

**Washington County
Board of Commissioners Meeting
May 4, 2026**





WASHINGTON COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA
MAY 4, 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 April 6, 2026
b) Tax Refunds
c) RESO 2026-011 Proclamation Clerks to the Boards of County Commissioners Week
d) RESO 2026-012 Authorization for Signature Stamp in Finance
e) RESO 2026-013 Proclamation of EMS Week 2026
f) RESO 2026-015 Opposing Modifications to County Tax Property Authority
g) RESO 2026-016 Proclamation of Hurricane Preparedness Week 2026
h) ABC Board Request to Follow County Travel Policy
i) Town of Creswell Interlocal Wholesale Water Purchase Contract Agreement & RESO 2026-017 Approving Same
- Item 2 6:10 PM Public Forum (3-minute limit per speaker)
- Item 3 6:20 PM Department Update: Library, Ms. Jackie Respos
- Item 4 6:35 PM Board of Equalization & Review: Ms. Sherri Wilkins, Tax Administrator
- Item 5 6:45 PM MTW Health Department Request: Ms. Nicole Barnes, Director
a) Monetary School Nurse Funding
b) Tobacco 21 Legislation: Ms. Teara McNeil, MTW Health Department Public Health Educator
c) RESO 2026-014 Support of Tobacco 21 to Protect Youth from Vaping and Nicotine Addiction
- Item 6 6:55 PM Recommended FY27 Budget Presentation: Mr. Curtis Potter, CM/CA
- Item 7 7:25 PM Finance Officer's Report, Budget Amendments/Budget Transfers: Ms. Missy Dixon, Finance Officer
- Item 8 7:35 PM Other Items by Chair, Commissioners, CM/CA, Finance Officer, or Clerk
a) Capital Projects Update, Mr. Jason Squires, ACM
- Item 9 7:45 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 TO MAY 18, 2026 @ 6:00 PM in the Commissioners' Room

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 1

DATE: May 4, 2026

ITEM: Consent Agenda

SUMMARY EXPLANATION:

- a) Regular Meeting Minutes April 6, 2026
See attached at the end of the package.
- b) Tax Refunds
See attached.
- c) RESO 2026-011 Proclamation Clerks to the Boards of County Commissioners Week
See attached.
- d) RESO 2026-012 Authorization for Signature Stamp in Finance
See attached.
- e) RESO 2026-013 Proclamation of EMS Week 2026
See attached.
- f) RESO 2026-015 Opposing Modifications to County Tax Property Authority
See attached.
- g) RESO 2026-016 Proclamation of Hurricane Preparedness Week 2026
See attached.
- h) ABC Board Request to Follow County Travel Policy
The Washington County ABC Board is asking the Commissioners to approve that they can adopt the County Travel Policy according to the following statute:

For boards following County/Town travel policy, annual approval is required Last one on file from 2022 is attached for a good visual.

ABC Boards have two (2) options to consider

1. All travel reimbursed under G.S 138-6 (State Travel Policy essentially that Commission personnel and state agencies follow). ABC Boards would get reimbursed following state travel policy.

OR

2. All travel reimbursed by way of local authority travel policy. ABC Boards who are following local authority policy must: Annually obtain written approval from County / Municipality to follow their policy. Annually forward local authority approval and copy of local authority travel policy to ABC Commission.

- i) Town of Creswell Interlocal Wholesale Water Purchase Contract Agreement & RESO 2026-017 Approving Same



North Carolina Vehicle Tax System

Pending Refund Report

4/28/2026

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 3	Refund Type	Plate Number	Status	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
BETZNER, DONALD JOSEPH	BETZNER, DONALD JOSEPH		116 COUNTRY CLUB DR	PLYMOUTH, NC 27962	Adjustment < \$100	AHBEETZ	PENDING	Refund Generated due to adjustment on Bill #0071094325-2025-2025-0000-00	Over Assessment	4/8/2026	W	TAX	(\$41.17)	\$0.00	(\$41.17)
											P	TAX	(\$26.16)	\$0.00	(\$26.16)
											P	VEHICLE FEE	\$0.00	\$0.00	\$0.00
													Refund		\$67.33
BINNICKER, OSCAR BRADFORD JR	BINNICKER, OSCAR BRADFORD JR		246 WHITE OAK LN	PLYMOUTH, NC 27962	Proration	CFF9565	PENDING	Refund Generated due to proration on Bill #0025402775-2024-2024-0000-00	Tag Surrender	4/8/2026	W	TAX	(\$19.89)	\$0.00	(\$19.89)
CHESSON, DENNIS MERLIN	CHESSON, DENNIS MERLIN		13644 NC HIGHWAY 32 N	ROPER, NC 27970	Proration	BN4304	PENDING	Refund Generated due to proration on Bill #0008000100-2025-2025-0000-00	Tag Surrender	4/7/2026	W	TAX	(\$30.67)	\$0.00	(\$30.67)
CRISPIN, FAIREST JEAN	CRISPIN, FAIREST JEAN		986 PENDLETON CREEK RD	ADRIAN, GA 31002	Proration	KJR9259	PENDING	Refund Generated due to proration on Bill #0077761625-2024-2024-0000-00	Tag Surrender	4/8/2026	W	TAX	(\$182.54)	\$0.00	(\$182.54)
											C	TAX	(\$107.37)	\$0.00	(\$107.37)
											C	VEHICLE FEE	\$0.00	\$0.00	\$0.00
													Refund		\$289.91
MAXWELL, DOUGLAS EDWARD	MAXWELL, DOUGLAS EDWARD		112 PARK RD	CRESWELL, NC 27928	Adjustment < \$100	YT4785	PENDING	Refund Generated due to adjustment on Bill #0068779515-2025-2025-0000-00	Over Assessment	4/23/2026	W	TAX	(\$58.05)	\$0.00	(\$58.05)
PRAY, SHARON HORTON	PRAY, SHARON HORTON		PO BOX 202	CRESWELL, NC 27928	Proration	JKB2458	PENDING	Refund Generated due to proration on Bill #0064058443-2025-2025-0000-00	Tag Surrender	4/7/2026	W	TAX	(\$47.50)	\$0.00	(\$47.50)
											C	TAX	(\$27.94)	\$0.00	(\$27.94)
											C	VEHICLE FEE	\$0.00	\$0.00	\$0.00
													Refund		\$75.44
SAWYER, ZACHARY KEITH	SAWYER, ZACHARY KEITH		1998 FOLLY RD	PLYMOUTH, NC 27962	Proration	JMR6617	PENDING	Refund Generated due to proration on Bill #0072469796-2024-2024-0000-00	Tag Surrender	4/17/2026	W	TAX	(\$7.88)	\$0.00	(\$7.88)
SWAIN, FRANCES LOUISE	SWAIN, FRANCES LOUISE	SWAIN, JOHN WILLIAM	PO BOX 254	ROPER, NC 27970	Proration	KHR2542	PENDING	Refund Generated due to proration on Bill #0082724175-2024-2024-0000-00	Tag Surrender	4/8/2026	W	TAX	(\$5.69)	\$0.00	(\$5.69)
													Refund Total		\$554.86

Crystal Walker 04/28/26
 Requested by Tax Administrator Date
*Deputy Tax Adm.
 Delinquent Tax Coord.*

"Approved by the Washington County Board of Commissioners meeting held

2026



RESOLUTION 2026-011

CLERKS TO THE BOARDS OF COUNTY COMMISSIONERS WEEK MAY 3 – 9, 2026

WHEREAS, the Clerk to the Board is the official recordkeeper for the County and the communication link between citizens, the governing body, and county departments; and

WHEREAS, North Carolina General Statute 153A-111 requires every board of county commissioners to appoint a clerk, whose statutory duties include the preparation, filing, and safeguarding of records vital to accountability and transparency; and

WHEREAS, clerks strengthen their profession through the North Carolina Association of County Clerks, the UNC Chapel Hill School of Government, and the International Institute of Municipal Clerks, which together offer nationally and state-recognized certification and continuing education; and

WHEREAS, Julie J. Bennett, MMC, NCMCC, has earned the highest professional designations in her field and serves Washington County with dedication, professionalism, and quiet excellence.

NOW, THEREFORE BE IT PROCLAIMED by the Washington County Board of Commissioners that the week of May 3 - 9, 2026, will be recognized as “**Clerks to the Boards of County Commissioners Week**” in Washington County, and the Board extends its appreciation to **Julie J. Bennett**, Clerk to the Board, and to all county clerks for their service and dedication.

ADOPTED on this day, the 4th of May, 2026.

John Spruill, Chair
Washington County Board of Commissioners

ATTEST:

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



RESOLUTION 2026-012

AUTHORIZING USE OF SIGNATURE STAMP FOR CHECKS AND DISBURSEMENT DOCUMENTS

WHEREAS, G.S. 159-28.1 authorizes local governments to use machines, stamps, plates, or other devices for signing checks and other instruments for the payment of money; and

WHEREAS, the governing board desires to authorize the use of a signature stamp for efficiency in processing disbursements while maintaining appropriate internal controls;

NOW, THEREFORE, BE IT RESOLVED, by the governing board of Washington County, that:

Authorization. The Finance Officer is authorized to use a signature stamp (or similar device) bearing the Finance Officer's signature for the signing of checks and other disbursement instruments.

Custody and Responsibility. The Finance Officer shall have custody of the signature stamp and is responsible for its safekeeping and proper use. The Finance Officer's official bond shall cover the use of the stamp as provided by law.

Compliance with Statutes. The use of the signature stamp shall constitute the official signature of the Finance Officer for purposes of complying with North Carolina law, including G.S. 159-25 and G.S. 159-28. All statutory requirements for preaudit and disbursement shall continue to apply.

Internal Controls. The Finance Officer shall establish and maintain internal control procedures governing the use of the signature stamp to prevent unauthorized use, including appropriate segregation of duties and physical security measures.

Additional Signatures. Any additional required signatures or countersignatures shall be affixed in accordance with applicable law and board policy.

Effective Date. This resolution shall be effective upon adoption.

ADOPTED on this day, the 4th of May, 2026.

John Spruill, Chair
Washington County Board of Commissioners

ATTEST:

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



RESOLUTION 2026-013

EMERGENCY MEDICAL SERVICES WEEK (EMS WEEK)

WHEREAS, emergency medical services is a vital public service; and

WHEREAS, the members of emergency medical services teams are ready to provide lifesaving care to those in need 24 hours a day, seven days a week; and

WHEREAS, access to quality emergency care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and

WHEREAS, emergency medical services fills healthcare gaps by providing important, out-of-hospital care, including preventative medicine, follow-up care, and access to telemedicine; and

WHEREAS, the emergency medical services system consists of first responders, emergency medical technicians, paramedics, emergency medical dispatchers, firefighters, police officers, educators, administrators, pre-hospital nurses, emergency nurses, emergency physicians, trained members of the public, and other out-of-hospital medical care providers; and

WHEREAS, the members of emergency medical services teams, whether career or volunteer, engage in thousands of hours of specialized training and continuing education to enhance their lifesaving skills; and

WHEREAS, it is appropriate to recognize the value and the accomplishments of emergency medical services providers by designating the Emergency Medical Services Week.

NOW, THEREFORE, the Washington County Board of Commissioners, in recognition of this event, do hereby proclaim the week of May 17 - 23, 2026, as

EMERGENCY MEDICAL SERVICES WEEK

The 52nd anniversary of EMS Week theme is **EMS WEEK: Improving Outcomes, Together**. I encourage the community to observe this week with appropriate programs, ceremonies, and activities in honor of the EMS profession and the essential service it provides.

PROCLAIMED on this day, the 4th of May, 2026.

John Spruill, Chair
Washington County Board of Commissioners

ATTEST:

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



RESOLUTION 2026-015

OPPOSING MODIFICATIONS TO COUNTY PROPERTY TAX AUTHORITY

WHEREAS, county governments in North Carolina are charged with providing essential public services, including public safety, emergency response, education, infrastructure, and social services, and property taxes are the primary stable revenue source funding those services; and

WHEREAS, Washington County is designated a Tier 1 economically distressed county, with a limited tax base and no comparable sales tax, commercial, or tourism revenue available to make up shortfalls if property tax authority is reduced; and

WHEREAS, any uniform statewide cap, freeze, or limit would disproportionately harm small rural counties in eastern North Carolina, which have the least flexibility to absorb cost increases in fire and EMS, public safety, and emergency management; and

WHEREAS, a property tax revaluation is not a tax increase but a legally required process under N.C.G.S. 105-286 to ensure equitable assessment, with the actual tax burden set each year by the locally elected board through a public budget process subject to the revenue-neutral tax rate statement required by N.C.G.S. 159-11(e); and

WHEREAS, Senate Leader Phil Berger has announced legislation imposing a 12-month moratorium on property tax revaluations, which would freeze the tax base while county costs continue to rise and would penalize counties that have followed the revaluation schedule required by state law; and

WHEREAS, the House Select Committee on Property Tax Reduction and Reform has advanced a proposed constitutional amendment authorizing the General Assembly to impose levy limits on county property taxes, the specific terms of which have not been clearly defined for voters who would be asked to approve it; and

WHEREAS, if a property tax levy limit is to be placed in the North Carolina Constitution, the cap rate, the formula for adjustment, the treatment of inflation, debt service, voter-approved bonds, natural disasters, and unfunded state and federal mandates, and the override or appeal process available to local governments must all be clearly defined in the amendment itself, so that voters know exactly what they are approving and counties know exactly what they will be required to operate under; and

WHEREAS, the citizens of Washington County elected this Board to make local fiscal decisions in their interest, and any transfer of that authority should not occur on the basis of an open-ended amendment that leaves the actual limits to be filled in by the General Assembly after ratification; and

NOW, THEREFORE, BE IT RESOLVED by the Washington County Board of Commissioners that this Board opposes the 12-month property tax revaluation moratorium proposed by Senate Leader Phil Berger, on the grounds that it would freeze the tax base while county costs continue to rise and would penalize counties that have complied with state-mandated revaluation schedules.

BE IT FURTHER RESOLVED that this Board does not categorically oppose a property tax levy limit, but opposes any constitutional amendment that delegates the substantive terms of that limit to future legislative action; if the General Assembly chooses to place a levy limit in the North Carolina Constitution, this Board urges that the amendment itself clearly define the cap rate, adjustment formula, treatment of inflation, debt service, voter-approved bonds, natural disasters, and unfunded mandates, and any override mechanism available to county governments, before it is placed before the voters.

BE IT FURTHER RESOLVED that this Board respectfully requests the General Assembly pursue targeted property tax relief that protects vulnerable homeowners including expansion of the Circuit Breaker program, enhancements to the homestead exclusion, and closure of the “rent-a-nonprofit” loophole rather than uniform statewide restrictions that disproportionately harm Tier 1 distressed counties working for eastern North Carolina.

BE IT FURTHER RESOLVED that the Clerk to the Board is directed to transmit a certified copy of this resolution to Senator Norman W. Sanderson, Representative Ed Goodwin, Senate Leader Phil Berger, House Speaker Destin Hall, the North Carolina Association of County Commissioners, and the members of the House Select Committee on Property Tax Reduction and Reform.

ADOPTED this the 4th day of May, 2026.

John Spruill, Chair
Washington County Board of Commissioners

ATTEST:

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



RESOLUTION 2026-016

HURRICANE PREPAREDNESS WEEK 2026

WHEREAS, hurricanes and tropical systems have impacted every North Carolina county with disastrous results; and

WHEREAS, North Carolina is repeatedly one of the leading states nationally for overall damage from hurricanes; and

WHEREAS, hurricanes and tropical storms can cause life-threatening hazards such as flooding, storm surge, destructive winds, tornadoes, and landslides; and

WHEREAS, flooding claims lives every year, usually when motorists attempt to drive through flooded roadways, and

WHEREAS, insurance companies suggest residents review and update their homeowners or renters' insurance policy to ensure it includes coverage for flooding, accidental damage, and natural disasters; and

WHEREAS, people are less likely to be injured when they have prepared ahead of time and know what to do when a hurricane threatens; and

WHEREAS, people should prepare their personal emergency supply kit to use at home or during an evacuation with enough food and water to sustain the members of their household for three days or longer, and should know their evacuation routes and comply with local and state authorities when asked to evacuate; and

WHEREAS, the ReadyNC.gov website is available to help people make emergency preparedness plans, provide current weather, and traffic conditions; and

WHEREAS, the National Weather Service, local and state government officials all work together before and during a hurricane or tropical storm to reduce the dangers posed to lives and property and provide a quick, effective response to these storms; and

WHEREAS, the observance of Hurricane Preparedness Week by Washington County residents provides better protection from the dangers of hurricanes and tropical storms;

NOW THEREFORE, the Washington County Board of Commissioners do hereby proclaim the week of May 3-9, 2026, as "**HURRICANE PREPAREDNESS WEEK**" in Washington County. We encourage all county residents to plan and prepare by assembling their personal emergency supply kits and updating their emergency plans.

ADOPTED on this day, the 4th of May, 2026.

ATTEST:

John Spruill, Chair
Washington County Board of Commissioners

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

STATE OF NORTH CAROLINA

INTERLOCAL WHOLESALE WATER
PURCHASE CONTRACT
TOWN OF CRESWELL

COUNTY OF WASHINGTON

THIS INTERLOCAL WHOLESALE WATER PURCHASE CONTRACT (hereinafter the “Contract”) for the sale and purchase of water is entered into as of the ___ day of _____, 20___ by and between: **WASHINGTON COUNTY** (the “Seller”), a body politic and corporate of the State of North Carolina, and the **TOWN OF CRESWELL** (the “Purchaser”), a municipal corporation validly formed and existing under the laws of the State of North Carolina.

WITNESSETH:

WHEREAS, the Purchaser is organized and established under the provisions of the General Statutes and Administrative Code of the State of North Carolina, for the purpose of constructing and operating a water supply distribution system serving approximately TWO HUNDRED (200) water users within the area described in plans now on file in the Office of the Purchaser and to accomplish this purpose, the Purchaser requires a supply of treated water, and

WHEREAS, the Seller owns and operates a water supply distribution system with a capacity currently capable of serving the present customers of the Seller's system and the estimated number of water users to be served by the said Purchaser as shown in the plans of the system now on file in the office of the Purchaser.

NOW THEREFORE, in consideration of the foregoing and the mutual agreements hereinafter set forth, the undersigned parties agree as follows:

A. The Seller Agrees:

1. (Quality and Quantity) To furnish the Purchaser at the point of delivery hereinafter specified, during the term of this contract or any renewal or extension thereof, potable treated water meeting applicable purity standards of the State of North Carolina for public drinking water, in such quantity as may be required by the Purchaser **not to exceed ONE MILLION (1,000,000) gallons per month.**
2. (Point of Delivery and Pressure) That water will be furnished at a reasonably constant pressure calculated at the following master meter location(s):

- a. _____,
- b. _____,
- c. _____,
- d. _____.

Seller shall designate which meter(s) serve as primary and which serve as backup or redundancy. Billing shall be based on total metered flow across all active delivery points. Backflow preventers shall be used to eliminate double billing risks.

If a greater pressure or larger metered supply line than that normally available at the point of delivery is required by the Purchaser, the cost of providing such greater pressure or larger meter shall be borne by the Purchaser. Emergency failures of pressure or supply due to main supply line breaks, power failure, flood, fire and use of water to fight fire, earthquake or other catastrophe shall excuse the Seller from this provision for such reasonable period as may be necessary to restore service.

3. (Metering Equipment) To furnish, install, operate, and maintain at its own expense at point of delivery, the necessary metering equipment, including a meter house or pit, and required devices of standard type for preventing backflows, and for properly measuring the quantity of water delivered to the Purchaser and to calibrate such metering equipment whenever requested by the Purchaser but not more frequently than once every twelve (12) months. A meter registering not more than two percent (2%) above or below the test result shall be deemed to be accurate. The previous readings of any meter disclosed by test to be inaccurate shall be corrected for the six (6) months previous to such test in accordance with the percentage of inaccuracy found by such tests. If any meter fails to register for any period, the amount of water furnished during such period shall be deemed to be the amount of water delivered in the corresponding period immediately prior to the failure, unless Seller and Purchaser shall agree upon a different amount. The metering equipment shall be read on or about the first (1st) day of each month. An appropriate official of the Purchaser at all reasonable times shall have access to the meter for the purpose of verifying its readings. Seller shall retain ownership of all master metering equipment unless otherwise agreed in writing
4. (Billing Procedure) To furnish the Purchaser at the above address not later than the 10th day of each month, with an itemized statement of the amount of water furnished the Purchaser during the preceding month.

B. The Purchaser Agrees:

1. (Rates and Payment Date) To pay the Seller, not later than the 4th day of each month, for water delivered and invoiced to the Purchaser during the preceding month in accordance with the following schedule of rates:
 - a. **An initial flat rate of SEVEN DOLLARS (\$7.00) per each ONE THOUSAND (1,000) gallons of water delivered to Purchaser from Seller on or after the date first stated above.**
2. (Connection Fee) To pay as an agreed cost, a connection fee to connect the Seller's system with the system of the Purchaser, the sum of \$ which shall cover any and all costs of the Seller

for installation of the metering equipment and/or other standard equipment necessary for the measurement of the quantity of water delivered to Purchaser by Seller pursuant to this contract. Any subsequent disconnections or reconnections made at the request of Purchaser shall be billable by Seller at the then current rate charged to commercial users for any such services. The connection fee stated above includes without limitation the following: [REDACTED]

[REDACTED]

Any metering, connection, or transmission infrastructure funded by Seller shall be recoverable through the connection fee or through amortized charges billed to Purchaser over a period not to exceed three (3) years, including applicable financing costs.

C. It is further mutually agreed between the Seller and the Purchaser as follows:

1. (Term of Contract) That this contract shall extend for a term of one (1) year from the date of the initial delivery of any water as shown by the first bill submitted by the Seller to the Purchaser and, thereafter shall automatically renew for successive one (1) year periods until either party provides the other party with written notice of their intent to terminate early or otherwise not to renew the contract, which notice shall be delivered not less than 90 days prior to the end of any then current contract term to be effective.
2. (Delivery of Water) Except in cases of emergency, Purchaser shall provide Seller not less than three (3) business days written notice prior to making its initial request for the delivery of water pursuant to this contract, or prior to making any subsequent requests for the reestablishment of delivery of water pursuant to this contract following any period such delivery ceases at Purchaser's request.
 - a. Point of Delivery & Responsibilities: Ownership and responsibility for water shall transfer from Seller to Purchaser at the outlet side of the master meter. Purchaser shall be responsible for all distribution, storage, and water quality downstream of that point.
 - b. Capacity & Limitations: The maximum monthly quantity stated herein shall not constitute a reservation of capacity unless expressly stated. Requests for increased capacity shall require Seller approval and may require capital contributions from Purchaser.
3. (Failure to Deliver) That the Seller will, at all times, operate and maintain its system in an efficient manner and will take such action as may be necessary to furnish the Purchaser with quantities of water required by the Purchaser. Temporary or partial failures to deliver water shall be remedied with all possible dispatch. In the event of an extended shortage of water, or the supply of water available to the Seller is otherwise diminished over an extended period of time, the supply of water to Purchaser's consumers shall be reduced or diminished in the same ratio or proportion as the supply to Seller's consumers is reduced or diminished.
4. (Merger & Modification of Contract)

- a. Merger: That the Contract is the entire agreement between the parties with respect to the foregoing matter and there are no other verbal or written agreements with respect thereto between the parties which have not been reduced to writing and specifically incorporated into the Contract.
 - b. Contract Modifications: That except as stated in the Pricing Modification paragraph below, No modifications of the Contract shall be valid unless reduced to writing signed by all parties hereto.
 - c. Pricing Modifications: That the provisions of this contract pertaining to the schedule of rates to be paid by the Purchaser for water delivered are subject to modification at the end of every one (1) year period or otherwise for justifiable cause with not less than ninety (90) days' notice. Any increase or decrease in rates shall be based on a demonstrable increase or decrease in the costs of performance hereunder, but such costs shall not include increased capitalization of the Seller's system unless such capitalization costs are a direct result of or are intended to directly or indirectly benefit the Purchaser in which case, a pro-rata share thereof may be included.
 - i. The Seller may also adopt and modify from time to time a countywide Interlocal Wholesale Water Purchase Rate as part of its official county Fee Schedule (typically adopted each year during the Seller's annual budgeting process). In that event, the initial rate identified hereinabove shall be deemed to be automatically amended to match any countywide Interlocal Wholesale Water Purchase Rate adopted by the Seller in its Fee Schedule, provided the Purchaser is entitled to at least ninety (90) days' notice prior to any increase in rate becoming effective.
5. (Default & Non-Payment) Payments not received within thirty (30) days shall be considered delinquent. Seller may assess interest at the same rate it charges other customers for delinquent payments in its system. If payment is not received within sixty (60) days, Seller may, upon written notice and an opportunity to cure, suspend all service until all amounts are paid in full, and may assess any reasonable disconnection and/or reconnection fees incurred as a result. Amounts due shall survive termination of this Agreement.
- a. Force Majeure: Neither party shall be liable for failure to perform due to causes beyond its reasonable control, including but not limited to acts of God, power failures, natural disasters, or regulatory actions.
6. (Regulatory Agencies) That this contract is subject to such rules, regulations, or laws as may be applicable to similar agreements in this State and the Seller and Purchaser will collaborate in obtaining such permits, certificates, or the like, as may be required to comply therewith.
- a. Regulatory Changes: Costs incurred by Seller as a result of new or modified federal or state regulatory requirements shall be recoverable through rate adjustments under this Agreement.

7. (Successor to the Purchaser) That in the event of any occurrence rendering the Purchaser incapable of performing under this contract, any successor of the Purchaser, whether the result of legal process, assignment, or otherwise, shall succeed to the rights of the Purchaser hereunder.
8. (Priority) That this contract shall supersede and replace any previous agreement or contract pertaining to the sale of water between the Seller and Purchaser.

IN WITNESS WHEREOF, the parties hereto, acting under authority of their respective governing bodies, have caused this contract to be duly executed in one or more counterparts, each of which shall constitute an original.

SELLER: WASHINGTON COUNTY

BY: _____
John C. Spruill
Chair, Board of County Commissioners

ATTEST:

Julie J. Bennett, Clerk to the Board

PURCHASER: TOWN OF CRESWELL

BY: _____
Alfredia Williams
Mayor

ATTEST:

Penny Chapman, Town Clerk

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

Finance Officer, Town of Creswell (print name)



RESOLUTION 2026-017

RESOLUTION APPROVING INTERLOCAL WHOLESALE WATER PURCHASE CONTRACT WITH THE TOWN OF CRESWELL

WHEREAS, Washington County, North Carolina (“County”) is a body politic and corporate of the State of North Carolina authorized to own and operate a public water system and to enter into contracts for the provision of water services; and

WHEREAS, the Town of Creswell, North Carolina (“Town”) is a municipal corporation authorized to operate a public water distribution system and to contract for the purchase of water; and

WHEREAS, the County and the Town desire to enter into an **Interlocal Wholesale Water Purchase Contract** whereby the County will supply treated potable water to the Town for resale to its customers; and

WHEREAS, such agreement is authorized pursuant to **North Carolina General Statutes, including but not limited to G.S. 160A-460 et seq. (Interlocal Cooperation Act) and G.S. 153A-275;** and

WHEREAS, the Board of Commissioners finds that entering into such agreement will:

- Promote regional cooperation,
- Support reliable public water service, and
- Provide for fair and equitable cost recovery for services rendered;

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

1. Approval of Agreement

The Interlocal Wholesale Water Purchase Contract between Washington County and the Town of Creswell, in substantially the form presented to this Board, is hereby approved.

2. Authority to Make Non-Material Changes

The County Manager and County Attorney are authorized to make such non-substantive revisions to the Agreement as may be necessary to finalize the document, including without limitation inserting the location descriptions of the master meters, and establishing a reasonable connection fee to be charged to recoup the non-recoverable costs incurred by the County water system related to purchasing and installing the necessary meters and equipment to begin providing water to the Town, provided such changes do not materially alter the intent of this Resolution.

3. **Authorization to Execute**

The Chair of the Board of Commissioners and/or County Manager are authorized to execute the Agreement on behalf of the County, and the Clerk is authorized to attest the same.

4. **Implementation**

County staff is authorized to take all actions necessary to implement the Agreement, including coordination with the Town of Creswell and administration of billing, service delivery, and compliance requirements.

5. **Effective Date**

This Resolution shall be effective upon adoption.

ADOPTED on this day, the 4th of May, 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: 2

DATE: May 4, 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: May 4, 2026

ITEM: Departmental Information Update—Library, Ms. Jackie Respass

SUMMARY EXPLANATION:

Ms. Jackie Respass, Librarian, will give an update on upcoming events at the Pettigrew Regional Library.

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

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

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

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

List of Departments

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

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 4

DATE: May 4, 2026

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

SUMMARY EXPLANATION:

Ms. Bennett, Clerk to the Board, will swear in the Commissioners as the Board of Equalization and Review.

- a) Motion to convene as the Board of Equalization and Review (E & R)
- b) Hearing of Appeals
As of the preparation of this agenda package, Sherri Wilkins, Tax Administrator, has informed the County Manager's Office that there are no appeals at this time.
- c) Motion to recess the Board of E & R.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 5

DATE: May 4, 2026

ITEM: MTW Health Department Update/Request: Ms. Nicole Barnes, Director

SUMMARY EXPLANATION:

Ms. Nicole Barnes, MTW Health Department Director will speak to the Board about their budget request for an additional \$30,000 to support the school health nurse position. Please see their attached letter and presentation.

Ms. Teara McNeil, the Tobacco Cessation Public Health Educator with MTW HD, will speak to the Board as them to approve the attached Tobacco 21 Resolution. She has also supplied information on this legislation more local information which is attached.



Martin-Tyrrell-Washington

DISTRICT HEALTH

Nicole C. Barnes, MPH, Health Director



Public Health
Prevent. Promote. Protect.

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

April 14, 2026

Curtis Potter
Washington County Manager
PO Box 1007
Plymouth, NC 27962

Dear Mr. Potter:

I hope you are doing well. I am writing on behalf of the Martin-Tyrrell-Washington District Health Department to respectfully request Washington County's local appropriation for Fiscal Year 2026–2027.

As of March 2026, the MTW District Health Department continues to operate under strict financial controls designed to address prior deficits and safeguard essential public health services. While the department has made meaningful progress—including discontinuing underperforming programs and realigning staffing—we continue to rely on strong county support to maintain consistent and effective operations.

The Board of Health has approved a total local appropriation request of **\$819,596** for FY 2026–2027. This represents a **2% increase** over the previous year and aligns with the funding model jointly adopted by all three counties for FY 2025–2026. The requested amount represents **9.8%** of the department's current operating budget. The increase supports rising operational costs and anticipates potential adjustments necessary to strengthen staff recruitment and retention.

Using population percentages from the U.S. Census Bureau's 2020–2024 American Community Survey 5-Year Estimates, the appropriation request is apportioned among the three counties as follows:

- **Martin County (60.65%):** \$497,110
- **Tyrrell County (7.42%):** \$60,831
- **Washington County (31.92%):** \$261,654

In addition to the standard appropriation, **we are requesting an additional \$30,000** from Washington County to support the school health nurse position that is traditionally hired through each county's school board. This position is essential in maintaining equitable school health services across our district. If Washington County is unable to fund or fill the position for FY 2026–2027, it will jeopardize the continuation of school health

Martin County

210 W. Liberty St.
Williamston, NC 27892
252.793.1619

Tyrrell County

408 Bridge St.
Columbia, NC 27925
252.793.1750

Washington County

198 Hwy. 45 North
Plymouth, NC 27962
252.793.3023

funding for the other two counties, thereby placing the district-wide school health model at risk.

Washington County's investment remains critical in ensuring uninterrupted delivery of core public health services, including environmental health, communicable disease control, maternal and child health, and chronic disease prevention.

As we continue working toward long-term financial stability, we welcome the opportunity to collaborate on a multi-year funding strategy that provides predictable, incremental increases—for example, a 3% annual growth model currently being explored by other North Carolina district health departments. I would also value a joint discussion among the county managers and finance officers of all three counties, along with MTW's Health Director, Deputy Health Director, and Finance Officer, to determine a sustainable plan that supports all partners.

The FY27 Local Appropriation spreadsheet is attached for your review. Please let us know if we may provide additional information or attend an upcoming meeting to discuss this request in further detail.

Thank you for your ongoing support and partnership in promoting and protecting the health of Washington County residents.

Sincerely,

Nicole C. Barnes, MPH

Local Public Health Director

MTW District Health Department

198 NC Hwy 45 N

Plymouth, NC 27962



Martin-Tyrrell-Washington District Health

Promoting Healthier Lifestyles Through Personal and Environmental Health Services

MARTIN TYRRELL WASHINGTON DISTRICT HEALTH DEPARTMENT



Presented By: Nicole C Barnes, MPH
Local Public Health Director

Services Offered

- Family Planning
- Child Health
- Primary Care
- Communicable Disease
- Maternal Health
- Dental Services
- Environmental Health
- WIC
- Care Management
- Health Education



Martin-Tyrrell-Washington District Health

Promoting Healthier Lifestyles Through Personal and Environmental Health Services

DENTAL

Dental Visits for 2025- 3,532

Washington County Dental Clinic

Tyrrell County Dental Clinic

The Molar Express- Mobile Dental Unit



Martin-Tyrrell-Washington District Health

Promoting Healthier Lifestyles Through Personal and Environmental Health Services

NEW PROGRAM-THE MOLAR EXPRESS MOBILE DENTAL UNIT



SCHOOLS SERVED: RIVERSIDE MIDDLE, MARTIN COUNTY HIGH SCHOOL, WASHINGTON COUNTY SCHOOLS, TYRRELL COUNTY SCHOOLS

CLINICAL SERVICES

Clinic Visits for 2025 – 4,564

Includes: Primary Care, Maternal Health, Communicable Disease, Child Health and Family Planning.



