

Washington County Budget Ordinance

Fiscal Year Beginning July 1, 2026 & Ending June 30th, 2027 (FY27)

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

Section 1.

REVENUES

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

1	GENERAL FUND (10)	\$19,642,269
	Taxes Ad-Valorem Current Year	\$7,598,812
	Tax Discounts	(\$50,000)
	Ad-Valorem Taxes-Motor Vehicle	\$1,092,000
	NCVTS, Contra, Refunds	\$0
	Prior Year Taxes	\$215,000
	Tax Penalties & Interest Current Year	\$37,000
	Tax Penalties & Interest Prior Years	\$51,750
	Prepayment Property Taxes	\$75,000
	Article 39 One Cent Sales Tax	\$1,388,000
	Article 40 1/2 Cent Sales Tax (Unrestricted 70%)	\$775,000
	Article 42 1/2 Cent Sales Tax (Unrestricted 60%)	\$270,000
	SL 2015-241 Sales Tax Redistribution	\$459,432
	SALES TAX - LOCAL 1/4 CENT - ST-A46 (100%)	\$355,000
	ABC Taxes & Profit Distribution	\$48,800
	Leased Vehicles Gross Tax	\$500
	Detention Fees & Concessions	\$140,000
	Fees & Licenses	\$178,950
	Rents & Concessions	\$1,500
	Interest Earned on Investments	\$300,000
	Public Assistance Grants & Reimbursements	\$3,693,733
	Emergency Management Grants & Reimbursements	\$26,625
	DOT Grants & Reimbursements	\$223,862
	Health Dept. Grants & Reimbursements (Drug Rec Court)	\$95,414
	JCPC	\$88,940
	SRO Reimbursement	\$119,152
	Other Intergovernmental	\$78,594
	Cost Allocation from Water/Sanitation	\$230,000
	Loan Proceeds	NA
	Appropriated Fund Balance	\$2,149,205

2	SCHOOL CAPITAL OUTLAY FUND (21)	\$1,954,023
	Article 40 1/2 Cent Sales Tax (Restricted 30%)	\$330,857
	Article 42 1/2 Cent Sales Tax (Restricted (40%))	\$391,526
	GRANT-NEEDS BASED PUBLIC SCHOOL CAP FUND	\$0
	TRUIST Interest Earnings	\$0
	PK12 Rental Payment from WCS	\$400,000
	Transfer from General Fund (Temp for Debt Serv \$ Flow)	\$0
	Transfer from General Fund (Perm)	\$355,000
	Appropriated Fund Balance	\$476,640
3	DRAINAGE FUND (30)	\$144,842
	Watershed Improvement Tax	\$88,000
	Watershed Improvement Tax Prior Yrs/Penalties/Interest	\$6,090
	Tax Discounts	(\$600)
	Appropriated Watershed Reserve/Fund Balance	\$44,902
	Eddie Smith Drainage Assessment	\$6,450
	Stream Debris Removal Allocation from State	\$0
4	SANITATION FUND (33)	\$1,822,281
	Construction Contractor Disposal Fees	\$85,000
	Metal/White Goods	\$0
	Electronics Mgmt. Fund	\$0
	NC DENR GRANT	\$8,000
	Solid Waste User Fee County	\$1,488,000
	Rural Solid Waste Tipping Fees Billed	\$70,000
	White Goods Disposal Fee/Grants	\$5,500
	Solid Waste Disposal Tax	\$6,500
	State Tire Tax Revenues	\$20,000
	State Tire Tax Revenues Billed	\$499
	Town Solid Waste Availability Fee Billed	\$80,000
	TRANSFER FROM GENERAL FUND	\$0
	FUND BALANCE APPROPRIATION*	\$58,783
5	WATER FUND (35)	\$2,016,335
	Interest Earned on Investments	\$3,500
	Utility Base Charges	\$1,050,000
	Utility Consumption Charges	\$630,000
	TAP & Connection Fees	\$20,000
	Reconnection Fees	\$20,000
	Penalties & Interest Utility Bills	\$5,000
	NC DOT Utility Relocation Reimbursements	\$0
	NC DEQ Grants	\$0
	Allocated Fund Balance	\$287,835
	Transfer from General Fund	\$0

6	WATER CAPITAL PROJECTS FUND (36)	\$3,500,000	[^]
	NCDEQ GRANT-ASSET INVENTORY ASSESSMENT	\$0	
	NCDEQ VUR PEA RIDGE TRANS GRANT	\$3,000,000	
	NCDEQ VUR ROPER CONNECTION GRANT	\$500,000	
	^(Provided for informational purposes only, see Project Ordinance/Budget)		
7	EMS FUND (37)	\$2,950,941	
	NCACC Cost Reimbursements	\$50,000.00	
	EMS Revenues	\$600,000.00	
	Transport Revenues	\$310,000.00	
	EMS Standby Revenues	BAR	
	Tyrrell County EMS Contract	\$675,000.00	
	Transfer from General Fund	\$465,579.00	
	Appropriated Fund Balance	\$850,362.00	
	Sale of Fixed Assets & Donations	\$0.00	
8	AIRPORT GRANTS FUND (38)	\$866,668	
9	AIRPORT OPERATIONS FUND (39)	\$209,716	
	Fuel Sales	\$60,000	
	Hangar Rentals	\$17,472	
	Leases/Fees	\$2,402	
	Transfer from General Fund	\$103,462	
	CRF/ARP Grant Funds	\$0	
	Appropriated Fund Balance	\$26,380	
10	WC HOSP PENSION FUND (40)	\$360,000	
11	OPIOID SETTLEMENT FUND (50)	\$67,461	
12	DSS TRUST & FC DEPOSITS FUND (51)	\$200,000	
13	SPECIAL PROJECTS/GRANTS FUND (58)	\$1,757,295	
14	TRAVEL & TOURISM FUND (63)	\$251,523	
	Motel Occupancy Tax	\$160,000	
	Appropriated Fund Balance	\$91,523	
15	EMERGENCY 911 FUND (69)	\$97,577	
	911 Surcharge	\$97,577	
	Appropriated Fund Balance	\$0	
16	TAX REVALUATION FUND (70)	\$176,600	
	Transfer from General Fund	\$40,000	
	Appropriated Fund Balance	\$136,600	
	TOTAL REVENUES - ALL FUNDS	\$32,517,533	

^(Not including informational only fund totals)

Section 2.

APPROPRIATIONS/EXPENSES

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

1	GENERAL FUND (10)	\$19,642,269
	Governing Board	\$111,550
	Manager's Office	\$578,756
	Finance	\$535,074
	Tax Administration	\$842,542
	Professional Services	\$0
	Board of Elections	\$212,069
	Register of Deeds	\$184,415
	Information Technology	\$202,243
	Buildings	\$218,652
	Facility Services	\$805,414
	Sheriff's Office	\$1,980,874
	Washington Union SRO	\$91,240
	Creswell SRO	\$0
	Plymouth High SRO	\$89,293
	Pines SRO	\$0
	Detention Center	\$1,429,417
	Emergency Management	\$168,285
	COVID-19 CRF Funds	\$0
	Fire Protection	\$413,848
	Forestry	\$118,123
	Planning	\$159,926
	Economic & Strategic Development	\$133,583
	Health Department	\$361,487
	Senior Center	\$261,689
	Veteran Services	\$0
	Social Services Admin	\$4,603,519
	Social Services Economic Support	\$644,500
	Social Services Transportation	\$160,657
	JCPC/Juvenile Service	\$97,358

Board of Education Current Exp	\$1,735,000
Communications	\$717,622
Mental Health	\$43,240
Medical Examiner	\$6,000
Cooperative Extension	\$175,566
Soil & Water	\$73,206
Library	\$235,772
Recreation	\$201,648
Community Alternative	\$5,000
Central Services	\$717,199
Debt Service	\$0
Transfers	
Sanitation Fund (33)	\$0
Water Fund (35)	\$0
EMS Fund (37)	\$465,579
Airport Grant Fund (38)	\$0
Airport Operations Fund (39)	\$103,462
Drainage Fund (30)	\$0
TRANSFER TO WCH PENSION FUND	\$150,000
Transfer to Spec. Projects & Grants Fund (58)	\$173,462
Tax Re-Valuation Fund (70)	\$40,000
School System Capital Outlay Fund (21)	\$355,000
Sales Tax Redistribution	\$0
Contingency	\$40,000

2	SCHOOL CAPITAL OUTLAY FUND (21)	\$1,954,023
	Capital Outlay	\$100,000
	NBPSC Grant (PK12 School)	\$0
	Truist Funding (PK12 School)	\$0
	TRUIST INTERERST (STARTS IN FY 24)	\$712,023
	TRUIST PRINCIPEL (STARTS IN FY 25)	\$1,042,000
	Designated for Future Appropriation	\$100,000

3	DRAINAGE FUND (30)	\$144,842
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4	SANITATION FUND (33)	\$1,822,281
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5	WATER FUND (35)	\$2,016,335
	Water Operations Expenses	\$1,420,425
	Water Treatment Expenses	\$270,124
	Water Debt Expenses	\$325,786

6	WATER CAPITAL PROJECTS FUND (36)	\$3,500,000	^
	NCDEQ GRANT-ASSET INVENTORY ASSESSMENT	\$0	
	NCDEQ VUR PEA RIDGE WATER TRANS GRANT	\$3,000,000	
	NCDEQ VUR ROPER CONNECTION GRANT	\$500,000	

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

7	EMS FUND (37)	\$2,950,942
	EMS Expenses	\$2,587,887
	Transport Expenses	\$363,054
	Debt Service	\$0

8	AIRPORT GRANTS FUND (38)	\$866,668
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9	AIRPORT OPERATIONS FUND (39)	\$209,716
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10	WC HOSP PENSION FUND (40)	\$360,000
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11	OPIOID SETTLEMENT FUND (50)	\$67,461
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12	DSS TRUST & FC DEPOSITS FUND (51)	\$200,000
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13	SPECIAL PROJECTS/GRANTS FUND (58)	\$1,757,295
	EMTOC Bldg	\$500,000
	NC Amateur Youth Sports Grant	\$10,000
	ROOF/HVAC Reserves	\$204,607
	VFD - Capital Reserves (FY26 amts only)	\$103,462
	PARTF GRANT LOCAL MATCH*	\$89,226
	NCDIT-E911 GRT-PSAP Relocation & Upgrade Grant	\$800,000
	Decommissioning Bond - Solar Farm	\$50,000

14	TRAVEL & TOURISM FUND (63)	\$251,523
	TTA Operations	\$123,834
	TTA Admin	\$127,689

15	EMERGENCY 911 FUND (69)	\$97,577
	PSAP Expenses	\$57,991
	Designated for Future Appropriation	\$39,586

16	TAX REVALUATION FUND (70)	\$176,600
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TOTAL APPROPRIATIONS - ALL FUNDS		32,517,533
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^ (Not including informational only fund totals)

Section 3.

TAX LEVIES

AN AD-VALOREM PROPERTY TAX IS HEREBY LEVIED, at the rate of EIGHTY-FOUR CENTS (\$0.840) per one hundred dollars (\$100) valuation on all real and personal property and motor vehicles listed for taxes as of January 1, 2026 for the specific purpose of generating the revenues referred to as Taxes Ad-Valorem Current Year and Ad-Valorem Taxes-Motor Vehicle in Section 1 of this Ordinance.

A SPECIAL WATERSHED IMPROVEMENT TAX IS HEREBY LEVIED, at the rate of ONE CENT (\$0.01) per one hundred dollars (\$100) valuation on all real and personal property and motor vehicles listed for taxes as of January 1, 2026 for the specific purpose of generating the revenues referred to as "Watershed Improvement Tax" in Section 1 of this Ordinance, which revenues shall be deposited within the Drainage Fund of Washington County and used for the prevention of flood water and sedimentation damages, and for furthering the conservation, utilization, and disposal of water and the development of water resources. This tax was authorized by referendum election held May 6, 1972.

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

Tax Base	Value	Rate
Motor Vehicles	\$130,000,000.00	100.00%
Public Utilities	\$79,000,000.00	100.00%
All other Real & Personal Property	\$873,210,481.00	94.55%
Total Value/Combined Rate:	\$1,082,210,481.00	95.60%

Section 4.

FEE SCHEDULE

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

Section 5.

PAY PLAN & SALARY SCHEDULE

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

The updated FY27 Salary Schedule is expected to reflect a 2.5% COLA for all positions, and will also reflect the additional/reclassified positions and grade modifications recommended by the County Manager as summarized in the FY27 Recommended Budget Summary of Personnel/Position Modifications.

The value of each step in grade progression in the current "years of relevant experience" ("YORE") based progressive pay plan shall be slightly reduced by 20% each, prior to the next YORE based step progression date. These values set at approximately 2.5% and 1.25% will be reduced to approximately 2% and 1% respectively.

Section 6.

MISCELLANEOUS

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| a. | Use of electronic or facsimile signature is authorized for use on County checks to the fullest extent permitted by law. |
| b. | Reimbursement for mileage will be increased from .50 to .70 cent per mile. Meal reimbursement amounts inclusive of 15% max gratuity, will be increased from \$12 to \$14 for Breakfast (for employees required to depart before 7AM); from \$15 to \$18 for Lunch; and from \$20 to \$25 for Dinner (for employees returning after 7PM). |
| c. | Additional detailed breakdowns by line item are provided for informational purposes in the attached spreadsheets reflecting the projected revenues and allocated expenditures by Fund/Department. In keying the budget, the Finance Officer is authorized to make minor adjustments of not more than \$10 per fund to correct for rounding errors in order to maintain balance between revenues and expenses within the County Financial System Software while also expediting the budget process. |
| d. | Departments must abide by the pre-audit procedures found in G.S. 159.28 together with any and all applicable laws and/or county purchasing policies when purchasing goods and services. |
| i. | Purchase Order Policy: Unless otherwise required by applicable law or the County Finance Officer, a standardized purchase order system shall be utilized to pre-obligate all individual purchases/contractual obligations exceeding: \$2,500.00. The County Manager is also authorized to delegate the authority to the County Finance Officer to unilaterally approve increases to initially approved Purchase Orders within available funding limits by not more than an additional 50% (but not exceeding an additional \$1,000.00) whenever deemed necessary and advisable to expedite the processing and administration of such purchase orders modifications. |

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

Section 7.

BUDGET OFFICER AUTHORIZATIONS:

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

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

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

Section 8.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 9.

ADOPTION

The Washington County Board of Commissioners, having first conducted a public hearing in accordance with applicable law, prior to the adoption of its annual budget ordinance (this Budget Ordinance) for the upcoming fiscal year; which hearing was held at: 116 Adams Street, Plymouth, NC @ 6:00 pm on or about the 18th day of May, 2026, does hereby adopt this Budget Ordinance this 8th day of June, 2026.



John Spruill, Chair, Washington County Board of Commissioners

ATTEST:



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



WASHINGTON COUNTY BUDGET (FY27)

Fund 70 - REVALUATION

Tab 45

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Revenues:										
70-3290-000	INTEREST ON INVESTMENTS	4,525	7,875	9,100.75	4,685.00	6,743.23		Rolls Forw	Rolls Forw	Rolls Forw
70-3980-000	APPROPRIATED FUND BALANCE			0	227,339.00	0			136,600	136,600
70-3980-010	TRANSFER FROM GENERAL FUND	40,000	40,000	40,000.00	124,276.00	124,276.00			40,000	40,000
Available Fund Balance on 6/30 in FY25 = \$227,339, in FY= \$178,238										
TOTAL REVENUES		44,525	47,875		356,300	131,019	0	0	176,600	176,600
Expenditures:										
70-8600-000	RESERVE FOR REAPPRAISAL	0	0							
70-8600-200	- DEPTAL SUPPLIES			0	1,000.00	39.99			1,000	1,000
70-8600-250	REVALUATION- AUTO SUPPLIES									
70-8600-320	COMMUNICATIONS									
70-8600-330	REVAL-POSTAGE			0	3,000.00	0			8,000	8,000
70-8600-370	REVALUATION- PRINTING			0	2,000.00	0			3,000	3,000
70-8600-380	REVALUATION - ADVERTISING			0	300.00	0			600	600
70-8600-390	REVALUATION- DUES AND SUBSCRIPTIONS									
70-8600-540	REVALUATION- CAPITAL OUTLAY- VEHICLE									
70-8600-600	REVALUATION-CONTRACTED SERVICES			0	350,000.00	121,153.84			164,000	164,000
70-8600-601	REVAL-CONTRACTED SERVICES-DYNAMIC DATA									
TOTAL EXPENDITURES		0	0		356,300	121,194	0	0	176,600	176,600
TOTAL REVENUES		44,525	47,875		356,300	131,019	0	0	176,600	176,600
FUND 70 BALANCES:		44,525	47,875		0	9,825	0	0	0	0

FY27 Washington County

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

Revised/Effective: 7/16/26

Total FTEs (Incl. County Manager) = 170

Grade	Position Title FY25	E	#POS	OLD STEPS											Total FTEs (Incl. County Manager) = 170											
				Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	
(YORE) Index:				0	1	2	3	4	5	6	7	8	9	10	11											
10	Office Assistant/Floater		PT	\$ 26,697	\$ 27,347	\$ 28,026	\$ 28,746	\$ 29,438	\$ 30,201	\$ 30,935	\$ 31,727	\$ 32,108	\$ 32,488	\$ 32,906	\$ 33,323											
	Housekeeper		2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
	Maintenance Worker I		4	\$ 27,800	\$ 28,506	\$ 29,226	\$ 29,932	\$ 30,695	\$ 31,444	\$ 32,248	\$ 33,011	\$ 33,428	\$ 33,846	\$ 34,283	\$ 34,720											
	Senior Center Nutrition Prog. Mgr.		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
12	Asst Register of Deeds		1	\$ 28,902	\$ 29,663	\$ 30,385	\$ 31,161	\$ 31,910	\$ 32,743	\$ 33,506	\$ 34,353	\$ 34,784	\$ 35,115	\$ 35,653	\$ 36,091											
	Landfill Operator		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
	Accounting Technician		1	\$ 30,016	\$ 30,779	\$ 31,528	\$ 32,348	\$ 33,139	\$ 33,973	\$ 34,848	\$ 35,709	\$ 36,147	\$ 36,585	\$ 37,058	\$ 37,532											
13	Property Tax Clerk		2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
	Utility/AR Clerk		2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
	Waterworks Technician I		4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
14	Administrative Assistant		3	\$ 31,175	\$ 31,924	\$ 32,757	\$ 33,520	\$ 34,167	\$ 35,229	\$ 36,119	\$ 37,024	\$ 37,476	\$ 37,927	\$ 38,394	\$ 38,860											
15	Code Enforcement Officer		1	\$ 32,391	\$ 33,068	\$ 33,901	\$ 34,763	\$ 35,611	\$ 36,515	\$ 37,432	\$ 38,365	\$ 38,845	\$ 39,326	\$ 39,806	\$ 40,286											
16	Chief Landfill Operator		1	\$ 33,393	\$ 34,240	\$ 35,073	\$ 35,964	\$ 36,839	\$ 37,772	\$ 38,690	\$ 39,679	\$ 40,173	\$ 40,667	\$ 41,183	\$ 41,699											
	Soil and Water Supervisor	E	1	\$ 35,625	\$ 36,543	\$ 37,432	\$ 38,380	\$ 39,340	\$ 40,300	\$ 41,317	\$ 42,321	\$ 42,843	\$ 43,365	\$ 43,930	\$ 44,495											
18	Assistant Tax Assessor		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
	Delinquent Tax Coordinator		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
	Accounting/HR Specialist		1	\$ 36,769	\$ 37,674	\$ 38,591	\$ 39,566	\$ 40,526	\$ 41,529	\$ 42,645	\$ 43,677	\$ 44,213	\$ 44,750	\$ 45,301	\$ 45,852											
19	Waterworks Dist Coord		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
	Recreation Director		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
	Senior Center Director	E	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
	Airport Development Director	E	1	\$ 37,857	\$ 38,803	\$ 39,763	\$ 40,752	\$ 41,826	\$ 42,842	\$ 43,917	\$ 44,990	\$ 45,548	\$ 46,106	\$ 46,685	\$ 47,266											
20	Tax Analyst		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
	Land Records Coord		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
21	Clerk to Board/Admin. Asst.		1	\$ 38,958	\$ 39,947	\$ 40,964	\$ 41,982	\$ 43,027	\$ 44,086	\$ 45,160	\$ 46,332	\$ 46,904	\$ 47,476	\$ 48,062	\$ 48,648											
22	Elections Director (FN1)	E	2*	\$ 40,117	\$ 41,148	\$ 42,122	\$ 43,168	\$ 44,213	\$ 45,371	\$ 46,502	\$ 47,646	\$ 48,139	\$ 48,332	\$ 49,461	\$ 50,890											
23				\$ 41,233	\$ 42,235	\$ 43,281	\$ 44,425	\$ 45,513	\$ 46,614	\$ 47,772	\$ 48,974	\$ 49,388	\$ 50,102	\$ 50,838	\$ 51,473											
24				\$ 42,321	\$ 43,380	\$ 44,510	\$ 45,597	\$ 46,713	\$ 47,872	\$ 49,115	\$ 50,387	\$ 50,937	\$ 51,587	\$ 52,222	\$ 52,858											
25	Maintenance Supervisor		1	\$ 43,492	\$ 44,567	\$ 45,654	\$ 46,770	\$ 47,985	\$ 49,171	\$ 50,344	\$ 51,657	\$ 52,206	\$ 52,915	\$ 53,572	\$ 54,228											
	Water Treatment Plant Supervisor		1	\$ 44,594	\$ 45,683	\$ 46,798	\$ 48,026	\$ 49,199	\$ 50,414	\$ 51,686	\$ 52,970	\$ 53,641	\$ 54,312	\$ 54,983	\$ 55,685											
26	IT Systems Operator		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
	HR Manager		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
	Grants & Procurement Manager		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
27	Register of Deeds (FN2)	E	1	\$ 45,683	\$ 46,798	\$ 48,041	\$ 49,199	\$ 50,414	\$ 51,700	\$ 52,970	\$ 54,312	\$ 54,983	\$ 55,655	\$ 56,354	\$ 57,053											
	Building Inspector (Level-1)		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
28	Deputy Finance Officer/Financial Analyst		1	\$ 46,783	\$ 48,013	\$ 49,185	\$ 50,371	\$ 51,671	\$ 52,956	\$ 54,299	\$ 55,641	\$ 56,340	\$ 57,039	\$ 57,746	\$ 58,452											
34	Tax Administrator	E	1	\$ 53,522	\$ 54,864	\$ 56,248	\$ 57,604	\$ 59,045	\$ 60,514	\$ 62,025	\$ 63,593	\$ 64,391	\$ 65,189	\$ 66,002	\$ 66,814											
40	Economic & Strategic Dev Director	E	1	\$ 60,245	\$ 61,757	\$ 63,268	\$ 64,879	\$ 66,475	\$ 68,114	\$ 69,809	\$ 71,588	\$ 72,478	\$ 73,368	\$ 74,279	\$ 75,190											
43	Utilities Director	E	1	\$ 63,903	\$ 65,501	\$ 67,138	\$ 68,817	\$ 70,537	\$ 72,301	\$ 74,108	\$ 75,961	\$ 76,910	\$ 77,872	\$ 78,845	\$ 79,831											
48	Assistant Manager	E	1	\$ 70,554	\$ 72,318	\$ 74,126	\$ 75,979	\$ 77,879	\$ 79,826	\$ 81,821	\$ 83,867	\$ 84,915	\$ 85,977	\$ 87,051	\$ 88,140											
49	Finance Officer	E	1	\$ 71,965	\$ 73,765	\$ 75,609	\$ 77,499	\$ 79,436	\$ 81,422	\$ 83,458	\$ 85,544	\$ 86,614	\$ 87,696	\$ 88,792	\$ 89,902											

FN1: Elections Director & Employee Compensation Subject to NCGS 163-37

FN2: Sheriff&ROD Compensation Subject to NCGS 153A-92

FN3: Time spent in uncertified positions is not counted for YORE purposes in a higher pay grade/range position resulting from obtaining certification

FY23 Note: Total actual compensation amounts for NCSU Extension staff should be monitored to insure equitable progression compared to regular county staff. Countywide COLAs shall be apply only to county portion of pay.

