloud-based solution as part of determining the most appropriate path forward.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	2	CIP PROJECT #	IT5		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						
Project Name:	Register of Deeds Server Upgrade					
Department:	Information Technology/Register of Deeds					
Contact Person:	Darlene Fikes / Tim Esolen					
Email:	dfikes@washconc.org / tesolen@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	4-5 Years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Upgrade the Register of Deeds server. Current Dell server purchased May 2022. This will be located in the Register of Deeds office.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	Keeping the Register of Deeds server upgraded will improve productivity and efficiency, increase reliability and help prevent costly downtimes.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP	ROD Automation		Yearly Total
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26						\$ -
FY 26/27				\$ 7,500.00		\$ 7,500.00
FY 27/28						\$ -
Source Total	\$ -	\$ -	\$ -	\$ 7,500.00	\$ -	\$ 7,500.00
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
Manager's Notes: Adequate server infrastructure is critical to ensuring data integrity, system availability, and the protection of sensitive information, while supporting daily transaction processing and public access needs. At five years old, this server is reaching the end of its useful lifespan.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	2	CIP PROJECT #	IT6		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.3
Date:	1/13/2026					
Project Name:	Sidewalk Replacement					
Department:	Washington County Library					
Contact Person:	Ricky Young					
Email:	maintenance@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input checked="" type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	20 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	The cracked and unlevel sidewalk in front of the library will be removed and new sidewalk will be replaced. It will be replaced by a contractor. It will be done in July or August 2026.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The concrete is cracked and unlevel in several places. Several people have tripped and fallen, but no serious injuries have occurred. However, it is a continual safety hazard. We are not required to do this, but feel it is essential for the safety of the public. This replacement will eliminate injuries of patrons as they enter and exit the building. If we don't complete this project, it will continue to be a safety hazard and possible lawsuit. Completion of this project will allow residents to safely enter and exit the library.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$ 12,000.00					\$ 12,000.00
FY 28						\$ -
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total	\$ 12,000.00					\$ 12,000.00
Alternatives: <small>Is there anything else we can do?</small>	The sidewalk could be patched, it would not be esthetically pleasing.					
Admin Use Only						
Manager's Notes: Damaged walkways can create trip hazards for patrons, including children, seniors, and individuals with mobility challenges, and may place the facility at risk of ADA compliance concerns. Proactive replacement will help maintain a safe, welcoming environment for visitors and avoid more costly claims or emergency repairs in the future. ACM has requested photos to better assess the severity of the damage.						
Procurement Notes:						
<input checked="" type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	1	CIP PROJECT #	LIB1		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						
Project Name:	All Terrain Forklift					
Department:	Maintenance					
Contact Person:	Lee Sasser					
Email:	lsasser@washconc.org					
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace					
Useful Life:	20+ years (more?)					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	An all-terrain forklift to be stored at the water department (but for use by all departments). Purchased with general funds whenever is most convenient for the county.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	There is a need for equipment that can unload food bank ballets from a box truck in a gravel parking lot. We are not required to do this by statute, but it helps several crucial social services we provide.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26	\$35,000.00					\$35,000.00
FY 26/27						\$ -
FY 27/28						\$ -
Source Total	\$35,000.00	\$ -	\$ -	\$ -	\$ -	\$35,000.00
Alternatives: <small>Is there anything else we can do?</small>	N/A					
Admin Use Only						
Manager's Notes: Access to a dedicated forklift would enhance the ability to support activities such as food drives and material handling, reducing reliance on citizen-provided equipment and labor while ensuring more consistent and controlled operations. Ongoing evaluation of shared usage needs, scheduling, maintenance considerations, and cost-effective acquisition options will help determine the most appropriate path forward for addressing this equipment need.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	3	CIP PROJECT #	M2		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project

Project Name:	MTW Parking Lot Remediation					
Department:	County Manager's Office, Health Department, Senior Center					
Contact Person:	Richard Livingston					
Email:	managementfellow@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	30+ years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	MTW Parking Lot Remediation (resurfacing)					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	This project improves access to the Health Department and Senior Center by remediating failing infrastructure which is a potential danger to vehicles and pedestrians in a high traffic area.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	USDA Grant				Yearly Total
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26	\$ 250,000.00					\$ 250,000.00
FY 26/27						\$ -
FY 27/28						\$ -
Source Total	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
Admin Use Only						
Manager's Notes: The failing parking lot has been a recurring complaint from MTW and Senior Center personnel. Staff secured a USDA grant in FY23 but after bidding that project which at the time included a covered walkway to the parking area let the grant lapse due to exorbitant construction cost quotes. Management believes of the multiple county parking lots in need of resurfacing, this lot is the most critical and should take precedence over any other resurfacing projects. A USDA grant opportunity may also still exist and should be considered parallel to any local funding commitment. Needs a new contact person.						
<input type="checkbox"/> Health/Safety <input type="checkbox"/> Externally Mandated	Manager's Score:	2	CIP PROJECT #	MTW1		

Project Name:	Think Tank/Alliance Community Development Projects
Department:	Recreation/Community Development
Contact Person:	Curtis Potter
Email:	cpotter@washconc.org
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace
Useful Life:	
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	In the spring of 2022 Wesley Stokes (WC Think Tank) and James & Joyce Holloway (Alliance for Greater Eastern NC) met with 2 commissioners and staff to discuss the County's use of ARPA funds, and potential funding of various projects as outlined in a letter dated 6/23/22 with attached project details.
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	Staff shared this info with the Board, and informed the group their project ideas would be considered for inclusion in upcoming CIP revision process. The projects include: 1) Renovation of the Old Roper Elementary School Gym as a community center; 2) Construction of covered picnic shelters adjacent to Skinnersville Civic Center, and a second shelter somewhere in Creswell; and 3) Installation of Electric Vehicle Charging Stations somewhere along US64 Corridor as an economic development project. Since the original info was provided, staff has also been approached by Jack Webb and Holloways to consider assisting in the renovation of the Skinnersville Civic Center via a Rural Development Grant anticipated to require a county commitment sometime in early 2023. Staff has been working with the group to develop more details.

Estimated Cost by Year and Funding Source:

Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24	Only if required for Match Funds	TBD	n/a			\$ -
FY 24/25						\$ -
FY 25/26						\$ -
FY 26/27						\$ -
FY 27/28						\$ -
Source Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Alternatives: <small>Is there anything else we can do?</small>	Multiple depending on known and unknown circumstances surrounding available county facilities/property and grant funding opportunities.
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Admin Use Only

Manager's Notes: Overall management supports the general project concepts presented, and believes most if not all could qualify for some kind of recreation/community development grant funding. Concerns include the degree of: 1) county resources required to apply for and facilitate related grants, and 2) ongoing maintenance costs and sustainability of individual projects. Management recommends the county continue to work with interested persons/groups to help facilitate project development and limited grant facilitation where appropriate. Of the projects presented the two renovation projects are the most expensive and least detailed in terms of known scope. Management recommends first pursuing an EV charging station at the Airport and/or in Downtown Plymouth/Creswell, then considering construction of covered picnic shelters (staff resources to maintain and keep the shelters safe and free of constant trash and debris is a concern). Working a shelter into either renovation project or an EV charging project should be considered. Any undertaking of either renovation project should only be pursued after substantial details are developed and written commitments are made as to the scope and funding of the actual project and intended long term goals/use of the asset including its benefits to county citizens. Management continues to recommend seeking ways to consolidate limited recreational resources and assets wherever possible to provide a higher quality countywide experience from fewer locations, as opposed to a thinly spread sporadically maintained collection of properties. Data regarding actual or projected usage of any new recreational areas should be sought and closely evaluated.

<input type="checkbox"/> Healthy/Safety/Welfare	<input type="checkbox"/> Recreation/Community Development	Manager's Score:	3	CIP PROJECT #	REC3
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Washington County CIP Project						v1.3
Date:	2/16/2026					
Project Name:	Recreation/CAA 12 Passenger Van					
Department:	Recreation					
Contact Person:	Jason Squires					
Email:	acm@washconc.org					
Type:	New Purchase					
Useful Life:	10 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	The purpose of this request is to procure a vehicle that can carry 12-15 Rec/CAA participants. This will serve in circumstances when the bus is too big and a standard van is too small. The vehicle would be housed at the Washington County Community Center. It would be purchased with grant funds or through the general fund. It would be purchased through a NC dealership.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	We should consider this request to give the Rec/CAA participants the flexibility to transport a larger number of people safely and more comfortably than the existing bus. We are not required to do this. The County would benefit by having a vehicle that multiple departments could utilize, such as Detention and BoC functions. If we do not pursue this, we will continue to use existing vehicles to the best of our ability.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27			\$75,000		\$2,250.00	\$ 77,250.00
FY 28						\$ -
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total						\$ -
Alternatives: <small>Is there anything else we can do?</small>	We could pursue a used vehicle through gov deals. We could also contact a larger jurisdiction to see if they would be interested in selling us a transit van similar to the deal we made with Pitt County to purchase two used ambulances.					
Admin Use Only						
Manager's Notes: This CIP request for the purchase of a new 12-passenger van to augment the existing bus fleet represents a practical investment in operational efficiency, service reliability, and long-term asset management. While the current bus meets large-group transportation needs, many programs operate with smaller participant numbers where a van would be more cost-effective, fuel-efficient, and appropriate, while also reducing wear and extending the lifespan of the larger vehicle. Adding a secondary vehicle provides important redundancy when the bus is unavailable due to maintenance or scheduling conflicts, ensuring						
Procurement Notes:						
	Manager's Score:	3		CIP PROJECT #	REC4	

Washington County CIP Project						v1.3
Date:	2/25/2025					
Project Name:	Armor Upgrades					
Department:	Sheriff's Office					
Contact Person:	Sheriff Norman					
Email:	anorman@washconc.org					
Type:	New Purchase					
Useful Life:	5 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	This purchase would be made through Carolina Safety Supply LLC, potentially through a grant or risk pool reimbursement. Pending approval, the purchase would be made in FY27.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	A sheriff's office would purchase the Omega PLUS rifle plates and the Maverick MOLLE side-opening carrier with MagTek because together they enhance officer survivability, mobility, and operational efficiency in modern patrol environments. These products are widely fielded by U.S. law enforcement, supporting durability, lifecycle value, and defensible safety standards that align with risk-management expectations and accreditation bodies such as the Commission on Accreditation for Law Enforcement Agencies, making them a practical upgrade for agencies facing evolving rifle threats. We are not required to do this. County residents benefit from the purchase of Omega PLUS rifle plates and the Maverick MOLLE side-opening carrier because better-protected deputies can respond to dangerous incidents more quickly, confidently, and effectively while reducing the likelihood of officer injury or death during critical events.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27			\$ 40,000.00			\$ 40,000.00
FY 28						\$ -
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total						\$ -
Alternatives: <small>Is there anything else we can do?</small>	Pursue grants and other reimbursements, phased purchasing and prioritization of high-risk assignments.					
Admin Use Only						
Manager's Notes: CIP request for Omega Plus rifle plates and side-opening carriers represents a critical investment in officer safety, operational readiness, and risk management. As threat environments continue to evolve, it is essential that deputies are equipped with modern ballistic protection capable of addressing rifle-rated threats encountered in active assailant and high-risk response situations. Upgrading to Omega Plus rifle plates enhances survivability while maintaining mobility, and side-opening carriers improve fit, comfort, and rapid donning capability, which are essential during dynamic incidents. This equipment supports current safety standards, improves performance in the field, and demonstrates a proactive commitment to protecting personnel while reducing organizational liability. Funding this request strengthens the Sheriff's Office's ability						
Procurement Notes:						
	Manager's Score:	1	CIP PROJECT #	SO2		

Washington County CIP Project						v1.3
Date:	2/25/2025					
Project Name:	Public Safety Equipment Upgrade					
Department:	Sheriff's Office					
Contact Person:	Sheriff Norman					
Email:	anorman@washconc.org					
Type:	New Purchase					
Useful Life:	5 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	This proposal is a 5 year payment plan for the Axon Officer Safety Plan (OSP), including the TASER 10 bundle, is effectively a multi year subscription/lease like contract rather than a straight outright purchase of the equipment. Under the OSP model, the agency commits to a five year term for software services (Axon Evidence cloud storage, device management, etc.), hardware upgrades (body worn camera refreshes during the term), and CEW inclusion/upgrades as part of the bundled deliverables, with regular payments over that period rather than a one time purchase. The deliverables (data services and scheduled device refreshes) are tied to the contract term, and the agency does not fully own the ongoing services or scheduled upgrades outside of that subscription period without fulfilling the term or additional purchase conditions.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	A sheriff's office should consider purchasing the Axon Officer Safety Plan (OSP) with TASER 10 because it bundles less-lethal capability, training, evidence management, and analytics into one integrated ecosystem that improves officer safety, accountability, and operational efficiency. The TASER 10 offers extended range (up to 45 feet), multi-probe capability, and built-in warning features that give deputies more effective non-lethal options and more time to de-escalate dangerous encounters. At the same time, the OSP connects VR training, cloud-based evidence storage, and records management so agencies can streamline reporting, strengthen oversight, and ensure chain of custody from incident to courtroom. By combining equipment, training, and data tools in one subscription model, the plan can reduce administrative workload, improve use-of-force outcomes, and demonstrate a modern, defensible approach to public safety technology.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$ 76,220.17					\$ 76,220.17
FY 28	\$ 45,354.36					\$ 45,354.36
FY 29	\$ 45,354.36					\$ 45,354.36
FY 30	\$ 45,354.36					\$ 45,354.36
FY 31	\$ 45,354.36					\$ 45,354.36
Source Total	\$ 257,637.61					\$ 257,637.61
Alternatives: <small>Is there anything else we can do?</small>	Pursue purchasing of other non-lethal tactical tools such as pepper spray etc.					
Admin Use Only						
Manager's Notes: This CIP request represents a strategic investment in modernizing less-lethal capabilities, enhancing deputy safety, and improving operational accountability. The Officer Safety Plan 10 provides updated Taser devices, associated equipment, training resources, and technology integration that align with current law enforcement standards and best practices. Access to reliable, state-of-the-art less-lethal tools supports de-escalation efforts, reduces the likelihood of more severe force options, and strengthens overall risk management. In addition, the structured replacement cycle built into the plan ensures equipment remains						
Procurement Notes:						
	Manager's Score:	2		CIP PROJECT #	SO3	

Washington County CIP Project						v1.2
Project Name:	Wee-Doo Boat and Associated Supplies					
Department:	Soil and Water					
Contact Person:	Christopher Respass					
Email:	washingtonsoilandwater@gmail.com					
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace					
Useful Life:						
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Purchase of a WeeDoo Boat(\$150,000) along with attachments for maintaining Conaby Creek, Welches Creek, Scuppernong River and Mackeys Creek aquatic plants and vegetative debris. This boat comes ready to work and can be hauled with the current truck the department owns. It includes 2 types of buckets to remove debris with along with a silt sucker for dredging of draiange pipes, a pole saw attachment, a hydraulic operated cutter bar that can cut underwater and on banks up to 3 inches in diameter. Boat can operate in as little as 8 inches of water making it very versatile in locations around Washington County.E60 R2-Series Bobcat Compact Excavator with Long Arm, counter weight kit, 36" mulcher head,24" Class 5 SD MX Bucket and 48" MX4 grading bucket, and 14k trailer to haul the equipment on.(\$175,000) A truck will be needed in the future but at this time Public Works has a truck that can be utilized to transport equipment.(\$50,000) This combination of equipment is a necessity to even access some areas. 2 Winches for the excavator will also be needed to increase the ability to remove debris within even more areas in Washington County.(\$30,000). ATV Mulcher Head (\$7,500) purchase would allow for management of Maul Creek right of way and reduce spending without major inputs. These pieces of equipment need to be bought in sequenced order to					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The drainage department is in transition to prolong the benefits of work rendered on Washington Counties Waterways by investing in the ability to do small scale services by purchasing equipment and in turn reducing the inputs of tax dollars into large scale projects that have the potential to be smaller if maintained on a regular basis.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP	Debt Service		Yearly Total
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26						\$ -
FY 26/27						\$ -
FY 27/28	\$ 157,500.00					\$ 157,500.00
Source Total	\$ 157,500.00	\$ -	\$ -	\$ -	\$ -	\$ 157,500.00
Alternatives: <small>Is there anything else we can do?</small>	Continue to contract out the majority of clearing/snaggin/mowing work.					
Admin Use Only						
Manager's Notes: Manager notes that no other eastern NC SW Dept has currently utilized this equipment and recommends caution to carefully evalutae costs/benefits. If implemented it should only be after careful full review as part of a comprehensive strategic plan for expanding SW Dept. operations with full support of BOCC and SWCB. Phases of Dept. expansion should be identified, approved, and executed in sequential order to avoid overstepping available resources and funding. This equipment is a prime grant opportunity target to avoid unnecessary local resource depletion.						
<input type="checkbox"/> Healthy/Safety/Welfare <input type="checkbox"/> Externally Mandated	Manager's Score:	3	CIP PROJECT #	SW1		

Washington County CIP Project						v1.2
Project Name:	Automated Weather Observation Station					
Department:	Airport					
Contact Person:	Knapp Brabble					
Email:	brabblek@ymail.com					
Type:	<input type="checkbox"/> New Project/Purchase <input checked="" type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace					
Useful Life:	30 Years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	AWOS (Automated Weather Operating System) Grants securing grants for project				Airport Dependent upon	
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	Aircraft safety in and out of PLYMOUTH AIRPORT No recommended anyone can use AWOS (get weather from home, work etc) we lose aircraft traffic and customers				FAA Residents, vistors,	
Source Name:						
	General Fund	Grant	ARP			Yearly Total
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26		\$ 50,000.00			Design	\$ 50,000.00
FY 26/27		\$ 250,000.00			Construction	\$ 250,000.00
FY 27/28						\$ -
Source Total	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ 300,000.00
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
<p>Manager's Notes: The AWOS has been identified as a primary need on the County Airport Improvement Plan (AIP) as submitted and approved in 2021 by the FAA based on input from the Aviation Committee. A working AWOS would make the Airport safer and increase overall traffic and revenues from fuel sales. It would also contribute to the real time operations information of any future Emergency Operations Center based at the Airport. Funding for the AWOS should be sought from NPE Aviation Grant Funds (150k per year) and/or additional aviation grant funding oportunities. Funding in present FY22 may not be realistic and needs to be evaluated in conjunction with potential funding needs of new EOC/Aviation Facility.</p>						
<input checked="" type="checkbox"/> Health/Safety	Manager's Score:	2	CIP PROJECT #	A1		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.3
Date:	2/6/2026					
Project Name:	T-Hangars					
Department:	Airport					
Contact Person:	Mary Moscato					
Email:	mmoscato@washconc.org					
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	40 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Construction of a 10-unit enclosed T-hangar building Located at the Plymouth Municipal Airport Hangar construction is not eligible for NPE funding. As a result, legislative-appropriated funding has become the primary funding source used by most GA airports for hangar development. Depending on the funding structure, a local match of 10 percent may be required. FY28/FY29 - The project timing would depend on securing legislative funding.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	It would eventually increase revenue through rental fees and fuel sales. No - it is not required. Benefit: New hangars will increase Airport-generated revenue, supporting ongoing operations and help reduce the need for County general fund contributions. This allows the Airport to operate more self-sufficiently and limits the use of taxpayer resources. Without construction of additional hangars, revenue growth will remain constrained, and the Airport will continue to rely on County general fund support to sustain operations.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27						\$ -
FY 28				\$ 3,000,000.00		\$ 3,000,000.00
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total						\$ -
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
Manager's Notes: Additional airport hangars are recognized as a significant investment in supporting airfield capacity, operational efficiency, and long-term growth, including economic development. Expanded hangar space can enhance aircraft storage, attract and retain tenants, and create additional revenue opportunities while improving overall service capabilities. Given the scale of the estimated \$3M cost, careful consideration of demand, financial impact, funding strategies, and alignment with broader capital priorities will be important in determining the most appropriate path forward for this project.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare <input type="checkbox"/> Externally Mandated	Manager's Score:	3	CIP PROJECT #	U-A5		

Washington County CIP Project						v1.3
Date:	2/6/2026					
Project Name:	Tractor					
Department:	Airport					
Contact Person:	Mary Moscato					
Email:	mmoscato@washconc.org					
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	15-20 years if maintained					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	This purchase would replace the current 2003 tractor used to pull the 20' batwing mower for maintaining the Airport grounds. While the tractor would be stationed at the Airport, it would also be available for use by other departments. Funding would need to be identified by the County Manager, and the purchase would be made based on an approved purchase order. The cost varies depending on brand and if it's new or used. The price ranges from 85K (used) to 117K (new) based on a recent (Feb 2026) quote.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The current tractor is in extremely poor condition due to a lack of maintenance over the years. The estimated cost for repairs is \$20,000 for parts alone, not including labor. Additionally, there is a motor issue ranging from a minor fix to a complete motor rebuild, costing an additional \$5,000 to \$20,000. Purchasing the newer tractor would ensure the Airport grounds can continue to be properly maintained without the ongoing risk of costly repairs and downtime. If the current tractor breaks down during mowing season, the Airport would likely need to contract out the mowing at a significantly higher cost.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27	\$ 116,000.00					\$ 116,000.00
FY 28						\$ -
FY 29						\$ -
FY 30						\$ -
FY 31						\$ -
Source Total						\$ -
Alternatives: <small>Is there anything else we can do?</small>	One alternative is to continue using the current tractor until it breaks down. At which point there would be two options: either replace the tractor entirely or invest in a new motor, which alone could cost between \$5,000 and \$20,000, not including other necessary repairs or labor. This approach carries significant risks, including unexpected downtime, potentially leaving the Airport unable to maintain the grounds and forcing the need to contract out mowing services at a substantially higher cost. Additionally, waiting for a complete breakdown could limit purchasing options and result in higher replacement costs due to market fluctuations.					
Admin Use Only						
Manager's Notes: The existing tractor's age and anticipated need for significant repairs present reliability concerns that could impact daily activities and response capability. A dependable tractor is critical for supporting routine maintenance, operational readiness, and overall airfield safety. Note ADD has adjusted mowing SOP to align with NC DOA standards and has contracted with local farmer to reduce tractor usage.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare <input type="checkbox"/> Externally Mandated	Manager's Score:	3	CIP PROJECT #	U-A8		

Washington County CIP Project						
Project Name:	Rotary Cutter and Hydraulic Boom Mower (Landfill Maintenance)					
Department:	Utilities					
Contact Person:	Lee Sasser					
Email:	lsasser@washconc.org					
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace					
Useful Life:	20+ years (assuming proper maintenance)					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	A John Deere FC12E Flex Wing Rotary Cutter (17k), and a 2024 Hardee EV1442 (20k) for the purpose of maintaining the current landfill and maximizing landfill space for county citizens.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	Not required by statute, but these tools will allow Landfill to expand their usable surface area and continue to provide for county citizens in the future, especially in combination with the attached Landfill Tree Maintenance Contracting.					
Estimated Cost by Year and Funding Source:						
Source Name:	Fund 33	Grant				Yearly Total
FY 23/24						\$ -
FY 24/25						
FY 25/26	\$37,000					\$ 37,000.00
FY 26/27						\$ -
FY 27/28						\$ -
Source Total	\$ 37,000.00	\$ -	\$ -	\$ -	\$ -	\$ 37,000.00
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
Manager's Notes: A rotary cutter and boom mower is an important investment in maintaining safe, efficient, and compliant site operations. This equipment could assist in controlling vegetation, ensuring proper visibility, supporting access to critical areas, and reducing potential environmental and operational risks. Ongoing evaluation of site needs, alignment with operational priorities, and consideration of cost-effective implementation approaches will help determine the most appropriate path forward for addressing this equipment need.						
Procurement Notes:						
	Manager's Score:	3	CIP PROJECT #	U-L1		

Washington County CIP Project

Project Name:	Water System Interconnection Repair					
Department:	Water					
Contact Person:	Lee Sasser					
Email:	lsasser@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	30+ years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	The county's water interconnections with Roper are nonfunctional, meaning we are unable to accurately measure how much water the town is using and charge them for their usage accordingly. Fixing this issue will mean repairing these 3 interconnections by using a qualified contractor procured using the RFP process.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	We are currently estimating water usage using historical data for the town of Roper. Fixing this will allow us to make sure we are getting fully compensated for water provided to the municipality. Continuing to estimate could place an undue burden on county water customers compared to municipal water customers served by the county.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	DEQ Grant				Yearly Total
FY 21/22	n/a					\$ -
FY 22/23		\$ 200,000.00				\$ 200,000.00
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26						\$ -
Source Total	n/a	\$ 200,000.00	TBD	\$ -	\$ -	\$ 200,000.00
Admin Use Only						
Manager's Notes: Beyond more accurately tracking the cost of water sold, these repairs are needed to insure that the supply of water to the Town of Roper can be appropriately maintained and controlled as needed to accommodate ongoing repairs and modifications to both systems in and around the three original interconnections which have now all failed (the last failed within the past 2 years), and will help both entities show VUR compliance. The Town of Roper should also be asked to contribute toward these repairs from their own utility funds as the interconnections apply to and serve both systems.						
<input type="checkbox"/> Health/Safety <input type="checkbox"/> Externally Mandated	Manager's Score:	2	CIP PROJECT #	U-W2		

Washington County CIP Project v1.2						
Project Name:	Pea Ridge Main Expansion					
Department:	Water					
Contact Person:	Lee Sasser					
Email:	lsasser@washconco.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	50+ years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Expansion of water mains in the Pea Ridge area of the County. The County has an existing relationship with Rivers and Associates regarding this project and is currently waiting on funding decisions from NC DEQ to determine next steps. Should DEQ grant funding not be available, the County has previously discussed USDA financing.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The County previously invested considerable resources to determine it has a demonstrated need to expand its water main from the Water Plant in Roper through the Pea Ridge area to resolve inadequate existing pressure issues during peak summer use; to update and add resiliency to this portion of the county water distribution system including the replacement of an aging pump station (See CIP-W5); and to accommodate what is anticipated to be the continued development of this area of the county.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP	VUR	Water	Yearly Total
FY 23/24		TBD			\$ 2,000,000.00	\$ 2,000,000.00
FY 24/25		TBD			\$ 5,000,000.00	\$ 5,000,000.00
FY 25/26						\$ -
FY 26/27						\$ -
FY 27/28						\$ -
Source Total	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000.00	\$ 7,000,000.00
Alternatives: <small>Is there anything else we can do?</small>	Do nothing and continue to suffer potential low water pressure issues in the area of the county that anticipates the most growth which may discourage future development. Additionally, the county could pursue a regionalization of water systems throughout the county which could create more opportunities for grant funding.					
Admin Use Only						
Manager's Notes: Project costs have increased considerably due to inflation of construction costs. Management recommends pursuing a combination of USDA loan/grant funding to facilitate this major CIP project which will both resolve a variety of existing issues while also positioning the county to handle increased residential growth which projections indicate will continue in this area. All non-grant funding to be paid from the proprietary water fund. Original request was for \$5,231,832						
<input type="checkbox"/> Health/Safety	Manager's Score:	2	CIP PROJECT #	U-W6		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.2
Project Name:	Water Meter change out program					
Department:	Water Department					
Contact Person:	Lee Sasser					
Email:	lsasser@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	15 to 20 year life span					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	New Badger E-Series meters will be installed in the distribution system. The work will be done in Washington County Water System. The meters will be installed by the Water Distribution Technicians. Would like to start 9/2023 and finish by 12/2023 with the first 500 meters. I added 10% to the price of the meters per year.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	In 2014 we changed out all the meters in the water system to a Badger LP meter, the LP meter has been discontinued. We have started using Badgers E-Series Ultrasonic meter. Badger offers a 20 year warranty on the E- Series meter. We are not required to do this. With new meters readings will be more accurate billing and they dont have any moving part to break. The Badger LP meters are failing and they are outside of the warranty. Old meters slow down from age. They are not as accurate.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Water				Yearly Total
FY 23/24		\$ 149,060.00				\$ 149,060.00
FY 24/25		\$ 162,250.00				\$ 162,250.00
FY 25/26		\$ 178,475.00				\$ 178,475.00
FY 26/27		\$ 196,325.00				\$ 196,325.00
FY 27/28		\$ 215,960.00				\$ 215,960.00
Source Total	\$ -	\$ 250,000.00		\$ -	\$ -	\$ 902,070.00
Alternatives: <small>Is there anything else we can do?</small>	Contract out the installation of the meters. This may be required depending on personnel/operational resources at the time of installation.					
Admin Use Only						
Manager's Notes: Previously installed readers had a warranty of 5 years compared with these which have 10. Meters tend to fail to the benefit of individual customers and at the expense of the other customers and overall water system. Failing meters also create a substantial drain on limited personnel and system resources. Meters require periodic replacement to proactively manage and maintain any utility system.						
<input type="checkbox"/> Health/Safety <input type="checkbox"/> Externally Mandated	Manager's Score:	2	CIP PROJECT #	U-W7		

Washington County CIP Project						v1.2
Project Name:	Well Insulation Project					
Department:	Water Department					
Contact Person:	Lee Sasser					
Email:	lsasser@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	8-15 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Insulation Services – 3 Wells in Roper, NC. We propose to provide supervision, labor and material to remove existing insulation from wells 1, 2 & 3 and re-insulate and heat trace piping at the above referenced facility. Insulation will be fiberglass with a metal jacket finish.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	Insulation will protect the wells from freezing. We are not required to do this. During freezing weather it will protect the water lines at the wells from freezing. There is the possibility of the water lines freezing and breaking.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24						
FY 24/25						
FY 25/26	\$ 15,000.00					
FY 26/27						
FY 27/28						
Source Total	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
Manager's Notes: Management requires further analysis to properly score pros/cons of proposed project. If current insulation is insufficient, it would justify a score of 2. If current insulation is/has been sufficient and this is a preventative maintenance best practice, Management's score would be 3.						
<input type="checkbox"/> Health/Safety <input type="checkbox"/> Externally Mandated	Manager's Score:	3	CIP PROJECT #	U-W10		

Washington County CIP Project						v1.2
Project Name:	Water Plant Paving					
Department:	Water Department					
Contact Person:	Lee Sasser					
Email:	lsasser@washconc.org					
Type:	<input type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	25 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Resurfacing of water plant parking and driving surfaces (approximately 28,000 sqft) at \$9 per square foot.					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	Existing parking and driving surfaces are failing creating potholes and dangerous driving/walking conditions. Potholes also increase wear on equipment and vehicles.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24						
FY 24/25						
FY 25/26	\$ 252,000.00					
FY 26/27						
FY 27/28						
Source Total	\$ 252,000.00	\$ -	\$ -	\$ -	\$ -	\$ 252,000.00
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
Manager's Notes: Functional parking is acknowledged as an important investment in maintaining a safe, and professional facility. Proper paving helps reduce safety risks, improves accessibility for employees and visitors, and supports long-term site maintenance by preventing further deterioration. Management would suggest formatting this project in stages and setting aside a set amount of funds each year much like we've done with roof and hvac projects.						
<input type="checkbox"/> Health/Safety <input type="checkbox"/> Externally Mandated	Manager's Score:	3	CIP PROJECT #	U-W11		

Washington County CIP Project						v1.2
Project Name:	Mini Excavator					
Department:	Water Dept					
Contact Person:	Lee E Sasser					
Email:	lsasser@washconc.org					
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input checked="" type="checkbox"/> Maintain/Replace					
Useful Life:	25 years					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	Kubota KX040-4 Mini Excavator for Water Distribution. We will get the Kubota KX040-4 Mini Excavator from a Kubota Dealer. The cost of the Kubota KX040-4 Mini Excavator fitted out the way we need. Estimated \$ 85,000.00. I would like to get it in the FY 24/25					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	The Ditchwitch that we have is a 1996 model 27 years old. We are not required to replace the DitchWitch. With the newer Kubota KX040-4 Mini Excavator we will have less break downs.					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24						\$ -
FY 24/25						\$ -
FY 25/26		\$ 98,000.00				\$ 98,000.00
FY 26/27						\$ -
FY 27/28						\$ -
Source Total	\$ -	\$ 98,000.00	\$ -	\$ -	\$ -	\$ 98,000.00
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
Manager's Notes: It is critical for our staff to have the right tools they need to perform their duties safely, efficiently, and effectively. Additional investigation of this request needs to take place in early FY25 during the biannual CIP update process. If strong support is warranted, a budget amendment may be sought to bring this acquisition into FY25 budget. Grant funding was marked as the funding source. If grant funding is available for this project it should proceeds ASAP. If other local funds are required, the analysis becomes more important to better understand the justification.						
<input type="checkbox"/> Healthy/Safety/Welfare	Manager's Score:	3	CIP PROJECT #	W12		
<input type="checkbox"/> Externally Mandated						