Martin-Tyrrell-Washington District Health

Promoting Healthier Lifestyles Through Personal and Environmental Health Services

COMMUNITY IMPACT

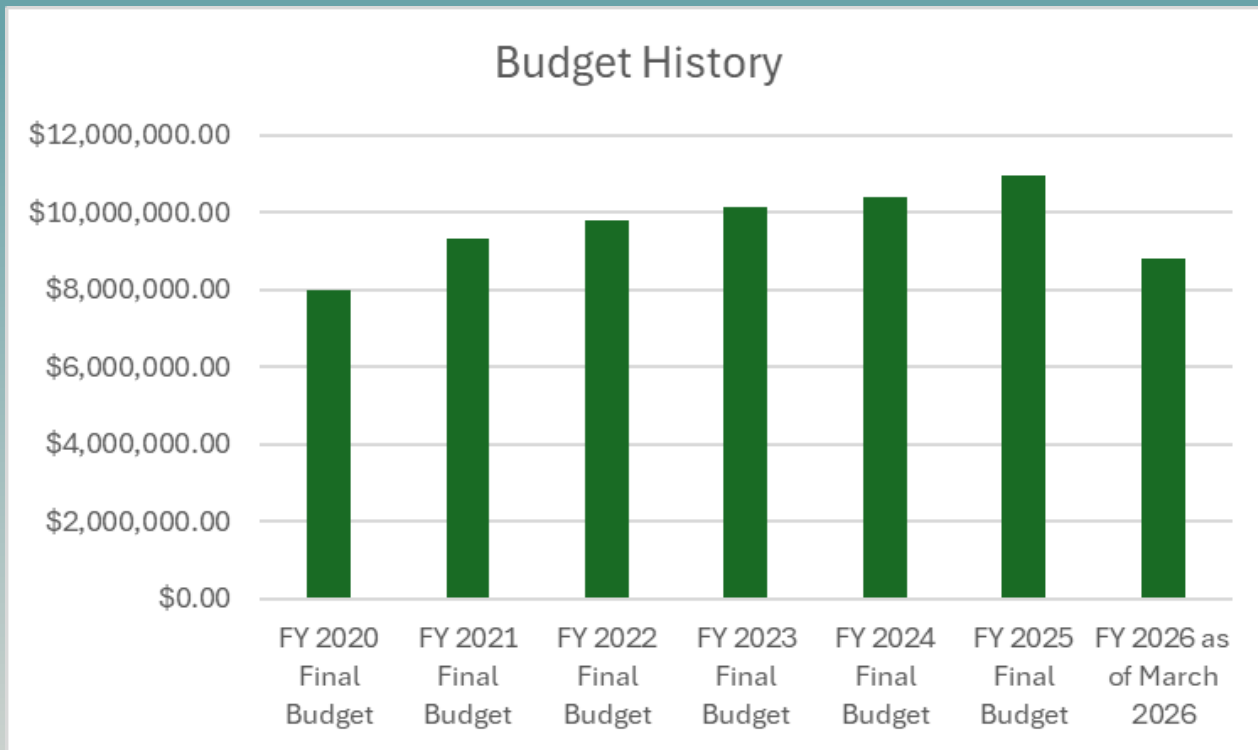
- The Hope Exchange (Syringe Exchange)
- RIMC Program- Reducing Infant Mortality in Communities
- Healthy Communities
- Partnership for Success
- Minority Diabetes Prevention Program
- Open Armz Re-Entry Program
- 2nd Judicial District Opioid Coalition



Martin-Tyrrell-Washington District Health

Promoting Healthier Lifestyles Through Personal and Environmental Health Services

BUDGET HISTORY



Martin-Tyrrell-Washington District Health

Promoting Healthier Lifestyles Through Personal and Environmental Health Services

SNFI FUNDING- SCHOOL NURSE FUNDING INITIATIVE

\$200,000 Allocated to Martin, Tyrrell, and Washington Counties

- Martin County – 1 Position, \$50,000
- Tyrrell County – 1 Position, \$50,000
- Washington County – 2 Positions, \$100,000

Washington County Schools must fund a local lead nurse and fund the shortfall for two additional nurses through the school budget. However, the current funding falls short, there is a \$60,000 short fall to fund these two nurse positions. Washington County Schools is only able to fund the short fall of one nurse salary, which is 30,000.

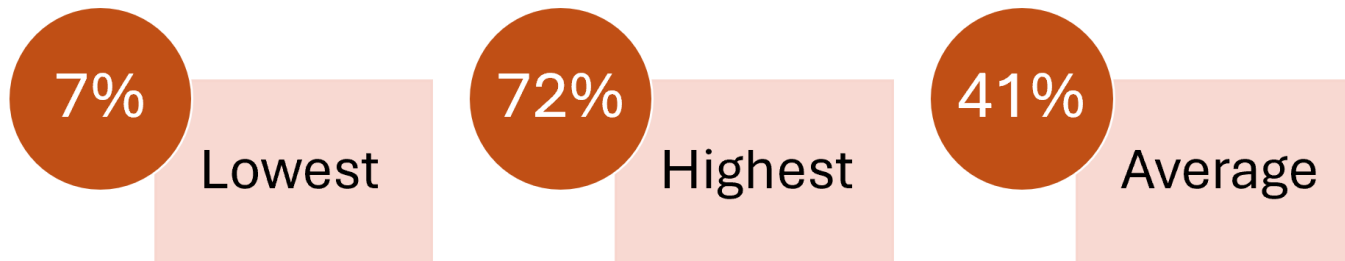


Martin-Tyrrell-Washington District Health

Promoting Healthier Lifestyles Through Personal and Environmental Health Services

BUDGET APPROPRIATION FOR LOCAL HEALTH DEPARTMENTS

How do my **local appropriations** compare to other LHDs in the state? (Average 2019-2024)

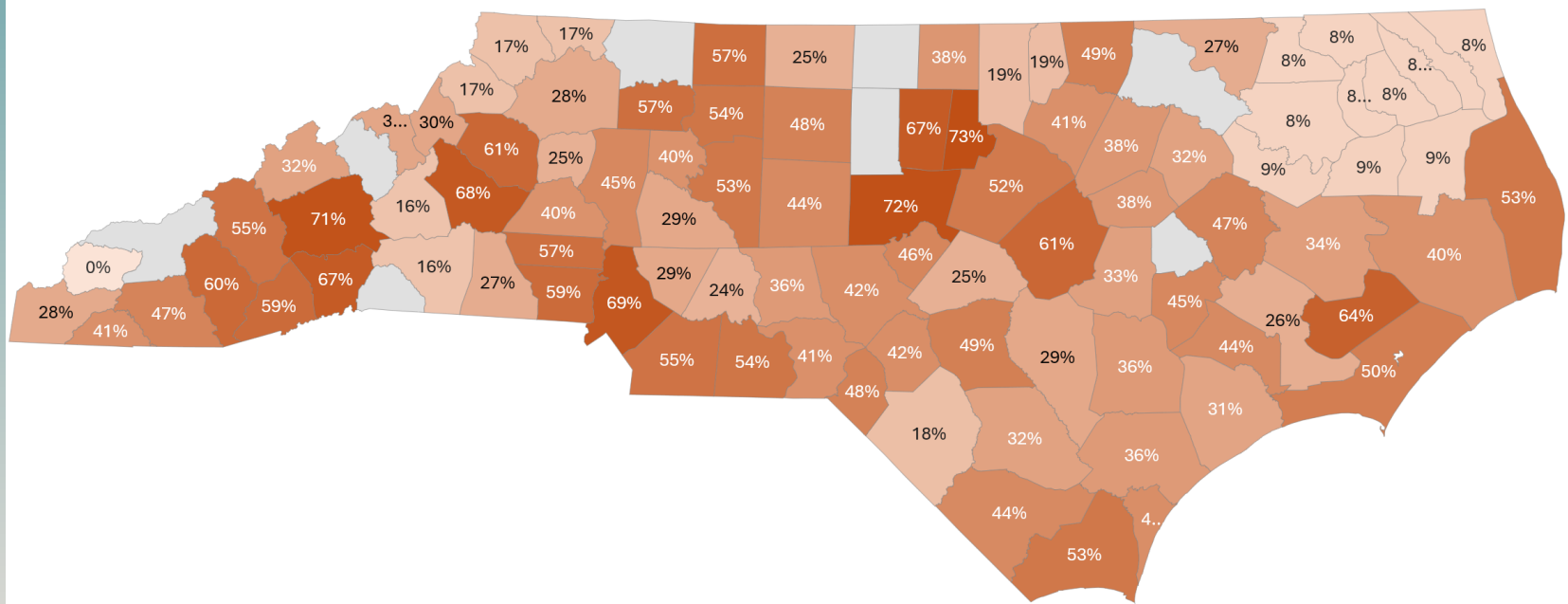


The majority (58%) of health departments get 25-50% of their budgets from local appropriations.
Only about 1 in 6 LHDs (16%) get less than 25% of their budgets from local appropriations.
About a quarter of LHDs get more than half of their budgets from local appropriations.

NORTH CAROLINA LOCAL APPROPRIATIONS LOCAL HEALTH DEPARTMENTS RANGE 7%- 73%

Local Appropriations, 2019

(% of total LHD expenditures)



APPROPRIATION REQUEST- WASHINGTON COUNTY

Year	Appropriation Request
FY 27	\$261,654 (2% Increase)
FY 26	\$256,524 (2% Increase)
FY 25	\$251,494 (14.69% Increase)
FY 24	\$219,281 (0% Increase)
FY 23	\$219,281



Martin-Tyrrell-Washington District Health

Promoting Healthier Lifestyles Through Personal and Environmental Health Services

WE APPRECIATE YOUR SUPPORT!



Martin-Tyrrell-Washington District Health

Promoting Healthier Lifestyles Through Personal and Environmental Health Services

Tobacco 21

Protect youth against vaping and nicotine addiction.



Why?

- Protect developing brains.
- Reduce youth access.
- Save lives and prevent disease.
- Enforce a nonregulated industry.

How?

- Raise the purchase age of vapes and tobacco products to 21.
- Establish a retailer permitting system to increase enforcement and retailer education.

Impact!

- ✓ A decrease in the sale to underage youth.
- ✓ A decrease in the sale of illegal products.
- ✓ An increase in educated clerks and store owners.
- ✓ An increase in funding for ALE (Alcohol Law Enforcement)
- ✓ A system that identifies where retailers are located.
- ✓ Inspection authority for ALE with a tobacco retailer permitting system.

Will you support protecting our youth and our communities?



Did you know?

- NC is one of 8 states with no tobacco retailer permitting system.
- ALE supports a regulated industry with enforceable statutes.
- Many of ALE enforcement efforts are complaint-driven because the industry is nonregulated.
- Vape/Tobacco shops have unknown locations.

Law Enforcement Barriers with Current Law:

- Can be impossible to distinguish between legal and nonlegal products.
- Due to the lack of regulation, there has been no funding from the general assembly to combat underage sales and the sale of illegal products.
- ALE has no inspection authority when they enter a vape shop.

Sources:
"Tobacco 21." North Carolina Public Health Association, ncpha.com/121/. Accessed 12 May 2026.
08/12/2026, NC Department of Public Safety, Alcohol Law Enforcement Division

Updated as of 4/9/2026

NC Organizations that Support Solly's Law to Protect our Kids from Vaping and Nicotine Addiction

State and National Organizations

1. Alcohol Drug Council of North Carolina
2. American Heart Association, North Carolina
3. American Lung Association, North Carolina
4. Association of NC Boards of Health
5. Campaign for Tobacco-Free Kids
6. Center for Black Health and Equity
7. El Centro Hispano
8. Justus-Warren Heart Disease and Stroke Prevention Task Force
9. Kintegra Health (Alamance, Alexander, Caldwell, Catawba, Cleveland, Davidson, Davie, Forsyth, Gaston, Iredell, Lincoln, Mecklenburg Randolph, Stanly, Union and Yadkin).
10. NC Alliance for Health
11. NC Alliance for Public Health Agencies
12. NC Association of Local Health Directors
13. NC Child
14. NC Child Fatality Task Force
15. NC Citizens for Public Health
16. NC Healthcare Association
17. NC Public Health Association
18. NC Society of Public Health Educators
19. Parents Against Vaping
20. Preventing Tobacco Addiction Foundation
21. Safe Kids NC
22. School Nurse Association of North Carolina
23. Stroke Advisory Council

County and Municipality Commissioners

24. Alexander County Board of County Commissioners
25. Beaufort County Board of County Commissioners
26. Dare County Board of County Commissioners
27. Brevard City Council, Transylvania County
28. Mecklenburg County Board of County Commissioners

Drug and Substance Abuse Prevention

29. Alexander County Post Overdose Response Team
30. Alexander County Substance Use Disorder Prevention Coalition
31. Cape Fear Coalition for a Drug Free Community, New Hanover County
32. Cleveland County Substance Abuse Prevention Coalition
33. Drug-Free Coalition of Iredell
34. Orange Partnership for Alcohol and Drug Free Youth
35. Pender County Substance Use Prevention Partnership
36. Rowan County Youth Substance Use Prevention Youth Council
37. All Stars Prevention Coalition, Drug-Free Communities, Surry County
38. Coalition for a Safe and Drug Free Swain County

39. ICGH Treatment Center - Dobson
40. ICGH Treatment Center - Gastonia
41. ICGH Treatment Center - Goldsboro
42. ICGH Treatment Center - Hickory
43. ICGH Treatment Center - Lenoir
44. ICGH Treatment Center - Lincolnton
45. ICGH Treatment Center - Morehead City
46. ICGH Treatment Center - Shelby
47. ICGH Treatment Center - Statesville
48. Watauga Substance Abuse Prevention Coalition

Foundations

49. Cone Health Foundation
50. Foundation for a Healthy High Point
51. Impact Alamance
52. John Rex Endowment
53. Reidsville Area Foundation - Rockingham
54. The Cemala Foundation

Law Enforcement

55. Statesville Police Department
56. Shelby Police Department
57. Wilkes County Sheriff's Office

Local Community and Youth Organizations

58. Albermarle Pregnancy Resource Center and Clinic
59. Alleghany Youth Task Force
60. Ashe Youth Task Force
61. AuthoraCare Collective, Alamance, Caswell, and Guilford Counties
62. Avery Youth Coalition
63. Bertie County Child Fatality Team
64. Boys and Girls Clubs of the Albemarle
65. Breaking Through Task Force of Dare County
66. Camden County Child Fatality Team
67. Children's Home of Cleveland County
68. Chowan County Child Fatality Team
69. Chowan/Perquimans Smart Start Partnership
70. Cleveland County Rescue Mission
71. Come Weary Soul, Hyde County
72. Fifth Street Ministries, Statesville, Iredell County
73. Gates County Child Fatality Prevention Team
74. Hertford County Child Fatality Prevention Team
75. Hertford County Infant Task Force
76. I-Care, Inc., Statesville, Iredell County
77. Juvenile Justice Crime Prevention Council of Chowan
78. 100 Black Men of Charlotte
79. OP Smiles, Pediatric Dentist, Wilkes County
80. Safe Kids of Alexander County

81. Safe Kids of Chowan County
82. Safe Kids of Cleveland County
83. Safe Kids of Wilkes County
84. Saving Lives Task Force of Dare County
85. Western Youth Network
86. Wilkes Pediatric Clinic
87. Wilkes Youth Life Development
88. Wilkes Youth Life Development's Teen Action Council

Public Health Boards, Councils, and Organizations

89. Albemarle Regional Health Services Board of Health
90. Healthy Carolinians of the Albemarle
91. Appalachian District (Ashe, Alleghany, Watauga) Board of Health
92. Beaufort County Board of Health
93. Carteret County Board of Health
94. Chatham County Board of Health
95. Cleveland County Board of Health
96. Minority Health Council of Cleveland County
97. Dare Health and Human Services Board of Health
98. Davidson County Health Department
99. Davie County Health and Human Services
100. Durham County Board of Health
101. Duplin County Health Advisory Council
102. Duplin County Health and Human Services Board
103. Forsyth County Department of Public Health
104. Franklin County Board of Health
105. Gaston County Health and Human Services Board
106. Gates Partnership for Health
107. Granville-Vance Board of Health
108. Greene County Board of Health
109. Halifax County Board of Health
110. Henderson County Board of Health
111. Hyde County Board of Health
112. Jackson County Board of Health
113. Jones County Board of Health
114. Lenoir County Board of Health
115. Macon County Board of Health
116. Martin Tyrrell Washington District Board of Health
117. Nash County Human Services Board
118. Northampton Board of Health
119. Northeastern NC Partnership for Public Health
120. Northwest Partners in Public Health, Region 3, NCALHD
121. Orange County Board of Health
122. Pitt County Board of Health
123. Pitt Partners for Health
124. Scotland County Board of Health
125. Stanley County Board of Health
126. Stokes County Health Department
127. Surry Health and Nutrition Center Board of Health

128. Three Rivers Healthy Carolinians of Bertie and Chowan Counties
129. Transylvania County Board of Health
130. Wake County Health and Human Services Board
131. Warren County Board of Health
132. Wilkes Board of Health
133. Wilson County Board of Health
134. Yadkin County Human Services Agency

School Boards and School Health Advisory Councils

135. Alexander County School Health Advisory Council
136. Ashe County Board of Education
137. Bertie County School Health Advisory Council
138. Chatham County School Health Advisory Council
139. Cherokee County School Health Advisory Council
140. Cleveland County School Health Advisory Council
141. Guilford County School Health Advisory Council
142. Henderson County Board of Education
143. Jackson County Board of Education
144. Jackson County School Health Advisory Council
145. Macon County School Board
146. Nash County School Health Advisory Council
147. Scotland County School Health Advisory Council
148. Transylvania County Board of Education
149. Wake County PTA Council
150. Wake County School Health Advisory Council
151. Watauga County Board of Education
152. Wilkes County School Health Advisory Council

For more information, contact: Meg.T21@ncapha.org



NORTH CAROLINA COUNTYWIDE 100% TOBACCO-FREE OR SMOKE-FREE WRITTEN REGULATIONS

LEGEND:

☑	100% Tobacco Free Policy
☑	100% Smoke Free Policy
⊗	No Written Regulation or Less than 100% Written Regulation



		Local Health Dept. Region	Government Buildings	Government Vehicles	Government Grounds	Gov't-Owned Parks Only	Recreation Areas	Public Places
BERTIE	9	☑	☑	⊗	⊗	⊗	⊗	⊗
CAMDEN	9	☑	☑	⊗	⊗	⊗	⊗	⊗
CHOWAN	9	☑	☑	⊗	⊗	⊗	⊗	⊗
CURRITUCK	9	☑	☑	☑	☑	☑	⊗	⊗
DARE	9	☑	☑	⊗	⊗	⊗	⊗	⊗
HALIFAX	9	⊗	⊗	⊗	⊗	⊗	⊗	⊗
GATES	9	☑	☑	☑	☑	☑	⊗	⊗
EDGECOMBE	9	☑	☑	☑	⊗	⊗	⊗	⊗
HERTFORD	9	☑	☑	⊗	☑	☑	⊗	⊗
HYDE	9	☑	☑	⊗	⊗	⊗	⊗	⊗
MARTIN	9	⊗	⊗	⊗	⊗	⊗	⊗	⊗
NORTHAMPTON	9	☑	☑	☑	☑	☑	⊗	⊗
PASQUOTANK	9	☑	☑	☑	⊗	⊗	⊗	⊗
PERQUIMANS	9	☑	⊗	⊗	⊗	☑	⊗	⊗
TYRRELL	9	☑	☑	⊗	☑	☑	⊗	⊗
WASHINGTON	9	☑	⊗	⊗	⊗	⊗	⊗	⊗
TOTAL # OF PLACES STATEWIDE		85	67	28	33	36	5	

Definitions: Government Buildings- area owned, leased, and occupied by the County; Government Vehicles-passenger-carrying vehicles owned, leased, or otherwise controlled by the County; Government Grounds-unenclosed area owned, leased or occupied by the County; Government-Owned Parks- any tract of land or body of water comprising part of the County's parks system; Recreation Areas- includes recreational fields, athletic fields, gymnasiums, etc.; Public Places- an enclosed area to which the public is invited or in which the public is permitted

Note: Table based on current policies that have been passed and reported to the TPCB and therefore does not reflect the status of ongoing efforts by counties to pass legislation. For resources and guidance on implementing Smoke-Free and Tobacco-Free policies, see the Local Government Implementation Toolkit (www.tobaccopreventionandcontrol.ncdhhs.gov/Igtoolkit).

Source: Information updated on a regular basis. Please contact NC TPCB at 919-707-5400 with questions, or to provide updated information. Visit www.tobaccopreventionandcontrol.ncdhhs.gov/ for more information.

NORTH CAROLINA MUNICIPALITY 100% TOBACCO-FREE OR SMOKE-FREE WRITTEN REGULATIONS



LEGEND:

- 100% Tobacco Free Policy
- 100% Smoke Free Policy
- No Written Regulation or Less than 100% Written Regulation

	County		Local Health Dept. Region	Gov't Buildings	Gov't Vehicles	Gov't Grounds	Gov't-Owned Parks Only	Recreation Areas	Public Places
Ahoskie	HERTFORD	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Askeville	BERTIE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Aulander	BERTIE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bear Grass	MARTIN	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cofield	HERTFORD	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Colerain	BERTIE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Columbia	TYRRELL	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Como	HERTFORD	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Conetoe	EDGECOMBE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Conway	NORTHAMPTON	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creswell	WASHINGTON	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Duck	DARE	9	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Edenton	CHOWAN	9	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Elizabeth City	PASQUOTANK	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Everetts	MARTIN	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Garysburg	NORTHAMPTON	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gaston	NORTHAMPTON	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gatesville	GATES	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hamilton	MARTIN	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Harrellsville	HERTFORD	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hassell	MARTIN	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hertford	PERQUIMANS	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jackson	NORTHAMPTON	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jamesville	MARTIN	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kelford	BERTIE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kill Devil Hills	DARE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kitty Hawk	DARE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lasker	NORTHAMPTON	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Leggett	EDGECOMBE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lewiston Woodville	BERTIE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Macclesfield	EDGECOMBE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Manteo	DARE	9	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Murfreesboro	HERTFORD	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Nags Head	DARE	9	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Oak City	MARTIN	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Parmele	MARTIN	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pinetops	EDGECOMBE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Plymouth	WASHINGTON	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Powellsville	BERTIE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

LEGEND:

<input checked="" type="checkbox"/>	100% Tobacco Free Policy
<input checked="" type="checkbox"/>	100% Smoke Free Policy
<input type="checkbox"/>	No Written Regulation or Less than 100% Written Regulation

	County		Local Health Dept. Region	Gov't Buildings	Gov't Vehicles	Gov't Grounds	Gov't-Owned Parks Only	Recreation Areas	Public Places
Princeville	EDGECOMBE	9	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rich Square	NORTHAMPTON	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Robersonville	MARTIN	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Roper	WASHINGTON	9	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Roxobel	BERTIE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Seaboard	NORTHAMPTON	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Severn	NORTHAMPTON	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sharpsburg	EDGECOMBE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Southern Shores	DARE	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Speed	EDGECOMBE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tarboro	EDGECOMBE	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Whitakers	EDGECOMBE	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Williamston	MARTIN	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Windsor	BERTIE	9	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Winfall	PERQUIMANS	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Winton	HERTFORD	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Woodland	NORTHAMPTON	9	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TOTAL # OF PLACES STATEWIDE			232	157	74	107	105	14	

Definitions: Government Buildings- area owned, leased, and occupied by the Municipality; Government Vehicles-passenger-carrying vehicles owned, leased, or otherwise controlled by the Municipality; Government Grounds-unenclosed area owned, leased or occupied by the Municipality; Government-Owned Parks- any tract of land or body of water comprising part of the Municipality's parks system; Recreation Areas- includes recreational fields, athletic fields, playgrounds, etc.; Public Places- an enclosed area to which the public is invited or in which the public is permitted

Note: Table based on current policies that have been passed and reported to the TPCB and therefore do not reflect the status of ongoing efforts by counties to pass legislation. For resources and guidance on implementing SF and TF policies, see the Local Government Implementation Toolkit (<http://www.tobaccoventionandcontrol.ncdhhs.gov/igt toolkit/index.htm>).

Source: Information updated on a regular basis. Please contact NC TPCB at 919-707-5400 with questions, or to provide updated information. Visit <http://www.tobaccoventionandcontrol.ncdhhs.gov/> for more information.



RESOLUTION 2026-014

SUPPORT OF TOBACCO 21 TO PROTECT YOUTH FROM VAPING AND NICOTINE ADDICTION

WHEREAS, one of every five deaths in North Carolina is associated with cigarette smoking,¹ and for each death, 30 more people are sick or live with a disability²; and

WHEREAS, 95% of tobacco users start before the age of 21³; and

WHEREAS, as of 2022, 27% of high school students in North Carolina report tobacco use. E-cigarette use has significantly increased among youth since 2011⁴; and

WHEREAS, nicotine is harmful to developing brains, and its use during adolescence can disrupt the formation of brain circuits that control attention, learning, and susceptibility to addiction⁵; and

WHEREAS, in a 2020 study among NC schools, a high proportion of school administrator and teacher respondents believed that e-cigarette use among students is somewhat or very problematic (91%), and that student e-cigarette use is a somewhat or high priority issue for their school administration (90%)⁶; and

WHEREAS, most North Carolina young people obtain tobacco products, including e-cigarettes, from retailers. NC young people who get e-cigarettes from friends primarily get them from friends who are under 21⁷; and

WHEREAS, in 2019, Congress increased the federal minimum legal sales age of all tobacco products, including e-cigarettes, from 18 to 21. While a majority of states (43 states, as of October 2024) have increased their minimum tobacco sales age to 21 to match federal law, North Carolina's minimum sales age remains 18⁸; and

WHEREAS, having the same legal sales age at 21 for alcohol and tobacco products reduces the burden on retailers; and

WHEREAS, North Carolina is one of only 9 states in the country that do not require tobacco retailers to obtain a license or permit⁹; and

WHEREAS, the North Carolina ABC Commission is capable of implementing an efficient and effective tobacco retailer permitting system based on the system also in place for alcohol retailer permitting; and

WHEREAS, establishing a retailer permitting system AND raising the minimum legal sale age to 21 will:

- Allow the state to know where tobacco products are being sold
- Improve merchant education efforts
- Allow the state to inspect for responsible retail practices
- Protect law-abiding retailers by holding non-compliant retailers accountable
- Prevent and reduce youth use of highly addictive nicotine products
- Help eliminate the use of e-cigarette and other emerging nicotine products in schools
- Reduce any confusion among retailers and consumers by having one legal sales age for state and federal law^{10, 11}; and

WHEREAS, Under the Federal Synar law, states are expected to reduce the illegal sale of tobacco products to individuals under the age of 21. NC could lose over \$5.2 million in annual funding from the Substance Abuse Prevention and Treatment Block Grant money (money NC uses to pay for drug treatment) through penalties under the federal Synar amendment if sales to underage youth are too high in required annual inspections¹²; and

NOW, THEREFORE, BE IT RESOLVED, that Washington County Board of Commissioners supports policy changes for North Carolina to protect our children and youth from vaping and nicotine addiction by establishing a tobacco retailer permitting system, raising the minimum age of sales from 18 to 21, and adopting other needed provisions of legal sales of tobacco products to match federal law.

ADOPTED on this day, the 4th of May, 2026.

John Spruill, Chair
Washington County Board of Commissioners

ATTEST:

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

Sources:

- 1) Centers for Disease Control and Prevention. Best Practices for Comprehensive Tobacco Control Programs—2014. 2014. https://www.cdc.gov/tobacco/stateandcommunity/best_practices/index.htm.
- 2) National Center for Chronic Disease Prevention and Health Promotion (US) Office on Smoking and Health. Reports of the Surgeon General. The Health Consequences of Smoking-50 Years of Progress: A Report of the Surgeon General. 2014.
- 3) Source: U.S. Department of Health and Human Services. Preventing Tobacco Use Among Youth and Young Adults: A Report of the Surgeon General. Atlanta: U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health, 2012.
- 4) Source: Tobacco Prevention and Control Branch, North Carolina Department of Health and Human Services. North Carolina Youth Tobacco Survey Middle & High School Fact Sheet. <https://tobaccopreventionandcontrol.dph.ncdhhs.gov/data/yts/docs/2022-NCYTS-Factsheet-Infographic.pdf>
- 5) U.S. Department of Health and Human Services. E-Cigarette Use Among Youth and Young Adults. A Report of the Surgeon General. Atlanta, GA: U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health, 2016.
- 6) Tanz, L., Heck, C., Herzig, C., Ranney, L., Herndon, S., Martin, J., Hast, M., McGowan, E., Baler, G., Shamout, M., King, B., Tynan, M., Kansagra, S. (2020). Rapid Assessment of the Impact of E-cigarettes on Schools as Reported by School Staff and E-cigarettes Confiscated by Schools — North Carolina, 2019. Unpublished manuscript.
- 7) CDC Foundation. North Carolina Cross-Sectional, Online Survey Summary Tables. 2021: 1-104.
- 8) Preventing Tobacco Addiction Foundation, Tobacco 21, (2024), <https://tobacco21.org/>.
- 9) State Tobacco Activities Tracking and Evaluation (STATE) System Licensure Fact Sheet, Ctr. For Disease Control (last reviewed: November 1, 2024), https://www.cdc.gov/statesystem/factsheets/licensure/Licensure.html#anchor_1562854161.
- 10) Preventing Tobacco Use Among Youth and Young Adults: A Report of the Surgeon General, U.S. Dept of Health and Hum. Serv. (2014), https://www.ncbi.nlm.nih.gov/books/NBK99237/pdf/Bookshelf_NBK99237.pdf.
- 11) Roe L. Astor, et al., Tobacco Retail Licensing and Youth Product Use, Pediatrics (Jan. 7, 2019), <https://pediatrics.aappublications.org/content/pediatrics/143/2/e20173536.full.pdf>.
- 12) Revision to SAMSHSA Guidance on Tobacco Regulation, Substance Abuse and Mental Health Services Administration (June 13, 2022).

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 6

DATE: May 4, 2026

ITEM: Washington County FY27 Recommended Budget Presentation & Budget Message, Mr. Curtis Potter, CM/CA

SUMMARY EXPLANATION:

Mr. Potter will be presenting Washington County's recommended budget for FY27 at this meeting. Budget books will be given to you on Monday night.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 7

DATE: May 4, 2026

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

SUMMARY EXPLANATION:

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

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 8, 2026
RE: SS Admin/Recreation

BT #: 2026 - 083

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

Account Code	Work	Old	+ or (-)	New
10-5310-260	SS Admin - Departmental Supplies	55,000.00	(1,000.00)	54,000.00
10-5310-390	SS Admin - Dues & Subscriptions	16,615.00	1,000.00	17,615.00
SS Admin				
10-6120-553	Recreation - Maintenance/Equipment-Skinners	4,000.00	(3,000.00)	1,000.00
10-6120-330	Recreation - Utilities	20,000.00	3,000.00	23,000.00
Recreation				
		95,615.00	-	95,615.00

Justification:

This transfer is being requested to move monies as follows: within DSS from the Departmental Supplies line to the Dues & Subscriptions line to pay for the DocuSign Subscription that is used for electronic signatures for contracts and other documents- there is no change in revenues; and within Recreation from the Skinnersville Maintenance & Repair line to the Utilities line in order to have enough funding to pay the electric, gas and water bills through fiscal year end.

Budget Officer's Initials CP

Approval Date: 4/8/26

Initials:	<u> CP </u>
Batch #:	<u> 2026-083 </u>
Date:	<u> 4/8/2026 </u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 8, 2026
RE: Water Operations/Treatment

BT #: 2026 - 084

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

Account Code	Work	Old	+ or (-)	New
35-7130-210	Water Operations-Uniforms	5,000.00	(1,000.00)	4,000.00
35-7130-550	Water Operations-Capital Outlay Equipment	190,000.00	(14,000.00)	176,000.00
35-7135-350	Water Treatment-Maintenance & Repair Equipment	21,000.00	(10,000.00)	11,000.00
35-7130-200	Water Operations-Supplies & Materials	47,000.00	25,000.00	72,000.00
Water Operations/Treatment		263,000.00	-	263,000.00

Justification:

This transfer is being requested to move monies within the Water Departments two budgets from the Uniforms, Capital Outlay Equipment, and the Equipment Maintenance & Repair lines to the Supplies & Materials line in order to purchase the meters for Creswell estimated at \$14,000 and new tools for new Truck UT-6 added the system to make sure it is outfitted with everything needed to do assigned work.