Historical COLAs: [2% 2013]; [2% 2015]; [2% 2018]; [1st YORE adj began w/ Jan22' payroll a year after Jan21' grade adj] [2.5% 7.16.22]; [2.5% 7.16.23]; [2.5% 7.16.24]; [2.5% 7.16.25, except LEOs w/ rec'd earlier FY25] [2.5% 7.1

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

FY27 Washington County

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

Revised/Effective: 7/16/26

Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23	Step 24	Step 25
Step 12x12	Step 13x13	Step 14x14	Step 15x15	Step 16x16	Step 17x17	Step 18x18	Step 19x19	Step 20x20	Step 21x21	Step 22x22	Step 23x23	Step 24x24	Step 25x25+
12	13	14	15	16	17	18	19	20	21	22	23	24	25+
\$ 33,732	\$ 34,142	\$ 34,559	\$ 34,975	\$ 35,420	\$ 35,865	\$ 36,317	\$ 36,769	\$ 37,228	\$ 37,687	\$ 38,154	\$ 38,620	\$ 39,103	\$ 39,585
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 35,144	\$ 35,569	\$ 36,013	\$ 36,458	\$ 36,910	\$ 37,362	\$ 37,843	\$ 38,323	\$ 38,803	\$ 39,283	\$ 39,757	\$ 40,230	\$ 40,733	\$ 41,235
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 36,536	\$ 36,981	\$ 37,440	\$ 37,899	\$ 38,372	\$ 38,845	\$ 39,339	\$ 39,834	\$ 40,328	\$ 40,823	\$ 41,346	\$ 41,868	\$ 42,392	\$ 42,915
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 37,984	\$ 38,436	\$ 38,916	\$ 39,396	\$ 39,883	\$ 40,371	\$ 40,872	\$ 41,373	\$ 41,875	\$ 42,376	\$ 42,942	\$ 43,507	\$ 44,051	\$ 44,595
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 39,161	\$ 39,863	\$ 40,364	\$ 40,866	\$ 41,374	\$ 41,882	\$ 42,405	\$ 42,928	\$ 43,464	\$ 44,001	\$ 44,538	\$ 45,074	\$ 45,638	\$ 46,101
\$ 40,788	\$ 41,289	\$ 41,791	\$ 42,292	\$ 42,829	\$ 43,365	\$ 43,930	\$ 44,495	\$ 45,039	\$ 45,583	\$ 46,141	\$ 46,699	\$ 47,283	\$ 47,867
\$ 42,322	\$ 42,744	\$ 43,260	\$ 43,775	\$ 44,340	\$ 44,905	\$ 45,442	\$ 45,979	\$ 46,572	\$ 47,165	\$ 47,745	\$ 48,324	\$ 48,928	\$ 49,532
\$ 45,046	\$ 45,597	\$ 46,155	\$ 46,713	\$ 47,292	\$ 47,872	\$ 48,493	\$ 49,115	\$ 49,694	\$ 50,273	\$ 50,930	\$ 51,587	\$ 52,231	\$ 52,876
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 46,445	\$ 47,039	\$ 47,617	\$ 48,196	\$ 48,782	\$ 49,369	\$ 50,004	\$ 50,640	\$ 51,269	\$ 51,897	\$ 52,533	\$ 53,169	\$ 53,833	\$ 54,498
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 47,890	\$ 48,436	\$ 49,044	\$ 49,651	\$ 50,273	\$ 50,894	\$ 51,533	\$ 52,152	\$ 52,816	\$ 53,479	\$ 54,143	\$ 54,807	\$ 55,493	\$ 56,178
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 49,270	\$ 49,891	\$ 50,492	\$ 51,093	\$ 51,502	\$ 51,911	\$ 52,408	\$ 52,905	\$ 53,705	\$ 54,376	\$ 55,048	\$ 55,739	\$ 56,431	\$ 57,142
\$ 50,704	\$ 51,318	\$ 51,954	\$ 52,589	\$ 53,139	\$ 53,889	\$ 54,574	\$ 55,259	\$ 55,944	\$ 56,630	\$ 57,343	\$ 58,056	\$ 58,782	\$ 59,508
\$ 52,102	\$ 52,730	\$ 53,394	\$ 54,059	\$ 54,730	\$ 55,401	\$ 56,093	\$ 56,784	\$ 57,498	\$ 58,212	\$ 58,932	\$ 59,652	\$ 60,398	\$ 61,143
\$ 53,515	\$ 54,172	\$ 54,843	\$ 55,514	\$ 56,199	\$ 56,884	\$ 57,604	\$ 58,324	\$ 59,058	\$ 59,793	\$ 60,542	\$ 61,291	\$ 62,057	\$ 62,823
\$ 54,913	\$ 55,598	\$ 56,304	\$ 57,011	\$ 57,717	\$ 58,423	\$ 59,158	\$ 59,892	\$ 60,641	\$ 61,390	\$ 62,139	\$ 62,887	\$ 63,673	\$ 64,459
\$ 56,354	\$ 57,053	\$ 57,760	\$ 58,466	\$ 59,193	\$ 59,921	\$ 60,669	\$ 61,418	\$ 62,188	\$ 62,957	\$ 63,735	\$ 64,512	\$ 65,318	\$ 66,125
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 57,760	\$ 58,466	\$ 59,200	\$ 59,935	\$ 60,683	\$ 61,432	\$ 62,194	\$ 62,957	\$ 63,741	\$ 64,526	\$ 65,331	\$ 66,136	\$ 66,962	\$ 67,789
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 59,179	\$ 59,906	\$ 60,655	\$ 61,404	\$ 62,159	\$ 62,915	\$ 63,706	\$ 64,497	\$ 65,302	\$ 66,108	\$ 66,927	\$ 67,747	\$ 68,593	\$ 69,440
\$ 67,647	\$ 68,481	\$ 69,335	\$ 70,190	\$ 71,066	\$ 71,941	\$ 72,838	\$ 73,735	\$ 74,660	\$ 75,586	\$ 76,539	\$ 77,492	\$ 78,461	\$ 79,430
\$ 76,129	\$ 77,069	\$ 78,037	\$ 79,004	\$ 79,986	\$ 80,967	\$ 81,970	\$ 82,973	\$ 84,167	\$ 85,361	\$ 86,579	\$ 87,197	\$ 88,287	\$ 89,377
\$ 80,829	\$ 81,839	\$ 82,862	\$ 83,898	\$ 84,946	\$ 86,008	\$ 87,083	\$ 88,172	\$ 89,274	\$ 90,390	\$ 91,520	\$ 92,664	\$ 93,822	\$ 94,995
\$ 89,241	\$ 90,357	\$ 91,486	\$ 92,630	\$ 93,788	\$ 94,960	\$ 96,147	\$ 97,349	\$ 98,566	\$ 99,798	\$ 101,045	\$ 102,308	\$ 103,587	\$ 104,882
\$ 91,026	\$ 92,164	\$ 93,316	\$ 94,482	\$ 95,663	\$ 96,859	\$ 98,070	\$ 99,296	\$ 100,537	\$ 101,794	\$ 103,066	\$ 104,355	\$ 105,659	\$ 106,980

**FY27 Washington County
Salary Schedule/Pay Tables (Emergency Services Only)**

Revised/Effective: 7/16/26

Grade	FY25 Position Title	E	#POS	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
	OLD STEPS			Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 11
	(VORE) Index:		67	0	1	2	3	4	5	6	7	8	9	10	11
14	WCSO Admin Asst		1	\$ 31,175	\$ 31,924	\$ 32,757	\$ 33,520	\$ 34,367	\$ 35,229	\$ 36,119	\$ 37,024	\$ 37,476	\$ 37,927	\$ 38,394	\$ 38,860
15	Telecommunicator I - Uncert (FN1)	ot	4	\$ 32,291	\$ 33,068	\$ 33,901	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
EM51	EMT Basic	ot	5	\$ 33,825	\$ 34,592	\$ 35,392	\$ 36,225	\$ 37,092	\$ 37,992	\$ 38,924	\$ 39,888	\$ 40,884	\$ 41,912	\$ 42,972	\$ 44,064
17	Telecommunicator II - EMD Cart (FN1)	ot	4	\$ 34,495	\$ 35,370	\$ 36,261	\$ 37,181	\$ 38,132	\$ 39,109	\$ 40,117	\$ 41,156	\$ 42,227	\$ 43,331	\$ 44,468	\$ 45,639
L1	WCSO Animal Control Officer		1	\$ 35,875	\$ 36,593	\$ 37,324	\$ 38,071	\$ 38,832	\$ 39,609	\$ 40,401	\$ 41,209	\$ 42,041	\$ 42,897	\$ 43,778	\$ 44,684
EM52	EMT Intermediate	ot	8	\$ 36,383	\$ 37,196	\$ 38,034	\$ 38,897	\$ 39,785	\$ 40,698	\$ 41,636	\$ 42,599	\$ 43,587	\$ 44,599	\$ 45,636	\$ 46,698
DET1	Detention Officer	ot	8	\$ 38,438	\$ 39,286	\$ 40,159	\$ 41,057	\$ 41,980	\$ 42,928	\$ 43,899	\$ 44,894	\$ 45,912	\$ 46,954	\$ 48,020	\$ 49,109
DET1	Detention Corporal	ot	3	\$ 38,438	\$ 39,286	\$ 40,159	\$ 41,057	\$ 41,980	\$ 42,928	\$ 43,899	\$ 44,894	\$ 45,912	\$ 46,954	\$ 48,020	\$ 49,109
DET2	Detention Lt-Lieutenant	ot	1	\$ 40,488	\$ 41,297	\$ 42,123	\$ 42,966	\$ 43,825	\$ 44,701	\$ 45,596	\$ 46,507	\$ 47,442	\$ 48,401	\$ 49,384	\$ 50,392
T3	911 Telecom Supervisor - EMD Cen	E*	1	\$ 41,233	\$ 42,057	\$ 42,898	\$ 43,756	\$ 44,632	\$ 45,524	\$ 46,435	\$ 47,363	\$ 48,315	\$ 49,291	\$ 50,290	\$ 51,311
DET3	Chief Detention Officer	ut	1	\$ 43,563	\$ 44,434	\$ 45,322	\$ 46,229	\$ 47,153	\$ 48,097	\$ 49,058	\$ 50,040	\$ 51,045	\$ 52,074	\$ 53,127	\$ 54,204
EM53	EMT Paramedics		9	\$ 42,025	\$ 42,866	\$ 43,724	\$ 44,597	\$ 45,489	\$ 46,399	\$ 47,327	\$ 48,274	\$ 49,241	\$ 50,228	\$ 51,236	\$ 52,264
L2	WCSO Uncertified Deputy		8	\$ 46,125	\$ 47,048	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
L1	WCSO Deputy		6	\$ 47,355	\$ 48,302	\$ 49,268	\$ 50,254	\$ 51,259	\$ 52,284	\$ 53,329	\$ 54,396	\$ 55,489	\$ 56,609	\$ 57,754	\$ 58,934
L3	WCSO Corporal		2	\$ 47,355	\$ 48,302	\$ 49,268	\$ 50,254	\$ 51,259	\$ 52,284	\$ 53,329	\$ 54,396	\$ 55,489	\$ 56,609	\$ 57,754	\$ 58,934
L4	WCSO Sergeant		2	\$ 47,355	\$ 48,302	\$ 49,268	\$ 50,254	\$ 51,259	\$ 52,284	\$ 53,329	\$ 54,396	\$ 55,489	\$ 56,609	\$ 57,754	\$ 58,934
L5	WCSO Investigator		2	\$ 50,891	\$ 51,909	\$ 52,947	\$ 54,006	\$ 55,086	\$ 56,188	\$ 57,312	\$ 58,458	\$ 59,625	\$ 60,814	\$ 62,026	\$ 63,262
EM54	EMS Deputy Director	lt*	1	\$ 58,938	\$ 60,116	\$ 61,319	\$ 62,545	\$ 63,796	\$ 65,072	\$ 66,373	\$ 67,701	\$ 69,056	\$ 70,438	\$ 71,847	\$ 73,284
L8	WCSO Lieutenant		2	\$ 62,218	\$ 63,462	\$ 64,731	\$ 66,026	\$ 67,346	\$ 68,693	\$ 70,067	\$ 71,468	\$ 72,895	\$ 74,348	\$ 75,827	\$ 77,337
L7	WCSO Chief Deputy	E*	1	\$ 62,218	\$ 63,462	\$ 64,731	\$ 66,026	\$ 67,346	\$ 68,693	\$ 70,067	\$ 71,468	\$ 72,895	\$ 74,348	\$ 75,827	\$ 77,337
EM55	EMS Director	E*	1	\$ 70,213	\$ 71,617	\$ 73,049	\$ 74,510	\$ 76,000	\$ 77,520	\$ 79,071	\$ 80,652	\$ 82,264	\$ 83,907	\$ 85,581	\$ 87,286
EMC1	Emer Mgmt. Coord. (incl EMS)	lt	1	\$ 70,930	\$ 72,349	\$ 73,796	\$ 75,271	\$ 76,777	\$ 78,312	\$ 79,879	\$ 81,476	\$ 83,114	\$ 84,793	\$ 86,504	\$ 88,247
L8	WCSO Sheriff (FN2)	E	1	\$ 70,930	\$ 72,349	\$ 73,796	\$ 75,271	\$ 76,777	\$ 78,312	\$ 79,879	\$ 81,476	\$ 83,114	\$ 84,793	\$ 86,504	\$ 88,247

Refer to FN's on Non-Sheriff Emergency Services Salary Schedule/Pay Tables
 FY25: Mid-range steps added between steps 8 - 17 effective 12.16.24
 L1-L8 regraded eff 2/16/25 w/ 2%/1% progression values
 FY26: EMS4 & EMS5 added to match Chief Deputy and WCSO Lt. Pay Rates incl slower 2%/1% progressions

**FY27 Washington County
Salary Schedule/Pay Tables (Emergency Services Only) (Continued)**

Revised/Effective: 7/16/26

Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 19	Step 20	Step 21	Step 22	Step 23	Step 24	Step 25
Step 12y12	Step 13y13	Step 14y14	Step 15y15	Step 16y16	Step 17y17	Step 18y18	Step 19y19	Step 19y19	Step 20y20	Step 21y21	Step 22y22	Step 23y23	Step 24y24	Step 25y25+
12	13	14	15	16	17	18	19	20	21	22	23	24	25+	
\$ 39,361	\$ 39,863	\$ 40,364	\$ 40,866	\$ 41,374	\$ 41,882	\$ 42,405	\$ 42,928	\$ 43,464	\$ 44,001	\$ 44,538	\$ 45,074	\$ 45,638	\$ 46,201	
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
\$ 40,836	\$ 41,345	\$ 41,857	\$ 42,374	\$ 42,894	\$ 43,419	\$ 43,949	\$ 44,482	\$ 45,020	\$ 45,562	\$ 46,109	\$ 46,660	\$ 47,215	\$ 47,775	
\$ 43,612	\$ 44,142	\$ 44,700	\$ 45,258	\$ 45,837	\$ 46,416	\$ 46,974	\$ 47,532	\$ 48,126	\$ 48,719	\$ 49,326	\$ 49,934	\$ 50,558	\$ 51,182	
\$ 43,311	\$ 43,744	\$ 44,182	\$ 44,624	\$ 45,070	\$ 45,520	\$ 45,976	\$ 46,435	\$ 46,900	\$ 47,369	\$ 47,842	\$ 48,321	\$ 48,804	\$ 49,292	
\$ 43,682	\$ 44,119	\$ 44,560	\$ 45,006	\$ 45,456	\$ 45,911	\$ 46,370	\$ 46,833	\$ 47,302	\$ 47,775	\$ 48,253	\$ 48,735	\$ 49,222	\$ 49,715	
\$ 46,405	\$ 46,869	\$ 47,338	\$ 47,811	\$ 48,289	\$ 48,772	\$ 49,260	\$ 49,752	\$ 50,250	\$ 50,752	\$ 51,260	\$ 51,772	\$ 52,290	\$ 52,813	
\$ 46,405	\$ 46,869	\$ 47,338	\$ 47,811	\$ 48,289	\$ 48,772	\$ 49,260	\$ 49,752	\$ 50,250	\$ 50,752	\$ 51,260	\$ 51,772	\$ 52,290	\$ 52,813	
\$ 48,880	\$ 49,369	\$ 49,862	\$ 50,361	\$ 50,864	\$ 51,373	\$ 51,887	\$ 52,406	\$ 52,930	\$ 53,459	\$ 53,994	\$ 54,534	\$ 55,079	\$ 55,630	
\$ 49,779	\$ 50,277	\$ 50,780	\$ 51,288	\$ 51,801	\$ 52,319	\$ 52,842	\$ 53,370	\$ 53,904	\$ 54,443	\$ 54,987	\$ 55,537	\$ 56,093	\$ 56,654	
\$ 52,592	\$ 53,118	\$ 53,649	\$ 54,186	\$ 54,728	\$ 55,275	\$ 55,828	\$ 56,386	\$ 56,950	\$ 57,519	\$ 58,094	\$ 58,675	\$ 59,262	\$ 59,855	
\$ 50,726	\$ 51,243	\$ 51,756	\$ 52,273	\$ 52,796	\$ 53,324	\$ 53,857	\$ 54,396	\$ 54,940	\$ 55,489	\$ 56,044	\$ 56,604	\$ 57,171	\$ 57,742	
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
\$ 57,171	\$ 57,742	\$ 58,320	\$ 58,903	\$ 59,492	\$ 60,087	\$ 60,688	\$ 61,295	\$ 61,908	\$ 62,527	\$ 63,152	\$ 63,784	\$ 64,421	\$ 65,066	
\$ 57,171	\$ 57,742	\$ 58,320	\$ 58,903	\$ 59,492	\$ 60,087	\$ 60,688	\$ 61,295	\$ 61,908	\$ 62,527	\$ 63,152	\$ 63,784	\$ 64,421	\$ 65,066	
\$ 57,171	\$ 57,742	\$ 58,320	\$ 58,903	\$ 59,492	\$ 60,087	\$ 60,688	\$ 61,295	\$ 61,908	\$ 62,527	\$ 63,152	\$ 63,784	\$ 64,421	\$ 65,066	
\$ 61,440	\$ 62,054	\$ 62,675	\$ 63,302	\$ 63,935	\$ 64,574	\$ 65,220	\$ 65,872	\$ 66,531	\$ 67,196	\$ 67,868	\$ 68,547	\$ 69,232	\$ 69,924	
\$ 64,967	\$ 65,616	\$ 66,273	\$ 66,935	\$ 67,605	\$ 68,281	\$ 68,964	\$ 69,653	\$ 70,350	\$ 71,053	\$ 71,764	\$ 72,481	\$ 73,206	\$ 73,938	
\$ 71,154	\$ 71,866	\$ 72,584	\$ 73,310	\$ 74,043	\$ 74,784	\$ 75,531	\$ 76,287	\$ 77,050	\$ 77,820	\$ 78,598	\$ 79,384	\$ 80,178	\$ 80,980	
\$ 71,154	\$ 71,866	\$ 72,584	\$ 73,310	\$ 74,043	\$ 74,784	\$ 75,531	\$ 76,287	\$ 77,050	\$ 77,820	\$ 78,598	\$ 79,384	\$ 80,178	\$ 80,980	
\$ 75,114	\$ 75,865	\$ 76,624	\$ 77,390	\$ 78,164	\$ 78,946	\$ 79,735	\$ 80,532	\$ 81,338	\$ 82,151	\$ 82,973	\$ 83,802	\$ 84,640	\$ 85,487	
\$ 75,114	\$ 75,865	\$ 76,624	\$ 77,390	\$ 78,164	\$ 78,946	\$ 79,735	\$ 80,532	\$ 81,338	\$ 82,151	\$ 82,973	\$ 83,802	\$ 84,640	\$ 85,487	
\$ 84,766	\$ 85,614	\$ 86,470	\$ 87,335	\$ 88,208	\$ 89,090	\$ 89,981	\$ 90,881	\$ 91,790	\$ 92,708	\$ 93,635	\$ 94,571	\$ 95,517	\$ 96,472	
\$ 85,632	\$ 86,489	\$ 87,354	\$ 88,227	\$ 89,109	\$ 90,000	\$ 90,901	\$ 91,810	\$ 92,728	\$ 93,655	\$ 94,591	\$ 95,537	\$ 96,493	\$ 97,458	

**FY27 Washington County
Salary Schedule/Pay Tables (DSS Only)**

Revised/Effective: 7/16/26

Grade	Position Title FY25	E	#POS	Step II	Step I	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
	OLD STEPS	0	1	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	
	(YORE) Index:	55	0	1	2	3	4	5	6	7	8	9	10	11	
52 ^{FN1}	Housekeeper (FN1)		1	\$ 27,365	\$ 28,031	\$ 28,726	\$ 29,465	\$ 30,174	\$ 30,956	\$ 31,708	\$ 32,520	\$ 33,210	\$ 33,301	\$ 33,728	\$ 34,156
	Processing Assistant V		2	\$ 28,420	\$ 29,156	\$ 29,848	\$ 30,611	\$ 31,359	\$ 32,108	\$ 32,913	\$ 33,704	\$ 34,120	\$ 34,537	\$ 34,961	\$ 35,385
61	IM CW I		0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Vehicle Operator I		5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transportation Coordinator/Admin Asst		2	\$ 31,359	\$ 32,108	\$ 32,913	\$ 33,704	\$ 34,537	\$ 35,395	\$ 36,289	\$ 37,178	\$ 37,673	\$ 38,167	\$ 38,627	\$ 39,086
63	IM Caseworker II (FN2)		14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Info Processing Tech		2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Social Worker I		0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CS Enforcement Agent II		0	\$ 34,537	\$ 35,385	\$ 36,289	\$ 37,178	\$ 38,167	\$ 39,086	\$ 40,017	\$ 41,020	\$ 41,336	\$ 42,051	\$ 42,575	\$ 43,097
65	IM Investigator II (FN2)		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	IM Caseworker III (FN2)		5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	IM Supervisor II	E	2	\$ 38,167	\$ 39,086	\$ 40,017	\$ 41,020	\$ 42,052	\$ 43,097	\$ 44,128	\$ 45,174	\$ 45,725	\$ 46,176	\$ 46,869	\$ 47,462
67	Paralegal I		1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transit Supervisor	E	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Social Worker II (FN3)		5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	Social Worker III (FN3)		5	\$ 42,052	\$ 43,097	\$ 44,128	\$ 45,174	\$ 46,276	\$ 47,462	\$ 48,648	\$ 49,991	\$ 50,584	\$ 51,177	\$ 51,763	\$ 52,349
	Social Worker Inv/Ass/Tr (FN3)		3	\$ 44,128	\$ 45,174	\$ 46,276	\$ 47,462	\$ 48,648	\$ 49,991	\$ 51,177	\$ 52,349	\$ 53,027	\$ 53,705	\$ 54,370	\$ 55,034
70	Social Worker Supervisor II	E	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	Social Worker Supervisor III	E	3	\$ 51,177	\$ 52,349	\$ 53,705	\$ 55,034	\$ 56,460	\$ 57,787	\$ 59,313	\$ 60,739	\$ 61,330	\$ 62,321	\$ 63,113	\$ 63,904
75	Social Services Deputy Director	E	1	\$ 56,460	\$ 57,787	\$ 59,313	\$ 60,739	\$ 62,321	\$ 63,904	\$ 65,500	\$ 67,125	\$ 67,958	\$ 68,791	\$ 69,639	\$ 70,486
81	Social Services Director	E	1	\$ 75,750	\$ 77,570	\$ 79,494	\$ 81,538	\$ 83,596	\$ 85,653	\$ 87,785	\$ 89,991	\$ 91,108	\$ 92,326	\$ 93,373	\$ 94,521

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

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

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

CS = Child Support

IM = Income Maintenance

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

**FY27 Washington County
Salary Schedule/Pay Tables (DSS Only) (Continued)**

Revised/Effective: 7/16/26

Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23	Step 24	Step 25
Step 16y12	Step 17y13	Step 18y14	Step 19y15	Step 20y16	Step 21y17	Step 22y18	Step 23y19	Step 24y20	Step 25y21	Step 26y22	Step 27y23	Step 28y24	Step 29y25+
17	18	19	20	21	22	23	24	25	26	27	28	29	30+
\$ 34,576	\$ 34,996	\$ 35,423	\$ 35,850	\$ 36,306	\$ 36,762	\$ 37,225	\$ 37,688	\$ 38,159	\$ 38,630	\$ 39,107	\$ 39,585	\$ 40,080	\$ 40,575
\$ 35,837	\$ 36,289	\$ 36,734	\$ 37,178	\$ 37,673	\$ 38,167	\$ 38,627	\$ 39,086	\$ 39,552	\$ 40,017	\$ 40,519	\$ 41,020	\$ 41,536	\$ 42,052
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 39,352	\$ 40,017	\$ 40,519	\$ 41,020	\$ 41,536	\$ 42,052	\$ 42,575	\$ 43,097	\$ 43,613	\$ 44,128	\$ 44,651	\$ 45,174	\$ 45,725	\$ 46,276
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 43,613	\$ 44,128	\$ 44,651	\$ 45,174	\$ 45,725	\$ 46,276	\$ 46,869	\$ 47,462	\$ 48,055	\$ 48,648	\$ 49,319	\$ 49,991	\$ 50,584	\$ 51,177
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 48,055	\$ 48,648	\$ 49,319	\$ 49,991	\$ 50,584	\$ 51,177	\$ 51,763	\$ 52,349	\$ 53,027	\$ 53,705	\$ 54,370	\$ 55,034	\$ 55,747	\$ 56,460
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 53,027	\$ 53,705	\$ 54,370	\$ 55,034	\$ 55,747	\$ 56,460	\$ 57,124	\$ 57,787	\$ 58,550	\$ 59,313	\$ 60,026	\$ 60,739	\$ 61,330	\$ 62,321
\$ 55,747	\$ 56,460	\$ 57,124	\$ 57,787	\$ 58,450	\$ 59,313	\$ 60,026	\$ 60,739	\$ 61,530	\$ 62,321	\$ 63,113	\$ 63,904	\$ 64,702	\$ 65,500
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 64,702	\$ 65,500	\$ 66,312	\$ 67,125	\$ 67,958	\$ 68,791	\$ 69,639	\$ 70,486	\$ 71,383	\$ 72,281	\$ 73,149	\$ 74,018	\$ 74,936	\$ 75,854
\$ 71,383	\$ 72,281	\$ 73,149	\$ 74,018	\$ 74,936	\$ 75,854	\$ 76,828	\$ 77,803	\$ 78,785	\$ 79,767	\$ 80,749	\$ 81,730	\$ 82,747	\$ 83,765
\$ 95,704	\$ 96,888	\$ 98,095	\$ 99,301	\$ 100,537	\$ 101,774	\$ 103,054	\$ 104,335	\$ 105,638	\$ 106,941	\$ 108,265	\$ 109,590	\$ 110,945	\$ 112,300

WASHINGTON COUNTY
FY27 FEE SCHEDULE

(Revised/Effective: July 1st, 2026)

ANIMAL CONTROL FEE SCHEDULE:

ADOPTION	
Dog/each	\$ 35.00
Cat/each	\$ 35.00
Other/each	\$ 10.00
PICK-UP/SURRENDER	
Pick-up/Surrender dog	\$ 25.00
Pick-up/Surrender puppy	\$ 10.00
Pick-up/Surrender cat	\$ 35.00
ANIMAL REDEMPTIONS	
Impoundment	\$35.00 + 5.00 per day per animal
PENALTIES	
First offense	\$ 25.00
Second offense	\$ 50.00
Third offense	\$ 150.00
COLLECTION FOR RESALE PERMIT	
Annual permit fee	\$ 250.00
OTHER	
Owner request pick-up	\$ 35.00

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

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

BUILDING INSP. & ZONING PERMITS FEE SCHEDULE:

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

SECTION 1. AUTHORITY

The authority for this Ordinance is found at G.S. 160D-402.