Washington County CIP Project						v1.3	
Date:	1/12/2026						
Project Name:	Service Truck						
Department:	Water Department						
Contact	Lee E Sasser						
Email:	lsasser@washconc.org						
Type:	<input checked="" type="checkbox"/> New Project/Purchase <input type="checkbox"/> Expansion of Existing Project <input type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring						
Useful Life:	10 years or 150,000 miles						
Description: <small>What will be</small>	1 Chevrolet Silverado 2500 hd regular cab 2WD with a service body for the distribution system. We will get the trucks through State Contract. FY 26/27. the price per truck is \$62000.00 X 1 for FY 26/27						
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its</small>	As of now we are using Chevrolet Silverado 1500 fleet sidetrucks . We work in water, mud and we transport chemicals to well sites. Some of the tools we use will not fit in the trucks and cannot carry the loads safely. We started buying Chevrolet Silverado 2500 hd regular cab 2WD with a service body FY 25/26 to replace aging trucks.						
Estimated Cost by Year and Funding Source:							
	Sou	General Fund	Enterprise Fund	Grant	Other	Annual Maint.	Yearly Total
FY 27			\$ 62,000.00			\$8,000	\$70,000
FY 28							\$ -
FY 29							\$ -
FY 30							\$ -
FY 31							\$ -
Source Total							\$70,000
Alternatives: <small>Is there anything else we</small>							
Admin Use Only							
Manager's Notes: This replacement directly supports essential service delivery, regulatory compliance, and emergency response capability. Reliable fleet vehicles are critical for maintaining water infrastructure, responding to main breaks, conducting routine maintenance, and addressing service calls in a timely manner. Delaying replacement of aging or high-mileage trucks increases the risk of service disruptions, higher repair costs, downtime, and potential impacts to public health and safety. In addition, maintaining a dependable fleet reduces long-term maintenance expenditures and improves operational efficiency.							
Procurement Notes:							
<input type="checkbox"/> Healthy/Safety/Welfare <input type="checkbox"/> Externally Mandated	Manager's Score:	2		CIP PROJECT #	U-W14		

Washington County CIP Project						v1.3
Date:	2/20/2026					
Project Name:	Lowboy Tilt Trailer					
Department:	Water Department					
Contact Person:	Lee Sasser					
Email:	lsasser@washconc.org					
Type:	<input checked="" type="checkbox"/> New Project <input type="checkbox"/> Replacement of Existing Project <input checked="" type="checkbox"/> Maintain/Replace <input type="checkbox"/> Recurring					
Useful Life:	15 to 20 year life span					
Description: <small>What will be done/purchased? Where will it be done/located? How will it be done/purchased? When will it be done/purchased?</small>	16k LB GVWR Bumper Pull Lowboy Gravity Tilt Trailer 7' x 25' (17' + 8') steel deck. MARKET PRICE*\$11,307 FACTORY PICKUP \$9,045 NC. PICKUP* \$10,045 EST. PAYMENT*					
Justification: <small>Why should we do this? Are we required to do this? If so, by who or what? How will the County and its residents benefit from this? What happens if we don't do this?</small>	To haul the Kubota KX057-5 and all the equipment that we have to fix water leaks ,taps					
Estimated Cost by Year and Funding Source:						
Source Name:	General Fund	Grant	ARP			Yearly Total
FY 23/24						
FY 24/25						
FY 25/26						
FY 25/27	\$ 12,000.00					\$ 12,000.00
FY 25/28						
Source Total	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00
Alternatives: <small>Is there anything else we can do?</small>						
Admin Use Only						
Manager's Notes: A lowboy tilt trailer to transport equipment for water taps, leak repairs, and related field operations would significantly improve efficiency, safety, and response capability. It would reduce reliance on external hauling resources, improve equipment mobility, and allow crews to respond more quickly and independently to service needs. Additionally, purpose-built transport equipment enhances jobsite safety by providing more stable and appropriate loading and unloading conditions.						
Procurement Notes:						
<input type="checkbox"/> Healthy/Safety/Welfare <input type="checkbox"/> Externally Mandated	Manager's Score:	3	CIP PROJECT #	U-W15		

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 10

DATE: April 6, 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

BT #: 2026 - 069

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

Date: March 3, 2026

RE: SS Transportation/SS Economic Support/911

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

Account Code	Work	Old	+ or (-)	New
10-5400-200	SS Transportation-DOT Grant Office Supplies (85% Reimb)	3,000.00	(2,000.00)	1,000.00
10-5400-202	SS Transportation-DOT Grant Cleaning/Other Supplies (85% Reimb)	5,000.00	(2,500.00)	2,500.00
10-5400-315	SS Transportation-DOT Grant Travel/Training (85% Reimb)	3,500.00	(2,500.00)	1,000.00
10-5380-376	SS Economic Support-Title IV-Foster Care	125,000.00	7,000.00	132,000.00
SS Transportation/SS Economic Support				
69-9100-200	911-Departmental Supplies	4,330.00	(295.00)	4,035.00
69-9100-361	911-Maintenance Agreement-EMD	4,200.00	295.00	4,495.00
911				
		145,030.00	-	145,030.00

Justification:

This transfer is being requested to move monies within the Social Services Transportation Budget from various lines to the Social Services Economic Support Budget line Title IV Foster Care. This request is being done as NCDOT has informed DSS that they can use the remaining insurance proceeds from the totaled vehicle to pay for any transit costs - as a result, we are transferring the budgeted funds in these various line items so that they can be used for Foster Care since the agency has taken on several new children and will need these additional funds to carry the expenses through fiscal year end. This transfer is also requesting to move monies within the 911 Budget from Departmental Supplies to the EMD Maintenance Agreement line - there was an increase in the agreement this fiscal year that staff was not aware of at the time that budgets were being put together.

Budget Officer's Initials CSF

Approval Date: 3/4/26

Initials: CSF
Batch #: 2026-069
Date: 3/4/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 4, 2026
RE: Finance

BT #: 2026 - 070

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

Account Code	Work	Old	+ or (-)	New
10-4130-031	Finance - Salaries & Wages-Part Time	16,155.00	(5,000.00)	11,155.00
10-4130-260	Finance - Departmental Supplies	6,000.00	5,000.00	11,000.00
Finance		22,155.00	-	22,155.00

Justification:

This transfer is being requested to move monies within the Finance Department Budget from Part Time Salaries to Departmental Supplies. This request is due to the need to complete shredding for year end, order toner cartridges for both the Finance Officer and Deputy Finance Officer, purchase a new computer monitor and finish out all year end supply purchases such as receipt paper, check paper, bank books, etc. Funds have been depleted quickly this year due to rising costs.

Budget Officer's Initials CPD

Approval Date: 3/4/26

Initials:	<u>MD</u>
Batch #:	<u>2026-070</u>
Date:	<u>3/4/2026</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2026 - 071

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

Date: March 9, 2026

RE: SS Admin/SS Transportation/Airport Operations

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

Account Code	Work	Old	+ or (-)	New
10-5310-610	SS Admin - Vendor Fees	8,500.00	(2,000.00)	6,500.00
10-5400-311	SS Transportation - Riverlight Transit Fuel	24,000.00	(2,000.00)	22,000.00
10-5310-250	SS Admin - Maintenance & Repair Vehicle	10,000.00	4,000.00	14,000.00
SS Admin/SS Transportation				
39-4530-350	Airport Operations - Maintenance & Repair Building	28,000.00	(1,000.00)	27,000.00
39-4530-200	Airport Operations - Departmental Supplies	3,500.00	1,000.00	4,500.00
Airport Operations				
		74,000.00	-	74,000.00

Justification:

This transfer is being requested to move monies within the Social Services budgets from the Vendor Fees line and the Transit Fuel line to the Maintenance & Repair Vehicle line - this is due to a driver mistakenly putting a car in drive and not park hitting the parking sign in the agency parking lot - it was thought at that time that all that needed to happen was to replace the front impact and cruise control sensors. However, it has been found that the sensors need to be replaced and recalibrated taking all of the remaining funds in the Vehicle Maintenance line. There have been talks with Greenville Nissan and a local vendor to try to secure the best price. This transfer is not budget impactive as all lines are reimbursable at the same rate. This transfer also requests to move monies within the Airport Operations budget from Maintenance & Repair Building to Departmental Supplies in order to purchase a new laptop and docking station to replace the current ones purchased in 2021 which are due for replacement to ensure continued reliability, compatibility with current software and efficient performance.

Budget Officer's Initials CSD

Approval Date: 3/9/26

Initials:	<u> fm </u>
Batch #:	<u> 2026-071 </u>
Date:	<u> 3/9/2026 </u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 10, 2026
RE: Information Technology

BT #: 2026 - 072

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


Account Code	Work	Old	+ or (-)	New
10-4210-180	Info Tech - Contracted Services	20,000.00	(20,000.00)	-
10-4210-350	Info Tech - Maintenance & Repair - Equipment	47,000.00	20,000.00	67,000.00
Information Technology		67,000.00	-	67,000.00

Justification:

This transfer is being requested to move monies within the IT Budget from Contracted Services to Maintenance & Repair - Equipment in order to buy more support hours from Soundside. This request is being made in an effort to help the IT Director with her workload as she has been having to dedicate the majority of her time working on the Keystone Software Conversion and the Revaluation.

Budget Officer's Initials 

Approval Date: 3/10/26

Initials: 
Batch #: 2026-072
Date: 3/10/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 24, 2026
RE: Governing Board/Sheriff

BT #: 2026 - 073

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

Account Code	Work	Old	+ or (-)	New
10-4110-310	Governing Board-Travel	16,900.00	(300.00)	16,600.00
10-4110-391	Governing Board-Dues & Subscriptions	10,025.00	300.00	10,325.00
Governing Board				
10-4310-180	Sheriff - Professional Services	10,000.00	(500.00)	9,500.00
10-4310-330	Sheriff - Postage	2,000.00	500.00	2,500.00
Sheriff				
		38,925.00	-	38,925.00

Justification:

This transfer is being requested to move monies as follows: within the Governing Board budget from the travel line to the dues & subscriptions line in order to pay the NCABCO dues and any other expenses through fiscal year end; and within the Sheriff's budget from the professional services line to the postage line as budgeted funds have fallen short and these monies are needed to carry the department through fiscal year end.

Finance
Budget Officer's Initials *(m)*
Per budget ordinance authority
Approval Date: 3/24/2026

Initials: *(m)*
Batch #: 2026-073
Date: 3/24/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 24, 2026
RE: Facilities

BT #: 2026 - 074

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

Account Code	Work	Old	+ or (-)	New
10-4265-140	Facilities - Workman's Comp	17,160.00	(8,500.00)	8,660.00
10-4265-331	Facilities - Utilities-Fuel/Gas	12,500.00	7,000.00	19,500.00
10-4265-215	Facilities - Maintenance & Repair Building	53,610.00	1,500.00	55,110.00
Facilities		83,270.00	-	83,270.00

Justification:

This transfer is being requested to move monies within the Facilities budget from the Workman's Comp line to the Fuel/Gas and Building Maintenance & Repair lines. There is additional monies needed in both lines to pay bills and perform needed maintenance through fiscal year end. Rising costs, have made it necessary to make this transfer.

Budget Officer's Initials CPD

Approval Date: 3/24/26

Initials:	<u>MD</u>
Batch #:	<u>2026-074</u>
Date:	<u>3/25/2026</u>

Washington County
BUDGET TRANSFER

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

BT #: 2026 - 075

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

Account Code	Work	Old	+ or (-)	New
10-5310-180	SS Admin-Legal Protective Services	50,000.00	(615.00)	49,385.00
10-5310-370	SS Admin-Advertising	1,500.00	(1,000.00)	500.00
10-5310-390	SS Admin-Dues & Subscriptions	15,000.00	1,615.00	16,615.00
SS Admin		66,500.00	-	66,500.00

Justification:

This transfer is being requested to move monies within the Social Services budget from the Legal Protective Services and Advertising lines to the Dues & Subscriptions line. The Tenable Subscription, which is the DSS IRS Compliant Scanning Software comes due on June 7, 2026 and will cost \$2,490 at renewal. DSS will still have other monthly obligations to pay as well out of the Dues & Subscriptions line. This transfer is not budget impactful as the lines are all reimbursable at the same rate.

Budget Officer's Initials CP

Approval Date: 3/24/26

Initials: MD
Batch #: 2026-075
Date: 3/25/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 25, 2026
RE: E911

BT #: 2026 - 076

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

Account Code	Work	Old	+ or (-)	New
69-9100-351	911 - Contracted Services-Soundside	14,181.00	21,208.00	35,389.00
69-9100-600	911 - Designated for Future Appropriations	36,281.00	(21,208.00)	15,073.00
E911		50,462.00	-	50,462.00

Justification:

This transfer is being requested to move monies within the 911 budget from the Designated for Future Appropriations line to the Contracted Services Soundside line in order to sign a contract and create a PO to proceed with the EMTOC cabling for the 911 Center.

Budget Officer's Initials CSF

Approval Date: 3/25/26

Initials: MD
Batch #: 2026-076
Date: 3/26/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 26, 2026
RE: TTA

BT #: 2026 - 077

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

Account Code	Work	Old	+ or (-)	New
63-4970-370	TTA - Marketing & Advertising-Admin	69,100.00	(1,500.00)	67,600.00
63-4970-310	TTA - Travel & Training	1,000.00	1,500.00	2,500.00
TTA		70,100.00	-	70,100.00

Justification:

This transfer is being requested to move monies within the TTA Budget from the Marketing & Advertising line to the Travel & Training line in order for Tom to attend the Mainstreet Conference. The TTA Board approved this transfer at their 3/24/26 Meeting.

Budget Officer's Initials CSB

Approval Date: 3/26/26

Initials: CSB
Batch #: 2026-077
Date: 3/26/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: March 30, 2026
RE: Water Treatment

BT #: 2026 - 078

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

Account Code	Work	Old	+ or (-)	New
35-7135-315	Water Treatment - Training	2,500.00	(914.00)	1,586.00
35-7135-030	Water Treatment - Salaries & Wages-Overtime	-	914.00	914.00
Water Treatment		2,500.00	-	2,500.00

Justification:

This transfer is being requested to move monies within the Water Treatment budget from the Training line to the Overtime Salaries line in order to pay an employee for excess comp hours worked over the 240 limit per the Fair Labor Standards Act. This overtime is a result of employee sickness and multiple water line breaks by Contractors.

Finance
 Budget Officer's Initials *MD*
Per budget ordinance
authority
 Approval Date: *3/30/2026*

Initials:	<i>MD</i>
Batch #:	<i>2026-078</i>
Date:	<i>3/30/2026</i>

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2026 - 079

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

Date: April 6, 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	(98,683.15)	(2,858.40)	(101,541.55)
10-4265-256	Facility Services-Insurance Claims	49,436.53	2,858.40	52,294.93
Facility Services				
10-3540-020	Gun Permits Discretionary-County Portion	(4,565.00)	(850.00)	(5,415.00)
10-4310-611	Gun Permits Discretionary-County Portion	32,370.00	850.00	33,220.00
10-3540-030	Gun Permits-State Portion	(5,435.00)	(885.00)	(6,320.00)
10-4310-612	Gun Permits-State Portion	6,485.00	885.00	7,370.00
10-3540-040	Finger Printing	(620.00)	(50.00)	(670.00)
10-4310-613	Finger Printing	8,121.00	50.00	8,171.00
Sheriff				
10-3500-081	SS Admin - Community Donations-Christmas	(2,868.00)	(21.00)	(2,889.00)
10-5310-258	SS Admin - Community Donations-Christmas	4,581.76	21.00	4,602.76
Senior Center				
10-3360-000	Recreation-Donations	(200.00)	(2,000.00)	(2,200.00)
10-6120-350	Recreation-Donations	4,637.68	2,000.00	6,637.68
Recreation				
21-3230-402	Truist PK-12 Financing-Earned Income	(7,570.82)	(341.89)	(7,912.71)
21-5912-701	Truist PK-12 Financing-Earned Income	11,999.86	341.89	12,341.75
School Capital Outlay				
58-3290-000	Projects & Grants-Interest Earned	(20,613.04)	(44.71)	(20,657.75)
58-4100-001	Projects & Grants-Expenditure of Interest Earned	20,613.04	44.71	20,657.75
Projects & Grants Fund				
Balanced:		(2,310.14)	-	(2,310.14)

Justification:

This amendment is being requested to increase the following due to additional revenue being received: Facility Services - insurance proceeds for repair of a wrecked charger; Sheriff's Office - gun permitting and finger printing; DSS - Community Christmas donations; Recreation - for donations received; School Capital Outlay - for interest earned 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 - 080

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

Date: April 6, 2026

RE: SS Admin/SS Economic Support/SS Transit

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

Account Code	Description	Old	+ or (-)	New
10-3500-050	DSS Foster Care/Adoption Return	(196,338.00)	(11,545.00)	(207,883.00)
10-5310-010	SS Admin - Salaries & Wages-Board	1,500.00	(500.00)	1,000.00
10-5310-140	SS Admin - Workerman's Comp	50,454.00	(5,000.00)	45,454.00
10-5310-257	SS Admin - County General Assistance	15,000.00	(3,000.00)	12,000.00
10-5310-260	SS Admin - Departmental Supplies	60,000.00	(5,000.00)	55,000.00
10-5310-610	SS Admin - Vendor Fees	6,500.00	(3,000.00)	3,500.00
10-5380-379	SS Economic Support - Special Assistance	75,000.00	(4,000.00)	71,000.00
10-5380-403	SS Economic Support - Blind Commission	2,500.00	(200.00)	2,300.00
10-5400-311	SS Transit - Riverlight Transit Vehicle Fuel	22,000.00	(2,000.00)	20,000.00
10-5380-376	SS Economic Support - Title IV-Foster Care	132,000.00	34,245.00	166,245.00
SS Admin/SS Economic Support/SS Transit				
Balanced:		168,616.00	-	168,616.00

Justification:

This amendment is being requested to increase the IV Foster Care line from various other lines within the DSS Budget. The majority of the children DSS has in custody, have mental health needs that make them hard to place. As a result, placements can cost upward of \$7,400 per month. DSS has been able to move the majority of children in care to placements that are more budget friendly, but for a few this is not an option. In order to make these payments through fiscal year end, a budget amendment is necessary. Since some of these lines are 50% reimburseable and the Title IV Foster Care line is 85% reimbursable, there is a need to increase revenues.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2026 - 081

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

Date: April 6, 2026

RE: SS Admin/SS Economic Support/SS Transit

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

Account Code	Description	Old	+ or (-)	New
10-3500-050	DSS Foster Care/Adoption Return	(207,883.00)	(21,500.00)	(229,383.00)
10-5310-605	SS Admin - Security Contract	10,000.00	(5,000.00)	5,000.00
10-5380-190	SS Economic Support - WF Employment Services	7,500.00	(2,500.00)	5,000.00
10-5380-381	SS Economic Support - Title IV-E Adoption	18,000.00	(2,000.00)	16,000.00
10-5380-409	SS Economic Support - State Program Returns	10,000.00	(5,000.00)	5,000.00
10-5400-260	SS Transit - Advertising	7,000.00	(3,000.00)	4,000.00
10-5400-310	SS Transit - WF Transportation	10,000.00	(7,000.00)	3,000.00
10-5400-602	SS Transit - Contracted Labor Riverlight	10,000.00	(4,500.00)	5,500.00
10-5380-377	SS Economic Support - State Foster Home Care	148,750.00	50,500.00	199,250.00
SS Admin/SS Economic Support/SS Transit				
Balanced:		13,367.00	-	13,367.00

Justification:

This amendment is being requested to increase the State Foster Home Care line from various other lines within the DSS Budgets. The majority of the children that DSS has in custody have outside resources and therefore are not eligible for Foster Care Reimbursement so they fall under the State Reimbursement Program which reimburses at a lesser rate. Most of the lines used to move funds to State Foster Home are non-reimbursable lines therefore moving them will generate additional revenues.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2026 - 082

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

Date: April 6, 2026

RE: Senior Center

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

Account Code	Description	Old	+ or (-)	New
10-3509-010	Senior Center Trips	(9,637.00)	(2,932.00)	(12,569.00)
10-5150-380	Senior Center Trips	9,637.00	2,932.00	12,569.00
Senior Center				
Balanced:		-	-	-

Justification:

This amendment is being requested to increase the Senior Center Trip line for additional revenues that have been received from participants.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County

Monthly Financial Summary

as of March 30, 2026

	Budget	YTD Activity
General Fund (10):		
Revenues	20,317,647.29	12,758,071.86
Expenditures	(20,317,647.29)	(14,217,909.85)
Balance:	-	(1,459,837.99)
<i>*Fund Balance Appropriation</i>		<i>3,192,656.46</i>
<i>*Transfer to General Fund</i>		<i>-</i>

Capital Outlay-Washington Co Schools (21):		
Revenues	2,208,891.86	1,691,098.16
Expenditures	(2,208,891.86)	(1,869,514.49)
Balance:	-	(178,416.33)
<i>*Fund Balance Appropriation</i>		<i>14,429.04</i>
<i>*Transfer from General Fund</i>		<i>1,100,000.00</i>

Drainage Fund (30):		
Revenues	194,850.00	90,748.88
Expenditures	(194,850.00)	(43,194.92)
Balance:	-	47,553.96
<i>*Fund Balance Appropriation</i>		<i>100,000.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

Sanitation Fund (33):		
Revenues	1,756,963.00	1,532,004.67
Expenditures	(1,756,963.00)	(1,182,993.42)
Balance:	-	349,011.25
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>-</i>

Water Fund (35):		
Revenues	1,749,989.00	1,085,841.11
Expenditures	(1,749,989.00)	(823,733.54)
Balance:	-	262,107.57
<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)	(1,931,262.39)
Balance:	-	(1,861,224.39)
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>-</i>

EMS Fund (37):		
Revenues	3,339,455.16	1,758,184.78
Expenditures	(3,339,455.16)	(2,016,651.89)
Balance:	-	(258,467.11)
<i>*Fund Balance Appropriation</i>		<i>1,078,933.16</i>
<i>*Transfer from General Fund</i>		<i>402,622.00</i>

Airport TaxiLane Grant Fund (38):		
Revenues	2,949,270.21	531,214.95
Expenditures	(2,949,270.21)	(528,754.92)
Balance:	-	2,460.03
<i>*Fund Balance Appropriation</i>		<i>16,667.00</i>
<i>*Transfer from General Fund</i>		<i>-</i>

Airport Fund (39):		
Revenues	243,227.00	179,502.30
Expenditures	(243,227.00)	(105,917.80)
Balance:	-	73,584.50
<i>*Fund Balance Appropriation</i>		<i>53,697.00</i>
<i>*Transfer from General Fund</i>		<i>100,655.00</i>

WC Hospital Pension Fund (40):		
Revenues	350,000.00	417,891.52
Expenditures	(350,000.00)	(307,755.00)
Balance:	-	110,136.52
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>350,000.00</i>

	Budget	YTD Activity
<u>Opioid Settlement Distribution Fund (50):</u>		
Revenues	72,000.00	64,398.63
Expenditures	(72,000.00)	(36,230.19)
Balance:	-	28,168.44
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		-

<u>DSS Trust Fund Accounts (51):</u>		
Revenues	200,000.00	157,106.40
Expenditures	(200,000.00)	(136,895.74)
Balance:	-	20,210.66
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		-

<u>Projects/Grants Fund (58):</u>		
Revenues	7,151,550.80	3,476,677.89
Expenditures	(7,151,550.80)	(2,617,879.02)
Balance:	-	858,798.87
<i>*Fund Balance Appropriation</i>		1,755,837.83
<i>*Transfer from General Fund</i>		170,655.00

<u>Community Development Block Grant (61):</u>		
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
<u>Travel & Tourism Fund (63):</u>		
Revenues	247,684.00	96,726.60
Expenditures	(247,684.00)	(106,660.36)
Balance:	-	(9,933.76)
<i>*Fund Balance Appropriation</i>		77,684.00
<i>*Transfer from General Fund</i>		-

<u>E-911 Fund (69):</u>		
Revenues	98,429.00	65,627.04
Expenditures	(98,429.00)	(34,574.08)
Balance:	-	31,052.96
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		22.00

<u>Revaluation Fund (70):</u>		
Revenues	356,300.00	130,313.45
Expenditures	(356,300.00)	(99,655.37)
Balance:	-	30,658.08
<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: 03/30/26

Expend Account Range: First to zz-zzzz-zzz

Include Non-Budget: No

Current Period: 03/01/26 to 03/30/26

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	133,281.14	6,894,815.25	552,242.75-	93
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	7,546.97	108,164.79	21,835.21-	83
10-3012-000	TAXES-AD VALOREM ALL PRIOR YRS	1,617,122.64	80,000.00	3,490.40	64,056.04	15,943.96-	80
10-3018-000	NCVTS-WASHINGTON CO MOTOR VEH TAX	1,109,970.27	1,008,000.00	81,206.61	725,149.46	282,850.54-	72
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	2,771.74	56,074.70	6,074.70	112
10-3080-000	GROSS TAX REC LEASED VEHICLES	654.62	500.00	59.77	443.88	56.12-	89
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	1,042.78	13,531.24	1,468.76-	90
10-3170-010	PRIOR YEAR TAX PENALTIES	154,856.94	2,500.00	9.91	950.99	1,549.01-	38
10-3180-000	CURRENT YEAR TAX INTEREST	33,903.94	25,000.00	4,470.04	9,265.04	15,734.96-	37
10-3180-010	PRIOR YEAR TAX INTEREST	416,191.04	60,000.00	2,470.60	33,443.34	26,556.66-	56
10-3250-000	PRIVILEGE 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	1,549.80	3,157.01	5,842.99-	35
10-3290-000	INTEREST EARNED ON INVESTMENTS	686,809.71	291,602.00	0.00	323,300.51	31,698.51	111
10-3310-000	RENTS AND CONCESSIONS	6,050.00	0.00	200.00	1,000.00	1,000.00	0
10-3312-000	JAIL CONCESSIONS	15,659.15	25,000.00	615.79	10,209.28	14,790.72-	41
10-3350-000	MISCELLANEOUS REVENUES	608.19	2,500.00	164.67	3,021.17	521.17	121
10-3350-001	JURY DUTY PAY	12.00	0.00	0.00	0.00	0.00	0

Washington County
Statement of Revenue and Expenditures

03/30/2026
09:33 AM

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	98,683.15	4,023.20	98,683.37	0.22	100
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	0.00	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	25,862.70	142,557.03	107,442.97-	57
10-3440-000	SALES TAX-ONE-HALF CENT-ST-A40	767,688.40	770,000.00	70,039.26	394,839.49	375,160.51-	51
10-3450-000	SALES TAX ONE CENT LOCAL	1,260,203.15	1,200,000.00	127,057.64	694,993.06	505,006.94-	58
10-3460-000	SALES TAX - REDISTRIBTUTION	446,192.04	445,000.00	38,286.76	229,708.28	215,291.72-	52
10-3470-000	SALES TAX-LOCAL 1/4 CENT-A46 (100%)	355,897.67	350,931.00	32,174.42	175,818.65	175,112.35-	50
10-3470-020	ABC ALCOHOLISM BOTTLE TAX	3,921.00	3,800.00	273.76	2,639.42	1,160.58-	69
10-3480-013	RAP LEPC TIER II GRANT	5,000.00	6,000.00	6,000.00	6,000.00	0.00	100
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 GI	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	HYPHER 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	130,563.50	1,497,724.50	1,458,749.50-	51
10-3500-050	DSS-FOSTER CARE/ADOPTIONRETURN	77,887.23	196,338.00	0.00	59,913.86	136,424.14-	31
10-3500-080	DSS-COMMUNITY DONATIONS-EMERGENCY	0.00	115.00	0.00	115.00	0.00	100
10-3500-081	DSS COMMUNITY DONATIONS-CHRISTMAS	2,782.00	2,868.00	18.00	2,889.00	21.00	101
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	2,361.98	15,960.32	1,625.68-	91

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10-3500-130	HOME & CC BLOCK GRANT-ALB COMM	68,282.78	78,000.00	4,654.79	30,409.70	47,590.30-	39
10-3500-190	DSS-MEDICAID CAP	250,982.25	180,000.00	22,581.35	175,956.26	4,043.74-	98
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	123,831.00	288,049.00	124,248.00-	70
10-3500-261	OPIOID SETTLEMENT-MCKINSEY DISTRIBTUI	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	2,724.00	2,724.00	0.00	100
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	0.00	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	70.00	455.00	45.00-	91
10-3509-010	SENIOR CENTER TRIPS	10,007.00	9,637.00	1,718.00	12,210.00	2,573.00	127
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	1,449.98	11,135.61	3,864.39-	74
10-3510-020	OFFICERS FEES	3,617.00	5,000.00	291.74	3,377.75	1,622.25-	68
10-3540-000	SHERIFF FEES	719.47	500.00	155.67	1,341.86	841.86	268
10-3540-020	GUN PERMITS DISCRETIONARY-COUNTY PO	4,340.00	4,565.00	850.00	5,415.00	850.00	119
10-3540-030	GUN PERMITS-STATE PORTION	4,815.00	5,435.00	885.00	6,320.00	885.00	116
10-3540-040	FINGER PRINTING	1,045.00	620.00	40.00	670.00	50.00	108
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	2,220.00	19,977.00	3,023.00-	87
10-3541-010	SHERIFF-DONATIONS	35.00	500.00	0.00	500.00	0.00	100

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10-3542-000	SHERIFF-ABC BOARD FUNDING	8,350.00	3,895.00	600.00	3,295.00	600.00-	85
10-3550-000	BUILDING PERMIT FEES - (GC)	46,682.80	45,000.00	2,264.00	41,218.81	3,781.19-	92
10-3550-010	PLANNING CONTRACTED SERVICES-BLDG IP	11,362.50	10,000.00	0.00	5,632.00	4,368.00-	56
10-3550-030	ZONING FEES	2,045.00	1,500.00	225.00	1,250.00	250.00-	83
10-3560-000	REGISTER OF DEEDS FEES	70,105.86	70,000.00	1,239.00	45,401.95	24,598.05-	65
10-3560-010	MARRIAGE LICENSES	2,210.00	2,500.00	0.00	1,140.00	1,360.00-	46
10-3580-000	JAIL FEES/STATE REIMBURSEMENTS	1,976.45	5,000.00	23.37	2,928.78	2,071.22-	59
10-3590-000	JAIL HOUS/TRANS/CO/US MARSHALL	119,287.50	125,000.00	104.00	57,527.06	67,472.94-	46
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	8,666.00	0.00	96,666.00	88,000.00	***
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	5,458.90	5,458.90	0
10-3970-020	M-T-W COURT COORDINATOR GRANT	85,703.72	92,851.00	7,490.59	50,068.17	42,782.83-	54
10-3970-040	JCPC-ROANOKE AREA YOUTH	62,063.00	70,647.00	5,887.00	52,986.00	17,661.00-	75
10-3970-041	JCPC-WASHINGTON COUNTY YOUTH	8,231.00	8,773.00	731.00	6,580.00	2,193.00-	75
10-3970-042	JCPC-ADMINISTRATION	6,173.33	9,520.00	793.00	7,141.00	2,379.00-	75
10-3970-050	SCHOOL REIMB-WCU/CHS SRO	100,506.08	121,117.00	8,938.53	73,863.74	47,253.26-	61
10-3970-060	BALLGAME REIMBURSEMENTS FROM SCHOI	9,437.54	0.00	2,142.82	4,944.28	4,944.28	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	20,317,647.29	868,109.21	12,758,071.86	7,559,575.43-	62