Budget Officer's Initials CDP

Approval Date: 4/8/26

Initials: MD
Batch #: 2026-084
Date: 4/8/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 8, 2026
RE: Airport

BT #: 2026 - 085

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

Account Code	Work	Old	+ or (-)	New
39-4530-350	Airport - Maintenance & Repair-Building	27,000.00	(3,410.00)	23,590.00
39-4530-010	Airport - Salaries & Wages-Regular	43,620.00	1,000.00	44,620.00
39-4530-090	Airport - FICA Tax	4,544.00	225.00	4,769.00
39-4530-100	Airport - Retirement	9,622.00	165.00	9,787.00
39-4530-101	Airport - 401K	1,322.00	20.00	1,342.00
39-4530-330	Airport - Utilities	9,000.00	2,000.00	11,000.00
Airport		95,108.00	-	95,108.00

Justification:

This transfer is being requested to move monies within the Airport Operations budget from Maintenance & Repair Buildings to various salary and benefits lines to cover the 2.5% COLA that was approved by the Board during the FYE 2026 Budget Process along with other approved salary adjustments and to cover allow for payment of utilities through fiscal year end.

Budget Officer's Initials *CDP*

Approval Date: 4/8/26

Initials: *mm*
Batch #: 2026-085
Date: 4/8/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 10, 2026
RE: Sheriff

BT #: 2026 - 086

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

Account Code	Work	Old	+ or (-)	New
10-4310-611	Gun Permits Discretionary-County Portion	33,220.00	(5,000.00)	28,220.00
10-4310-355	Sheriff-Maintenance-Vehicle	25,000.00	5,000.00	30,000.00
Sheriff		58,220.00	-	58,220.00

Justification:

This transfer is being requested to move monies within the Sheriff's Office budget from the Discretionary Gun Permitting line to the Vehicle Maintenance line in order to cover the costs of vehicle maintenance through fiscal year end.

Budget Officer's Initials CP

Approval Date: 4/10/26

Initials:	<u>CP</u>
Batch #:	<u>2026-086</u>
Date:	<u>4/13/2026</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 10, 2026
RE: Inspections & Planning

BT #: 2026 - 087

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

Account Code	Work	Old	+ or (-)	New
10-4350-602	Inspections & Planning-Contracted Services-Legal	7,000.00	(2,000.00)	5,000.00
10-4350-601	Inspections & Planning-Contracted Services-Building Inspector	20,000.00	2,000.00	22,000.00
Inspections & Planning		27,000.00	-	27,000.00

Justification:

This transfer is being requested to move monies within the Inspections & Planning Department budget from the Legal Contracted Services line to the Building Inspector Contracted Services line in order to initiate a contract for fire and life safety inspection services on an as-needed basis under the direction of the County Fire Marshal or designee.

Budget Officer's Initials CP

Approval Date: 4/10/26

Initials: MD
Batch #: 2026-087
Date: 4/13/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 14, 2026
RE: Communications

BT #: 2026 - 088

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

Account Code	Work	Old	+ or (-)	New
10-5911-315	Communications - Training	4,000.00	(900.00)	3,100.00
10-5911-310	Communications - Travel	1,000.00	900.00	1,900.00
Communications		5,000.00	-	5,000.00

Justification:

This transfer is being requested to move monies within the Communications training line to the travel line in order to allow the 911 Director to attend the upcoming NC Public Safety Communications Conference as directed by the Sheriff.

Finance
 Budget Officer's Initials MD
Per budget ordinance authority
 Approval Date: 4/14/2026

Initials:	<u>MD</u>
Batch #:	<u>2026-088</u>
Date:	<u>4/14/2026</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 15, 2026
RE: Buildings

BT #: 2026 - 089

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

Account Code	Work	Old	+ or (-)	New
10-4260-350	Buildings-Wash Co Middle School - Utilities	70,000.00	(8,000.00)	62,000.00
10-4260-351	Buildings-Wash Co Middle School - Bldg Maintenance	80,000.00	(5,000.00)	75,000.00
10-4260-370	Buildings-Creswell School - Utilities	-	8,000.00	8,000.00
10-4260-371	Buildings-Creswell School - Bldg Maintenance	-	5,000.00	5,000.00
Buildings		150,000.00	-	150,000.00

Justification:

This transfer is being requested to move monies within the Buildings budget from the Middle School Utilities and Building Maintenance lines to the Creswell School Utilities and Building Maintenance lines in order to pay bills for the newly acquired Creswell Schools through fiscal year end.

Budget Officer's Initials CSB

Approval Date: 4/15/26

Initials:	<u>mm</u>
Batch #:	<u>2026-089</u>
Date:	<u>4/15/2026</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 15, 2026
RE: Projects & Grants Fund

BT #: 2026 - 090

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

Account Code	Work	Old	+ or (-)	New
58-4260-558	Cap Reserves HVAC Repairs/Replacements	67,107.00	(6,296.00)	60,811.00
58-4260-559	Cap Outlay HVAC Repairs/Replacements	-	6,296.00	6,296.00
Projects & Grants Fund		67,107.00	-	67,107.00

Justification:

This transfer is being requested to move monies within the Projects & Grants Fund from the Capital Reserves HVAC line to the Capital Outlay HVAC line in order to pay for the cost to replace the HVAC Evaporator Coil in the EMS Offices at the Strader Building.

Budget Officer's Initials CSF

Approval Date: 4/15/26

Initials: fm
Batch #: 0026-090
Date: 4/15/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 15, 2026
RE: Tax

BT #: 2026 - 091

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

Account Code	Work	Old	+ or (-)	New
10-4140-550	Tax - Capital Outlay	40,000.00	(2,850.00)	37,150.00
10-4140-503	Tax - Contracted Services-Blast Maintenance	-	2,850.00	2,850.00
Tax		40,000.00	-	40,000.00

Justification:

This transfer is being requested to move monies within the Tax Department budget from the Capital Outlay line to the Blast Maintenance line. An invoice was paid to Blast from the incorrect line therefore Finance is having to move the budgeted dollars and the expenditures to the correct line.

Budget Officer's Initials CP

Approval Date: 4/15/26

Initials: MD
Batch #: 2026-091
Date: 4/15/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2026 - 092

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

Date: April 17, 2026

RE: Governing Board

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

Account Code	Work	Old	+ or (-)	New
10-4110-310	Governing Board - Travel	16,600.00	(2,500.00)	14,100.00
10-4110-200	Governing Board - Departmental Supplies	2,000.00	2,500.00	4,500.00
Governing Board		18,600.00	-	18,600.00

Justification:

This transfer is being requested to move monies within the Governing Board budget from the Travel line to the Departmental Supplies line in order to purchase a new laptop for the Clerk to the Board.

Budget Officer's Initials CSB

Approval Date: 4/17/26

Initials:	CP
Batch #:	2026-092
Date:	4/20/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 17, 2026
RE: Finance

BT #: 2026 - 093

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

Account Code	Work	Old	+ or (-)	New
10-4130-180	Finance - Professional Services	104,600.00	(9,750.00)	94,850.00
10-4130-392	Finance - Expenditure: Subscription Financing Principal	-	9,750.00	9,750.00
10-4130-315	Finance - Training	3,500.00	(825.00)	2,675.00
10-4130-280	Finance - Postage	2,500.00	500.00	3,000.00
10-4130-310	Finance - Travel	500.00	200.00	700.00
10-4130-390	Finance - Dues & Subscriptions	1,000.00	125.00	1,125.00
Finance		112,100.00	-	112,100.00

Justification:

This transfer is being requested to move monies within the Finance Office budget from the Professional Services line to the Subscription Financing Principal line to budget for the upcoming year end GASB 96 Entry as now required by the LGC and to transfer monies from the Training line to Postage, Travel, and Dues & Subscriptions in order to have enough funds available for postage through fiscal year end and to pay membership and registration for the Finance Officer and Deputy Finance Officer to join the NC Government Finance Officer Association and to attend the conference.

Budget Officer's Initials OSP

Approval Date: 4/17/26

Initials:	<u>km</u>
Batch #:	<u>2026-093</u>
Date:	<u>4/20/2026</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2026 - 094

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

Date: April 20, 2026

RE: Senior Center/Water Operations/Water Treatment

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

Account Code	Work	Old	+ or (-)	New
10-5150-320	Senior Center - Communications	4,600.00	(1,750.00)	2,850.00
10-5150-310	Senior Center - Travel	2,000.00	1,750.00	3,750.00
Senior Center				
35-7130-350	Water Operations - Maintenance & Repair-Equipment	24,339.00	(4,000.00)	20,339.00
35-7130-250	Water Operations - Vehicle Supplies	17,500.00	4,000.00	21,500.00
Water Operations				
35-7135-350	Water Treatment - Maintenance & Repair-Equipment	11,000.00	(4,000.00)	7,000.00
35-7135-250	Water Treatment - Fuel	4,000.00	4,000.00	8,000.00
Water Treatment				
		63,439.00	-	63,439.00

Justification:

This transfer is being requested to move monies within as follows: within the Senior Center from the Communications line to the Travel line in order to pay for senior center travel that is not eligible for the ROAP funding as previously thought; within the Water Operations budget from Equipment Maintenance & Repair to Vehicle Supplies and within Water Treatment from the Equipment Maintenance & Repair to the fuel line in order to cover fuel costs for the remainder of the fiscal year.

Budget Officer's Initials

MSD

Approval Date:

4/20/26

Initials:

cm

Batch #:

2026-094

Date:

4/20/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 21, 2026
RE: Landfill

BT #: 2026 - 095

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

Account Code	Work	Old	+ or (-)	New
33-7400-350	Landfill - Maintenance & Repair-Equipment	77,500.00	(1,000.00)	76,500.00
33-7400-340	Landfill - Postage	300.00	1,000.00	1,300.00
Landfill		77,800.00	-	77,800.00

Justification:

This transfer is being requested to move monies within the Landfill budget from the Equipment Maintenance & Repair line to the Postage line in order to pay postage costs for mailing of landfill billing and other paperwork through fiscal year end.

Finance
Budget Officer's Initials *MD*
per budget ordinance
authority
Approval Date: *4/21/2026*

Initials:	<i>MD</i>
Batch #:	<i>2026-095</i>
Date:	<i>4/21/2026</i>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 22, 2026
RE: Soil & Water

BT #: 2026 - 096

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

Account Code	Work	Old	+ or (-)	New
10-6060-200	Soil & Water - Departmental Supplies	6,500.00	(400.00)	6,100.00
10-6060-350	Soil & Water - Maintenance & Repair-Equipment	1,500.00	400.00	1,900.00
Soil & Water		8,000.00	-	8,000.00

Justification:

This transfer is being requested to move monies within the Soil & Water Budget from the Departmental Supplies line to the Equipment Maintenance & Repair line in order to have new tires installed on the truck prior to fiscal year end.

Finance
Budget Officer's Initials mm
Per Budget ordinance
authority
Approval Date: 4/22/2026

Initials: mm
Batch #: 2026-096
Date: 4/22/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 23, 2026
RE: Finance

BT #: 2026 - 097

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

Account Code	Work	Old	+ or (-)	New
10-4130-140	Finance - Workmans Comp	1,628.00	(300.00)	1,328.00
10-4130-390	Finance - Dues & Subscriptions	1,125.00	300.00	1,425.00
Finance		2,753.00	-	2,753.00

Justification:

This transfer is being requested to move monies within the Finance Budget from the Workmans Comp line to the Dues & Subscriptions line in order to pay a Membership Fee into the Grants Professionals Assocaiaon for the Grants & Procurement Manager. This allows the employee to take advantage of free or reduced cost trainings.

Finance
Budget Officer's Initials *MD*
Per budget ordinance
authority
Approval Date: *4/23/2026*

Initials:	<i>MD</i>
Batch #:	<i>2026-097</i>
Date:	<i>4/23/2026</i>

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2026 - 098

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

Date: April 23, 2026

RE: Various Departments-See Below

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

Account Code	Work	Old	+ or (-)	New
10-8300-120	Additional Salary/Benefit Exp-Comp Study	205,301.00	(50,896.00)	154,405.00
10-4110-140	Governing Board - Workmans Comp	1,600.00	(50.00)	1,550.00
10-4110-090	Governing Board - FICA Tax Expense	4,016.00	50.00	4,066.00
10-4120-130	Managers Office - Unemployment Insurance	1,304.00	(1,304.00)	-
10-4120-010	Managers Office - Salaries & Wages-Regular	286,664.00	25,000.00	311,664.00
10-4120-090	Managers Office - FICA Tax Expense	22,156.00	1,500.00	23,656.00
10-4120-100	Managers Office - Retirement	63,250.00	4,500.00	67,750.00
101-4120-101	Managers Office - 401K Contribution	8,690.00	600.00	9,290.00
10-4130-130	Finance - Unemployment Insurance	1,956.00	(1,956.00)	-
10-4130-010	Finance - Salaries & Wages-Regular	248,220.00	16,000.00	264,220.00
10-4130-100	Finance - Retirement	54,824.00	3,200.00	58,024.00
10-4170-130	Elections - Unemployment Insurance	978.00	(700.00)	278.00
10-4170-010	Elections - Salaries & Wages-Regular	52,270.00	1,500.00	53,770.00
10-4170-030	Elections - Salaries & Wages-Part Time	34,000.00	500.00	34,500.00
10-4170-090	Elections - FICA Tax Expense	7,960.00	500.00	8,460.00
10-4170-100	Elections - Retirement	13,884.00	200.00	14,084.00
10-4180-030	Register of Deeds - Salaries & Wages-Part Time	8,000.00	(1,217.00)	6,783.00
10-4180-130	Register of Deeds - Unemployment Insurance	978.00	(978.00)	-
10-4180-140	Register of Deeds - Workmans Comp	598.00	(115.00)	483.00
10-4180-010	Register of Deeds - Salaries & Wages-Regular	88,356.00	2,000.00	90,356.00
10-4180-100	Register of Deeds - Retirement	19,676.00	300.00	19,976.00
10-4180-101	Register of Deeds - 401K Contribution	2,704.00	10.00	2,714.00
10-4210-130	IT - Unemployment Insurance	326.00	(326.00)	-
10-4210-140	IT - Workmans Comp	356.00	(68.00)	288.00
10-4210-010	IT - Salaries & Wages-Regular	56,640.00	1,500.00	58,140.00
10-4210-100	IT - Retirement	12,742.00	250.00	12,992.00
Various Departments		1,197,449.00	-	1,197,449.00

Justification:

This transfer is being done to redistribute budgeted dollars among various departments to cover a shortfall in various salary and benefits lines as a result of the 2.5% COLA that was approved by the Board during the FYE 2026 Budget Process along with other approved salary adjustments. These funds are being pulled from within the department, from other departments that had extra funds due to staffing shortages and from the Central Services Line where the additional COLA monies were budgeted.

Budget Officer's Initials CSB

Approval Date: 4/23/26

Initials:	<u>MD</u>
Batch #:	<u>2026-098</u>
Date:	<u>4/24/2026</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 23, 2026
RE: Various Departments-See Below

BT #: 2026 - 099

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

Account Code	Work	Old	+ or (-)	New
10-8300-120	Additional Salary/Benefit Exp-Comp Study	154,405.00	(8,574.00)	145,831.00
10-4320-010	Detention - Salaries & Wages-Regular	410,026.00	(20,000.00)	390,026.00
10-4320-030	Detention - Salaries & Wages-Overtime	75,000.00	15,000.00	90,000.00
10-4320-031	Detention - Salaries & Wages-Part Time	41,000.00	5,000.00	46,000.00
10-4330-130	Emergency Mgmt - Unemployment Insurance	326.00	(326.00)	-
10-4330-140	Emergency Mgmt - Workmans Comp	2,808.00	(620.00)	2,188.00
10-4330-180	Emergency Mgmt - Group Insurance	11,122.00	(1,500.00)	9,622.00
10-4330-260	Emergency Mgmt - Departmental Supplies	8,000.00	(2,000.00)	6,000.00
10-4330-350	Emergency Mgmt - Maintenance & Repair-Equipment	6,000.00	(1,754.00)	4,246.00
10-4330-010	Emergency Mgmt - Salaries & Wages-Regular	57,020.00	5,000.00	62,020.00
10-4330-100	Emergency Mgmt - Retirement	12,454.00	1,000.00	13,454.00
10-4330-101	Emergency Mgmt - 401K Contribution	1,712.00	200.00	1,912.00
10-4350-121	Inspections - Salaries & Wages-Regular	87,850.00	(4,000.00)	83,850.00
10-4350-123	Inspections - Salaries & Wages-Part Time	5,000.00	4,000.00	9,000.00
10-4920-130	Economic Development -Unemployment Insurance	326.00	(326.00)	-
10-4920-010	Economic Development - Salaries & Wages-Regular	68,140.00	6,800.00	74,940.00
10-4920-090	Economic Development - FICA Tax Expense	5,214.00	500.00	5,714.00
10-4920-100	Economic Development - Retirement	14,882.00	1,400.00	16,282.00
10-4920-101	Economic Development - 401K Contribution	2,046.00	200.00	2,246.00
10-5150-131	Senior Center - Unemployment Insurance	978.00	(978.00)	-
10-5150-330	Senior Center - Utilities/Gas	8,000.00	(1,972.00)	6,028.00
10-5150-010	Senior Center - Salaries & Wages-Regular	105,046.00	2,500.00	107,546.00
10-5150-100	Senior Center - Retirement	23,182.00	400.00	23,582.00
10-5150-101	Senior Center - 401K Contributions	3,186.00	50.00	3,236.00
Various Departments		1,103,723.00	-	1,103,723.00

Justification:

This transfer is being done to redistribute budgeted dollars among various departments to cover a shortfall in various salary and benefits lines as a result of the 2.5% COLA that was approved by the Board during the FYE 2026 Budget Process along with other approved salary adjustments. These funds are being pulled from within the department, from other departments that had extra funds due to staffing shortages and from the Central Services Line where the additional COLA monies were budgeted.

Budget Officer's Initials CSF

Approval Date: 4/23/26

Initials: MD
Batch #: 2026-099
Date: 4/24/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2026 - 100

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

Date: April 23, 2026

RE: Various Departments-See Below

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

Account Code	Work	Old	+ or (-)	New
10-8300-120	Additional Salary/Benefit Exp-Comp Study	145,831.00	(1,312.00)	144,519.00
10-5911-010	Communications - Salaries & Wages-Regular	273,858.00	(18,000.00)	255,858.00
10-5911-030	Communications - Salaries & Wages-Overtime	90,000.00	18,000.00	108,000.00
10-6050-100	Cooperative Ext - Retirement	26,500.00	(1,500.00)	25,000.00
10-6050-130	Cooperative Ext - Unemployment	980.00	(980.00)	-
10-6050-180	Cooperative Ext - Group Insurance	17,010.00	(70.00)	16,940.00
10-6050-010	Cooperative Ext - Salaries & Wages-Regular	98,000.00	2,500.00	100,500.00
10-6050-090	Cooperative Ext - FICA Tax Expense	7,500.00	50.00	7,550.00
10-6060-130	Soil & Water - Unemployment Insurance	326.00	(326.00)	-
10-6060-140	Soil & Water - Workmans Comp	1,406.00	(270.00)	1,136.00
10-6060-030	Soil & Water - Salaries & Wages-Regular	35,207.00	850.00	36,057.00
10-6060-090	Soil & Water - FICA Tax Expense	2,694.00	20.00	2,714.00
10-6060-100	Soil & Water - Retirement	7,689.00	140.00	7,829.00
10-6060-101	Soil & Water - 401K Contribution	1,057.00	25.00	1,082.00
10-6120-130	Recreation - Unemployment Insurance	652.00	(652.00)	-
10-6120-140	Recreation - Workmans Comp	3,934.00	(1,100.00)	2,834.00
10-6120-010	Recreation - Salaries & Wages-Regular	51,872.00	1,300.00	53,172.00
10-6120-030	Recreation - Salaries & Wages-Part Time	19,000.00	1,100.00	20,100.00
10-6120-100	Recreation - Retirement	11,670.00	225.00	11,895.00
Various Departments		795,186.00	-	795,186.00

Justification:

This transfer is being done to redistribute budgeted dollars among various departments to cover a shortfall in various salary and benefits lines as a result of the 2.5% COLA that was approved by the Board during the FYE 2026 Budget Process along with other approved salary adjustments. These funds are being pulled from within the department, from other departments that had extra funds due to staffing shortages and from the Central Services Line where the additional COLA monies were budgeted.

Budget Officer's Initials

Approval Date:

Initials:
Batch #:
Date:

Washington County
BUDGET TRANSFER

To: Board of Commissioners

BT #: 2026 - 101

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

Date: April 23, 2026

RE: Various Departments-See Below

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

Account Code	Work	Old	+ or (-)	New
33-7400-130	Landfill - Unemployment Insurance	978.00	(978.00)	-
33-7400-140	Landfill - Workmans Comp	7,680.00	(847.00)	6,833.00
33-7400-010	Landfill - Salaries & Wages-Regular	59,656.00	1,500.00	61,156.00
33-7400-100	Landfill - Retirement Expense	13,030.00	225.00	13,255.00
33-7400-180	Landfill - Group Insurance	18,104.00	100.00	18,204.00
35-7130-010	Water Operations - Salaries & Wages-Regular	287,253.00	(727.00)	286,526.00
35-7130-130	Water Operations - Unemployment Insurance	2,282.00	(2,282.00)	-
35-7130-140	Water Operations - Workmans Comp	14,136.00	(3,168.00)	10,968.00
35-7130-180	Water Operations - Group Insurance	63,480.00	(50.00)	63,430.00
35-7130-090	Water Operations - FICA Tax Expense	18,854.00	1,000.00	19,854.00
35-7130-100	Water Operations - Retirement Expense	53,822.00	4,000.00	57,822.00
35-7130-101	Water Operations - 401K Contribution	7,394.00	500.00	7,894.00
35-7135-130	Water Treatment - Unemployment Insurance	326.00	(326.00)	-
35-7135-140	Water Treatment - Workmans Comp	3,494.00	(672.00)	2,822.00
35-7135-010	Water Treatment - Salaries & Wages-Regular	46,270.00	1,100.00	47,370.00
35-7135-090	Water Treatment - FICA Tax Expense	3,576.00	175.00	3,751.00
35-7135-100	Water Treatment - Retirement Expense	10,206.00	400.00	10,606.00
35-7135-101	Water Treatment - 401K Contribution	1,402.00	50.00	1,452.00
37-4330-010	EMS - Salaries & Wages-Regular	737,371.00	(40,000.00)	697,371.00
37-4330-100	EMS - Retirement Expense	250,138.00	(7,000.00)	243,138.00
37-4330-030	EMS - Salaries & Wages-Overtime	310,000.00	32,000.00	342,000.00
37-4330-040	EMS - Salaries & Wages-Part Time	75,000.00	15,000.00	90,000.00
Various Departments		1,984,452.00	-	1,984,452.00

Justification:

This transfer is being done to redistribute budgeted dollars among various departments to cover a shortfall in various salary and benefits lines as a result of the 2.5% COLA that was approved by the Board during the FYE 2026 Budget Process along with other approved salary adjustments. These funds are being pulled from within the department, from other departments that had extra funds due to staffing shortages and from the Central Services Line where the additional COLA monies were budgeted.

Budget Officer's Initials CSA

Approval Date: 4/23/26

Initials: fm
Batch #: 2026-101
Date: 4/24/2026

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 23, 2026
RE: Senior Center/Central Services/Facilities

BT #: 2026 - 102

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

Account Code	Work	Old	+ or (-)	New
10-5150-330	Senior Center - Utilities-Gas	6,028.00	(6,028.00)	-
10-8300-451	Central Services - Insurance-Property & Liability	417,900.00	(4,872.00)	413,028.00
10-4265-215	Facilities - Maintenance & Repair-Building	55,110.00	10,900.00	66,010.00
Senior Center/Central Services/Facilities		479,038.00	-	479,038.00

Justification:

This transfer is being done to move monies from the Senior Center Utilities line and the Central Services Insurance line to the Facilities Building Maintenance & Repair line in order to replace the carpet in various offices at the Cooperative Extension.

Budget Officer's Initials CSF

Approval Date: 4/23/26

Initials:	<u>CSF</u>
Batch #:	<u>2026-102</u>
Date:	<u>4/24/2026</u>

Washington County
BUDGET TRANSFER

To: Board of Commissioners
From: Curtis Potter, County Manager
Missy Dixon, Finance Officer
Date: April 23, 2026
RE: Soil & Water

BT #: 2026 - 103

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

Account Code	Work	Old	+ or (-)	New
10-6060-200	Soil & Water - Departmental Supplies	6,100.00	(400.00)	5,700.00
10-6060-350	Soil & Water - Maintenance & Repair-Equipment	1,900.00	400.00	2,300.00
Soil & Water		8,000.00	-	8,000.00

Justification:

This transfer is being requested to move monies within the Soil & Water Budget from the Departmental Supplies line to the Equipment Maintenance & Repair line in order to have new tires installed on the truck prior to fiscal year end - the prior request from the Department Head done on BT# 2026-096 did not include the installation of the tires. Therefore we are having to move some additional funding to cover this expense.

Finance
Budget Officer's Initials MD
Per budget authority approval
Approval Date. 4/23/2026

Initials: MD
Batch #: 2026-103
Date: 4/23/2026

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2026 - 104

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

Date: May 4, 2026

RE: 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
10-3540-020	Gun Permits Discretionary-County Portion	(5,415.00)	(665.00)	(6,080.00)
10-4310-611	Gun Permits Discretionary-County Portion	28,220.00	665.00	28,885.00
10-3540-030	Gun Permits-State Portion	(6,320.00)	(615.00)	(6,935.00)
10-4310-612	Gun Permits-State Portion	7,370.00	615.00	7,985.00
10-3540-040	Finger Printing	(670.00)	(70.00)	(740.00)
10-4310-613	Finger Printing	8,171.00	70.00	8,241.00
Sheriff				
10-3500-081	SS Admin - Community Donations-Christmas	(2,889.00)	(3.00)	(2,892.00)
10-5310-258	SS Admin - Community Donations-Christmas	4,602.76	3.00	4,605.76
Senior Center				
10-3360-000	Recreation-Donations	(2,200.00)	(100.00)	(2,300.00)
10-6120-350	Recreation-Donations	6,637.68	100.00	6,737.68
Recreation				
21-3230-402	Truist PK-12 Financing-Earned Income	(7,912.71)	(180.07)	(8,092.78)
21-5912-701	Truist PK-12 Financing-Earned Income	12,341.75	180.07	12,521.82
School Capital Outlay				
58-3290-000	Projects & Grants-Interest Earned	(20,657.75)	(62.19)	(20,719.94)
58-4100-001	Projects & Grants-Expenditure of Interest Earned	20,657.75	62.19	20,719.94
Projects & Grants Fund				
Balanced:		41,936.48	-	41,936.48

Justification:

This amendment is being requested to increase the following due to additional revenue being received: 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 - 105

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

Date: May 4, 2026

RE: 911

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

Account Code	Description	Old	+ or (-)	New
69-3990-000	911 - Appropriated Fund Balance	-	(195,000.00)	(195,000.00)
69-9100-550	911 - Capital Outlay Equipment	-	195,000.00	195,000.00
911				
Balanced:		-	-	-

Justification:

This amendment is being requested to allocate 911 Fund Balance to the Capital Outlay Equipment line in order to purchase the 911 equipment needed for the new Emergency Management Training and Operations Center (EMTOC). The following will be purchased: Server, Storage Area Network (SAN), Switch, Uninterruptible Power Supply (UPS), and furniture for 3 CAD Workstations.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:

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Batch #:

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Date:

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Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2026 - 106

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

Date: May 4, 2026

RE: Landfill

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

Account Code	Description	Old	+ or (-)	New
33-3990-000	Appropriated Fund Balance-Landfill	-	(150,000.00)	(150,000.00)
33-3400-001	NCDENR Grant	(5,000.00)	(27,500.00)	(32,500.00)
33-7400-031	Landfill - Salaries & Wages-Part Time	5,000.00	(4,500.00)	500.00
33-7400-040	Landfill - Professional Services	31,000.00	(9,000.00)	22,000.00
33-7400-140	Landfill - Workmans Comp	7,680.00	(1,300.00)	6,380.00
33-7400-550	Landfill - Capital Outlay Equipment	38,000.00	(2,700.00)	35,300.00
33-7400-600	Landfill - Contracted Services	55,000.00	(30,000.00)	25,000.00
33-7401-600	Landfill - Contract - Scrap Tire	120,000.00	75,000.00	195,000.00
33-8100-601	Landfill - Designated for Future Appropriation	1,417.00	150,000.00	151,417.00
Landfill				
Balanced:		253,097.00	-	253,097.00

Justification:

This amendment is being requested to increase the NCDENR Grant line since receiving a larger scrap tire grant than we anticipated in order to increase the Scrap Tire Contract line to pay expenses through fiscal year end. We are also transferring monies from various other lines in order to pull together the additional monies needed. In addition, we are appropriating \$150,000 in Fund Balance to set aside an amount in Designated for Future Appropriation to make sure that we have enough monies budgeted for all year end entries such as Landfill Postclosure since this entry is difficult to project until we have a figure from the Engineer.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2026 - 107

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

Date: May 4, 2026

RE: School Capital Outlay

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

Account Code	Description	Old	+ or (-)	New
21-3990-000	Appropriated Fund Balance-School Capital Outlay	(14,429.04)	(326,637.58)	(341,066.62)
21-5912-701	Designated for Future Appropriation	300,981.00	(200,981.00)	100,000.00
21-5912-693	Capital Outlay-Arch, Planning, Surveying, Engineering	-	10,132.35	10,132.35
21-5912-702	Capital Outlay-PK12 Construction	-	517,486.23	517,486.23
School Capital Outlay				
Balanced:		286,551.96	-	286,551.96

Justification:

This amendment is being requested to allocate fund balance and transfer monies from Designated for Future Appropriations to the Capital Outlay lines appropriate to pay out SFLA and Metcon for the PK 12 School and to pay for a required permit.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2026 - 108

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

Date: May 4, 2026

RE: General Fund/Projects & Grants Fund

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

Account Code	Description	Old	+ or (-)	New
10-3830-000	Sale of Fixed Assets	(8,666.00)	(88,000.00)	(96,666.00)
10-9800-058	Transfer to Projects & Grants Fund	170,655.00	88,000.00	258,655.00
58-3980-010	Transfer from General Fund	(10,000.00)	(88,000.00)	(98,000.00)
58-5100-001	Economic Development - Local Funds	-	88,000.00	88,000.00
General Fund/Projects & Grants Fund				
Balanced:		151,989.00	-	151,989.00

Justification:

This amendment is being requested to transfer the monies earned from the sale of the old Mental Health Building over to the Projects & Grants Fund for future Economic Development needs as discussed previously with the Board of Commissioners.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County
BUDGET AMENDMENT

To: Board of Commissioners

BA #: 2026 - 109

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

Date: May 4, 2026

RE: DSS Trust Fund

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

Account Code	Description	Old	+ or (-)	New
51-3990-000	Appropriated Fund Balance	-	(23,667.29)	(23,667.29)
51-4100-001	DSS Trust Accounts	200,000.00	23,667.29	223,667.29
DSS Trust Fund				
Balanced:		200,000.00	-	200,000.00

Justification:

This amendment is being requested to appropriate fund balance in the DSS Trust Accounts in order to continue to pay bills on behalf of the DSS Trust Clients through fiscal year end. This is their money we are just the caretakers.