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

SECTION 2. MOBILE HOMES AND MODULAR HOUSING

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

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

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

SECTION 4. NEW CONSTRUCTION — RESIDENTIAL AND COMMERCIAL
Per Square foot (heated and unheated) \$.20

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

For a valuation under \$5,000.00 no fee shall be required.
For a valuation over \$5,000.00 and without limit the fee shall be \$10.00 per
thousand dollars or a fraction thereof (minimum of \$25.00)

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

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

SECTION 6. SWIMMING POOLS \$ 100.00

SECTION 7. ELECTRICAL

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

SECTION 8. RESTORATION OF ELECTRICAL SERVICES \$ 75.00

SECTION 9. MECHANICAL PERMITS

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

SECTION 10. DUAL FUEL PERMITS \$ 150.00

SECTION 11. INSULATION

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

SECTION 12. VINYL SIDING PERMITS \$ N/A

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

SECTION 14. SIGN PERMITS

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

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

SECTION 29. ENFORCEMENTS

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

SECTION 30. APPEALS

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

SECTION 31. SEVERABILITY

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

SECTION 32. EXEMPTIONS

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

SECTION 33. DEFINITIONS

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

DETENTION FEE SCHEDULE:

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

EMS & NON-EMERGENCY TRANSPORT FEE SCHEDULE:

CHARGE LIST	FEE	
BLS Non-Emergency	\$425	
BLS Emergency	\$675	
ALS Non-Emergent	\$500	
ALS 1 Emergent	\$750	
ALS 2 Emergent	\$1,150	
Treat (No Transport)	ALS - \$200	BLS - \$100
Event Ambulance Standby	ALS - \$200	BLS - \$100
Mileage	\$14.00/per mile	

MISCELLANEOUS ADMINISTATIVE FEE SCHEDULE:

- | | |
|--|---------------------------------------|
| 1. Copies of documents | \$ 0.25 per page |
| 2. Maps (larger than ledger size) | \$ 5.00 each |
| 3. Notaries (for personal or non-county purposes) | \$ 10.00 each |
| 4. Returned Check Fee (unless otherwise required by law) | \$ 25.00 each |
| 5. Non-Gov't Facility Use Refundable Security Deposit | \$ 150.00 per event |
| 6. Non-Gov't Facility Use Kitchen Use Fee (if available/permitted) | \$ 50.00 per event |
| 7. Non-Gov't Facility Use Fee (Non-profit Use) | \$ 100 (max 4 hrs) / \$200 (max 8hrs) |
| 8. Non-Gov't Facility Use Fee (For-profit Use) | \$ 150 (max 4 hrs) / \$300 (max 8hrs) |
| 9. WCCC Gym Use (if available/permitted) | |
| a. Nonprofit Use: | \$250 (max 4hrs); \$400 (max 8hrs) |
| b. For profit Use: | \$500 (max 4hrs); \$800 (max 8hrs) |
| c. Security Deposit: | \$250 |
| d. Additional security/supervisory staff: | \$TBD at actual county cost |

RECREATION FEE SCHEDULE:

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

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

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

SENIOR CENTER FEE SCHEDULE:

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

SOLID WASTE FEE SCHEDULE:

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

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

2. **TOWN OF PLYMOUTH:**

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

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

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

- a. **Private Commercial Landfill Tipping Fees:** **(PER TON)**

Tires	\$104.00
C&D (construction/demolition/leaf/limb/metal/etc)	\$60.00
Inert Debris/Clean Fill*	\$35.00

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

WATER SYSTEM FEE SCHEDULE:

MONTHLY WATER RATES

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

3/4 inch	\$ 29.00	
1 inch	\$ 41.00	
1 ½ inch	\$ 66.00	
2 inch	\$ 104.00	
3 inch	\$ 174.00	
4 inch	\$ 252.00	
6 inch	\$ 491.00	
8 inch	\$ 731.00	
Consumption charge	\$ 16.00	
<i>(per each 1000 gallons over the 2000 gallons included in the base charge)</i>		
Water Service Deposit & Collection Fees		
Renter	\$120.00	
Owner	\$60.00	
Returned Check Fee	\$25.00	
Late/Collection Fee	\$35.00	
Late Payment Finance Charge	1.5% per month	
Hydrant Rate (for each 1000 gallons)		\$16.00
Municipal Bulk Water Rate (for each 1000 gallons)		\$7.00

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

METER HISTORY FEE \$35.00

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

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

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

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

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

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

HYDRANT METER

Connection	\$ 705.00
Deposit	\$1,000.00

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

WASHINGTON COUNTY BUDGET (FY27)
FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
TAX SUBTOTAL (DEPT ONLY - NOT ALLOCATED)		6,754,267	7,181,965.00	7,447,058.00	7,711,027		8,522,881	8,833,812	7,598,812
10-3010-000	TAXES-AD VALOREM CURRENT YEAR	7,075,767	7,181,965.00	7,447,058.00	6,934,936.46		7,598,640	7,598,812	7,598,812
10-3010-010	CURRENT YEAR TAX DISCOUNTS	-47,232	-40,772.61	-44,999.00	-50,511.56		-50,000	50,000	-50,000
10-3011-000	TAXES-AD VALOREM 1ST PRIOR YR	125,473	258,719.82	130,000.00	109,166.94		140,000	140,000	140,000
10-3012-000	TAXES-AD VALOREM ALL PRIOR YRS	79,051	1,617,122.64	80,000.00	65,558.34		75,000	75,000	75,000
10-3018-000	NCVTS-WASHINGTON CO MOTOR VEH TAX	1,023,373	1,109,970.27	1,008,000.00	724,870.69		1,059,240	1,092,000	1,092,000
10-3018-001	NCVTS-WASH CO BILL/CC CONTRA REV	-33,170	-27,346.49	0.00	0		Journal Adj	Journal Adj	
10-3018-002	NCVTS-WASH CO REFUNDS-CONTRA REVENUE	-7,150	-7,800.48	0.00	0		Journal Adj	Journal Adj	
10-3018-003	NCVTS-WASH CO INTEREST	11,179	11,997.69	0.00	0		Journal Adj	Journal Adj	
10-3030-000	PREPAYMENT-PROPERTY TAXES	79,854	71,819.36	50,000.00	58,240.75		75,000	75,000	75,000
10-3080-000	GROSS TAX REC LEASED VEHICLES	767	654.62	500.00	443.88			500	500
10-3090-000	PAYMENTS IN LIEU OF TAXES	13,263	12,739.00	13,500.00	0			13,000	13,000
10-3120-000	REFUNDS-AD VALOREM TAXES						BAR	BAR	
10-3170-000	CURRENT YEAR TAX PENALTIES	11,944	16,053.47	15,000.00	13,573.92		15,000	15,000	15,000
10-3170-010	PRIOR YEAR TAX PENALTIES	1,249	154,856.94	2,500.00	974.56		1,750	1,750	1,750
10-3180-000	CURRENT YEAR TAX INTEREST	36,883	33,903.94	25,000.00	10,832.48		22,000	22,000	22,000
10-3180-010	PRIOR YEAR TAX INTEREST	55,336	416,191.04	60,000.00	34,374.25		50,000	50,000	50,000
CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-3250-000	PRIVILEGE AND BEER LICENSES	800	655.00	800.00	140.00			800	800
10-3260-000	ANIMAL ADOPTION FEES & FINES		35.00	0.00	385.00		BAR	BAR	
10-3270-000	MOTEL OCCUPANCY TAX -6%	177,221	174,288.18	0.00	0		Journal Adj	Journal Adj	
10-3280-000	FRANCHISE FEES-CABLE TV	8,194	7,343.59	9,000.00	3,157.01			6,000	6,000
10-3290-000	INTEREST EARNED ON INVESTMENTS	906,616	686,809.71	291,602.00	353,239.16			300,000	300,000
10-3310-000	RENTS AND CONCESSIONS	11,300	6,050.00	0.00	1,000.00			1,000	1,000
10-3312-000	JAIL CONCESSIONS	31,883	15,659.15	25,000.00	10,209.28		30,000	30,000	30,000
10-3350-000	MISCELLANEOUS REVENUES	10,706	608.19	2,500.00	3,021.17		BAR	BAR	
10-3350-001	JURY DUTY PAY	92	12.00	0.00	0		BAR	BAR	
10-3350-002	DONATIONS - GENERAL COUNTY		0	0.00	75.00		BAR	BAR	
10-3352-000	ELECTIONS-TOWN REIMB & FILING	26,913	0	29,500.00	26,089.54		0	0	0
10-3353-000	INSURANCE PROCEEDS	63,208	2,734.72	101,541.55	101,541.77		BAR	BAR	
10-3354-000	CRESWELL LEVY ADMINISTRATION FEE	5,164	4,593.61	5,000.00	0			5,000	5,000
CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-3360-000	RECREATION-DONATIONS	2,599	4,075.00	2,200.00	2,300.00		BAR	BAR	
10-3360-013	RECREATION-VENDOR RENTS AND CONCESSIONS	500	550.00	400.00	500.00			500	500

WASHINGTON COUNTY BUDGET (FY27)
FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-3410-000	WINE AND BEER TAX	32,848	26,789.67	33,000.00		0		30,000	30,000
10-3415-000	ABC PROFIT DISTRIBUTION	46,088	77,778.00	50,000.00		13,263.00		15,000	15,000
10-3430-000	SALES TAX-ONE HALF CENT-ST-A42 (40%)	269,206	261,885.26	250,000.00		142,557.03		270,000	270,000
10-3440-000	SALES TAX-ONE-HALF CENT-ST-A40 (70%)	771,074	767,688.40	770,000.00		394,839.49		775,000	775,000
10-3450-000	SALES TAX ONE CENT LOCAL ST-A39 (100%)	1,310,559	1,260,203.15	1,200,000.00		694,993.06		1,388,000	1,388,000
10-3460-000	SALES TAX - REDISTRIBUTION ST-A44 '524 (100%)	439,531	446,192.04	445,000.00		229,708.28		459,432	459,432
10-3470-000	SALES TAX LOCAL 1/4 CENT-A46 (100%)	26	355,897.67	350,931.00		175,818.65		355,000	355,000
TAX SUBTOTAL FOR INFO ONLY, (NOT ALLOCATED)		2,790,396		2,665,000		1,637,917		3,247,432	2,692,432
CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-3470-020	ABC ALCOHOLISM BOTTLE TAX	3,882	3,921.00	3,800.00		2,639.42		3,800	3,800
10-3480-013	RAP LEPC TIER II GRANT	1,000	5,000.00	6,000.00		6,000.00		6,000	6,000
10-3480-020	EMERGENCY MANAGEMENT PROG FUND	39,698	20,625.00	20,625.00		0		20,625	20,625
10-3480-023	WEYERHAEUSER GIVING GRANT-RADIOS	2,000	0	3,500.00		3,500.00	BAR	BAR	
10-3480-099	HYPER REACH-REVENUE FROM OTHERS	0	12,655.00	12,655.00		12,655.00		12,655	12,655
CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-3490-000	DSS-ADMINISTRATION REIMBURSE	2,344,203	2,458,693.49	2,956,474.00		1,497,854.50		3,176,318	3,117,568
10-3500-050	DSS-FOSTER CARE/ADOPTIONRETURN		77,887.23	229,383.00		65,204.76		260,088	260,088
10-3500-080	DSS-COMMUNITY DONATIONS-MEDICAL		0	115.00		115.00	BAR	BAR	
10-3500-081	DSS COMMUNITY DONATIONS-CHRISTMAS		2,782.00	2,889.00		2,889.00	BAR	BAR	
10-3500-082	DSS COMMUNITY DONATIONS-FOSTER CHILDREN	200	53.00	106.00		106.00	BAR	BAR	
10-3500-120	DSS-TITLE IV-D CHILD SUPPORT	40,700	44,452.60	17,586.00		15,960.32		20,000	20,000
10-3500-130	HOME & CC BLOCK GRANT-ALB COMM	78,078	68,282.78	78,000.00		34,610.00		86,000	86,000
10-3500-190	DSS-MEDICAID CAP	208,293	250,982.25	180,000.00		175,956.26		205,000	205,000
10-3500-191	DSS-MODIVCARE & ONECALL CONTRACTS	5,645	3,269.80	5,000.00		0		0	0
10-3500-200	DOT - ROAP & CTS GRANTS	412,921	191,511.00	412,297.00		371,034.00		223,862	223,862
10-3500-261	OPIOID SETTLEMENT-MCKINSEY DISTRIBUTION		4,418.69	4,418.69		0	NA	NA	
CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-3500-270	SHIIP SENIOR HEALTH INS INF	7,818	3,632.00	2,715.00		2,715.00		2,715	2,715
10-3500-280	MIPPA GRANT-MEDICAID IMPROVEMENT FOR P	3,189	2,362.00	2,724.00		2,724.00		2,362	2,362
10-3508-000	ALB COMM NUTRITION SITE DIRECTOR	6,691	852.12	7,882.00		3,786.21		7,882	7,882
10-3508-001	ALB COMM GENERAL PURPOSE GRANT	3,718	3,755.00	4,876.00		0		4,876	4,876
10-3508-002	ALB COMM TITLE III D GRANT		0	1,600.00		0		0	0
10-3509-000	SENIOR CITIZENS FUNDS	1,130	722.75	500.00		455.00		250	250
10-3509-010	SENIOR CENTER TRIPS	6,096	10,007.00	12,569.00		12,569.00		12,000	BAR
10-3509-020	SENIOR CENTER DONATIONS	442	3,362.34	663.86		663.86	BAR	BAR	
10-3509-040	SENIOR CTR STIPEND-COOP EXT SHIIP ADMIN	999	0	1,000.00		0		0	0
10-3509-050	SENIOR CENTER TRAVEL - ROAP		0	6,000.00		0		0	0
10-3509-100	NCDIT DIGITAL CHAMPION GRANT	0	9,600.00	2,534.95		0		0	0

**WASHINGTON COUNTY BUDGET (FY27)
FUND 10 - GENERAL FUND (REVENUES)**

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-3510-010	COURT COST, FEES AND CHARGES	15,176	15,337.80	15,000.00	12,376.35			15,000	15,000
10-3510-020	OFFICERS FEES	8,608	3,617.00	5,000.00	3,721.23			5,000	5,000
10-3540-000	RAP LEPC HYPERREACH								
10-3540-000	SHERIFF FEES	558	719.47	500.00	1,341.86			1,500	1,500
10-3540-020	GUN PERMITS DISCRETIONARY-COUNTY PORT	6,035	4,340.00	5,415.00	5,705.00		BAR	BAR	
10-3540-030	GUN PERMITS-STATE PORTION	7,135	4,815.00	6,320.00	6,610.00		BAR	BAR	
10-3540-040	FINGER PRINTING	1,470	1,045.00	670.00	700.00		BAR	BAR	
10-3540-070	DONATIONS-ANIMAL CONTROL	386	25.00	0.00	0		BAR	BAR	
10-3540-083	NC ANIMAL SHELTER SUPPORT FUND GRANT	0	9,188.82	3,311.18	3,311.18		N/A	N/A	
10-3541-000	SHERIFF'S SERVICE FEES	16,684	25,463.00	23,000.00	20,847.00			25,000	25,000
10-3541-010	SHERIFF-DONATIONS	25	35.00	500.00	500.00			BAR	
10-3542-000	SHERIFF-ABC BOARD FUNDING	8,350	8,350.00	3,895.00	3,295.00			2,400	2,400
CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-3550-000	BUILDING PERMIT FEES - (GC)	47,210	46,682.80	45,000.00	42,208.81			50,000	50,000
10-3550-010	PLANNING CONTRACTED SERVICES-BLDG INSP	2,669	11,362.50	10,000.00	6,286.50			10,000	10,000
10-3550-030	ZONING FEES	1,565	2,045.00	1,500.00	1,250.00			1,500	1,500
10-3560-000	REGISTER OF DEEDS FEES	62,489	70,105.86	70,000.00	47,382.95			60,000	60,000
10-3560-010	MARRIAGE LICENSES	2,230	2,210.00	2,500.00	1,140.00			1,500	1,500
CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-3580-000	JAIL FEES/STATE REIMBURSEMENTS	2,412	1,976.45	5,000.00	3,358.61			8,000	5,000
10-3590-000	JAIL HOUS/TRANS/CO/US MARSHALL	113,871	119,287.50	125,000.00	60,767.06			125,000	105,000
10-3700-000	GRANT-NCDIT WASHINGTON CO RADIO UPGRA	0	86,365.23	0.00	0		N/A	N/A	
10-3830-000	SALE OF FIXED ASSETS	11,655	11,190.00	8,666.00	96,666.00		BAR	BAR	
10-3830-001	SALE OF FORECLOSED PROPERTIES	30,874	6,302.50	0.00	0		BAR	BAR	
10-3970-011	UTILITY REIMBURSEMENT - HOME HEALTH BLDG		7,556.60	0.00	6,116.83				7,500
10-3970-020	MTW COURT COORDINATOR GRANT	83,716	85,703.72	92,851.00	56,948.98				95,414
10-3970-040	JCPC-ROANOKE AREA YOUTH	52,707	62,063.00	70,647.00	52,986.00			70,147	70,147
10-3970-041	JCPC-WASHINGTON COUNTY YOUTH	8,183	8,231.00	8,773.00	6,580.00			14,000	14,000
10-3970-042	JCPC-ADMINISTRATION	3,686	6,173.33	9,520.00	7,141.00			4,793	4,793
10-3970-050	SCHOOL REIMB-WCU/CHS SRO	38,789	100,506.08	121,117.00	73,863.74				119,152
10-3970-060	BALLGAME REIMBURSEMENTS FROM SCHOOLS	2,524	9,437.54	0.00	4,944.28		BAR	BAR	
10-3970-061	PLYMOUTH POLICE DEPT REIMBURSEMENT		25,697.47	50,000.00	23,753.08				N/A
10-3970-090	CONTRI FROM SOIL & WATER DIST	23,192	23,181.00	20,000.00	0			23,181	23,181

WASHINGTON COUNTY BUDGET (FY27)
FUND 10 - GENERAL FUND (REVENUES)

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-3970-120	COST ALLOCATION-WATERWORKS	100,000	110,000.00	130,000.00	130,000.00			230,000	230,000
10-3980-020	TOURISM DEVELOP AUTHOR 3% ADMN	4,500	4,500.00	4,500.00	4,500.00			4,500	4,500
10-3990-000	APPROPRIATED FUND BALANCE	0	0	3,192,656.46	0		1,928,784	2,107,705	2,149,205
FY27 NOTE: Available Unassigned GF Fund Balance (UGFFB) on 6/30 of FY25 = 6.1M; in FY24 = \$9.5M, in FY23 = \$7.6M \$ 15,942,100 Audited Actual GF Expenditures For This Year (FY25) (compared to \$18.4 in FY24, \$14.1 in FY23, \$15.3M in FY22 & \$15.43M in FY21) \$ 6,162,737 Audited Actual Available Unassigned GF Fund Balance (UGFFB) at Beginning of Current Year (FY26)(Adjusted for \$2.9M Fund Bal Appropriation) \$ 6,705,937 Current Est. of Total Available Unassigned GF Balance for Appropriation in Next FY (This is a guess - subject to many variables) \$ 3,188,420 Subtract 20% Prior Audited Actual GF Expenditures (Min Reserve to be Maintained per FB Policy) \$ 3,517,517 Est. of Available Unassigned GF FB After Reserving 20% Prior FY Exp per Fund Balance Policy \$ 2,149,205 Total Available Fund Balance Recommended to Actually Allocate in Revenues Sheet Above for Next FY \$ 1,368,312 Difference between Available & Allocated (SHOULD REMAIN POSITIVE TO AVOID FB POLICY REVIEW) Est. Portion of Available UGFFB (after 20% reserve withheld) Recommended for Allocation Next Fiscal Year: 61% Est. Remaining Available UGFFB as % of Total Available for Allocation Next FY (after 20% reserve withheld) 39% Est. Remaining Available UGFFB as % of Prior FY Actual GF Expenditures: (SHOULD STAY ABOVE 20%) 29%									
FOR INFORMATIONAL PURPOSES: SUMMARY OVERVIEW OF SOME LARGER GF EXPENDITURES/CIP ITEMS ALLOCATED									
\$2,672,972 TOTAL of Items Listed Below:									
\$355,000 Transfer to Fund 21 for School Debt Service (100% of Local Option Sales Taxes) \$517,310 Fire Services (4 collected cents + Add'l 5th reserve cent approved by BOCC FY25 - 5th cent part of Fund58 Transfer) \$150,000 Transfer to Fund 40 for WCH Pension Liabilities (reduced from \$450k due to GF FB concerns) \$465,579 EMS Services Subsidy - Transfer to Fund 37 (4.5 collected cents) \$194,842 Placeholder to offset costs of recommended regrades and/or COLA \$200,000 \$200k Tax Foreclosures Contract Early Termination "Insurance" Tied Down in PO to cover costs if Board Terminates Early \$0 2 Sheriff Vehicles (on hold pending FY26 audit)(\$120k) \$100,000 1/5 of 5 Year Contract to Replace Tasers/Bodycams \$110,000 Budgeted in BLDGs budget for Renovations/Utilities at WC Community Center (Roper) \$103,462 Transfer to Fund 39 for Airport \$66,070 New HR FTE Position \$60,000 \$40k Roof Repair Reserves & \$20k HVAC Repair Reserves (Part of Fund F58 Transfer) \$53,937 New 911/Telecom FTE \$50,000 IT (\$40k to replace highest priority switches) (\$10k contingency for Contracted Services) \$40,000 Transfer to Fund70 for Revaluation beginning in FY27 with revised values implementation in FY28 \$40,000 Contingency \$0 Clerk of Court's Requested Coverage of 1 Temp Deputy Clerk for FY26 (\$39.5k) \$37,500 Est. cost of overlapping Elections Director for 1/2 year. \$35,000 DSS - Replace 1 fleet car and 1 server \$30,000 Remaining Keystone Tax Software Costs (not incl annual maintenance) \$0 MTW School Nurse Funding Initiative (\$30k Grant Match Requested due to WCS no longer funding bc not justified) \$20,500 Est. cost of County portion of New DSS Admin Asst. FTE Position \$10,000 Econ Dev Contracted Services \$9,272 Library Funding Increase \$10,000 PARTF Match (Part of F58 Transfer) \$10,000 Community Contributions to Non-governmental Organizations \$4,500 New IworQ Building Permit Software									
ESTIMATE: Total of items above TAB4v5.18.26 GENERAL FUND REVENUE TOTAL									
		16,821,513	19,087,830	20,360,289	12,951,038		15,253,388	19,600,769	19,642,269

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-4130-000	FINANCE OFFICE:								
10-4130-010	FINANCE OFFICE- S & W- REGULAR	220,305	243,486	248,220	196,760			225,546	225,546
	PLACEHOLDER FOR ADDITIONAL HR CLERK FTE							66,070	66,070
10-4130-031	FINANCE OFFICE-PARTTIME	0	0	11,155	0			0	0
10-4130-040	SALARIES & WAGES-LONGEVITY	2,587	2,754	2,994	2,993			3,269	3,269
10-4130-090	FINANCE OFFICE- FICA TAX EXPENSE	16,092	17,587	20,440	14,283			17,504	17,504
10-4130-100	FINANCE OFFICE- RETIREMENT	44,826	50,948	54,824	43,357			52,238	52,238
10-4130-101	FINANCE OFFICE- 401(K) CONTRIB.	6,609	7,305	7,532	5,903			6,864	6,864
10-4130-130	FINANCE OFFICE- UNEMPLOYMENT INS.	0	0	1,956	0			1,368	1,368
10-4130-140	FINANCE OFFICE- WORKMAN'S COMP	1,354	1,269	1,628	1,315			1,393	1,393
10-4130-180	FINANCE OFFICE- PROFESSIONAL SERVICES	83,826	85,359	104,600	82,005		98,000	98,000	98,000
10-4130-181	FINANCE OFFICE- GROUP INS.	37,483	43,263	45,584	33,441			39,954	39,954
10-4130-260	FINANCE OFFICE- DEPARTMENTAL SUPPLIES	12,985	11,205	11,000	5,725		8,200	8,200	8,200
10-4130-270	FINANCE OFFICE-SERVICE AWARDS	50						75	75
10-4130-280	FINANCE OFFICE- POSTAGE	2,265	2,489	2,500	1,740		2,700	2,700	2,700
10-4130-310	FINANCE OFFICE- TRAVEL	211	134	500	29		4,100	4,100	4,100
10-4130-315	TRAINING	3,140	2,228	3,500	1,197		5,000	5,000	5,000
10-4130-320	FINANCE OFFICE- COMMUNICATIONS	1,370	1,145	1,200	810		1,200	1,200	1,200
10-4130-390	FINANCE OFFICE- DUES & SUBSCRIPTIONS	713	715	1,000	805		1,060	1,060	1,060
10-4130-391	EXPENDITURE: SUBSCRIPTION		19,173	0	0		0	0	0
10-4130-392	EXPENDITURE:SUBSCRIPTION FINAN PRINCIPA		9,750	0	0		0	0	0
10-4130-410	FINANCE OFFICE- LEASE EQUIPMENT	495	504	550	252		532	532	532
	\$97,395 Professional Services Breakdown: FY27								
	\$720 Cavanaugh McDonal Consulting (LEO Sep Allowance)								
	\$4,250 Maximus (Annual Cost Allocation Plan)								
	\$150 Vecmar Computing (CheckScanner Maint)								
	\$59,750 Thompson, Price, Scott, Adams (Audit-AFIR, DSS Compliance, Fin Stats)								
	\$17,175 Edmunds & Assoc (Software Maint)								
	\$960 Acom Solutions Inc (Check Printer Maint)								
	\$390 Independent Mailtng (Postage Machine Maint)								
	\$2,000 State Treasurer (ACA Reporting)								
	\$12,000 Jeff Best CPA (Year-end Closeout, Review of Fin Stats)								
	Est. for GASB87 Compliance Program w/ Debt Book								
10-4130	FINANCE T7	439,562	499,312	519,183	390,614		120,792	535,074	535,074