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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	26,550.00	8,850.00	75
10-4110-020	SALARIES & WAGES-BOARD TRAVEL STIPEN	14,100.00	14,100.00	1,175.00	10,575.00	3,525.00	75
10-4110-030	SALARIES & WAGES-CELLPHONE STIPEND	3,000.00	3,000.00	250.00	2,250.00	750.00	75
10-4110-090	GOVERNING BOARD- FICA TAX EXPENSE	4,057.64	4,016.00	338.15	3,043.33	972.67	76
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	817.70	1,520.78	479.22	76
10-4110-310	GOVERNING BOARD- TRAVEL	10,068.29	16,600.00	597.69	5,571.35	11,028.65	34
10-4110-320	GOVERNING BOARD- COMMUNICATIONS	600.00	600.00	50.00	450.00	150.00	75
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	112.00	794.00	1,006.00	44
10-4110-390	COMMISSIONERS-SPECIAL SPONSORED	9,196.17	10,500.00	0.00	9,391.09	1,108.91	89
10-4110-391	GOVERNING BOARD- DUES & SUBSCRIPTION	6,061.99	10,325.00	150.00	10,098.00	227.00	98
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	6,440.54	97,558.63	32,982.37	75
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	229,679.59	56,984.41	80
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	17,600.71	4,555.29	79
10-4120-100	MANAGERS OFFICE- RETIREMENT	69,564.34	63,250.00	5,673.00	50,544.20	12,705.80	80
10-4120-101	MANAGERS OFFICE 401 (K) CONTRIB	9,997.32	8,690.00	782.85	6,890.44	1,799.56	79
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	28,260.21	10,477.79	73
10-4120-190	LEGAL SERVICES	212.54	8,000.00	0.00	176.00	7,824.00	2
10-4120-191	MANAGERS OFFICE-UNCSOG 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	5.00	1,443.73	4,558.27	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	275.00	2,788.61	2,211.39	56
10-4120-315	TRAINING	7,234.45	12,000.00	1,493.97	9,717.29	2,282.71	81
10-4120-320	MANAGERS OFFICE- COMMUNICATIONS	2,027.20	2,800.00	123.10	1,084.80	1,715.20	39
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	352.00	3,072.50	2,927.50	51
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-VEHI	34,220.00	0.00	0.00	0.00	0.00	0
	4120 MANAGERS OFFICE:	572,485.79	471,406.00	40,088.90	359,524.98	111,881.02	76
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	196,760.24	51,459.76	79
10-4130-031	FINANCE OFFICE-PARTTIME	0.00	11,155.00	0.00	0.00	11,155.00	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	14,283.34	6,156.66	70
10-4130-100	FINANCE OFFICE- RETIREMENT	50,948.23	54,824.00	4,848.93	43,357.44	11,466.56	79
10-4130-101	FINANCE OFFICE- 401(K) CONTRIB.	7,304.54	7,532.00	669.13	5,902.85	1,629.15	78
10-4130-130	FINANCE OFFICE- UNEMPLOYMENT 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	14,486.00	80,572.19	24,027.81	77
10-4130-181	FINANCE OFFICE- GROUP INS.	43,262.67	45,584.00	3,940.35	33,440.55	12,143.45	73

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10-4130-260	FINANCE OFFICE- DEPARTMENTAL SUPPLIES	11,204.74	11,000.00	31.31	4,587.11	6,412.89	42
10-4130-280	FINANCE OFFICE- POSTAGE	2,488.50	2,500.00	169.06	1,739.52	760.48	70
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	117.90	809.64	390.36	67
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	48,149.46	387,784.00	131,399.00	75
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	21,523.81	177,766.65	84,763.35	68
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	1,551.59	12,968.29	7,713.71	63
10-4140-100	TAX ADMIN.- RETIREMENT	45,957.32	59,046.00	4,679.28	38,876.75	20,169.25	66
10-4140-101	TAX ADMIN.- 401(K) CONTRIB.	4,603.67	8,112.00	303.81	2,748.62	5,363.38	34
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	45,312.39	20,225.61	69
10-4140-260	TAX ADMIN.- OFFICE & DEPTAL SUPPLIES	6,406.77	10,000.00	299.99-	7,157.47	2,842.53	72
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	2,050.00-	2,355.00	2,645.00	47
10-4140-320	TAX ADMIN.- COMMUNICATIONS	845.89	1,000.00	92.90	584.60	415.40	58
10-4140-325	TAX ADMIN-POSTAGE	10,104.81	15,750.00	46.74	9,228.25	6,521.75	59
10-4140-341	ADVERTISING	2,963.50	4,000.00	0.00	1,119.00	2,881.00	28
10-4140-370	PRINTING	6,406.15	9,000.00	0.00	4,116.41	4,883.59	46

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10-4140-390	TAX ADMIN.- DUES & SUBSCRIPTIONS	6,632.07	7,000.00	58.33-	5,428.76	1,571.24	78
10-4140-500	TAX ADMIN - CONTRACTED SERVICES	12,180.00	39,500.00	7,132.65	11,780.65	27,719.35	30
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	38,591.93	326,826.65	455,218.35	42
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	39,991.01	12,278.99	77
10-4170-011	SALARIES & WAGES-BOARD	4,900.00	6,480.00	1,560.00	5,080.00	1,400.00	78
10-4170-030	BOARD OF ELECTIONS- SALARIES- PART-TIM	24,290.03	34,000.00	9,640.25	30,162.24	3,837.76	89
10-4170-031	BOARD OF ELECTIONS - S & W-OVERTIME	7,553.18	10,000.00	3,898.19	9,100.48	899.52	91
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	1,518.04	6,529.58	1,430.42	82
10-4170-100	BOARD OF ELECTIONS- RETIREMENT EXPEN	12,420.04	13,884.00	1,824.15	10,947.15	2,936.85	79
10-4170-101	BOARD OF ELECTIONS- 401(K) CONTRIB.	1,762.69	1,908.00	251.72	1,472.75	435.25	77
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. EXPENS	8,667.73	9,126.00	785.35	6,668.00	2,458.00	73
10-4170-260	BOARD OF ELECTIONS- DEPART SUPPLIES	7,736.45	10,000.00	1,268.38	5,767.19	4,232.81	58
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	341.95	959.00	1,041.00	48
10-4170-315	TRAINING	4,417.02	8,000.00	2,100.00	6,589.47	1,410.53	82
10-4170-320	BOARD OF ELECTIONS- COMMUNICATIONS	5,089.63	5,000.00	373.37	1,792.69	3,207.31	36

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10-4170-330	POSTAGE	2,355.88	3,000.00	77.60	1,757.49	1,242.51	59
10-4170-350	BOARD OF ELECTIONS- MAINT & REPAIR- EQ	655.00	1,500.00	196.25	785.00	715.00	52
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	0.00	7,004.14	5,995.86	54
10-4170-380	ADVERTISING	600.00	1,200.00	141.75	1,060.50	139.50	88
10-4170-390	BOARD OF ELECTIONS- DUES & SUBSCRIPTI	184.00	180.00	125.00	160.00	20.00	89
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	28,594.58	157,546.85	45,216.15	78
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	67,407.38	20,948.62	76
10-4180-030	REGISTER OF DEEDS- S & W- PART-TIME	895.80	8,000.00	0.00	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	543.72	5,020.64	2,483.36	67
10-4180-100	REGISTER- OF- DEEDS- RETIREMENT	18,161.34	19,676.00	1,651.30	15,015.11	4,660.89	76
10-4180-101	REGISTER OF DEEDS- 401(K) CONTRIB.	2,590.96	2,704.00	227.87	2,022.21	681.79	75
10-4180-102	REGISTER OF DEEDS- REG DS SUPPLEMEN	703.30	1,000.00	51.14	430.44	569.56	43
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	13,306.92	4,891.08	73
10-4180-260	REGISTER-OF-DEEDS-DEPARTMENTAL SUPP	3,807.77	6,500.00	141.08	1,896.20	4,603.80	29
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	67.90	359.00	241.00	60
10-4180-330	POSTAGE	128.87	200.00	6.69	53.22	146.78	27
10-4180-350	REGISTER- OF- DEEDS- MAINT AND REPAIR	385.00	2,000.00	105.00	420.00	1,580.00	21

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10-4180-390	REGISTER- OF- DEEDS- DUES AND SUBSCRI	375.00	650.00	0.00	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	11,958.80	122,323.79	53,124.21	70
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	43,424.00	13,216.00	77
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	2,946.35	1,517.65	66
10-4210-100	INFO. TECH- RETIREMENT	12,058.43	12,742.00	1,051.78	9,802.96	2,939.04	77
10-4210-101	INFO. TECH- 401(K) CONTRIB.	1,697.47	1,752.00	145.14	1,302.72	449.28	74
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
10-4210-181	INFO. TECH- GROUP INS.	10,661.27	11,120.00	950.28	8,165.48	2,954.52	73
10-4210-200	INFO. TECH- DEPARTMENTAL SUPPLIES	3,577.44	1,300.00	0.00	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	338.94	161.06	68
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	67,000.00	1,452.60	34,479.70	32,520.30	51
	4210 INFORMATION TECHNOLOGY:	137,548.79	160,142.00	8,783.35	102,986.27	57,155.73	64
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	9,685.21	52,078.95	17,921.05	74
10-4260-351	WASH CO MIDDLE SCHOOL - BLDG MAINTEN	25,611.98	80,000.00	901.68	54,671.88	25,328.12	68
10-4260-440	CONTRACT SERVICES-COURTHOUSE SECUF	74,765.79	78,500.00	10,600.28	53,020.72	25,479.28	68
10-4260-550	BUILDINGS- PUBLIC DEFENDER HOUSING	4,452.00	4,452.00	0.00	0.00	4,452.00	0

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10-4260-555	SMART START LEASE ASSISTANCE	4,200.00	4,200.00	1,050.00	2,100.00	2,100.00	50
	4260 BUILDINGS:	114,289.16	237,152.00	22,237.17	161,871.55	75,280.45	68
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	15,362.36	165,338.41	79,615.59	68
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	1,144.75	12,435.76	4,434.24	74
10-4265-100	FACILITY SERVICES- RETIREMENT	43,083.81	48,162.00	3,310.63	35,987.72	12,174.28	75
10-4265-101	FACILITY SERVICES- 401(K) CONTRIB.	5,375.51	6,616.00	306.49	3,228.89	3,387.11	49
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	8,660.00	0.00	2,382.00	6,278.00	28
10-4265-181	FACILITY SERVICES- GROUP INS.	49,318.16	54,444.00	3,929.60	39,961.34	14,482.66	73
10-4265-200	FACILITY SERVICES- DEPT SUPPLIES & MATE	18,060.62	20,000.00	1,135.97	13,511.95	6,488.05	68
10-4265-201	CLERK OF COURT DEPARTMENTAL SUPPLIE:	1,073.56	3,200.00	0.00	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	2,389.83	21,009.94	15,016.06	58
10-4265-215	FACILITY SERVICES- MAINT AND REPAIR BLD	65,359.61	55,110.00	3,321.50	30,306.56	24,803.44	55
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	0.00	1,504.28	2,495.72	38
10-4265-256	FACILITY SERVICES- INSURANCE CLAIMS	2,734.72	49,436.53	1,505.42	14,634.34	34,802.19	30
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	357.32	2,763.73	2,736.27	50
10-4265-325	POSTAGE	0.00	100.00	0.00	0.00	100.00	0
10-4265-329	FACILITY SERVICES-EMERG MGMT FUEL LINI	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	10,843.90	67,844.76	47,155.24	59
10-4265-331	UTILITIES-FUEL/GAS	11,317.68	19,500.00	2,828.59	10,975.78	8,524.22	56

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10-4265-332	UTILITIES-WATER	24,403.97	28,500.00	1,393.21	11,359.35	17,140.65	40
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	130.27-	1,588.19	411.81	79
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	6,374.53	5,625.47	53
10-4265-605	CONTRACTED SERVICES-FIRE EXT	2,506.40	3,600.00	133.00	1,138.00	2,462.00	32
	4265 FACILITY SERVICES:	639,925.18	801,103.53	48,614.69	474,555.95	326,547.58	59
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	54,170.56	577,888.05	312,803.95	65
10-4310-030	SHERIFF- SALARIES AND WAGES PART-TIME	32,363.67	40,412.00	2,713.17	17,849.74	22,562.26	44
10-4310-031	SALARIES & WAGES-OVERTIME	21,302.06	39,897.00	3,669.60	24,416.77	15,480.23	61
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	4,482.98	47,589.77	27,158.23	64
10-4310-100	SHERIFF- RETIREMENT	183,415.29	212,098.00	13,139.44	142,739.27	69,358.73	67
10-4310-101	SHERIFF- 401K CONTRIB.	38,007.84	44,001.00	2,745.06	29,350.47	14,650.53	67
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	9,500.00	1,888.00	6,733.00	2,767.00	71
10-4310-181	SHERIFF- GROUP INS.	133,366.21	157,154.00	9,434.96	87,619.47	69,534.53	56
10-4310-210	SHERIFF- UNIFORMS	10,279.01	10,000.00	3,432.57	6,262.98	3,737.02	63

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10-4310-250	SHERIFF- SUPPLIES-VEHCILE	64,519.11	65,000.00	2,952.42	36,509.98	28,490.02	56
10-4310-260	SHERIFF- DEPARTMENTAL SUPPLIES	11,575.06	33,799.00	1,410.15	26,892.84	6,906.16	80
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	1,618.54	10,309.80	4,690.20	69
10-4310-330	POSTAGE	1,729.61	2,500.00	218.79	1,945.60	554.40	78
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	6,068.38	21,889.71	3,110.29	88
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	0.00	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	673.94	8,357.25	28,056.75	23
10-4310-601	DONATIONS-ANIMAL CONTROL	3,065.00	721.00	0.00	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 I	1,427.45	170.00	0.00	169.98	0.02	100
10-4310-611	GUN PERMITS DISCRETIONARY-COUNTY PO	0.00	32,370.00	0.00	0.00	32,370.00	0
10-4310-612	GUN PERMITS-STATE PORTION	4,775.00	6,485.00	440.00	5,555.00	930.00	86
10-4310-613	FINGERPRINTING	0.00	8,121.00	0.00	0.00	8,121.00	0
10-4310-650	SHERIFF-DONATIONS	0.00	2,399.00	0.00	0.00	2,399.00	0

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10-4314-010	SRO - PLYMOUTH HIGH-S & W- REGULAR	45,050.83	49,518.00	4,167.33	37,016.01	12,501.99	75
10-4314-090	SRO - PLYMOUTH HIGH- FICA TAX	3,402.42	3,790.00	313.75	2,793.63	996.37	74
10-4314-100	SRO - PLYMOUTH HIGH- RETIREMENT MATCH	9,945.96	11,638.00	975.57	8,651.57	2,986.43	74
10-4314-101	SRO - PLYMOUTH HIGH- 401K CONTRIBUTION	2,252.55	2,476.00	208.37	1,850.79	625.21	75
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	6,702.96	2,421.04	73
10-4314-210	SRO - PLYMOUTH HIGH- UNIFORMS	1,082.21	1,000.00	210.15	210.15	789.85	21
10-4314-250	MAINT & REPAIR - VEHICLE	2,137.44	3,000.00	214.73	1,490.37	1,509.63	50
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	6,879.62	61,462.24	25,511.76	71
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	28,981.59	240,375.06	169,650.94	59
10-4320-030	SALARIES & WAGE - OVERTIME	108,491.39	75,000.00	11,700.03	70,582.66	4,417.34	94
10-4320-031	DETENTION CENTER - S&W PARTTIME	35,511.38	41,000.00	3,998.59	33,921.46	7,078.54	83
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	3,344.69	26,069.74	14,426.26	64
10-4320-100	DETENTION CENTER- RETIREMENT	89,025.72	108,842.00	8,844.18	68,239.68	40,602.32	63
10-4320-101	DETENTION CENTER- 401(K) CONTRIB.	9,713.78	14,952.00	717.33	5,589.91	9,362.09	37
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	57,139.09	60,718.91	48
10-4320-185	TRAVEL	51.50	1,500.00	0.00	0.00	1,500.00	0
10-4320-190	DETENTION CENTER- TRAINING	3,516.10	5,000.00	433.05	3,628.32	1,371.68	73

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10-4320-200	DETENTION CENTER- DEPARTMENTAL SUPP	18,976.24	24,662.00	469.50	16,078.77	8,583.23	65
10-4320-210	DETENTION CENTER- UNIFORMS	5,913.32	6,873.00	2,561.37	6,172.75	700.25	90
10-4320-244	CONTRACTED SERVICES-SOUTHERN HEALT	136,624.44	160,000.00	11,726.93	117,269.30	42,730.70	73
10-4320-247	DETENTION CENTER- FOOD & PROVISIONS	97,408.80	115,000.00	6,752.89	60,764.40	54,235.60	53
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	348.66	4,156.66	2,470.34	63
10-4320-320	DETENTION CENTER- COMMUNICATIONS	1,150.81	3,000.00	117.90	861.68	2,138.32	29
10-4320-330	POSTAGE	93.19	500.00	8.93	95.21	404.79	19
10-4320-350	DETENTION CENTER- MAINT & REPAIR- EQUI	1,702.06	20,338.00	474.21	2,551.08	17,786.92	13
10-4320-550	DETENTION CENTER- CAPITAL OUTLAY- EQU	0.00	31,390.00	0.00	31,390.00	0.00	100
10-4320-600	DETENTION CENTER- CONTRACTED SERVIC	35,098.60	110,000.00	0.00	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	8,718.75	8,718.75	0.25	100
	4320 DETENTION CENTER:	1,023,156.76	1,357,641.00	96,270.93	820,471.62	537,169.38	60
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	0.00	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	0.00	3,122.29	1,239.71	72
10-4330-100	EMERGENCY MGMT - RETIREMENT	12,080.51	12,454.00	0.00	10,290.47	2,163.53	83
10-4330-101	EMERGENCY MGMT - 401(K) CONTRIB.	1,751.54	1,712.00	0.00	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
10-4330-180	EMERGENCY MGMT - GROUP INS.	8,682.09	11,122.00	0.00	5,913.24	5,208.76	53

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10-4330-250	MAINTENANCE & REPAIR - VEHICLE	1,062.18	1,200.00	0.00	575.42	624.58	48
10-4330-260	EMERGENCY MGMT - DEPARTMENTAL SUPPI	19,005.23	8,000.00	269.00	1,229.44	6,770.56	15
10-4330-270	EMERGENCY MGMT - GENERATOR FUEL	30.00	2,500.00	0.00	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	103.60	1,294.97	1,705.03	43
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	2,333.26	3,166.74	42
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 SERVI	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	4,800.00	4,800.00	0.00	100
10-4330-703	WEYERHAEUSER GIVING GRANT	0.00	3,500.00	0.00	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	5,474.87	100,585.14	49,838.86	67
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	97,833.78	32,611.22	75
10-4340-992	ROPER VFD-OPERATIONAL	81,864.00	82,473.00	6,872.75	61,854.75	20,618.25	75
10-4340-993	CRESWELL VFD-OPERATIONAL	51,772.00	52,171.00	4,347.58	39,128.22	13,042.78	75
10-4340-994	MCVFD-OPERATIONAL	58,406.00	58,835.00	4,902.92	44,126.28	14,708.72	75

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10-4340-995	LAKE PHELPS VFD-OPERATIONAL	46,111.00	46,450.00	3,870.83	34,837.47	11,612.53	75
10-4340-996	PUNGO VFD-OPERATIONAL	23,789.00	23,977.00	1,998.08	17,982.72	5,994.28	75
10-4340-997	PINETOWN/LONG ACRE VFD	8,202.00	8,271.00	689.25	6,203.25	2,067.75	75
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	301,966.47	100,655.53	75
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	5,673.27	45,775.81	65,279.19	41
	4345 FORESTRY:	108,042.62	111,055.00	5,673.27	45,775.81	65,279.19	41
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	71,158.21	16,691.79	81
10-4350-123	SALARIES & WAGES-PARTTIME	0.00	5,000.00	1,200.00	4,125.00	875.00	82
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	286.57	4,943.96	3,510.04	58
10-4350-182	RETIREMENT	22,241.96	24,136.00	720.92	15,821.52	8,314.48	66
10-4350-183	GROUP INSURANCE	19,247.57	22,224.00	947.03	13,242.27	8,981.73	60
10-4350-184	401(K) CONTRIBUTIONS	3,202.52	3,316.00	99.48	2,134.71	1,181.29	64
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	771.40	1,069.21	2,870.79	27
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	423.91	1,481.56	1,518.44	49
10-4350-320	COMMUNICATIONS	1,109.08	1,500.00	92.36	737.64	762.36	49
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
10-4350-353	MAINT & REPAIR-VEHICLE	622.80	1,000.00	0.00	83.04	916.96	8

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10-4350-370	ADVERTISING	959.00	1,000.00	0.00	0.00	1,000.00	0
10-4350-395	TRAINING	950.00	500.00	0.00	0.00	500.00	0
10-4350-491	DUES & SUBSCRIPTIONS	240.00	300.00	0.00	0.00	300.00	0
10-4350-600	CONTRACTED SERV-ABANDONED PROPERT	0.00	6,006.00	0.00	0.00	6,006.00	0
10-4350-601	CONTRACTED SERVICES-BUILDING INSPECT	0.00	20,000.00	0.00	0.00	20,000.00	0
10-4350-602	CONTRACTED SERVICES-LEGAL	0.00	7,000.00	0.00	0.00	7,000.00	0
10-4350-603	CONTRACTED SERVICE-ZONING ADMINISTR.	0.00	21,000.00	425.00	2,125.00	18,875.00	10
	4350 INSPECTIONS & PLANNING:	169,191.15	222,914.00	8,282.75	122,207.02	100,706.98	55
10-4920-000	ECONOMIC DEVELOPMENT:	0.00	0.00	0.00	0.00	0.00	0
10-4920-010	ECONOMIC DEVELOPMENT - S & W - REGUL	0.00	68,140.00	5,820.17	57,239.61	10,900.39	84
10-4920-090	ECONOMIC DEVELOPMENT - FICA TAX EXP	0.00	5,214.00	441.64	4,364.76	849.24	84
10-4920-100	ECONOMIC DEVELOPMENT - RETIREMENT E	0.00	14,882.00	1,265.30	12,424.55	2,457.45	83
10-4920-101	ECONOMIC DEVELOPMENT - 401(K) CONTRIE	0.00	2,046.00	174.61	1,717.23	328.77	84
10-4920-130	ECONOMIC DEVELOPMENT - UNEMPLOYMEN	0.00	326.00	0.00	0.00	326.00	0
10-4920-140	ECONOMIC DEVELOPMENT - WORKMAN'S C	0.00	416.00	0.00	416.00	0.00	100
10-4920-181	ECONOMIC DEVELOPMENT - GROUP INS	0.00	9,178.00	789.72	6,702.96	2,475.04	73
10-4920-260	ECON DEV - DEPARTMENTAL SUPPLIES	0.00	1,800.00	0.00	540.36	1,259.64	30
10-4920-310	ECONOMIC DEVELOPMENT - TRAVEL	0.00	3,500.00	0.00	0.00	3,500.00	0
10-4920-315	ECONOMIC DEVELOPMENT - TRAINING	0.00	4,000.00	0.00	2,215.00	1,785.00	55
10-4920-320	ECON DEVELOPMENT - COMMUNICATIONS	0.00	1,000.00	50.00	450.00	550.00	45
10-4920-370	ECON DEVELOPMENT- PRINTING/ADVERTISI	0.00	1,000.00	0.00	200.00	800.00	20
10-4920-390	ECON DEVELOPMENT - DUES & SUBSCRIPTI	0.00	2,000.00	0.00	1,295.00	705.00	65
10-4920-610	ECON DEVELOPMENT - CONTRACTED SERVI	0.00	23,000.00	0.00	0.00	23,000.00	0
	4920 ECONOMIC DEVELOPMENT:	0.00	136,502.00	8,541.44	87,565.47	48,936.53	64
10-5110-000	DISTRICT HEALTH	0.00	0.00	0.00	0.00	0.00	0

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10-5110-991	MTW HEALTH DEPARTMENT	251,494.00	256,524.00	21,377.00	192,393.00	64,131.00	75
10-5110-993	2ND DIST DRUG COURT COORDINATOR POS	85,703.72	92,851.00	14,371.40	56,948.98	35,902.02	61
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	35,748.40	249,341.98	104,451.71	70
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	80,265.43	24,780.57	76
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	5,774.36	2,345.64	71
10-5150-100	SENIOR CITIZENS CENT- RETIREMENT	21,443.48	23,182.00	1,970.41	17,663.58	5,518.42	76
10-5150-101	SENIOR CITIZENS CENT- 401(K) CONTRIB.	3,077.26	3,186.00	271.91	2,408.00	778.00	76
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	20,009.88	7,196.12	74
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	156.56	3,808.72	1,591.28	71
10-5150-260	DEPARTMENTAL SUPPLIES	7,429.92	4,100.00	310.28	2,758.65	1,341.35	67
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	149.43	697.74	1,302.26	35
10-5150-311	SENIOR CENTER TRAVEL - ROAP	0.00	6,000.00	0.00	1,203.18	4,796.82	20
10-5150-315	TRAINING	140.00	4,300.00	325.00	1,474.00	2,826.00	34
10-5150-320	SENIOR CITIZENS CENT- COMMUNICATIONS	4,045.45	4,600.00	128.57	2,258.16	2,341.84	49
10-5150-330	UTILTITIES-GAS	6,853.55	8,000.00	0.00	0.00	8,000.00	0
10-5150-350	SENIOR CENTER- MAINT & REPAIR- BUILDINC	529.87	1,500.00	0.00	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	9,637.00	215.00	1,980.22	7,656.78	21
10-5150-390	SENIOR CENTER-DUES & SUBSCRIPTIONS	750.54	1,270.00	39.96	571.73	698.27	45
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	156.00	2,037.00	1,663.00	55
10-5150-601	CONTRACTED SERVICES - SCHEDULING SYC	900.00	1,820.00	0.00	820.00	1,000.00	45
10-5150-650	SENIOR CENTER DONATIONS	3,569.60	704.86	0.00	644.35	60.51	91
10-5150-698	NCDIT DIGITAL CHAMPION GRANT	7,065.05	2,534.95	55.20	2,534.95	0.00	100
	5150 SENIOR CITIZENS CENTER:	261,980.45	278,203.81	15,838.25	175,359.80	102,844.01	63
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	0.04-	350.00	1,150.00	23
10-5310-011	SS ADMIN.- S & W- REGULAR	1,996,488.74	2,085,945.00	165,816.88	1,533,816.61	552,128.39	74
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	184,994.64	92,505.36	67
10-5310-090	SS ADMIN.- FICA TAX	148,532.92	169,888.00	12,210.36	114,782.38	55,105.62	68
10-5310-100	SS ADMIN.- RETIREMENT	416,811.53	479,684.00	36,048.55	337,303.43	142,380.57	70
10-5310-101	SS ADMIN.- 401(K) CONTRIB.	58,512.91	66,578.00	4,974.54	45,635.77	20,942.23	69
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	49,385.00	6,405.00	29,756.60	19,628.40	60
10-5310-181	SS ADMIN.- GROUP INS.	391,885.94	442,650.00	34,171.30	302,861.22	139,788.78	68
10-5310-250	MAINT & REPAIR - VEHICLE	15,661.74	14,000.00	180.00	7,251.86	6,748.14	52
10-5310-257	SS ADMIN.- COUNTY GENERAL ASSISTANCE	11,677.19	15,000.00	0.00	9,516.79	5,483.21	63
10-5310-258	DSS COMMUNITY DONATIONS-CHRISTMAS	2,051.24	4,581.76	0.00	2,805.03	1,776.73	61
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	1,910.71	36,730.40	23,269.60	61

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10-5310-268	FOOD STAMPS DIRECT CHARGE	4,495.85	5,000.00	371.05	2,610.89	2,389.11	52
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	267.73	7,810.49	4,689.51	62
10-5310-311	SS ADMIN - VEHICLE FUEL	7,384.37	8,000.00	462.28	4,954.20	3,045.80	62
10-5310-315	TRAINING	23,634.39	19,000.00	0.00	10,042.62	8,957.38	53
10-5310-320	SS ADMIN.- COMMUNICATIONS	20,860.69	26,000.00	1,133.53	18,202.48	7,797.52	70
10-5310-330	UTILITITES	25,755.08	25,000.00	2,446.52	17,265.37	7,734.63	69
10-5310-340	SS ADMIN.- POSTAGE	8,381.15	9,000.00	1,520.16	7,206.91	1,793.09	80
10-5310-350	SS ADMIN.- MAINT AND REPAIR- BLDG.	16,065.43	15,000.00	1,335.52	9,076.04	5,923.96	61
10-5310-351	SS ADMIN.- REPAIR AND MAINT- EQUIP.	6,807.88	5,000.00	98.70	3,370.49	1,629.51	67
10-5310-370	SS ADMIN.- ADVERTISING	182.00	500.00	0.00	0.00	500.00	0
10-5310-390	SS ADMIN.- DUES AND SUBSCRIPTION	14,908.42	16,615.00	4,016.71	13,614.81	3,000.19	82
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	32,899.95	319,866.52	109,283.48	75
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	6,500.00	355.00	483.00	6,017.00	7
10-5310-611	SS FAMILY REUNIFICATION (PSYCH EVALS)	13,137.50	27,000.00	0.00	8,429.38	18,570.62	31
	5310 SOCIAL SERVICES- ADMINISTRATION:	4,053,630.58	4,405,880.39	329,748.78	3,127,725.32	1,278,155.07	71
10-5380-000	SOCIAL SERVICES-ECONOMIC SUPPORT:	0.00	0.00	0.00	0.00	0.00	0
10-5380-011	IN-HOME SERVICES (100%)	77,975.00	81,737.00	3,811.50	44,759.00	36,978.00	55
10-5380-030	SS ECONOMIC SUPPORT- CRISIS INTERVEN	336.94	3,100.00	500.26	2,420.19	679.81	78
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	165.39	0.00	150.39	15.00	91

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10-5380-376	TITLE IV-FOSTER CARE	214,087.06	132,000.00	27,398.00	125,067.00	6,933.00	95
10-5380-377	STATE FOSTER HOME CARE	183,033.50	148,750.00	13,552.00	144,054.52	4,695.48	97
10-5380-379	SS ECONOMIC SUPPORT- SPECIAL ASSISTAN	65,855.90	75,000.00	4,781.50	49,190.71	25,809.29	66
10-5380-381	TITLE IV-E ADOPTION	15,154.05	18,000.00	1,084.04	10,824.43	7,175.57	60
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	1,100.00	4,300.00	863.00	83
10-5380-407	ADOPTION PROMOTIONS	5,164.17	64,834.00	540.93	11,662.33	53,171.67	18
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	376.00-	12,589.35	2,410.65	84
10-5380-411	GENERAL ASSISTANCE - ADULT SERVICES	0.00	5,000.00	442.60	3,417.18	1,582.82	68
	5380 SOCIAL SERVICES-ECONOMIC SUPPOF	616,301.92	611,749.39	52,834.83	442,322.34	169,427.05	72
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	1,000.00	0.00	847.46	152.54	85
10-5400-202	DOT GRANT-CLEANING/OTHER SUPPLIES (85	5,178.04	2,500.00	0.00	2,355.83	144.17	94
10-5400-250	MAINT & REPAIR-VEHICLE	20,174.27	30,000.00	4,794.84	13,714.27	16,285.73	46
10-5400-260	- TRANSIT ADVERTISING	4,711.21	7,000.00	105.00	3,239.77	3,760.23	46
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	7,990.99	9,647.71	33,359.61	22
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	22,000.00	1,280.67	12,012.91	9,987.09	55
10-5400-315	DOT GRANT - TRAVEL/TRAINING (85% REIMB	1,309.66	1,000.00	0.00	609.00	391.00	61
10-5400-320	SS TRANSPORTATION- COMMUNICATIONS	7,820.14	8,500.00	636.16	5,814.34	2,685.66	68
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	1,677.96	15,228.63	10,771.37	59
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	95,872.50	230,068.05	1,931.95	99
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	0.00	7,940.08	4,159.92	66
10-5400-602	CONTRACTED LABOR - RIVERLIGHT	6,368.65	10,000.00	0.00	5,011.95	4,988.05	50
10-5400-603	DRUG TEST CONTRACT-SAFETY WORKS	781.00	1,000.00	300.00	519.00	481.00	52
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	429,435.62	112,658.12	320,902.50	108,533.12	75
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	425.30	4,982.07	4,667.93	52
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	6,221.31	36,294.13	41,417.87	47
	5830 JUVENILE SERVICE:	83,496.14	96,882.00	6,646.61	41,962.96	54,919.04	43
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	1,301,249.97	433,750.03	75
	5910 EDUCATION-SCHOOLS/COMMUNITY CC	1,735,000.00	1,735,000.00	144,583.33	1,301,249.97	433,750.03	75
10-5911-000	COMMUNICATIONS:	0.00	0.00	0.00	0.00	0.00	0
10-5911-010	COMMUNICATIONS-S & W- REGULAR	256,076.73	273,858.00	18,279.33	184,639.97	89,218.03	67
10-5911-030	SALARIES & WAGES-OVERTIME	89,910.80	90,000.00	8,955.37	82,631.18	7,368.82	92
10-5911-031	SALARIES & WAGES-PARTTIME	24,207.62	25,000.00	582.47	14,305.58	10,694.42	57
10-5911-090	COMMUNICATIONS- FICA TAX	27,613.24	29,748.00	2,059.69	20,946.32	8,801.68	70
10-5911-100	COMMUNICATIONS- RETIREMENT	72,660.38	79,468.00	5,881.32	58,016.89	21,451.11	73
10-5911-130	COMMUNICATIONS- 401(K) CONTRIB.	6,781.87	10,916.00	811.59	7,505.12	3,410.88	69