Approval Date: _____

Bd. Clerk's Init: _____

Initials:	
Batch #:	
Date:	

Washington County

Monthly Financial Summary

as of April 27, 2026

	Budget	YTD Activity
General Fund (10):		
Revenues	20,360,288.69	13,525,481.64
Expenditures	(20,360,288.69)	(15,422,666.46)
Balance:	-	(1,897,184.82)
<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	2,209,233.75	1,729,640.35
Expenditures	(2,209,233.75)	(1,877,847.82)
Balance:	-	(148,207.47)
<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	91,763.71
Expenditures	(194,850.00)	(84,478.91)
Balance:	-	7,284.80
<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	1,594,964.18
Expenditures	(1,756,963.00)	(1,308,006.96)
Balance:	-	286,957.22
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>-</i>

Water Fund (35):		
Revenues	1,749,989.00	1,243,539.97
Expenditures	(1,749,989.00)	(933,241.43)
Balance:	-	310,298.54
<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	1,915,512.38
Expenditures	(10,797,382.11)	(2,367,452.15)
Balance:	-	(451,939.77)
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>-</i>

EMS Fund (37):		
Revenues	3,339,455.16	1,887,882.56
Expenditures	(3,339,455.16)	(2,182,758.52)
Balance:	-	(294,875.96)
<i>*Fund Balance Appropriation</i>		<i>1,078,933.16</i>
<i>*Transfer from General Fund</i>		<i>402,622.00</i>

Airport Taxi Lane Grant Fund (38):		
Revenues	2,949,270.21	659,046.95
Expenditures	(2,949,270.21)	(637,226.04)
Balance:	-	21,820.91
<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	197,751.22
Expenditures	(243,227.00)	(117,939.44)
Balance:	-	79,811.78
<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	425,828.04
Expenditures	(350,000.00)	(307,755.00)
Balance:	-	118,073.04
<i>*Fund Balance Appropriation</i>		<i>-</i>
<i>*Transfer from General Fund</i>		<i>350,000.00</i>

	Budget	YTD Activity
Opioid Settlement Distribution Fund (50):		
Revenues	72,000.00	64,398.81
Expenditures	(72,000.00)	(36,230.19)
Balance:	-	28,168.62
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		-

DSS Trust Fund Accounts (51):		
Revenues	200,000.00	173,227.40
Expenditures	(200,000.00)	(154,624.91)
Balance:	-	18,602.49
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		-

Projects/Grants Fund (58):		
Revenues	7,151,550.80	3,476,740.08
Expenditures	(7,151,550.80)	(3,011,988.50)
Balance:	-	464,751.58
<i>*Fund Balance Appropriation</i>		1,755,837.83
<i>*Transfer from General Fund</i>		170,655.00

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

	Budget	YTD Activity
Travel & Tourism Fund (63):		
Revenues	247,684.00	110,757.86
Expenditures	(247,684.00)	(155,395.59)
Balance:	-	(44,637.73)
<i>*Fund Balance Appropriation</i>		77,684.00
<i>*Transfer from General Fund</i>		-

E-911 Fund (69):		
Revenues	98,429.00	65,627.04
Expenditures	(98,429.00)	(35,523.28)
Balance:	-	30,103.76
<i>*Fund Balance Appropriation</i>		-
<i>*Transfer from General Fund</i>		22.00

Revaluation Fund (70):		
Revenues	356,300.00	131,019.23
Expenditures	(356,300.00)	(121,193.83)
Balance:	-	9,825.40
<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
Expend Account Range: First to zz-zzzz-zzz
Print Zero YTD Activity: No

Include Non-Anticipated: Yes
Include Non-Budget: No

Year To Date As Of: 04/27/26
Current Period: 04/01/26 to 04/27/26
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	52,707.58	6,959,908.02	487,149.98-	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	5,016.02	114,689.76	15,310.24-	88
10-3012-000	TAXES-AD VALOREM ALL PRIOR YRS	1,617,122.64	80,000.00	3,607.80	68,252.31	11,747.69-	85
10-3018-000	NCVTS-WASHINGTON CO MOTOR VEH TAX	1,109,970.27	1,008,000.00	110,512.27	835,382.96	172,617.04-	83
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	5,510.25	62,516.44	12,516.44	125
10-3080-000	GROSS TAX REC LEASED VEHICLES	654.62	500.00	75.81	519.69	19.69	104
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	73.11	13,624.43	1,375.57-	91
10-3170-010	PRIOR YEAR TAX PENALTIES	154,856.94	2,500.00	152.98	1,119.04	1,380.96-	45
10-3180-000	CURRENT YEAR TAX INTEREST	33,903.94	25,000.00	2,160.62	11,924.18	13,075.82-	48
10-3180-010	PRIOR YEAR TAX INTEREST	416,191.04	60,000.00	2,367.72	36,297.19	23,702.81-	60
10-3250-000	PRIVILAGE AND BEER LICENSES	655.00	800.00	560.00	590.00	210.00-	74
10-3260-000	ANIMAL ADOPTION FEES & FINES	35.00	0.00	0.00	385.00	385.00	0
10-3270-000	MOTEL OCCUPANCY TAX -6%	174,288.18	0.00	0.00	0.00	0.00	0
10-3280-000	FRANCHISE FEES-CABLE TV	7,343.59	9,000.00	0.00	3,157.01	5,842.99-	35
10-3290-000	INTEREST EARNED ON INVESTMENTS	686,809.71	291,602.00	0.00	353,239.16	61,637.16	121
10-3310-000	RENTS AND CONCESSIONS	6,050.00	0.00	100.00	1,100.00	1,100.00	0
10-3312-000	JAIL CONCESSIONS	15,659.15	25,000.00	1,054.38	11,263.66	13,736.34-	45
10-3350-000	MISCELLANEOUS REVENUES	608.19	2,500.00	0.00	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

04/27/2026
02:23 PM

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	101,541.55	0.00	101,541.77	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	2,200.00	2,100.00	2,300.00	100.00	105
10-3360-013	RECREATION-VENDOR RENTS AND CONCES	550.00	400.00	50.00	500.00	100.00	125
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	9,702.98	152,260.01	97,739.99-	61
10-3440-000	SALES TAX-ONE-HALF CENT-ST-A40	767,688.40	770,000.00	55,551.16	450,390.65	319,609.35-	58
10-3450-000	SALES TAX ONE CENT LOCAL	1,260,203.15	1,200,000.00	45,765.84	740,758.90	459,241.10-	62
10-3460-000	SALES TAX - REDISTRIBTUTION	446,192.04	445,000.00	38,286.76	267,995.04	177,004.96-	60
10-3470-000	SALES TAX-LOCAL 1/4 CENT-A46 (100%)	355,897.67	350,931.00	29,318.74	205,137.39	145,793.61-	58
10-3470-020	ABC ALCOHOLISM BOTTLE TAX	3,921.00	3,800.00	311.42	2,950.84	849.16-	78
10-3480-013	RAP LEPC TIER II GRANT	5,000.00	6,000.00	0.00	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	HYPER REACH-REVENUE FROM OTHERS	12,655.00	12,655.00	0.00	12,655.00	0.00	100
10-3490-000	DSS-ADMINISTRATION REIMBURSE	2,458,693.49	2,956,474.00	170,826.83	1,668,601.33	1,287,872.67-	56
10-3500-050	DSS-FOSTER CARE/ADOPTIONRETURN	77,887.23	229,383.00	0.00	65,204.76	164,178.24-	28
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	2,889.00	3.00	2,892.00	3.00	100
10-3500-082	DSS COMMUNITY DONATIONS-FOSTER CHIL	53.00	106.00	0.00	106.00	0.00	100
10-3500-120	DSS-TITLE IV-D CHILD SUPPORT	44,452.60	17,586.00	1,811.59	17,771.91	185.91	101

Washington County
Statement of Revenue and Expenditures

04/27/2026
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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-3500-130	HOME & CC BLOCK GRANT-ALB COMM	68,282.78	78,000.00	4,200.30	34,610.00	43,390.00-	44
10-3500-190	DSS-MEDICAID CAP	250,982.25	180,000.00	14,993.29	190,949.55	10,949.55	106
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	82,985.00	371,034.00	41,263.00-	90
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	0.00	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	60.00	515.00	15.00	103
10-3509-010	SENIOR CENTER TRIPS	10,007.00	12,569.00	0.00	12,569.00	0.00	100
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	1,240.74	12,376.35	2,623.65-	83
10-3510-020	OFFICERS FEES	3,617.00	5,000.00	343.48	3,721.23	1,278.77-	74
10-3540-000	SHERIFF FEES	719.47	500.00	51.44	1,393.30	893.30	279
10-3540-020	GUN PERMITS DISCRETIONARY-COUNTY PO	4,340.00	5,415.00	735.00	6,220.00	805.00	115
10-3540-030	GUN PERMITS-STATE PORTION	4,815.00	6,320.00	700.00	7,105.00	785.00	112
10-3540-040	FINGER PRINTING	1,045.00	670.00	80.00	760.00	90.00	113
10-3540-070	DONATIONS-ANIMAL CONTROL	25.00	0.00	0.00	0.00	0.00	0
10-3540-083	NC ANIMAL SHELTER SUPPORT FUND GRAN	9,188.82	3,311.18	0.00	3,311.18	0.00	100
10-3541-000	SHERIFF'S SERVICE FEES	25,463.00	23,000.00	1,800.00	21,957.00	1,043.00-	95
10-3541-010	SHERIFF-DONATIONS	35.00	500.00	0.00	500.00	0.00	100

Washington County
Statement of Revenue and Expenditures

04/27/2026
02:23 PM

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-3542-000	SHERIFF-ABC BOARD FUNDING	8,350.00	3,895.00	0.00	3,295.00	600.00-	85
10-3550-000	BUILDING PERMIT FEES - (GC)	46,682.80	45,000.00	5,117.10	46,560.91	1,560.91	103
10-3550-010	PLANNING CONTRACTED SERVICES-BLDG IN	11,362.50	10,000.00	1,661.00	7,293.00	2,707.00-	73
10-3550-030	ZONING FEES	2,045.00	1,500.00	75.00	1,325.00	175.00-	88
10-3560-000	REGISTER OF DEEDS FEES	70,105.86	70,000.00	6,242.20	53,806.15	16,193.85-	77
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	2,669.83	5,598.61	598.61	112
10-3590-000	JAIL HOUS/TRANS/CO/US MARSHALL	119,287.50	125,000.00	0.00	60,767.06	64,232.94-	49
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	6,116.83	6,116.83	0
10-3970-020	M-T-W COURT COORDINATOR GRANT	85,703.72	92,851.00	6,880.81	56,948.98	35,902.02-	61
10-3970-040	JCPC-ROANOKE AREA YOUTH	62,063.00	70,647.00	5,887.00	58,873.00	11,774.00-	83
10-3970-041	JCPC-WASHINGTON COUNTY YOUTH	8,231.00	8,773.00	731.00	7,311.00	1,462.00-	83
10-3970-042	JCPC-ADMINISTRATION	6,173.33	9,520.00	793.00	7,934.00	1,586.00-	83
10-3970-050	SCHOOL REIMB-WCU/CHS SRO	100,506.08	121,117.00	9,254.23	83,117.97	37,999.03-	69
10-3970-060	BALLGAME REIMBURSEMENTS FROM SCHOI	9,437.54	0.00	294.88	5,239.16	5,239.16	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	21,675.61	21,675.61	1,675.61	108
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	20,360,288.69	706,755.70	13,525,481.64	6,834,807.05-	66

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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	29,500.00	5,900.00	83
10-4110-020	SALARIES & WAGES-BOARD TRAVEL STIPEN	14,100.00	14,100.00	1,175.00	11,750.00	2,350.00	83
10-4110-030	SALARIES & WAGES-CELLPHONE STIPEND	3,000.00	3,000.00	250.00	2,500.00	500.00	83
10-4110-090	GOVERNING BOARD- FICA TAX EXPENSE	4,057.64	4,066.00	338.15	3,381.48	684.52	83
10-4110-140	GOVERNING BOARD- WORKMAN'S COMP	1,584.00	1,550.00	0.00	1,279.20	270.80	83
10-4110-200	GOVERNING BOARD- DEPT SUPPLIES	4,734.64	4,500.00	145.89	1,666.67	2,833.33	37
10-4110-310	GOVERNING BOARD- TRAVEL	10,068.29	14,100.00	2,263.05	7,834.40	6,265.60	56
10-4110-320	GOVERNING BOARD- COMMUNICATIONS	600.00	600.00	50.00	500.00	100.00	83
10-4110-350	POSTAGE	0.00	100.00	0.00	35.88	64.12	36
10-4110-370	GOVERNING BOARD- PRINTING	0.00	500.00	0.00	0.00	500.00	0
10-4110-380	ADVERTISING	1,613.50	1,800.00	0.00	794.00	1,006.00	44
10-4110-390	COMMISSIONERS-SPECIAL SPONSORED	9,196.17	10,500.00	50.00	9,441.09	1,058.91	90
10-4110-391	GOVERNING BOARD- DUES & SUBSCRIPTION	6,061.99	10,325.00	203.28	10,301.28	23.72	100
10-4110-392	OTHER COMMUNITY CONTRIBUTIONS	10,000.00	12,000.00	2,000.00	10,000.00	2,000.00	83
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	9,425.37	106,984.00	23,557.00	82
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	311,664.00	26,094.76	255,774.35	55,889.65	82
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	23,656.00	1,969.41	19,570.12	4,085.88	83
10-4120-100	MANAGERS OFFICE- RETIREMENT	69,564.34	67,750.00	5,673.00	56,217.20	11,532.80	83
10-4120-101	MANAGERS OFFICE 401 (K) CONTRIB	9,997.32	9,290.00	782.85	7,673.29	1,616.71	83
10-4120-140	MANAGERS OFFICE- WORKMAN'S COMP	1,813.00	1,764.00	0.00	1,760.10	3.90	100
10-4120-180	MANAGERS OFFICE- GROUP INS.	44,597.11	38,738.00	3,319.81	31,580.02	7,157.98	82

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10-4120-190	LEGAL SERVICES	212.54	8,000.00	0.00	176.00	7,824.00	2
10-4120-191	MANAGERS OFFICE-UNC SOG LFNC INTERN I	20,000.00	0.00	0.00	0.00	0.00	0
10-4120-260	MANAGERS OFFICE- DEPARTMENTAL SUPPL	5,871.98	6,002.00	2,917.53	4,361.26	1,640.74	73
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	335.80	3,124.41	1,875.59	62
10-4120-315	TRAINING	7,234.45	12,000.00	120.00	9,837.29	2,162.71	82
10-4120-320	MANAGERS OFFICE- COMMUNICATIONS	2,027.20	2,800.00	123.10	1,207.90	1,592.10	43
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	0.00	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	501,702.00	41,336.26	400,861.24	100,840.76	80
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	264,220.00	22,304.17	219,064.41	45,155.59	83
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	15,865.95	4,574.05	78
10-4130-100	FINANCE OFFICE- RETIREMENT	50,948.23	58,024.00	4,848.93	48,206.37	9,817.63	83
10-4130-101	FINANCE OFFICE- 401(K) CONTRIB.	7,304.54	7,532.00	669.13	6,571.98	960.02	87
10-4130-140	FINANCE OFFICE- WORKMAN'S COMP	1,269.00	1,328.00	0.00	1,314.51	13.49	99
10-4130-180	FINANCE OFFICE- PROFESSIONAL SERVICES	85,358.83	94,850.00	1,418.44	81,990.63	12,859.37	86
10-4130-181	FINANCE OFFICE- GROUP INS.	43,262.67	45,584.00	3,940.35	37,380.90	8,203.10	82
10-4130-260	FINANCE OFFICE- DEPARTMENTAL SUPPLIES	11,204.74	11,000.00	386.68	5,898.30	5,101.70	54
10-4130-280	FINANCE OFFICE- POSTAGE	2,488.50	3,000.00	328.82	2,068.34	931.66	69

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10-4130-310	FINANCE OFFICE- TRAVEL	134.01	700.00	0.00	29.30	670.70	4
10-4130-315	TRAINING	2,228.23	2,675.00	0.00	1,196.93	1,478.07	45
10-4130-320	FINANCE OFFICE- COMMUNICATIONS	1,145.15	1,200.00	95.50	905.14	294.86	75
10-4130-390	FINANCE OFFICE- DUES & SUBSCRIPTIONS	715.00	1,425.00	260.00	805.00	620.00	56
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	9,750.00	0.00	0.00	9,750.00	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	536,427.00	35,834.63	424,543.14	111,883.86	79
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	22,957.98	200,724.63	61,805.37	76
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	1,661.30	14,629.59	6,052.41	71
10-4140-100	TAX ADMIN.- RETIREMENT	45,957.32	59,046.00	4,991.07	43,867.82	15,178.18	74
10-4140-101	TAX ADMIN.- 401(K) CONTRIB.	4,603.67	8,112.00	346.83	3,095.45	5,016.55	38
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	50,981.86	14,556.14	78
10-4140-260	TAX ADMIN.- OFFICE & DEPTAL SUPPLIES	6,406.77	10,000.00	17.68	7,175.15	2,824.85	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	461.43	2,816.43	2,183.57	56
10-4140-320	TAX ADMIN.- COMMUNICATIONS	845.89	1,000.00	70.50	655.10	344.90	66
10-4140-325	TAX ADMIN-POSTAGE	10,104.81	15,750.00	1,982.32	11,210.57	4,539.43	71
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
10-4140-390	TAX ADMIN.- DUES & SUBSCRIPTIONS	6,632.07	7,000.00	479.82	5,908.58	1,091.42	84
10-4140-500	TAX ADMIN - CONTRACTED SERVICES	12,180.00	39,500.00	0.00	12,830.65	26,669.35	32

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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	2,850.00	2,850.00	2,850.00	0.00	100
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	37,150.00	2,850.00-	0.00	37,150.00	0
	4140 TAX ADMIN:	413,672.09	782,045.00	38,638.40	366,515.05	415,529.95	47
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	53,770.00	4,492.58	44,483.59	9,286.41	83
10-4170-011	SALARIES & WAGES-BOARD	4,900.00	6,480.00	200.00	5,280.00	1,200.00	81
10-4170-030	BOARD OF ELECTIONS- SALARIES- PART-TIM	24,290.03	34,500.00	908.27	31,307.39	3,192.61	91
10-4170-031	BOARD OF ELECTIONS - S & W-OVERTIME	7,553.18	10,000.00	0.00	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	8,460.00	419.43	6,949.01	1,510.99	82
10-4170-100	BOARD OF ELECTIONS- RETIREMENT EXPEN	12,420.04	14,084.00	976.69	11,923.84	2,160.16	85
10-4170-101	BOARD OF ELECTIONS- 401(K) CONTRIB.	1,762.69	1,908.00	134.78	1,607.53	300.47	84
10-4170-130	BOARD OF ELECTIONS- UNEMPLOYMENT IN:	0.00	278.00	0.00	0.00	278.00	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	7,453.35	1,672.65	82
10-4170-260	BOARD OF ELECTIONS- DEPART SUPPLIES	7,736.45	10,000.00	266.00	6,033.19	3,966.81	60
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	38.90	997.90	1,002.10	50
10-4170-315	TRAINING	4,417.02	8,000.00	0.00	6,589.47	1,410.53	82
10-4170-320	BOARD OF ELECTIONS- COMMUNICATIONS	5,089.63	5,000.00	45.50	1,838.19	3,161.81	37
10-4170-330	POSTAGE	2,355.88	3,000.00	288.51	2,046.00	954.00	68
10-4170-350	BOARD OF ELECTIONS- MAINT & REPAIR- EQ	655.00	1,500.00	0.00	785.00	715.00	52

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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	3,281.00	11,676.99	1,323.01	90
10-4170-380	ADVERTISING	600.00	1,200.00	0.00	1,060.50	139.50	88
10-4170-390	BOARD OF ELECTIONS- DUES & SUBSCRIPTI	184.00	180.00	0.00	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	204,763.00	11,837.01	171,012.59	33,750.41	84
10-4180-000	REGISTER OF DEEDS:	0.00	0.00	0.00	0.00	0.00	0
10-4180-010	REGISTER- OF- DEEDS- S & W- REGULAR	86,365.74	90,356.00	7,595.66	75,003.04	15,352.96	83
10-4180-030	REGISTER OF DEEDS- S & W- PART-TIME	895.80	6,783.00	173.52	925.44	5,857.56	14
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	557.00	5,577.64	1,926.36	74
10-4180-100	REGISTER- OF- DEEDS- RETIREMENT	18,161.34	19,976.00	1,651.30	16,666.41	3,309.59	83
10-4180-101	REGISTER OF DEEDS- 401(K) CONTRIB.	2,590.96	2,714.00	227.87	2,250.08	463.92	83
10-4180-102	REGISTER OF DEEDS- REG DS SUPPLEMENT	703.30	1,000.00	47.55	477.99	522.01	48
10-4180-140	REGISTER OF DEEDS- WORKMAN'S COMP	482.00	483.00	0.00	482.60	0.40	100
10-4180-180	REGISTER- OF- DEEDS- GROUP INS.	17,233.93	18,198.00	1,568.44	14,875.36	3,322.64	82
10-4180-260	REGISTER-OF-DEEDS-DEPARTMENTAL SUPP	3,807.77	6,500.00	209.73	2,105.93	4,394.07	32
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	35.00	35.00	2,465.00	1
10-4180-320	REGISTER- OF- DEEDS- COMMUNICATIONS	545.23	600.00	45.50	404.50	195.50	67
10-4180-330	POSTAGE	128.87	200.00	7.26	60.48	139.52	30
10-4180-350	REGISTER- OF- DEEDS- MAINT AND REPAIR F	385.00	2,000.00	0.00	420.00	1,580.00	21
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	12,118.83	134,442.62	41,005.38	77

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10-4265-010	FACILITY SERVICES- S & W- REGULAR	208,236.89	244,954.00	15,228.26	180,566.67	64,387.33	74
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	1,134.50	13,570.26	3,299.74	80
10-4265-100	FACILITY SERVICES- RETIREMENT	43,083.81	48,162.00	3,310.63	39,298.35	8,863.65	82
10-4265-101	FACILITY SERVICES- 401(K) CONTRIB.	5,375.51	6,616.00	306.49	3,535.38	3,080.62	53
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	43,890.94	10,553.06	81
10-4265-200	FACILITY SERVICES- DEPT SUPPLIES & MATE	18,060.62	20,000.00	2,972.91	16,914.03	3,085.97	85
10-4265-201	CLERK OF COURT DEPARTMENTAL SUPPLIE	1,073.56	3,200.00	140.22	1,000.85	2,199.15	31
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	0.00	21,009.94	15,016.06	58
10-4265-215	FACILITY SERVICES- MAINT AND REPAIR BLD	65,359.61	66,010.00	555.67	30,862.23	35,147.77	47
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	50.20	1,554.48	2,445.52	39
10-4265-256	FACILITY SERVICES- INSURANCE CLAIMS	2,734.72	52,294.93	2,858.37	17,492.71	34,802.22	33
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	281.98	3,045.71	2,454.29	55
10-4265-325	POSTAGE	0.00	100.00	0.00	0.00	100.00	0
10-4265-329	FACILITY SERVICES-EMERG MGMT FUEL LIN	0.00	4,000.00	0.00	3,190.86	809.14	80
10-4265-330	FACILITY SERVICES- UTILITIES-ELECTRICITY	104,610.55	115,000.00	467.76	74,721.12	40,278.88	65
10-4265-331	UTILITIES-FUEL/GAS	11,317.68	19,500.00	81.63	12,891.20	6,608.80	66
10-4265-332	UTILITIES-WATER	24,403.97	28,500.00	1,420.48	12,779.83	15,720.17	45
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	1,197.00	9,205.50	10,794.50	46
10-4265-540	FACILITIES- CAPITAL OUTLAY - EQUIPMENT	13,499.00	0.00	0.00	0.00	0.00	0

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10-4265-551	MAINT AGREEMENTS-COMMANDER SOFTWA	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	0.00	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	1,893.56	10,414.55	7,785.45	57
10-4265-604	CONTRACTED SERVICES-REPUBLIC	9,253.40	12,000.00	782.39	7,156.92	4,843.08	60
10-4265-605	CONTRACTED SERVICES-FIRE EXT	2,506.40	3,600.00	1,065.90	2,203.90	1,396.10	61
	4265 FACILITY SERVICES:	639,925.18	814,861.93	37,677.55	520,905.06	293,956.87	64
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	58,366.21	636,254.26	254,437.74	71
10-4310-030	SHERIFF- SALARIES AND WAGES PART-TIME	32,363.67	40,412.00	2,922.96	20,772.70	19,639.30	51
10-4310-031	SALARIES & WAGES-OVERTIME	21,302.06	39,897.00	4,329.79	28,746.56	11,150.44	72
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	4,872.78	52,462.55	22,285.45	70
10-4310-100	SHERIFF- RETIREMENT	183,415.29	212,098.00	14,353.57	157,092.84	55,005.16	74
10-4310-101	SHERIFF- 401K CONTRIB.	38,007.84	44,001.00	2,967.68	32,318.15	11,682.85	73
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	1,608.00	8,341.00	1,159.00	88
10-4310-181	SHERIFF- GROUP INS.	133,366.21	157,154.00	10,220.91	97,840.38	59,313.62	62
10-4310-210	SHERIFF- UNIFORMS	10,279.01	10,000.00	555.22	6,961.06	3,038.94	70
10-4310-250	SHERIFF- SUPPLIES-VEHCILE	64,519.11	65,000.00	6,255.27	42,765.25	22,234.75	66
10-4310-260	SHERIFF- DEPARTMENTAL SUPPLIES	11,575.06	33,799.00	191.19	27,264.62	6,534.38	81
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

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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	654.74	11,427.42	3,572.58	76
10-4310-330	POSTAGE	1,729.61	2,500.00	170.93	2,116.53	383.47	85
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	30,000.00	1,598.45	23,488.16	6,511.84	78
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	1,425.97	9,886.48	26,527.52	27
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	28,220.00	0.00	0.00	28,220.00	0
10-4310-612	GUN PERMITS-STATE PORTION	4,775.00	7,370.00	890.00	6,445.00	925.00	87
10-4310-613	FINGERPRINTING	0.00	8,171.00	0.00	0.00	8,171.00	0
10-4310-650	SHERIFF-DONATIONS	0.00	2,399.00	0.00	0.00	2,399.00	0
10-4310-904	NC ANIMAL SHELTER SUPPORT FUND GRAN	9,188.82	3,311.18	0.00	710.00	2,601.18	21
	4310 SHERIFF:	1,647,473.09	1,991,367.18	111,383.67	1,240,115.10	751,252.08	62
10-4311-000	SRO - WASHINGTON COUNTY UNION:	0.00	0.00	0.00	0.00	0.00	0

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10-4311-010	SRO- WASH CO UNION-S & W- REGULAR	49,070.21	51,520.00	4,335.75	42,847.50	8,672.50	83
10-4311-090	SRO- WASH CO UNION- FICA TAX EXPENSE	3,581.17	3,942.00	327.86	3,239.60	702.40	82
10-4311-100	SRO- WASH CO UNION- RETIREMENT EXPEN	10,832.23	12,108.00	1,015.00	10,016.15	2,091.85	83
10-4311-101	SRO- WASH CO UNION- 401(K) CONTRIB.	2,453.54	2,576.00	216.79	2,142.40	433.60	83
10-4311-130	SRO - WASH CO UNION- UNEMPLOYMENT IN	0.00	326.00	0.00	0.00	326.00	0
10-4311-140	SRO- WASH CO UNION- WORKMAN'S COMP E	2,394.00	3,540.00	0.00	2,833.55	706.45	80
10-4311-180	SRO- WASH CO UNION- GROUP INS.	8,673.47	9,124.00	789.72	7,492.68	1,631.32	82
10-4311-210	SRO- WASH CO UNION- UNIFORMS	843.12	1,000.00	0.00	210.15	789.85	21
10-4311-250	MAINTENANCE & REPAIR-VEHICLE	1,750.51	3,000.00	204.45	1,334.73	1,665.27	44
10-4311-260	SRO- WASH CO UNION-DEPARTMENTAL SUP	0.00	200.00	0.00	0.00	200.00	0
10-4311-310	SRO- WASH CO UNION- TRAVEL	0.00	2,000.00	0.00	0.00	2,000.00	0
10-4311-315	TRAINING	0.00	500.00	0.00	0.00	500.00	0
	4311 SRO - WASHINGTON COUNTY UNION:	79,598.25	89,836.00	6,889.57	70,116.76	19,719.24	78
10-4313-000	SRO- CRESWELL:	0.00	0.00	0.00	0.00	0.00	0
10-4313-140	SRO- CRESWELL- WORKMAN'S COMP	2,394.00	0.00	0.00	0.00	0.00	0
10-4313-210	SRO- CRESWELL- UNIFORMS	0.00	500.00	0.00	0.00	500.00	0
10-4313-250	MAINTENANCE & REPAIR-VEHICLE	0.00	3,500.00	0.00	0.00	3,500.00	0
10-4313-260	SRO- CRESWELL- DEPARTMENTAL SUPPLIES	0.00	200.00	0.00	0.00	200.00	0
10-4313-310	SRO- CRESWELL- TRAVEL	0.00	2,000.00	0.00	0.00	2,000.00	0
10-4313-315	TRAINING	0.00	500.00	0.00	0.00	500.00	0
	4313 SRO- CRESWELL:	2,394.00	6,700.00	0.00	0.00	6,700.00	0
10-4314-000	SRO- PLYMOUTH HIGH:	0.00	0.00	0.00	0.00	0.00	0
10-4314-010	SRO - PLYMOUTH HIGH-S & W- REGULAR	45,050.83	49,518.00	4,167.33	41,183.34	8,334.66	83
10-4314-090	SRO - PLYMOUTH HIGH- FICA TAX	3,402.42	3,790.00	313.75	3,107.38	682.62	82
10-4314-100	SRO - PLYMOUTH HIGH- RETIREMENT MATCH	9,945.96	11,638.00	975.57	9,627.14	2,010.86	83

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10-4314-101	SRO - PLYMOUTH HIGH- 401K CONTRIBUTION	2,252.55	2,476.00	208.37	2,059.16	416.84	83
10-4314-130	SRO - PLYMOUTH HIGH- UNEMPLOYMENT IN	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	7,492.68	1,631.32	82
10-4314-210	SRO - PLYMOUTH HIGH- UNIFORMS	1,082.21	1,000.00	0.00	210.15	789.85	21
10-4314-250	MAINT & REPAIR - VEHICLE	2,137.44	3,000.00	262.28	1,752.65	1,247.35	58
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	6,717.02	68,179.26	18,794.74	78
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	390,026.00	26,664.01	267,039.07	122,986.93	68
10-4320-030	SALARIES & WAGE - OVERTIME	108,491.39	90,000.00	7,949.48	78,532.14	11,467.86	87
10-4320-031	DETENTION CENTER - S&W PARTTIME	35,511.38	46,000.00	3,665.39	37,586.85	8,413.15	82
10-4320-040	SALARIES & WAGES - LONGEVITY	3,251.27	3,416.00	0.00	3,415.97	0.03	100
10-4320-090	DETENTION CENTER- FICA TAX EXPENSE	34,911.67	40,496.00	2,859.86	28,929.60	11,566.40	71
10-4320-100	DETENTION CENTER- RETIREMENT	89,025.72	108,842.00	7,228.61	75,468.29	33,373.71	69
10-4320-101	DETENTION CENTER- 401(K) CONTRIB.	9,713.78	14,952.00	678.51	6,268.42	8,683.58	42
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	6,287.36	63,426.45	54,431.55	54
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	32.09	3,660.41	1,339.59	73
10-4320-200	DETENTION CENTER- DEPARTMENTAL SUPP	18,976.24	24,662.00	917.87	21,658.44	3,003.56	88
10-4320-210	DETENTION CENTER- UNIFORMS	5,913.32	6,873.00	0.00	6,236.96	636.04	91
10-4320-244	CONTRACTED SERVICES-SOUTHERN HEALT	136,624.44	160,000.00	11,726.93	128,996.23	31,003.77	81

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10-4320-247	DETENTION CENTER- FOOD & PROVISIONS	97,408.80	115,000.00	5,123.42	67,411.37	47,588.63	59
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	311.20	2,052.55	1,947.45	51
10-4320-299	DETENTION CENTER- LAUNDRY & DRY CLEA	6,069.00	6,627.00	0.00	4,632.66	1,994.34	70
10-4320-320	DETENTION CENTER- COMMUNICATIONS	1,150.81	3,000.00	95.50	957.18	2,042.82	32
10-4320-330	POSTAGE	93.19	500.00	29.74	124.95	375.05	25
10-4320-350	DETENTION CENTER- MAINT & REPAIR- EQUI	1,702.06	20,338.00	990.00	3,541.08	16,796.92	17
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	0.00	8,718.75	0.25	100
	4320 DETENTION CENTER:	1,023,156.76	1,357,641.00	74,559.97	902,944.35	454,696.65	67
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	62,020.00	0.00	46,811.31	15,208.69	75
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	13,454.00	0.00	10,290.47	3,163.53	76
10-4330-101	EMERGENCY MGMT - 401(K) CONTRIB.	1,751.54	1,912.00	0.00	1,404.35	507.65	73
10-4330-140	EMERGENCY MGMT - WORKMAN'S COMP	2,450.00	2,188.00	0.00	2,187.85	0.15	100
10-4330-180	EMERGENCY MGMT - GROUP INS.	8,682.09	9,622.00	0.00	5,913.24	3,708.76	61
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	6,000.00	0.00	1,229.44	4,770.56	20
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

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10-4330-310	EMERGENCY MGMT - TRAVEL	3,156.38	3,000.00	0.00	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	302.25	2,635.51	2,864.49	48
10-4330-330	POSTAGE	47.94	150.00	13.65	41.64	108.36	28
10-4330-350	EMERGENCY MGMT - MAINT. & REPAIR- EQUI	2,979.62	4,246.00	0.00	1,234.38	3,011.62	29
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	EMERGENTY MGMT - DUES & SUBSCRIPTION	900.00	1,200.00	0.00	200.00	1,000.00	17
10-4330-400	EM DONATIONS-EMERGENCY RESPONSE BA	0.00	1,442.00	0.00	0.00	1,442.00	0
10-4330-401	DONATIONS - EMERGENCY MANAGEMENT	0.00	878.00	0.00	0.00	878.00	0
10-4330-540	EMERGENCY MGMT - CAPITAL OUTLAY- VEHI	623.88	0.00	0.00	0.00	0.00	0
10-4330-600	EMERGENCY MGMT - CONTRACTED SERVICE	6,000.00	2,500.00	0.00	0.00	2,500.00	0
10-4330-693	RAP LEPC TIER II GRANT	4,000.00	4,800.00	0.00	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	315.90	100,901.04	49,522.96	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	108,704.20	21,740.80	83
10-4340-992	ROPER VFD-OPERATIONAL	81,864.00	82,473.00	6,872.75	68,727.50	13,745.50	83
10-4340-993	CRESWELL VFD-OPERATIONAL	51,772.00	52,171.00	4,347.58	43,475.80	8,695.20	83
10-4340-994	MCVFD-OPERATIONAL	58,406.00	58,835.00	4,902.92	49,029.20	9,805.80	83
10-4340-995	LAKE PHELPS VFD-OPERATIONAL	46,111.00	46,450.00	3,870.83	38,708.30	7,741.70	83
10-4340-996	PUNGO VFD-OPERATIONAL	23,789.00	23,977.00	1,998.08	19,980.80	3,996.20	83
10-4340-997	PINETOWN/LONG ACRE VFD	8,202.00	8,271.00	689.25	6,892.50	1,378.50	83
10-4340-998	CRESWELL VFD-FIRE TRAINING FACILITY-CIF	40,000.00	0.00	0.00	0.00	0.00	0