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-4140-000	TAX ADMIN:								
10-4140-010	TAX ADMIN.- S & W- REGULAR	200,386	220,806	262,530	177,767			288,244	288,244
10-4140-040	SALARIES & WAGES-LONGEVITY	1,821	1,304	1,353	1,353			2,123	2,123
10-4140-090	TAX ADMIN.- FICA TAX EXPENSE	14,268	15,820	20,682	12,968			22,213	22,213
10-4140-100	TAX ADMIN.- RETIREMENT	40,688	45,957	59,046	38,877			66,291	66,291
10-4140-101	TAX ADMIN.- 401(K) CONTRIB.	4,939	4,604	8,112	2,749			8,711	8,711
10-4140-130	TAX ADMIN.- UNEMPLOYMENT INS.	0	0	2,282	0			2,394	2,394
10-4140-140	TAX ADMIN.- WORKMAN'S COMP	2,985	3,112	3,938	3,181			4,157	4,157
10-4140-180	TAX ADMIN.- GROUP INS.	44,819	50,897	65,538	45,312			71,547	71,547
10-4140-260	TAX ADMIN.- OFFICE & DEPT SUPPLIES <small>IF Y27 and IP5</small>	11,940	6,407	10,000	7,175		21,882	21,882	21,882
10-4140-270	SERVICE AWARDS	100						185	185
10-4140-310	TAX ADMIN.- TRAVEL	105	0	500	0		400	400	400
10-4140-315	TRAINING	1,807	2,131	5,000	2,355		8,000	5,500	5,500
10-4140-320	TAX ADMIN.- COMMUNICATIONS	1,390	846	1,000	585		1,000	800	800
10-4140-325	TAX ADMIN-POSTAGE	14,330	10,105	15,750	9,228		17,750	17,000	17,000
10-4140-341	ADVERTISING	2,797	2,964	4,000	1,119		4,000	4,000	4,000
10-4140-370	PRINTING	5,870	6,406	9,000	4,116		9,000	8,500	8,500
10-4140-390	TAX ADMIN.- DUES & SUBSCRIPTIONS	6,658	6,632	7,000	5,842		7,000	7,000	7,000
10-4140-500	TAX ADMIN - CONT. SERVICES	6,925	12,180	39,500	12,831		31,500	31,500	31,500
10-4140-501	TAX ADMIN - CONT. SERV- KEYSTONE MAINT	0	0	7,834	0		59,529	29,765	29,765
104140-502	TAX ADMIN - CONT. SERV- GIS	0	10,815	12,000	0		12,000	12,000	12,000
10-4140-503	TAX ADMIN-CONTR. SERVICES-BLAST MAINTEN		2,850	0	0		2,850	2,850	2,850
10-4140-510	CONTRACTED SERVICES-ZACCHAEUS	4,142	196	206,500	0		211,500	205,000	205,000
10-4140-511	TAX ADMIN - CONT. SERV- FILE STORAGE	360	480	480	0		480	480	480
10-4140-550	TAX ADMIN - CAPITAL OUTLAY ^{CM}	122,752	9,162	40,000	2,850			30,000	30,000
<p>FY27 Note: Keystone Software Conversion continues to be problematic and will not be fully implemented by 7/1/26. Only appraisal component will be ready by that date to be used in conjunction with ongoing early revaluation work. The remaining 2 components (billing and collections) will be completed in late summer/early fall. For FY27 tax bills will be produced through current Elite software system.</p> <p>\$59,529 was quoted as annual maintenance cost but will be prorated due to implementation delay (exact pro-ration TBD) CM is Rec 50% for budget purposes until finalized.</p> <p>\$30k is also Rec by CM for payment for the remainder of the base contract and related fees anticipated to fully implement the software.</p> <p>*Remember \$200k in 4140-510 is there as insurance against board terminating tax foreclosure agreement early and is not expected to actually be spent otherwise.</p>									
10-4140	TAX ADMINISTRATION T8	489,082	413,672	782,045	328,307		386,891	842,542	842,542

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-4170-000	BOARD OF ELECTIONS:								
10-4170-010	BOARD OF ELECTIONS- S & W - REGULAR	46,684	51,477	52,270	39,991			54,246	54,246
	PLACEHOLDER FOR 1/2 YEAR WITH OVERLAPPING FTEs prior to Directors Retirement							37,500	37,500
10-4170-011	SALARIES & WAGES-BOARD*	6,820	4,900	6,480	5,080		4,640	4,640	4,640
10-4170-030	BOARD OF ELECTIONS- SALARIES- PART-TIME*	35,523	24,290	34,000	30,399		29,737	21,000	21,000
10-4170-031	BOARD OF ELECTIONS - S & W-OVERTIME*	9,341	7,553	10,000	9,100		6,300	6,300	6,300
10-4170-040	BOARD OF ELECTIONS - LONGEVITY	922	1,282	1,332	1,331			1,348	1,348
10-4170-090	BOARD OF ELECTIONS- FICA TAX EXPENSE	7,573	6,801	7,960	6,530			7,365	7,365
10-4170-100	BOARD OF ELECTIONS- RETIREMENT EXPENSE	11,449	12,420	13,884	10,947			14,130	14,130
10-4170-101	BOARD OF ELECTIONS- 401(K) CONTRIB.	1,681	1,763	1,908	1,473			1,857	1,857
10-4170-130	BOARD OF ELECTIONS- UNEMPLOYMENT INS.	0	0	978	0			1,026	1,026
10-4170-140	BOARD OF ELECTIONS- WORKMANS COMP	456	429	634	512			586	586
10-4170-180	BOARD OF ELECTIONS- GROUP INS. EXPENSE	8,168	8,668	9,126	6,668			9,981	9,981
10-4170-260	BOARD OF ELECTIONS- DEPART SUPPLIES	4,213	7,736	10,000	6,033		5,000	5,000	5,000
10-4170-270	BOARD OF ELECTIONS-SERVICE AWARDS	0	135	0	0			0	0
10-4170-310	BOARD OF ELECTIONS- TRAVEL	1,555	1,009	2,000	959		2,000	2,000	2,000
10-4170-315	TRAINING	8,792	4,417	8,000	6,589		2,200	2,200	2,200
10-4170-320	BOARD OF ELECTIONS- COMMUNICATIONS	2,864	5,090	5,000	1,793		5,200	5,200	5,200
10-4170-330	POSTAGE	978	2,356	3,000	1,757		3,000	3,000	3,000
10-4170-350	BOARD OF ELECTIONS- MAINT & REPAIR- EQUI	733	655	1,500	785		1,500	1,500	1,500
10-4170-360	CONTRACTED SERVICES	18,524	21,989	20,311	19,877		20,730	20,730	20,730
10-4170-370	BOARD OF ELECTIONS- PRINTING	19,649	11,558	13,000	8,396		9,000	9,000	9,000
10-4170-380	ADVERTISING	1,292	600	1,200	1,061		600	600	600
10-4170-390	BOARD OF ELECTIONS- DUES & SUBSCRIPTIONS	33	184	180	160		2,860	2,860	2,860
10-4170-550	CAPITAL OUTLAY-EQUIPMENT	0	15,416	0	0				
	FY27 NOTES:								
	CM's Rec based on: No Muni Elections, 1 Countywide Election								
	If secondary primaries or special elections are required, additional funding may be needed at that time.								
	CM's Rec also anticipates Dirctor retiring mid-year, hiring new Director to shadow for approx 6 months prior to retirement, and reducing PT due to availability of new Director								
10-4170	BOARD OF ELECTION T9	187,248	190,729	202,763	159,442		92,767	212,069	212,069

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-4210-000	INFORMATION TECHNOLOGY:								
10-4210-010	INFO. TECH- S & W- REGULAR	55,203	56,582	56,640	43,424			58,056	58,056
10-4210-040	SALARIES & WAGES-LONGEVITY	1,658	1,699	1,742	1,742			1,742	1,742
10-4210-090	INFO. TECH- FICA TAX EXPENSE	3,735	3,842	4,464	2,946			4,575	4,575
10-4210-100	INFO. TECH- RETIREMENT	11,437	12,058	12,742	9,803			13,652	13,652
10-4210-101	INFO. TECH- 401(K) CONTRIB.	1,656	1,697	1,752	1,303			1,794	1,794
10-4210-130	INFO. TECH- UNEMPLOYMENT INS.	0	0	326	0			342	342
10-4210-140	INFO. TECH- WORKMAN'S COMP	285	292	356	287			364	364
10-4210-180	INFO. TECH- CONTRACTED SERVICES	0					20,000	24,618	24,618
10-4210-181	INFO. TECH- GROUP INS.	10,162	10,661	11,120	8,165			11,973	11,973
10-4210-200	INFO. TECH- DEPARTMENTAL SUPPLIES	1,983	3,577	1,300	497		1,395	1,500	1,500
10-4210-270	INFO. TECH-SERVICE AWARDS	0	200	0	0			0	0
10-4210-310	INFO. TECH- TRAVEL	100	7	100	0		100	100	100
10-4210-315	TRAINING	20	776	2,000	0		2,000	2,000	2,000
10-4210-320	INFO. TECH- COMMUNICATIONS	324	416	500	377		500	500	500
10-4210-330	POSTAGE	0	90	100	100		100	100	100
10-4210-350	INFO. TECH- MAINT. & REPAIR- EQUIP (&Soundsid	34,797	45,650	67,000	35,761		54,296	40,928	40,928
10-4210-550	INFO. TECH- CAPITAL OUTLAY EQUIPMENT	0					20,000	40,000	40,000
	FY27: Expect \$80k upgrade 2017 switches								
	FY28: Expect \$80k upgrade county servers								
FY27 NOTES:									
Approx \$14.6k being moved from 4210-350 to 4210-180 as more appropriate exp line for FY27 and future years									
FY26 started w/ \$20k IT contingency in 4210-180, moved to 4210-350 for Soundside Assistance, leaving in 4210-180 and reducing to 10k for FY27									
CM's REC on Cap Outlay is based on need to reduce overall budget for FY27 and potential savings that could be realized through strategic procurement and upgrade implementations									
10k could be repurposed from 4210-180 if needed, and after FY26 audit fund balance availability for this project could be reassessed									
10-4210	INFORMATION TECHNOLOGY T11	121,360	137,549	160,142	104,405		158,391	202,243	202,243

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-4260-000	BUILDINGS:								
10-4260-350	WASH CO MIDDLE SCHOOL - UTILITIES		5,259	70,000	54,291			75,000	75,000
10-4260-351	WASH CO MIDDLE SCHOOL - BLDG MAINT		25,612	80,000	54,672			35,000	35,000
10-4260-355	CRESWELL SCH - UTILITIES							15,000	15,000
10-4260-356	CRESWELL SCH - BLDG MAINT							5,000	5,000
10-4260-440	CONTRACT SERVICES-COURTHOUSE SECURITY	70,120	74,766	78,500	54,591			80,000	80,000
10-4260-550	BUILDINGS- PUBLIC DEFENDER HOUSING	4,452	4,452	4,452	0			4,452	4,452
10-4260-554	PROBATION & PAROLE-FORBES	1,323						0	0
10-4260-555	SMART START LEASE ASSISTANCE	4,200	4,200	4,200	2,100			4,200	4,200
10-4260-556	CIP ROOF REPAIRS/REPLACEMENT RESERVES (Part of Transfer to Fund 58 and budgeted there)							40,000	(Part of F58 Transf
10-4260-558	CIP HVAC REPAIRS/REPALCEMENTS RESERVES (Part of Transfer to Fund 58 and budgeted there)							20,000	(Part of F58 Transf
<p>FY27 Note: Add'l expenses will be incurred in this dept as a result of receiving and having to maintain and pay operational overhead for one or more vacant school sites per Funding Agmt with WCS. FY26 started with 45k and 55k for RMS utilities and maintenance and ended at roughly 150% original budget. RMS amounts are place holders and subj to adjustment throughout year. Some RMS expenses will be offset by lower expenses otherwise carried in merged depts throughout applicable dept. budgets. CM Rec continuing to monitor renovation/use costs of RMS closely in FY27; and attempt to divest ownership of CES/CHS asap for as much monetary value as possible to help offset F21 Debt Service from PK12 facility.</p>									
10-4260	BUILDINGS T12-1	83,845	114,289	237,152	165,654		0	218,652	218,652

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-4265-010	FACILITY SERVICES- S & W- REGULAR	191,672	208,237	244,954	165,338			245,838	245,838
10-4265-040	SALARIES & WAGES-LONGEVITY		0	575	574			589	589
10-4265-090	FACILITY SERVICES- FICA TAX EXPENSE	14,361	15,599	16,870	12,436			18,852	18,852
10-4265-100	FACILITY SERVICES- RETIREMENT	38,552	43,084	48,162	35,988			56,259	56,259
10-4265-101	FACILITY SERVICES- 401(K) CONTRIB.	5,026	5,376	6,616	3,229			7,393	7,393
10-4265-130	FACILITY SERVICES- UNEMPLOYMENT INS.	0	0	1,956	0			2,394	2,394
10-4265-140	FACILITY SERVICES- WORKMAN'S COMP	13,919	3,940	8,660	2,382			19,176	19,176
10-4265-181	FACILITY SERVICES- GROUP INS.	46,906	49,318	54,444	39,961			69,428	69,428
10-4265-200	FACILITY SERVICES- DEPT SUPPLIES & MATER	17,129	18,061	20,000	14,517		25,000	20,000	20,000
10-4265-201	CLERK OF COURT DEPARTMENTAL SUPPLIES	2,631	1,074	3,200	909		3,200	2,000	2,000
10-4265-202	CLERK OF COURT-MAINT & REPAIR-BUILDING	443	0	1,444	0		1,900	0	0
10-4265-204	CLERK OF COURT- TEMP DEP CLERK FTE AOC CC	0	12,913	36,026	21,010		39,500	0	39,500
10-4265-215	FACILITY SERVICES- MAINT AND REPAIR BLDG	62,031	65,360	55,110	30,497		95,000	80,000	80,000
10-4265-230	FACILITY SERVICES- DEPT SUPPLIES-SAFETY	2,854	2,078	3,500	2,970		5,000	3,500	3,500
10-4265-250	FACILITY SERVICES-SUPPLIES-VEHICLE	7,045	2,694	4,000	1,504		4,000	4,000	4,000
10-4265-256	FACILITY SERVICES- INSURANCE CLAIMS	25,826	2,735	52,295	14,634		BAR	BAR	BAR
10-4265-270	SERVICE AWARDS			100	100			0	0
NL-4265-315	NL-FACILITY SERVICES - TRAINING	0	0	4,000	0		5,000	4,000	4,000
10-4265-320	FACILITY SERVICES- COMMUNICATIONS	4,953	4,551	5,500	2,828		5,500	5,000	5,000
10-4265-325	POSTAGE	19	0	100	0		100	100	100
NL-4265-329	EMERGENCY MANAGEMENT - FUEL TANK		0	4,000	3,191		5,000	3,500	3,500
10-4265-330	FACILITY SERVICES- UTILITIES-ELECTRICITY	111,539	104,611	115,000	74,995		120,000	115,000	115,000
10-4265-331	UTILITIES-FUEL/GAS	10,764	11,318	19,500	12,810		15,000	18,500	18,500
10-4265-332	UTILITIES-WATER	25,696	24,404	28,500	12,314		35,000	28,500	28,500
10-4265-355	MAINT & REPAIR-VEHICLES	694	1,122	3,000	678		3,000	3,000	3,000
10-4265-440	CONTRACTED SERVICES-MOWING	15,827	16,696	20,000	8,009		20,000	18,500	18,500
10-4265-551	MAINT AGREEMENTS-COMMANDER SOFTWARE	1,790	2,499	2,650	2,159		2,500	2,785	2,785
10-4265-601	CONTRACTED SERVICES-SECURITY SYSTEM	2,035	1,954	2,000	1,588		3,000	2,000	2,000
10-4265-602	CONTRACTED SERVICES-EXTERMINATING	6,877	6,427	8,000	5,148		8,000	7,000	7,000
10-4265-603	CONTRACTED SERVICES-ELEVATOR	10,618	10,618	18,200	10,415		18,200	15,000	15,000
10-4265-604	CONTRACTED SERVICES-REPUBLIC	9,024	9,253	12,000	6,375		10,000	10,000	10,000
10-4265-605	CONTRACTED SERVICES-FIRE EXT	3,155	2,506	3,600	1,138		3,600	3,600	3,600
10-4265	FACILITY SERVICES T12-2	632,057	639,925	803,962	487,696		427,500	765,914	805,414

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-4310-010	SHERIFF- S & W- REGULAR	749,783	811,794	890,692	577,888			1,011,147	1,011,147
10-4310-030	SHERIFF- SALARIES AND WAGES PART-TIME*	27,588	32,364	40,412	17,850			31,230	31,230
10-4310-031	SALARIES & WAGES-OVERTIME	115	21,302	39,897	24,417			5,000	5,000
10-4310-032	SALARIES & WAGES-OVERTIME-PLYMOUTH PD		21,774	50,000	18,452			0	0
10-4310-040	SALARIES & WAGES-LONGEVITY	4,721	4,280	6,105	6,104			4,999	4,999
10-4310-090	SHERIFF- FICA TAX EXPENSE	56,945	65,615	74,748	47,590			80,507	80,507
10-4310-100	SHERIFF- RETIREMENT	155,383	183,415	212,098	142,739			245,726	245,726
10-4310-101	SHERIFF- 401K CONTRIB.	34,048	38,008	44,001	29,350			48,839	48,839
10-4310-102	SHERIFF-SUPPLEMENTAL PENSION FUND	1,033	1,058	1,300	0			1,300	1,300
10-4310-130	SHERIFF- UNEMPLOYMENT INS.	1,501	0	5,868	0			6,482	6,482
10-4310-140	SHERIFF- WORKMAN'S COMP	35,453	33,193	45,932	37,869			66,677	66,677
10-4310-180	SHERIFF- PROFESSIONAL SERVICES	12,799	7,390	9,500	6,766		10,000	10,000	10,000
10-4310-181	SHERIFF- GROUP INS.	118,953	133,366	157,154	87,619			179,742	179,742
10-4310-210	SHERIFF- UNIFORMS	7,765	10,279	10,000	6,406		11,000	10,000	10,000
10-4310-250	SHERIFF- SUPPLIES-VEHCILE (Inc. Fuel)	64,604	64,519	65,000	36,528		70,000	65,000	65,000
10-4310-260	SHERIFF- DEPARTMENTAL SUPPLIES	17,748	11,575	33,799	27,265		35,000	24,000	24,000
10-4310-270	SERVICE AWARDS	235	75	125	125		125	0	0
10-4310-310	SHERIFF- TRAVEL	8,520	4,663	4,500	1,500		5,000	5,000	5,000
10-4310-315	TRAINING	2,838	1,532	3,000	2,620		3,500	3,500	3,500
10-4310-320	SHERIFF- COMMUNICATIONS	12,446	13,990	15,000	10,903		20,000	16,000	16,000
10-4310-330	POSTAGE	2,273	1,730	2,500	1,946		2,200	2,200	2,200
10-4310-350	SHERIFF- MAINT. & REPAIR EQUIPMENT	738	3,341	4,000	0		4,000	4,000	4,000
10-4310-355	SHERIFF- MAINT.- VEHICLE	26,879	28,879	25,000	21,890		30,000	28,000	28,000
10-4310-370	SHERIFF- PRINTING	0	0	200	0		200	200	200
10-4310-380	ADVERTISING	0	0	200	0		200	200	200
10-4310-390	SHERIFF- DUES & SUBSCRIPTIONS	192	437	701	701		701	701	701
10-4310-392	SHERIFF- UNDERCOVER INVESTIGATIONS	4,000	5,000	7,000	0		7,000	5,000	5,000
10-4310-412	LEASE/MAINTENANCE-FINGERPRINT	3,829	4,020	4,100	0		4,100	end of life	end of life
10-4310-413	LEASE-BUILDING	825	825	900	825		1,000	825	825
10-4310-414	MAINT AGREEMENTS-HRMS & QTR MASTER	1,310	1,336	1,500	1,363		1,500	1,400	1,400
10-4310-415	MAINT AGREEMENTS-RMS & RAMBLER	4,878	4,976	5,200	5,076		5,500	5,200	5,200
10-4310-540	CAPITAL OUTLAY VEHICLES	182,922	108,281	110,000	0		120,000	0	0
10-4310-550	CAPITAL OUTLAY EQUIPMENT	28,939					125,000	100,000	100,000
10-4310-600	SHERIFF- ANIMAL CONTROL	9,656	9,746	36,414	8,461		45,000	18,000	18,000
10-4310-601	DONATIONS- ANIMAL CONTROL	0	3,065	721	418		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-602	SHERIFF-ABC BOARD FUNDING	9,434	0	28,639	0		RF plus \$2.4k	RF plus \$2.4k	RF plus \$2.4k
10-4310-603	SHERIFF DONATIONS-PURCHASE OF K-9	0	255	520	0		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-604	SHERIFF-COUNTY CONTRIB-PURCHASE OF K-9	1,329	1,427	170	170		n/a	n/a	n/a
10-4310-611	GUN PERMITS DISCRETIONARY-COUNTY PORTIO	0	0	33,220	0		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-612	GUN PERMITS-STATE PORTION	8,155	4,775	7,370	6,445		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-613	FINGERPRINTING	222	0	8,171	0		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-650	SHERIFF-DONATIONS	0	0	2,399	0		Rolls Forward	Rolls Forward	Rolls Forward
10-4310-904	NC ANIMAL SHELTER SUPPORT FUND GRANT	0	9,189	3,311	710		n/a	n/a	n/a
10-4310	SHERIFF'S OFFICE T13-1	1,599,519	1,647,473	1,991,367	1,129,994		501,026	1,980,874	1,980,874

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-4311-000	SRO - WASHINGTON COUNTY UNION:								
10-4311-010	SRO- WASH CO UNION-S & W- REGULAR	41,847	49,070	51,520	38,512			52,549	52,549
10-4311-030	SRO- SALARIES & WAGES-OVERTIME								
10-4311-040	LONGEVITY	457						0	0
10-4311-090	SRO- WASH CO UNION- FICA TAX EXPENSE	3,188	3,581	3,942	2,912			4,020	4,020
10-4311-100	SRO- WASH CO UNION- RETIREMENT EXPENSE	9,000	10,832	12,108	9,001			12,917	12,917
10-4311-101	SRO- WASH CO UNION- 401(K) CONTRIB.	2,092	2,454	2,576	1,926			2,627	2,627
10-4311-130	SRO - WASH CO UNION- UNEMPLOYMENT INS.	0	0	326	0			342	342
10-4311-140	SRO- WASH CO UNION- WORKMAN'S COMP EXPE	2,643	2,394	3,540	2,834			3,609	3,609
10-4311-180	SRO- WASH CO UNION- GROUP INS.	6,725	8,673	9,124	6,703			9,976	9,976
10-4311-210	SRO- WASH CO UNION- UNIFORMS	238	843	1,000	210		1,000	1,000	1,000
10-4311-250	MAINTENANCE & REPAIR-VEHICLE	1,124	1,751	3,000	1,130		3,000	2,000	2,000
10-4311-260	SRO- WASH CO UNION-DEPARTMENTAL SUPPLIE	0	0	200	0		200	200	200
10-4311-270	SERVICE AWARD	50	0		0			0	0
10-4311-310	SRO- WASH CO UNION- TRAVEL	1,468	0	2,000	0		2,000	1,500	1,500
10-4311-315	TRAINING	0		500			500	500	500
10-4313-000	SRO- CRESWELL:								
10-4313-010	SRO- CRESWELL-S & W- REGULAR	0							
10-4313-030	SRO- CRESWELL- SALARIES & WAGES-OVERTIME								
10-4313-040	LONGEVITY								
10-4313-090	SRO- CRESWELL- FICA TAX EXPENSE	0							
10-4313-100	SRO- CRESWELL- RETIREMENT	0							
10-4313-101	SRO- CRESWELL- 401K CONTRIB.	0							
10-4313-130	SRO - CRESWELL- UNEMPLOYMENT INS.	0							
10-4313-140	SRO- CRESWELL- WORKMAN'S COMP	2,617	2,394	0	0				
10-4313-180	SRO- CRESWELL- GROUP INS.S	0	0		0				
10-4313-210	SRO- CRESWELL- UNIFORMS	0	0	500	0		1,000	0	
10-4313-250	MAINTENANCE & REPAIR-VEHICLE	0	0	3,500	0		3,500	0	
10-4313-260	SRO- CRESWELL- DEPARTMENTAL SUPPLIES	0	0	200	0		200	0	
10-4313-270	SERVICE AWARDS	0	0	2,000	0				
10-4313-310	SRO- CRESWELL- TRAVEL	0		500			2,000	0	
10-4313-315	TRAINING	0					500	0	
10-4311	WASHINGTON UNION SRO	68,831	79,598	89,836	63,227		6,700	91,240	91,240
10-4313	CRESWELL SRO	2,617	2,394	6,700	0		7,200	0	0
TOTAL	SROs T13-2	71,448	81,992	96,536	63,227		13,900	91,240	91,240

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-4314-000	SRO- PLYMOUTH HIGH:								
10-4314-010	SRO - PLYMOUTH HIGH-S & W- REGULAR	0	45,051	49,518	37,016			50,509	50,509
10-4314-030	SRO- PLYMOUTH HIGH- S & W OVERTIME								
10-4314-040	SALARIES & WAGES-LONGEVITY							0	0
10-4314-090	SRO - PLYMOUTH HIGH- FICA TAX	0	3,402	3,790	2,794			3,864	3,864
10-4314-100	SRO - PLYMOUTH HIGH- RETIREMENT MATCH	0	9,946	11,638	8,652			12,415	12,415
10-4314-101	SRO - PLYMOUTH HIGH- 401K CONTRIBUTIONS	0	2,253	2,476	1,851			2,525	2,525
10-4314-130	SRO - PLYMOUTH HIGH- UNEMPLOYMENT INS.	0	0	326	0			342	342
10-4314-140	SRO - PLYMOUTH HIGH- WORKMAN'S COMP	2,343	2,394	3,402	2,747			3,469	3,469
10-4314-180	SRO - PLYMOUTH HIGH- GROUP INS.	0	8,309	9,124	6,703			9,969	9,969
10-4314-210	SRO - PLYMOUTH HIGH- UNIFORMS	0	1,082	1,000	210		1,000	1,000	1,000
10-4314-250	MAINT & REPAIR - VEHICLE	0	2,137	3,000	1,490		3,000	3,000	3,000
10-4314-260	DEPARTMENTAL SUPPLIES	0	0	200	0		200	200	200
10-4314-270	SERVICE AWARDS							0	0
10-4314-310	SRO- TRAVEL	0	0	2,000	0		2,000	1,500	1,500
10-4314-315	TRAINING	0	0	500	0		500	500	500
10-4314	PLYMOUTH HIGH SRO	2,343	74,575	86,974	61,462		6,700	89,293	89,293
TOTAL	SROs T13-3	2,343	74,575	86,974	61,462		6,700	89,293	89,293

GENERAL FUND (10) EXPENSES

<p>FY27 Note: Most requested funds are for misc repairs rather than capital outlay. CM's Rec of \$20k in line 4320-350 rather than 4320-550 is a placeholder to be used on prioritized life/safety/security issues before less critical items. In FY26 Maintenance paid for and addressed a number of the showers/plumbing issue although there are and will continue to be recurring issues given the nature and age of the facility; CM Rec seeking grant funds to purchase body scanner and reviewing internal maintenance needs with WCSO & Facilities Cmte and Dept to review/revise Detention CIP requests (which did not include full scope of replacing all plumbing and fixtures throughout facility) and to do as much work as possible in house. Funds should be reconsidered in fall of 2026 after FYE26 fund balance is established. Further analysis of alternative jail structure models or solutions should also be considered due to facilities age and condition. The County currently loses around \$1M per year in operating costs alone.</p>									
10-4320	DETENTION CENTER T14	1,008,449	1,023,157	1,357,641	830,030	1,062,716	1,429,417	1,429,417	