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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	43,636.01	28,891.99	60
10-5911-210	UNIFORMS	1,400.00	1,235.00	140.00	140.00	1,095.00	11
10-5911-260	DEPARTMENTAL SUPPLIES	2,052.80	5,000.00	838.74	1,970.05	3,029.95	39
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	348.97-	6,052.87	14,508.13	29
10-5911-330	POSTAGE	16.01	100.00	0.00	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	0.00	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	41,915.61	442,055.92	196,807.08	69
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	6,750.00	20,250.00	6,750.00	75
10-5940-992	TRILLIUM-ABC BOTTLE TAX	3,000.00	3,000.00	750.00	2,250.00	750.00	75
10-5940-993	ALBEMARLE TIDELAND RET OPEB	13,239.97	13,240.00	0.00	13,239.97	0.03	100
	5940 REHABILITATION:	43,239.97	43,240.00	7,500.00	35,739.97	7,500.03	83
10-6000-000	MEDICAL EXAMINER:	0.00	0.00	0.00	0.00	0.00	0
10-6000-180	CONTRACT-MEDICAL EXAMINER	6,100.00	8,000.00	0.00	600.00	7,400.00	8
	6000 MEDICAL EXAMINER:	6,100.00	8,000.00	0.00	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	8,295.19	66,159.81	31,840.19	68

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10-6050-090	COOPERATIVE EXT SERV- FICA TAX EXPENS	6,894.00	7,500.00	614.96	4,989.65	2,510.35	67
10-6050-100	COOPERATIVE EXT SERV- RETIREMENT	22,553.77	26,500.00	2,046.43	16,321.61	10,178.39	62
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	1,406.66	10,330.69	6,679.31	61
10-6050-260	DEPARTMENTAL SUPPLIES	1,812.45	2,050.00	109.88	790.75	1,259.25	39
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	202.30	883.19	616.81	59
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	39.98	511.38	738.62	41
10-6050-410	LEASE-EQUIPMENT	2,124.99	3,050.00	0.00	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	1,500.00	1,500.00	1,224.00	55
10-6050-999	GRANT - SHIIP	3,632.00	2,715.00	0.00	2,244.17	470.83	83
	6050 COOPERATIVE EXT SERVICE:	153,315.06	165,045.00	14,215.40	106,012.61	59,032.39	64
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	26,882.85	8,324.15	76
10-6060-090	SOIL & WATER- FICA TAX	2,592.42	2,694.00	228.24	2,022.76	671.24	75
10-6060-100	SOIL & WATER- RETIREMENT	7,097.76	7,689.00	661.60	5,834.48	1,854.52	76
10-6060-101	SOIL AND WATER- 401(K) CONTRIB.	1,029.13	1,057.00	91.30	806.51	250.49	76
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	6,669.21	2,400.79	74
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	101.48	1,094.85	1,405.15	44

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10-6060-315	TRAINING	1,846.02	4,500.00	105.00	700.15	3,799.85	16
10-6060-320	SOIL & WATER- COMMUNICATIONS	2,196.81	2,400.00	213.50	1,921.07	478.93	80
10-6060-330	SOIL & WATER - POSTAGE	14.15	250.00	10.18	16.85	233.15	7
10-6060-350	MAINT & REPAIR - EQUIPMENT	499.43	1,500.00	0.00	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	5,240.52	52,576.43	23,472.57	69
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	169,875.00	56,625.00	75
	6110 CULTURAL/LIBRARY:	216,500.00	226,500.00	18,875.00	169,875.00	56,625.00	75
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	39,768.67	12,103.33	77
10-6120-030	SALARIES & WAGES-PARTTIME	16,257.63	19,000.00	2,050.25	13,854.00	5,146.00	73
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	474.98	4,057.11	1,408.89	74
10-6120-100	RECREATION- RETIREMENT	10,890.11	11,670.00	963.25	8,977.82	2,692.18	77
10-6120-101	RECREATION- 401(K) CONTRIB.	1,533.48	1,604.00	132.92	1,193.04	410.96	74
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	6,646.71	2,479.29	73
10-6120-200	SUPPLIES & MATERIALS	3,163.45	5,000.00	0.00	1,028.07	3,971.93	21
10-6120-250	SUPPLIES - VEHICLES	2,279.83	4,000.00	254.81	2,332.93	1,667.07	58
10-6120-260	OFFICE SUPPLIES	2,591.31	2,500.00	0.00	1,882.67	617.33	75
10-6120-270	SPORTS EQUIPMENT	8,472.78	9,000.00	149.97	4,068.74	4,931.26	45
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	2,850.27	1,149.73	71
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	2,947.13	12,524.96	7,475.04	63
10-6120-350	MAINT & REPAIR - BUILDINGS	9,666.09	15,000.00	1,097.31	11,261.31	3,738.69	75
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	1,569.56	1,569.56	430.44	78
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	125.00	185.00	1,815.00	9
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	950.00	6,445.00	4,055.00	61
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	16,256.48	125,781.72	74,228.96	63
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	226.24	2,205.84	2,794.16	44
	6180 COMMUNITY ALTERNATIVE:	2,714.88	5,000.00	226.24	2,205.84	2,794.16	44
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	217.25	1,949.20	1,550.80	56
10-8300-321	CENTRAL SERVICES-COMMUNICATIONS-TEL	31,490.57	38,500.00	851.87	26,777.76	11,722.24	70
10-8300-391	CENTRAL SERVICES-SOFTWARE LICENSES	18,224.48	23,404.00	91.85	13,392.96	10,011.04	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

Washington County
Statement of Revenue and Expenditures

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	0.00	8,725.10	2,574.90	77
	8300 CENTRAL SERVICES:	442,284.87	716,555.00	1,160.97	453,886.02	262,668.98	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	0.00	22.00	0.00	100
10-9800-070	TRANSFER TO RE-VAL FUND	40,000.00	124,276.00	0.00	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	0.00	2,248,230.00	0.00	100
10-9990-000	CONTINGENCY	0.00	45,176.00	0.00	0.00	45,176.00	0
	9990 CONTINGENCY	0.00	45,176.00	0.00	0.00	45,176.00	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	20,317,647.29	1,337,644.35	14,217,909.85	6,099,737.44	70

10 GENERAL FUND

	Prior	Current	YTD
Revenues:	19,081,829.87	868,109.21	12,758,071.86
Expenditures:	19,545,702.22	1,337,644.35	14,217,909.85
Net Income:	463,872.35-	469,535.14-	1,459,837.99-

Washington County
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
21-3230-320	SALES TAX-ARITCLE 40 (30%)/\$735,000	329,009.31	324,537.00	30,016.83	169,216.93	155,320.07-	52
21-3230-321	SALES TAX-ARTICLE 42 (60%)/\$400,000	392,827.87	362,355.00	38,794.05	213,835.52	148,519.48-	59
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	341.89	7,912.71	341.89	105
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	69,152.77	1,691,098.16	517,793.70-	76

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	74,999.97	25,000.03	75
21-5912-693	CAP OUT-ARCH, PLANNING, SURVEYING, ENI	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	74,999.97	36,999.89	67
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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Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
	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	1,869,514.49	339,377.37	85

21 CAPITAL OUTLAY-WASHINGTON CO SCHC

	Prior	Current	YTD
Revenues:	13,530,306.27	69,152.77	1,691,098.16
Expenditures:	22,076,594.59	8,333.33	1,869,514.49
Net Income:	8,546,288.32-	60,819.44	178,416.33-

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Statement of Revenue and Expenditures

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	1,536.58	80,202.53	3,227.47-	96
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	12.32	162.75	12.75	108
30-3920-040	WATERSHED 1972 REF TAX-CURR YR INTERE	843.43	500.00	49.13	100.82	399.18-	20
30-3921-010	WATERSHED 1972 REF TAX-1ST PRIOR YR	2,033.90	1,500.00	64.57	1,119.61	380.39-	75
30-3921-020	WATERSHED 1972 REF TAX-OTHER PRIOR YE	894.24	700.00	59.34	644.88	55.12-	92
30-3921-030	WATERSHED 1972 REF TAX-PRIOR YR PENAL	22.37	20.00	0.60	7.18	12.82-	36
30-3921-040	WATERSHED 1972 TAX REF-PRIOR YR INTER	3,744.94	3,000.00	272.99	2,648.78	351.22-	88
30-3930-000	DRAINAGE ASSESSMENT-EDDIE SMIT	6,395.19	6,150.00	0.70	6,450.12	300.12	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	1,996.23	90,748.88	104,101.12-	46

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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Statement of Revenue and Expenditures

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	8,520.00	20,160.00	14,840.00	58
30-8000-352	STREAMFLOW REHAB ASSISTANCE PROG (\$	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	8,520.00	43,194.92	141,155.08	23
	DRAINAGE Expenditure Totals	375,243.55	194,850.00	8,520.00	43,194.92	151,655.08	22

30 DRAINAGE	Prior	Current	YTD
Revenues:	353,285.09	1,996.23	90,748.88
Expenditures:	375,243.55	8,520.00	43,194.92
Net Income:	21,958.46-	6,523.77-	47,553.96

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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	3,439.03	69,386.31	10,613.69-	87
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	41,957.08	1,260,738.41	228,025.59-	85
33-3501-001	RSW FEE MUNICIPAL TIPPING REIMB (BILLEC	78,391.78	70,000.00	5,702.90	55,646.02	14,353.98-	79
33-3503-000	WHITE GOODS DISP FEE & GRANTS	5,439.30	5,700.00	0.00	3,101.28	2,598.72-	54
33-3504-000	SOLID WASTE DISPOSAL TAX	7,064.40	7,000.00	0.00	3,784.54	3,215.46-	54
33-3670-010	STATE TIRE TAX REVENUES	19,507.56	20,000.00	0.00	8,406.33	11,593.67-	42
33-3670-020	STATE TIRE TAX REVENUES(BILLED)	982.80	499.00	141.44	141.44	357.56-	28
33-3970-075	TOWN SOLID WASTE	73,406.67	80,000.00	6,673.33	59,546.31	20,453.69-	74
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	57,913.78	1,532,004.67	224,958.33-	87

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	45,644.21	14,011.79	77
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	170.00	11,432.55	19,567.45	37
33-7400-090	LANDFILL & COLLECT- FICA TAX EXPENSE	3,694.46	4,948.00	382.08	3,415.59	1,532.41	69
33-7400-100	LANDFILL & COLLECT- RETIREMENT EXPENS	7,410.29	13,030.00	1,114.52	9,906.26	3,123.74	76
33-7400-101	LANDFILL & COLLECT- 401(K) CONTRIB.	580.67	1,790.00	72.35	638.27	1,151.73	36
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	13,315.92	4,788.08	74
33-7400-200	MAINTENANCE SUPPLIES & MATERIALS	914.36	2,500.00	50.99	954.07	1,545.93	38
33-7400-210	LANDFILL & COLLECT - UNIFORMS	481.79	1,500.00	0.00	948.49	551.51	63

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
33-7400-250	SUPPLIES & MATERIALS-VEHICLE	2,525.34	6,000.00	29.60	2,273.77	3,726.23	38
33-7400-260	DEPARTMENTAL SUPPLIES	809.55	4,399.00	0.00	2,299.40	2,099.60	52
33-7400-310	TRAVEL	116.60	300.00	0.00	0.00	300.00	0
33-7400-315	TRAINING	1,816.01	1,500.00	0.00	0.00	1,500.00	0
33-7400-320	LANDFILL & COLLECT- COMMUNICATIONS	1,610.26	2,500.00	163.18	1,301.96	1,198.04	52
33-7400-330	LANDFILL & COLLECT- UTILITIES	1,694.56	2,000.00	191.43	1,031.18	968.82	52
33-7400-340	LANDFILL & COLLECT- POSTAGE	324.03	300.00	17.87	265.70	34.30	89
33-7400-350	MAINTENANCE AND REPAIR-EQUIPMENT	4,323.33	77,500.00	74.31	57,705.64	19,794.36	74
33-7400-370	LANDFILL & COLLECT- ADVERTISING	0.00	1,500.00	0.00	0.00	1,500.00	0
33-7400-390	LANDFILL & COLLECT-DUES & SUBSCRIPTIOI	5,933.00	6,994.00	8.35	6,910.70	83.30	99
33-7400-550	CAPITAL OUTLAY-EQUIPMENT	40,935.51	38,000.00	35,267.94	35,267.94	2,732.06	93
33-7400-600	CONTRACTED SERVICES	57,060.00	55,000.00	0.00	7,125.00	47,875.00	13
33-7400-991	LANDFILL & COLLECTIO- NC DOR ASSESSME	1,235.66	3,500.00	0.00	1,290.56	2,209.44	37
33-7400-999	LANDFILL POSTCLOSURE COSTS	492,472.37-	0.00	0.00	0.00	0.00	0
	7400 LANDFILL & COLLECTION:	273,555.75-	345,679.00	44,238.65	207,202.66	138,476.34	60
33-7401-600	CONTRACT-SCRAP TIRE	126,014.43	120,000.00	21,899.84	104,808.29	15,191.71	87
	7401 Total	126,014.43	120,000.00	21,899.84	104,808.29	15,191.71	87
33-7402-600	CONTRACT-GARBAGE COLLECTIONS	903,986.40	950,250.00	78,994.76	639,037.62	311,212.38	67
33-7402-606	ARSWMA ADM FEES	4,073.00	4,175.00	0.00	4,175.00	0.00	100
33-7402-610	CONTRACT-REGIONAL LANDFILL	324,792.75	320,000.00	61,586.64	227,769.85	92,230.15	71
	7402 Total	1,232,852.15	1,274,425.00	140,581.40	870,982.47	403,442.53	68
33-7500-000	LANDFILL - DEPRECIATION	7,315.00	7,073.00	0.00	0.00	7,073.00	0
	7500 LANDFILL - DEPRECIATION	7,315.00	7,073.00	0.00	0.00	7,073.00	0
33-8100-000	CAPITAL PROJECTS:	0.00	0.00	0.00	0.00	0.00	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>
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	206,719.89	1,182,993.42	573,969.58	67

33 SANITATION	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	<u>1,794,126.03</u>	<u>57,913.78</u>	<u>1,532,004.67</u>
Expenditures:	<u>1,092,625.83</u>	<u>206,719.89</u>	<u>1,182,993.42</u>
Net Income:	701,500.20	148,806.11-	349,011.25

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
35-3290-000	INTEREST EARNED ON INVESTMENTS	6,476.45	4,500.00	0.00	2,732.13	1,767.87-	61
35-3710-000	UTILITY BASE CHARGES	917,786.30	912,000.00	0.00	616,847.56	295,152.44-	68
35-3710-010	UTILITY CONSUMPTION CHARGES	635,881.74	607,200.00	0.00	431,072.49	176,127.51-	71
35-3730-000	TAP & CONNECTION FEES	23,958.92	17,500.00	0.00	15,104.00	2,396.00-	86
35-3750-000	RECONNECTION FEES	23,589.41	20,000.00	0.00	15,784.61	4,215.39-	79
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	4,220.32	779.68-	84
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	1,085,841.11	664,147.89-	62

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	24,302.34	190,813.44	96,439.56	66
35-7130-040	OPERATION&MAINT.- PROFESSIONAL SERVI	2,880.81	32,000.00	288.00	7,287.89	24,712.11	23
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	1,823.27	14,442.44	4,411.56	77
35-7130-100	OPERATION&MAINT.- RETIREMENT EXPENSE	35,274.47	53,822.00	5,283.33	41,795.93	12,026.07	78
35-7130-101	OPERATION- 401(K) CONTRIB.	6,354.70	7,394.00	729.08	5,724.45	1,669.55	77
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	39,506.55	23,973.45	62
35-7130-200	SUPPLIES & MATERIALS	143,700.36	47,000.00	5,047.54	42,532.94	4,467.06	90
35-7130-210	OPERATION&MAINT.- UNIFORMS	3,727.63	5,000.00	0.00	2,815.39	2,184.61	56

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35-7130-250	VEHICLE SUPPLIES	16,646.83	17,500.00	1,468.76	15,702.60	1,797.40	90
35-7130-260	DEPARTMENTAL SUPPLIES	5,777.25	4,000.00	647.13	1,720.24	2,279.76	43
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	0.00	503.00	3,497.00	13
35-7130-320	OPERATION&MAINT.- COMMUNICATIONS	1,445.34	3,700.00	306.20	1,569.12	2,130.88	42
35-7130-330	UTILITIES-ELECTRICITY	13,522.78	16,000.00	1,278.89	8,964.72	7,035.28	56
35-7130-340	OPERATION&MAINT.- POSTAGE	26,081.86	30,000.00	2,122.72	21,171.27	8,828.73	71
35-7130-350	MAINT & REPAIR-EQUIPMENT	5,646.34	24,339.00	9,740.23	11,298.23	13,040.77	46
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	308.08	3,732.32	2,867.68	57
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	58,854.61	683,656.46	476,590.54	59
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	35,331.99	10,938.01	76
35-7135-030	SALARIES & WAGES-OVERTIME	0.00	914.00	913.83	913.83	0.17	100
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	377.05	2,823.57	752.43	79
35-7135-100	TREATMENT PLANT- RETIREMENT EXPENSE	9,421.03	10,206.00	1,068.25	7,968.77	2,237.23	78
35-7135-101	TREATMENT PLANT- 401(K) CONTRIB.	1,352.61	1,402.00	147.41	1,087.39	314.61	78

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35-7135-130	TREATMENT PLANT- UNEMPLOYMENT INS.	0.00	326.00	0.00	0.00	326.00	0
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	6,693.96	2,412.04	74
35-7135-200	SUPPLIES & MATERIALS	12,725.06	17,000.00	0.00	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	168.56	1,946.36	2,053.64	49
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	2,800.00	31,810.26	28,189.74	53
35-7135-315	TRAINING	1,317.00	1,586.00	0.00	90.00	1,496.00	6
35-7135-320	TREATMENT PLANT- COMMUNICATIONS	4,252.22	4,000.00	348.04	3,384.20	615.80	85
35-7135-330	TREATMENT PLANT- UTILITIES	34,226.21	35,000.00	3,003.25	21,003.52	13,996.48	60
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	87.00	458.00	20,542.00	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	2,731.80	2,368.20	54
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	13,710.38	140,077.08	124,110.92	53
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

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
	WATER Expenditure Totals	1,394,554.66	1,749,989.00	72,564.99	823,733.54	926,255.46	47

35 WATER	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	1,614,088.46	0.00	1,085,841.11
Expenditures:	1,394,554.66	72,564.99	823,733.54
Net Income:	219,533.80	72,564.99-	262,107.57

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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	0.00	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 Rev	199,231.89	10,797,382.11	0.00	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	0.00	73,188.00	19,904.16	79
36-4100-002	DEQ VUR PEARIDGE WAT TRANS GRT-ENGIN	128,777.05	303,339.72	21,787.67	63,493.62	239,846.10	21
36-4100-003	NCDEQ VUR ROPER CONNECTION GRANT	41,531.00	898,989.00	3,500.00	12,300.00	886,689.00	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	1,779,135.92	1,779,135.92	4,441,493.05	29
36-4100-006	DEQ VUR PEARIDGE WAT TRANS GRT-EASEM	0.00	30,000.00	1,050.00	3,012.50	26,987.50	10
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	1,805,473.59	1,931,262.39	8,866,119.72	18
	WATERWORKS CAPITAL PROJ Expenditure T	199,231.89	10,797,382.11	1,805,473.59	1,931,262.39	8,866,119.72	18

36 WATERWORKS CAPITAL PROJECT FUND

	Prior	Current	YTD
Revenues:	199,231.89	0.00	70,038.00
Expenditures:	199,231.89	1,805,473.59	1,931,262.39
Net Income:	0.00	1,805,473.59-	1,861,224.39-

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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	1,070.41	1,070.41	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	98,167.00	98,167.00	98,167.00	0
37-3490-000	EMS REVENUE	829,262.12	765,000.00	7,328.00	442,937.38	322,062.62-	58
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	0.00	560.00	560.00	0
37-3500-000	TRANSPORT SERVICE REVENUE	358,298.72	365,000.00	0.00	235,487.99	129,512.01-	65
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	506,250.00	168,750.00-	75
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	161,745.00	1,758,184.78	1,581,270.38-	52

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	46,123.43	482,456.78	254,914.22	65
37-4330-030	SALARIES & WAGES-OVERTIME	309,877.77	310,000.00	29,652.55	236,007.17	73,992.83	76
37-4330-040	SALARIES & WAGES-PARTTIME	25,255.94	75,000.00	8,776.97	56,518.61	18,481.39	75
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	6,191.59	57,130.32	33,165.68	63
37-4330-100	- RETIREMENT EXPENSE	204,121.71	250,138.00	16,454.32	156,847.14	93,290.86	63
37-4330-101	- 401K CONTRIB.	26,114.35	34,360.00	1,961.64	18,540.41	15,819.59	54
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	11,997.73	88,376.51	95,397.49	48
37-4330-190	TRAINING	2,227.00	4,000.00	375.00	375.00	3,625.00	9
37-4330-200	SUPPLIES & MATERIALS	45,429.65	50,000.00	4,611.49	33,705.96	16,294.04	67
37-4330-210	UNIFORMS	3,788.97	4,000.00	343.90	3,613.83	386.17	90
37-4330-250	FUEL	53,125.64	60,000.00	2,625.09	30,813.56	29,186.44	51
37-4330-260	DEPARTMENTAL SUPPLIES	4,327.93	5,500.00	640.90	3,868.46	1,631.54	70
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	3,967.98	32.02	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	1,635.11	17,721.94	37,278.06	32
37-4330-390	WASH EMS - DUES & SUBSCRIPTIONS	7,676.97	6,500.00	623.70	5,295.18	1,204.82	81
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	0.00	4,187.79	15,812.21	21
37-4330-540	CAPITAL OUTLAY-VEHICLES	6,294.19	397,424.00	0.00	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	23,182.65	7,817.35	75
37-4330-610	CONTRACTS-BILLING	41,282.14	45,135.00	2,485.27	24,101.40	21,033.60	53
37-4330-611	WASH EMS-CONTRACTS-DRUG SCREENING	0.00	5,180.00	0.00	0.00	5,180.00	0
37-4330-650	EMS DONATIONS	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	137,097.64	1,834,245.04	1,154,465.12	61
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	5,142.14	54,597.42	41,832.58	57

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37-4376-030	SALARIES & WAGES-OVERTIME	31,108.34	50,000.00	675.89	30,712.11	19,287.89	61
37-4376-040	SALARIES & WAGES-PARTTIME	6,860.66	18,000.00	412.73	9,674.63	8,325.37	54
37-4376-090	FICA TAXES	10,003.11	13,472.00	458.45	7,047.25	6,424.75	52
37-4376-100	TRANSPORT SERVICE- RETIREMENT EXPEN:	26,512.82	36,710.00	1,264.84	17,853.98	18,856.02	49
37-4376-101	TRANSPORT SERVICE- 401K CONTRIB.	3,742.84	5,044.00	141.82	2,397.69	2,646.31	48
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	1,570.44	14,179.46	22,072.54	39
37-4376-200	SUPPLIES & MATERIALS	14,179.17	15,000.00	97.02	7,337.77	7,662.23	49
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	260.19	2,334.62	6,665.38	26
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	0.00	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	979.61	2,357.77	1,642.23	59
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	331.75	3,238.15	1,261.85	72
37-4376-610	CONTRACTS-BILLING	23,375.52	21,535.00	966.50	15,022.68	6,512.32	70
	4376 TRANSPORT SERVICE:	270,581.15	350,745.00	12,301.38	182,406.85	168,338.15	52
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	149,399.02	2,016,651.89	1,322,803.27	60
	37 EMS	Prior	Current	YTD			

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Revenues:	2,380,494.11	161,745.00	1,758,184.78
Expenditures:	2,364,476.49	149,399.02	2,016,651.89
Net Income:	16,017.62	12,345.98	258,467.11 -

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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	411,565.00	466,561.00	573,401.72-	45
38-3700-022	REHAB TERM ACCESS RD, PHASE 1 (DES/BIC	0.00	38,780.00	6,532.12	6,532.12	32,247.88-	17
38-3700-024	REHAB TERM PARKING LOT,PHASE 1 (DES/BI	0.00	103,795.00	17,483.88	17,483.88	86,311.12-	17
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	2,035.00	40,637.95	1,059,426.54-	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	437,616.00	531,214.95	2,418,055.26-	18

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	411,565.74	466,560.90	573,401.82	45
38-8130-603	REHAB TERM ACCESS RD, PHASE 1 (DES/BIC	0.00	38,780.00	5,863.29	5,863.29	32,916.71	15
38-8130-605	REHAB TERM PARKING LOT,PHASE 1 (DES/BI	0.00	103,795.00	15,692.91	15,692.91	88,102.09	15
	8130 AIRPORT:	309,260.88	1,182,537.72	433,121.94	488,117.10	694,420.62	41
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	2,035.34	40,637.82	1,059,426.67	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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<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	2,035.34	40,637.82	1,726,094.67	2
	AIRPORT PROJECTS Expenditure Totals	720,975.39	2,949,270.21	435,157.28	528,754.92	2,420,515.29	18

38 AIRPORT PROJECTS	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	720,974.77	437,616.00	531,214.95
Expenditures:	720,975.39	435,157.28	528,754.92
Net Income:	0.62-	2,458.72	2,460.03

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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	3,274.44	31,524.28	38,476.72-	45
39-3600-000	HANGER RENTAL	15,600.00	17,472.00	3,360.00	16,430.04	1,041.96-	94
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	0.00	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	6,634.44	179,502.30	63,724.70-	73
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	33,373.65	10,246.35	77
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	677.81	8,127.87	7,196.13	53
39-4530-090	FICA TAX	3,964.08	4,544.00	337.39	3,205.17	1,338.83	71
39-4530-100	AIRPORT - RETIREMENT	10,167.91	9,622.00	814.92	7,339.75	2,282.25	76
39-4530-101	AIRPORT - 401K	1,448.65	1,322.00	112.46	1,001.21	320.79	76
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	6,689.46	2,408.54	74
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	4,500.00	638.00	1,219.23	3,280.77	27
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	53.74	191.89	808.11	19
39-4530-320	AIRPORT- COMMUNICATIONS	1,569.36	1,760.00	177.57	1,198.65	561.35	68
39-4530-330	AIRPORT- UTILITIES	8,250.24	9,000.00	1,393.78	6,301.99	2,698.01	70
39-4530-331	POSTAGE	25.16	50.00	0.00	9.63	40.37	19
39-4530-350	MAINT & REPAIR-BUILDING	4,578.31	27,000.00	846.65	3,939.18	23,060.82	15
39-4530-351	MAINT & REPAIR-EQUIPMENT	29,010.68	20,000.00	135.85	9,353.42	10,646.58	47
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	493.80	356.20	58
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	46.46	1,877.18	3,122.82	38
	4530 AIRPORT:	215,103.79	243,227.00	9,779.70	105,917.80	137,309.20	44
	AIRPORT OPERATIONS Expenditure Totals	215,103.79	243,227.00	9,779.70	105,917.80	137,309.20	44

39 AIRPORT OPERATIONS	Prior	Current	YTD
Revenues:	200,451.58	6,634.44	179,502.30
Expenditures:	215,103.79	9,779.70	105,917.80
Net Income:	14,652.21-	3,145.26-	73,584.50

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
40-3290-000	INTEREST EARNED ON INVESTMENTS	113,888.47	0.00	0.00	67,891.52	67,891.52	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	417,891.52	67,891.52	119

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	0.00	17,755.00	12,245.00	59
40-4155-999	PROFESSIONAL SERVICE-HOSPITAL PENSIO	300,000.00	290,000.00	65,000.00	290,000.00	0.00	100
4155 WC HOSPITAL PENSION FUND:		328,525.00	350,000.00	65,000.00	307,755.00	42,245.00	88
WC HOSPITAL PENSION FUN Expenditure Tot		328,525.00	350,000.00	65,000.00	307,755.00	42,245.00	88

40 WC HOSPITAL PENSION FUND	Prior	Current	YTD
Revenues:	563,888.47	0.00	417,891.52
Expenditures:	328,525.00	65,000.00	307,755.00
Net Income:	235,363.47	65,000.00-	110,136.52

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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	2.11	2.11	0
	OPIOID SETTLEMENT FUND: Revenue Totals	73,907.95	72,000.00	0.00	64,398.63	7,601.37-	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	64,398.63
Expenditures:	31,230.19	0.00	36,230.19
Net Income:	42,677.76	0.00	28,168.44

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Statement of Revenue and Expenditures

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
51-3100-001	DSS TRUST FUND ACCOUNTS	233,272.73	200,000.00	13,670.40	157,106.40	42,893.60-	79
	TRUSTEES Revenue Totals	233,272.73	200,000.00	13,670.40	157,106.40	42,893.60-	78

<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	10,899.69	136,895.74	63,104.26	68
	4100 Total	303,505.12	200,000.00	10,899.69	136,895.74	63,104.26	68
	TRUSTEES Expenditure Totals	303,505.12	200,000.00	10,899.69	136,895.74	63,104.26	68

51 TRUSTEES	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	233,272.73	13,670.40	157,106.40
Expenditures:	303,505.12	10,899.69	136,895.74
Net Income:	70,232.39-	2,770.71	20,210.66

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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	20,613.04	0.00	20,657.75	44.71	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	90,674.47	386,893.48	290,514.52-	57
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	7,151,550.80	90,674.47	3,476,677.89	3,674,872.91-	48

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	20,613.04	0.00	0.00	20,613.04	0
	4100 Total	665.36	20,613.04	0.00	0.00	20,613.04	0
58-4101-001	RURAL DOWNTOWN ECON DEV-ELEVATOR G	0.00	468,209.00	92,566.41	92,566.41	375,642.59	20
	4101 Total	0.00	468,209.00	92,566.41	92,566.41	375,642.59	20
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	6,100.00	52,428.68	1,342,471.32	4
58-4203-002	ELEVATOR LOCAL MATCH	182.00	74,124.00	74,124.00	74,124.00	0.00	100
	4203 WEYERHAEUSER GIVING GRANT	401,152.06	1,469,024.00	80,224.00	126,552.68	1,342,471.32	9
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	109,830.19	1,973,287.12	896,184.54	69
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	33,613.65	386,893.48	290,514.52	57
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	143,443.84	2,360,180.60	2,333,584.91	50
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	0.00	12,837.25	24,064.70	35
58-4340-993	CRESWELL VFD - ADDIT 5TH CENT	18,350.70	18,551.25	0.00	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 CENT	2,047.05	2,066.86	0.00	0.00	2,066.86	0
	4340 Total	20,397.75	180,162.25	0.00	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

Washington County
Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
	4350 Total	0.00	50,000.00	0.00	0.00	50,000.00	0
58-4400-001	AMERICA 250 NC COUNTY COMMITTEE GRAN	0.00	10,000.00	3,467.56	3,467.56	6,532.44	35
58-4400-002	AMERICA 250 NC COMMUNITY GRANT	0.00	15,944.00	300.00	3,754.00	12,190.00	24
	4400 Total	0.00	25,944.00	3,767.56	7,221.56	18,722.44	28
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	7,151,550.80	320,001.81	2,617,879.02	4,533,671.78	37

58 PROJECTS/GRANTS FUND

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	1,696,694.40	90,674.47	3,476,677.89
Expenditures:	985,428.94	320,001.81	2,617,879.02
Net Income:	711,265.46	229,327.34-	858,798.87

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
59-3010-211	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	175,252.74	0.00	11,395.79	114,190.77	114,190.77	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	1,517.91	14,233.69	14,233.69	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	603.62	9,137.97	9,137.97	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	1,016.56	81,875.60	81,875.60	0
59-3010-350	DRAINAGE DISTRICT 5 LEVY	34,256.82	0.00	122.14	17,271.95	17,271.95	0
59-3010-360	ALBEMARLE DRAINAGE DISTRICT	111,127.38	0.00	0.00	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	14,656.02	384,813.51	384,813.51	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	716.44	17,149.81	17,149.81-	0
59-6900-404	CRESWELL TAX LEVY	87,278.68	0.00	1,374.63	76,816.09	76,816.09-	0
59-6900-411	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	168,963.01	0.00	15,358.50	102,794.98	102,794.98-	0
59-6900-412	ROPER MOTOR VEHICLE TAX - NCVTS	18,853.62	0.00	1,136.07	12,715.78	12,715.78-	0
59-6900-413	CRESWELL MOTOR VEHICLE TAX - NCVTS	14,732.52	0.00	1,277.55	8,534.35	8,534.35-	0
59-6900-414	ALBEMARLE DRAINAGE DISTRICT	111,127.38	0.00	1,649.14	109,114.36	109,114.36-	0
59-6900-415	PUNGO RIVER DRAINAGE DISTRICT	40,636.17	0.00	0.00	38,989.17	38,989.17-	0
	6900 Total	475,848.20	0.00	21,512.33	366,114.54	366,114.54-	0
	DMV MUNICIPAL TAXES Expenditure Totals	475,848.20	0.00	21,512.33	366,114.54	366,114.54-	0