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	4340 FIRE PROTECTION:	439,620.00	402,622.00	33,551.83	335,518.30	67,103.70	83
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	0.00	45,775.81	65,279.19	41
	4345 FORESTRY:	108,042.62	111,055.00	0.00	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	83,850.00	3,316.08	74,474.29	9,375.71	89
10-4350-123	SALARIES & WAGES-PARTTIME	0.00	9,000.00	1,500.00	5,625.00	3,375.00	62
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	309.52	5,253.48	3,200.52	62
10-4350-182	RETIREMENT	22,241.96	24,136.00	720.92	16,542.44	7,593.56	69
10-4350-183	GROUP INSURANCE	19,247.57	22,224.00	947.03	14,189.30	8,034.70	64
10-4350-184	401(K) CONTRIBUTIONS	3,202.52	3,316.00	99.48	2,234.19	1,081.81	67
10-4350-185	UNEMPLOYMENT INSURANCE	0.00	652.00	0.00	0.00	652.00	0
10-4350-186	WORKMAN'S COMP	3,582.00	3,342.00	0.00	3,341.13	0.87	100
10-4350-260	DEPARTMENTAL SUPPLIES	1,483.98	3,940.00	0.00	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	521.30	2,002.86	997.14	67
10-4350-320	COMMUNICATIONS	1,109.08	1,500.00	92.34	829.98	670.02	55
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
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

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10-5150-010	SENIOR CITIZENS CENT- S & W- REGULAR	102,572.88	107,546.00	9,063.50	89,328.93	18,217.07	83
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	6,412.63	1,707.37	79
10-5150-100	SENIOR CITIZENS CENT- RETIREMENT	21,443.48	23,582.00	1,970.41	19,633.99	3,948.01	83
10-5150-101	SENIOR CITIZENS CENT- 401(K) CONTRIB.	3,077.26	3,236.00	271.91	2,679.91	556.09	83
10-5150-130	SENIOR CITIZENS CTR- WORKMAN'S COMP	1,392.00	1,542.00	0.00	1,541.95	0.05	100
10-5150-180	SENIOR CITIZENS CENT- GROUP INS.	25,865.47	27,206.00	2,358.16	22,368.04	4,837.96	82
10-5150-247	APPROPRIATION-ALBEMARLE NUTRITION	47,807.00	47,807.00	23,903.50	47,807.00	0.00	100
10-5150-250	SEN CENTER-MAINTENANCE & REPAIR-VEHI	1,352.28	3,000.00	77.45	805.53	2,194.47	27
10-5150-257	DEPARTMENT SUPPLIES-CRAFTS/CERAMICS	4,108.35	5,400.00	194.18	4,002.90	1,397.10	74
10-5150-260	DEPARTMENTAL SUPPLIES	7,429.92	4,100.00	956.26	3,714.91	385.09	91
10-5150-270	SERVICE AWARDS	75.00	0.00	0.00	0.00	0.00	0
10-5150-280	POSTAGE	29.77	150.00	7.32	56.88	93.12	38
10-5150-310	SENIOR CITIZENS CTR- TRAVEL	2,147.33	3,750.00	1,552.19	2,249.93	1,500.07	60
10-5150-311	SENIOR CENTER TRAVEL - ROAP	0.00	6,000.00	1,203.18	0.00	6,000.00	0
10-5150-315	TRAINING	140.00	4,300.00	580.26	2,054.26	2,245.74	48
10-5150-320	SENIOR CITIZENS CENT- COMMUNICATIONS	4,045.45	2,850.00	23.10	2,281.26	568.74	80
10-5150-330	UTILITIES-GAS	6,853.55	0.00	0.00	0.00	0.00	0
10-5150-350	SENIOR CENTER- MAINT & REPAIR- BUILDING	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
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	12,569.00	831.00	2,811.22	9,757.78	22
10-5150-390	SENIOR CENTER-DUES & SUBSCRIPTIONS	750.54	1,270.00	120.00	691.73	578.27	54
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	2,193.00	1,507.00	59
10-5150-601	CONTRACTED SERVICES - SCHEDULING SYE	900.00	1,820.00	1,000.00	1,820.00	0.00	100
10-5150-650	SENIOR CENTER DONATIONS	3,569.60	704.86	0.00	644.35	60.51	91

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10-5150-698	NCDIT DIGITAL CHAMPION GRANT	7,065.05	2,534.95	0.00	2,534.95	0.00	100
	5150 SENIOR CITIZENS CENTER:	261,980.45	275,107.81	42,500.33	217,860.13	57,247.68	79
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	1,000.00	0.00	350.00	650.00	35
10-5310-011	SS ADMIN.- S & W- REGULAR	1,996,488.74	2,085,945.00	167,798.39	1,701,615.00	384,330.00	82
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	208,118.97	69,381.03	75
10-5310-090	SS ADMIN.- FICA TAX	148,532.92	169,888.00	12,364.58	127,146.96	42,741.04	75
10-5310-100	SS ADMIN.- RETIREMENT	416,811.53	479,684.00	36,101.99	373,405.42	106,278.58	78
10-5310-101	SS ADMIN.- 401(K) CONTRIB.	58,512.91	66,578.00	4,981.92	50,617.69	15,960.31	76
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	45,454.00	0.00	45,206.38	247.62	99
10-5310-180	LEGAL-PROTECTIVE SERVICES	46,963.64	49,385.00	3,210.00	32,966.60	16,418.40	67
10-5310-181	SS ADMIN.- GROUP INS.	391,885.94	442,650.00	34,955.38	337,816.60	104,833.40	76
10-5310-250	MAINT & REPAIR - VEHICLE	15,661.74	14,000.00	374.60	7,626.46	6,373.54	54
10-5310-257	SS ADMIN.- COUNTY GENERAL ASSISTANCE	11,677.19	12,000.00	0.00	9,516.79	2,483.21	79
10-5310-258	DSS COMMUNITY DONATIONS-CHRISTMAS	2,051.24	4,602.76	0.00	2,805.03	1,797.73	61
10-5310-259	DSS COMMUNITY DONATIONS-FOSTER CHILI	192.37	287.63	0.00	83.08	204.55	29
10-5310-260	DEPARTMENTAL SUPPLIES	44,925.86	54,000.00	8,033.39	44,763.79	9,236.21	83
10-5310-268	FOOD STAMPS DIRECT CHARGE	4,495.85	5,000.00	197.75	2,808.64	2,191.36	56
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	402.03	8,212.52	4,287.48	66
10-5310-311	SS ADMIN - VEHICLE FUEL	7,384.37	8,000.00	679.21	5,633.41	2,366.59	70
10-5310-315	TRAINING	23,634.39	19,000.00	2,562.85	12,605.47	6,394.53	66
10-5310-320	SS ADMIN.- COMMUNICATIONS	20,860.69	26,000.00	1,491.98	20,353.82	5,646.18	78
10-5310-330	UTILITITES	25,755.08	25,000.00	634.03	18,782.12	6,217.88	75

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10-5310-340	SS ADMIN.- POSTAGE	8,381.15	9,000.00	1,517.25	8,724.16	275.84	97
10-5310-350	SS ADMIN.- MAINT AND REPAIR- BLDG.	16,065.43	15,000.00	509.08	9,585.12	5,414.88	64
10-5310-351	SS ADMIN.- REPAIR AND MAINT- EQUIP.	6,807.88	5,000.00	0.00	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	17,615.00	116.77	13,731.58	3,883.42	78
10-5310-550	SOCIAL SERVICES- CAPITAL OUTLAY- EQUIP	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	39,541.79	359,728.31	69,421.69	84
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	1,314.66	5,258.64	1.36	100
10-5310-605	SS ADMIN - SECURITY CONTRACT	1,270.00	5,000.00	0.00	0.00	5,000.00	0
10-5310-610	SS ADMIN.- VENDOR FEES	1,627.00	3,500.00	236.00	719.00	2,781.00	21
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	4,384,401.39	340,147.98	3,469,735.38	914,666.01	79
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	5,225.00	49,984.00	31,753.00	61
10-5380-030	SS ECONOMIC SUPPORT- CRISIS INTERVEN	336.94	3,100.00	0.00	2,420.19	679.81	78
10-5380-190	WF EMPLOYMENT SERVICES	59.33	5,000.00	700.00	2,297.60	2,702.40	46
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
10-5380-376	TITLE IV-FOSTER CARE	214,087.06	166,245.00	13,127.94	138,194.94	28,050.06	83
10-5380-377	STATE FOSTER HOME CARE	183,033.50	199,250.00	12,517.28	156,571.80	42,678.20	79
10-5380-379	SS ECONOMIC SUPPORT- SPECIAL ASSISTAN	65,855.90	71,000.00	5,138.00	54,328.71	16,671.29	77
10-5380-381	TITLE IV-E ADOPTION	15,154.05	16,000.00	1,084.04	11,908.47	4,091.53	74
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	662.24	662.24	4,337.76	13
10-5380-403	SS ECONOMIC SUPPORT- BLIND COMMISSIC	2,295.23	2,300.00	0.00	2,291.33	8.67	100

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10-5380-406	LIEAP PAYMENTS	4,000.00	5,163.00	0.00	4,300.00	863.00	83
10-5380-407	ADOPTION PROMOTIONS	5,164.17	64,834.00	1,500.00	13,162.33	51,671.67	20
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	5,000.00	0.00	0.00	5,000.00	0
10-5380-410	GENERAL ASSISTANCE-FOSTER CARE CHIL	3,961.63	15,000.00	644.95	13,234.30	1,765.70	88
10-5380-411	GENERAL ASSISTANCE - ADULT SERVICES	0.00	5,000.00	595.00	4,012.18	987.82	80
	5380 SOCIAL SERVICES-ECONOMIC SUPPOF	616,301.92	682,794.39	41,194.45	483,516.79	199,277.60	71
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	0.00	13,714.27	16,285.73	46
10-5400-260	- TRANSIT ADVERTISING	4,711.21	4,000.00	0.00	3,239.77	760.23	81
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	11,372.93	21,609.56	21,397.76	50
10-5400-310	SS TRANSPORTATION- WF TRANSPORTATIO	3,782.31	3,000.00	0.00	2,584.04	415.96	86
10-5400-311	RIVERLIGHT TRANSIT VEHICLE FUEL	22,160.07	20,000.00	2,660.21	14,673.12	5,326.88	73
10-5400-315	DOT GRANT - TRAVEL/TRAINING (85% REIMB	1,309.66	1,000.00	87.00	696.00	304.00	70
10-5400-320	SS TRANSPORTATION- COMMUNICATIONS	7,820.14	8,500.00	636.16	6,450.50	2,049.50	76
10-5400-347	GRANT-RDC TRANSPORTATION	2,242.00	6,000.00	0.00	2,690.00	3,310.00	45
10-5400-372	VOLUNTEER TRANSPORATION-MEDICAID	19,827.58	26,000.00	1,294.57	16,523.20	9,476.80	64
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	0.00	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	1,985.02	9,925.10	2,174.90	82
10-5400-602	CONTRACTED LABOR - RIVERLIGHT	6,368.65	5,500.00	0.00	5,011.95	488.05	91
10-5400-603	DRUG TEST CONTRACT-SAFETY WORKS	781.00	1,000.00	0.00	519.00	481.00	52

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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	412,935.62	18,035.89	339,527.31	73,408.31	82
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	0.00	5,014.44	4,635.56	52
10-5830-250	JCPC - CBA	6,173.33	9,520.00	245.26	6,932.02	2,587.98	73
10-5830-299	JCPC - ROANOKE AREA YOUTH	68,269.05	77,712.00	6,394.75	42,688.88	35,023.12	55
	5830 JUVENILE SERVICE:	83,496.14	96,882.00	6,640.01	54,635.34	42,246.66	56
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	1,445,833.30	289,166.70	83
	5910 EDUCATION-SCHOOLS/COMMUNITY CC	1,735,000.00	1,735,000.00	144,583.33	1,445,833.30	289,166.70	83
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	255,858.00	18,307.67	202,947.64	52,910.36	79
10-5911-030	SALARIES & WAGES-OVERTIME	89,910.80	108,000.00	7,783.16	90,414.34	17,585.66	84
10-5911-031	SALARIES & WAGES-PARTTIME	24,207.62	25,000.00	776.63	15,082.21	9,917.79	60
10-5911-090	COMMUNICATIONS- FICA TAX	27,613.24	29,748.00	1,987.03	22,933.35	6,814.65	77
10-5911-100	COMMUNICATIONS- RETIREMENT	72,660.38	79,468.00	5,672.15	63,689.04	15,778.96	80
10-5911-130	COMMUNICATIONS- 401(K) CONTRIB.	6,781.87	10,916.00	782.73	8,287.85	2,628.15	76
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	48,352.08	24,175.92	67
10-5911-210	UNIFORMS	1,400.00	1,235.00	0.00	140.00	1,095.00	11
10-5911-260	DEPARTMENTAL SUPPLIES	2,052.80	5,000.00	317.75	2,287.80	2,712.20	46
10-5911-310	TRAVEL	80.95	1,900.00	0.00	53.02	1,846.98	3
10-5911-315	TRAINING	0.00	3,100.00	0.00	91.21	3,008.79	3

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10-5911-320	COMMUNICATIONS	3,343.11	20,561.00	182.42	6,315.62	14,245.38	31
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	40,525.61	482,661.86	156,201.14	76
10-5940-000	REHABILITATION:	0.00	0.00	0.00	0.00	0.00	0
10-5940-991	TRILLIUM-LOCAL FUNDING	27,000.00	27,000.00	0.00	20,250.00	6,750.00	75
10-5940-992	TRILLIUM-ABC BOTTLE TAX	3,000.00	3,000.00	0.00	2,250.00	750.00	75
10-5940-993	ALBEMARLE TIDELAND RET OPEB	13,239.97	13,240.00	0.00	13,239.97	0.03	100
	5940 REHABILITATION:	43,239.97	43,240.00	0.00	35,739.97	7,500.03	83
10-6000-000	MEDICAL EXAMINER:	0.00	0.00	0.00	0.00	0.00	0
10-6000-180	CONTRACT-MEDICAL EXAMINER	6,100.00	8,000.00	4,025.00	4,625.00	3,375.00	58
	6000 MEDICAL EXAMINER:	6,100.00	8,000.00	4,025.00	4,625.00	3,375.00	58
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	100,500.00	8,570.71	74,730.52	25,769.48	74
10-6050-090	COOPERATIVE EXT SERV- FICA TAX EXPENSE	6,894.00	7,550.00	636.05	5,625.70	1,924.30	75
10-6050-100	COOPERATIVE EXT SERV- RETIREMENT	22,553.77	25,000.00	2,114.40	18,436.01	6,563.99	74
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	16,940.00	1,406.66	11,737.35	5,202.65	69
10-6050-260	DEPARTMENTAL SUPPLIES	1,812.45	2,050.00	182.55	973.30	1,076.70	47
10-6050-310	TRAVEL	53.56	1,200.00	0.00	0.00	1,200.00	0
10-6050-320	COOPERATIVE EXT SERV- COMMUNICATIONS	1,378.34	1,500.00	112.70	995.89	504.11	66

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
10-6110-991	REGIONAL LIBRARY	216,500.00	226,500.00	18,875.00	188,750.00	37,750.00	83
	6110 CULTURAL/LIBRARY:	216,500.00	226,500.00	18,875.00	188,750.00	37,750.00	83
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	53,172.00	4,430.75	44,199.42	8,972.58	83
10-6120-030	SALARIES & WAGES-PARTTIME	16,257.63	20,100.00	1,901.00	15,755.00	4,345.00	78
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	463.57	4,520.68	945.32	83
10-6120-100	RECREATION- RETIREMENT	10,890.11	11,895.00	963.25	9,941.07	1,953.93	84
10-6120-101	RECREATION- 401(K) CONTRIB.	1,533.48	1,604.00	132.92	1,325.96	278.04	83
10-6120-140	RECREATION- WORKMAN'S COMP	2,888.00	2,834.00	0.00	2,830.13	3.87	100
10-6120-180	RECREATION- GROUP INS.	8,601.36	9,126.00	783.47	7,430.18	1,695.82	81
10-6120-200	SUPPLIES & MATERIALS	3,163.45	5,000.00	175.86	1,285.32	3,714.68	26
10-6120-250	SUPPLIES - VEHICLES	2,279.83	4,000.00	327.20	2,660.13	1,339.87	66
10-6120-260	OFFICE SUPPLIES	2,591.31	2,500.00	22.99	1,905.66	594.34	76
10-6120-270	SPORTS EQUIPMENT	8,472.78	9,000.00	341.16	4,409.90	4,590.10	49
10-6120-271	RECREATION-SERVICE AWARDS	175.00	0.00	0.00	0.00	0.00	0
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	3,177.35	822.65	79
10-6120-325	POSTAGE	160.35	250.00	0.78	0.78	249.22	0
10-6120-330	RECREATION- COUNTY RECREATION- UTILIT	18,298.44	23,000.00	2,538.39	15,063.35	7,936.65	65
10-6120-350	MAINT & REPAIR - BUILDINGS	9,666.09	15,000.00	197.73	11,459.04	3,540.96	76
10-6120-355	MAINT & REPAIR - VEHICLE	3,328.64	4,000.00	2,407.76	2,407.76	1,592.24	60
10-6120-390	DEPARTMENTAL SUPPLIES - AWARDS	1,287.51	2,000.00	116.03	1,685.59	314.41	84
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	0.00	185.00	1,815.00	9

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
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	1,000.00	0.00	0.00	1,000.00	0
10-6120-610	CONTRACTED SERVICES-LEAD/ASST/OFFICI	8,440.00	10,500.00	725.00	7,170.00	3,330.00	68
10-6120-650	RECREATION-DONATIONS	1,718.32	6,637.68	0.00	500.00	6,137.68	8
	6120 RECREATION:	193,197.71	202,883.68	15,854.94	141,718.05	61,165.63	70
10-6180-000	COMMUNITY ALTERNATIVE:	0.00	0.00	0.00	0.00	0.00	0
10-6180-600	CONTRACTED SERVICES - IN HOME (100%)	2,714.88	5,000.00	395.92	2,601.76	2,398.24	52
	6180 COMMUNITY ALTERNATIVE:	2,714.88	5,000.00	395.92	2,601.76	2,398.24	52
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	144,519.00	0.00	0.00	144,519.00	0
10-8300-140	COPIER MAINTENANCE AGREEMENT	3,230.82	3,500.00	0.00	1,949.20	1,550.80	56
10-8300-321	CENTRAL SERVICES-COMMUNICATIONS-TEL	31,490.57	38,500.00	0.00	26,777.76	11,722.24	70
10-8300-391	CENTRAL SERVICES-SOFTWARE LICENSES	18,224.48	23,404.00	91.85	13,484.81	9,919.19	58
10-8300-451	INSURANCE-PROPERTY & LIABILITY	364,207.00	413,028.00	0.00	386,391.00	26,637.00	94
10-8300-452	INSURANCE-TRANSPORTATION (15 PASSENGER)	15,000.00	16,650.00	0.00	16,650.00	0.00	100
10-8300-491	APPROP-ALBEMARLE COMMISSION	10,132.00	11,300.00	108.30	8,833.40	2,466.60	78
	8300 CENTRAL SERVICES:	442,284.87	650,901.00	200.15	454,086.17	196,814.83	70
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

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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>
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	20,360,288.69	1,173,458.80	15,422,666.46	4,937,622.23	76

10 GENERAL FUND	Prior	Current	YTD
Revenues:	19,081,829.87	706,755.70	13,525,481.64
Expenditures:	19,545,702.22	1,173,458.80	15,422,666.46
Net Income:	463,872.35-	466,703.10-	1,897,184.82-

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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	23,807.64	193,024.57	131,512.43-	59
21-3230-321	SALES TAX-ARTICLE 42 (60%)/\$400,000	392,827.87	362,355.00	14,554.48	228,390.00	133,965.00-	63
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	7,912.71	180.07	8,092.78	180.07	102
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	2,209,233.75	38,542.19	1,729,640.35	479,593.40-	78

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	83,333.30	16,666.70	83
21-5912-693	CAP OUT-ARCH, PLANNING, SURVEYING, EN	340,935.40	0.00	0.00	0.00	0.00	0
21-5912-695	GRANT-NEEDS BASED PUB SC-PLANNING/DE	472,212.76	0.00	0.00	0.00	0.00	0
21-5912-696	GRANT-NEEDS BASED PUB SC-CONSTRUCTI	10,004,773.13	0.00	0.00	0.00	0.00	0
21-5912-700	TRUIST PK12 FUNDED CONSTRUCTION	8,574,268.47	0.00	0.00	0.00	0.00	0
21-5912-701	TRUIST PK-12 LOAN-EXPENSE-EARNED INCC	746,605.63	12,341.75	0.00	0.00	12,341.75	0
	5912 CAPITAL OUTLAY-WASHINGTON CO SC	20,238,795.39	112,341.75	8,333.33	83,333.30	29,008.45	74
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

<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>
	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	2,209,233.75	8,333.33	1,877,847.82	331,385.93	85
	21 CAPITAL OUTLAY-WASHINGTON CO SCHC	Prior	Current	YTD			
	Revenues:	13,530,306.27	38,542.19	1,729,640.35			
	Expenditures:	22,076,594.59	8,333.33	1,877,847.82			
	Net Income:	8,546,288.32-	30,208.86	148,207.47-			

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
30-3920-010	WATERSHED 1972 REFERENDUM TAX-CURRI	85,752.23	83,430.00	558.26	80,895.02	2,534.98-	97
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	0.76	163.74	13.74	109
30-3920-040	WATERSHED 1972 REF TAX-CURR YR INTERE	843.43	500.00	22.87	128.35	371.65-	26
30-3921-010	WATERSHED 1972 REF TAX-1ST PRIOR YR	2,033.90	1,500.00	58.35	1,189.58	310.42-	79
30-3921-020	WATERSHED 1972 REF TAX-OTHER PRIOR YE	894.24	700.00	30.40	680.96	19.04-	97
30-3921-030	WATERSHED 1972 REF TAX-PRIOR YR PENAL	22.37	20.00	0.27	7.63	12.37-	38
30-3921-040	WATERSHED 1972 TAX REF-PRIOR YR INTER	3,744.94	3,000.00	163.59	2,835.36	164.64-	95
30-3930-000	DRAINAGE ASSESSMENT-EDDIE SMIT	6,395.19	6,150.00	0.00	6,450.86	300.86	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	834.50	91,763.71	103,086.29-	47

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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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
30-8000-101	DRAINAGE-401(K) CONTRIBUTION	0.00	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	440.99	1,440.96	559.04	72
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	0.00	20,160.00	14,840.00	58
30-8000-352	STREAMFLOW REHAB ASSISTANCE PROG (S	253,936.80	0.00	0.00	0.00	0.00	0
30-8000-600	AQUATIC WEED SPRAYING	0.00	15,000.00	0.00	2,650.15	12,349.85	18
30-8000-610	CLEARING & SNAGGING	49,608.00	50,000.00	0.00	40,843.00	9,157.00	82
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	440.99	84,478.91	99,871.09	46
	DRAINAGE Expenditure Totals	375,243.55	194,850.00	440.99	84,478.91	110,371.09	43

30 DRAINAGE	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	353,285.09	834.50	91,763.71
Expenditures:	375,243.55	440.99	84,478.91
Net Income:	21,958.46-	393.51	7,284.80

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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	8,610.97	77,997.28	2,002.72-	98
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	29,858.49	1,301,434.34	187,329.66-	87
33-3501-001	RSW FEE MUNICIPAL TIPPING REIMB (BILLEC	78,391.78	70,000.00	6,979.28	62,625.30	7,374.70-	89
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	0.00	141.44	357.56-	28
33-3970-075	TOWN SOLID WASTE	73,406.67	80,000.00	6,673.33	66,219.64	13,780.36-	83
33-3980-000	TRANSFER FROM GENERAL FUND	100,000.00	0.00	0.00	0.00	0.00	0
	SANITATION Revenue Totals	1,794,126.03	1,756,963.00	52,122.07	1,594,964.18	161,998.82-	90

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	61,156.00	5,126.59	50,770.80	10,385.20	83
33-7400-031	LANDFILL & COLLECT - S & W PARTTIME	2,880.00	5,000.00	0.00	0.00	5,000.00	0
33-7400-040	LANDFILL & COLLECT- PROFESSIONAL SERV	21,713.02	31,000.00	0.00	11,432.55	19,567.45	37
33-7400-090	LANDFILL & COLLECT- FICA TAX EXPENSE	3,694.46	4,948.00	382.08	3,797.67	1,150.33	77
33-7400-100	LANDFILL & COLLECT- RETIREMENT EXPENS	7,410.29	13,255.00	1,114.52	11,020.78	2,234.22	83
33-7400-101	LANDFILL & COLLECT- 401(K) CONTRIB.	580.67	1,790.00	72.35	710.62	1,079.38	40
33-7400-140	LANDFILL & COLLECT- WORKMAN'S COMP	3,777.00	6,833.00	0.00	5,475.45	1,357.55	80
33-7400-180	LANDFILL & COLLECT- GROUP INS.	10,887.54	18,204.00	1,569.44	14,885.36	3,318.64	82
33-7400-200	MAINTENANCE SUPPLIES & MATERIALS	914.36	2,500.00	1,019.27	1,973.34	526.66	79
33-7400-210	LANDFILL & COLLECT - UNIFORMS	481.79	1,500.00	0.00	948.49	551.51	63
33-7400-250	SUPPLIES & MATERIALS-VEHICLE	2,525.34	6,000.00	536.24	2,810.01	3,189.99	47

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
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	163.16	1,465.12	1,034.88	59
33-7400-330	LANDFILL & COLLECT- UTILITIES	1,694.56	2,000.00	0.00	1,134.43	865.57	57
33-7400-340	LANDFILL & COLLECT- POSTAGE	324.03	1,300.00	51.44	317.14	982.86	24
33-7400-350	MAINTENANCE AND REPAIR-EQUIPMENT	4,323.33	76,500.00	941.95	58,647.59	17,852.41	77
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	6,919.05	74.95	99
33-7400-550	CAPITAL OUTLAY-EQUIPMENT	40,935.51	38,000.00	0.00	35,267.94	2,732.06	93
33-7400-600	CONTRACTED SERVICES	57,060.00	55,000.00	3,600.00	10,725.00	44,275.00	20
33-7400-991	LANDFILL & COLLECTIO- NC DOR ASSESSME	1,235.66	3,500.00	343.24	1,633.80	1,866.20	47
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	14,928.63	222,234.54	123,444.46	64
33-7401-600	CONTRACT-SCRAP TIRE	126,014.43	120,000.00	0.00	104,808.29	15,191.71	87
	7401 Total	126,014.43	120,000.00	0.00	104,808.29	15,191.71	87
33-7402-600	CONTRACT-GARBAGE COLLECTIONS	903,986.40	950,250.00	71,915.22	718,032.38	232,217.62	76
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	30,986.90	258,756.75	61,243.25	81
	7402 Total	1,232,852.15	1,274,425.00	102,902.12	980,964.13	293,460.87	77
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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<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	117,830.75	1,308,006.96	448,956.04	74

33 SANITATION	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	1,794,126.03	52,122.07	1,594,964.18
Expenditures:	1,092,625.83	117,830.75	1,308,006.96
Net Income:	701,500.20	65,708.68-	286,957.22

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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	2,951.46	1,548.54-	66
35-3710-000	UTILITY BASE CHARGES	917,786.30	912,000.00	0.00	693,257.21	218,742.79-	76
35-3710-010	UTILITY CONSUMPTION CHARGES	635,881.74	607,200.00	3.06	509,291.80	97,908.20-	84
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	18,164.61	1,835.39-	91
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	4,690.89	309.11-	94
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	3.06	1,243,539.97	506,449.03-	71

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	286,526.00	23,936.61	214,750.05	71,775.95	75
35-7130-040	OPERATION&MAINT.- PROFESSIONAL SERVIC	2,880.81	32,000.00	776.04	8,063.93	23,936.07	25
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	19,854.00	1,795.29	16,237.73	3,616.27	82
35-7130-100	OPERATION&MAINT.- RETIREMENT EXPENSE	35,274.47	57,822.00	5,203.82	46,999.75	10,822.25	81
35-7130-101	OPERATION- 401(K) CONTRIB.	6,354.70	7,894.00	718.11	6,442.56	1,451.44	82
35-7130-140	OPERATION&MAINT.- WORKMAN'S COMP	11,204.00	10,968.00	0.00	10,967.48	0.52	100
35-7130-180	OPERATION&MAINT.- GROUP INS.	47,143.00	63,430.00	5,509.04	45,015.59	18,414.41	71
35-7130-200	SUPPLIES & MATERIALS	143,700.36	72,000.00	5,082.14	47,615.08	24,384.92	66
35-7130-210	OPERATION&MAINT.- UNIFORMS	3,727.63	4,000.00	0.00	2,815.39	1,184.61	70
35-7130-250	VEHICLE SUPPLIES	16,646.83	21,500.00	2,606.50	18,309.10	3,190.90	85

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
35-7130-260	DEPARTMENTAL SUPPLIES	5,777.25	4,000.00	346.62	2,066.86	1,933.14	52
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	16,896.70	67,586.80	413.20	99
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	615.60	2,184.72	1,515.28	59
35-7130-330	UTILITIES-ELECTRICITY	13,522.78	16,000.00	484.97	10,175.42	5,824.58	64
35-7130-340	OPERATION&MAINT.- POSTAGE	26,081.86	30,000.00	626.48	21,797.75	8,202.25	73
35-7130-350	MAINT & REPAIR-EQUIPMENT	5,646.34	20,339.00	293.00	12,141.23	8,197.77	60
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	116.76	3,849.08	2,750.92	58
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	176,000.00	0.00	0.00	176,000.00	0
35-7130-580	DEBT SERVICE-NCDENR	0.00	27,993.00	0.00	27,992.45	0.55	100
35-7130-600	CONTRACTS-MOWING	17,882.00	22,000.00	1,311.00	9,747.00	12,253.00	44
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	1,169,520.00	66,318.68	779,243.32	390,276.68	67
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	47,370.00	3,999.92	39,331.91	8,038.09	83
35-7135-030	SALARIES & WAGES-OVERTIME	0.00	914.00	0.00	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	3,751.00	307.15	3,130.72	620.28	83
35-7135-100	TREATMENT PLANT- RETIREMENT EXPENSE	9,421.03	10,606.00	869.58	8,838.35	1,767.65	83
35-7135-101	TREATMENT PLANT- 401(K) CONTRIB.	1,352.61	1,452.00	120.00	1,207.39	244.61	83
35-7135-140	TREATMENT PLANT- WORKMAN'S COMP	1,556.00	2,822.00	0.00	2,821.85	0.15	100

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
35-7135-180	TREATMENT PLANT- GROUP INS.	8,655.73	9,106.00	788.72	7,482.68	1,623.32	82
35-7135-200	SUPPLIES & MATERIALS	12,725.06	17,000.00	49.48	3,510.37	13,489.63	21
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	8,000.00	1,432.40	3,378.76	4,621.24	42
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	3,596.49	35,406.75	24,593.25	59
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	73.10	3,457.30	542.70	86
35-7135-330	TREATMENT PLANT- UTILITIES	34,226.21	35,000.00	2,476.99	23,480.51	11,519.49	67
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	7,000.00	198.85	656.85	6,343.15	9
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	2,740.15	2,359.85	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	254,915.00	13,921.03	153,998.11	100,916.89	60
35-9100-000	DEBT PRINCIPAL:	0.00	0.00	0.00	0.00	0.00	0
35-9100-030	2021 WATER REV REFUNDING BOND-PRINCIP	0.00	276,000.00	0.00	0.00	276,000.00	0
	9100 DEBT PRINCIPAL:	0.00	276,000.00	0.00	0.00	276,000.00	0
35-9200-000	DEBT INTEREST:	0.00	0.00	0.00	0.00	0.00	0
35-9200-030	2021 WATER REV REFUNDING BOND-INTERE	54,748.38	49,554.00	0.00	0.00	49,554.00	0
35-9200-900	AMORTIZATION ON DEFERRED CHARGES	4,127.87	0.00	0.00	0.00	0.00	0
	9200 DEBT INTEREST:	58,876.25	49,554.00	0.00	0.00	49,554.00	0
	WATER Expenditure Totals	1,394,554.66	1,749,989.00	80,239.71	933,241.43	816,747.57	53

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35 WATER	Prior	Current	YTD
Revenues:	1,614,088.46	3.06	1,243,539.97
Expenditures:	1,394,554.66	80,239.71	933,241.43
Net Income:	219,533.80	80,236.65-	310,298.54

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Statement of Revenue and Expenditures