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdqt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-4330-000	EMERGENCY MANAGEMENT:								
10-4330-010	EMERGENCY MGMT - S & W- REGULAR	56,961	58,386	57,020	46,811			76,257	76,257
10-4330-040	SALARIES & WAGES - LONGEVITY		0	600	599			1,525	1,525
10-4330-090	EMERGENCY MGMT - FICA TAX EXPENSE	3,616	3,724	4,362	3,122			5,950	5,950
10-4330-100	EMERGENCY MGMT - RETIREMENT	11,458	12,081	12,454	10,290			17,758	17,758
10-4330-101	EMERGENCY MGMT - 401(K) CONTRIB.	1,709	1,752	1,712	1,404			2,333	2,333
10-4330-130	EMERGENCY MGMT - UNEMPLOYMENT INS.	0	0	326	0			342	342
10-4330-140	EMERGENCY MGMT - WORKMAN'S COMP	2,621	2,450	2,808	2,188			3,636	3,636
10-4330-180	EMERGENCY MGMT - GROUP INS.	8,183	8,682	11,122	5,913			12,033	12,033
10-4330-250	MAINTENANCE & REPAIR - VEHICLE	454	1,062	1,200	575			1,200	1,200
10-4330-260	EMERGENCY MGMT - DEPARTMENTAL SUPPLIES	1,993	19,005	8,000	1,229			5,000	5,000
10-4330-270	EMERGENCY MGMT - GENERATOR FUEL	0	30	2,500	30			2,000	2,000
10-4330-310	EMERGENCY MGMT - TRAVEL	3,052	3,156	3,000	1,295			3,500	3,500
10-4330-315	TRAINING	1,876	1,170	3,500	713			4,500	4,500
10-4330-320	EMERGENCY MGMT - COMMUNICATIONS	1,809	3,598	5,500	2,333			5,500	5,500
10-4330-330	POSTAGE	57	48	150	28			150	150
10-4330-350	EMER MGMT - MAINT. & REPAIR- EQUI	2,184	2,980	6,000	1,234			5,000	5,000
10-4330-370	EMERGENCY MGMT - PRINTING	208	301	400	0			500	500
10-4330-380	ADVERTISING	344	0	800	0			500	500
10-4330-390	EMERGENCY MGMT - DUES & SUBSCRIPTIONS	1,795	900	1,200	200			1,200	1,200
10-4330-400	EM DONATIONS-EMERGENCY RESPONSE BANQU	0	0	1,442	0		Roll Forward	Roll Forward	Roll Forward
10-4330-401	DONATIONS - EMERGENCY MANAGEMENT	0	0	878	0		Roll Forward	Roll Forward	Roll Forward
10-4330-540	EMERGENCY MGMT - CAPITAL OUTLAY	60,702	624	0	0			0	0
10-4330-600	EMERGENCY MGMT - CONTRACTED SERVICES	2,950	6,000	2,500	0			0	0
10-4330-693	RAP LEPC TIER II GRANT	0	4,000	4,800	4,800			4,800	4,800
10-4330-703	WEYERHAEUSER GIVING GRANT RADIO	1,965	0	3,500	3,168		n/a	n/a	n/a
10-4330-707	GRANT-EM CAPACITY BLDG COMPETITIVE GRAN	47,690	92,980	0	0		BAR	BAR	BAR
10-4330-995	MAINTENANCE AGREEMENTS - HYPER REACH	1,945	14,600	14,600	14,600			14,600	14,600
10-4330	EMERGENCY MGMT T15-1	213,572	237,527	150,424	100,585		0	168,285	168,285

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-4340-000	FIRE PROTECTION: (4 Collected Cents)(Informational Total Only)			402,622		1		413,848	
10-4340-991	PLYMOUTH VFD-OPERATIONAL	129,259	129,476	130,445	97,834	0.324		134,082	134082 0977
10-4340-992	ROPER VFD-OPERATIONAL	81,727	81,864	82,473	61,855	0.205		84,773	84772 53132
10-4340-993	CRESWELL VFD-OPERATIONAL	51,685	51,772	52,171	39,128	0.13		53,626	53625 64392
10-4340-994	MCVFD-OPERATIONAL	58,309	58,406	58,835	44,126	0.146		60,475	60475 45112
10-4340-995	LAKE PHELPS VFD-OPERATIONAL	46,034	46,111	46,450	34,837	0.115		47,745	47745 12967
10-4340-996	PUNGO VFD-OPERATIONAL	23,750	23,789	23,977	17,983	0.06		24,646	24645 53228
10-4340-997	PINETOWN/LONG ACRE VFD	8,188	8,202	8,271	6,203	0.021		8,502	8501 613941
10-4340-998	CRESWELL VFD-WELL-CIP	0	40,000	0	0				
FY27 Note: Same VFD distribution % applied as used in FY26									
10-4340-999	ADD'L 5th CENT RESERVE (Per BOCC Began in FY25, moved into Fund 58 by FYE25, will be transferred into F58 each year until stopped) Amt shown NOT included in Fire Protection Total shown on this sheet below, but is included in amount shown as transferred to F58 in 10-9800-05B) See Lines 58-4340...							103,462	Part of F58 Tra
10-4345-000	FORESTRY:								
10-4345-991	FORESTRY MATCH (35%)	82,023	108,043	111,055	45,776		118,123	118,123	118,123
10-4340	FIRE PROTECTION	398,952	439,620	402,622	301,966		0	413,848	413,848
10-4345	FORESTRY	82,023	108,043	111,055	45,776		118,123	118,123	118,123
TOTAL	COMBINED FIRE & FORESTRY T15-2	480,975	547,663	513,677	347,742		118,123	531,971	531,971

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-4350-000	PLANNING & INSPECTIONS								
10-4350-121	SALARIES & WAGES-REGULAR	102,629	106,752	87,850	71,158			40,038	40,038
10-4350-123	SALARIES & WAGES-PARTTIME		0	5,000	4,125			5,000	5,000
10-4350-127	SALARIES & WAGES-LONGEVITY	725	743	1,759	1,759			995	995
10-4350-181	FICA TAX	6,499	6,814	8,454	4,944			3,139	3,139
10-4350-182	RETIREMENT	20,790	22,242	24,136	15,822			9,368	9,368
10-4350-183	GROUP INSURANCE	18,250	19,248	22,224	13,242			11,914	11,914
10-4350-184	401(K) CONTRIBUTIONS	3,079	3,203	3,316	2,135			1,231	1,231
10-4350-185	UNEMPLOYMENT INSURANCE	0	0	652	0			342	342
10-4350-186	WORKMAN'S COMP	4,228	3,582	3,342	3,341			250	250
10-4350-260	DEPARTMENTAL SUPPLIES	2,419	1,484	3,940	1,069			4,000	4,000
10-4350-270	INSPECTIONS - SERVICE AWARDS		0	185	185			0	0
10-4350-311	TRAVEL	844	1,016	3,000	1,482			1,500	1,500
10-4350-320	COMMUNICATIONS	1,244	1,109	1,500	738			1,500	1,500
10-4350-330	POSTAGE	11	0	250	0			150	150
10-4350-341	PRINTING	234	226	500	0			500	500
10-4350-352	MAINT & REPAIR-EQUIPMENT	0	623	1,000	83			1,000	1,000
10-4350-353	MAINT & REPAIR-VEHICLE	132	959	1,000	0			1,500	1,500
10-4350-370	ADVERTISING	469	950	500	0			500	500
10-4350-395	TRAINING	2,125	240	300	0			1,500	1,500
10-4350-491	DUES & SUBSCRIPTIONS (FY27 Note: New IQW Permit Software)	370						4,500	4,500
10-4350-600	CONTRACTED SERV-ABANDONED PROPERTY DE	0	0	6,006	0			6,000	6,000
10-4350-601	CONTRACTED SERVICES-BUILDING INSPECTOR		0	20,000	0			30,000	30,000
10-4350-602	CONTRACTED SERVICES-LEGAL	0	0	7,000	0			5,000	5,000
10-4350-603	CONTRACTED SERVICE-ZONING ADMINISTRATION		0	21,000	2,125			30,000	30,000
10-4350	PLANNING DEPARTMENT T16	164,049	169,191	222,914	122,207		0	159,926	159,926

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-5150-000	SENIOR CITIZENS CENTER:								
10-5150-010	SENIOR CITIZENS CENT- S & W- REGULAR	99,242	102,573	105,046	80,265			109,850	109,650
10-5150-040	SALARIES & WAGES-LONGEVITY	1,104	1,064	1,120	1,119			1,141	1,141
10-5150-090	SENIOR CITIZENS CENT- FICA TAX EXPENSE	7,209	7,399	8,120	5,774			8,476	8,476
10-5150-100	SENIOR CITIZENS CENT- RETIREMENT	20,229	21,443	23,182	17,664			25,294	25,294
10-5150-101	SENIOR CITIZENS CENT- 401(K) CONTRIB.	2,979	3,077	3,186	2,408			3,324	3,324
10-5150-130	SENIOR CITIZENS CTR- WORKMAN'S COMP	1,431	1,392	1,542	1,542			1,583	1,583
10-5150-131	SENIOR CENTER- UNEMPLOYMENT INS.	0	0	978	0			1,026	1,026
10-5150-180	SENIOR CITIZENS CENT- GROUP INS.	24,680	25,865	27,206	20,010			29,769	29,769
10-5150-247	APPROPRIATION-ALBEMARLE NUTRITION	47,807	47,807	47,807	23,904		62,807	47,807	47,807
NL-5150-250	SENIOR CENTER-MAINT& REPAIR - VEHICLE	0	1,352	3,000	728		3,500	3,000	3,000
10-5150-257	DEPARTMENT SUPPLIES-CRAFTS/CERAMICS	4,340	4,108	5,400	3,809		2,500	2,500	2,500
NLR-258	DEPT SUPPLIES - GYM REC						2,500	leave w rec	leave w rec
NLR-258	DEPT SUPPLIES - EVENTS						2,500	2,000	2,000
10-5150-260	DEPARTMENTAL SUPPLIES	4,939	7,430	4,100	2,759		5,000	5,000	5,000
10-5150-270	SERVICE AWARDS	0	75	0	0				
10-5150-280	POSTAGE	15	30	150	50		150	150	150
10-5150-310	SENIOR CITIZENS CTR- TRAVEL	1,542	2,147	2,000	698		4,000	3,500	3,500
NL10-5150-311	SENIOR CENTER TRAVEL - ROAP		0	6,000	1,203		0	0	0
10-5150-315	TRAINING	2,981	140	4,300	1,318		3,500	3,500	3,500
10-5150-320	SENIOR CITIZENS CENT- COMMUNICATIONS	1,852	4,045	4,600	2,258		1,600	1,600	1,600
10-5150-330	UTILITIES-GAS	5,306	6,854	8,000	0		0	0	0
10-5150-350	SENIOR CENTER- MAINT & REPAIR- BUILDING	881	530	1,500	807		0	0	0
10-5150-351	SENIOR CENTER- MAINT & REPAIR - EQUIP	0	0	1,000	0		7,000	6,500	6,500
10-5150-370	TRAVEL-SENIOR GAMES	300	300	300	300		300	300	300
10-5150-380	SENIOR CENTER TRIPS	6,047	8,701	12,569	1,980				
10-5150-390	SENIOR CENTER-DUES & SUBSCRIPTIONS	1,580	751	1,270	572		1,270	1,270	1,270
10-5150-550	CAPITAL OUTLAY-EQUIPMENT	0	90	0	0				
10-5150-600	SENIOR CITIZENS CTR- CONTRACTED SERVICES	3,633	3,282	3,700	2,037		2,500	2,500	2,500
10-5150-601	CONTRACTED SERVICES - SCHEDULING SYSTEM	900	900	1,820	820		1,800	1,800	1,800
10-5150-650	SENIOR CENTER DONATIONS	4,808	3,570	705	644				
10-5150-698	NCDIT DIGITAL CHAMPION GRANT	0	7,065	2,535	2,535		0	0	0
FY27 NOTE: Refer to Budget Request document re admin asst. position regrade & addition of another FTE requested by Dept.									
10-5150	SENIOR CENTER T19	243,805	261,980	281,136	175,204		100,927	261,689	261,689

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-5310-000	SOCIAL SERVICES - ADMIN								
10-5310-010	SALARIES & WAGES-BOARD	1,188	1,113	1,000	350		1,500	1,500	1,500
10-5310-011	SS ADMIN.- S & W- REGULAR	2,043,675	1,996,489	2,085,945	1,533,817		2,287,889	2,217,551	2,217,551
10-5310-013	SALARIES & WAGES-LONGEVITY	19,948	18,199	20,448	20,448		23,626	21,487	21,487
10-5310-031	CHILD SUPPORT CONTRACT	134,477	277,492	277,500	184,995		263,700	263,700	263,700
10-5310-090	SS ADMIN.- FICA TAX	151,193	148,533	169,888	114,782		174,021	174,715	174,715
10-5310-100	SS ADMIN.- RETIREMENT	414,896	416,812	479,684	337,303		457,233	521,063	521,063
10-5310-101	SS ADMIN.- 401(K) CONTRIB.	58,945	58,513	66,578	45,636		68,244	68,471	68,471
10-5310-130	HUMAN SERVICES- UNEMPLOYMENT INS.	0	0	17,894	0		16,000	18,810	18,810
10-5310-140	SS ADMIN.- WORKMAN'S COMP	48,461	42,774	45,454	45,206		50,000	59,720	59,720
10-5310-180	LEGAL-PROTECTIVE SERVICES	24,574	46,964	49,385	29,757		50,000	50,000	50,000
10-5310-181	SS ADMIN.- GROUP INS.	388,319	391,886	442,650	302,861		501,642	538,727	538,727
10-5310-250	MAINT & REPAIR - VEHICLE	8,867	15,662	14,000	7,523		10,000	10,000	10,000
10-5310-257	SS ADMIN.- COUNTY GENERAL ASSISTANCE	11,442	11,677	12,000	9,517		15,000	12,000	12,000
10-5310-258	DSS COMMUNITY DONATIONS-CHRISTMAS	1,595	2,051	4,603	2,805		1,777	Roll forward	Roll forward
10-5310-259	DSS COMMUNITY DONATIONS-FOSTER CHILDREN	490	192	288	83		205	Roll forward	Roll forward
10-5310-260	DEPARTMENTAL SUPPLIES	44,573	44,926	54,000	41,116		65,000	60,000	60,000
10-5310-268	FOOD STAMPS DIRECT CHARGE	4,393	4,496	5,000	2,809		5,000	5,000	5,000
10-5310-270	SERVICE AWARDS	600	450	460	460		475	475	475
10-5310-310	TRAVEL	9,890	4,401	12,500	7,810		15,000	12,000	12,000
10-5310-311	SS ADMIN - VEHICLE FUEL	10,410	7,384	8,000	4,954		10,000	9,000	9,000
10-5310-315	TRAINING	18,198	23,634	19,000	10,043		25,000	25,000	25,000
10-5310-320	SS ADMIN.- COMMUNICATIONS	20,688	20,861	26,000	19,883		26,000	26,000	26,000
10-5310-330	UTILITIES	27,899	25,755	25,000	18,148		26,000	26,000	26,000
10-5310-340	SS ADMIN.- POSTAGE	7,462	8,381	9,000	7,207		9,500	9,500	9,500
10-5310-350	SS ADMIN.- MAINT AND REPAIR- BLDG.	25,800	16,065	15,000	9,395		20,000	18,000	18,000
10-5310-351	SS ADMIN.- REPAIR AND MAINT- EQUIP.	8,284	6,808	5,000	3,370		5,000	5,000	5,000
10-5310-370	SS ADMIN.- ADVERTISING	1,157	182	500	0		1,500	1,500	1,500
10-5310-390	SS ADMIN.- DUES AND SUBSCRIPTION	14,550	14,908	17,615	13,615		20,000	20,000	20,000
10-5310-450	SOCIAL SERVICES- CAPITAL OUTLAY	214,122	38,108	28,850	28,846		35,000	35,000	35,000
FY27 Note: Repl 1 aging ford taurus vehicle									
10-5310-600	SOCIAL SERVICES- CONTRACTED SERVICES	186,573	387,776	429,150	339,489		384,050	350,000	350,050
10-5310-601	MAINT AGREEMENTS-NC CORRELS	1,217	0	1,250	0		1,250	1,250	1,250
10-5310-602	MAINT AGREEMENTS-INFO INC.	4,909	5,106	5,260	3,944		5,500	5,500	5,500
10-5310-605	SS ADMIN - SECURITY CONTRACT	2,716	1,270	5,000	0		10,000	5,000	5,000
10-5310-610	SS ADMIN.- VENDOR FEES (50%)	777	1,627	3,500	719		8,500	8,500	8,500
10-5310-611	SS FAMILY REUNIFICATION (PSYCH EVALS)	10,790	13,138	27,000	8,429		30,000	25,000	25,000
10-5310	SOCIAL SERVICE ADMIN T20-1	3,930,541	4,053,631	4,384,401	3,155,320		4,623,612	4,603,519	4,603,519

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-5380-000	SOCIAL SERVICES-ECONOMIC SUPPORT:								
10-5380-011	IN-HOME SERVICES (100%)	88,179	77,975	81,737	44,759		82,000	82,000	82,000
10-5380-030	SS ECONOMIC SUPPORT- CRISIS INTERVENTION	5,545	337	3,100	2,420		7,500	7,500	7,500
10-5380-190	WF EMPLOYMENT SERVICES (100%LOCAL/MOE-P	3,765	59	5,000	1,598		20,000	5,000	5,000
10-5380-370	TANF-EMERGENCY ASSISTANCE (100%LOCAL/MO	31,340	30,000	30,000	29,998		20,000	35,000	35,000
10-5380-375	DSS COMMUNITY DONATIONS-MEDICAL SUPPOR	270	196	165	150		15	Rolls forward	Rolls forward
10-5380-376	TITLE IV-FOSTER CARE	179,997	214,087	166,245	125,067		200,000	200,000	200,000
10-5380-377	STATE FOSTER HOME CARE	58,208	183,034	199,250	144,077		175,000	175,000	175,000
10-5380-379	SS ECONOMIC SUPPORT- SPECIAL ASSISTANCE	81,488	65,856	71,000	49,910		70,000	70,000	70,000
10-5380-381	TITLE IV-E ADOPTION	20,830	15,154	16,000	10,824		20,000	20,000	20,000
10-5380-383	SPECIAL LINKS (100% REIMB)	433	1,682	3,000	0		5,000	5,000	5,000
10-5380-384	CHILD CARE (100%LOCAL/MOE-PART OF 65K MIN)	8,532	11,369	5,000	0		10,000	10,000	10,000
10-5380-403	SS ECONOMIC SUPPORT- BLIND COMMISSION	2,134	2,295	2,300	2,291		2,500	2,500	2,500
10-5380-406	LIEAP PAYMENTS	19,767	4,000	5,163	4,300		7,500	7,500	7,500
10-5380-407	ADOPTION PROMOTIONS	2,648	5,164	64,834	13,162		53,713	Rolls forward	Rolls forward
10-5380-408	SS ECON SUPPORT - MEDICAID PAYBACKS	0	1,133	5,000	0		10,000	5,000	5,000
10-5380-409	SS ECON SUPPORT - STATE PROGRAM RETURNS	7,160	0	5,000	0		10,000	5,000	5,000
10-5380-410	GENERAL ASSISTANCE - FOSTER CARE CHILDRE	3,221	3,962	15,000	12,589		15,000	10,000	10,000
10-5380-411	GENERAL ASSISTANCE - ADULT SERVICES	0	0	5,000	3,417		7,500	5,000	5,000
10-5380	SOCIAL SERVICES-ECONOMIC SUPPORT T20-2	541,747	616,302	682,794	444,564		715,728	644,500	644,500

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-5400-000	SOCIAL SERVICES TRANSPORTATION:								
10-5400-200	DOT GRANT - OFFICE SUPPLIES (85% REIMB)	2,708	1,843	1,000	847		2,250	2,250	2,250
10-5400-202	DOT GRANT-CLEANING/OTHER SUPPLIES (85%)	6,371	5,178	2,500	2,356		5,580	5,580	5,580
10-5400-250	MAINT & REPAIR-VEHICLE	24,038	20,174	30,000	13,714		30,000	30,000	30,000
10-5400-260	- TRANSIT ADVERTISING	4,087	4,711	4,000	3,240		6,438	6,438	6,438
10-5400-300	CAPITAL REPLACEMENT-INSURANCE PROCEEDS		0	6,239	6,239		Book as Rec'd	Book as Rec'd	Book as Rec'd
10-5400-301	TRANSIT - INSURANCE PROCEEDS		0	43,007	19,107		Book as Rec'd	Book as Rec'd	Book as Rec'd
10-5400-310	SS TRANSPORTATION- WF TRANSPORTATION	4,595	3,782	3,000	2,584		15,000	15,000	15,000
10-5400-311	RIVERLIGHT TRANSIT VEHICLE FUEL	33,786	22,160	20,000	12,013		30,000	25,000	25,000
10-5400-315	DOT GRANT - TRAVEL/TRAINING (85% REIMB)	1,072	1,310	1,000	609		2,750	2,750	2,750
10-5400-320	SS TRANSPORTATION- COMMUNICATIONS	7,430	7,820	8,500	6,451		8,750	8,750	8,750
10-5400-347	GRANT-RDC TRANSPORTATION	4,993	2,242	6,000	2,690		6,000	6,000	6,000
10-5400-372	VOLUNTEER TRANSPORTATION-MEDICAID	25,098	19,828	26,000	15,229		30,000	25,000	25,000
10-5400-390	DOT-DUES AND SUBSCRIPTIONS (85% REIMB)	920	484	750	533		1,000	1,000	1,000
10-5400-540	CAPITAL OUTLAY-VAN REPLACEMENT ^{FOR TRANSIT}	249,232	0	232,000	230,068		0	0	0
10-5400-600	SS TRANSPORTATION- WORK FIRST DOT	3,962	5,133	4,339	1,847		4,339	4,339	4,339
10-5400-601	MAINT AGREEMENTS-CTS SOFTWARE	11,226	11,563	12,100	8,933		12,300	12,300	12,300
10-5400-602	CONTRACTED LABOR - RIVERLIGHT	3,534	6,369	5,500	5,012		15,000	15,000	15,000
10-5400-603	DRUG TEST CONTRACT	577	781	1,000	519		1,250	1,250	1,250
10-5400-610	SENIOR CENTER TRANSPORTATION	425	4,173	6,000	0		0	0	0
10-5400	SOCIAL SERVICES TRANSPORTATION T20-3	384,053	117,551	412,936	331,990		170,657	160,657	160,657

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES									
CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-5830-000	JUVENILE SERVICE:								
10-5830-200	JCPC-WASHINGTON COUNTY YOUTH	9,001	9,054	9,650	5,014		15,400	15,400	15,400
10-5830-250	JCPC - CBA	3,686	6,173	9,520	6,687		4,793	4,796	4,796
10-5830-299	JCPC - ROANOKE AREA YOUTH	57,978	68,269	77,712	37,643		77,162	77,162	77,162
10-5830	JCPC/JUVENILE SERVICE T18-2	70,664	83,496	96,882	49,345		97,355	97,358	97,358

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-5910-000	EDUCATION-SCHOOLS/COMMUNITY COLLEGE:								
10-5910-991	CURRENT EXPENSE - BOE	1,735,000	1,735,000	1,735,000	1,301,250		1,735,000	1,735,000	1,735,000
	NOTE: Current Expense Includes approx \$78,000 annually for teacher supplements								
10-5910-995	PURCHASE OF EQUIPMENT-COMMUNITY COLLEGE			0	0				
10-5911-000*	*Note: The "Communications" Dept Budget has been relocated below/on the next budget page after Education								
10-5912-000	EDUCATION: (Lottery Funds)								
	NOTE: (Lottery funds are booked as they are received and spent throughout the fiscal year as requested and approved by BOE/BOCC)								
	NOTE: Note: See Fund 21 for the majority of Capital Outlay Restricted Revenues and Expenditures								
	NOTE: The following summarizes recent prior year operational budgeting discussions/decisions:								
FY15-FY18	\$1,603,000 annually								
FY19	\$1,723,000 (Request for additional \$120k to cover the 1st year transportation exp incurred from partial school consolidation w/ state to pickup exp in all future fiscal years)								
FY20	\$1,805,006 (approved as continuation for 1 year of extra 120k, plus 102k for dual language program)								
	BOE requested \$120k from FY19 remain 1 more year to cover similar one time expenses incurred from early college/BCCC w/ state to pick up these expenses in future fiscal years								
	BOE requested additional \$145,697 for FY20 (24k for board stipends from 600 to 1k; 31k for teacher/TA supplement increases offset by fewer overall teacher/TAs to supplement)								
	102k - Dual Language Program - New Program/Request								
FY21	\$1,735,000 (BOE requested no reduction from FY20)								
	However, WCS is concerned about the state cutting transportation dollars even before addressing possible need for double routes due to COVID								
	Continue 78K Teacher Supplements, and additional TA Supplements of \$100 authorized in FY20								
	Additional supplements are also paid from these local funds under PRC 09 per school policy/discretion.								
	A revised Coaching Supplement Schedule has been submitted for BOE approval and use in equitably determining supplement amounts in the future								
	MGR REC of \$1,705,000 based on prior explanations/understanding that the FY19 requests for a \$120k inc would be for 1 year only, was again promised when extended again in FY20								
	Board Approved MGR REC with an Additional \$30k for Coaching Supplements								
FY22	For FY22, BOE is requesting to continue funding at current levels pending further review and decision regarding COVID19, ARP Funding Sources, and Pines Elementary								
	Superintendent emphasizes the need to review our Teacher/TA supplement amounts in light of surrounding counties which MGR has agreed to review in FY22								
	and req info on use of local supplements to create full transparency which Superintendent has agreed to provide.								
FY23	BOE is requesting funding be held at same level as FY22 pending additional state budgeting info. NBPSF Grant and New Facility Project Pending.								
	MGR notes that ADM is steadily decreasing and it should be possible for BOE to begin aggressively reducing certain operational expenses due to lower ADMs, fewer buildings (PINES), etc.								
FY24	BOE & County entered into a Funding Agreement related to undertaking the construction of a new school facility and agreed to hold both operational								
	and capital funding at same level for FY24 as FY23.								
FY25	SAME AS FY24 PER FUNDING AGREEMENT								
FY26 & FY27	SAME AS FY25 PER FUNDING AGREEMENT								
10-5910	BOARD OF EDUCATION CURRENT EXP	1,735,000	1,735,000	1,735,000	1,301,250		1,735,000	1,735,000	1,735,000
10-5912	CAPITAL OUTLAY (SEE ALSO - FUND 21)	0	0	0	0		0	0	0
TOTAL	T21	1,735,000	1,735,000	1,735,000	1,301,250		1,735,000	1,735,000	1,735,000