59 DMV MUNICIPAL TAXESPriorCurrentYTD

Washington County
Statement of Revenue and Expenditures

Revenues:	478,146.51	14,656.02	384,813.51
Expenditures:	475,848.20	21,512.33	366,114.54
Net Income:	2,298.31	6,856.31 -	18,698.97

Washington County
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
61-3490-010	REVENUE	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

Washington County
Statement of Revenue and Expenditures

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
63-3270-000	MOTEL OCCUPANCY TAX	174,288.18	170,000.00	9,889.44	96,726.60	73,273.40-	57
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	9,889.44	96,726.60	150,957.40-	39

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	10,500.03	3,499.97	75
63-4960-020	WASH CO AFRICAN AMERICAN MUSEUM OPE	5,000.00	5,000.00	416.67	3,750.03	1,249.97	75
63-4960-100	BILLBOARD ADVERTISEMENTS	30,424.00	46,000.00	2,494.00	23,301.56	22,698.44	51
63-4960-130	DDA-SIGNAGE, OPEN AIR MARKET, XMAS MK	3,025.00	3,600.00	350.00	2,450.00	1,150.00	68
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	350.00	350.00	350.00	50
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	7,499.97	2,500.03	75
63-4960-345	LASER LIGHT SHOW	5,000.00	5,000.00	0.00	5,000.00	0.00	100
63-4960-346	AFRICAN AMERIC EXPERIENCE OF NE NC DL	2,000.00	2,000.00	0.00	2,000.00	0.00	100
63-4960-349	ROANOKE RIVER LIGHTHOUSE & MARIT MUS	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	5,610.67	57,851.59	67,998.41	46
63-4970-000	TRAVEL & TOURISM:	0.00	0.00	0.00	0.00	0.00	0

Washington County
Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
63-4970-010	SALARIES & WAGES-DIRECTOR	24,999.95	25,000.00	2,083.33	18,749.97	6,250.03	75
63-4970-090	TRAVEL- FICA TAX	1,664.46	1,900.00	154.32	1,407.78	492.22	74
63-4970-100	TRAVEL- RETIREMENT	5,172.75	5,424.00	452.92	4,069.19	1,354.81	75
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	6,627.09	3,372.91	66
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	2,500.00	0.00	0.00	2,500.00	0
63-4970-370	MARKETING & ADVERTISING-ADMIN	30,099.41	67,600.00	230.00	9,656.74	57,943.26	14
63-4970-390	TRAVEL- DUES & SUBSCRIPTIONS	175.00	1,000.00	0.00	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	3,500.00	3,500.00	0.00	100
	4970 TRAVEL & TOURISM:	81,206.14	121,834.00	7,201.86	48,808.77	73,025.23	40
	TRAVEL AND TOURISM Expenditure Totals	188,355.14	247,684.00	12,812.53	106,660.36	141,023.64	43

63 TRAVEL AND TOURISM

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	174,288.18	9,889.44	96,726.60
Expenditures:	188,355.14	12,812.53	106,660.36
Net Income:	14,066.96-	2,923.09-	9,933.76-

Washington County
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
69-3370-000	E911 TELEPHONE SURCHARGE (1YR)	128,427.73	98,407.00	8,200.63	65,605.04	32,801.96-	67
69-3980-010	TRANSFER FROM GENERAL FUND	0.00	22.00	0.00	22.00	0.00	100
	EMERGENCY TELECOMMUNICATIONS Revenue	128,427.73	98,429.00	8,200.63	65,627.04	32,801.96-	66

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	4,035.00	0.00	0.00	4,035.00	0
69-9100-310	TRAINING	3,291.50	4,100.00	440.00	908.00	3,192.00	22
69-9100-320	COMMUNICATIONS	7,510.42	9,022.00	774.62	6,503.32	2,518.68	72
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	35,389.00	0.00	14,180.40	21,208.60	40
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	4,495.00	0.00	0.00	4,495.00	0
69-9100-600	DESIGNATED FOR FUTURE APPROPRIATION:	0.00	15,073.00	0.00	0.00	15,073.00	0
	9100 911:	70,880.88	98,429.00	1,214.62	34,574.08	63,854.92	35
	EMERGENCY TELECOMMUNICA Expenditure	70,880.88	98,429.00	1,214.62	34,574.08	63,854.92	35

69 EMERGENCY TELECOMMUNICATIONS

	Prior	Current	YTD
Revenues:	128,427.73	8,200.63	65,627.04

Washington County
Statement of Revenue and Expenditures

Expenditures:	70,880.88	1,214.62	34,574.08
Net Income:	57,546.85	6,986.01	31,052.96

Washington County
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
70-3290-000	INTEREST ON INVESTMENTS	9,100.75	4,685.00	0.00	6,037.45	1,352.45	129
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	0.00	124,276.00	0.00	100
	REAPPRAISAL Revenue Totals	49,100.75	356,300.00	0.00	130,313.45	225,986.55-	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	39.99	39.99	960.01	4
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	99,615.38	99,615.38	250,384.62	28
	8600 RESERVE FOR REAPPRAISAL	0.00	356,300.00	99,655.37	99,655.37	256,644.63	28
	REAPPRAISAL Expenditure Totals	0.00	356,300.00	99,655.37	99,655.37	256,644.63	28

70 REAPPRAISAL	Prior	Current	YTD
Revenues:	49,100.75	0.00	130,313.45
Expenditures:	0.00	99,655.37	99,655.37
Net Income:	49,100.75	99,655.37-	30,658.08

Washington County
Statement of Revenue and Expenditures

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Grand Totals	Prior	Current	YTD
Revenues:	43,443,851.57	1,740,258.39	24,543,709.75
Expenditures:	50,529,202.48	4,564,688.50	26,479,147.52
Net Income:	7,085,350.91-	2,824,430.11-	1,935,437.77-

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 11

DATE: April 6, 2026

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

SUMMARY EXPLANATION:

- a) Cool Springs Athletics Request Discussion, Mr. Curtis Potter, CM/CA
- Department Head Reports from March 2026 (see attached)
- Statistic Reports from March 2026 (see attached)

Department Head Reports to the Commissioners
April 6, 2026
Board of Commissioners' Meeting

EMS

Jennifer O'Neal

No report submitted.

Recreation

Randy Fulford

We had three basketball teams to play in the E.A.C basketball tournament this year. Two of them did well but they didn't place. Despite the changing of locations, the teams rose to the occasion and played. Our 12 under team coached by David Lewis won the kids received rings this year. Our basketball league is preparing for our tournaments in Roper on April 4th at Roper Community Center gym if all goes well.

Elections

Dora Bell

No report submitted.

Library

Jackie Respass

April programming is planned. Please see flyer below. The craft days continue to be a big hit. We will begin crafts with packets we receive from the NC Museum of Art both for adults and children. We are in the process of refurbishing our collection and weeding outdated books. If anyone has book requests, please email them to me at jresspass@pettigrewlibraries.org We are also starting a Chess Club led by a patron- Mr. Pringle. Check our Facebook page for updates on dates and times.

Washington County Library

April

EVENTS

2026

**APRIL
2**

**SECU ESTATE
PLANNING**

2:00 pm

**APRIL
10**

ECOEXPLORE

3:00pm

**APRIL
16**

**COFFEE TALK
+ AI CHAT**

10:00 am

**APRIL
22**

STORYTIME

10:00am

**APRIL
24**

**KID'S CRAFT
DAY**

2:00 -
4:00pm

March 2026
Cooperative Extension



Rebecca Liverman - County Extension Director



The Master Facilitation Team hosted a train-the-trainer three day training in Raleigh. This is a Part 1 of 3 training.

I wrapped up the Winter ServSafe class at Hyde Correctional Institute



Evidently we need to remind people not to drink toilet water in urban areas.



Jalynne Ward - Ag Agent



- **NC Small Grain Growers sponsored my first trip to the Commodity Classic in San Antonio, Texas.** The sponsorship comes from a random drawing of agents across the state that measured a winning wheat yield contest.
- Hosted a "pesticide credit day" - it was a packed house!
- Sampled turkey litter
- Started Blackland Tour planning
- Helped sort seed for the Upper Coastal Plain Corn Hybrid Trial effort



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 was able to complete the log-ins necessary for Breanna and Ariel.
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. The Statistical report was submitted.
7. Christal continues to work with the queues with NCVTS.
8. I am working with staff to get questions answered, refunds from overpayments processed, and releases processed. I worked on several individual taxpayer requests.
9. Jarona with Keystone was here this month and worked with Breanna and I with the tax codes entry we will be using in the Keystone software. I had a conversation with Jarona and another Keystone employee regarding the discounts.
10. Abstracts (individual personal property) and Business Personal Property forms are still being received. For the BPP, those that applied for the extension have until April 15th to file.
11. Debt Setoff files were received and processed.
12. Huddle meetings were held with the tax office staff.
13. Jerrian is on maternity leave.
14. The staff, other than I, attended the Albemarle Tax Association Meeting in Dare County on the 18th.
15. I attended the Skinnersville meeting on the 24th.
16. The Sales Ratio report was submitted for the calendar year 2025.

Planning/Inspections/Floodplain Management
Connie Barnes

**Planning and Inspections
Activity Report
March 2026**

Permits Issued	25
Inspections	41
Application Reviews	5

6, 13, 20, 27 Mr. Colombo to Tyrrell County

5th attended community meeting with Center for Energy Education/Sandbar Solar

10th Worked on April agenda for Employee Safety Team and March topics

16th attended Commissioner's meeting for public hearing on text amendment to Subdivision Ordinance

19th Planning Board – held public hearing and recommended approval of SUP for Sandbar Solar 1, LLC

24th Letters to adjoining landowners and applicant for Variance to freeboard in Flood Ordinance and for SUP – Sandbar Solar for April 6 meeting

Help from Mid-East Commission (planning contractor):

SUP documents and meetings

Map approval for three properties

Macadamia Solar documents regarding vested right of special use

Language re: rooms for people with services vs outside services provided (and health department input)

Dominion – closing roads in town limits, which were never built (Curtis Potter did the heavy research) for recording deed for utility improvements

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

Mediacom: New cables have been installed. Plan to work with Mediacom to remove old cables. Waiting for return call to install new digital boxes.

Tax Office Software Migration: Data refresh completed 1/29. Assessment Go Live in April and remaining Tax Go Live before Year-End Close-Out in June. Continue to work and provide information needed by Keystone.

Tax Office Revaluation: Gene and Renee completed land splits March 18.

FY26 911 Grant: Multiple meetings/emails with 911 Board, vendors and County staff.

**NMAC will not begin network planning/installation of 911 trunks until full power is established at EMTOC. Told Jason to let me know when full power was established so I can contact NMAC to begin. NMAC stated estimated earliest date of installation will be December 2026 meaning 911 Center will not be operational from EMTOC until then.

**Will apply August 31 for Reconsideration if needed and funds from this will be available October 1. This will line up with the 911 Center being operational from EMTOC in December 2026. Meeting with 911 Regional Manager to work on Financial Planning Tool (FPT) scheduled for April 14.

**Submit POs to SSG for installation of Security Doors/Camera and Cabling. Work began March 27. Next step is to review other 2026 grant items and prioritize the order they need to be purchased. Have quotes refreshed and approved by the 911 Board.

**Multiple items in the quotes are partially paid for by both Grant and 911 Funds. This will require going through each quote and figuring the dollar amounts based on the percentage so that the correct amount is coded to the Grant and the 911 Funds.

**Any items that need to be broken out of the quote to order – the vendor will need to submit a separate quote. I will keep up with these items using the original quote.

**Please keep in mind the networking/connections I am doing is only for the 911 Center-it is not for EM or EMS. I have not received any requests to work on anything pertaining to EM or EMS.

NCDIT/Telcom: Was informed by Joe Reale with NCDIT that Brightspeed's deadline has been changed to 2027 to move copper lines to fiber. Email dated January 15 from Joe stated NCDIT need to determine how to move forward with copper lines. Waiting on NCDIT.

- Assist Ariel with O365 Authentication issue
- Work with Renee and Hollie on remaining splits
- Assist Harley with 911 and Communications budget
- Review with Laurie how to order Dell equipment-quotes, approval and ordering procedures
- Conversations/emails with Elevator techs, Ricky, NCDIT and VC3 on emergency phone in Courthouse elevator
- Troubleshoot Reval staff with issues logging into Elite
- Submit request to VC3 to have Bd of Elections phone stay active until 10pm on March 3
- Get contact info for Atlas so Renee can speak directly with someone concerning property issues
- Apply interest to Tax Collection on March 3
- Write/submit FY2026 911 Board Monthly Grant Report
- Get info from Missy concerning issue with addresses in Water Dept-review with Renee
- Multiple emails with Keystone concerning status of Assessment Software Go Live and charges from Ron Painter
- Multiple calls/emails with Brightspeed on remaining billing issues on several County accounts
- Attend NCDIT Town Hall via Teams on March 5
- 911 Admin phone lines moved to SIP on March 4
- Change passwords for PlanningDirector and EmergencyManager O365-give to Curtis and Connie
- Review 911 furniture setup with RussBassett-need to make sure we can access wall outlets and RJ45 jacks-talk to Steve at EMTOC to review-connect RussBassett and Steve to verify we have what is needed
- Troubleshoot issue with David Bowers – cannot access email
- Work with Edmunds to install MYSQL – migration of Edmunds scheduled for March 30
- Review Ron Painters agreement with Missy – call Ron to see if he will perform Assessment work through the County contract at the \$75 rate instead of \$150 through Keystone who will bill us – he agreed – also discuss items needed by Keystone
- Review Keystone license charge with Missy
- Discussions with Jarona (Keystone) and Renee on items that need to be completed
- Review budget for money that can be used to get additional contract hours with SSG support – discuss with SSG and Missy – get email confirmation from SSG and approval from Curtis
- Meeting with Frankie and Warren (Motorola) and Steve (AR Chesson) – walk through EMTOC to verify everything needed is in place – make recap and email to Jason, Harley, Frankie, Warren and Steve.
- Review 911 NICE Recorder quote with Todd (WSI Sales Rep) – make corrections – send to Harley to renew and explain
- Work with Hollie to get info needed for splits send to Atlas – email Joe Waple and request to expedite so that remaining splits can be completed

- Troubleshoot issue with Elite
- Troubleshoot issue with Christal's email access
- Create user accounts in Keystone – add Keystone link on users desktops and verify access
- Discussion/email Jarona (Keystone) concerning items not in original scope of work and will be additional charge to County – Discounts, Drainage Bills and Bad Check Charge - request quotes for additional items – sent General Statute to Keystone concerning Bad Checks (should not be additional charge for this)
- Discussions with SSG on quotes for Security Cameras/Doors and Cabling at EMTOC – refresh Cabling quote and send to 911 Board for approval – work with 911 Board on Cabling quote – issues on 911 Board Mark Up - submit quotes for PO and place orders – SSG work began Friday, March 27.
- Assist David at Landfill with ups continually beeping after storm
- Troubleshoot issue with monitor and connection in 911 after storm
- Troubleshoot issue with Elite connection for Rosa
- Troubleshoot issue with no license found for 911 EMD – work with Priority Dispatch and SSG – switch to MAC address
- Work with Motorola and Jason on radio tower
- Troubleshoot issue with 911 ups smoking
- Teams meeting with Oakley, AR Chesson, Motorola, Harley, Jason and myself on radio tower
- Disconnect/reconnect electronic for Laurie Zoll's move to Admin Building
- Submit request to update VC3 auto attendant with new information for Laurie's move
- Work on amendment for Renee's agreement for work on splits – submit invoices for Renee and Gene to Finance
- Research information needed for T-Mobile for 911 – explain to Harley
- Review with Steve other cables that will need to be run to EMTOC for MCNC and NMAC
- Update WebScan for scanning checks in Water Department – work on issues with Southern Bank
- Get quote and place order for 4 hotspots for Lee at Water Plant
- Work with NCDIT, VC3, Elevator Techs & Ricky on SIP line that needs to be installed on Courthouse elevator
- Attend FY2027 911 Grans Workshop on March 25
- Troubleshoot issues with 911 recorder with WSI and NMAC
- Troubleshoot issue with connection to WaterShare folder for Darlene
- Troubleshoot issue with saving excel sheet with highlights for Darlene
- Review VC3 invoice with Missy – has issues – email VC3 to request correction

Airport

Mary Moscato

Project Updates:

RPZ Obstruction Removal Projects

- **Status Update:** Completed and paid contractors for Pay Requests 2 and 3 totaling \$375,388.34. Received and currently reviewing the 4th (Final) Pay Request. 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:** TB&E (Engineers) submitted the 90% Submission report to Department of Aviation for the Design/Bid portion of the project. Currently working on the grant application for the BIL/AIG funds for the construction phase.

AWOS (Automated Weather Observing System)

- **Status Update:** The Safety Enhancement fund request has been added to the April Board of Transportation agenda, and the Department of Aviation will expedite the Request for Aid (RFA) once it is approved.

Other Activities:

- Attended the monthly Department Head meeting.
- Submitted the Airport’s FY27 budget request.
- Assisted the County Manager’s Office in obtaining two quotes for the Pea Ridge Water Main Expansion project.

Revenue Update (as of 3/30/26):

- February fuel Sales: \$11,788.55
- Total fuel sales for FY26: \$40,846.65 (58.35% Realized)
- Hangar Leases: \$17,472.00 (94.04%)
- 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

Personal Property Surplus Year End Update FY2025 to 2026

Sold

ID	Asset	Price	Beginning Bid	Status
2026-002	Tractor - Airport	\$2,975.00	\$300	Sold
2026-001	School Desk RU	\$10.00	\$10	Sold
2026-003	3 Dell Towers	\$10.00	\$45	Sold
2026-004	2010 Dodge Charger	\$975.00	100	Sold
2026-005	Gateway Towers	\$20.00	20	Sold
2025-002r	Oval Folding Tables RU	\$103.00		Sold
2025-001r	Rectangle Fold Tables RU	\$30.00		Sold
2026-006	Jeep Compass	\$5,651.00	100	Sold
2026-007	1999 Ford Eco Van Abandon	\$900.00	100	Sold
2026-008	2013 Dodge Charger	\$2,000.00	100	Sold

Total **\$12,674** Updates for April Meeting

The total above, \$ has been brought back to county for items not being utilized during FY 2025 to 2026

Ricky Young
Facilities

- Safety
No issues
- Budget
- Work Order Review
We have completed 56 work orders in the last month
- Project Updates
The Jail showers have been installed
The elevator project is about 3 weeks ahead of schedule
We had a water leak in a wall at the Health Department. This has been repaired
We have converted two thirds of the lights at the Water Plant in Roper
- Facility and Equipment needs
- Staffing and Training
We have two openings
- Supplies and Inventory

Senior Center
Renee' Collier

No report submitted.

DSS
Clifton Hardison

Washington County Board of Social Services
Regular Meeting Minutes
Tuesday, February 17, 2026

Attendance

- Board of Social Services: Julius Walker, Harry White, Caroline Gurganus and Ann Keyes
- By Phone: Wendy Furlough
- Staff: Clifton Hardison and Lynn Swett

Call to Order

The monthly meeting of the Washington County Board of Social Services was held on Tuesday, February 17, 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. Harry White 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 January 20, 2026 regular board meeting minutes. Caroline Gurganus gave a second to the motion and the vote in favor of the motion was unanimous.

Budget presentation

Lynn Swett made the Budget 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 March 17, 2026 at 9 a.m.

Adjournment

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

Respectively submitted,
Julius Walker, Chairman

Submitted by Cathy Ange



**WASHINGTON COUNTY
BOARD OF SOCIAL SERVICES
MEETING
TUESDAY, MARCH 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, MARCH 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** – **February 17, 2026**
 - B. COUNTY FRAUD PLAN**
- 5. ADULT SERVICES PRESENTATION** – *WENDY WINSLOW*
- 6. BUDGET HANDOUT FOR FYE 27** – *LYNN SWETT*
- 7. DIRECTOR'S REPORT** – *CLIFTON HARDISON*
- 8. OTHER ITEMS BY BOARD MEMBERS OR DIRECTOR-
NEXT MEETING** – **TUESDAY, APRIL 21, 2026 at 9:00 AM**
- 9. ADJOURN** – *CHAIR, JULIUS WALKER*

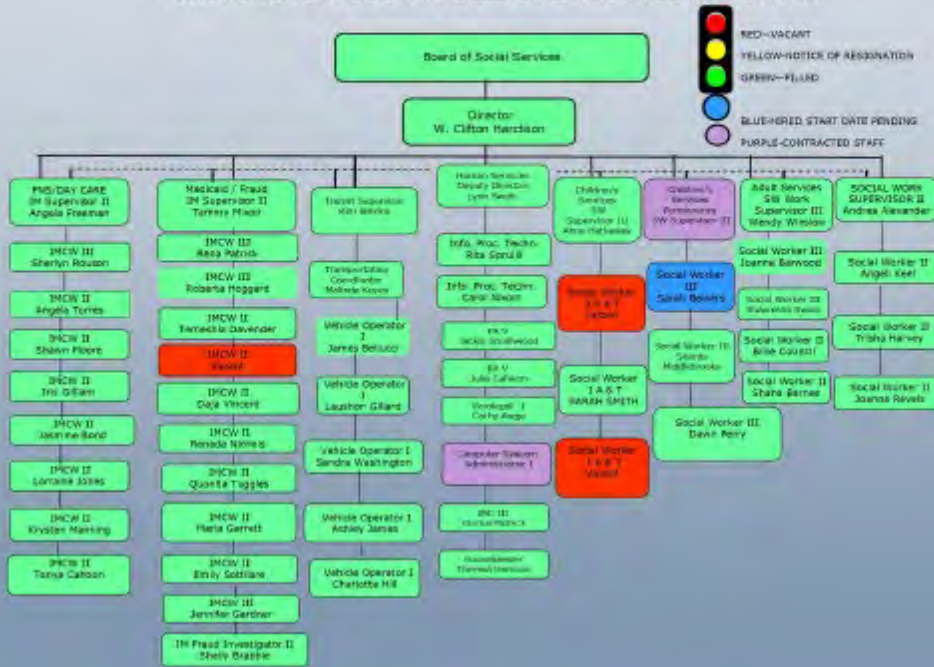
Agenda Item 7: Consent Agenda

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

- Fiscal Monitoring will commence March 17th and 18th.



AUDIT/MONITORING FINDINGS

- In your packet you will find our compliance notice from DOT, indicating the closure as we have completed all changes for compliance.
- You will also find an email from DHB regarding the finding from the single county audit for FY 25. We will be responding to that email this week.



COMMENTS? QUESTIONS?



DIRECTOR'S TRAVEL

March 20 thru 31 2026 (8 days annual leave – out of country).
 April 14th-15th – School of Government training for recruitment –
 Chapel Hill



ADMIN. Fy	25-26	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Staff Level	54	52	52	52	51	50	50	50	51				
Vacancies		2	2	2	3	4	4	4	3				
Contracted Staff		14	14	14	14	14	14	14	14				
Vehicle Operator		1	1	1	1	1	1	1	1				
IT		1	1	1	1	1	1	1	1				
Eligibility		2	2	2	2	2	2	2	2				
Social Work		9	9	9	9	9	9	9	9				
Front Desk Visits		239	253	240	197	166	214	365	234				
FINANCIAL													
Expenditures from 1571	\$3,229,238	\$431,858	\$402,804	\$395,516	\$459,904	\$403,232	\$377,569	\$372,883	\$385,472				
Percentage of total budget Remaining		86.00%	75.00%	67.00%	56.00%	49.00%	57.00%	64.00%	70.00%				

FNS FY 25-26	YTD TOTALS	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Individuals Served		2,692	2,691	2,693	2,668	2,422	2,631	2,627	2,616				
Benefits	\$3,591,232	\$447,416	\$455,023	\$448,908	\$456,612	\$450,450	\$452,349	\$441,281	\$439,105				
Applications Taken	663	97	78	79	91	45	76	109	108				
Reviews Completed	808	108	111	125	92	83	103	100	86				

CHILD CARE FY 25-26	YTD TOTALS	June Service Month	July Service Month	August Service Month	Sept Service Month	Oct Service Month	Nov Service Month	Dec Service Month	Jan Service Month	Feb Service Month	March Service Month	April Service Month	May Service Month
Children Served		188	196	188	201	173	193	182	174	158			
Waiting List		1	1	5	5	5	15	17	17	27			
Benefit Amount	\$1,081,185	\$90,973	\$93,565	\$97,886	\$92,127	\$90,176	\$89,996	\$84,027	\$84,976	\$82,664			
Total Benefit Issued	\$ 806,390												
Benefit Remaining	\$274,795												

**Reallocation notice received 4/10/26, new amount of combined benefits stated above
 **PRELIMINARY numbers for February Service Month

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	4,903				
Applications Taken	458	41	50	72	47	66	70	66	46				
Reviews Completed	744	81	83	79	90	104	87	100	120				

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	89				
	Medicaid	0	0	0	0	0	0	0	0				
	WFFA	3	2	2	5	5	5	5	5				
	Child Care	12	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	26				
Total Children in DSS Custody	23	21	21	22	24	24	27	25				
Total Children not in DSS Custody	0	0	0	0	0	0	0	1				
Reports Received	8	6	8	7	9	7	7	7				
Children in Assessments/ Investigations	43	45	48	46	47	47	39	29				

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	9				
Total Active Cases	2	4	6	8	8	6	10	5				
Guardianship Cases	6	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	13				
In Home Aid Inquiry List	34	34	34	34	35	33	32	33				
Special Assist In Home Aid Clients	5	5	5	5	5	5	5	5				
Community Alternatives Program for Disabled Adult Clients (CAP)	59	58	61	61	62	62	63	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	\$2,329				
Emergency Assist Issued		\$2,899	\$5,063	\$11,617	\$10,420	\$0	\$0	\$0	\$0				
Employment Assist Issued	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Community Med Suppt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Applications Taken	38	7	9	3	6	4	3	3	3				
Single Parent Caseload	24	3	4	2	4	4	3	3	1				
Two Parent Caseload		0	1	1	2	2	1	1	0				
Child Only Cases		11	11	12	12	13	13	12	11				
200% of Poverty Cases		1	3	3	4	5	5	3	1				
TOTAL OPEN CASES		15	19	18	22	24	22	19	13	0	0	0	0

ENERGY PROGRAMS FY 25-26	Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
CIP Apps		324	41	32	66	45	37	41	44	18			
CIP Paid checkwrite	\$1,920	\$0	\$0	\$0	\$0	\$0	\$375	\$0	\$1,544				
CIP Paid direct pay	\$98,607	\$4,348	\$22,541	\$19,639	\$20,689	\$8,601	\$8,786	\$11,631	\$2,372				
CIP remaining balance	\$ 1,530												
LIEAP Apps		0	0	0	0	0	36	174	52				
LIEAP paid checkwrite	\$ 3,200	\$0	\$0	\$0	\$0	\$0	\$2,400	\$0	\$800				
LIEAP paid direct pay	\$ 127,800	\$0	\$0	\$0	\$0	\$69,300	\$4,900	\$37,600	\$16,000				
LIEAP remaining balance	\$ 16,511												

CHILD SUPPORT-WASHINGTON CO, FY 25-26	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
COLLECTIONS	\$ 735,718.00	\$ 102,218.25	\$ 100,746.75	\$ 91,463.00	\$ 93,734.00	\$ 83,432.00	\$ 91,541.00	\$ 86,584.00	\$ 85,999.00			
CASES UNDER ORDER		95%	96%	96%	96%	96%	95%	95%	95%			
PATERNITY ESTABLISHMENT RATE		90%	91%	92%	92%	92%	92%	93%	93%			
RATE OF PAYMENT TO ARREARS		34%	44%	50%	67%	67%	61%	63%	65%			
TOTAL CASES		770	764	741	737	733	728	728	725			

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	57				
Medicaid Transportation	29	32	20	27	25	18	26	25				
MODIVCARE	0	0	0	0	0	0	0	0				
ONE CALL	0	0	0	0	0	0	0	0				
Roanoke Development Center	0	0	0	0	0	0	0	0				
Senior Center	10	10	10	11	11	11	11	11				
Rural General Public	12	7	9	12	8	10	7	3				
Other (DDS, WF, EDTAP)	24	19	20	24	16	21	20	18				

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	376				
Roanoke Development Center	0	0	0	0	0	0	0	0				
Medicaid Transportation	197	204	171	177	113	113	132	117				
MODIVCARE	0	0	0	0	0	0	0	0				
ONE CALL	0	0	0	0	0	0	0	0				
Senior Center	175	207	219	174	206	80	141	109				
Other (DDS, WF, EDTAP)	180	171	165	187	144	175	172	35				
Rural General Public	61	56	62	85	63	59	48	115				

Tim Esolen
Register of Deeds

Ledger Summary Report - Roll-up

Printed 03/31/2026

Timothy J. Esolen, REGISTER OF DEEDS
Washington, NC
38055-36194

Category	Receipt Code	Count	Total	Recording	Special	Floodplain Mapping	Excise Tax	Land Transfer	Dept Cultural Res	Pension Fund	Automation Fund	State General Fund	State Treasurer Amt	County Receipts
DEED														
A/N	ASSUMED NAME	2	\$52.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.78	\$3.88	\$0.00	\$12.40	\$34.94
AGMT	AGREEMENT	1	\$26.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.39	\$1.94	\$0.00	\$6.20	\$17.47
ASGMT	ASSIGNMENT	4	\$104.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.56	\$7.76	\$0.00	\$24.80	\$69.88
CAN	CANCELLATION	20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
D/T	DEED OF TRUST	12	\$768.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11.52	\$74.40	\$0.00	\$74.40	\$607.68
DEED	DEED	21	\$4,747.00	\$0.00	\$0.00	\$0.00	\$4,201.00	\$0.00	\$0.00	\$8.19	\$40.74	\$0.00	\$130.20	\$366.87
GIFT/D	DEED OF GIFT	3	\$78.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.17	\$5.82	\$0.00	\$18.60	\$52.41
MEMO/L	MEMORANDUM OF LEASE	1	\$26.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.39	\$1.94	\$0.00	\$6.20	\$17.47
MOD/A	MODIFICATION AGREEMENT	1	\$26.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.39	\$1.94	\$0.00	\$6.20	\$17.47
PIA	POWER OF ATTORNEY	4	\$104.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.56	\$7.76	\$0.00	\$24.80	\$69.88
P/REL	PARTIAL RELEASE	1	\$26.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.39	\$1.94	\$0.00	\$6.20	\$17.47
QCD	QUITCLAIM DEED	5	\$130.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.95	\$9.70	\$0.00	\$31.00	\$87.35
S/TR	SUBSTITUTION TRUSTEE	2	\$52.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.78	\$3.88	\$0.00	\$12.40	\$34.94
TERM	TERMINATION	2	\$77.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.16	\$6.34	\$0.00	\$12.40	\$57.10
UCC	UCC 1 TO 2 PAGES	3	\$121.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.81	\$11.91	\$0.00	\$0.00	\$107.28
Category Totals		82	\$6,337.00	\$0.00	\$0.00	\$0.00	\$4,201.00	\$0.00	\$0.00	\$32.04	\$179.95	\$0.00	\$365.80	\$1,558.21
NO BOOK														
				Fee	Special	Pension Fund	Automation Fund	County Receipts						
B	BIRTH CERTIFICATE	23	\$280.00	\$0.00	\$0.00	\$4.20	\$27.68	\$248.12						
COPIES	COPIES	1	\$10.00	\$0.00	\$0.00	\$0.15	\$0.99	\$8.86						
DC	DEATH CERTIFICATE	15	\$500.00	\$0.00	\$0.00	\$7.50	\$49.27	\$443.23						
MC	MARRIAGE CERTIFICATE	8	\$90.00	\$0.00	\$0.00	\$1.35	\$8.90	\$79.75						
NSTP	NOTARY STAMP	3	\$30.00	\$0.00	\$0.00	\$0.45	\$29.55	\$0.00						
Category Totals		50	\$910.00	\$0.00	\$0.00	\$13.65	\$116.39	\$779.96						
NOTARY														
				Recording	Special	Floodplain Mapping	Excise Tax	Land Transfer	Dept Cultural Res	Pension Fund	Automation Fund	State General Fund	State Treasurer Amt	County Receipts
NOTARY	NOTARY	4	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.60	\$3.96	\$0.00	\$0.00	\$35.44