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	1,845,474.38	1,845,474.38	4,726,639.57-	28
36-3100-003	NCDEQ VUR ROPER CONNECTION GRANT	41,531.00	898,989.00	0.00	3,600.00	895,389.00-	0
36-3100-004	NCDEQ LOAN-PEA RIDGE WATER TRANSMIS:	0.00	3,233,187.00	0.00	0.00	3,233,187.00-	0
	WATERWORKS CAPITAL PROJECT FUND Re	199,231.89	10,797,382.11	1,845,474.38	1,915,512.38	8,881,869.73-	17

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	21,543.53	85,037.15	218,302.57	28
36-4100-003	NCDEQ VUR ROPER CONNECTION GRANT	41,531.00	898,989.00	5,700.00	18,000.00	880,989.00	2
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	408,946.23	2,188,082.15	4,032,546.82	35
36-4100-006	DEQ VUR PEARIDGE WAT TRANS GRT-EASEM	0.00	30,000.00	0.00	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	436,189.76	2,367,452.15	8,429,929.96	22
	WATERWORKS CAPITAL PROJ Expenditure T	199,231.89	10,797,382.11	436,189.76	2,367,452.15	8,429,929.96	22

36 WATERWORKS CAPITAL PROJECT FUND	Prior	Current	YTD
Revenues:	199,231.89	1,845,474.38	1,915,512.38
Expenditures:	199,231.89	436,189.76	2,367,452.15
Net Income:	0.00	1,409,284.62	451,939.77 -

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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	1,128.85	1,128.85	0
37-3350-000	NCACC WASHINGTON EMS	50,885.00	50,000.00	0.00	68,030.00	18,030.00	136
37-3353-000	INSURANCE PROCEEDS	57,009.07	0.00	0.00	98,167.00	98,167.00	0
37-3490-000	EMS REVENUE	829,262.12	765,000.00	9,765.52	493,893.74	271,106.26-	65
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	257,920.97	107,079.03-	71
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	562,500.00	112,500.00-	83
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	66,015.52	1,887,882.56	1,451,572.60-	56

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	697,371.00	52,582.87	535,039.65	162,331.35	77
37-4330-030	SALARIES & WAGES-OVERTIME	309,877.77	342,000.00	34,809.45	270,816.62	71,183.38	79
37-4330-040	SALARIES & WAGES-PARTTIME	25,255.94	90,000.00	10,292.09	66,810.70	23,189.30	74
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	7,185.74	64,316.06	25,979.94	71
37-4330-100	- RETIREMENT EXPENSE	204,121.71	243,138.00	18,767.72	175,614.86	67,523.14	72
37-4330-101	- 401K CONTRIB.	26,114.35	34,360.00	2,047.15	20,587.56	13,772.44	60
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	8,846.85	97,223.36	86,550.64	53
37-4330-190	TRAINING	2,227.00	4,000.00	826.80	1,201.80	2,798.20	30
37-4330-200	SUPPLIES & MATERIALS	45,429.65	50,000.00	3,338.32	38,811.16	11,188.84	78
37-4330-210	UNIFORMS	3,788.97	4,000.00	0.00	3,613.83	386.17	90
37-4330-250	FUEL	53,125.64	60,000.00	5,170.32	35,983.88	24,016.12	60
37-4330-260	DEPARTMENTAL SUPPLIES	4,327.93	5,500.00	62.20	3,930.66	1,569.34	71
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	3,991.08	8.92	100
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	1,976.61	20,084.95	34,915.05	37
37-4330-390	WASH EMS - DUES & SUBSCRIPTIONS	7,676.97	6,500.00	349.70	5,644.88	855.12	87
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	6,076.29	13,923.71	30
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	25,758.50	5,241.50	83
37-4330-610	CONTRACTS-BILLING	41,282.14	45,135.00	2,561.96	26,663.36	18,471.64	59
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	151,416.73	1,989,703.55	999,006.61	67
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	2,737.68	57,335.10	39,094.90	59

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Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
37-4376-030	SALARIES & WAGES-OVERTIME	31,108.34	50,000.00	369.19	31,081.30	18,918.70	62
37-4376-040	SALARIES & WAGES-PARTTIME	6,860.66	18,000.00	776.25	10,450.88	7,549.12	58
37-4376-090	FICA TAXES	10,003.11	13,472.00	294.38	7,341.63	6,130.37	54
37-4376-100	TRANSPORT SERVICE- RETIREMENT EXPEN:	26,512.82	36,710.00	675.43	18,529.41	18,180.59	50
37-4376-101	TRANSPORT SERVICE- 401K CONTRIB.	3,742.84	5,044.00	93.21	2,490.90	2,553.10	49
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	785.22	14,964.68	21,287.32	41
37-4376-200	SUPPLIES & MATERIALS	14,179.17	15,000.00	59.57	7,409.73	7,590.27	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	307.20	2,641.82	6,358.18	29
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	597.83	3,104.59	895.41	78
37-4376-355	MAINT & REPAIR-EQUIPMENT	8,282.60	12,000.00	0.00	3,212.65	8,787.35	27
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	259.75	3,497.90	1,002.10	78
37-4376-610	CONTRACTS-BILLING	23,375.52	21,535.00	1,570.23	16,592.91	4,942.09	77
	4376 TRANSPORT SERVICE:	270,581.15	350,745.00	8,525.94	193,054.97	157,690.03	55
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	159,942.67	2,182,758.52	1,156,696.64	65
	37 EMS	Prior	Current	YTD			

Washington County
Statement of Revenue and Expenditures

Revenues:	2,380,494.11	66,015.52	1,887,882.56
Expenditures:	2,364,476.49	159,942.67	2,182,758.52
Net Income:	16,017.62	93,927.15-	294,875.96-

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Statement of Revenue and Expenditures

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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	98,370.00	564,931.00	475,031.72-	54
38-3700-022	REHAB TERM ACCESS RD, PHASE 1 (DES/BIC	0.00	38,780.00	8,013.66	14,545.78	24,234.22-	38
38-3700-024	REHAB TERM PARKING LOT,PHASE 1 (DES/BI	0.00	103,795.00	21,448.34	38,932.22	64,862.78-	38
38-3800-000	APPROPRIATED FUND BALANCE	0.00	16,667.00	0.00	0.00	16,667.00-	0
38-3800-083	AIRFIELD LIGHTING REPLACE (CON/CA/RPR)	368,343.02	1,100,064.49	0.00	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	127,832.00	659,046.95	2,290,223.26-	22

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	76,549.77	543,110.67	496,852.05	52
38-8130-603	REHAB TERM ACCESS RD, PHASE 1 (DES/BIC	0.00	38,780.00	8,682.61	14,545.90	24,234.10	38
38-8130-605	REHAB TERM PARKING LOT,PHASE 1 (DES/BI	0.00	103,795.00	23,238.74	38,931.65	64,863.35	38
	8130 AIRPORT:	309,260.88	1,182,537.72	108,471.12	596,588.22	585,949.50	50
38-8135-000	AIRPORT:	0.00	0.00	0.00	0.00	0.00	0
38-8135-663	AIRFIELD LIGHTING REPLACE (CON/CA/RPR)	368,343.51	1,100,064.49	0.00	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	0.00	40,637.82	1,726,094.67	2
	AIRPORT PROJECTS Expenditure Totals	720,975.39	2,949,270.21	108,471.12	637,226.04	2,312,044.17	22

38 AIRPORT PROJECTS	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	720,974.77	127,832.00	659,046.95
Expenditures:	720,975.39	108,471.12	637,226.04
Net Income:	0.62-	19,360.88	21,820.91

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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
39-3350-000	MISCELLANEOUS REVENUE	0.00	0.00	2,460.00	2,460.00	2,460.00	0
39-3570-000	AIRPORT FUEL SALES	58,194.58	70,001.00	15,137.74	47,313.20	22,687.80-	68
39-3600-000	HANGER RENTAL	15,600.00	17,472.00	0.00	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	17,597.74	197,751.22	45,475.78-	81

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	44,620.00	3,748.50	37,122.15	7,497.85	83
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	989.04	9,116.91	6,207.09	59
39-4530-090	FICA TAX	3,964.08	4,769.00	361.20	3,566.37	1,202.63	75
39-4530-100	AIRPORT - RETIREMENT	10,167.91	9,787.00	814.92	8,154.67	1,632.33	83
39-4530-101	AIRPORT - 401K	1,448.65	1,342.00	112.46	1,113.67	228.33	83
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	7,477.68	1,620.32	82
39-4530-190	CONTRACTED SERVICES	12,790.00	8,000.00	0.00	239.40	7,760.60	3
39-4530-200	AIRPORT- DEPARTMENTAL SUPPLIES	2,961.93	4,500.00	2,158.18	3,377.41	1,122.59	75
39-4530-250	AIRPORT- AV GAS AND JET FUEL	64,182.16	70,000.00	0.00	15,212.29	54,787.71	22

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Statement of Revenue and Expenditures

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
39-4530-270	AIRPORT - SERVICE AWARDS	0.00	50.00	0.00	50.00	0.00	100
39-4530-310	AIRPORT- TRAVEL	806.53	1,000.00	24.09	215.98	784.02	22
39-4530-320	AIRPORT- COMMUNICATIONS	1,569.36	1,760.00	144.36	1,343.01	416.99	76
39-4530-330	AIRPORT- UTILITIES	8,250.24	11,000.00	0.00	7,004.03	3,995.97	64
39-4530-331	POSTAGE	25.16	50.00	0.00	9.63	40.37	19
39-4530-350	MAINT & REPAIR-BUILDING	4,578.31	23,590.00	27.78	3,966.96	19,623.04	17
39-4530-351	MAINT & REPAIR-EQUIPMENT	29,010.68	20,000.00	0.00	9,353.42	10,646.58	47
39-4530-352	MAINT & REPAIR - FUELMASER	1,675.00	1,675.00	1,675.00	1,675.00	0.00	100
39-4530-390	AIRPORT- DUES AND SUBSCRIPTIONS	580.35	850.00	8.35	502.15	347.85	59
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	347.80	2,224.98	2,775.02	44
	4530 AIRPORT:	215,103.79	243,227.00	11,199.90	117,939.44	125,287.56	48
	AIRPORT OPERATIONS Expenditure Totals	215,103.79	243,227.00	11,199.90	117,939.44	125,287.56	48

39 AIRPORT OPERATIONS	Prior	Current	YTD
Revenues:	200,451.58	17,597.74	197,751.22
Expenditures:	215,103.79	11,199.90	117,939.44
Net Income:	14,652.21-	6,397.84	79,811.78

Washington County
Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
40-3290-000	INTEREST EARNED ON INVESTMENTS	113,888.47	0.00	0.00	75,828.04	75,828.04	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	425,828.04	75,828.04	121

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	0.00	290,000.00	0.00	100
	4155 WC HOSPITAL PENSION FUND:	328,525.00	350,000.00	0.00	307,755.00	42,245.00	88
	WC HOSPITAL PENSION FUN Expenditure Tot	328,525.00	350,000.00	0.00	307,755.00	42,245.00	88

40 WC HOSPITAL PENSION FUND	Prior	Current	YTD
Revenues:	563,888.47	0.00	425,828.04
Expenditures:	328,525.00	0.00	307,755.00
Net Income:	235,363.47	0.00	118,073.04

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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	2.29	2.29	0
	OPIOID SETTLEMENT FUND: Revenue Totals	73,907.95	72,000.00	0.00	64,398.81	7,601.19-	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	64,398.81
Expenditures:	31,230.19	0.00	36,230.19
Net Income:	42,677.76	0.00	28,168.62

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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	16,121.00	173,227.40	26,772.60-	87
	TRUSTEES Revenue Totals	233,272.73	200,000.00	16,121.00	173,227.40	26,772.60-	86

<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	15,144.17	154,624.91	45,375.09	77
	4100 Total	303,505.12	200,000.00	15,144.17	154,624.91	45,375.09	77
	TRUSTEES Expenditure Totals	303,505.12	200,000.00	15,144.17	154,624.91	45,375.09	77

51 TRUSTEES	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	233,272.73	16,121.00	173,227.40
Expenditures:	303,505.12	15,144.17	154,624.91
Net Income:	70,232.39-	976.83	18,602.49

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Statement of Revenue and Expenditures

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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Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
58-3101-001	RURAL DOWNTOWN ECON DEV-ELEVATOR C	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	20,657.75	0.00	20,719.94	62.19	100
58-3300-000	EM BLDG DIRECT APPROP S.L. 2021.180	130,528.34	2,875,998.08	0.00	2,869,471.66	6,526.42-	100
58-3300-001	CAP PROJ DIR APPROP SL 2021-180 SEC 40.8	183,868.05	0.00	0.00	0.00	0.00	0
58-3300-003	NCDIT-E911 GRANT-EMTOC	0.00	677,408.00	0.00	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 GRA	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	7,151,595.51	0.00	3,476,740.08	3,674,855.43-	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	20,657.75	0.00	0.00	20,657.75	0
	4100 Total	665.36	20,657.75	0.00	0.00	20,657.75	0
58-4101-001	RURAL DOWNTOWN ECON DEV-ELEVATOR C	0.00	468,209.00	113,755.23	206,321.64	261,887.36	44
	4101 Total	0.00	468,209.00	113,755.23	206,321.64	261,887.36	44
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	58,528.68	1,336,371.32	4
58-4203-002	ELEVATOR LOCAL MATCH	182.00	74,124.00	0.00	74,124.00	0.00	100
4203 WEYERHAEUSER GIVING GRANT		401,152.06	1,469,024.00	6,100.00	132,652.68	1,336,371.32	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	60,811.00	0.00	0.00	60,811.00	0
58-4260-559	CAP OUTLAY HVAC REPAIRS/REPLACEMENT:	0.00	6,296.00	6,295.11	6,295.11	0.89	100
4260 Total		112,500.00	154,607.00	6,295.11	6,295.11	148,311.89	4
58-4301-001	EM BLDG DIRECT APPROP S.L. 2021.180	130,528.34	2,869,471.66	220,557.67	2,193,844.79	675,626.87	76
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	44,199.93	431,093.41	246,314.59	64
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	264,757.60	2,624,938.20	2,068,827.31	56
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 CEI	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

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
58-4350-100	DECOMMISSIONING BOND-SOLAR FARMS	0.00	50,000.00	0.00	0.00	50,000.00	0
	4350 Total	0.00	50,000.00	0.00	0.00	50,000.00	0
58-4400-001	AMERICA 250 NC COUNTY COMMITTEE GRAI	0.00	10,000.00	616.54	4,084.10	5,915.90	41
58-4400-002	AMERICA 250 NC COMMUNITY GRANT	0.00	15,944.00	2,585.00	6,339.00	9,605.00	40
	4400 Total	0.00	25,944.00	3,201.54	10,423.10	15,520.90	40
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	7,151,595.51	394,109.48	3,011,988.50	4,139,607.01	42

58 PROJECTS/GRANTS FUND	Prior	Current	YTD
Revenues:	1,696,694.40	0.00	3,476,740.08
Expenditures:	985,428.94	394,109.48	3,011,988.50
Net Income:	711,265.46	394,109.48-	464,751.58

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Statement of Revenue and Expenditures

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
59-3010-211	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	175,252.74	0.00	16,429.25	130,418.32	130,418.32	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	2,002.03	16,235.72	16,235.72	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	2,396.98	11,494.70	11,494.70	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	536.98	82,710.98	82,710.98	0
59-3010-350	DRAINAGE DISTRICT 5 LEVY	34,256.82	0.00	533.04	18,159.53	18,159.53	0
59-3010-360	ALBEMARLE DRAINAGE DISTRICT	111,127.38	0.00	544.07	109,658.43	109,658.43	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	22,442.35	407,666.85	407,666.85	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	476.68	17,626.49	17,626.49-	0
59-6900-404	CRESWELL TAX LEVY	87,278.68	0.00	1,249.21	78,065.30	78,065.30-	0
59-6900-411	PLYMOUTH MOTOR VEHICLE TAX - NCVTS	168,963.01	0.00	11,194.09	113,989.07	113,989.07-	0
59-6900-412	ROPER MOTOR VEHICLE TAX - NCVTS	18,853.62	0.00	1,517.91	14,233.69	14,233.69-	0
59-6900-413	CRESWELL MOTOR VEHICLE TAX - NCVTS	14,732.52	0.00	563.37	9,097.72	9,097.72-	0
59-6900-414	ALBEMARLE DRAINAGE DISTRICT	111,127.38	0.00	0.00	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	15,001.26	381,115.80	381,115.80-	0
	DMV MUNICIPAL TAXES Expenditure Totals	475,848.20	0.00	15,001.26	381,115.80	381,115.80-	0

59 DMV MUNICIPAL TAXES

Prior	Current	YTD
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Statement of Revenue and Expenditures

Revenues:	478,146.51	22,442.35	407,666.85
Expenditures:	475,848.20	15,001.26	381,115.80
Net Income:	2,298.31	7,441.09	26,551.05

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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

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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	14,031.26	110,757.86	59,242.14-	65
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	14,031.26	110,757.86	136,926.14-	44
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
63-0000-000	FUND 63:	0.00	0.00	0.00	0.00	0.00	0
63-4960-000	TRAVEL & TOURISM:	0.00	0.00	0.00	0.00	0.00	0
63-4960-010	MUSEUM/HISTORIC SOCIETY	14,000.00	14,000.00	1,166.67	11,666.70	2,333.30	83
63-4960-020	WASH CO AFRICAN AMERICAN MUSEUM OPE	5,000.00	5,000.00	416.67	4,166.70	833.30	83
63-4960-100	BILLBOARD ADVERTISEMENTS	30,424.00	46,000.00	8,985.48	32,287.04	13,712.96	70
63-4960-130	DDA-SIGNAGE, OPEN AIR MARKET, XMAS MK	3,025.00	3,600.00	400.00	2,850.00	750.00	79
63-4960-140	CIVIL WAR TRAIL SIGNS MAINTENANCE	4,500.00	1,550.00	0.00	1,300.00	250.00	84
63-4960-180	HISTORIC ALBEMARLE TOUR DUES	0.00	700.00	0.00	700.00	0.00	100
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	30,000.00	30,000.00	0.00	100
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	8,333.30	1,666.70	83
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	41,802.15	100,003.74	25,846.26	79
63-4970-000	TRAVEL & TOURISM:	0.00	0.00	0.00	0.00	0.00	0

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
63-4970-010	SALARIES & WAGES-DIRECTOR	24,999.95	25,000.00	2,083.33	20,833.30	4,166.70	83
63-4970-090	TRAVEL- FICA TAX	1,664.46	1,900.00	154.32	1,562.10	337.90	82
63-4970-100	TRAVEL- RETIREMENT	5,172.75	5,424.00	452.92	4,522.11	901.89	83
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	7,408.38	2,591.62	74
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	1,905.77	1,905.77	594.23	76
63-4970-370	MARKETING & ADVERTISING-ADMIN	30,099.41	67,600.00	905.45	10,862.19	56,737.81	16
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	0.00	3,500.00	0.00	100
	4970 TRAVEL & TOURISM:	81,206.14	121,834.00	6,283.08	55,391.85	66,442.15	45
	TRAVEL AND TOURISM Expenditure Totals	188,355.14	247,684.00	48,085.23	155,395.59	92,288.41	63

63 TRAVEL AND TOURISM	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenues:	174,288.18	14,031.26	110,757.86
Expenditures:	188,355.14	48,085.23	155,395.59
Net Income:	14,066.96-	34,053.97-	44,637.73-

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
69-3370-000	E911 TELEPHONE SURCHARGE (1YR)	128,427.73	98,407.00	0.00	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	0.00	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	325.11	1,233.11	2,866.89	30
69-9100-320	COMMUNICATIONS	7,510.42	9,022.00	624.09	7,127.41	1,894.59	79
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	949.20	35,523.28	62,905.72	36
	EMERGENCY TELECOMMUNICA Expenditure	70,880.88	98,429.00	949.20	35,523.28	62,905.72	36

69 EMERGENCY TELECOMMUNICATIONS

	Prior	Current	YTD
Revenues:	128,427.73	0.00	65,627.04

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Expenditures:	<u>70,880.88</u>	<u>949.20</u>	<u>35,523.28</u>
Net Income:	57,546.85	949.20-	30,103.76

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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	6,743.23	2,058.23	144
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	131,019.23	225,280.77-	36

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
70-0000-000	FUND 70:	0.00	0.00	0.00	0.00	0.00	0
70-8600-200	- DEPTAL SUPPLIES	0.00	1,000.00	0.00	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	21,538.46	121,153.84	228,846.16	35
	8600 RESERVE FOR REAPPRAISAL	0.00	356,300.00	21,538.46	121,193.83	235,106.17	34
	REAPPRAISAL Expenditure Totals	0.00	356,300.00	21,538.46	121,193.83	235,106.17	34

70 REAPPRAISAL	Prior	Current	YTD
Revenues:	49,100.75	0.00	131,019.23
Expenditures:	0.00	21,538.46	121,193.83
Net Income:	49,100.75	21,538.46-	9,825.40

Washington County
Statement of Revenue and Expenditures

Grand Totals	Prior	Current	YTD
Revenues:	<u>43,443,851.57</u>	<u>2,907,771.77</u>	<u>27,754,298.27</u>
Expenditures:	<u>50,529,202.48</u>	<u>2,590,934.83</u>	<u>29,188,894.83</u>
Net Income:	7,085,350.91-	316,836.94	1,434,596.56-

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 8

DATE: May 4, 2026

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

SUMMARY EXPLANATION:

- a) Capital Projects Update, Mr. Jason Squires, ACM
(See attached)
- Department Head Reports from April 2026 (see attached)
- Statistic Reports from April 2026 (see attached)

BOARD OF COMMISSIONERS:

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



POST OFFICE BOX 1007
PLYMOUTH, NORTH CAROLINA 27962
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ADMINISTRATIVE STAFF:

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CATHERINE "MISSY" DIXON
FINANCE OFFICER
mdixon@washconc.org
JULIE J. BENNETT, MMC, NCMCC
CLERK TO THE BOARD
jbennett@washconc.org

**Capital Projects Update
4/29/2026**

Emergency Management Training & Operations Center

- Project Start Date: May 19, 2025
- Completion Date: July 18, 2026
- Project Duration: 344 of 425 Days

- Past 30 Days:
- Finished hanging and finishing sheetrock
- Primed sheetrock walls and door frames
- Prepped and poured front canopy concrete pad
- Prepped and poured sidewalks around building
- Prepped and poured curb and gutter
- Prepped and poured generator pad
- Framed front canopies roof systems
- Started back on-site work
- Off loaded three A/C units
- Sounds Side started overhead data rough in
- Plumbers finished insulating overhead copper water lines
- Install downspouts

- Next 30 Days:
- Set Generator on pad
- Finish all overhead rough ins
- Start ceramic tile in bathroom
- Finish installing main electrical panels
- Start ceiling grid
- Install TPO roof system on front canopies
- Finish site prep / ready for landscapers
- Get the 3 A/C unit's tie in
- Start overhead trim out

Pea Ridge Water Main Expansion

- Project Start Date: January 12, 2026
- Completion Date: January 12, 2027
- Project Duration: 107 of 365 days

- Past 30 Days:
- Continued installation of 12" toward Roper from STA 121+00 to 25+00
- Continued installation of 12" toward Pea Ridge Rd. Installation has progressed from BPS site to Cedar Shores Drive
- Mobilized trenchless (directional drilling) crew and installed fusible pipe adjacent to Pritchard's Loop Rd
- Small portion of 6" on Breezy Banks Rd installed
- 10,000 feet of pipe laid this month
- 70% complete on 12" pipe installation

- Next 30 Days:
- Continued open cut installation toward Roper and Pea Ridge Rd
- Reassignment of one open cut crew to new work area (6" on Breezy banks?)
- Continued installation of horizontal directional drills
- Mobilize jack and bore equipment

Courthouse Elevator Modernization

- Project Start Date: February 16, 2026
- Completion Date: May 8, 2026
- Project Duration: 75 of 84 days

- Past 30 Days:
- All of the old equipment has been removed
- New motor has been installed
- New control panel has been installed
- All cables have been replaced
- All safety equipment has been installed
- All of the safety requirements have been met
- New button panels have been installed at each landing
- The inside of the car has new walls, ceiling and lighting

- Next 30 Days:
- Painting the areas of the pit floor, control room and the elevator shaft
- Installing the new fire alarm panel with smoke heads at each landing
- Hooking up the camera and phone line
- Have the State do their inspection
- The flooring in the car cab will be replaced after all inspections are done to prevent any damage to it

Department Head Reports to the Commissioners
May 4, 2026
Board of Commissioners' Meeting

EMS

Jennifer O'Neal

No report submitted.

Recreation

Randy Fulford

We are preparing for tee-ball and flag football for this Saturday May 2nd.

Elections

Dora Bell

No report submitted.

Library

Jackie Respass

- Summer Reading Program plans are being finalized. Registration for Summer Reading will start in May.
- Several patrons are participating in a pen pal exchange program that connects people from other libraries across the US.
- Pettigrew State Park continues to do a wonderful job with our monthly Ecoexplorer programs.
- Book and program recommendations are always welcome, send to jresspass@pettigrewlibraries.org.
- NERSBA students visited the library to read to children during our monthly story time. I will be visiting NERSBA and getting ideas for teen programs at the library this summer.
- We have lots of free books(front lobby) and book sale books (back wall of the library) as we update our collection. Encourage people to stop by and find a book.
- We have three available seats on our Washington County Library board that need to be filled.

Cooperative Extension
Rebecca Liverman



Rebecca Liverman – County Extension Director

- Taught ServSafe at Hyde Correctional, it's four days and we serve 15 offenders.
- Worked with our regional partners to help judge FFA public speaking in Elizabeth City.
- Planted our new teaching garden, this interactive space is where locals and tourists stop daily on their way to enjoy downtown Plymouth and learn and SMELL what we are growing!
- Continue to work on Fridays at the Mobile Market in conjunction with the First Christian Church.





Sonona Jefferson – 4-H Agent



Speedway to Healthy in Warren County. Cooperative Extension staff across the Northeast volunteered to teach sessions to 6 different elementary schools on maintaining a healthy body.



Preparing for the 69th Annual Washington County 4-H Livestock Show! Our former Showman Taylor Askew hosted a livestock clinic at Askew Farm on April 19th.



Sew 4-H is making progress with crafting a quilt to represent Wasington County. We look forward to the finished results.



Students from NERSBA will join younger participants for “Reading Buddies” at the Washington County Library on 4/24/26 with the intent of Making Literacy Fun!



Jalynne Ward – Ag Agent

- Attended the 2026 AI in Agriculture Conference
- Lots of time spent collecting and organizing seed and products for on-farm testing
- Planted Washington County corn hybrid trial
- Started planting at the 2026 Blackland Tour site
- Regularly checking irrigation water and helping to make determination on whether it is safe to irrigate + how much water is safe. (Dry weather drives up salinity in the Albemarle Sound)
- Created an NCDA soil analysis cheat sheet to help a grower interpret their soil analysis



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. There is a foreclosure sale on April 30th.
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 begin training Breanna.
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 and estate files.
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. Christal and I had a phone conversation with Jarona from Keystone to discuss the go-live with the tax collection side of the software. Later in the month, there was a Teams meeting held with Keystone representatives where several county employees sat in. There was a discussion about the go-live dates and invoices.
10. Abstracts (individual personal property) and Business Personal Property forms are still being received. For the listings, those that applied for the extension had 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. Our tax year for 2026 was set up on AutoAgent. They handle most of our mortgage company payments.
15. Notice of Lien/Debt Set-off letters are being mailed on the 24th.
16. Hollie attended a Present-Use Value class in New Bern.
17. I submitted the budgets for the tax office and revaluation.
18. Preliminary scrolls were sent to the towns.

Planning/Inspections/Floodplain Management
Connie Barnes

Permits Issued	35
Inspections	57 (not including Tyrrell Co)
Fire Inspections	8 (required level II or III)
Floodplain Reviews	3
Plan/Application Reviews	6

Consultations with contractors 4
Map/Plat Reviews – Mid-East 3

- Planning Board meeting was cancelled - no business items
- 17th – Laurie arranged software demo for IWORQs – permitting and inspection software – she requested quotes for Mr. Potter to possibly work into budget.
- Met with A.R. CHESSON regarding fuel pumps for docks at town of Plymouth and again about renovation plan for 130 E. Water Street (flood variance from the two feet of free board, but will build up to base flood as indicated on the elevation certificate)
- Consulted with Rhiannon Cahill of Dominion Power re: floodplain and permits for a utility project on Trowbridge Road (Timmy Woolard – ref 160D-1110 (a)(4)d.)
- Worked with Julie Bennett and AES Energy on special use permit for Sandbar Solar – approved by Board of Commissioners on April 6, as recommended by Seth Laughlin and the Planning Board.
- Worked with Allen Pittman, contracted Fire Level III, for local burn ban effective 4-24-26 at 0800.
- Issued CO for new home at 51 Conaby Landing

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. Continue to work and provide information needed by Keystone. Teams Meeting with Keystone and County Staff to discuss Status of software implementation.

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.

**SSG completed cabling for the Communications Room. Security Cameras & Security Door Locks delivered. SSG staff will begin installing Security Cameras and wiring for Door Locks on April 28. Received invoices for equipment received and will begin processing these for payment and reimbursement by the 911 Board.

**Review other FY26 Grant items and prioritize the order they need to be purchased. Working on getting quotes refreshed (CAD furniture, UPS & Server/SAN/Switch), so I can send back to 911 Board for approval before placing orders.

**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.

1. Work/Complete 2027 Budget & submit. Have budget meeting with Curtis, Jason, Missy

2. Give Laurie hdmi cable quote to order for Tawana & Darlene. Wrong cables order-give cables back to Laurie to return and re-order.
-Call State BOE concerning issue with IP address-appears to have been corrected on the State side.
3. Brightspeed email stating they were installing internet at Roper Community Center-research-called Jason and he is not sure what this is-cancel order.
4. Work with SSG tech to setup/configure, install profiles, install required software on new computers -Airport (1), County Manager's office (2), Sheriff's office (2).
5. Review maintenance agreements that need to be processed – request quotes.
6. Vacation April 6 -10
7. Discussions with Ricky and Elevator Technicians concerning control panel and requirements-Ricky swapped out control panel for a newer one that only requires one ethernet line for internet connection. Ricky is checking to verify that nothing else will be needed.
8. Multiple google pop-ups on Michele Simpson's pc-possible malware downloaded from a website-give ticket to SSG to run scans and remove any malicious files.
9. Teams Meeting with Motorola to discuss quote submissions and radio tower-send all documentation I had from Martin to Curtis Frankie.
10. SSG completed vpn issue on 3 MDT's.
11. --Meeting with Matt and Gianna (911 Board) and Harley to review and complete Financial Planning Tool (FPT)-also developed a purchase plan for FY26 and FY27
12. Review Verizon invoice-email Harley to see if she has made changes in portal.
13. Scan/File quotes, invoices and pkg slips for ell equipment Laurie has ordered.
14. Setup Jennifer to access Emergency Manager email and pc's.
15. Multiple department heads requesting replacement phone cords for Yealink phones-contact VC3-they do not replace phone cords-email Finance so they are aware.
16. Meeting with Missy to review items in FY2026 Grant that are remaining to be ordered. Additional meeting to review items to be purchased in FY26 (CAD furniture, Server/SAN/Switch and UPS-determine amount of funds that will have to be moved to capital line item.
17. Research files submitted to Keystone to find file and field that identifies Deferred records-send email to Jarona with detailed information. Research files submitted to Keystone to find file and field that contains land acreage-send email to Jarona with detailed information.
18. Teams Meeting with Keystone on April 21 to discuss status of software implementation.
19. Discuss with Missy funds remaining in PO for Gene and Renee-additional splits have been given to them and may not be enough money in PO to cover cost. Splits given back to Sherri to finish.
20. Make adjustments to Auto Attendant spread sheet for Michele Simpson and Michelle Furloughs phone extensions-submit to VC3.
21. Make changes for Jennifer to access EM desktop and laptop. Troubleshoot issue with laptop.
22. Setup two new monitors for Jamie.
23. Review with Solaro (Sheriff's office) Microsoft needs-discover we have several deputies with license that no longer work for the County-will need to review with Arlo next week to correct.
24. Contact US Cell\T-Mobile to discuss SIM card and phone upgrades required-get list of phone numbers that will be affected along with detailed information-email to Finance staff.
25. Assist Southern Software with RMS patch.

Airport
Mary Moscato

Project Updates:

- RPZ Obstruction Removal Projects
 - **Status Update:** Final Pay Request No. 4, totaling \$94,321.00, has been completed and paid to the contractor. AVCON's final invoice has also been paid. This project is now officially complete.
- 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) has submitted the BIL/AIG grant application to secure funding for the construction phase of the project. According to their latest update, the grant approval process may take up to eight months. As a result, the project is not anticipated to go out for bid until early next year.
- AWOS (Automated Weather Observing System)
 - **Status Update:** Department of Aviation issued a Notification of Award in the amount of \$3,870 for the AWOS Siting Study. Currently processing the Request for Aid (RFA).