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-5911-000	COMMUNICATIONS (Info only - not at all 12 categories)	299,138	370,136	388,858	287,577		90,000	354,418	454,418
10-5911-010	COMMUNICATIONS-S & W- REGULAR	180,211	256,077	273,858	184,640			285,481	285,481
PLACEHOLDER	NEW FTE POSITION							53,937	53,937
10-5911-030	SALARIES & WAGES-OVERTIME	68,066	89,911	90,000	82,631		90,000	90,000	90,000
10-5911-031	SALARIES & WAGES-PARTTIME	45,860	24,208	25,000	14,306			25,000	25,000
10-5911-040	SALARIES & WAGES-LONGEVITY	324						372	372
10-5911-090	COMMUNICATIONS- FICA TAX	22,028	27,613	29,748	20,946			30,665	30,665
10-5911-100	COMMUNICATIONS- RETIREMENT	51,125	72,660	79,468	58,017			85,807	85,807
10-5911-130	COMMUNICATIONS- 401(K) CONTRIB.	4,470	6,782	10,916	7,505			11,276	11,276
10-5911-131	COMMUNICATIONS - UNEMPLOYMENT	0	0	2,934	0			3,062	3,062
10-5911-140	COMMUNICATIONS- WORKERS' COMP	1,769	1,788	2,370	1,913			2,441	2,441
10-5911-180	COMMUNICATIONS- GROUP INS.	36,913	56,159	72,528	43,636			79,361	79,361
10-5911-210	UNIFORMS	0	1,400	1,235	140		1,000	1,000	1,000
10-5911-260	DEPARTMENTAL SUPPLIES	2,328	2,053	5,000	1,970		5,000	4,000	4,000
10-5911-270	SERVICE AWARDS							50	50
10-5911-310	TRAVEL	470	81	1,000	53		1,000	1,000	1,000
10-5911-315	TRAINING	405	0	4,000	91		3,000	3,000	3,000
10-5911-320	COMMUNICATIONS	14,141	3,343	20,561	6,259		19,720	19,720	19,720
10-5911-330	POSTAGE	10	16	100	10		50	100	100
10-5911-412	MAINT AGREEMENTS-DCI/OMINIX	1,500	1,500	1,500	1,500		1,500	1,500	1,500
10-5911-413	MAINT AGREEMENTS-SOUTHERN SOFTWARE	2,208	2,252	2,297	2,297		2,342	2,350	2,350
10-5911-415	MAINTENANCE AGREEMENT - MOTOROLA	14,550	15,278	16,348	16,347		17,500	17,500	17,500
10-5911-540	CAPITAL OUTLAY EQUIPMENT-PRIMARY PSAP								
10-5911-610	GRANT-NCDIT WASHINGTON CO RADIO UPGRADE	0	86,365	0	0				
10-5911	COMMUNICATIONS T22-1	446,376	647,486	638,863	442,262		141,112	717,622	717,622

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-5110-000*	DISTRICT HEALTH								
10-5110-990	2ND JUDICIAL DIST DRUG RECOVERY COURT						Moved to Opioid Settlement Fund 50		
10-5110-991	MTW HEALTH DEPARTMENT	219,281	251,494	256,524	192,393		291,654	261,654	261,654
10-5110-993	2ND DIST DRUG COURT COORDINATOR POSITION	83,716	85,704	92,851	56,949		95,414	95,414	95,414
10-5110-994	OPIOID SETTLEMENT-MCKINSEY DISTRIBUTION		0	4,419	0			4,419	4,419
10-5940-000	REHABILITATION:								
10-5940-991	TRILLIUM-LOCAL FUNDING	27,000	27,000	27,000	20,250			27,000	27,000
10-5940-992	TRILLIUM-ABC BOTTLE TAX	3,000	3,000	3,000	2,250			3,000	3,000
10-5940-993	ALBEM TIDELAND RET OPEB ⁵ yearly pmts w/ last in FY27	13,240	13,240	13,240	13,240			13,240	13,240
10-6000-000	MEDICAL EXAMINER:								
10-6000-180	CONTRACT-MEDICAL EXAMINER	12,100	6,100	8,000	4,625			6,000	6,000
10-5110*	DISTRICT HEALTH	302,997	337,198	353,794	249,342		387,068	361,487	361,487
10-5940	MENTAL HEALTH	43,240	43,240	43,240	35,740		0	43,240	43,240
10-6000	MEDICAL EXAMINER	12,100	6,100	8,000	4,625		0	6,000	6,000
TOTAL	COMBINED TOTALS T18-1	358,336	386,538	405,034	289,707		387,068	410,727	410,727

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-6050-000	COOPERATIVE EXT SERVICE:								
10-6050-010	COOPERATIVE EXT SERV- S & W - REGULAR	97,087	93,817	98,000	74,731		103,000	103,000	103,000
10-6050-090	COOPERATIVE EXT SERV- FICA TAX EXPENSE	7,146	6,894	7,500	5,626		7,880	7,880	7,880
10-6050-100	COOPERATIVE EXT SERV- RETIREMENT	24,289	22,554	26,500	18,436		27,810	27,810	27,810
10-6050-130	COOPERATIVE EXT SERV- UNEMPLOYMENT INS.	0	0	980	0		1,030	1,030	1,030
10-6050-140	COOPERATIVE EXT SERV- WORKMAN'S COMP	0	0	116	0		119	119	119
10-6050-180	COOPERATIVE EXT SERV- GROUP INS.	13,790	14,050	17,010	11,737		18,700	18,700	18,700
10-6050-260	DEPARTMENTAL SUPPLIES	1,666	1,812	2,050	833		2,050	2,050	2,050
10-6050-310	TRAVEL	0	54	1,200	0		1,200	1,200	1,200
10-6050-315	TRAINING								
10-6050-320	COOPERATIVE EXT SERV- COMMUNICATIONS	1,203	1,378	1,500	883		1,500	1,500	1,500
10-6050-340	COOPERATIVE EXT SERV- POSTAGE	150	150	150	0		150	150	150
10-6050-350	MAINT & REPAIR-EQUIPMENT	0	300	300	0		300	300	300
10-6050-390	DUES & SUBSCRIPTIONS	791	754	1,250	511		1,250	1,250	1,250
10-6050-410	LEASE-EQUIPMENT	2,125	2,125	3,050	2,281		2,500	2,500	2,500
10-6050-600NL	COOP EXT CONTRACTED SERVICES						3,000	3,000	3,000
10-6050-998	MIPPA GRANT-MEDICAID IMPROVEMENT FOR PA	3,189	2,354	2,724	1,500		2,362	2,362	2,362
10-6050-999	GRANT - SHIP	7,817	3,632	2,715	2,715		2,715	2,715	2,715
10-6050	COOPERATIVE EXTENSION T23	159,255	153,315	165,045	119,253		175,566	175,566	175,566

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES									
CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-6060-000	SOIL & WATER:								
10-6060-030	SALARIES & WAGES-REGULAR	31,999	34,303	35,207	26,883			36,982	36,982
10-6060-031	SALARIES & WAGES-PART TIME	1,186						0	0
10-6060-040	SOIL & WATER - LONGEVITY							0	0
10-6060-090	SOIL & WATER- FICA TAX	2,539	2,592	2,694	2,023			2,829	2,829
10-6060-100	SOIL & WATER- RETIREMENT	6,437	7,098	7,689	5,834			8,443	8,443
10-6060-101	SOIL AND WATER- 401(K) CONTRIB.	960	1,029	1,057	807			1,109	1,109
10-6060-130	SOIL & WATER- UNEMPLOYMENT INS.	0	0	326	0			342	342
10-6060-140	SOIL & WATER- WORKMAN'S COMP	1,054	1,090	1,406	1,135			1,476	1,476
10-6060-180	SOIL & WATER CONSERV- GROUP INS.	8,129	8,628	9,070	6,669			9,924	9,924
10-6060-200	SOIL & WATER- DEPTAL SUPPLIES	1,146	2,939	6,500	4,430		2,000	2,000	2,000
10-6060-270	SOIL & WATER- SERVICE AWARD								
10-6060-310	SOIL & WATER- TRAVEL	1,868	1,760	2,500	1,095		2,300	2,300	2,300
10-6060-315	TRAINING	755	1,846	4,500	700		2,500	2,500	2,500
10-6060-320	SOIL & WATER- COMMUNICATIONS	1,964	2,197	2,400	2,085		3,000	2,500	2,500
10-6060-330	SOIL & WATER - POSTAGE	10	14	250	17		250	250	250
10-6060-350	MAINT & REPAIR - EQUIPMENT	799	499	1,500	912		1,500	1,500	1,500
10-6060-380	SOIL & WATER - ADVERTISING	0	0	350	0		250	250	250
10-6060-390	DUES & SUBSCRIPTIONS	100	228	600	151		1,000	800	800
10-6060	SOIL & WATER T30-1	58,946	64,225	76,049	52,740		12,800	73,206	73,206

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdqt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-6110-000	CULTURAL/LIBRARY:								
10-6110-991	REGIONAL LIBRARY	205,000	216,500	226,500	169,875		244,272	235,772	235,772
*NOTE: Library funding is paid to PRL in equal monthly installments of full allocation amount, and is not tracked internally by line item									
WASHINGTON COUNTY LIBRARY									
	DESCRIPTIONS	FY24	FY25	FY26					
	Utilities	10,500	10,500	10,500			12,000	10,500	10,500
	Telecommunications	4,388	4,388	3,063			1,963	1,963	1,963
	Salaries	97,879	105,198	111,233			108,592	108,592	108,592
	Benefits	41,503	46,673	49,769			58,981	58,981	58,981
	Contracted Services (Found better cleaning bid for FY26)	10,000	7,920	7,920			7,920	7,920	7,920
	County Maintenance								
	Materials (Books and AV)	12,351	14,000	14,000			20,000	14,000	14,000
	Technology/hotspot service						3,750	3,750	3,750
	Cataloging & Acquisition	1,900	1,900	3,575			3,730	3,730	3,730
	Periodicals	1,700	1,700	1,700			1,700	1,700	1,700
	Online Resources	375	390	401			415	415	415
	Postage	600	585	600			600	600	600
	Lease - Equipment T25	4,000	4,000	4,331			4,200	4,200	4,200
	Supplies -- Office	2,900	2,900	2,900			2,900	2,900	2,900
	Office Printing		150	150			150	150	150
	Dues & Subscriptions		400	400			400	400	400
	Programming	2,350	2,360	2,500			3,500	2,500	2,500
	Insurance & Bonds	1,000	1,000	1,000			1,000	1,000	1,000
	Hardware/Software Support	5,808	5,808	5,808			5,808	5,808	5,808
	Software Licenses		5,500	5,500			5,500	5,500	5,500
	Interlibrary Loan Searches	150	150	150			163	163	163
	Travel-Outreach	1,500	1,000	1,000			1,000	1,000	1,000
	Totals	198,904	216,522	226,500			244,272	235,772	235,772
		100%	1	1			108%	104.1%	
10-6110	LIBRARY T24	205,000	216,500	226,500			244,272	235,772	235,772

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-6180-600	CONTRACTED SERVICES - IN HOME (100%)	2,885	2,715	5,000	2,206		5,000	5,000	5,000
10-6180	COMMUNITY ALTERNATIVE T20-4	2,885	2,715	5,000	2,206		5,000	5,000	5,000

GENERAL FUND (10) EXPENSES

WASHINGTON COUNTY (FY27) BUDGET - GENERAL FUND EXPENSES

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
10-9800-000	TRANSFERS:								
10-9800-033	TRANSFER TO SANITATION	100,000	100,000	0	0			0	0
10-9800-039	TRANSFER TO AIRPORT FUND	99,738	124,905	100,655	100,655			103,462	103,462
10-9800-040	TRANSFER TO WCH PENSION FUND	450,000	450,000	350,000	350,000			150,000	150,000
10-9800-058	TRANSFER TO PROJECTS/GRANTS FUND	166,333	943,315	170,655	170,655			173,462	173,462
10-9800-070	TRANSFER TO RE-VAL FUND	40,000	40,000	124,276	124,276			40,000	40,000
10-9800-982	TRANSFER TO WASH CO EMS	398,952	399,620	402,622	402,622			465,579	465,579
10-9800-986	TRANSFER TO WASH CO SCHOOLS CAP OUTLAY	0	1,700,000	1,100,000	1,100,000			355,000	355,000
10-9990-000	CONTINGENCY	0	0	45,176	0			40,000	40,000
10-9999-999	OCCUPANCY TAXES REMITTED TO TTA-EXPEND	177,221	174,288	0	0		Journal Adj	Journal Adj	Journal Adj
10-9800/9990	TRANSFERS	1,432,244	3,932,129	2,293,406	2,248,230		0	1,327,503	1,327,503
	GENERAL FUND REVENUE TOTAL	16,821,513	19,081,830	20,360,289	12,951,038		15,253,388	19,600,769	19,642,269
	TOTAL EXPENDITURES	16,515,357	19,408,282	20,360,289	14,153,893		12,213,189	19,600,769	19,642,269
	ANNUAL SURPLUS/DEFICIT	306,156	-326,452	0	-1,202,855		3,040,199	0	0
	T27								
	BALANCE	306,156	-326,452	0	-1,202,855	0	3,040,199	0	0

WASHINGTON COUNTY BUDGET (FY27)

Fund 21: CAPITAL OUTLAY - WASHINGTON CO. SCHOOLS

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Revenues:										
21-3230-320	SALES TAX-ARTICLE 40 (30%)	330,253	330,460	329,009.31	324,537.00	169,216.93			330,857	330,857
21-3230-321	SALES TAX-ARTICLE 42 (60%)	364,122	403,809	392,827.87	362,355.00	213,835.52			391,526	391,526
21-3230-400	GRANT-NEEDS BASED PUBLIC SCHOOL CAP F	2,179,858	37,343,156	10,476,985.89	0.00	0				
21-3230-401	TRUIST PK12 FINANCING 4.02%	19,796,000								
21-3230-402	TRUIST PK-12 FINANCING-EARNED INCOME	86,179	433,372	231,483.20	8,093.46	7,912.71			0	0
21-3230-404	PK-12 RENTAL INCOME		0	400,000.00	400,000.00	200,000.00			400,000	400,000
21-3830-000	SALE OF FIXED ASSETS/SURPLUS EQUIPMENT			0	0.00	133.00				
21-3980-000	TRANSFER FROM GENERAL FUND		0	1,700,000.00	800,000.00	800,000.00			0	0
21-3980-001	TRANSFER FROM GF A46 TAX			0	300,000.00	300,000.00			355,000	355,000
21-3990-000	APPROPRIATED FUND BALANCE' -WC SCHOOLS C	0	0	0	241,066.62	0			476,640	476,640
*Audited F21 Balance on 6.30.25= \$1,485,564										
Est. F21 Balance on 6.30.26 = \$1.1M										
TOTAL REVENUES										
		22,756,412	38,510,798	13,530,306	2,436,052	1,691,098		0	1,954,023	1,954,023
Expenditures:										
21-5912-000	CAPITAL OUTLAY-WASHINGTON CO SCHOOLS:									
21-5912-690	CAPITAL OUTLAY-LEGAL SERVICES	9,758								
21-5912-691	CAPITAL OUTLAY-WASHINGTON COUNTY SCH	400,000	400,000	100,000.00	100,000.00	74,999.97		100,000	100,000	100,000
21-5912-693	CAP OUTLAY-ARCH, PLANNING, SURVEYING E	1,426	0	340,935.40	10,132.35	0			0	0
21-5912-694	CAPITAL OUTLAY-PURCHASE OF PROPERTY/L	494,628								
21-5912-695	GRANT-NEEDS BASED PUB SC-PLANNING/DES	0	652,318	472,212.76	0.00	0				
21-5912-696	GRANT-NEEDS BASED PUB SC-CONSTRUCTIO	1,214,178	37,303,324	10,004,773.13	0.00	0				
21-5912-697	GRANT-NEEDS BASED PUB SC-LEGAL SERV/A	18,253								
21-5912-698	GRANT-NEEDS BASED PUB SC-ENGINEERING	87,646	247,294							
21-5912-700	TRUIST PK12 FUNDED CONSTRUCTION	1,980,498	9,241,234	8,574,268.47	0.00	0				
21-5912-701	TRUIST PK-12 LOAN-EXPENSE-EARNED INCOM	0	0	746,605.63	12,521.82	0				
NL-5912-702	PK12 CONSTRUCTION				517,486.23				0	0
21-8000-600	DESIGNATED FOR FUTURE APPROP-BOE CO		0	0		0			100,000	100,000
21-9100-001	TRUIST PRINCIPAL (STARTS IN FY 25)		0	1,042,000.00	1,042,000.00	1,042,000.00		1,042,000	1,042,000	1,042,000
21-9200-001	TRUIST INTERERST (STARTS IN FY 24)	0	431,058	795,799.20	753,911.00	752,514.52		712,023	712,023	712,023
NOTE: In FY26, Total Debt Service Payment of \$1,795,911										
NOTE: In FY27, Total Debt Service Payment of \$1,754,023										
TOTAL EXPENDITURES										
		4,206,387	48,275,229	22,076,595	2,436,051	1,869,514		1,854,023	1,954,023	1,954,023
FUND 21 BALANCES:										
		18,550,025	-9,764,431	-8,546,288	1	-178,416		-1,854,023	0	0

WASHINGTON COUNTY BUDGET (FY27)

Fund 30 - DRAINAGE

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Revenues:									
30-3920-010	WATERSHED 1972 REFERENDUM TAX-CUR	83,345	85,752.23	83,430.00	80,606.93		103,070	88,000	88,000
30-3920-020	WATERSHED 1972 REF TAX-CURR YR DISC	-559	-525.21	-600.00	-587.81		-600	-600	-600
30-3920-030	WATERSHED 1972 TAX REF-CURR YR PEN	132	187.20	150.00	163.13		175	175	175
30-3920-040	WATERSHED 1972 REF TAX-CURR YR INTE	984	843.43	500.00	116.02		400	400	400
30-3921-010	WATERSHED 1972 REF TAX-1ST PRIOR YR	19,765	2,033.90	1,500.00	1,127.20		1,500	1,500	1,500
30-3921-020	WATERSHED 1972 REF TAX-OTHER PRIOR	790	894.24	700.00	649.90		750	750	750
30-3921-030	WATERSHED 1972 REF TAX-PRIOR YR PEN	1,835	22.37	20.00	7.40		15	15	15
30-3921-040	WATERSHED 1972 TAX REF-PRIOR YR INTE	5,452	3,744.94	3,000.00	2,697.53		3,250	3,250	3,250
30-3930-000	DRAINAGE ASSESSMENT-EDDIE SMIT	6,460	6,395.19	6,150.00	6,450.86			6,450	6,450
30-3951-002	STREAMFLOW REHAB ASSISTANCE PROG	0	253,936.80	0.00	0				
30-3990-000	APPROP FUND BALANCE/WATERSHED RES	0	0	100,000.00	0			44,902	44,902
*Available Fund Balance on 6/30/25 of \$290,761 of which \$28,120 is est. to be reserved for Eddie Smith District									
TOTAL REVENUES		118,203		194,850	91,231		108,560	144,842	144,842
Expenditures:									
30-0000-000	DRAINAGE FUND:								
30-7140-000	EDDIE SMITH CANAL:								
30-7140-040	PROFESSIONAL SERVICES-EDDIE SMITH C	0					0	0	0
30-7140-280	EDDIE SMITH CANAL - POSTAGE		0	250.00	0		250	250	250
30-7140-380	EDIE SMITH CANAL - ADVERTISING	56	0	250.00	0		250	250	250
30-7140-600	EDDIE SMITH CANAL- DRAINAGE- CON SVC	0	5,849.91	10,000.00	0		10,000	10,000	10,000
30-7140-995	DESIGNATED FOR FUTURE APPR-EDDIE SMITH							0	0
30-8000-000	WATERSHED IMPROVEMENT:								
30-8000-010	DRAINAGE - S&W REGULAR	0	22,958.52	30,030.00	5,533.74			0	0
30-8000-090	DRAINAGE - FICA TAX EXPENSE	0	1,756.28	2,298.00	423.32			0	0
30-8000-100	DRAINAGE - RETIREMENT	0	4,752.38	6,559.00	1,194.63			0	0
30-8000-101	DRAINAGE - 401(K) CONTRIB.	0	0	901.00	0			0	0
30-8000-130	DRAINAGE - UNEMPLOYMENT INS.	0	0	326.00	0			0	0
30-8000-140	DRAINAGE - WORKMAN'S COMP	0	1,112.00	183.00	147.75			0	0
30-8000-180	DRAINAGE - GROUP INS	0	419.66	9,053.00	85.36			0	0
NL30-8000-200	NEW LINE FY26 - Supplies		0	2,000.00	999.97		4,200	4,500	4,500
NL30-8000-201	NEW LINE FY26 - MAINT & REPAIR EQUIPMENT		0	3,000.00	0		3,000	3,000	3,000

30-8000-340	BEAVER CONTROL	26,980	34,850.00	35,000.00	20,160.00	35,000	35,000	35,000
30-8000-352	STREAMFLOW REHAB ASSISTANCE PROG	0	253,936.80	0.00	0			
30-8000-540	CAP OUTLAY					5800	5800	5,800
30-8000-600	AQUATIC WEED SPRAYING	9,570	0	15,000.00	2,650.15	10,000	10,000	10,000
NL8000-601	DRAINAGE - CONTRACTED SERVICES					25,000	20,000	20,000
30-8000-610	CLEARING & SNAGGING	28,736	49,608.00	50,000.00	40,843.00	45,000	45,000	45,000
30-8000-611	MAUL 7 KENDRICKS CREEKS PROJECT	10,942	0	15,000.00	12,000.00	10,000	10,000	10,000
30-8000-612	DESIGNATED FOR FUTURE APPROPRIATION		0	15,000.00	0		0	0
NEWLINE998	COST ALLOCATION - GENERAL FUND						1,042	1,042
	\$ 30,800.00							
	FY27 CAPITAL OUTLAY & CONTRACTED SERVICES BREAKOUT							
	\$ 5,800.00							
	\$ 25,000.00							
	TOTAL EXPENSES	76,284		194,850	84,038	148,500	144,842	144,842
	TOTAL REVENUES	118,203		194,850	91,231	108,560	144,842	144,842
	FUND 30 BALANCES:	41,919		0	7,193	-39,940	0	0

WASHINGTON COUNTY BUDGET (FY27)

Fund 33 - SANITATION

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD	
		BASED ON PROJECTED SOLID WASTE USER FEE OF							\$ 380	
Revenues:										
33-3350-001	CONSTR CONTRACTERS DISPOSAL FEES(I	84,697	82,024.72	80,000.00	69,386.31		80,000	85,000	85,000	
33-3400-000	METAL/WHITE GOODS REVENUE	4,981								
33-3400-001	NCDENR GRANT	6,101	8,410.81	5,000.00	71,254.03		5,000	8,000	8,000	
33-3501-000	RURAL SOLID WASTE FEE-COUNTY	1,281,540	1,418,897.99	1,488,764.00	1,279,427.02		1,405,000	1,488,000	1,488,000	
33-3501-001	RSW FEE MUNICIPAL TIPPING REIMB	70,347	78,391.78	70,000.00	55,646.02		70,000	70,000	70,000	
33-3503-000	WHITE GOODS DISP FEE & GRANTS	6,174	5,439.30	5,700.00	3,101.28		5,500	5,500	5,500	
33-3504-000	SOLID WASTE DISPOSAL TAX	7,087	7,064.40	7,000.00	3,784.54		6,500	6,500	6,500	
33-3670-010	STATE TIRE TAX REVENUES	20,337	19,507.56	20,000.00	8,406.33		20,000	20,000	20,000	
33-3670-020	STATE TIRE TAX REVENUES(BILLED)	185	982.80	499.00	141.44		499	499	499	
33-3970-075	TOWN SOLID WASTE	109,629	73,406.67	80,000.00	59,546.31		80,000	80,000	80,000	
33-3980-000	TRANSFER FROM GENERAL FUND	100,000	100,000.00	0.00	0			0	0	
33-3990-000	FUND BALANCE APPROPRIATION*							58,783	58,783	
33-3999-900	CANCELLED PRIOR YEAR EXPENDITURES									
*Net Position of Fund 33 on 6.30.23 = \$54,855 (Net System Performance for FY23 = -(\$148,235)(FY24 Perf est @ breakeven but relied on 100k GF Transfer)										
*Total NP of F33= \$84,165 on 6.30.24 and (Net Sys Perf for FY24= (\$70,690) but \$29,310 after \$100k GF transfer (FY25 Perf est net loss without additional GF transfer)										
*Total NP of F33 = \$785,664 on 6.30.25 (due largely to engineers correction of remaining capacity measurements)(Net operating performance still negative at -\$6,437 but appears to be stabilizing)										
FY27 Note: SWUF Rate Remains Unchanged at \$380 per household										
TOTAL REVENUES		1,691,101		1,756,963	1,550,693		1,672,499	1,822,282	1,822,282	

WASHINGTON COUNTY BUDGET (FY27)