Timothy J. Esolen
Submitted 3-31-26 by Timothy J. Esolen Reg. of Deeds

Ledger Summary Report - Roll-up

Timothy J. Esolen, REGISTER OF DEEDS
Washington, NC
36055-36194

Printed 03/31/2026

Category	Receipt Code	Count	Total											
Category Totals		4	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.60	\$3.96	\$0.00	\$0.00	\$35.44
PLAT CABINET														
				Recording	Special	Floodplain	Excise Tax	Land	Dept	Pension	Automation	State	State	County
						Mapping		Transfer	Cultural	Fund	Fund	General	Treasurer	Receipts
									Ros			Fund	Amnt	
MAP	MAP	4	\$84.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.28	\$8.28	\$0.00	\$0.00	\$74.44
Category Totals		4	\$84.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.28	\$8.28	\$0.00	\$0.00	\$74.44
Report Totals		140	\$7,371.00											
Automation Fund Total:			\$308.58											
County Receipts Total:			\$2,448.05											
Excise Tax Total:			\$4,201.00											
Pension Fund Total:			\$47.57											
State Treasurer Amount Total:			\$365.80											
Cash Total:			\$657.00											
Check Total:			\$6,514.00											
ACH Total:			\$0.00											
Card Total:			\$0.00											
Escrow Account Total:			\$0.00											
Overpayment Total:			\$0.00											

WASHINGTON COUNTY

STATISTIC REPORT

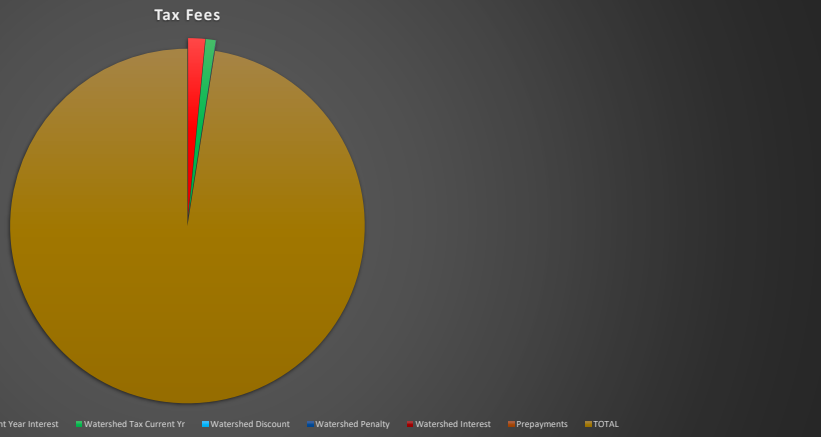


Reporting Period:

MARCH 2026

TAX
FY25-26

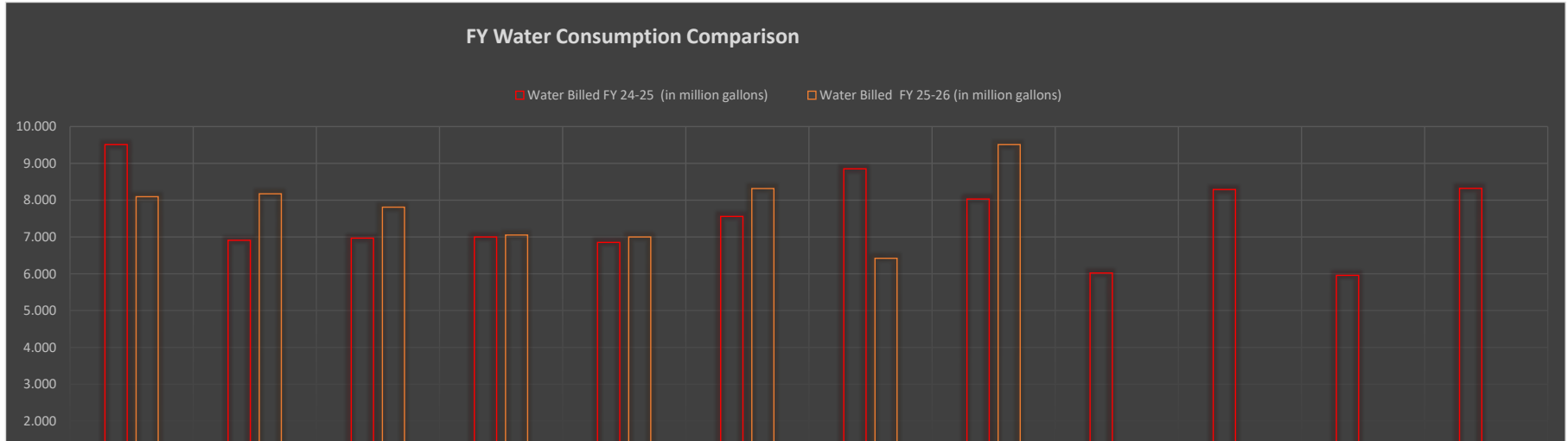
	July	Aug.	Sept.	Oct.	Nov.	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Collections													
Amount*													\$ -
Current Year Tax	\$ 530,460.94	\$ 2,504,955.84	\$ 546,010.88	\$ 294,391.71	\$ 202,406.57	\$ 1,797,233.21	\$ 839,765.83	\$ 67,832.55					\$ 6,783,057.53
Current Yr Discount	\$ (8,872.57)	\$ (40,189.02)	\$ (1,464.15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,525.74)
Current Year Penalty	\$ 47.59	\$ 3,757.16	\$ 3,158.37	\$ 2,169.73	\$ 194.33	\$ 1,755.58	\$ 1,172.40	\$ 233.30					\$ 12,488.46
Current Year Interest	\$ -	\$ -	\$ -	\$ (2.38)	\$ 0.17	\$ 2.20	\$ 2,886.23	\$ 1,929.46					\$ 4,815.68
Watershed Tax Current Yr	\$ 5,239.93	\$ 30,646.93	\$ 6,743.91	\$ 3,051.17	\$ 2,256.75	\$ 21,292.27	\$ 9,956.19	\$ 785.11					\$ 79,972.26
Watershed Discount	\$ (104.53)	\$ (466.20)	\$ (17.34)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (104.53)
Watershed Penalty	\$ 0.54	\$ 44.89	\$ 41.78	\$ 24.89	\$ 2.38	\$ 20.90	\$ 13.62	\$ 1.43					\$ 150.43
Watershed Interest	\$ -	\$ -	\$ -	\$ (0.10)	\$ -	\$ -	\$ 31.46	\$ 20.58					\$ 51.94
Prior Year Tax	\$ 29,522.73	\$ 23,279.23	\$ 16,983.62	\$ 25,476.49	\$ 17,382.12	\$ 29,992.07	\$ 13,052.48	\$ 11,906.31					\$ 167,605.05
Prior Year Penalty	\$ 422.18	\$ 138.15	\$ 120.53	\$ 18.58	\$ 17.59	\$ 115.73	\$ 114.06	\$ 19.26					\$ 966.08
Prior Year Interest	\$ 3,784.86	\$ 3,628.56	\$ 5,307.86	\$ 4,688.54	\$ 2,618.41	\$ 4,246.29	\$ 4,747.42	\$ 1,968.97					\$ 30,990.91
Prior Year Watershed	\$ 291.71	\$ 236.01	\$ 187.16	\$ 255.12	\$ 208.74	\$ 210.37	\$ 116.51	\$ 143.43					\$ 1,649.05
Prior Year WS Penalty	\$ 2.10	\$ 1.09	\$ 0.75	\$ 0.32	\$ 0.16	\$ 1.41	\$ 0.42	\$ 0.33					\$ 6.58
Prior Year WS Interest	\$ 295.62	\$ 455.32	\$ 299.19	\$ 447.59	\$ 216.32	\$ 261.56	\$ 223.21	\$ 176.98					\$ 2,375.79
Bad Checks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepayments	\$ 40.00	\$ 6,386.28	\$ 1,397.75	\$ 1,947.61	\$ 3,256.67	\$ 37,530.47	\$ 2,872.85	\$ 4,245.71					\$ 57,677.34
TOTAL	\$ 561,141.10	\$ 2,532,874.24	\$ 578,770.31	\$ 332,469.27	\$ 228,560.21	\$ 1,892,662.06	\$ 874,952.68	\$ 89,263.42	\$ -	\$ -	\$ -	\$ -	\$ 7,091,176.83
Advalorem Garnishments													
Initiated	0	0	0	0	-	0	0	0	0	0	0	0	0
Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	\$ -
Satisfied/Cancelled	0	0	0	0	-	0	0	0	0	0	0	0	0
Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	\$ -
* Bank Attachments are usually in/out the same month - the bank either pays or sends a notice that no funds are available.													
Tax and Tag Collections	\$ 107,898.44	\$ 92,437.04	\$ 92,843.70	\$ 90,374.04	\$ 66,904.59	\$ 92,169.16	\$ 101,898.18	\$ 81,233.61					\$ 617,860.32
Solid Waste Fees													
Billed Current Yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collected All Years	\$ 125,275.27	\$ 475,726.63	\$ 104,454.22	\$ 67,164.47	\$ 67,230.98	\$ 234,081.98	\$ 109,726.99	\$ 35,531.61					\$ 1,219,192.15
Bad Checks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 125,275.27	\$ 475,726.63	\$ 104,454.22	\$ 67,164.47	\$ 67,230.98	\$ 234,081.98	\$ 109,726.99	\$ 35,531.61	\$ -	\$ -	\$ -	\$ -	\$ 1,219,192.15
Eddie Smith Drainage													
Billed Current Yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collected Current Yr	\$ 827.55	\$ 2,661.91	\$ 342.41	\$ 2.73	\$ 61.19	\$ 849.88	\$ 1,703.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,449.44
TOTAL	\$ 827.55	\$ 2,661.91	\$ 342.41	\$ 2.73	\$ 61.19	\$ 849.88	\$ 1,703.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,449.44
Drainage Fees - Other													
Collected Current Yr	\$ 6,955.94	\$ 47,175.46	\$ 10,552.51	\$ 13,743.59	\$ 8,438.29	\$ 50,536.63	\$ 25,485.34	\$ 2,365.58					\$ 165,253.34
Town Collections													
Creswell Levy	\$ 1,223.77	\$ 21,849.67	\$ 6,021.27	\$ 5,343.79	\$ 1,907.39	\$ 38,172.25	\$ 4,893.92	\$ 1,446.98					\$ 80,859.04
TOTAL TAX DEPOSIT	\$ 803,322.07	\$ 3,172,724.95	\$ 792,984.42	\$ 509,097.89	\$ 373,102.65	\$ 2,308,471.96	\$ 1,118,660.88	\$ 209,841.20	\$ -	\$ -	\$ -	\$ -	\$ 9,288,206.02



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

WATER AND SOLID WASTE FY25-26

	July	Aug.	Sept.	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Water Billed FY 24-25 (in million gallons)	9.510	6.910	6.970	7.000	6.850	7.560	8.850	8.030	6.020	8.290	5.960	8.320	90
Water Billed FY 25-26 (in million gallons)	8.096	8.175	7.811	7.05	7	8.313	6.419	9.51					62
Base Charges	\$ 71,215	\$ 71,267	\$ 71,241	\$ 71,033	\$ 71,137	\$ 70,981	\$ 71,523	\$ 71,045					\$ 569,442
Consumption Charges	\$ 62,745	\$ 63,165	\$ 58,305	\$ 49,935	\$ 48,630	\$ 62,745	\$ 42,090	\$ 85,440					\$ 473,055
Reconnecton Charges	\$ 2,100	\$ 2,030	\$ 2,310	\$ 1,820	\$ 1,995	\$ 1,715	\$ 2,485	\$ 2,520					\$ 16,975
Number of Abatements	13	11	12	15	13	7	15	5					91
Dollar Amount of Abatements	\$ 1,676.25	\$ 3,358	\$ 2,040	\$ 1,717	\$ 3,284	\$ 2,599	\$ 3,933	\$ 302					\$ 18,907.75
Water Pumped (in million gallons)	15.1	13.7	12.93	13.05	12	13	13	14					107.110
Number of Customers	2672	2674	2673	2665	2669	2663	2673	2665					
New taps	2	2	2	1	1	1	0	1					
Water Billed to Roper	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 4,844.65	\$ 58,135.80
													0





EMERGENCY MEDICAL SERVICES (EMS)

FY25-26

Washington County

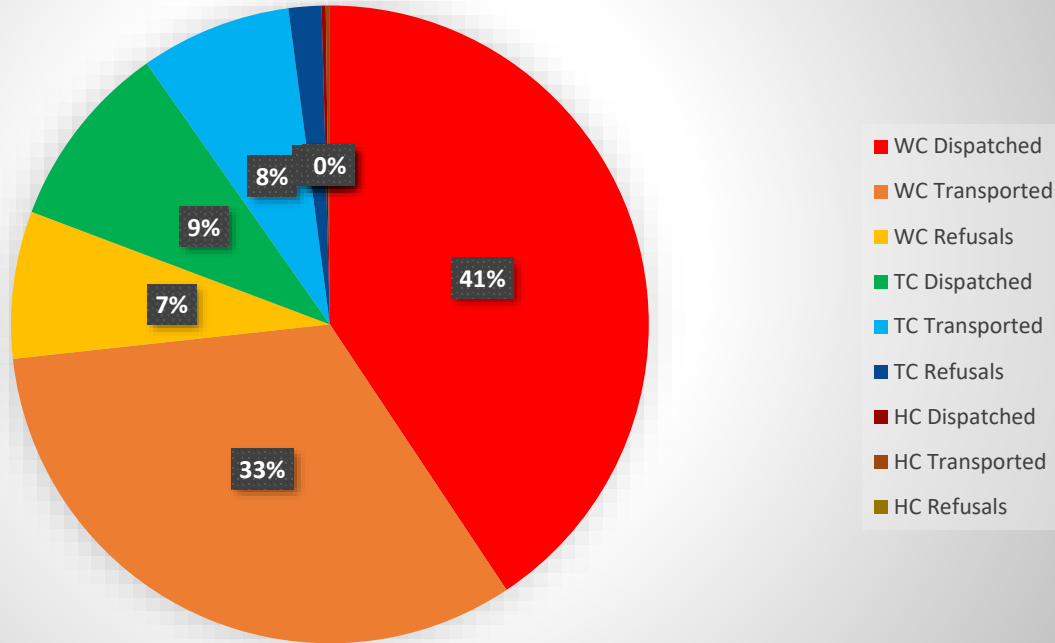
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
WC Dispatched	194	248	346	358	281	272	268	178					2145
WC Transported	168	190	258	317	237	207	191	153					1721
WC Refusals	26	58	58	41	44	65	77	25					394
Transport Washington													
Hospital to Hospitals	0	0	0	0	0	0	0	0					0
SNF to Doctors	4	3	5	0	0	0	0	0					12
Hospital Discharges	13	15	18	18	12	16	12	11					115
EMS Back Up	4	3	7	4	9	13	4	1					45

Tyrrell County

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
TC Dispatched	63	77	85	64	52	61	57	43					502
TC Transported	55	48	52	56	48	59	52	34					404
TC Refusals	8	29	23	8	4	2	5	9					88
Mutual Aid Hyde													
HC Dispatched	0	0	0	4	3	4	0	0	0	0	0	0	11
HC Transported	0	0	0	4	3	4	0	0	0	0	0	0	11
HC Refusals	0	0	0	0	0	0	0	0	0	0	0	0	0

EMS Dispatches for FY25-26

(Washington, Tyrrell & Hyde Counties)

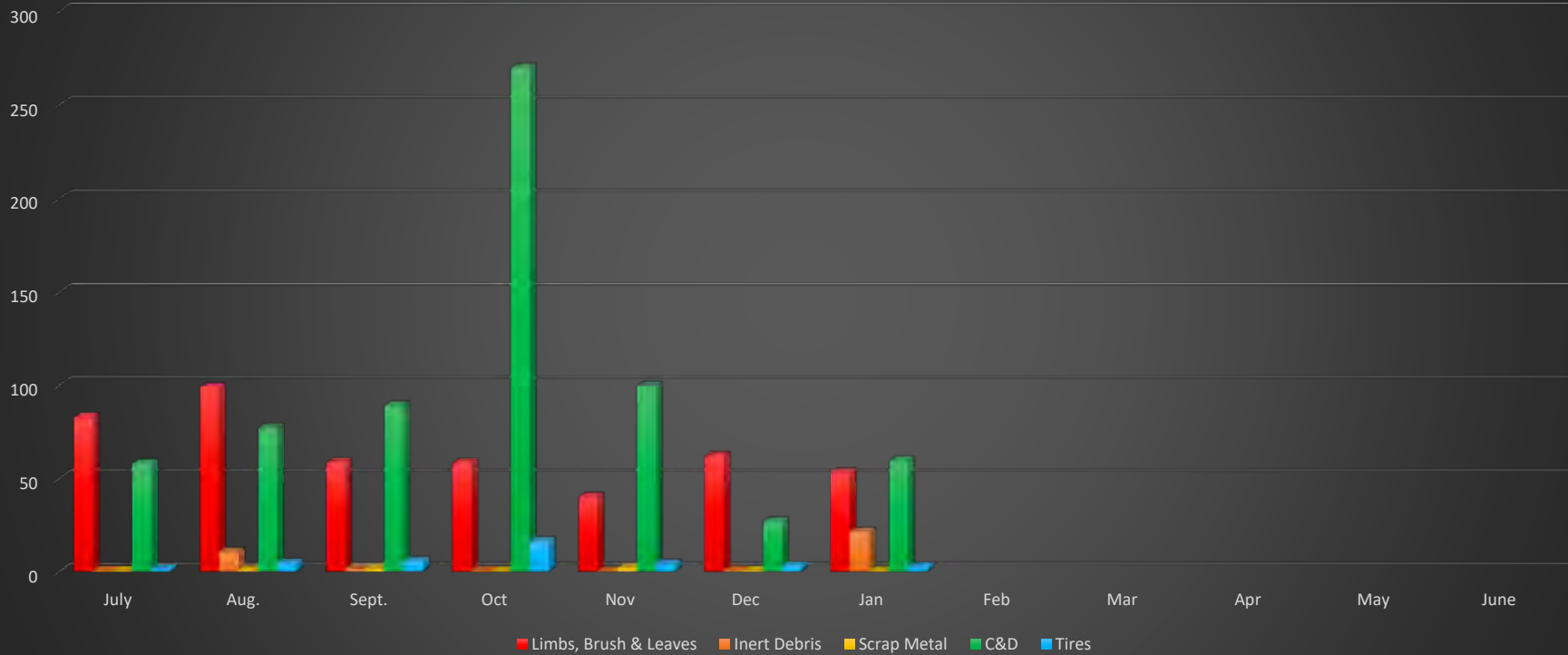


LANDFILL *(in tons)*

FY 25-26

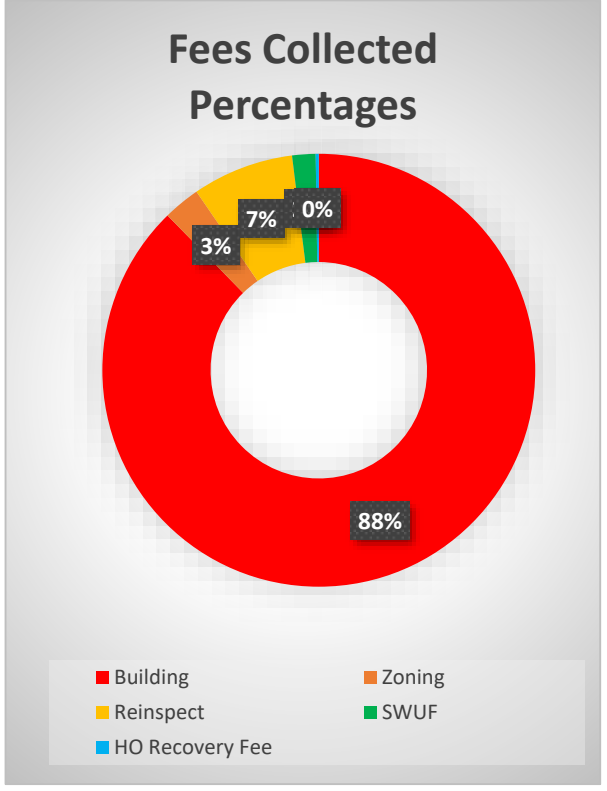
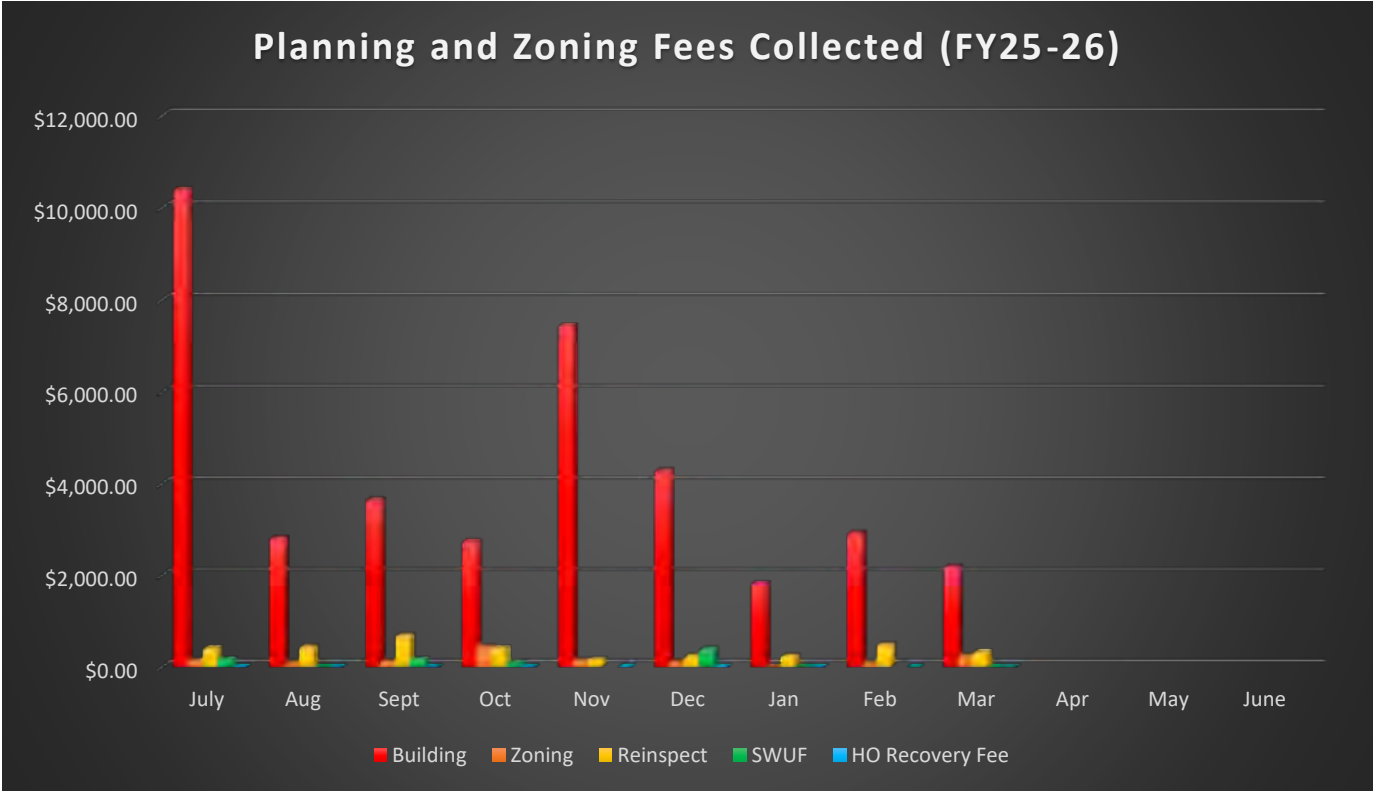
	July	Aug.	Sept.	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD
Limbs, Brush & Leaves	83.05	99.06	58.60	58.45	40.24	62.24	53.33						454.97
Inert Debris	0.8	10.6	1.47	0.67	0.28	0.85	21.29						35.96
Scrap Metal	0.52	1.07	1.58	0.32	1.82	0.68	0.35						6.34
C&D	58.2	77.13	89.2	270.01	99.76	27.09	59.62						681.01
Tires	1.33	4.63	5.63	16.26	4.2	2.92	2.76						37.73
Customers	160	205.00	189	182	102	121.00	146.00						1'105

Landfill Collections in Tons



**PLANNING AND ZONING
FY25-26
Inspections and Fees**

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Building	\$10,386.70	\$ 2,795.70	\$ 3,639.00	\$ 2,726.20	\$ 7,431.06	\$ 4,275.00	\$ 1,814.35	\$ 2,910.00	\$ 2,164.00				\$38,142.01
Zoning	\$ 125.00	\$ 50.00	\$ 100.00	\$ 425.00	\$ 125.00	\$ 100.00	\$ -	\$ 50.00	\$ 225.00				\$1,200.00
Reinspect	\$ 400.00	\$ 425.00	\$ 675.00	\$ 400.00	\$ 150.00	\$ 225.00	\$ 225.00	\$ 475.00	\$ 325.00				\$3,300.00
SWUF	\$158.34	\$ -	\$ 158.34	\$ 62.50		\$ 380.00	\$ -		\$ -				\$759.18
HO Recovery Fee	\$10.00	\$ 10.00	\$ -	\$ -	\$ 50.00	\$ 20.00	\$ -	\$ 10.00	\$ -				\$100.00
Total	\$11,080.04	\$3,280.70	\$4,572.34	\$3,613.70	\$7,756.06	\$5,000.00	\$2,039.35	\$3,445.00	\$2,714.00	\$0.00	\$0.00	\$0.00	\$43,501.19



YOUTH RECR FY25-2

Program/Activity	July	Aug.	Sept.	Oct.	Nov.
Practices Held					
Games Hosted (Home)					
Games Attended (Away)					
Unduplicated Youth Participants					
Participants (Basketball 5-7)					
Participants (Basketball 8-10)					
Participants (Basketball 11-13)					
Participants (Football 7-8)					
Participants (Football 9-10)					
Participants (Football 11-12)					
Participants (Cheer ??)					
Participants (Cheer ??)					
Participants (Cheer ??)					
Participants (Karate)					
Participants (T-Ball)					
Participants (Volleyball)					
Participants (??)					
Coaches/Volunteers Utilized					
Estimated Public Game Attendees (HOME GAMES ONLY)					
Estimated Time Spent Field/Court Maintenance					
	\$ -	\$ -	\$ -	\$ -	\$ -
Donations					
Grant Funding Awarded					

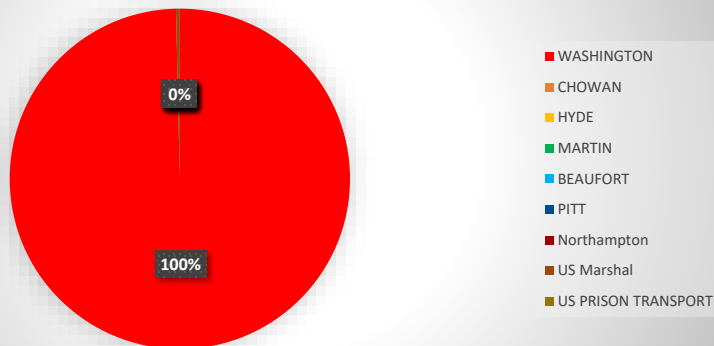
DETENTION

FY25-26

Incarcerations by County

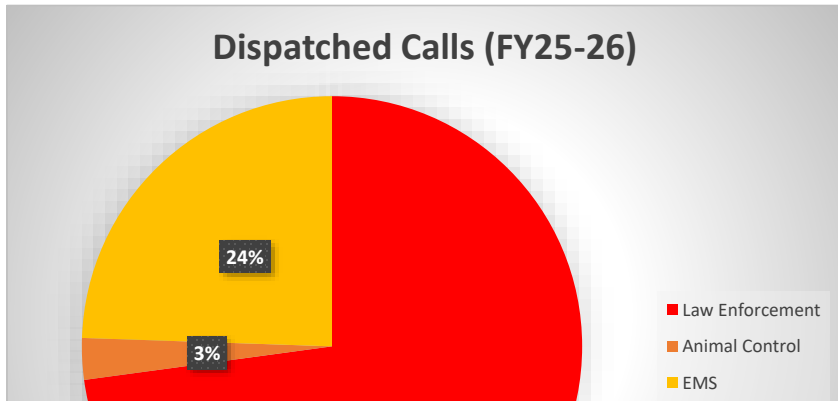
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total (by Gender)	Total Incarcerations
		34	39	36	49	38	55	45	40	0	0	0	0	336	336
WASHINGTON	Male	25	26	24	33	23	39	31	32					233	272
	Female	5	6	4	6	5	5	4	4					39	
CHOWAN	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	
HYDE	Male	0	0	0	0	1	1	1	0						0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	
MARTIN	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	
BEAUFORT	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	
PITT	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	
Northampton	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	
US Marshal	Male	0	0	0	0	0	0	1	0	0	0		0	1	1
	Female	0	0	0	0	0	0	0	0	0	0		0	0	
SMCP	Male	4	7	8	10	9	10	8	4					60	60
US PRISON TRANSPORT	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	

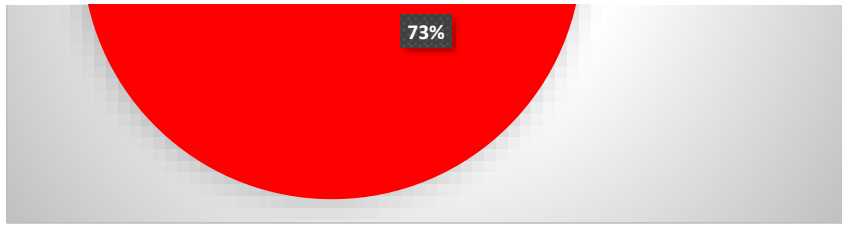
Incarcerations by County (Total FY25-26)



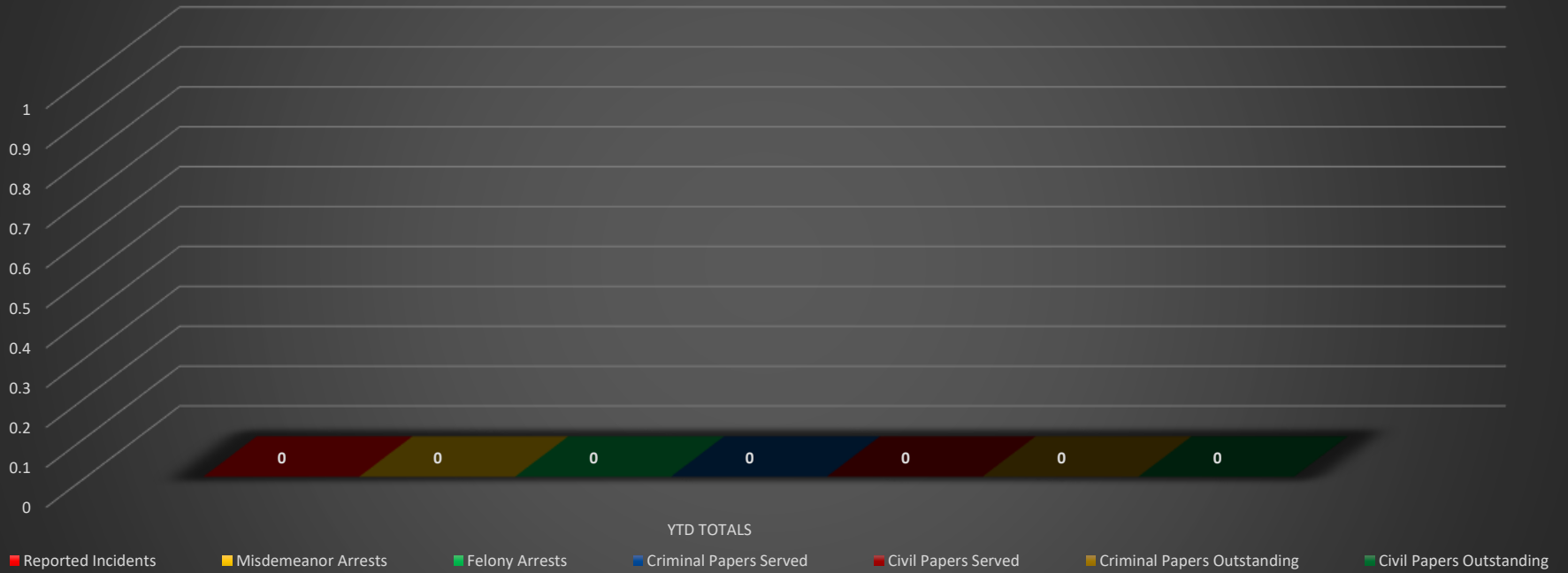
SHERIFF FY25-26

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTALS
Total Number of Dispatched Calls	903	908	757	777	764	808	716	0			0	0	5633
Law Enforcement	683	637	552	579	586	554	513						4104
Animal Control	58	69	4	7	4	6	3						151
EMS	162	202	201	191	174	248	200						1378
Reported Incidents													0
Total Arrests										0	0	0	0
Misdemeanor Arrests													0
Felony Arrests													0
Total Papers Served	0	0									0	0	0
Criminal Papers Served													0
Civil Papers Served													0
Total Papers Outstanding	0	0	0	0	0	0	0	0	0	0	0		0
Criminal Papers Outstanding													0
Civil Papers Outstanding													0
Gun Permits Issued N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
Conceals Pending N/A													0
Concealed Permits Issued N/A													0





Total Arrests & Papers Processed/Served (FY25-26)



WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 12

DATE: April 6, 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).