Other Activities:

- Attended the monthly Department Head meeting.
- Attended the Southern Albemarle Association quarterly meeting.
- Attended and participated in the Airport's FY27 budget meeting with the County Manager and Finance Officer.
- In preparation for the FY26 spending cutoff on April 30, significant time was dedicated to assessing operational needs and placing necessary orders in advance of the deadline.
- Updated the Welcome to Plymouth sign posted as you exit the Airport parking lot. Below are before and after photos.



Revenue Update (as of 4/24/26):

- April fuel Sales: \$7,071.20
- Total fuel sales for FY26: \$49,119.02 (70.17% 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	Auction Deadline
2026-002	Tractor - Airport	\$2,975.00	\$300	Sold	8/7/2025
2026-001	School Desk RU	\$10.00	\$10	Sold	8/28/2025
2026-003	3 Dell Towers	\$10.00	\$45	Sold	10/6/2025
2026-004	2010 Dodge Charger	\$975.00	100	Sold	10/6/2025
2026-005	Gateway Towers	\$20.00	20	Sold	11/6/2025
2025-002r	Oval Folding Tables RU	\$103.00		Sold	10/31/2025
2025-001r	Rectangle Fold Tables RU	\$30.00		Sold	10/31/2025
2026-006	Jeep Compass	\$5,651.00	100	Sold	1/15/2026
2026-007	1999 Ford Eco Van Abandon	\$900.00	100	Sold	1/20/2026
2026-008	2013 Dodge Charger	\$2,000.00	100	Sold	1/29/2026

Total **\$12,674** Updates for May Meeting No changes from last 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 63 work orders

Project Update

- Projected date for the elevator to be completed is May 8,2026
- Pressure washing of WCCC is to be completed by Friday May 1,2026
- Cabinets have been installed in the Jail
- Carpet has been scheduled to be installed at NC Cooperative Extension Building
- The mowing contract has begun

Facilities and Equipment Needs

Staffing and Training

- We have one opening currently

Supplies and Inventory

Senior Center

Renee' Collier

No report submitted.

DSS

Clifton Hardison

**Washington County Board of Social Services
Regular Meeting Minutes
Tuesday, March 17, 2026**

Attendance

- **Board of Social Services:** Julius Walker, Harry White, Caroline Gurganus and Ann Keyes
- **By Phone:** Wendy Furlough
- **Staff:** Clifton Hardison, Cathy and Lynn Swett

Call to Order

The monthly meeting of the Washington County Board of Social Services was held on Tuesday, March 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. Ann Keyes moved to approve the agenda and Caroline Gurganus gave a second to the motion. The vote in favor of the motion was unanimous.

Public Comments

None were given.

Consent Agenda

Harry White moved to approve the consent agenda that included the February 17, 2026 regular board meeting minutes. Ann Keyes gave a second to the motion and the vote in favor of the motion was unanimous.

Adult Services presentation

Wendy Winslow made the Adult Services presentation to the board. The presentation can be found with the minutes.

Budget presentation

Lynn Swett presented the Board with the draft FYE 27 budget revenues and expenditures that she will be presenting to the county manager today. The presentation can be found with the minutes.

Director's Report/Informational Items

Administration:

We have two Social Worker IA&T positions and one Income Maintenance Caseworker II position. We are interviewing today for the IMCW Caseworker position. We have hired two full-time people for the vehicle operator positions and one person for the contract driver position. We also hired for the Social Worker III position in Children Services.

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 in our custody and one that is not 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.

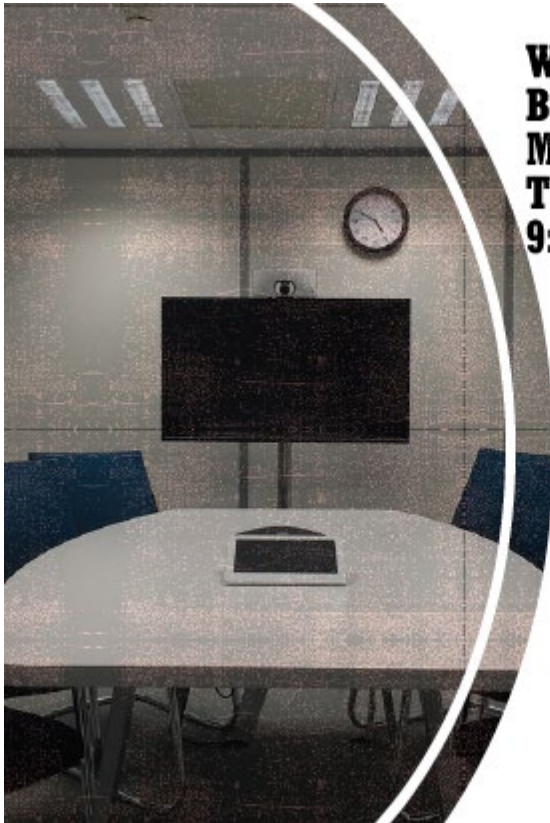
Other items: The next meeting for the Board is April 21, 2026 at 9 a.m.

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, APRIL 21, 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, APRIL 21, 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 – March 17, 2026**
- 5. BUDGET Q & A – LYNN SWETT**
- 6. DIRECTOR'S REPORT – CLIFTON HARDISON**
- 7. OTHER ITEMS BY BOARD MEMBERS OR DIRECTOR-
NEXT MEETING – TUESDAY, MAY 19, 2026 at 9:00 AM**
- 8. ADJOURN – CHAIR, JULIUS WALKER**

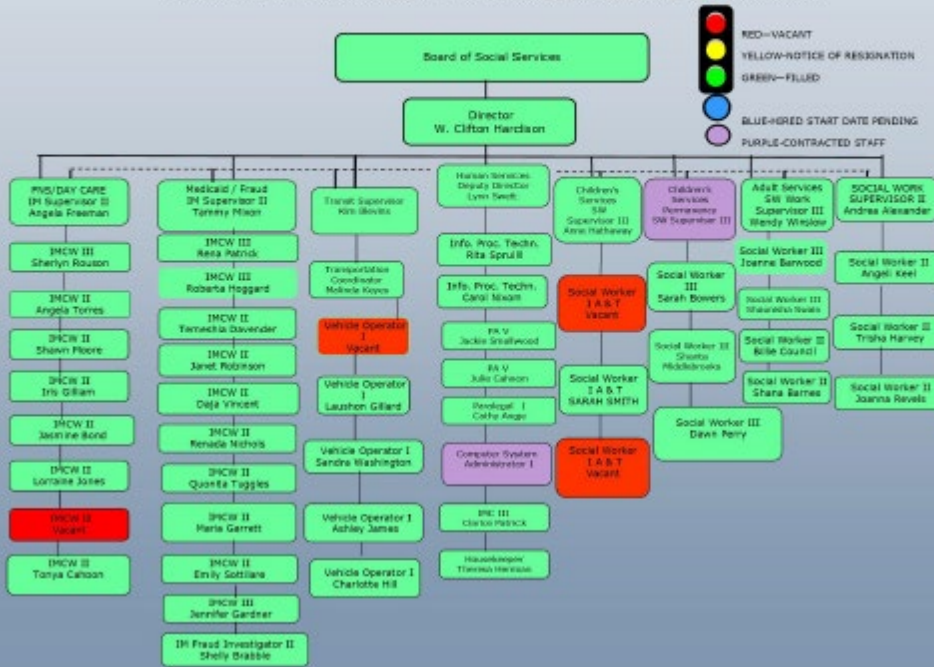
Agenda Item 7: Consent Agenda

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

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



WASHINGTON COUNTY DSS ORGANIZATIONAL CHART



DIRECTOR'S REPORT

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



UPCOMING AUDITS / MONITORINGS



AUDIT/MONITORING FINDINGS

- Fiscal Monitoring is complete, official letter has not arrived, but initial meeting indicated no findings.



COMMENTS? QUESTIONS?



DIRECTOR'S TRAVEL
NONE



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	4			
Vacancies		2	2	2	3	4	4	4	3	50			
Contracted Staff		14	14	14	14	14	14	14	14	14			
Vehicle Operator		1	1	1	1	1	1	1	1	1			
IT		1	1	1	1	1	1	1	1	1			
Eligibility		2	2	2	2	2	2	2	2	2			
Social Work		9	9	9	9	9	9	9	9	9			
Front Desk Visits		239	253	240	197	166	214	365	234	224			
FINANCIAL													
Expenditures from 1571	\$3,610,557	\$431,858	\$402,804	\$395,516	\$459,904	\$403,232	\$377,569	\$372,883	\$385,472	\$381,320			
Percentage of total budget Remaining		86.00%	75.00%	67.00%	56.00%	49.00%	43.00%	36.00%	30.00%	22.00%			

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	2,604			
Benefits	\$4,026,098	\$447,416	\$455,023	\$448,988	\$456,612	\$450,458	\$452,349	\$441,281	\$439,105	\$434,866			
Applications Taken	795	97	78	79	91	45	76	109	108	112			
Reviews Completed	895	108	111	125	92	83	103	100	86	87			

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	168		
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	\$76,655		
Total Benefit Issued	\$ 883,045												
Benefit Remaining	\$198,140												

**Reallocation notice received 8/10/26, new amount of combined benefits notated above
 **PRELIMINARY numbers for MARCH 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	4,896			
Applications Taken	496	41	50	72	47	66	70	66	46	38			
Reviews Completed	886	81	83	79	90	104	87	100	120	142			

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	89			
	Medicaid	0	0	0	0	0	0	0	0	0			
	WFFA	3	2	2	5	5	5	5	5	5			
	Child Care	12	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	25			
Total Children in DSS Custody		23	21	21	22	24	24	27	25	24			
Total Children not in DSS Custody		0	0	0	0	0	0	0	1	1			
Reports Received		8	6	8	7	9	7	7	7	6			
Children in Assessments/ Investigations		43	45	48	46	47	47	39	29	32			

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	7			
Total Active Cases		2	4	6	8	8	6	10	5	5			
Guardianship Cases		6	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	11			
In Home Aid Inquiry List		34	34	34	34	35	33	32	33	34			
Special Assist In Home Aid Clients		5	5	5	5	5	5	5	5	5			
Community Alternatives Program for Disabled Adult Clients (CAP)													
		59	58	61	61	62	62	63	63	64			

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	\$2,274			
Emergency Assist Issued		\$2,899	\$5,063	\$11,617	\$10,420	\$0	\$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	41	7	9	3	6	4	3	3	3	3			
Single Parent Caseload	25	3	4	2	4	4	3	3	1	1			
Two Parent Caseload		0	1	1	2	2	1	1	0	0			
Child Only Cases		11	11	12	12	13	13	12	11	11			
200% of Poverty Cases		1	3	3	4	5	5	3	1	1			
TOTAL OPEN CASES		15	19	18	22	24	22	19	13	13	0	0	0

ENERGY PROGRAMS FY 25-26	Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
CIP Apps	326	41	32	66	45	37	41	44	18	2			
CIP Paid checkwrite	\$2,420	\$0	\$0	\$0	\$0	\$0	\$375	\$0	\$1,544	\$500			
CIP Paid direct pay	\$99,629	\$4,348	\$22,541	\$19,639	\$20,689	\$8,601	\$8,786	\$11,631	\$2,372	\$1,022			
CIP remaining balance	\$ 8												
LIEAP Apps		0	0	0	0	0	36	174	52	4			
LIEAP paid checkwrite	\$ 4,300	\$0	\$0	\$0	\$0	\$0	\$2,400	\$0	\$800	\$1,100			
LIEAP paid direct pay	\$ 134,100	\$0	\$0	\$0	\$0	\$69,300	\$4,900	\$37,600	\$16,000	\$6,300			
LIEAP remaining balance	\$ 9,111												

CHILD SUPPORT- WASHINGTON CO. FY 25-26	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
COLLECTIONS	\$ 897,882.00	\$ 102,218.25	\$ 100,746.75	\$ 91,463.00	\$ 93,734.00	\$ 83,432.00	\$ 91,541.00	\$ 86,584.00	\$ 85,999.00	\$ 102,164.00		
CASES UNDER ORDER	95%	96%	96%	96%	96%	95%	95%	95%	95%	95%		
PATERNITY ESTABLISHMENT RATE	90%	91%	92%	92%	92%	92%	93%	93%	94%			
RATE OF PAYMENT TO ARREARS	34%	44%	50%	67%	67%	61%	63%	65%	67%			
TOTAL CASES	770	764	741	737	733	728	728	725	715			

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	63			
Medicaid Transportation	29	32	20	27	25	18	26	25	27			
MODIVCARE	0	0	0	0	0	0	0	0	0			
ONE CALL	0	0	0	0	0	0	0	0	0			
Roanoke Development Center	0	0	0	0	0	0	0	0	0			
Senior Center	10	10	10	11	11	11	11	11	10			
Rural General Public	12	7	9	12	8	10	7	3	9			
Other (DDS, WF, EDTAP)	24	19	20	24	16	21	20	18	17			

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	535			
Roanoke Development Center	0	0	0	0	0	0	0	0	0			
Medicaid Transportation	197	204	171	177	113	113	132	117	145			
MODIVCARE	0	0	0	0	0	0	0	0	0			
ONE CALL	0	0	0	0	0	0	0	0	0			
Senior Center	175	207	219	174	206	80	141	109	214			
Other (DDS, WF, EDTAP)	180	171	165	187	144	175	172	35	124			
Rural General Public	61	56	62	85	63	59	48	115	52			

WASHINGTON COUNTY

STATISTIC REPORT

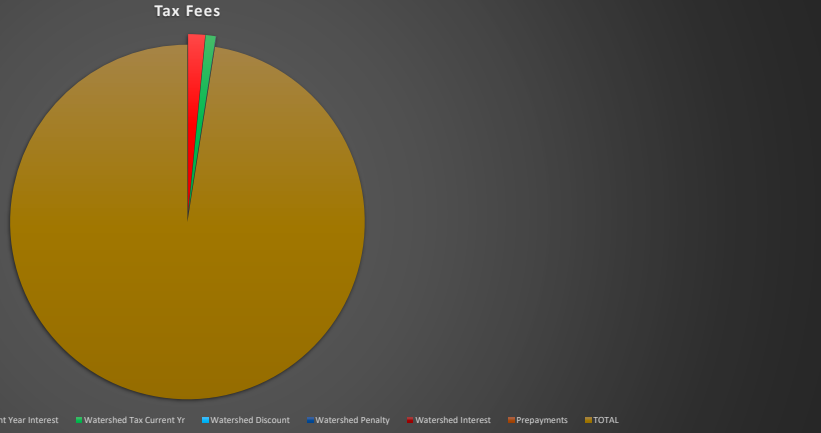


Reporting Period:

APRIL 2026

**TAX
FY25-26**

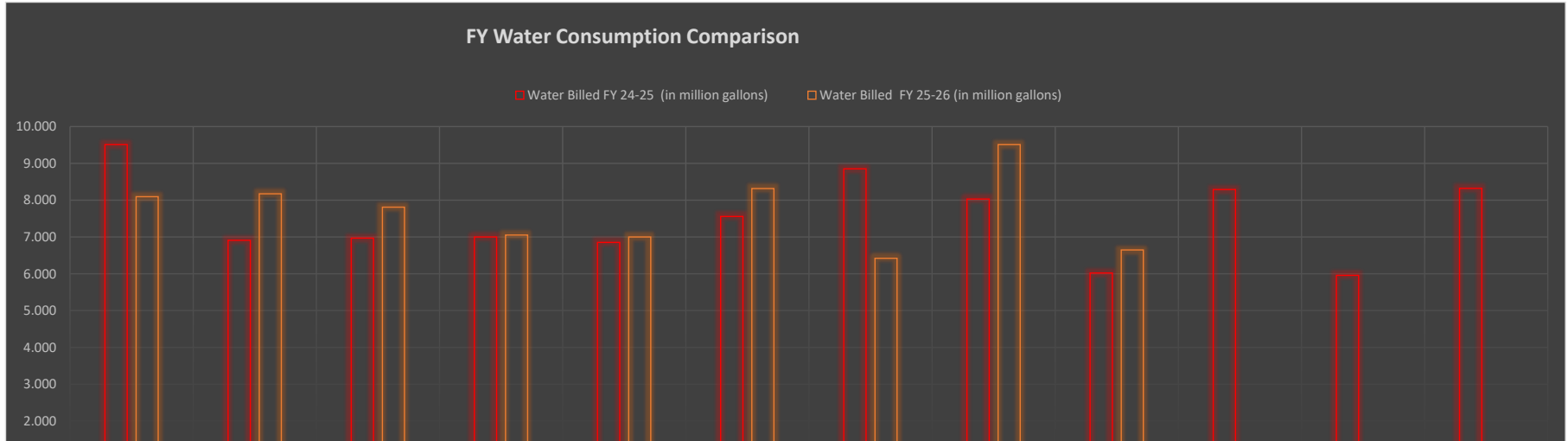
	July	Aug.	Sept.	Oct.	Nov.	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
Collections													
Amount*													\$ -
Current Year Tax	\$ 530,460.94	\$ 2,504,955.84	\$ 546,010.88	\$ 294,391.71	\$ 202,406.57	\$ 1,797,233.21	\$ 839,765.83	\$ 67,832.55	\$ 145,666.33				\$ 6,928,723.86
Current Yr Discount	\$ (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	\$ 1,062.86				\$ 13,551.32
Current Year Interest	\$ -	\$ -	\$ -	\$ (2.38)	\$ 0.17	\$ 2.20	\$ 2,886.23	\$ 1,929.46	\$ 4,968.56				\$ 9,784.24
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	\$ 1,670.81				\$ 81,643.07
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	\$ 12.55				\$ 162.98
Watershed Interest	\$ -	\$ -	\$ -	\$ (0.10)	\$ -	\$ -	\$ 31.46	\$ 20.58	\$ 53.79				\$ 105.73
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	\$ 13,134.79				\$ 180,739.84
Prior Year Penalty	\$ 422.18	\$ 138.15	\$ 120.53	\$ 18.58	\$ 17.59	\$ 115.73	\$ 114.06	\$ 19.26	\$ 24.98				\$ 991.06
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	\$ 2,956.73				\$ 33,947.64
Prior Year Watershed	\$ 291.71	\$ 236.01	\$ 187.16	\$ 255.12	\$ 208.74	\$ 210.37	\$ 116.51	\$ 143.43	\$ 141.21				\$ 1,790.26
Prior Year WS Penalty	\$ 2.10	\$ 1.09	\$ 0.75	\$ 0.32	\$ 0.16	\$ 1.41	\$ 0.42	\$ 0.33	\$ 0.78				\$ 7.36
Prior Year WS Interest	\$ 295.62	\$ 455.32	\$ 299.19	\$ 447.59	\$ 216.32	\$ 261.56	\$ 223.21	\$ 176.98	\$ 295.98				\$ 2,671.77
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	\$ 4,021.98				\$ 61,699.32
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	\$ 174,011.35	\$ -	\$ -	\$ -	\$ 7,265,188.18
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	\$ 109,800.61				\$ 727,660.93
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	\$ 52,794.52				\$ 1,271,986.67
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	\$ 52,794.52	\$ -	\$ -	\$ -	\$ 1,271,986.67
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	\$ 1.44	\$ 1.44				\$ 6,450.88
TOTAL	\$ 827.55	\$ 2,661.91	\$ 342.41	\$ 2.73	\$ 61.19	\$ 849.88	\$ 1,703.77	\$ -	\$ 1.44	\$ -	\$ -	\$ -	\$ 6,450.88
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	\$ 476.68				\$ 165,730.02
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	\$ 1,314.96				\$ 82,174.00
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	\$ 338,399.56	\$ -	\$ -	\$ -	\$ 9,626,605.58



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	6.645				69
Base Charges	\$ 71,215	\$ 71,267	\$ 71,241	\$ 71,033	\$ 71,137	\$ 70,981	\$ 71,523	\$ 71,045	\$ 70,889				\$ 640,331
Consumption Charges	\$ 62,745	\$ 63,165	\$ 58,305	\$ 49,935	\$ 48,630	\$ 62,745	\$ 42,090	\$ 85,440	\$ 45,300				\$ 518,355
Reconnecton Charges	\$ 2,100	\$ 2,030	\$ 2,310	\$ 1,820	\$ 1,995	\$ 1,715	\$ 2,485	\$ 2,520	\$ 2,695				\$ 19,670
Number of Abatements	13	11	12	15	13	7	15	5	18				109
Dollar Amount of Abatements	\$ 1,676.25	\$ 3,358	\$ 2,040	\$ 1,717	\$ 3,284	\$ 2,599	\$ 3,933	\$ 302	\$ 5,391				\$ 24,299.00
Water Pumped (in million gallons)	15.1	13.7	12.93	13.05	12	13	13	14	14				120.960
Number of Customers	2672	2674	2673	2665	2669	2663	2673	2665	2659				
New taps	2	2	2	1	1	1	0	1	0				
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

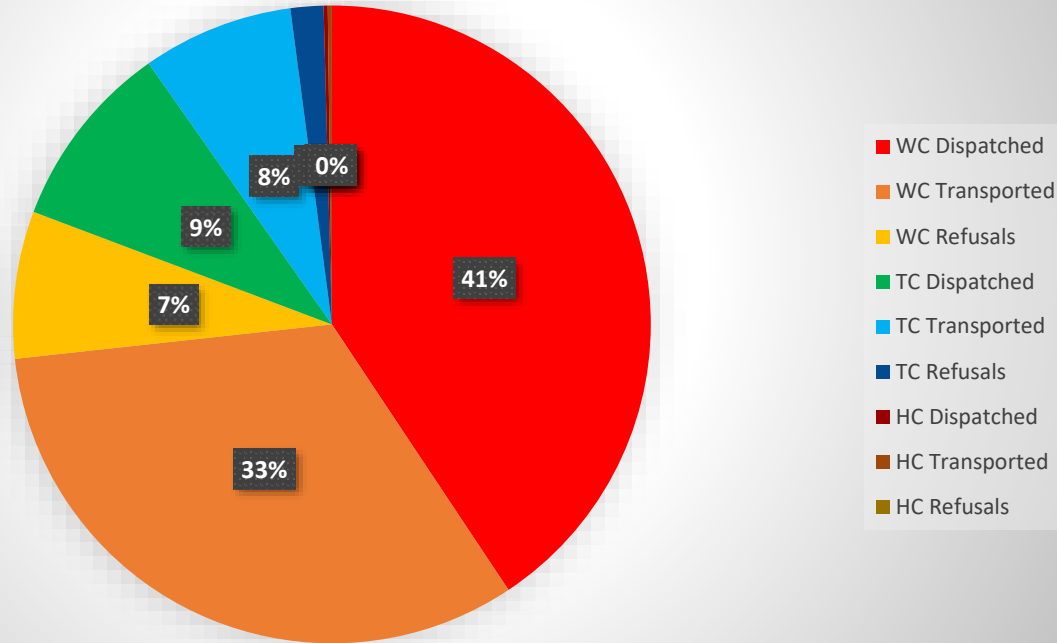
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD Totals
WC Dispatched	194	248	346	358	281	272	268	178					2145
WC Transported	168	190	258	317	237	207	191	153					1721
WC Refusals	26	58	58	41	44	65	77	25					394
Transport Washington													
Hospital to Hospitals	0	0	0	0	0	0	0	0					0
SNF to 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)

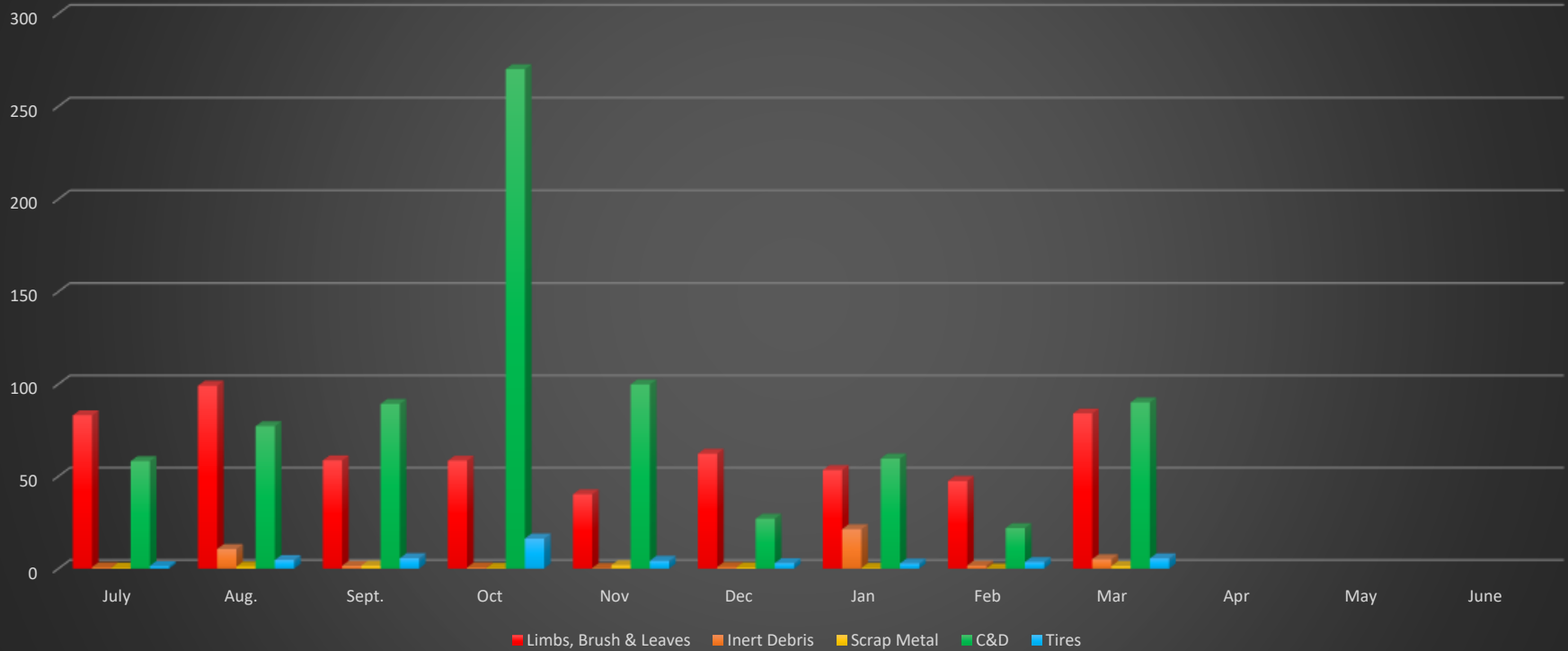


LANDFILL *(in tons)*

FY 25-26

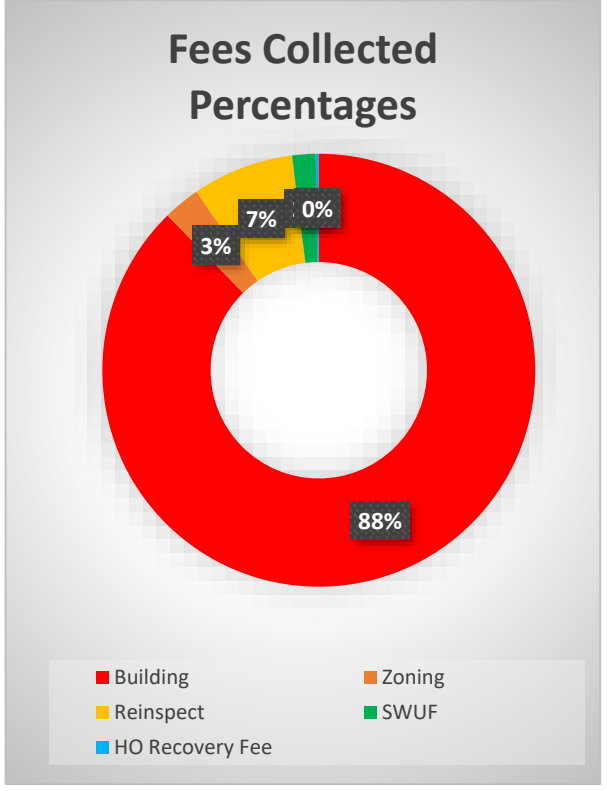
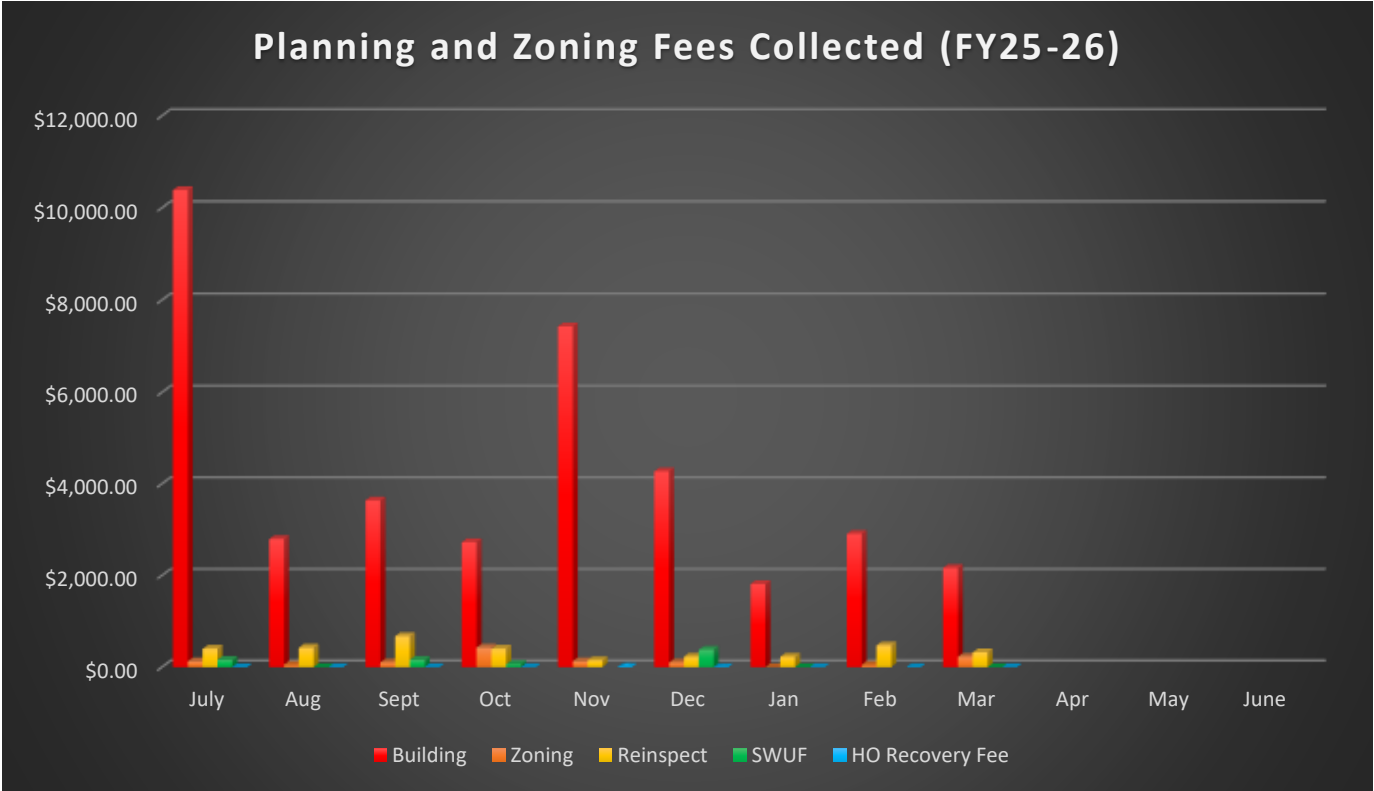
	July	Aug.	Sept.	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YTD
Limbs, Brush & Leaves	83.05	99.06	58.60	58.45	40.24	62.24	53.33	47.45	83.98				586.40
Inert Debris	0.8	10.6	1.47	0.67	0.28	0.85	21.29	1.64	5.1				42.70
Scrap Metal	0.52	1.07	1.58	0.32	1.82	0.68	0.35	0.06	1.36				7.76
C&D	58.2	77.13	89.2	270.01	99.76	27.09	59.62	21.97	90.03				793.01
Tires	1.33	4.63	5.63	16.26	4.2	2.92	2.76	3.55	5.54				46.82
Customers	160	205.00	189	182	102	121.00	146.00	85.00	258.00				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



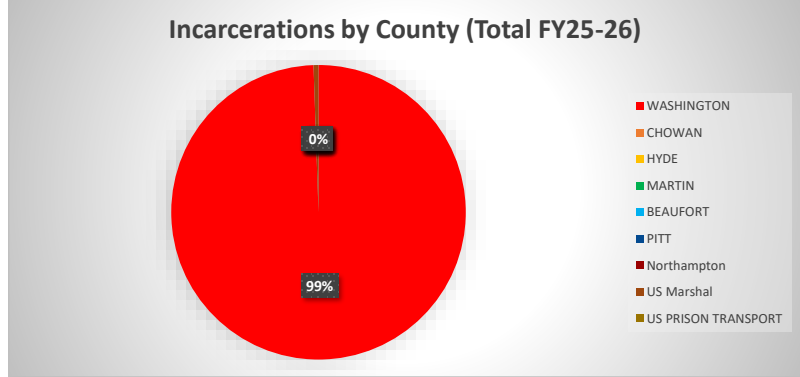
YOUTH RECR FY25-2

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	56	44	0	0	436	436
WASHINGTON	Male	25	26	24	33	23	39	31	32	49	36			318	367
	Female	5	6	4	6	5	5	4	4	4	6			49	
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	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	1	0	0	0	2	2
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	
SMCP	Male	4	7	8	10	9	10	8	4	2	2	0		64	64
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	

0

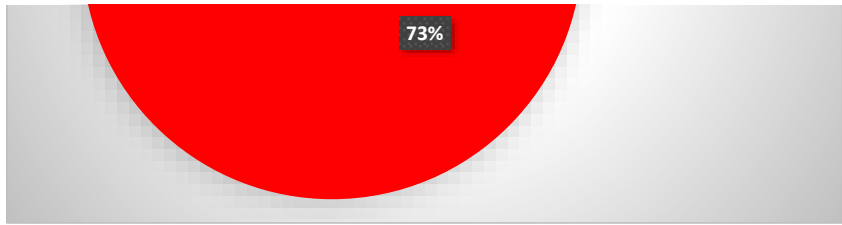


SHERIFF FY25-26

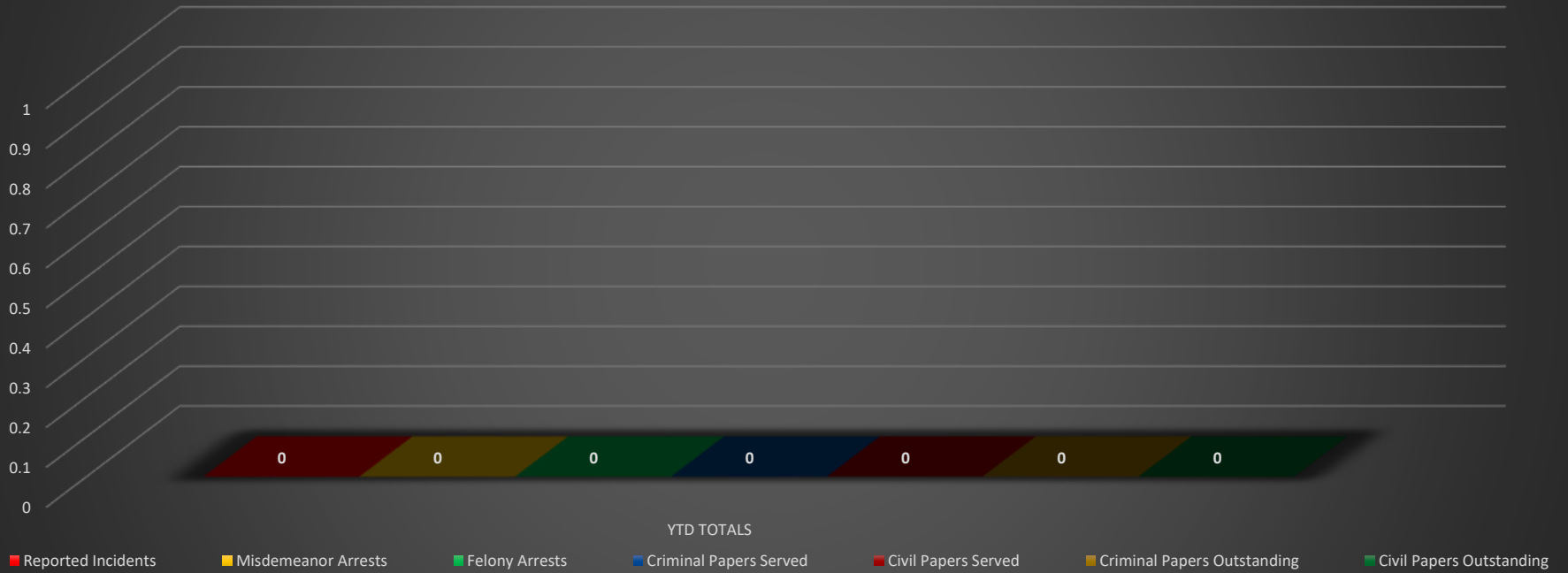
	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTALS
Total Number of Dispatched Calls	903	908	757	777	764	808	716	640	921		0	0	7194
Law Enforcement	683	637	552	579	586	554	513	490	683				5277
Animal Control	58	69	4	7	4	6	3	2	43				196
EMS	162	202	201	191	174	248	200	148	195				1721
Reported Incidents													0
Total Arrests											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
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										42			42

Dispatched Calls (FY25-26)





Total Arrests & Papers Processed/Served (FY25-26)



WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 9

DATE: May 4, 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).