Fund 35 - WATER

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Revenues:									
35-3290-000	INTEREST EARNED ON INVESTMENTS	8,717	6,476.45	4,500.00	2,951.46		4,000	3,500	3,500
35-3710-000	UTILITY BASE CHARGES	909,436	917,786.30	912,000.00	693,257.21		912,000	1,050,000	1,050,000
35-3710-010	UTILITY CONSUMPTION CHARGES	543,755	635,881.74	607,200.00	509,288.74		607,200	630,000	630,000
35-3730-000	TAP & CONNECTION FEES	21,823	23,958.92	17,500.00	15,104.00		15,000	20,000	20,000
35-3750-000	RECONNECTION FEES	19,250	23,589.41	20,000.00	18,164.61		20,000	20,000	20,000
35-3760-000	WATER ASSESSMENTS	0	35.00	0.00	70.00			0	0
35-3790-000	PENALTIES & INTEREST-UTIL BILL	5,869	6,331.83	5,000.00	4,690.89		5,000	5,000	5,000
35-3821-000	FEES COLLECTED FOR METER TAMPERING	518	0	0.00	10.00		BAR	BAR	BAR
35-3830-000	SALE OF SURPLUS PROPERTY						BAR	BAR	BAR
35-3990-990	FUND BALANCE APPROPRIATED	0	0	183,789.00	0			287,835	287,835
*Unrestricted Net Position of Fund 35 on 6.30 FY23 = \$1,218,926; FY24 = \$1,236,006; FY25 = \$1,414,832									
*Total Net Position of Fund 36 on 6.30 FY23 = \$3,638,505; FY24 = \$4,112,886; FY25 = \$4,477,416									
	TOTAL REVENUES	1,526,369	1,614,088	1,749,989	1,243,537		1,563,200	2,016,335	2,016,335

WASHINGTON COUNTY BUDGET (FY27)									
Fund 35 - WATER									
CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdqt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Expenditures: O	OPERATIONS & MAINTENANCE:								
35-7130-010	OPERATION&MAINT.-S & W- REGULAR	212,231	209,867.85	287,253.00	190,813.44			294,722	294,722
35-7130-040	OPERATION&MAINT.- PROFESSIONAL SER	3,506	2,880.81	32,000.00	7,506.93		34,000	25,000	25,000
35-7130-050	SALARIES & WAGES-LONGEVITY	1,846	2,016.21	1,683.00	1,682.74			1,725	1,725
35-7130-090	OPERATION&MAINT.- FICA TAX EXPENSE	15,944	15,890.36	18,854.00	14,442.44			22,678	22,678
35-7130-100	OPERATION&MAINT.- RETIREMENT EXPEN	21,463	35,274.47	53,822.00	41,795.93			67,679	67,679
35-7130-101	OPERATION- 401(K) CONTRIB.	5,931	6,354.70	7,394.00	5,724.45			8,893	8,893
35-7130-130	OPERATION&MAINT.- UNEMPLOYMENT INS	0	0	2,282.00	0			2,736	2,736
35-7130-140	OPERATION&MAINT.- WORKMAN'S COMP	7,130	11,204.00	14,136.00	10,967.48			17,428	17,428
35-7130-180	OPERATION&MAINT.- GROUP INS.	48,206	47,143.00	63,480.00	39,506.55			81,371	81,371
35-7130-200	SUPPLIES & MATERIALS	30,176	143,700.36	72,000.00	43,642.94		50,000	50,000	50,000
35-7130-210	OPERATION&MAINT.- UNIFORMS	1,043	3,727.63	4,000.00	2,815.39		5,200	5,200	5,200
35-7130-250	VEHICLE SUPPLIES	19,971	16,646.83	17,500.00	15,725.58		31,000	25,000	25,000
35-7130-260	DEPARTMENTAL SUPPLIES	2,574	5,777.25	4,000.00	1,720.24		4,000	4,000	4,000
35-7130-270	SERVICE AWARDS		0	50.00	50.00			0	0
35-7130-298	MAINT & REPAIR-TANK	64,330	65,938.32	68,000.00	50,690.10		70,000	70,000	70,000
35-7130-315	TRAINING	256	0	4,000.00	503.00		4,000	4,000	4,000
35-7130-320	OPERATION&MAINT.- COMMUNICATIONS	1,597	1,445.34	3,700.00	1,569.12		5,500	5,500	5,500
35-7130-330	UTILITIES-ELECTRICITY	10,940	13,522.78	16,000.00	9,990.85		16,500	14,500	14,500
35-7130-340	OPERATION&MAINT.- POSTAGE	23,012	26,081.86	30,000.00	21,171.27		30,750	30,000	30,000
35-7130-350	MAINT & REPAIR-EQUIPMENT	42,184	5,646.34	24,339.00	12,033.23		24,000	25,000	25,000
35-7130-370	OPERATION&MAINT.- ADVERTISING	0	0	500.00	0		500	500	500
35-7130-390	OPERATION&MAINT.- DUES & SUBSCRIPTIO	3,577	5,846.78	6,600.00	3,732.32		5,100	5,500	5,500
35-7130-540	NEW LINE CAPITAL OUTLAY - VEHICLE		0	62,000.00	59,816.98		62,000	62,000	62,000
35-7130-550	CAPITAL OUTLAY-EQUIPMENT	17,041	0	176,000.00	0		307,000	297,000	297,000
35-7130-580	DEBT SERVICE-NCDENR - 2034Payoff	0	0.00	27,993.00	27,992.45		27,993	27,993	27,993
35-7130-600	CONTRACTS-MOWING	17,325	17,882.00	22,000.00	8,436.00		22,000	22,000	22,000
35-7130-601	CONTRACTED SERVICES		8,121.38	20,661.00	12,432.63		20,000	20,000	20,000
35-7130-800	DEPRECIATION-OTHER EQUIPMENT	272,584	359,488.00	0.00	0		Journal Adj	Journal Adj	Journal Adj
35-7130-998	COST ALLOCATION-GENERAL FUND	100,000	110,000.00	130,000.00	130,000.00			230,000	230,000
\$ 362,000	CAPITAL OUTLAY BREAKOUT:								
\$ 197,000	Replacement Meters (20% each year)(may target grant funding)								
\$ 55,000	Replacement of an older work truck with over 120miles								
\$80,000	Kubota Tractor								
\$12,000	Trailer								
	DEPT EXPENDITURE SUB-TOTAL	924,865	1,114,456	1,170,247	714,762		719,543	1,420,425	1,420,425

WASHINGTON COUNTY BUDGET (FY27)									
Fund 35 - WATER (Cont'd)									
CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Expenditures: Tr									
TREATMENT PLANT:									
35-7135-010	TREATMENT PLANT-S & W- REGULAR	41,889	45,086.66	46,270.00	35,331.99			48,592	48,592
35-7135-030	SALARIES & WAGES-OVERTIME		0	914.00	913.83		0	0	0
35-7135-040	SALARIES & WAGES-LONGEVITY	0	445.43	469.00	468.55			460	460
35-7135-090	TREATMENT PLANT- FICA TAX EXPENSE	3,253	3,506.22	3,576.00	2,823.57			3,754	3,754
35-7135-100	TREATMENT PLANT- RETIREMENT EXPENS	8,499	9,421.03	10,206.00	7,968.77			11,203	11,203
35-7135-101	TREATMENT PLANT- 401(K) CONTRIB.	1,268	1,352.61	1,402.00	1,087.39			1,472	1,472
35-7135-130	TREATMENT PLANT- UNEMPLOYMENT INS.	0	0	326.00	0			342	342
35-7135-140	TREATMENT PLANT- WORKMAN'S COMP	4,363	1,556.00	3,494.00	2,821.85			3,669	3,669
35-7135-180	TREATMENT PLANT- GROUP INS.	8,218	8,655.73	9,106.00	6,693.96			9,963	9,963
35-7135-200	SUPPLIES & MATERIALS	1,888	12,725.06	17,000.00	3,510.37		12,000	12,000	12,000
35-7135-210	TREATMENT PLANT- UNIFORMS	1,964	1,321.89	2,000.00	1,003.49		1,200	1,200	1,200
35-7135-250	TREATMENT PLANT- FUEL	2,084	2,292.50	4,000.00	1,946.36		5,000	5,000	5,000
35-7135-270	SERVICE AWARDS	0	50.00	0.00	0			0	0
35-7135-298	CONTRACTS	17,958	20,731.00	23,000.00	16,066.00		23,000	23,000	23,000
35-7135-299	WATER TREATMENT CHEMICALS	50,974	45,209.30	60,000.00	31,810.26		60,000	60,000	60,000
35-7135-315	TRAINING	0	1,317.00	1,586.00	90.00		8,700	8,700	8,700
35-7135-320	TREATMENT PLANT- COMMUNICATIONS	3,500	4,252.22	4,000.00	3,384.20		4,000	4,000	4,000
35-7135-330	TREATMENT PLANT- UTILITIES	41,179	34,226.21	35,000.00	23,480.51		30,000	30,000	30,000
35-7135-340	TREATMENT PLANT- POSTAGE	38	0	239.00	12.65		250	250	250
35-7135-350	MAINT & REPAIR-EQUIPMENT	11,558	26,223.27	11,000.00	458.00		30,000	25,000	25,000
35-7135-370	TREATMENT PLANT- ADVERTISING	170	168.00	500.00	0		500	500	500
35-7135-390	TREATMENT PLANT- DUES & SUBSCRIPTIO	3,267	2,682.01	5,100.00	2,731.80		3,000	3,000	3,000
35-7135-540	TREATMENT PLANT- CAPITAL OUTLAY- VEHICL	0	0.00	15,000.00	0				
35-7135-541	CAPITAL OUTLAY- EQUIPMENT	0					18,000	18,000	18,000
35-7135-600	DESIGNATED FOR FUTURE APPROPRIATIO	0							
\$ 18,000	CAPITAL OUTLAY BREAKOUT:								
\$ 18,000	CIP-WTD: West Insulation								
DEPT EXPENDITURE SUB-TOTAL		202,070	221,222	254,188	142,604		195,650	270,124	270,124
35-9100-000	DEBT PRINCIPAL								
35-9100-030	2021 WATER REV REFUNDING BOND-PRINC	0	0.00	276,000.00	0			282,000	282,000
35-9200-000	DEBT INTEREST:								
35-9200-030	2021 WATER REV REFUNDING BOND-INTER	60,276	54,748.38	49,554.00	0			43,786	43,786
35-9200-900	AMORTIZATION ON DEFERRED CHARGES	4,128	4,127.87	0.00	0				
DEBT EXPENDITURE SUB-TOTAL		64,404	58,876	325,554	0		0	325,786	325,786
TOTAL EXPENDITURES		1,191,340	1,394,555	1,749,989	857,366		915,193	2,016,335	2,016,335
TOTAL REVENUES		1,526,369	1,614,088	1,749,989	1,243,537		1,563,200	2,016,335	2,016,335
FUND 35 BALANCES:		335,029	219,534	0	386,171		648,007	0	0

WASHINGTON COUNTY BUDGET (FY27)

Fund 36 - WATER CAPITAL PROJECTS

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Revenues:									
36-3100-001	NCDEQ GRANT-ASSET INVENTORY ASSES	114,984	28,923.84	93,092.16	66,438.00				
36-3100-002	NCDEQ VUR PEA RIDGE TRANS GRANT	109,669	128,777.05	6,572,113.95	1,845,474.38			3,000,000	3,000,000
36-3100-003	NCDEQ VUR ROPER CONNECTION GRANT	29,680	41,531.00	898,989.00	3,600.00			500,000	500,000
36-3100-004	NCDEQ LOAN-PEA RIDGE WATER TRANSMISSION			3,233,187.00	0				
<i>Fund 36 created in mid FY24 with a transfer from F35 to fund capital projects</i>									
TOTAL REVENUES		254,333		10,797,382	1,915,512		0	3,500,000	3,500,000
Expenditures									
36-4100-001	NCDEQ GRANT-ASSET INVENTORY ASSES	114,984	28,923.84	93,092.16	73,188.00				
36-4100-002	NCDEQ VUR PEA RIDGE WATER TRANS GR	109,669	128,777.05	303,339.72	63,493.62				
36-4100-003	NCDEQ VUR ROPER CONNECTION GRANT	29,680	41,531.00	898,989.00	12,300.00			500,000	500,000
36-4100-004	NCDEQ LOAN-PEA RIDGE WAT TRANS CONSTRUCT			3,233,187.00	0				
36-4100-005	DEQ VUR PEARIDGE WAT TRANS GRT-CONSTRUCT			6,220,628.97	1,779,135.92			3,000,000	3,000,000
36-4100-006	DEQ VUR PEARIDGE WAT TRANS GRT-EASEMENTS			30,000.00	3,012.50				
36-4100-007	DEQ VUR PEARIDGE WAT TRANS GRT-OTHER			18,145.26	132.35				
DEPT EXPENDITURE SUB-TOTAL		254,333	199,232	10,797,382	1,931,262		0	3,500,000	3,500,000
FUND 36 BALANCES:		0		0	-15,750		0	0	0

WASHINGTON COUNTY BUDGET (FY27)

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

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
37-3290-000	INTEREST	3,138	3,009.20	0.00	1,128.85		BAR	BAR	BAR
37-3350-000	NCACC WASHINGTON EMS	128,442	50,885.00	50,000.00	68,030.00			50,000	50,000
37-3353-000	INSURANCE PROCEEDS		57,009.07	0.00	98,167.00		BAR	BAR	BAR
37-3490-000	EMS REVENUE	790,454	829,262.12	765,000.00	442,937.38		640,000	600,000	600,000
37-3490-020	DUKE RACE-CARS GRANT		5,800.00	2,850.00	2,850.00		BAR	BAR	BAR
37-3490-022	EMS TRAINING REIMBURSEMENT-BCCC		0	0.00	560.00		BAR	BAR	BAR
37-3500-000	TRANSPORT SERVICE REVENUE	267,164	358,298.72	365,000.00	235,487.99		285,000	310,000	310,000
37-3510-000	EMS STANDBY AMBULANCE SERVICE						BAR	BAR	BAR
37-3600-000	TYRRELL CO EMS REVENUES		960.00	0.00	160.00				
37-3833-840	EMS DONATIONS	100	50.00	50.00	50.00		BAR	BAR	BAR
37-3901-000	TYRRELL-EMS CONTRACT	675,000	675,000.00	675,000.00	562,500.00			675,000	675,000
37-3902-000	FUND BALANCE APPROPRIATED*	0	0	1,078,933.16	0			850,362	850,362
37-3980-010	TRANSFER FROM GENERAL FUND** (Based on 4 cents ad	398,952	399,620.00	402,622.00	402,622.00			465,579	465,579
** Transfer est. based on transfer of 4.5 cents ad valorem tax revenue									
*Fund 37 FB on FYE25 = \$1,325,788; \$1,309,770 on FYE24 & \$1,048,083 on FYE23									
TOTAL SYSTEM REVENUES		2,274,475	2,380,494	3,339,455	1,814,493		926,000	2,950,941	2,950,941

WASHINGTON COUNTY BUDGET (FY27)

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

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
37-4330-000	WASHINGTON COUNTY EMS:	970,763	1,004,446	1,122,371	774,983		1,122,371	1,192,368	1,192,368
37-4330-010	SALARIES & WAGES-REGULAR	667,502	669,312.39	737,371.00	482,456.78		737,371.00	847,368	847,368
37-4330-030	SALARIES & WAGES-OVERTIME	285,818	309,877.77	310,000.00	236,007.17		310,000.00	310,000	310,000
37-4330-040	SALARIES & WAGES-PARTTIME	16,842	25,255.94	75,000.00	56,518.61		75,000.00	35,000	35,000
37-4330-050	SALARIES & WAGES-LONGEVITY	4,493	5,824.34	6,504.00	5,629.65		6,504.00	4,262	4,262
37-4330-090	FICA TAXES	71,301	74,199.42	90,296.00	57,130.32		90,296.00	91,542	91,542
37-4330-100	- RETIREMENT EXPENSE	191,397	204,121.71	250,138.00	156,847.14		250,138.00	265,200	265,200
37-4330-101	- 401K CONTRIB.	24,039	26,114.35	34,360.00	18,540.41		34,360.00	34,849	34,849
37-4330-130	EMS OPERATIONS- UNEMPLOYMENT INS.	0	0	6,846.00	0		6,846.00	7,182	7,182
37-4330-140	- WORKMAN COMP	70,527	71,925.00	112,086.00	75,843.93		112,086.00	113,634	113,634
37-4330-180	GROUP INSURANCE	135,427	122,487.36	183,774.00	88,376.51		183,774.00	198,845	198,845
37-4330-190	TRAINING	212	2,227.00	4,000.00	375.00		4,000	4,000	4,000
37-4330-200	SUPPLIES & MATERIALS	53,609	45,429.65	50,000.00	36,927.47		50,000	50,000	50,000
37-4330-210	UNIFORMS	3,355	3,788.97	4,000.00	3,613.83		4,000	4,000	4,000
37-4330-250	FUEL	71,024	53,125.64	60,000.00	30,813.56		60,000	55,000	55,000
37-4330-260	DEPARTMENTAL SUPPLIES	11,320	4,327.93	5,500.00	3,916.36		6,500	5,000	5,000
37-4330-270	SERVICE AWARDS	75	125.00	100.00	100.00		100	0	0
37-4330-295	PORTABLE COMM HARDWARE	0	653.37	2,000.00	1,398.24		3,500	2,000	2,000
37-4330-320	- COMMUNICATIONS	5,118	5,669.68	4,000.00	3,967.98		4,750	4,750	4,750
37-4330-350	POSTAGE	0	0	100.00	0		75	75	75
37-4330-355	MAINT & REPAIR-EQUIPMENT	52,070	48,172.88	55,000.00	18,108.34		55,000	45,000	45,000
37-4330-390	WASH EMS - DUES & SUBSCRIPTIONS	6,394	7,676.97	6,500.00	5,295.18		8,600	8,600	8,600
37-4330-396	EMS-MEDICAID COST REPORT	8,300	7,500.00	8,500.00	1,500.00		10,000	10,000	10,000
37-4330-399	QUARTERLY INTERGOVERNMENTAL TRANSFER F	18,721	7,032.36	20,000.00	6,076.29		20,000	10,000	10,000
37-4330-540	CAPITAL OUTLAY-VEHICLES	42,955	6,294.19	397,424.00	38,558.21		350,000	350,000	350,000
37-4330-550	WASH CO EMS- CAPITAL OUTLAY- EQUIPMENT	17,478	24,661.44	464,505.00	464,504.32		60,000	60,000	60,000
37-4330-600	CONTRACTS-MEDICAL DIRECTOR	23,248	23,248.00	31,000.00	23,182.65		31,000	31,000	31,000
37-4330-610	CONTRACTS-BILLING	43,470	41,282.14	45,135.00	24,101.40		37,760	35,400	35,400
37-4330-611	WASH EMS-CONTRACTS-DRUG SCREENING	0	0	5,180.00	0		5,180	5,180	5,180
37-4330-650	EMS DONATIONS	0	672.33	55.67	0		ROLL FORW	ROLL FORW	
37-4330-652	DUKE RACE-CARS GRANT	16,100	1,809.54	9,890.46	0		ROLL FORW	ROLL FORW	
37-4330-653	UNC PECC+ PROGRAM GRANT	0	1,079.97	9,445.03	0		ROLL FORW	ROLL FORW	
37-4330-670	DESIGNATED FOR FUTURE APPROPRIATION						0	0	
\$410,000	CAPITAL OUTLAY BREAKOUT:								
\$350,000	Replace 1 main EMS ambulance (may cost less, but may not)								
\$60,000	Replace Stryker Powerdash for New Ambulance								
	(NON-TRANSPORT) EMS EXPENSE TOTAL	1,842,295	1,793,895	2,988,710	1,839,789		2,516,840	2,587,887	2,587,887
	Estimated EMS System Performance	-233,936	-171,320	-416,877	-663,406	n/a		-412,525	-412,525

WASHINGTON COUNTY BUDGET (FY27)

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

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
37-4376-000	TRANSPORT SERVICE:-	59,889	135,267	164,730	94,984		15,000	16,395	126,395
37-4376-010	SALARIES & WAGES-REGULAR	39,443	97,297.75	96,430.00	54,597.42			126,395	126,395
37-4376-030	SALARIES & WAGES-OVERTIME	11,310	31,108.34	50,000.00	30,712.11		30,000	35,000	35,000
37-4376-040	SALARIES & WAGES-PARTTIME	8,131	6,860.66	18,000.00	9,674.63		15,000	8,000	8,000
37-4376-090	FICA TAXES	4,372	10,003.11	13,472.00	7,047.25			12,959	12,959
37-4376-100	TRANSPORT SERVICE- RETIREMENT EXPENSE	10,002	26,512.82	36,710.00	17,853.98			36,846	36,846
37-4376-101	TRANSPORT SERVICE- 401K CONTRIB.	912	3,742.84	5,044.00	2,397.69			4,842	4,842
37-4376-130	TRANSPORT- UNEMPLOYMENT INS.	0	0	1,630.00	0			1,710	1,710
37-4376-140	TRANSPORT SERVICE- WORKMAN'S COMP	3,979	3,957.00	16,722.00	13,505.72			16,086	16,086
37-4376-180	GROUP INSURANCE	9,361	19,584.44	36,252.00	14,179.46			39,627	39,627
37-4376-200	SUPPLIES & MATERIALS	16,214	14,179.17	15,000.00	7,373.75		15,000	15,000	15,000
37-4376-210	TRANSPORT SERVICE- UNIFORMS	1,711	1,095.25	2,000.00	0		2,000	2,000	2,000
37-4376-250	FUEL	6,496	6,777.21	9,000.00	2,334.62		16,500	10,000	10,000
37-4376-260	DEPARTMENTAL SUPPLIES	5,097	11,958.99	5,500.00	0		6,500	5,000	5,000
37-4376-295	PORTABLE COMM HARDWARE	0	196.00	1,000.00	670.75		2,500	2,000	2,000
37-4376-315	TRAINING		0	1,200.00	0		1,200	1,200	1,200
37-4376-320	TRANSPORT SERVICE- COMMUNICATIONS	1,673	1,793.92	4,000.00	2,676.62		4,750	4,750	4,750
37-4376-355	MAINT & REPAIR-EQUIPMENT	5,544	8,282.60	12,000.00	3,212.65		15,000	15,000	15,000
37-4376-370	ADVERTISING	794	0	750.00	225.00		750	750	750
37-4376-390	TRANSPORT - DUES & SUBSCRIPTIONS	4,690	3,855.53	4,500.00	3,238.15		7,600	7,600	7,600
37-4376-540	CAPITAL OUTLAY-VEHICLE	24,385					0	0	0
37-4376-550	CAPITAL OUTLAY-EQUIPMENT						0	0	0
37-4376-610	CONTRACTS-BILLING	16,375	23,375.52	21,535.00	15,022.68		16,874	18,290	18,290
	TRANSPORT EXPENSE TOTAL	170,490	270,581	350,745	184,722		133,674	363,054	363,054
	TRANSPORT SYSTEM PERFORMANCE	96,673	87,718	14,255	50,766		n/a	-53,054	-53,054
COMBINED EMS/TRANSPORTATION SYSTEM DEBT SERVICE									
37-9100-000	DEBT PRINCIPAL:								
37-9100-003	DEBT PRINC - 2017 HEART MONITORS(LGFCU)			0	0			0	0
37-9200-003	DEBT INT - 2017 HEART MONITORS (LGFCU)			0	0			0	0
	DEPT SERVICE EXPENSE TOTAL	0	0	0	0		0	0	0
37-9800-058	TRANSFER TO PROJECTS/GRANTS FUND		300,000.00	0.00	0				
	TOTAL COMBINED SYSTEM EXPENSE TOTAL	2,012,786	2,364,476	3,339,455	2,024,512		n/a	2,950,942	2,950,942
	TOTAL SYSTEM REVENUES	2,274,475	2,380,494	3,339,455	1,814,493			2,950,941	2,950,941
	TOTAL COMBINED EMS/TRANSPORT/DEBT BALANCES	261,689	16,018	0	-210,019		n/a	0	0

WASHINGTON COUNTY BUDGET (FY27)

Fund 38 - AIRPORT PROJECTS

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Revenues:										
38-3700-020	OBSTRUCTION REMOVAL(DESIGN/BID)-AV BLOCK		0	49,223.00	0.00	0				
38-3700-021	OBSTRUCTION REMOVAL (CON/CA/RPR)			260,036.75	1,039,962.72	466,561.00			0	0
38-3700-022	REHAB TERM ACCESS RD, PHASE 1 (DES/BID)			0	38,780.00	5,863.00				
38-3700-024	REHAB TERM PARKING LOT,PHASE 1 (DES/BID)			0	103,795.00	15,693.00			50,000	50,000
38-3800-083	AIRFIELD LIGHTING REPLACE (CON/CA/RPR)		806,271	368,343.02	1,100,064.49	40,637.95			0	0
38-3800-090	NPE FEDERAL GRANT-FY 19-20	166,666								
38-3800-091	NPE FEDERAL GRANT-FY 20-21	197	123,947	43,372.00	0.00	0				
38-3800-092	NPE FEDERAL GRANT-FY 21-22	0	0	0.00	166,667.00	0			166,667	166,667
38-3800-093	NPE FEDERAL GRANT-FY 22-23	0	0	0	166,667.00	0			166,667	166,667
38-3800-094	NPE FEDERAL GRANT-FY 23-24	0	0	0	166,667.00	0			166,667	166,667
38-3800-095	NPE FEDERAL GRANT-FY 24-25		0	0	150,000.00	0			150,000	150,000
38-3800-096	NPE FEDERAL GRANT-FY 25-26								150,000	150,000
38-3800-000	APPROPRIATED FUND BALANCE*	0	0	0	16,667.00	0			16,667	16,667
38-3980-010	TRANSFER FROM GENERAL FUND									
<i>*Est. Available Fund 38 Fund Balance at 6/30 in FY25 = \$47,502, in FY24 = 47,502, and in FY23 = \$47,502</i>										
TOTAL REVENUES		166,863	930,218	720,975	2,949,270	528,755		0	866,668	866,668
Expenses:										
38-8130-601	AIRPORT-OBSTRUCTION REMOVAL (DESIGN/BID)		0	49,223.85	0.00	0				
38-8130-602	AIRPORT-OBSTRUCTION REMOVAL (CON/CA/RPR)			260,037.03	1,039,962.72	466,560.90			0	0
38-8130-603	REHAB TERM ACCESS RD, PHASE 1 (DES/BID)			0	38,780.00	5,863.29				
38-8130-605	REHAB TERM PARKING LOT,PHASE 1 (DES/BID)			0	103,795.00	15,692.91			50,000	50,000
38-8135-663	AIRFIELD LIGHTING REPLACE (CON/CA/RPR)		807,121	368,343.51	1,100,064.49	40,637.82			0	0
38-8135-670	NPE FEDERAL GRANT-FY 19-20	166,666								
38-8135-671	NPE FEDERAL GRANT FY 20-21	197	123,096	43,371.00	0.00	0				
38-8135-672	NPE FEDERAL GRANT FY 21-22	0	0	0.00	166,667.00	0			166,667	166,667
38-8135-673	NPE FEDERAL GRANT FY 22-23	0	0	0	166,667.00	0			166,667	166,667
38-8135-674	NPE FEDERAL GRANT FY 23-24	0	0	0	166,667.00	0			166,667	166,667
38-8135-675	NPE FEDERAL GRANT FY 24-25		0	0	166,667.00	0			166,667	166,667
38-8135-676	NPE FEDERAL GRANT FY 25-26								150,000	150,000
38-9800-058	TRANSFER TO PROJECTS/GRANT FUND	300,000								
TOTAL EXPENDITURES		466,863	930,218	720,975	2,949,270	528,755		0	866,668	866,668
TOTAL REVENUES		166,863	930,218	720,975	2,949,270	528,755		0	866,668	866,668
FUND 38 TOTAL BALANCES		-300,000	1	-1	0	0		0	0	0