March 2, 2026

The Washington County Board of Commissioners met in a Regular Meeting on Monday, March 2, 2026 at 6:00 PM in the WCCC Multi-Purpose Room, 37 E. Mill Pond Road, Roper, 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. Commissioner Walker gave the invocation. Commissioner Keyes led the Pledge of Allegiance.

ADDITIONS/DELETIONS: None.

Commissioner Keyes made a motion to approve tonight's agenda.
Commissioner Phelps 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) 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

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

PUBLIC FORUM: Mr. Jimmy Jones, 51 Cardinal Lane, Roper, has a problem with a road that was put in and still Cardinal Lane still has not been paved.

EMPLOYEE OF THE QUARTER: Chair Phelps read the following nomination for the March 2, 2026 Employee of the Quarter:

“This Employee of the Quarter is a long, long, long time employee of the County!

She has been nominated because she has gone to great lengths for the Tax Office this past quarter. She has been instrumental in setting up the Revaluation Office, which includes the office itself, the network, the computers, and the printers. She has been very helpful with solving any issues the Tax Office has had with the Revaluation Office. She has been active in completing many jobs for the upcoming software migration. Because the County does not have a programmer for the current software that we use, this employee has had to step into that role. She has answered many questions from Keystone and from the Tax Office regarding the migration. She is heavily involved in all that is getting completed. She puts on her “handling” shoes and gets it done. She has been invaluable to the Tax Office, and we would not have gotten

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as far as we have without her! I know that going forward she will remain invaluable as the County will need her to get both jobs completed.

Please join me in congratulating Ms. Darlene Fikes, Washington County's IT Director, as the first Employee of the Quarter for 2026!"

AUDITOR'S PRESENTATION: Mr. Tim Zeng of Thompson, Price, Scott, Adams, & Co., P.A. spoke to the Board and gave the following summary report.



DRAFT

WASHINGTON COUNTY



Presentation of Audit Results

Fiscal Year Ended
June 30, 2025



CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS AND TAX ADVISORS

Alan W. Thompson, CPA
1626 S Madison Street
PO Box 398
Whiteville, NC 28472
910.642.2109 phone
910.642.5958 fax
www.tpsacpas.com

Washington County

Presentation Agenda

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III. AUDIT RESULTS	5-12
IV. QUESTIONS AND COMMENTS	
V. CLOSE	



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

P.O. Box 398
1626 S Madison Street
Whiteville, NC 28472
Telephone (910) 642-2109
Fax (910) 642-5958

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 (LGCERS), Schedule of County Contributions (LGCERS), 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.

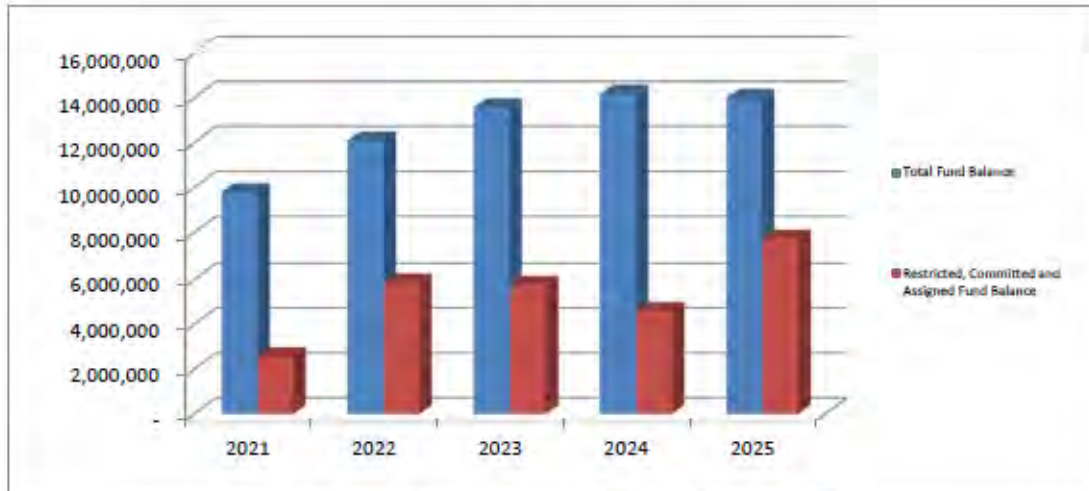
Thompson, Price, Scott, Adams & Co, P.A.

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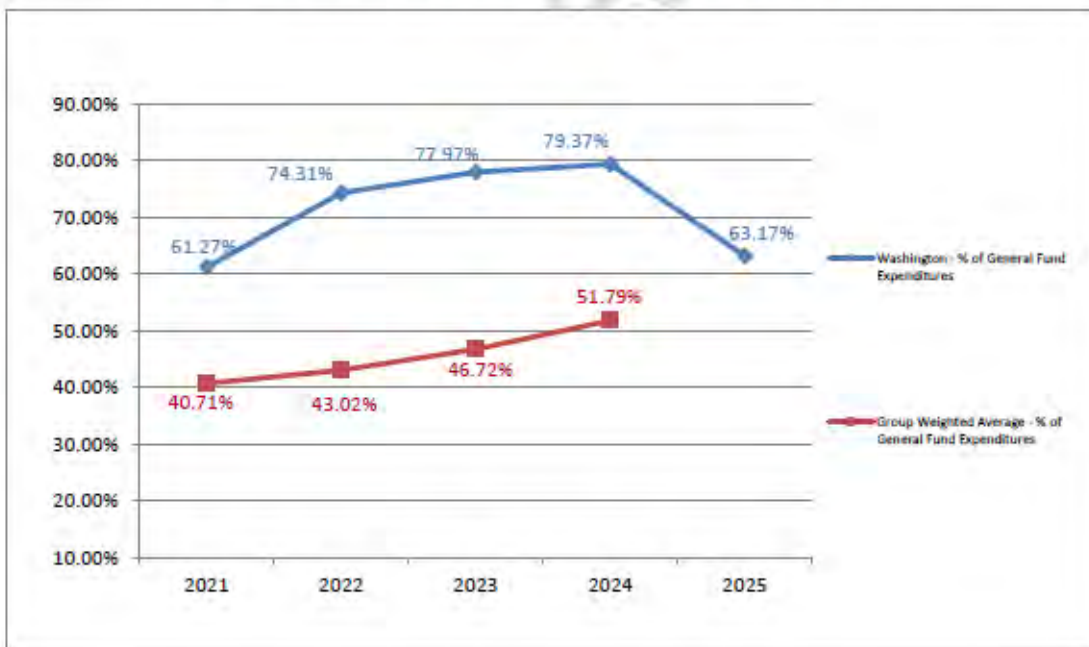
Washington County					
FINANCIAL INFORMATION FOR 5 YEARS					
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total Fund Balance - General Fund	13,984,574	14,163,982	13,571,403	12,093,361	9,781,691
Unavailable Fund Balance - GF (Restricted for State Statute, Inventories, Prepaids)	1,862,187	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

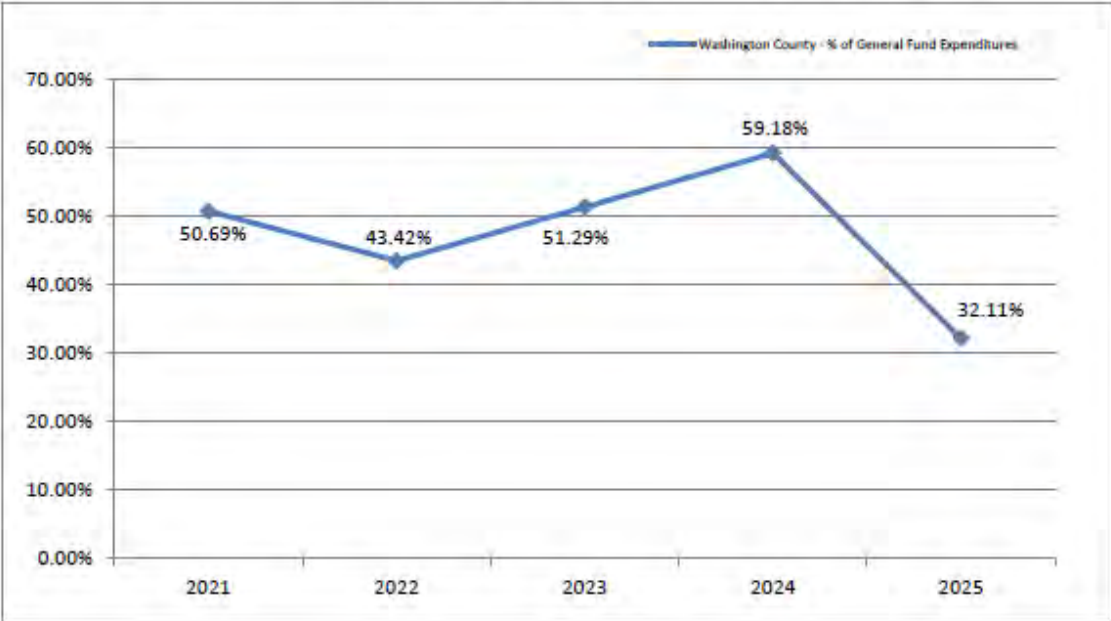
Washington County Analysis of Fund Balance



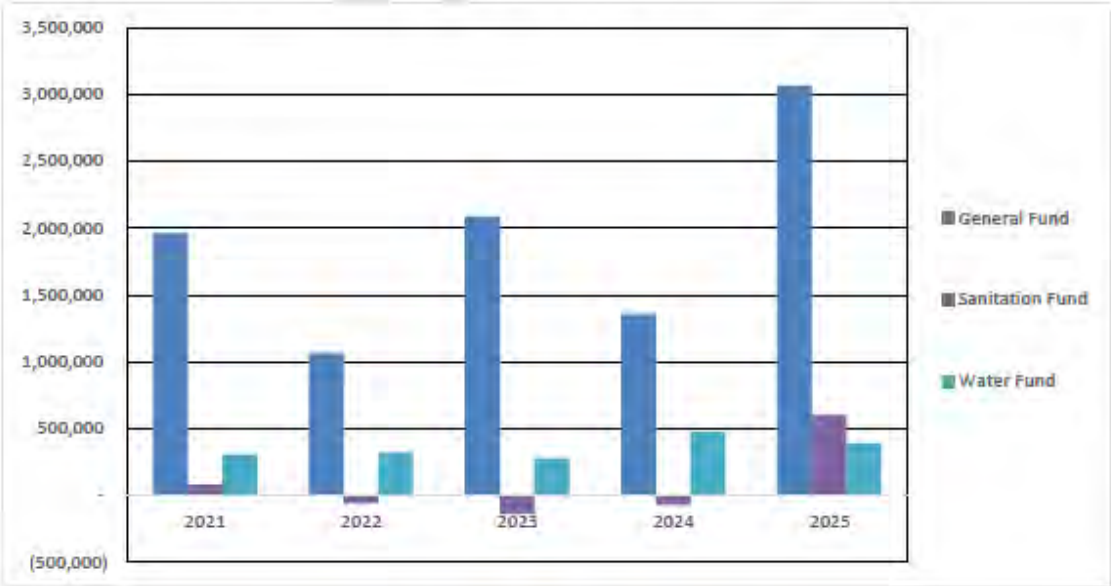
Washington County Analysis of Fund Balance Available (Note - 2025 Group Weighted Average Not Available at Date of Presentation)



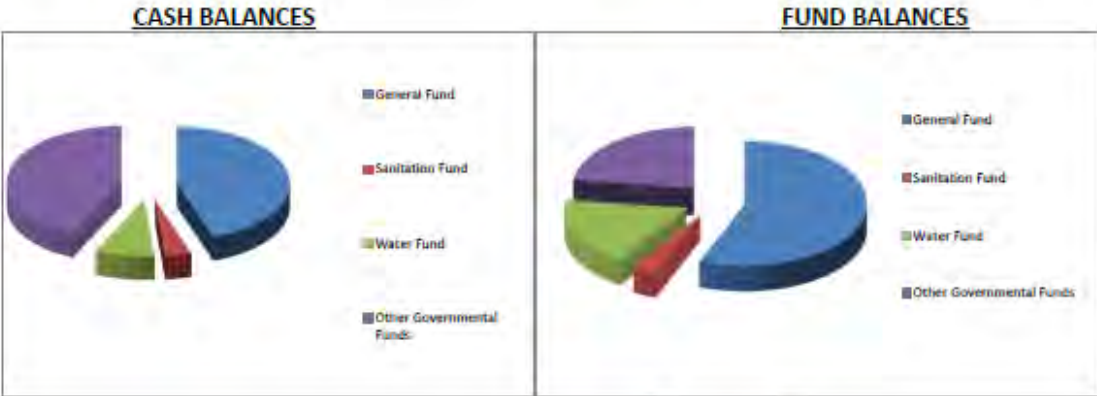
Washington County Analysis of Unassigned Fund Balance as a % of General Fund Expenditures



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



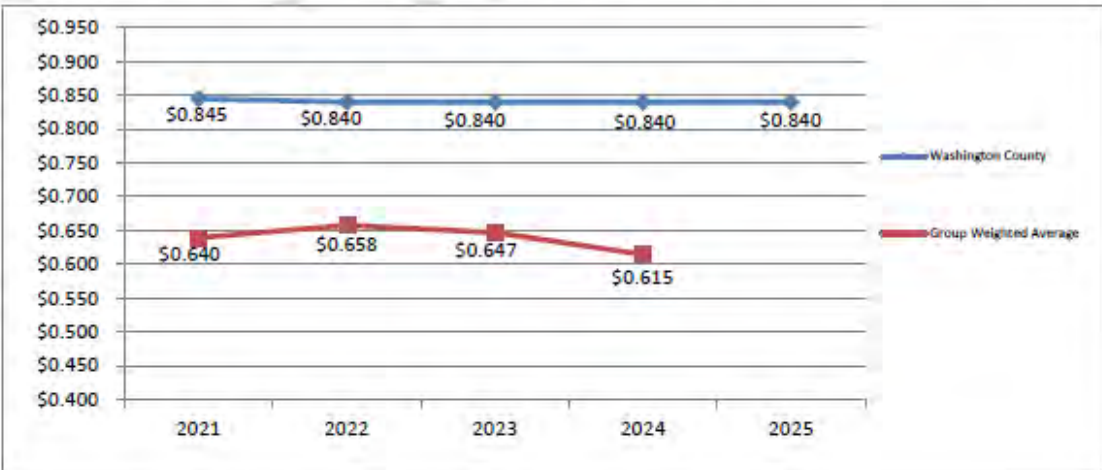
Washington County
Analysis of Cash and Fund Balances
at June 30, 2025



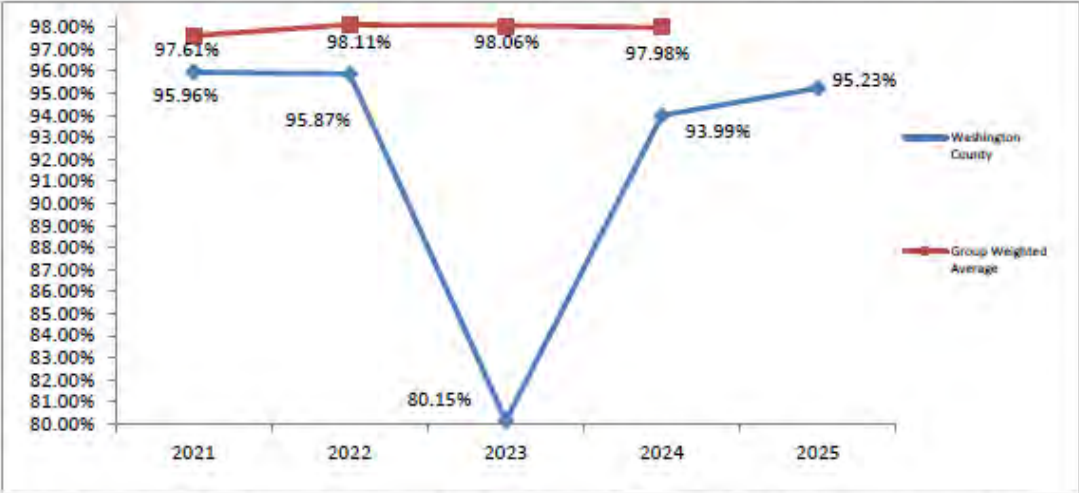
	2025	
	<u>Cash Balances</u>	<u>Fund Balances</u>
General Fund	\$ 12,755,030	\$ 13,984,574
Other Governmental Funds	12,236,218	5,725,528
Sanitation Fund	1,068,975	785,664
Water Fund	2,425,254	4,477,416
Total	\$ 28,485,477	\$ 24,973,182

Washington County
Property Tax Rates

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



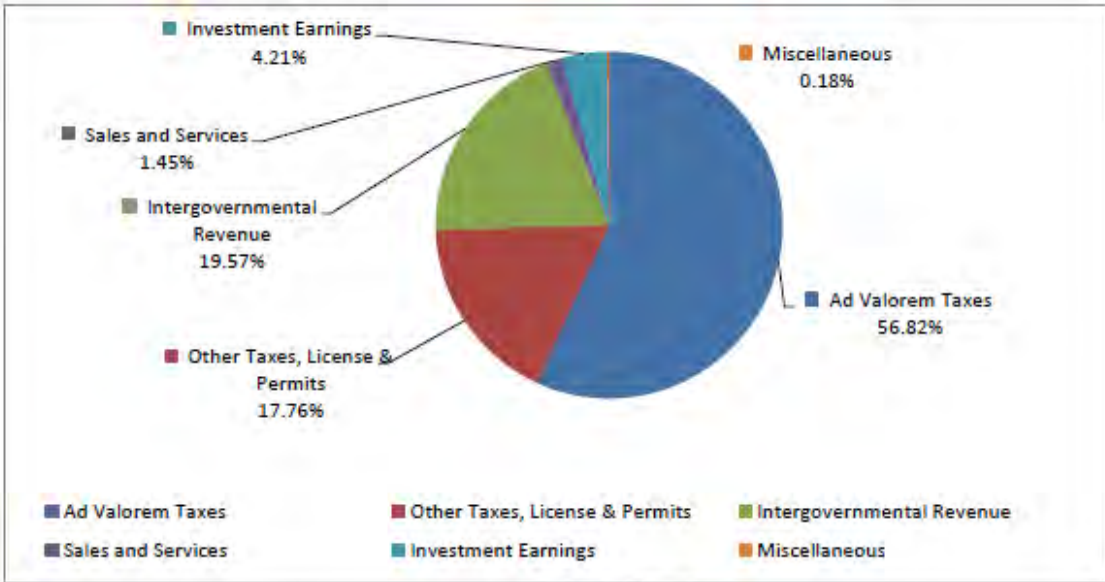
Washington County
Collection Percentages
(Note - 2025 Group Weighted Average Not Available at Date of Presentation)



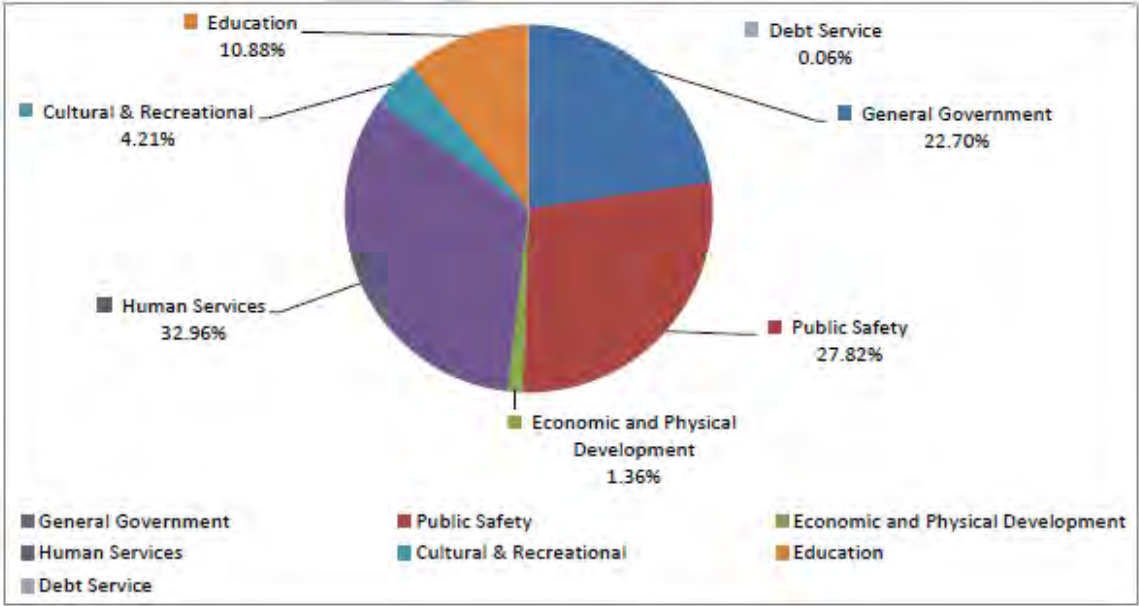
2023 Collection % significantly off as a result of the Solar Farm Discovery that is being paid on a payment plan over several years.

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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	$\frac{1}{((523+524+525+526)/(515+516+517+518))}$	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.

Commissioner Johnson asked about the assets ratio. Mr. Zeng said on the TPSA website there is a special template that can be used to keep everything in check regarding the assets ratio in the coming years.

Commissioner Walker said he wanted to comment that he likes the format of the audit. It was concise and easy to follow. Mr. Zeng said TPSA strives to give the Board a better visual.

Mr. Potter talked about the fund balance and the LGC's recommendation of it being at least 8%. The County has a policy that says we will not fall below 20%. Mr. Potter also noted the additional net position with the sanitation fund is new for this year and warrants keeping a close eye on.

Chair Spruill asked about the % dropping in 2024 and 2025--was it due to the school. Mr. Potter said yes, some of it was due to the new school and the County had some expenditures that did not get completed last year. We made a sizeable allocation this year to some of those expenditures.

Chair Spruill referenced the weighted #'s on page 10. What would help the tax collection rate increase? Mr. Potter said our tax foreclosure attorney Mark Bardill is talking about a pilot program of working with a few other counties on how to help the tax collection rate increase.

RESO 2026-006 RECOGNIZING THE SEMIQUINCENTENNIAL OF THE US AND THE WASHINGTON COUNTIES' NATIONAL COLLABORATION: Ms. Chris Barber, 250th Celebration Chair spoke to the Board and introduced Ms. Jill Manring and the quilt project.

Ms. Barber noted that there are thirty-one (31) Washington County's in the US, therefore, Washington Unite has been created. As a result of this, the Quilt Project was born. Ms. Manring said each County was asked to make a square with something relevant to their County and make it red, white, and blue. She made it of our lighthouse. She showed the actual quilt square. The squares will be collected in Arkansas and the quilt assembled, then it will travel from Washington County to Washington County across the US.

Ms. Sonoma Jefferson, Washington County's 4-H Agent, said she had some 4-Hrs to help with the quilt. Josiah Fleshma, 4-H student, spoke about how fun it was to work on this project.

Ms. Barber spoke of the 2nd part of project---the proclamation and asked for the Commissioners approval of the Resolution below.



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

Commissioner Phelps made a motion to approve RESO 2026-006 Recognizing the Semiquincentennial of the US and the Washington Counties' National Collaboration. Commissioner Keyes seconded; motion carried unanimously.

DEPARTMENTAL INFORMATION UPDATE— UTILITIES: Mr. Lee Sasser, Director, gave a presentation to the Board that showed the five (5) elevated water tanks around the county along

with the actual facilities at the water plant. Discussion ensued regarding water for the Towns of Roper and Creswell.

TAX COLLECTOR'S REPORT: Ms. Julie Bennett, Clerk to the Board gave the following report from Ms. Sherri Wilkins, Tax Administrator since she was unable to attend tonight's meeting.

"In accordance with NCGS 105-369(a) the following represents the total of unpaid 2025 taxes that are liens on Real Property as of January 31, 2026 - \$831,567.53.

In accordance with NCGS 105-369 (b1) letters will be mailed the week of March 16th to notify the taxpayers of their delinquencies and that the delinquent taxes will be advertised in April. The letters will include the Debt Set-off information and the Notice of Lien Advertisement information (also referred to as the 2nd Notice letter). The taxes have to be delinquent 60 days to send the Debt Set-off letter (the date of delinquency is January 6th), that is why the letters will be mailed in March. After 30 days from the date of the letter, we will advertise the delinquent taxes in April.

Taxpayers are contacting our office to set up monthly payments. We are setting up payment agreements to have the taxes paid by June 2026. If they default on their monthly payment we will enforce collections through wage garnishment, bank attachment, or foreclosure.

Our Delinquent Tax Coordinator, Christal Watkins, will be using enforced collection – wage garnishment, bank attachment, debt setoff, and foreclosure – to collect delinquent taxes."

Commissioner Phelps made a motion to approve the Tax Collector's Report. Commissioner Walker seconded; motion carried unanimously.

NON-GOVERNMENTAL GRANT FUNDING POLICY: Mr. Kelly Chesson, Economic Development Director talked to the Board about the following policy. Pursuant to discussions during the January FY27 Budget Planning Workshops, the Policy and Application below was prepared to be used in standardizing and reviewing NGO funding requests starting this budget year.



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.

- 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 annually recurring? NO ___ YES ___

5. Detail your Budget for FY26-27 ending (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	

Commissioner Johnson made a motion to approve the NGO Funding Policy and Application and proceed with publicizing the new policy, applications, and deadline for the upcoming FY27 budget process. Commissioner Walker seconded: motion carried unanimously.

DRAFT CAPITAL IMPROVEMENT PLAN (CIP): Mr. Jason Squires, ACM spoke to the Board on the draft CIP below for the General Fund and Airport/Utilities.

General Fund CIP Projects														
CODE	Department	Project Title	Score	FY 22/23	FY 24/24	FY 24/25	FY 25/25	FY 26/27	FY 27/28	FY 28/29	Total	Grant Funding?	Completion %	Relevant SF Items
ROE2	Board of Education	WCS Athletic Fields	3						\$15,000,000.00		\$15,000,000.00	Yes	0	EDU: 1A, 2, 4
TR3	Delegation	Delegation Shower Replacement	2					\$40,000.00			\$40,000.00		0	
TR4	Delegation	Delegation Shower Upgrade	2					\$5,000.00			\$5,000.00		0	
TR510	Social Services	Auto Replacement Plan	2					\$35,000.00	\$45,000.00	\$45,000.00	\$165,000.00		0	
ECD2	Economic Development	Industrial Park Land Procurement	2					\$1,500,000.00			\$1,500,000.00		0	EDU: 1, 3, 5
EM7	Emergency Mgmt	Storage Facility at EMIOC	2				\$165,000.00				\$165,000.00		0	SHC2024.1
EM8	Emergency Mgmt	Ambulance Bays at EMIOC	2				\$1,000,000.00				\$1,000,000.00		0	SHC2024.1
EM7	EHS	Substation Relocation	2				\$750,000.00				\$750,000.00		0	
EM510	EHS	Ambulance Replacement Plan - Transportation	2					\$200,000.00			\$200,000.00		0	
EM511	EHS	Medical Equipment Replacement Plan	1					\$138,400.00	\$138,400.00	\$138,400.00	\$530,135.00		0	
TR412	EHS	PSI Air Inventory Management System	2					\$1,200.00	\$4,000.00	\$4,000.00	\$75,200.00		0	
TR513	EHS	Ambulance Replacement	1					\$300,000.00			\$300,000.00		0	
TR514	EHS	Powered System & Car	2					\$25,000.00			\$25,000.00		0	
F2	Facilities	Parking Lot Resurfacing	2				\$132,000.00				\$132,000.00		0	
F5	Facilities	Courthouse Window Replacement	2				\$60,000.00				\$60,000.00		0	
F7	Facilities	Custodial Vehicle	2				\$28,000.00				\$28,000.00		0	
F8	Facilities	Service Truck	2				\$65,000.00				\$65,000.00		0	
F9	Facilities	Strader Building Elevator Renovation	1				\$65,000.00				\$65,000.00		0	
F10	Facilities	Cowpoxon Renovation	2				\$35,000.00				\$35,000.00		0	
F11	Facilities	Cooperatives Ext. Carpet Replacement	2				\$11,000.00				\$11,000.00		0	
F12	Facilities	WCCC Office Area Flooring	2				\$8,000.00				\$8,000.00		0	
F13	Facilities	WCCC Conference Room Flooring	2				\$17,000.00				\$17,000.00		0	
F14	Facilities	Power and Panel	2				\$17,000.00				\$17,000.00		0	
F15	Facilities	WCCC Restroom Upgrades	2				\$38,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$158,000.00		0	
TR4	IF	County Firewall	2				\$0.00	\$0.00	\$14,500.00		\$14,500.00		0	
TR5	IF	County Server Upgrade	2				\$43,000.00				\$43,000.00		0	
TR6	IF	Register of Deeds Server Upgrade	2				\$7,500.00				\$7,500.00		0	
L1	Library	Bookcase Replacement	1				\$15,000.00				\$15,000.00		0	
M2	Maintenance	All Terrain Forklift	2				\$35,000.00				\$35,000.00		0	
MW1	Health Department	Paving	2				\$250,000.00				\$250,000.00		0	
TRC2	Recreation	Think Tank Alliance C.D. Projects	2				\$295,000.00				\$295,000.00		0	
TRC4	Recreation	Recreation/CAJ 15 Passenger Van	2				\$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				\$76,200.17	\$45,355.48	\$45,355.48	\$45,355.48	\$257,508.48		0	
SW1	Soil and Water	Wee Doo Boat and Associated Supplies	2				\$15,000.00		\$15,000.00		\$15,000.00		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			\$560,000.00	Yes	50%	
TR2	IF	IT Switch replacement	2			\$40,000.00					\$40,000.00		50%	
Totals:						\$40,000.00		\$560,000.00			\$600,000.00			
EM91	County Manager's Office	CMO generator	2		\$75,000.00						\$75,000.00		100.00%	
EM92	County Manager's Office	CMO CMCC Pavers	1	\$75,000.00							\$75,000.00		100.00%	
EM94	County Manager's Office	Admin Vehicle Replacement	2								\$75,000.00		100.00%	
TR1	Delegation	Delegation Computers	1		\$38,000.00						\$38,000.00		100.00%	
TR52	Department of Social Services	250 Carpet Replacement	2		\$1,488,000.00	\$25,899.00					\$1,513,899.00		100.00%	
TR53	Department of Social Services	Storage Shed Replacement w/ Galvalume Siding	2		\$75,350.00						\$75,350.00		100.00%	
TR54	Social Services	2016 Ford Focus Replacement	2								\$10,000.00		100.00%	
TR55	Social Services	Server Replacement	2				\$10,000.00				\$10,000.00		100.00%	
TR56	Social Services	2015 Jeep Compass Replacement	2								\$10,000.00		100.00%	
TR57	Economic Development	Industrial Development Site Safety	2								\$10,000.00	Yes	100.00%	EDU: 1, 3, 5
EM1	Emergency Management	Distributable Emergency Network	2		\$13,000.00						\$13,000.00		100.00%	
EM2	Emergency Management	EM Viper Radio Upgrade	1		\$20,148.00	\$18,750.00		\$17,750.00			\$56,648.00		100.00%	SHC2024.1
EM4	Emergency Management	Dresswell Fire Department Wall	2		\$3,300.00						\$3,300.00		100.00%	
EM3	Emergency Management	Search & Rescue Boat	2					\$60,000.00			\$60,000.00		100.00%	
EM5	Emergency Medical Services	EMS Compliant Buses (Transport)	2				\$65,140.00				\$65,140.00		100.00%	
EM6	Emergency Medical Services	EMS Compliant Buses (Emergency)	1		\$60,310.00	\$16,643.00					\$76,953.00		100.00%	
EM7	Emergency Medical Services	Power Pole Strengtheners	2		\$20,503.64	\$20,503.64					\$41,007.28		100.00%	
EM8	Emergency Medical Services	Ambulance	2		\$9,345.00	\$9,345.00		\$10,645.00			\$29,335.00		100.00%	
EM9	Emergency Medical Services	Transport Ambulance	2		\$4,133.00						\$4,133.00		100.00%	
EM10	Emergency Medical Services	EMS Ambulance	1		\$24,750.00						\$24,750.00		100.00%	
EM11	Emergency Medical Services	Quick Response Vehicle	2		\$4,133.00						\$4,133.00		100.00%	
EM12	Emergency Medical Services	Ambulance Replacement Plan - EMS	2								\$4,133.00		100.00%	
F1	Facilities	HWAC Replacement	2								\$10,000.00		100.00%	
TR1	Information Technology	VOIP Upgrade	2		\$40,000.00						\$40,000.00		100.00%	
TR2	Information Technology	Hydraman for Office Use	2			\$25,000.00	\$17,500.00	\$18,000.00	\$18,500.00	\$19,000.00	\$100,000.00		100.00%	
TR3	IT	County Server System Upgrade	2				\$30,000.00				\$30,000.00		100.00%	
TR4	Sheriff	Sheriff Viper Radio Upgrade	1		\$75,716.25						\$75,716.25		100.00%	
Totals:				\$75,000.00	\$1,962,022.00	\$33,538.75	\$165,899.61	\$18,000.00	18500	\$15,000.00	\$1,313,840.96			