April 6, 2026

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

Chair Spruill called the meeting to order. Commissioner Walker gave the invocation. Commissioner Phelps led the Pledge of Allegiance.

Chair Spruill presented a proclamation to Commissioner Ann Keyes on behalf of Governor Josh Stein in recognition of her receipt of the Governor's Volunteer Service Award.

ADDITIONS/DELETIONS: Chair Spruill pulled Item c) Pea Ridge Expansion Project Change Order and Item d) Water Distribution System Capital Improvements Plan from the Consent Agenda and added them as Item 9a and 9b, respectively.

Commissioner Phelps made a motion to approve tonight's amended agenda. Commissioner Keyes seconded; motion carried unanimously.

CONSENT AGENDA:

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

- a) 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~~

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

PUBLIC FORUM: Mr. Joey Barber, Pea Ridge area, said he has the contract for mowing grass for the County and is asking for a \$1.50/acre to mow grass.

Ms. Mazine Lowe, Executive Director of C4EE, said that Gov. Stein has a tremendous opportunity to make homes more efficient by getting citizens new appliances. This is available to every county. Residents just have to sign up and bring with them verification of income, a utility bill for a year and an email address. Income based on the median income of the County resident applies in. Each household could be awarded up to \$16,000 each.

TRILLIUM UPDATE: Mr. Dave Peterson, Executive Regional Director at Trillium gave the following presentation.



Trillium Health Resources Annual Report Washington County

Dave Peterson, Senior Regional Vice President

1

Trillium Health Resources Mission



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

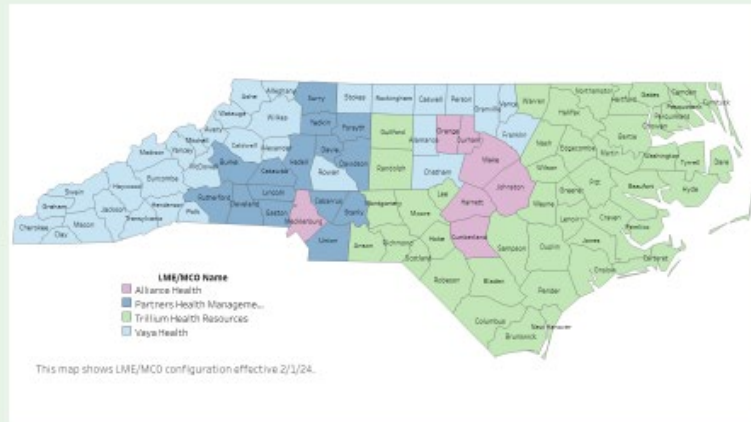
- ✓ While Trillium does not provide direct services, we assist our members in connecting with services offered through a contracted local provider network. We review prior approval requests for services and reimburse providers for billable services to our members.
- ✓ Members can access services by visiting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

2

Trillium Health Resources Overview



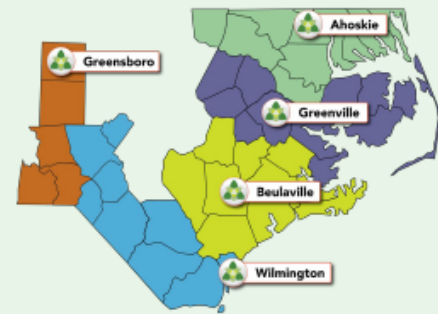
- 46 Counties
- Largest of the 4 Tailored Plans



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

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Trillium Health Resources Members Served



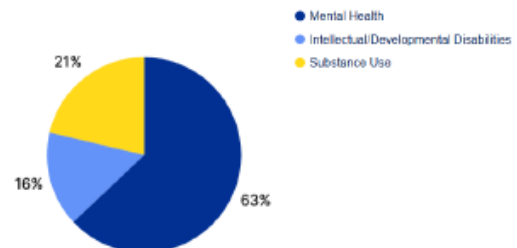
Fiscal Year July 2024-June 2025

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)



6

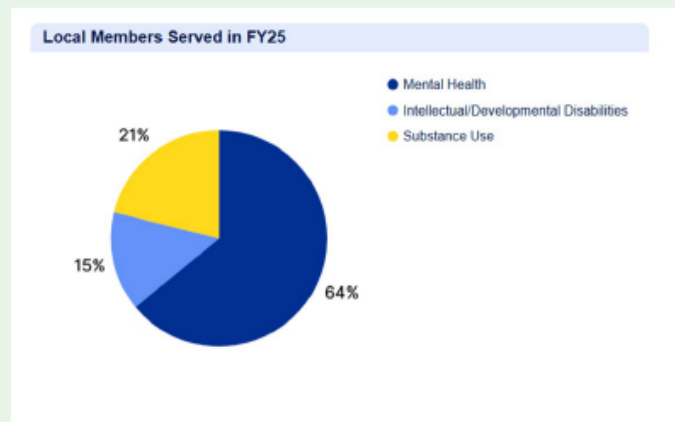
Members served in Washington County



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



7

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

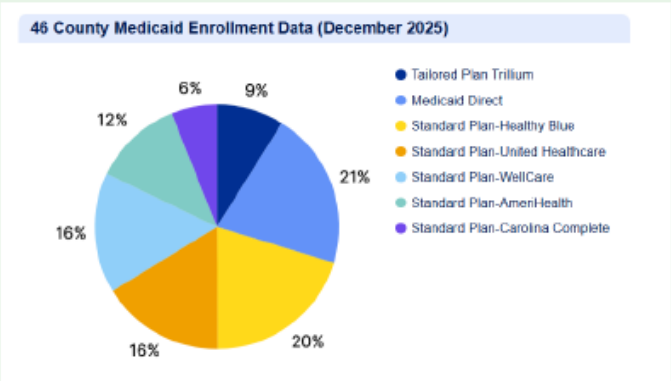
- Physical health
- Behavioral health, such as outpatient therapy, inpatient treatment and crisis and therapeutic residential options for children
- 1915(i) services
- Intellectual/Developmental Disabilities (I/DD) services
- Long term services and supports
- Pharmacy services

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Individuals Served by Health Plans



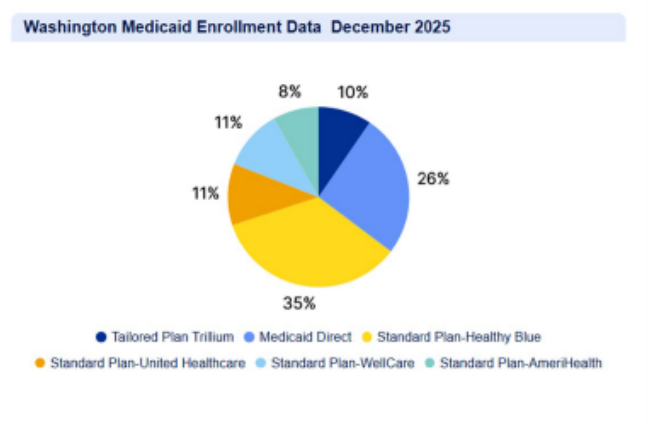
- 1. Tailored Plan Trillium
a. 92,368
- 2. Medicaid Direct
a. 216,547
- 3. Healthy Blue
a. 209,223
- 4. United Healthcare
a. 169,383
- 5. WellCare
a. 165,372
- 6. AmeriHealth
a. 122,290
- 7. Carolina Complete
a. 62,706



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



11

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

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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.

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Mr. Peterson said he also wanted to mention that as a member of the Trillium Board, Commissioner Johnson holds them accountable and is very fair. He thanked Commissioner Johnson for the many years she has served on their board. Commissioner Johnson said she appreciated his words. She also noted that Mr. Peterson will be retiring and she doesn't know how to break in someone new. She has found no one who has been as great a leader as he has.

QUASI-JUDICIAL PUBLIC HEARING: APPLICATION FOR VARIANCE TO FLOOD ORDINANCE FOR 130 E. WATER STREET RENOVATION: Mr. Timmy Woolard, Building Inspector was in attendance to answer any questions.

Ms. Bennett swore in the Commissioners as the Board of Adjustment and asked them to sign their Oath.

Commissioner Johnson made a motion to open the public hearing. Commissioner Phelps seconded; motion carried unanimously.

Mr. Potter went over the Procedures for Quasi-Judicial Hearing for Variance with the Board.

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

ORDER - Unless otherwise directed by the Board: Upon an affirmative vote of a four-fifths 4/5 majority of the Board of Adjustment, the Clerk to the Board of Commissioners (sitting as the Board of Adjustment) shall prepare a draft Order within two (2) business days reflecting the relevant findings of fact, conclusions of law, and final decision of the Board in this matter which shall be circulated to the Board via email.
- Unless a majority of the Board of Adjustment notifies the Board Chair within two (2) business days after the draft Order is circulated by email by the Clerk that a special meeting is requested to discuss the contents of the Order, the Clerk to the Board shall certify the draft Order as the Final Order of the Board of Adjustment and enter it in the Board's records as such, and shall provide notice thereof to all parties as required by applicable law.
- If any vote fails or is not otherwise made, the Clerk shall provide all parties with notice thereof within two (2) business days.

VIII. MOTION TO ADJOURN THE QUASI-JUDICIAL PUBLIC HEARING

Mr. Potter asked the Board if they had any conflicts of interest. The Board replied they did not.

Commissioner Johnson wanted to be clear about what was being asked of them. Mr. Woolard said this floor has to be raised 7” to bring the building up to the base flood elevation. The building is in a flood plain. If construction is more than 50% of a commercial building then they have to raise it a certain amount. It will also help with the insurance rates.

Chair Spruill asked if there were any other parties who wish to speak on this matter. Ms. Bennett swore in Mr. Chris Morris with AR Chesson. He spoke to the Board about the variance and only raising the floor about 7”. If they don’t get the variance, they can’t go up 31”, (2’ for the free board + 7”), the ceiling won’t allow it. All mechanical parts will be above the 2 ft freeboard level.

Commissioner Keves made a motion to close the public hearing. Commissioner Phelps seconded; motion carried unanimously.

Commissioner Keves made a motion to approve the Variance Application to the Flood Ordinance for 130 E. Water Street Renovation in Plymouth. Commissioner Johnson seconded; motion carried unanimously.

**Note: During the meeting, the Board discussed a condition to notify State EM of this variance. During discussions with Planning after the meeting, it was noted that this would not be necessary because it was not requested to build below base flood elevation.*

QUASI-JUDICIAL PUBLIC HEARING: SPECIAL USE PERMIT FOR SANDBAR SOLAR:

Commissioner Johnson made a motion to open the public hearing. Commissioner Keves seconded; motion carried unanimously.

Mr. Potter read over the Procedures for Quasi-Judicial Hearing for a Special Use Permit with the Board.

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/Scuppernon 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***

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

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

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

Ms. Bennett swore in the following Parties:

- a. Sandbar Solar I, LLC (the “Applicant”)
 - i. Charles McClure, Lead Developer with AES Clean Energy (AES)
- b. Chris Sandifer, PE
- c. Merrick Parrot, Specialist in Utilities Law with Parker Poe

d. Seth Laughlin, Mid-East Commission

Mr. Potter asked the Board if they had any conflicts of interest. Commissioner Keyes said that, as a member of the Planning Board, she is aware of this SUP but has no conflict of interest. The remaining Board members also reported no conflicts.

Mr. Laughlin told the Board that standards 1-9 of the procedures are addressed by applicant on application.

Mr. Laughlin read a “consistent statement” that the Board Chair will need to sign. He noted that the application is complete and thorough. The Planning Board recommended approval and staff has no issues.

Merrick Parrot of Parker Poe spoke to the Board and passed out copies of the handout from Sandbar Solar I, LLC. Mr. McClure went over the following presentation.



Sandbar Solar I, LLC

WASHINGTON COUNTY, NC

Board of Commissioners

April 6, 2026



About AES

- Fortune 500 global energy company, founded in 1981
- Corporate headquarters in Arlington, VA
- AES U.S. Renewables
 - Headquartered in Salt Lake City, UT
 - Clean energy development focus
 - Committed to delivering smarter energy solutions
- Southeast Region activity and support
 - Operating solar projects in GA and NC, several in development in the region
 - Project development supported by AES teams located in the region



Sandbar Solar Project

- 150 MW solar generation facility
- The Project will be located on seven parcels of private land located between the Towns of Roper and Creswell
- The Project will interconnect with Dominion Energy
- Significant increase to County property tax revenues
- Little to no County infrastructure costs
- Support to advancing renewable energy in supply of increasingly needed electricity



SUP Findings of Fact – Zoning Ordinance Art. 5 ctd.

The project meets all nine findings of fact in the County's Zoning Ordinance for Special Use Permits:

1. The proposed use shall be: (1) In harmony with the adopted Land Use Plan and the Growth Opportunities Plan; (2) In harmony with the intent and purpose of the zoning district in which the use is proposed to be located; and (3) In harmony with the character of adjacent properties and the surrounding neighborhoods and with existing and proposed development.

- ✓ The Project is surrounded by rural residences and agricultural uses, which is typical of the areas in which solar facilities across the County and North Carolina are constructed.
- ✓ Solar is a low-impact development that does not produce any emissions, significant noise, or increase traffic volume after construction.
- ✓ The Project will comply with the SORD requirements for setbacks and vegetative screening to minimize impact to adjoining properties.

aes

SUP Findings of Fact – Zoning Ordinance Art. 5 ctd.

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.
- ✓ Access codes to the gate will be provided to police, fire, and emergency services.
- ✓ The Project will not require access to public water or sewer facilities.

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.

- ✓ Sandbar Solar has conducted several environmental due-diligence studies to assess the potential for any resources to be impacted by the Project and inform design.
- ✓ These studies include a habitat assessment, wetlands delineation, environmental site assessment, and preliminary cultural resources assessment, which are included as Attachment D.

aes

SUP Findings of Fact – Zoning Ordinance Art. 5 ctd.

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 Project is designed to meet the SORD which will minimize potential impacts to adjacent and surrounding properties.
- ✓ The existing vegetation that surrounds the parcel will remain.
- ✓ The surrounding parcels are agricultural fields and silvicultural tracts, and the Project will not impact those uses.
- ✓ Enhanced panel setbacks (200-ft instead of the SORD minimum 75-ft) and enhanced vegetative screening will be implemented to screen the Project from drivers on NC Hwy 64 and NC Hwy 94 at the northeastern section of the project.

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.

- ✓ There are minimal impacts associated with solar development (e.g., low profile, small acreage of ground disturbance).
- ✓ At the end of the Project life, the site will be decommissioned and restored to its state prior to development. After decommissioning the property can be used for farming or other development.

aes

SUP Findings of Fact – Zoning Ordinance Art. 5 ctd.

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

- ✓ The Project is a low impact use.
- ✓ The electric components will have an Underwriters Laboratories listing and the Facility will comply with the National Electric Code adopted at the time of construction.
- ✓ The Project will not emit noxious fumes, odors, or hazardous materials.
- ✓ The Project will be surrounded by a security fence to prevent unauthorized access.
- ✓ *Testimony of Chris Sandifer, P.E.*

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

- ✓ In accordance with the SORD, the Project will adhere to a minimum 75-ft setback from all property boundaries and a minimum 300-ft setback from residential properties.
- ✓ Project will utilize an enhanced 200-ft setback from US-Highway 64 for panels.
- ✓ Project will utilize an enhanced 250-ft setback from adjacent properties for inverters (up from the SORD minimum of 100-ft).

aes

SUP Findings of Fact – Zoning Ordinance Art. 5 ctd.

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 seven 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 Project generate very little traffic when in operation (the occasional work truck visiting for routine maintenance).
- ✓ 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.

aes

Vested Rights

- SUP approval is a site-specific vesting plan that remains vested for a period of two years. NCGS § 160D-108.1(e)(1).
- Local government may provide for rights to be vested up to 5 years where warranted "in light of all relevant circumstances, including, but not limited to, the size and phasing of development, the level of investment, the need for the development, economic cycles, and market conditions or other considerations." NCGS § 160D-108.1(e)(2).
- **Applicant respectfully requests approval of 5-year vested rights.**
 - Applicant currently participating in Dominion Energy 2025 RFP.
 - Under interconnection study process, applicant would need to obtain all necessary local, county, and state site permits by late December 2026.
 - Extended vested rights would give applicant flexibility if not selected in RFP.

aes



Sandbar Solar

THANK YOU for the opportunity to become a responsible part of the Washington County community

Q&A



Mr. Sandifer spoke to the Board. Based on his findings he said it was his professional opinion that:

- Sandbar Solar I, LLC if developed according to the plan as submitted and approved will not impair the integrity or character of the surrounding or adjoining districts.
- Sandbar Solar I, LLC if developed according to the plan as submitted and approved will not affect adversely the health and safety of residents and workers in the County.
- Sandbar Solar I, LLC is essential and desirable to the public convenience and welfare.

Chair Spruill mentioned decommissioning and the new law recently passed in NC. Is that notification plan been or being filed? Mr. Sandifer said it has to be filed every five (5) years. Mr. McClure said the County's bonding at a higher bar than the state. They will apply for that when construction gets closer. Chair Spruill asked Mr. Potter if they will go by ours or the state. Mr. Potter said ours since it is more restrictive. Ms. Parrott said decommissioning law requires multiple things. If the bonding requirement is equal to or higher than the state, then they will default to the County. The applicant will comply with all decommissioning laws.

Commissioner Walker said citizens are worried about how the solar farm will look, but he has heard more positive things about it tonight.

Mr. Sandifer said keeping grass mowed is advantageous to the applicant and to keep it maintained.

Chair Spruill said he would recommend lock boxes so the fire departments could assist if needed. Mr. Sandifer said that fire doesn't damage panels and it would just be a small grass fire.

Commissioner Keyes thanked Mr. Sandifer for his explanations.

Mr. McClure finished his presentation.

Commissioner Johnson said that a common question she receives is whether electricity sent to the grid will help reduce citizens' electric bills. Mr. McClure responded that they could enter into an agreement with Dominion in North Carolina that would benefit local residents, and that discussions with Dominion are currently underway.

Ms. Parrott said once the solar farm is "in the ground" it is low maintenance. She also addressed Vested Rights and would like to have the vested rights extended up to five (5) years when approving this application.

Commissioner Johnson made a motion to close the public hearing. Commissioner Phelps seconded; motion carried unanimously.

Commissioner Walker made a motion to approve the Special Use Permit to allow an approximately 150-megawatt photovoltaic solar generation facility within the RA Residential/Agricultural Zoning District in unincorporated Washington County off US64/Scuppernong Dr. Commissioner Phelps seconded; motion carried unanimously.

Commissioner Keyes made a motion to extend the vested rights for up to five (5) years. Commissioner Phelps seconded; motion carried unanimously.

COUNTY STRATEGIC PLAN: Mr. Potter went over the Resolution below about adopting the 2026 Strategic Plan.



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

The 2026 Strategic Plan can be found here: [2026 Strategic Plan](#)

Commissioner Walker thanked Mr. Potter for all his efforts in creating this updated plan. He sees a lot of progress. Commissioner Walker suggested the Mr. Potter give the Board a quarterly update. Chair Spruill added that he appreciated the work Mr. Potter and his staff have put into this. M. Potter said it was a team effort.

Commissioner Phelps made a motion to approve the resolution Adopting the 2026 County Strategic Plan. Commissioner Keyes seconded; motion carried unanimously.

EMERGENCY MANAGEMENT DEPARTMENT RESTRUCTURE: Mr. Potter spoke with the Board about the following memo.

BOARD OF COMMISSIONERS:

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



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JULIE J. BENNETT, MMC, NCMCC
CLERK TO THE BOARD
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AGENDA ITEM MEMO

MEMO Date: April 2, 2026 **MEETING DATE:** April 6, 2026 **ITEM:**
SUBJECT: Potential Emergency Management Department Restructure
DEPARTMENT: Emergency Management & EMS
FROM: Curtis S. Potter, County Manager / County Attorney

PURPOSE: To outline and seek Board approval for a structured and practical transition plan for a potential reorganization of the Washington County Emergency Management Department, specifically the integration of the EMS Department under the administrative oversight of the Emergency Management Coordinator.

SUMMARY: With regard to Emergency Management, all counties operate under the same statutory framework:

- Counties are responsible for all emergency management within their jurisdiction
- Each county must appoint an Emergency Management Coordinator even if alternative title used
- Counties may create standalone or joint agencies with municipalities or other counties
- Counties have wide flexibility in how EM is structured—there is no single required model
- Note EMS is also a mandated county service while fire protection is technically not

Since the recent resignation of the County Emergency Management Coordinator (a position technically requiring Board appointment), administrative staff have been evaluating a variety of potential alternative service delivery concepts for this position/department which are highly dependent upon the actual skill sets and experience of the applicant ultimately chosen to fill this role.

There are four primary alternative structure models listed below in order of complexity and often rising costs:

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.**

Discussion ensued. Chair Spruill asked whether there were any applicants who could fill this new role. Mr. Potter said that there was. Commissioner Keyes added that she believes this recommendation would be suitable.

Commissioner Keyes made a motion 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 .
Commissioner Johnson seconded; motion carried unanimously.

CURBSIDE WASTE CONTRACT: Mr. Jason Squires, ACM spoke to the Board and went over the following memo.

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.

Discussion ensued about negotiating a one-year contract versus a five-year contract. Chair Spruill asked whether the matter should be tabled until additional information could be obtained. Mr. Potter said that the difference between offering curbside service or not is \$12 from a competitor and that the same information will be obtained from Republic. Commissioner Keyes noted that she would hate to see curbside service eliminated, particularly due to the needs of elderly residents. C. Phelps added that without a manned transfer station, it would likely become problematic.

Mr. Squires and Mr. Potter will discuss extending the contract with Republic Services for an amount of time less than five (5) years and also check on what savings would be had by doing away with curbside service.

Commissioner Phelps made a motion to table any decision on the Republic curbside service to the next meeting. Commissioner Keyes seconded; motion carried unanimously.

CAPITAL IMPROVEMENT PLAN (CIP): Mr. Jason Squires, ACM spoke to the Board on the CIP. He pointed out various items on the CIP. The document can be found on the County's web page: [Capital Improvement Plan 2023 - 2028](#)

During discussions, the Board asked that the County send in our request for funds for EMTOC and Phase II of the new school to the legislature.

Commissioner Keyes made a motion to approve the Capital Improvement Plan 2023-2028. Commissioner Phelps seconded; motion carried unanimously.

Mr. Potter said this approved plan is what the County will use to work on the CIP budget.

PEA RIDGE EXPANSION PROJECT CHANGE ORDER: Chair Spruill inquired about the source of funding for the change order. Mr. Squires explained that the County has a contingency fund totaling \$447,000, from which the funds for the change order will be drawn.

Commissioner Phelps made a motion to approve the Pea Ridge Expansion Project Change Order. Commissioner Keyes seconded; motion carried unanimously.

WATER DISTRIBUTION SYSTEM CAPITAL IMPROVEMENTS PLAN: Chair Spruill had a question about a paragraph on page 14—Fire Hydrant Replacement Program. NC Dept. of Insurance requires that flow testing should be done every year. This plan says every five (5) years. Our fire departments lose insurance points if this isn't done every year.

Chair Spruill said that he will not vote for this plan until it is changed in our procedures. He asked Mr. Potter to see about making a change to comply with NC Dept of Insurance Fire Hydrant Requirements on flow rate testing.

Chair Spruill went on to say that the #1 complaint he gets is about calcium in the water. He did not see this addressed in this CIP anywhere.

Mr. Potter said staff can take this plan back to the Wooten Company. Discussion ensued about the pros and cons of a reverse osmosis system. Chair Spruill said it should at least be in our long-range plan.

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

Commissioner Johnson made a motion to approve the budget transfers/ amendments BT/BA #2026-069 – 082 as presented. Commissioner Keyes seconded; motion carried unanimously.

OTHER ITEMS BY COMMISSIONERS OR STAFF:

Commissioner Phelps said that Cool Springs Athletics currently uses the field at Pocosin Charter School. The organization is requesting permission to use the former Creswell High School complex for practice, specifically for their 14–16-year-old softball team. They have their own insurance coverage and will handle maintaining the field. All games will continue to be played in Pocosin or at other teams' fields. County staff noted that a facility use form and waiver are available, which would allow the County to allow use of the field for practice purpose.

Commissioner Keyes made a motion to approve Cool Springs Athletics to use the former Creswell High School complex for softball practice. Commissioner Phelps seconded; motion carried unanimously.

Chair Spruill asked Mr. Squires about the community area in Pea Ridge and whether the group that used it would return it to its original condition. Jason responded that they would restore it to its original condition and also make a donation to the Recreation Department.

Chair Spruill asked Mr. Squires for an update on EMTOC. Mr. Squires went over the following information.



A.R. CHESSON CONSTRUCTION CO., INC.

Washington County EOC/EMS Facility Monthly Progress Report

OCA - 23010

Project Start Date: May 19, 2025

Completion Date: July 18, 2026

Project Duration: 309 of 425 Days

March 25, 2026

Past 30 Days:

1. Finish spray foam insulation
2. Start hanging and finishing sheetrock
3. Start installing tile backer board
4. Finish brick and ground face block veneer
5. Clean brick and ground block face veneer
6. Install aluminum storefront windows and glass
7. Finish metal roof panels and trim
8. Insulate duct work and copper water lines overhead
9. Install down spout piping to pond

Next 30 Days:

1. Finish hanging sheetrock
2. Prime sheetrock walls
3. Start ceramic tile in bathrooms
4. Prep and pour front porch concrete pad
5. Start prepping and pouring sidewalks
6. Frame front porch roof systems
7. Install aluminum storefront doors
8. Finish insulating overhead PM&E equipment
9. Install downspouts

Discussion:

1. 911 Equipment
2. Sound Side Group start date 4-1-26
3. Data/Internet to building
4. Natural gas

RFI: Design Pressure Rating

Submittals: 2 submittals

1. Architectural Wood Casework – Shop Drawings - Hot Submittal
2. Joint Sealants – Product data

Project Completion: 73%

Attached is the 5 Year Rain Average -

Page 1 of 2

www.archesson.com

Toll Free: 800-849-4486

1.

NC Unlimited Building License No. 13540

VA Class A License No. 2705107560

PO Box 1147 - 315 W. Main St.

Williamston, NC 27892

252-792-4486

PO Box 2266 - 138 Rich Blvd.

Elizabeth City, NC 27906 - 27909

252-338-9171

<https://www.weather.gov/wrh/Climate?wfo=mhx>

Washington County EOC/EMS Monthly Rain/Impact Days				
Month	Rain Days	Impact Days	AVG. From NOAA	Total Days
1/31/2026	9	7	10	6
2/28/2026	8	8		
3/31/2026				
4/30/2026				
5/31/2026				
6/30/2026				
7/31/2026				

Washington County EOC/EMS Monthly Rain/Impact Days				
Month	Rain Days	Impact Days	AVG. From NOAA	Total Days
5/31/2025	0	0	12	0
6/30/2025	5	10	9	6
7/31/2025	2	5	13	0
8/31/2025	2	3	9	0
9/30/2025	1	1	9	0
10/31/2025	7	7	6	8
11/30/2025	7	3	7	3
12/31/2025	8	3	8	3

Monthly Number of Days Precipitation >= .01 for WILLIAMSTON 1 E, NC
 Click column heading to sort ascending, click again to sort descending.

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2023	16	17	10	5	8	13	8	9	5	6	6	7	108
2022	8	6	10	7	15	8	17	12	9	6	10	8	116
2025	10	10	10	13	11	10	11	8	10	5	6	7	111
2024	11	7	13	8	11	5	19	7	14	4	4	7	110
2025	6	13	4	8	10	9	10	8	6	8	7	10	105
2026	7	M	M	M	M	M	M	M	M	M	M	M	M
Mean	10	11	9	8	12	9	13	9	9	6	7	8	110
Max	16	17	13	13	16	13	19	12	14	8	10	10	116
Min	6	6	4	5	8	5	8	7	5	4	4	7	105

Mr. Potter mentioned that the local dialysis office is closing.

Mr. Potter also mentioned that there was a productive meeting held with himself and Commissioner Phelps with Skinnerville Civic Center personnel. Mr. Potter hopes to bring update to the next Commissioners' meeting.

Mr. Potter also plans to bring something to the Board about supplying water to the Town of Creswell.

Mr. Potter said that budget meetings should be completed by next week. He plans to present the recommended budget at the May 4, 2026 Commissioners' meeting. The new NGO applications are due this week. Ms. Bennett and Mr. Chesson will be taking the lead on those. There is TTA meeting on Thursday to finalize their budget.

Mr. Potter reminded everyone to get the word out that we are under a statewide Burn Ban!

Commissioner Phelps made a motion to go into Closed Session according to NCGS§143-318.11(a)(3) (attorney-client privilege and NCGS §143-318.11(a)(6) (personnel). Commissioner Keyes seconded; motion carried unanimously.

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

Back in Open Session, **Commissioner Phelps made a motion to appoint Ms. Jennifer O’Neal as Emergency Management Coordinator, effective April 16, subject to the job description to be created by the County Manager. Commissioner Keyes seconded; motion carried unanimously.**

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

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

John Spruill
Chair