WASHINGTON COUNTY BUDGET (FY27)

Fund 39 - AIRPORT OPERATIONS

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Revenues:										
39-3300-000	CARES ACT FUNDING - AIRPORT	31,000								
39-3310-000	TIMBER SALES-AVIATION FUNDS			0	0.00	25,500.00			0	0
39-3350-000	MISCELLANEOUS REVENUE			0	0.00	2,460.00			0	0
39-3570-000	AIRPORT FUEL SALES	72,490	63,870	58,194.58	70,001.00	34,298.78		60,000	60,000	60,000
39-3600-000	HANGER RENTAL	15,200	15,600	15,600.00	17,472.00	16,430.04		17,472	17,472	17,472
39-3600-001	FARM LAND LEASE	0	1,252	1,252.00	1,402.00	1,402.00		1,402	1,402	1,402
39-3600-002	LEASE OF AIRPORT BUILDING/GROUNDS			500.00	0.00	1,015.98			1,000	1,000
39-3830-000	SALE OF FIXED ASSETS	0		0	0.00	2,975.00			0	0
39-3980-010	TRANSFER FROM GENERAL FUND	92,016	99,738	124,905.00	100,655.00	100,655.00			103,482	103,482
39-3990-000	APPROPRIATED FUND BALANCE*	0	0	0	53,697.00	0			28,380	28,380
*Available F39 FB on 6/30 FY25 = \$65,230, in FY24=79,882, in FY23 = 115,615										
TOTAL REVENUES		210,706	180,460	200,452	243,227	184,737		78,874	209,716	209,716
Expenses:										
39-4530-000	AIRPORT:									
39-4530-010	AIRPORT-S & W- REGULAR	40,959	41,983	48,216.69	44,620.00	33,373.65			45,265	45,265
39-4530-030	SALARIES & WAGES-LONGEVITY	615	841	934.25	445.00	444.37			450	450
39-4530-032	SALARIES & WAGES - PARTTIME	1,580	13,655	2,855.35	15,324.00	8,127.87		16,119	16,119	16,119
39-4530-090	FICA TAX	3,264	4,298	3,964.08	4,769.00	3,205.17			4,730	4,730
39-4530-100	AIRPORT - RETIREMENT	7,920	8,614	10,167.91	9,787.00	7,339.75			10,437	10,437
39-4530-101	AIRPORT - 401K	1,229	1,260	1,448.65	1,342.00	1,001.21			1,371	1,371
39-4530-130	AIRPORT- UNEMPLOYMENT INS.	0	0	0	652.00	0			884	884
39-4530-140	AIRPORT- WORKMAN'S COMP	2,580	2,392	3,289.00	3,752.00	1,347.36			3,905	3,905
39-4530-180	AIRPORT - GROUP INSURANCE	7,867	8,071	9,330.68	9,098.00	6,689.46			9,952	9,952
39-4530-190	CONTRACTED SERVICES	2,535	0	12,790.00	8,000.00	239.40		800	800	800
39-4530-200	AIRPORT- DEPTAL SUPPLIES	358	5,026	2,961.93	4,500.00	1,219.23		2,500	2,500	2,500
39-4530-250	AIRPORT- AV GAS AND JET FUEL	79,420	59,271	64,182.16	70,000.00	15,212.29		60,000	60,000	60,000
39-4530-270	AIRPORT - SERVICE AWARDS	0	100	0	50.00	50.00				
39-4530-310	AIRPORT- TRAVEL	652	1,120	806.53	1,000.00	191.89		1,000	1,000	1,000
39-4530-320	AIRPORT- COMMUNICATIONS	1,329	1,172	1,569.36	1,760.00	1,198.65		1,760	1,760	1,760
39-4530-330	AIRPORT- UTILITIES	6,682	7,132	8,250.24	11,000.00	7,004.03		10,000	10,000	10,000
39-4530-331	POSTAGE	10	11	25.16	50.00	9.63		30	50	50
39-4530-350	MAINT & REPAIR-BUILDING	1,843	4,910	4,578.31	23,590.00	3,939.18		7,000	7,000	7,000
39-4530-351	MAINT & REPAIR-EQUIPMENT	13,227	6,543	29,010.68	20,000.00	9,353.42		16,000	16,000	16,000
39-4530-352	MAINT & REPAIR - FUELMaster/QTpod	550	1,675	1,675.00	1,675.00	0		1,843	1,843	1,843
39-4530-390	AIRPORT- DUES AND SUBSCRIPTIONS	394	753	580.35	850.00	493.80		850	850	850
39-4530-450	INSURANCE	3,850	4,422	4,422.00	4,422.00	4,422.00		5,000	5,000	5,000
39-4530-450	AIRPORT- CAP OUTLAY EQUIPMENT	7,125	38,810					116,000	0	0
39-4530-997	DESIGNATED FOR FUTURE APPROPRIATION	0	0	0	1,541.00	0			5,000	5,000
39-4530-998	AIRPORT- SALES TAX ON FUEL	5,578	4,571	4,045.46	5,000.00	2,224.98		5,000	5,000	5,000
116000 CAPITAL OUTLAY BREAKOUT:										
CM Rec based on lack of suff Airport FB and Revenues, as of 5/2/25 tractor working "ok" but needs major renov/repl asap; suggests attempting to pursue grants, air funding use, or alt contracted services options until more suff revenues. Consider adding reserve to CIP for annual set aside										
TOTAL EXPENDITURES		189,569	216,627	215,104	243,227	107,087		243,902	209,716	209,716
TOTAL REVENUES		210,706	180,460	200,452	243,227	184,737		78,874	209,716	209,716
FUND 39 TOTAL BALANCES		21,137	-36,168	-14,652	0	77,649		-165,028	0	0

WASHINGTON COUNTY BUDGET (FY27)

Fund 40 - WC Hospital Pension Fund

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Revenues: Projects									
40-3290-000	INTEREST EARNED ON INVESTMENTS	124,400	113,888.47	0.00	75,828.04			60,000	60,000
40-3960-000	TRANSFER FROM GENERAL FUND	450,000	450,000.00	350,000.00	350,000.00			150,000	150,000
40-3990-000	APPROP FUND BALANCE							150,000	150,000
	FUND Revenue Total	574,400	563,888	350,000	425,828		0	360,000	360,000
Expenditures: Projects									
40-4155-190	PROF SERVICE-HOSPITAL PENSION-LEGAL	0	0	30,000.00	0			30,000	30,000
40-4155-215	PROFESSIONAL SERVICES- HOSPITAL	29,323	28,525.00	30,000.00	17,755.00			30,000	30,000
40-4155-997	DESIGNATED FOR FUTURE APPROPRIATION	0							
40-4155-999	PROFESSIONAL SERVICE- HOSPITAL PENSION -	300,000	300,000.00	290,000.00	290,000.00			300,000	300,000
	FUND Expenditure Total	329,323	328,525	350,000	307,755		0	360,000	360,000
FY27 Notes from 2026 Actuarial Report									
10 Year Funding (\$180,364)									
20 Year Funding (\$107,643)									
Total Liability: (FY26 \$4,450,350) (FY25: \$5,031,717) (FY24: \$5,199,157)									
Total Assets: (FY26 \$2,662,157) (\$2,526,101) (FY24: \$2,478,488)									
Unfunded Total: (FY26 \$1,788,193) (FY25 \$2,505,616) (FY24: \$2,720,669)									
FUND 40 Balances		245,077	235,363	0	118,073		0	0	0

WASHINGTON COUNTY BUDGET (FY27)

Fund 50 - Opioid Settlement Fund

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Revenues: Projects									
50-3000-001	OPIOID SETTLEMENT DISTRIBUTION	132,185	73,903.67	72,000.00	64,396.52			67,461	67,461
50-3290-000	INTEREST EARNED	241	4.28	0.00	2.29				
50-3999-990	APPROPRIATED FUND BALANCE*								
*Available Fund Balance on 6/30 in FY25 \$206,466, in FY24 = 163,788									
	FUND Revenue Total	132,426	73,908	72,000	64,399		0	67,461	67,461
Expenditures: Projects									
50-4100-000	OPIOID SETTLEMENT FUND:								
50-4100-001	2ND JUDICIAL DIST DRUG REC COURT CONTRIB	5,000	10,000.00	10,000.00	10,000.00		15,000	15,000	15,000
50-4200-001	STRATEGY 7- NALOXONE DISTRIBUTION	10,615	10,615.10	10,615.10	10,615.10				
50-4200-002	STRATEGY 9 - HARM REDUCTION SSP	10,615	10,615.09	10,615.09	10,615.09		42,461	42,461	42,461
50-4200-003	STRATEGY 12 - REENTRY PROGRAMS		0	5,000.00	5,000.00		10,000	10,000	10,000
50-9990-000	CONTINGENCY	0	0	35,769.81	0				
	FUND Expenditure Total	26,230	31,230	72,000	36,230		67,461	67,461	67,461
FUND 50 Balances		106,196	42,678	0	28,169		-67,461	0	0

WASHINGTON COUNTY BUDGET (FY27)

Fund 51 - DSS Trust & FC Deposits

T41

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Revenues: Projects									
51-3100-001	DSS - Trust Account Revenues	198,399	233,272.73	200,000.00	173,227.40			200,000	200,000
51-3990-000	APPROPRIATED FUND BALANCE	0							
51-3999-900	CANCELLED PRIOR YEAR REVENUE	186							
	FUND Revenue Total			200,000	173,227		0	200,000	200,000
Expenditures: Projects									
51-4100-001	DSS - Trust Account Expenses	213,042	303,505.12	200,000.00	142,088.28			200,000	200,000
	FUND Expenditure Total	213,042	303,505	200,000	142,088		0	200,000	200,000
FUND 51 Balances		-213,042	-303,505	0	31,139		0	0	0

WASHINGTON COUNTY BUDGET (FY27)

Fund 58 - Special Projects & Grants

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Revenues: Projects									
58-3101-000	DEPT OF COMM AGAPE GRANT #2687								
58-3101-001	RURAL DOWNTOWN ECON DEV-ELEVATOR GRANT	0	0	468,209.00	0			0	0
58-3102-000	DEPT OF COMM MOTORSPORTS GRANT	63,559	136,317.38	0.00	0				
58-3103-000	WEYERHAEUSER GIVING GRANT	0	2,000.00	0.00	0				
58-3200-002	NC AMATEUR YOUTH SPORTS GRANT		0	10,000.00	10,000.00			10,000	10,000
58-3290-000	INTEREST EARNED	579	665.18	20,657.75	20,719.94		Roll Forw	Roll Forw	
58-3300-000	EM BLDG DIRECT APPROP S.L. 2021-180	0	130,528.34	2,875,998.08	2,869,471.66			0	0
58-3300-001	CAP PROJ DIRE APPROP S.L. 2021-180 40-8-EM Bldg	65,132	183,868.05	0.00	0				
58-3300-002	DPS WCSO DIR APPROP SL 2021-180	84,270							
58-3300-003	NCDIT E911 GRANT - EMTOC	0	0	677,408.00	386,893.48			0	0
58-3300-004	HB103 LPR DIR APPROPRIATION	44,659							
58-3300-005	NCDIT E911 GRT PSAP RELOCATION & UPGRADE		0	1,146,885.85	0			800,000	800,000
58-3400-001	AMERICA 250 NC COUNTY COMMITTEE GRANT		0	10,000.00	7,000.00		Roll Forw	Roll Forw	
58-3400-002	AMERICA 250 NC COMMUNITY GRANT		0	15,944.00	12,000.00		Roll Forw	Roll Forw	
58-3980-010	TRANSFER FROM GENERAL FUND	166,333	943,315.45	10,000.00	10,000.00			10,000	10,000
58-3980-011	TRANSFER FROM GF FOR ROOF/HVAC RESERVES		0	60,000.00	60,000.00			60,000	60,000
58-3980-012	TRANSFER FROM GF FOR VFD RESERVES		0	100,655.00	100,655.00			103,462	103,462
58-3980-037	TRANSFER FROM EMS FUND		300,000.00	0.00	0		n/a	n/a	
58-3980-038	TRANSFER FROM AIRPORT GRANTS FUND						n/a	n/a	
58-3990-000	APPROPRIATED FUND BALANCE *	0		1,755,838				773,833	773,833
Available Fund Balance on 6/30 of FY25 = \$1,832,434, in FY24= \$1,121,169									
PROJECTS/GRANTS FUND Revenue Total		425,531	1,696,694	7,151,596	3,476,740		0	1,757,295	1,757,295
Expenditures: Projects									
PROJECTS/GRANTS FUND:									
58-0000-000	PROJECTS/GRANTS FUND:								
58-4100-001	EXPENDITURE OF INTEREST EARNED	579	665.36	20,657.75	0		Roll Forw	Roll Forw	
58-4101-001	RURAL DOWNTOWN ECON DEV-ELEVATOR GRANT	0	0	468,209.00	92,566.41			0	0
58-4201-002	AGAPE CLINIC PROJECT #2687						Closed	Closed	
58-4202-000	DEPT OF COMM MOTORSPORTS GRANT	63,559	136,317.38	0.00	0		Closed	Closed	
58-4203-000	WEYERHAEUSER GIVING GRANT (EMTOG)	0	2,000.00	0.00	0		Closed	Closed	
58-4203-001	EM BLDG LOCAL MATCH	0	398,970.06	1,394,900.00	52,428.68			500,000	500,000
58-4203-002	ELEVATOR LOCAL MATCH	0	182.00	74,124.00	74,124.00		n/a	n/a	
58-4260-556	CAP RESERVES ROOF REPAIRS/REPL	0	0	87,500.00	0			122,500	122,500
58-4260-557	CAP OUTLAY ROOF REPAIRS/REPL	0	112,500.00	0.00	0				
58-4260-558	CAP RESERVES HVAC REPAIRS/REPL	0	0	67,107.00	0			82,107	82,107
58-4260-559	CAP OUTLAY HVAC REPAIRS/REPL								
58-4300-003	DPS WCSO DIR APPROP SL 2021-180	84,270					Closed	Closed	
58-4300-004	HB103 LPR DIR APPROPRIATION	44,659					Closed	Closed	

58-4301-001	EM BLDG DIRECT APPROP S.L. 2021.180	5,100	130,528.34	2,869,471.66	2,193,844.79			0	0
58-4301-002	CAP PROJ DIRE APPROP S.L. 2021.180 40.8 EM Bld	66,132	183,868.05	0.00	0	Closed	Closed		
58-4301-003	NCDIT-E911 GRANT-EMTOC	0	0	677,408.00	431,093.41			0	0
58-4301-005	NCDIT-E911 GRT-PSAP RELOCATION & UPGRADE		0	1,146,885.85	0			800,000	800,000
10-4340-000*	FIRE DEPT PROJECTS/RESERVES ^(1 subject of CARE planic holdin)							103,462	103,462
58-4340-991	PLYMOUTH VFD-OPERATIONAL		0	36,901.95	0	Roll Forw	Roll Forw		
58-4340-992	ROPER VFD-OPERATIONAL		0	36,901.95	12,837.25	Roll Forw	Roll Forw		
58-4340-993	CRESWELL VFD-OPERATIONAL		18,350.70	18,551.25	18,520.52	Roll Forw	Roll Forw		
58-4340-994	MCVFD-OPERATIONAL		0	36,901.95	0	Roll Forw	Roll Forw		
58-4340-995	LAKE PHELPS VFD-OPERATIONAL		0	36,901.95	0	Roll Forw	Roll Forw		
58-4340-996	PUNGO VFD-OPERATIONAL		0	11,936.34	0	Roll Forw	Roll Forw		
58-4340-997	PINETOWN/LONG ACRE VFD		2,047.05	2,066.86	0	Roll Forw	Roll Forw		
58-4350-100	DECOMMISSIONING BOND-SOLAR FARMS		0	50,000.00	0			50,000	50,000
58-4400-001	AMERICA 250 NC COUNTY COMMITTEE GRANT		0	10,000.00	3,467.56	Roll Forw	Roll Forw		
58-4400-002	AMERICA 250 NC COMMUNITY GRANT		0	15,944.00	3,754.00	Roll Forw	Roll Forw		
58-6200-001	PARTF GRANT LOCAL MATCH*	0	0	79,226.00	0			89,226	89,226
58-6200-002	NC AMATEUR YOUTH SPORTS GRANT		0	10,000.00	0			10,000	10,000
*PARTF Match Amount shown is for \$79,226 prior year contributions plus another \$10K for FY27									
DEPT EXPENDITURE SUB-TOTAL		264,298	985,429	7,151,596	2,882,637	0	1,757,295	1,757,295	0
FUND 58 Balances		161,233	711,265	0	594,103	0	0	0	0

WASHINGTON COUNTY BUDGET (FY27)

Fund 63 - TRAVEL & TOURISM

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdqt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Revenues:									
63-3270-000	MOTEL OCCUPANCY TAX	177,221					160,000	160,000	160,000
63-3990-000	TTA-FUND BALANCE APPROPRIATION *	0					91,523	91,523	91,523
*Available Fund Balance on 6.30.24= \$185,109, and on 6/30/23 = \$193,081:									
	TOTAL REVENUES	177,221		0	0		251,523	251,523	251,523
Expenditures: TTA Projects									
63-4960-010	MUSEUM/HISTORIC SOCIETY	14,000	14,000.00	14,000.00	10,500.03		14,000	14,000	14,000
63-4960-020	WASH CO AFRICAN AMERICAN MUSEUM OPER EXP	6,000	5,000.00	5,000.00	3,750.03		5,000	5,000	5,000
63-4960-100	BILLBOARD ADVERTISEMENTS	24,132	30,424.00	46,000.00	23,301.56		46,000	46,000	46,000
63-4960-130	DDA-SIGNAGE, OPEN AIR & XMAS MKTPL & DOG PA	2,968	3,025.00	3,600.00	2,450.00		3,600	3,600	3,600
63-4960-140	CIVIL WAR TRAIL SIGNS MAINTENANCE	1,000	4,500.00	1,550.00	1,300.00		1,550	1,550	1,550
63-4960-180	HISTORIC ALBEMARLE TOUR DUES	350	0	700.00	700.00		700	700	700
63-4960-181	ROANOKE RIVER PARTNERS DUES	1,500	1,500.00	1,500.00	1,500.00		1,500	1,500	1,500
63-4960-200	NORTH CAROLINA BEAR FESTIVAL	30,000	30,000.00	30,000.00	0		30,000	30,000	30,000
63-4960-260	HISTORICAL SOCIETY OF WASHINGTON CO	0	500.00	600.00	0		250	250	250
63-4960-299	HISTORICAL SOCIETY-JOINT MUSEUM BROCHURE	0	0	200.00	0		200	200	200
63-4960-341	MARITIME MUSEUM & Lighthouse	10,000	10,000.00	10,000.00	7,499.97		10,000	10,000	10,000
63-4960-342	CHAMBER						3,000	3,000	3,000
63-4960-345	LASER LIGHT SHOW	5,000	5,000.00	5,000.00	5,000.00		5,000	5,000	5,000
63-4960-346	AFRICAN AMERIC EXPERIENCE OF NE NC DUES	2,000	2,000.00	2,000.00	2,000.00		2,000	2,000	2,000
63-4960-349	ROANOKE RIVER LIGHTHOUSE & MARITIME MUSEUM		0	2,000.00	0		689	689	689
63-4960-351	WASHINGTON COUNTY ARTS COUNCIL		0	2,500.00	0		3,000	3,000	3,000
63-4960-370	CONTRACT-WEBSITE HOST & MAINT	1,068	1,200.00	1,200.00	200.00		1,200	1,200	1,200
	DEPT EXPENDITURE SUB-TOTAL	98,018	107,149	125,850	58,202		127,689	127,689	127,689

WASHINGTON COUNTY BUDGET (FY27)

Fund 63 - TRAVEL & TOURISM (Cont'd)

CODE	ACCOUNT DESCRIPTION	FY24	FY25	FY26bdgt	FY26@75%	%	MGR REC	BOARD	FY27 NOTES
Expenditures - TTA Operations									
63-4970-010	SALARIES & WAGES-DIRECTOR	25,000	24,999.95	25,000.00	18,749.97		25,000	25,000	25,000
63-4970-090	TRAVEL- FICA TAX	1,421	1,664.46	1,900.00	1,407.78		1,900	1,900	1,900
63-4970-100	TRAVEL- RETIREMENT	5,029	5,172.75	5,424.00	4,069.19		5,424	5,424	5,424
63-4970-131	TRAVEL - UNEMPLOYMENT	0	0	250.00	0		250	250	250
63-4970-140	TRAVEL- WORKER'S COMP	128	129.00	160.00	123.00		160	160	160
63-4970-180	TRAVEL- GROUP INS.S	10,061	9,488.07	10,000.00	6,627.09		10,000	10,000	10,000
63-4970-190	TRAVEL - LEGAL SERVICES	0	1,477.50	0.00	0		0	0	0
63-4970-260	DEPARTMENTAL SUPPLIES	2,358	0	0	0		0	0	0
63-4970-310	TRAVEL- TRAVEL & TRAINING	625	0	2,500.00	0		3,000	3,000	3,000
63-4970-370	MARKETING & ADVERTISING-ADMIN	39,677	30,099.41	67,600.00	9,956.74		69,100	69,100	69,100
63-4970-390	TRAVEL- DUES & SUBSCRIPTIONS	263	175.00	1,000.00	175.00		1,000	1,000	1,000
63-4970-600	ADMIN FEE 3%- GENERAL FUND	4,500	4,500.00	4,500.00	4,500.00		4,500	4,500	4,500
63-4970-602	PROFESSIONAL SERVICES-AUDIT	4,650	3,500.00	3,500.00	3,500.00		3,500	3,500	3,500
63-4970-999	CONTINGENCY								
	DEPT EXPENDITURE SUB-TOTAL	93,712	81,206	121,834	49,109		123,834	123,834	123,834
	TOTAL EXPENDITURES	191,731	188,355	247,684	107,310		251,523	251,523	251,523
	TOTAL REVENUES	177,221	0	0	0		251,523	251,523	251,523
	FUND 63 TOTAL BALANCES:	-14,510	-188,355	-247,684	-107,310		0	0	0

WASHINGTON COUNTY BUDGET (FY27)

Fund 69 - EMERGENCY TELECOMMUNICATIONS (911)

CODE	ACCOUNT DESCRIPTION	FY23	FY24	FY25	FY26bdgt	FY26@75%	%	DEPT REQ	MGR REC	BOARD
Revenues:										
69-3350-000	E911 MISCELLANEOUS REVENUE									
69-3370-000	E911 TELEPHONE SURCHARGE (1YR)	81,198	118,953	128,427.73	98,407.00	65,605.04			97,577	97,577
69-3980-010	TRANSFER FROM GENERAL FUND		0	0	22.00	22.00			0	0
69-3990-000	APPROPRIATED FUND BALANCE*									
*Available Fund 69 Balances on 6.30 of FY23 = \$339,748, FY24 = \$390,615; FY25 = \$448,116										
TOTAL REVENUES		81,198	118,953	128,428	98,429	65,627			0	97,577
Expenditures:										
69-9100-180	PROFESSIONAL SERVICES (ATLAS)	0	2,760	2,760.00	2,800.00	0		2,760	2,760	2,760
69-9100-200	DEPARTMENTAL SUPPLIES	611	3,870	2,525.33	4,035.00	0		3,000	3,000	3,000
69-9100-310	TRAINING	1,510	2,030	3,291.50	4,100.00	908.00		3,300	3,300	3,300
69-9100-320	COMMUNICATIONS	6,933	8,046	7,510.42	9,022.00	7,071.17		6,230	6,230	6,230
69-9100-350	MAINT & REPAIR-EQUIPMENT	563	612	413.91	1,000.00	612.36		1,026	1,050	1,050
69-9100-351	CONTRACTED SERVICES-SOUNDSIDE	12,978	13,367	13,767.60	35,389.00	14,180.40		17,528	17,528	17,528
69-9100-352	MAINT AGREEMENT-SOUTHERN SOFTWARE CA	7,719	7,796	7,952.00	8,111.00	8,111.00		8,273	8,273	8,273
69-9100-354	MAINT AGREEMENT-SOUTHERN SOFT MAPPING	3,248	3,280	3,346.00	3,413.00	3,413.00		3,481	3,500	3,500
69-9100-355	MAINT AGREEMENT-SOUTHERN SOFT PAGING	805	813	829.00	846.00	846.00		870	870	870
69-9100-356	MAINT AGREEMENT-EDGE ONE RECORDER	5,300	5,300	5,935.00	6,670.00	0		6,980	6,980	6,980
69-9100-357	MAINT AGREEMENT-WIRELESS COMMUNICATIO	0	0	16,810.12	0.00	0		0	0	0
69-9100-358	MAINT AGREEMENT-ESRI	1,650	0	1,900.00	3,475.00	0		0	0	0
69-9100-361	MAINT AGREEMENT-EMD	3,600	3,840	3,840.00	4,495.00	0		4,500	4,500	4,500
NL 9100-362	MAINT AGREEMENT-CAD		0							
NL 9100-363	MAINT AGREEMENT- END POINT		0							
69-9100-550	CAPITAL OUTLAY- EQUIPMENT	102,823	76,380							
NL-9100-600	DESIGNATED FOR FUTURE APPROP			0	15,073.00	0		39,586	39,586	39,586
*FY27 Note: Extensive Cap Outlay anticipated in 2026/2027 with move to new EMTOC facility; staff is working on an E911 Grant to purchase all eligible equipment										
TOTAL EXPENDITURES		147,740	68,094	70,881	98,429	35,142		57,948	97,577	97,577
TOTAL REVENUES		81,198	118,953	128,428	98,429	65,627		0	97,577	97,577
FUND 69 TOTAL BALANCES:		-66,542	50,858	57,547	0	30,485		-57,948	0	0