Airport/Utilities CIP Projects												
CODE	Department	Project Title	Score	FY 23/24	FY 24/25	FY 25/26	FY 27/28	FY 28/29	Total	Grant Funding?	Completion %	Relevant SP Items
U-A5	Airport	T-Hanger	3				\$3,500,000.00		\$3,500,000.00		0	
U-A8	Airport	Tarmac	3			\$126,000.00			\$126,000.00		0	
U-W11	Water	Water Plant Parking/Paving	3		\$252,000.00				\$252,000.00		0	
U-W12	Water	PHU Expansion	3		\$30,000.00				\$30,000.00		0	
U-W14	Water (overhead)	Service Truck Pad/overhead	3			\$75,000.00			\$75,000.00		0	
U-W15	Water (overhead)	Landscape/Trip/Travel	3			\$12,000.00			\$12,000.00		0	
Totals:					\$350,000.00	\$126,000.00	\$3,500,000.00		\$3,948,000.00			
U-A1	Airport	AWOS	2		\$300,000.00				\$300,000.00	Yes	10%	
U-L1	Landside	Rotary Cutter & Hydraulic Boom Mover	3		\$37,000.00				\$37,000.00		25%	
U-W2	Water	Rosar Interconnect Repair	2		\$337,000.00				\$337,000.00	Yes	40%	EC022024 RB
U-W5	Water	Peak Ridge Main Expansion	2						\$10,400,000.00	Yes	50%	EC022024 RB
U-W7	Water	Motor Replacement	2						\$902,070.00		80%	
U-W10	Water	Wall Insulation	3		\$15,000.00				\$15,000.00		80%	EC022024 RB
Totals:					\$669,000.00				\$11,317,070.00			
U-A2	Airport	Utility Vehicle	3		\$20,500.00				\$20,500.00		100.00%	
U-A3	Airport	Pack Vehicle	3		\$12,000.00				\$12,000.00		100.00%	
U-A4	Airport	Subaru Snow-Removal/Mower with 42" deck	2		\$25,400.00				\$25,400.00		100.00%	
U-A6	Airport	AIRBRAC Lighting Equipment	2			\$3,250,000.00			\$3,250,000.00	Yes	100.00%	
U-A7	Airport	Construction (Broom/Brushes)	3			\$4,200,000.00			\$4,200,000.00	Yes	100.00%	
U-A8A2	Landside	Office Equipment	2			\$12,500.00			\$12,500.00		100.00%	
U-W3	Utilities/ Water	Water Tower Fence	2	\$80,000.00					\$80,000.00		100.00%	
U-W4	Utilities/ Water	SCADA System Upgrade	3			\$150,000.00			\$150,000.00		100.00%	EC022024 RB
U-W6	Water	Third Replacement	2	\$84,200.00	\$80,000.00				\$164,200.00		100.00%	
U-W8	Water	Water Service Project	2			\$57,277.00			\$57,277.00		100.00%	
U-W13	Water	Third Replacement	2			\$46,000.00			\$46,000.00		100.00%	
Totals:				\$204,700.00	\$126,000.00	\$3,300,277.00			\$3,648,977.00			

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

Commissioner Phelps made a motion to approve the budget transfers/ amendments BT/BA #2026-062 – 2026-068 as presented. Commissioner Keyes seconded; motion carried unanimously.

OTHER ITEMS BY COMMISSIONERS OR STAFF:

- Commissioner Johnson attended the NACo Legislative Conference in DC last week. It was interesting. She was able to listen to the State of the Union address with other Commissioners across the US and to hear their different views of the address. There are a couple of bills in the House that may be beneficial. One deals with EMS Preparedness Planning and Improving Health Beds covered by Medicaid. They still have to pass through the Senate. She met Mr. Taylor from Loudon County, VA—the data center capital of the world! He has offered to give her a tour of their site. She feels it would be beneficial to see what everyone is talking about. She also met the Ambassador from Japan.
- Commissioner Keyes said the Center for Energy Education is hosting a Solar Public Information Meeting on March 5, 2026 at the WCCC Multi-Purpose Room in Roper at 6:00 PM – 7:30 PM. The meeting is to discuss the proposed solar farm in the area. She also mentioned that she read to kindergarten students today and they invited her to come back on a regular basis.
- Commissioner Walker mentioned he read to 4th graders today.
- Mr. Jason Squires gave a quick update on the Pea Ridge project. There was an issue with fiber lines being laid in the same place as our water lines and that has caused some delays. February 24th was the 1st project meeting. The EMTOC is 67% completed. July 2026 is the expected finish date. He also mentioned the garbage collection contract will be expiring at the end of this year. The County is

reaching out to other companies. Curbside recycling an issue. There will be more information to come.

- Mr. Potter reminded everyone that tomorrow is Primary Day. He also said he and Ms. Dixon are working on a list of services that are mandated, and ones that may or may not be needed. There has been a request from a Commissioner for this information. Mr. Potter also noted that the Department budget requests will be coming in at the end of this week. There will also be a Special Board Meeting to deal with a text amendment of the Subdivision Ordinance. We will send the text to you to review before the meeting. He will also get the Board an updated Strategic Plan

- Ms. Bennett reminded the Commissioners 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. She has registered them. They need to discuss among themselves if they want to car pool.

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

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

John Spruill
Chair

March 16, 2026

The Washington County Board of Commissioners met in a Special Called meeting on Monday, March 16, 2026 in the Commissioners' Room, 116 Adams Street, Plymouth, NC. Commissioners Ann C. Keyes, John C. Spruill and Julius Walker, Jr. were in attendance. Also, present were County Manager/ County Attorney Curtis S. Potter and Clerk to the Board Julie J. Bennett. Commissioner Tracey A. Johnson, Assistant County Manager Jason Squires, and County Finance Officer Missy Dixon were not in attendance.

Chair Spruill called the meeting to order.

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) Tax Refunds & Releases & Insolvent Account
- b) Audit Response Letter

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

PUBLIC HEARING: SUBDIVISION ORDINANCE TEXT AMENDMENT:

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

Mr. Curtis Potter, CM/CA spoke to the Board. This is a legislative hearing regarding the standalone subdivision ordinance.

At their meeting on February 19, 2026, the Washington County Planning Board conducted a Public Hearing on the matter of a text amendment to the Washington County Subdivision Ordinance Article II – Inclusions and Exceptions.

Mr. Potter went on to say that the amendment allows that a division of a tract in single ownership for the purpose of creating one additional lot to accommodate a single-family dwelling or manufactured home for an immediate family member (spouse, parent, grandparent, child, grandchild, sibling, or legally adopted child) of the property owner provided all requirements listed are met. A draft of that language is below.

The Planning Board recommended the amendment be considered for approval by the Washington County Board of Commissioners at their earliest available meeting.

Proposed

**WASHINGTON COUNTY SUBDIVISION ORDINANCE
TEXT REVISION to Article II – INCLUSIONS AND EXCEPTIONS**

(f) Cemeteries, which are granted by special use only

(g) Limited Family / Second Dwelling Division:

The division of a tract of land in single ownership for the purpose of creating **one (1) additional lot** to accommodate a **single-family dwelling or manufactured home for an immediate family member** (*spouse, parent, grandparent, child, grandchild, sibling, or legally adopted child of property owner*) shall not be included within the definition of subdivision, nor be subject to the regulations authorized by this Ordinance, when **all** the following conditions are met:

1. The parent tract contains **no less than five (5) acres** prior to division;
 2. No more than **one (1) additional lot** which meets or exceeds the minimum lot size, frontage, and setback requirements of the applicable zoning district is created from the parent tract pursuant to this subsection or otherwise, after the effective date of this amendment; and no parent tract that has previously been divided to create an additional residential lot shall qualify under this subsection;
 3. No public street, road, or street right-of-way dedication is involved;
 4. Each resultant lot shall be served by a municipal public sewer connection, or its own County Health Department approved existing on-site wastewater system, or shall demonstrate, through documentation from the County Health Department, that an on-site wastewater system, including required septic repair or replacement areas per North Carolina On-Site Wastewater Rules, is permitted for EACH lot;
 5. Each resultant lot shall be served by an approved water supply. Shared water supply systems may be permitted only upon the recordation of a cross-easement and maintenance agreement that:
 - a. Is recorded with the Register of Deeds;
 - b. Runs with the land and binds all successors in title;
 - c. Provides for perpetual access, maintenance, repair, and replacement; and
 - d. Establishes responsibility for costs and remedies in the event of default
 6. The additional lot shall not be transferred to a person who is not an immediate family member for a period of **five (5) years** from the date of recordation of the plat, except by operation of law; and
 7. A note describing the limitations of this subsection shall be shown on the recorded plat.
-

SECTION 2: PLATS NOT SUBJECT TO REGULATIONS

However, plats in these 7 (seven) categories (a – g) shall have the stamp "THIS PLAT IS NOT SUBJECT TO SUBDIVISION APPROVAL" signed and dated by the Planning Coordinator, the Chair of the Planning Board, or the County Manager before filing in the Office of the Register of Deeds, inasmuch as determination must be made as to whether or not the resultant lots are equal to or exceed the standards of the County as shown in this Ordinance.

Approval of any division of land under this Article shall constitute a determination of compliance with the provisions of this Ordinance only and shall not be construed as a guarantee of buildability, suitability, for development, availability of utilities, or legal sufficiency of title. The County assumes no responsibility for private agreements, easements, water supply systems, wastewater systems, or other improvements serving such lots.

Chair Spruill noted that he doesn't feel that this amendment goes far enough. He emailed his suggested changes to Mr. Potter and the other Commissioners and asked Mr. Potter to send those additional comments to the Mid-East Commission for review.

Commissioner Phelps made a motion to approve the Subdivision Ordinance Amendment as presented. Commissioner Keyes seconded; motion carried unanimously.

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

STRATEGIC PLAN DRAFT DISCUSSION: Mr. Potter spoke to the Board about the Strategic Plan. He provided a handout of the latest document. Stale information has been deleted. He has added additional goals.

WASHINGTON COUNTY STRATEGIC PLAN - OBJECTIVES, GOALS, & ACTION ITEMS

Published/Revised: March 16th, 2026

DRAFT

1st Objective: Organizational Excellence (OE)

Item #	Action Item No. & Description:	Stakeholder	Dept/POC	Barriers/Alternatives	Short-Term Status	Usage-Freq/Steps/Examples	Other Comments/Notes	Potential Measurements
1	OE26.1 Update the County Job Classification & Pay Plan at least every three years using a surrounding/comparable county analysis method to stay competitive.		HR	Limited Admin Time & HR Capacity	Add HR FTE	Attempt to facilitate prior to every budget year if possible.		Years since each position reviewed or plan updated
1,2,4	OE26.2 Implement annual employee performance reviews/evaluations (PRs)	25%	CMO/HR	Limited Admin Time & HR Capacity	Add HR FTE; Use online/automated PR system	Add to recurring calendar items. Solicit internal feedback on costs/benefits.	CMO has identified and is utilizing an online/automated PR & Goal setting/tracking system. (TeamFlect) -Additional HR resources needed to scale up implementation. - Tie PR process and individual goals to Strategic Plan	Inf evals or percentage of EEs over 3yr w/ evals
1,2	OE26.3 Develop employee training program to include onboarding, safety, and supervisory performance management skills		CMO/HR	Limited Admin Time & HR Capacity	Add HR FTE	Develop HR resources; safety training via EM Dept; automate onboarding/safety training; embed stats in monthly DR report and newsletters		Track # of employees trained, track # of WC/incident reports
1,3	OE26.4 Develop a formal internal employee communication and engagement program that promotes collaboration, encourages meaningful input on policies, and supports a culture of continuous improvement focused on innovation and citizen/customer satisfaction.		CMO/HR	Limited Admin Time & HR Capacity	Establish central countywide internal communications platform	Annual staff satisfaction survey; Recurring town hall style staff meetings; Regular open office hours for HR/admin Q&A; Create safety concerns amnesty box; etc.		Safety concerns shared Overall satisfaction ratings Townhall meetings/open offices

1,3,4,6	OE26.5	Establish an Innovation Lab to encourage creative problem-solving, pilot new ideas, and develop innovative solutions that improve county operations, enhance service delivery, and better meet the needs of citizens.	CHD	Limited Admin Time & Limited Staff Time	Delegate Lab design and operations plan to key interested staff w/ shared vision and goals	Highlight success stories/resource savings in social media; employee newsletter; local press; and NCACC	Utilize lab to delegate and tackle solutions to some of the Strategic Plan Action Items	Est. of resources saved
1,2	OE26.6	Update the current personnel policy.	HR/CHQ/CFO	Limited Admin Time & HR Capacity	Add HR FTE	Set revision/implementation timeline	Customer utilizing AI to help streamline initial draft	Done/Not done
1,2	OE26.7	Update the current travel policy.	CHD	Limited Admin Time	Set revision/implementation timeline	Feature in employee newsletter		Done/Not done
1,2,3	OE26.8	Update the current technology use policy(s) (to include AI & social media)	HIV/I	Limited HR/IT capacity	Add HR FTE	Set revision/implementation timeline		Done/Not done
2,4,6	OE26.9	Develop a format citizen engagement and customer feedback program to increase public input on service delivery, promote transparent accountability, and support continuous improvement in county services.	CHQ/ESSD	Limited Admin Time & Limited Staff Time	Est. public engagement team & recurring progress meetings	Est. recurring committee to work on improving communications and collaborative WCDO use and site improvement plan	Customer Satisfaction Ratings generally & specific services	Feedback loops & report satisfaction scores; Consider CMO open office hour/coffee w/ Mgr events around county.
4,5	OE26.10	Create a site development/improvement plan for the WC Community Center in Roper and continue improving and consolidating services to this location when feasible.	CHD	Funding	Develop site improvement plan (SIP) (similar to Airport Layout Plan)	Begin targeting grant opportunities to aid in funding SIP goals.	Square feet of dedicated used space	Participant programs
2,4	OE26.11	Update the general County Capital Improvement Plans every two to three years.	CHD	Limited Admin Time & Limited Staff Time	Adopt FY27 CIP before 6/30/26	Minor budgetary updates each fall with major update every other year to reduce admin burden.	Add revision timeline to annual budget workshop meeting.	4yrs since last revision
2,4	OE26.12	Update the County Water System Capital Improvement Plan every three to five years.	Utilities Director	Limited Admin Time & Limited Staff Time	Adopt initial CIP before 6/30/26	Engage engineer to revise every fourth year or at 50% completion.	Add revision timeline to annual budget workshop meeting.	4yrs since last revision

1,2,4,5	OE26.13	Update the County Strategic Plan every three to five years.	CHD	Limited Admin Time & Limited Staff Time	Set & calendar timeline for next update by 6/30/29	Utilize internal employees and external citizen/customer engagement plans to obtain input. Facilitate at least one internal and one external SWOT analysis style workshop to increase input.	Add revision timeline to annual budget workshop meeting. Add Facilities Master Plan to work SIP revision cycle	Done/Not done
5	OE26.14	Convene county and municipal leadership from the three towns to identify 2-3 priority projects where shared resources or coordinated efforts can reduce duplication, streamline processes, and improve the delivery of public services	ESSD	Funding, Staffing	Develop & Adopt Municipal Appendix of specific, measurable, achievable, realistic, time-bounded (SMART) municipal goals to Strategic Plan.	Include broader summary and list of concerns/needs/interests etc. raised by community conversations initiative to fall back on during future work/shooping revisions.	Review municipalities/community during plan revision or after completion of 60% of municipal goals.	4yrs (if'd goals completed), or #goals completed w/ time taken
3,4	OE26.15	Facilitate electronic payment of landfill/recreation/etc. fees	CFO	Reconciliation processes	Research alternative/review reconciliation solutions of how other jurisdictions are handling.	Helps facilitate faster more accurate collection of fees	Begin to prepare list for cashless payment systems	Fees paid electronically programs eligible for equipment

2nd Objective: Safe Healthy Communities (SHC)

- Goal 1: Provide high-quality emergency response and public safety.
- Goal 2: Improve access to affordable/rehabilitate and quality opportunities.
- Goal 3: Enhance residential quality of life by supporting recreational opportunities including physical (exercise, sports activities, and arts and cultural experiences) opportunities.
- Goal 4: Decrease substance abuse and dependence.

Item Description	Activity Item No. & Description	Start	Org./POC	Barriers/Dependencies	Short-Term Targets	Long-Term Support/Outcomes	Other Comments/Notes	Future Metrics	
1	SHC26.1	Complete EMTOC & relocate EM/EMS/911	50%	CHD/JS		Relocate EM/EMS first before late 2025 P5AP relocation due to grant funding constraints.	Seeking 1.3M from Fed Funds for bays & ambulance	Percentage done	
2	SHC26.2	Add EMTOC Ambulance Bays & EM Equip Bldg	0%	CHD/JS	Funding/Grant potential	Develop plans/specs/est. Secure local funding		Percentage done 66% Bays, 33% equip bldg	
1	SHC26.3	Update county EM Ordinance & Local ERP including staff training on ERP duties	0%	EM/EMC		Staff training should be conducted every 1-2 years.	Does not refer to regional ERP	Percentage done (33% each)	
1	SHC26.4	Active Shooter Table Top	0%	EM/EMC	Grant eligible	Set training date and prep timeline	Coord with WCS, WCSO, EMS, VFDs, etc.	Exercises needed ASAP, repeat every 1-2 years.	Percentage done
1	SHC26.5	Improve Two County EMS system performance & customer satisfaction with services provided.		EMS/EMSD	Statewide shortage of available paramedics; limited EMS leadership time; dual county audits	Est. EMS system advisory committee and/or enlarge Peer Review Committee. Define measurable stats to begin including in monthly stats report.	Create and focus on measurable stats to monitor system performance, utilize advisory committee to innovate and negotiate major system or contract modifications; provide Tyrrell County with more transparency and meaningful input.	Created to address issues raised in early 30 by TC.	#min response time; \$s per capita per county for system costs; satisfaction rating
1	SHC26.6	Assist VFDs with capital planning & countywide coverage concerns.		CHD/JS	Funding, Local Politics.	Design and use an annual VFD budget info form to collect data	Work with Volunteer Fire Depts to identify potential shortfalls in coverage and equipment, and to help identify longer-term CIP needs and possible funding sources.	Seek regional/multi dept. grant funding/alt. revenue opportunities. Consider developing merger advisory committee to proactively discuss potential merger needs before they arise.	#VFDs retained forms; #grant dollars assisted with;
1	SHC26.7	Improve Animal Control Services		WCSO & CHD	Funding, lack of legal priority (compared to other safety services)	Finish shelter renovations by FY26. Recruit & train new ACO	Review alternative methods for providing regular shelter operations/management to enable ACO to spend more time in field.	CHD can assist with public marketing and volunteer coordination.	#days shelter open vs. closed; #animals housed and disposition stats; volunteer hours; customer satisfaction surveys

I T H Y C o m m u n i t y E S H C	2	SHC26.8	Facilitate countywide or regional healthcare service provider/partnership meetings (including WRMC, FQHCs, and other key partners)	MTW/ESD	Schedule coordination	Establish target mtg dates/timeline and partners list; Review notes from last Jan26 mtg.	Hold meetings 1 to 2 times per year collaborative discuss strategies for increasing overall healthcare service quality for citizens while improving operational efficiencies/reducing overhead costs.	ESD facilitated one of these meetings in Jan26; set recurring quarterly mtgs on 4th Thurs of first month of each quarter; consider tying this into annual opioid strategy review and discussion.	4mtgs per year
	4	SHC26.9	Facilitate annual opioid settlement fund expenditure strategy meeting with MTW & municipal partners.	MTW/ESD	Schedule coordination	Estab. target mtg dates/timeline and partners list.	Incorporate this into the annual budget planning process to comply with applicable settlement agreement terms.	Municipal partners should be invited to main meeting w/ public input at least annually.	4mtgs per year
	2,3	SHC26.10	Facilitate regular community enrichment department/programs partnership meetings	CMO/DK	Schedule coordination	Set recurring meeting schedule and outreach agenda	Include Rec, Active Aging, Library, Coop Ext, TTA, etc.	Attempt to include broader arts, nonprofit partners, etc. at least annually.	4mtgs per year
	3	SHC26.11	Develop a 10-20 year Master Plan for Recreation	CMO/DK w/ REC/ESD	Limited resources (funding, volunteers, uncertain facilities outlook)	Conduct countywide Rec survey by CY26	Form advisory group, build survey tool, collect and analyze results, create SWOT based SP for Rec Dept. by FYE27. Create recurring advisory group/partner group meetings to review progress and suggest innovative program development/improvement strategies. New survey every 3-5 years to help revise Rec SP.	Too many sites for such a small county; think outside the box to create a new countywide vision for the Rec Dept., solicit broad input from TTA, Cultural Arts, Library, Coop Ext, WCS, municipal partners, etc.	Met initial goal completed revises since last SP revision
3	SHC26.12	Grow recreation programming at WCCC in Roper and relocate main Plymouth site from Adams St. to Plymouth High School.	MUJ	Funding, Transportation to Roper. Shared PHS site use with WCS, PHS site lacks appropriate parking without site renovations.	Complete WCCC site development plan;	Create tentative PHS Gym use & site renovation plan to contend with shared utilities, abandoned structures, and lack of parking in proximity to Gym. Work with WCS re dual site use logistics and opportunities.	Many unknown variables regarding PHS may impact feasibility of this item which may need to be revised to adjust to existing circumstances.	4participants per program/site; \$2k allocated for Rec. programs; Negotiations moved from Adams to PHS	

3rd Objective: Sustainable Economic Growth & Development (ECON)

I T H Y C o m m u n i t y E S H C	<p>Goal 1: Collaborate with municipal, non-profits, and other stakeholders to develop and implement a development plan for the county and the local economic development growth.</p> <p>Goal 2: Provide technical assistance and strategic planning for the local economic development and support small and medium businesses to create jobs and stimulate economic growth.</p> <p>Goal 3: Enhance workforce and job training opportunities, improve digital skills, and support local businesses to create jobs and stimulate economic growth.</p> <p>Goal 4: Enhance workforce and job training opportunities, improve digital skills, and support local businesses to create jobs and stimulate economic growth.</p>									
	Item #	Action Item No. & Description	Steps	Imp/POC	Barriers/Assumptions	Short-Term Steps	Longer-Term Steps/Strategies	Other Comments/Notes	Projected Responsibilities	
	1,2,3	ECON26.1	Continue regular Economic Development Council/Committee meetings led by Economic & Strategic Development Director.		ED/KC	Scheduling logistics	Est. recurring meeting schedule or other recurring engagement strategy	Consider formation of subcommittees or strike teams to work on specific tasks or areas of interest coordinated with larger EDC.	EDC has asked to meet bi-monthly for now.	4mtgs per year
	1,3,5	ECON26.2	Facilitate collaboration with Municipal partners on Econ Development strategies		ED/KC	Scheduling logistics	Est. recurring meeting schedule or other recurring engagement strategy	Send EDC minutes to municipalities and periodically seek input through meetings and/or surveys tied into Econ Dev calendar of activities.		4mtgs or events per year
	2	ECON26.3	Develop and maintain a current countywide economic development parcels database		ED/KC	Limited staff time	ID data sets	Schedule periodic database updates into Econ Dev calendar of activities and work its use and reference into recurring activities to boost its underlying value.		#parcels #dedicated updates per year #Econ Dev activities tied to database
	1,3	ECON26.4	Support development of occupational internships programs with WCS, BCCC, and other partners.		ED/KC	See ED26.5 & ED26.8	See ED26.5 & ED26.8	See ED26.5 & ED26.8	Related to ED26.5 & ED26.8	See ED26.5 & ED26.8
1,3,4	ECON26.5	Support development of self-sustaining local chamber of commerce.		ED/KC	Funding & Self-sustainability	ID Chamber Mission and define differences from or overlap with TTA and/or County Econ Dev.	Work with Chamber/TTA to streamline overlap and set up recurring admin meetings to continually revisit and collaborate to reduce redundant services and increase overall efficiencies.	Tie any funding into nonprofit grant application cycle	4mtgs/events w/ county reps # \$\$ allocated vs annual expenses	
1,2,3,4	ECON26.6	Develop internal legislative lobbying agenda		ED/KC CMO/CSP	Limited admin/staff time	Develop recurring annual timeline around NCGA calendar.	Consider both desired changes and monitoring and preventing unwelcome changes.	Essentially bring lobbying goals inhouse as much as possible without disrupting other critical duties.	#legis letters or visits #successful changes vs. requests # \$\$ secured in state allocations	

I D O C U M E N T	2.4	ECON26.7	Complete VUR water projects (Pea Ridge Line Expansion & Roper Interconnections) by FYE27.	Water/LS & CMO/IS	Construction logistics	Monthly project meetings	Project expected to be complete by Jan27 including renovation of variable speed pump station to help restore full use/management of Pea Ridge tank.	Funding secured through previous VUR grant applications	Not completed
	1.5.5	ECON26.8	Update/streamline planning dept forms and work with municipalities to attempt to create as much uniformity of regulations/services as possible countywide	Planning/TB/D	Limited admin/staff time; Local Politics	ID most used/needed forms and begin revisions	Use revised format to aid not just customer but also staff and review boards by including flow chart, est. timelines, and start to flesh form formatting for consistency and uniformity		Forms revised Formatory
	1.3.5	ECON26.9	Update County Zoning Ordinance (including commercial zones) & Subdivision Ordinance	Planning/TB/D	Limited admin/staff time; Local Politics	Form revision committee and set recurring meeting schedule and revision timeline	Simplify countywide zoning & subdivision ordinances while striving for uniformity and accuracy		#chapters revised or Not completed
	4	ECON26.10	Complete early revaluation in 2027 and reconsider revaluation every 4-6 years.	Tax/SW		Set voter system reminders for future year review.	Update state report to include data to help with cost/benefit analysis		Annualized Tax Value Est.
	2.4	ECON26.11	Create and implement districts for fire service funding to separate it from main ad-valorem tax rate.	Tax/SW CMO/CSP	Limited admin/staff time; Local Politics	Form district taxation team and set recurring meeting schedule and implementation timeline tied to County's FY.	Work with VFDs, municipalities, and citizens to educate and prepare for upcoming tax funding changes resulting from district taxation.	Analyze costs/benefits of changing taxation model based on estimated costs to administer districts	Not completed

4th Objective: Strong Educational Opportunities (ED)

A T T O R Y	<p>Goal 1: Establish and maintain collaborative partnerships with Washington County Schools ("WCS") to proactively and more efficiently coordinate annual budgeting and long term capital projects planning.</p> <p>Goal 2: Collaborate with all educational partners to strengthen career readiness, innovation, and student morale</p> <p>Goal 3: Support recruitment and retention of qualified and experienced WCS teachers and staff to improve academic achievement and quality.</p> <p>Goal 4: Advocate for appropriate allocation of school funding from federal and state sources.</p>									
	Index/Serial	Action Item No. & Description:	Status	Dep/POC	Barriers/Alternatives	Short-Term Step:	Longer-Term Steps/Strategies	Other Comments/Notes	Potential Measurables	
	1	ED26.1	Hold Joint WC/WCS Admin Mtg at least quarterly		CMO/CSP	Scheduling logistics	Set regular recurring mtg schedule	Est. agenda including strategic plan review		#mtgs per year
	1	ED26.2	Hold Joint WC/WCS Mtg at least annually		CMO/IB	Scheduling logistics	Set regular recurring mtg schedule	Est. agenda including strategic plan review		#mtgs per year

I D O C U M E N T	1 & 4	ED26.3	Obtain PK12 Project Phase II funds to complete outdoor athletic facilities at PK12 site.	CMO/CSP WCS/D/W	Funding/NBPSC Grant	>Reconvene PK12 Steering Committee. >Prep Joint NBPSC grant application with design partners	NBPSC scoring should gradually increase due to scoring metrics. Monitor program changes and advocate for inclusion of funds as direct allocation if available.	Consider USDA loan funding as backup option after PK12 debt service stabilizes and abandoned school sites are managed	#NBPSC apps Not completed
	1	ED26.4	Finalize ground lease(s)/deeds for old WCS JROTC use of old Senior Center Facility & shared use of PHS site.	CMO/CSP WCS/D-W	Site logistics	Draft letter of intent outlining basic terms for WC/WCS review & approval.	Placeholder and track associated costs. Consider potential impacts from potential relocation of MTW's campus.		Not completed #students served annual operating costs
	2	ED26.5	Hold bi-annual meetings with BCCC to increase programming at WCCC and grow internship programs.	ED/KC	Program marketing, Minimum Class Size Requirements	Set regular recurring mtg schedule	Est. agenda including review of measurable data & annual SWOT analysis of action item strategies.		#meetings #classes/programs offered #students served annual operating costs
	2	ED26.6	Increase support of the Communities in School Program (CIS)	ED/KC CIS/Dr W	Funding/Grant eligibility potential	Appoint admin & board (ask to monitor/participate; consider assisting in essential supplies procurement).	This is a critical element of WCS's own strategic plan and WCS's full participation and support would help develop inter governmental understanding and cooperation.	Added from KC mtg w/ CIS	#county participants #mtgs attended \$s contributed
	2	ED26.7	Support the annual WCS CTE Skills Fair	ED/KC CTE/Directo	Funding/Grant eligibility potential	Identify specific ways to increase support and any associated metrics.	Discuss ways for County to send reps to become more present and visible at skills fairs.	Added from KC mtg w/ CIS	#county participants at fair #students engaged with
	2	ED26.8	Develop & Expand work-based learning (WBL) opportunities/internships.	ED/KC CTE/Directo	Funding/Grant eligibility potential	Create list of easiest to facilitate WBL opportunities/internships.	Develop facilitation timeline and steps, work into WCS annual calendar.	Added from KC mtg w/ CIS	#WBL opportunities or internsh.
	3	ED26.9	Review teacher supplement allocations annually	CMO/CSP WCS/D-W	Funding		Consider creating a comparative analysis by gathering and measuring comparable county commitments.	Take all supplemental funding received by WCS into account.	#supplements\$\$s per teacher

APPENDIX A Community Conversations Summary & Voiced Concerns
 APPENDIX B Municipal Partners Strategic Plan Priorities/Projects

Commissioner Walker mentioned he would like to see the addition of security for events at the WCCC MP Room.

Chair Spruill thanked Mr. Potter for this document. It contains a lot of information and a lot of work to be done to enhance our County. It is good to have it as a "roadmap" to follow. Commissioner Phelps said he agreed.

Chair Spruill asked when the Board could expect the final document. Mr. Potter said he will bring it back to the Board with a resolution to approve it at the April BoCC mtg.

Ms. Keyes mentioned there were a lot of folks who attended the Healthcare Meeting and want to volunteer to assist as needed.

Commissioner Phelps made a motion to adjourn the meeting. Commissioner Walker seconded; motion carried unanimously.

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

John Spruill
Chair